

Village of *Tinley Park* ILLINOIS



**Annual Budget
Fiscal Year 2021**
www.TinleyPark.org

	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020		Fiscal Year 2021 Budget
			Original Budget	Projected Actual	
Beginning Fund Balance					
Village of Tinley Park					\$125,348,707
Tinley Park Police Pension Fund					79,965,554
Tinley Park Public Library					16,659,998
					\$221,974,259
Revenues					
Property Taxes	\$35,085,092	\$33,366,908	\$31,190,000	\$30,622,466	\$33,440,000
Sales Taxes	21,231,925	21,851,340	22,500,300	22,206,300	22,280,300
Other Taxes	10,722,614	11,805,918	11,731,000	13,099,025	13,106,400
Fees	26,411,883	25,718,627	27,396,030	24,859,947	26,814,122
Licenses and Permits	3,511,213	3,188,742	3,215,600	3,127,983	3,033,100
Fines & Forfeitures	1,096,517	953,660	909,250	980,369	1,002,380
Reimbursements	782,098	947,678	710,238	864,101	1,765,350
Interest Revenue	6,760,213	5,857,489	6,712,790	7,973,755	6,836,500
Other	1,922,645	1,500,559	1,309,000	1,775,923	1,375,500
Grant Revenues	473,126	634,733	984,180	570,423	1,064,000
Transfer In (From)	20,972,535	23,233,084	8,951,827	11,637,830	6,797,250
	128,969,861	129,058,738	115,610,215	117,718,122	117,514,902
Expenditures					
Personnel Services	41,226,786	42,673,033	49,085,733	43,944,441	51,854,418
Contractual Services	13,413,358	11,508,466	16,121,304	13,360,885	16,292,038
Commodities	18,534,414	19,540,102	21,615,272	20,551,369	21,361,529
Equipment (not capitalized)	2,310,143	1,479,035	741,396	607,088	1,447,361
Capital Outlay	14,116,886	12,694,070	52,549,441	18,953,863	46,713,312
Debt Service -Interest	1,927,323	1,955,104	1,979,775	1,979,776	1,351,151
Debt Service -Principal	4,086,799	1,252,942	1,417,974	1,266,373	1,235,773
Business Incentive	1,561,692	1,880,428	2,294,250	2,013,368	2,340,000
Other	342,577	20,816	81,634	4,850	83,782
Transfer Out (To)	21,970,169	22,635,354	9,151,827	11,896,830	6,997,250
Contingency	91,440	153,169	606,000	152,700	606,000
	119,581,587	115,792,519	155,644,606	114,731,543	150,282,614
	\$9,388,274	\$13,266,219	-\$40,034,391	\$2,986,579	-\$32,767,712
Ending Fund Balance					
Village of Tinley Park					\$87,567,610
Tinley Park Police Pension Fund					85,202,739
Tinley Park Public Library					16,436,198
					\$189,206,547
Revenues By Unit					
Village of Tinley Park	\$111,512,462	\$114,089,421	\$99,504,921	\$101,179,560	\$99,569,652
Tinley Park Police Pension Fund	9,665,412	7,638,360	9,051,490	9,410,106	10,049,950
Tinley Park Public Library	7,791,987	7,330,957	7,053,804	7,128,456	7,895,300
	128,969,861	129,058,738	115,610,215	117,718,122	117,514,902
Expenditures by Unit					
Village of Tinley Park	108,250,215	105,115,621	143,848,089	104,069,416	137,350,749
Tinley Park Police Pension Fund	3,796,666	4,161,216	4,668,175	4,367,308	4,812,765
Tinley Park Public Library	7,534,706	6,515,682	7,128,342	6,294,819	8,119,100
	119,581,587	115,792,519	155,644,606	114,731,543	150,282,614
	\$9,388,274	\$13,266,219	-\$40,034,391	\$2,986,579	-\$32,767,712

Village of Tinley Park, Illinois

Cook and Will Counties

Officers and Officials

Village President

Jacob C. Vandenberg

Board of Trustees

Cynthia A. Berg

William P. Brady

Michael W. Glotz

William A. Brennan

Diane M. Galante

Michael G. Mueller

Village Clerk

Kristin A. Thirion

Village Manager

David J. Niemeyer

First appointed 2014

Assistant Village Manager

Patrick J. Carr

First appointed 2017

Village Treasurer / Finance Director

Brad L. Bettenhausen

First appointed 1984

Assistant Village Treasurer / Assistant Finance Director

Andrew D. Brown

First appointed 2020

TABLE OF CONTENTS

Budget Message	1
GFOA Budget Award	13
Organization Chart	14
Organization Overview	15
Strategic Plan	16
Budget in Brief	31
Budget Calendar	33
Budgetary Fund Structure	34
Combined Funds by Category	36
Budget by Fund Type and Category	37
Combined Fund Revenue	38
Combined Fund Expenditures	39
Combined Funds with Beginning and Ending Cash Balances	40
Schedule of Fund Transfers	41
FUND DETAIL	42
GENERAL FUND	43
01 General Fund by Department	43
01 General Fund by Category	44
01 00 General Fund Revenue	45
01 11 Mayor and Trustees	51
01 12 Village Manager	55
01 13 Village Clerk	59
01 14 Overhead	63
01 15 Finance	67
01 16 Information Technology	71
01 17 Police	75
01 19 Fire	86
01 21 Emergency Management Agency	94
01 26 Public Works	101
01 33 Community Development	114
01 35 Marketing & Communications	124
01 41 Commissions	129
01 42 Village Bus Service (incl. PACE BUS 01-53)	140
01 96 Transfers	145
01 97 Economic Incentive Transfers	147
01 98 Contingency	149

SPECIAL REVENUE FUNDS	150
05 Motor Fuel Tax Fund	153
06 Local Road Improvements Fund	156
08 Odyssey Street Fund	159
09 Customs Seizures Fund	162
10 Drug Enforcement Fund	165
11 Enhanced 9-1-1 Services	168
12 Hotel / Motel Tax Fund	171
14 Fire Alarm Fund	174
36 Foreign Fire Insurance Tax Fund	178
65 Storm Water Management Fund	181
 CAPITAL PROJECT FUNDS	 184
16 Legacy Tax Increment Financing (TIF) Fund	187
17 Oak Park Avenue Tax Increment Financing (TIF) Fund	190
18 Main Street North Tax Increment Financing (TIF) Fund	194
19 Main Street South Tax Increment Financing (TIF) Fund	198
20 State Campus Tax Increment Financing (TIF) Fund	202
27 New Bremen Tax Increment Financing (TIF) Fund	205
CIP Capital Improvement Program	209
30 Capital Improvement and Replacement Fund	222
33 Surtax Capital Projects Fund	229
34 Municipal Real Estate Fund	232
 DEBT SERVICE FUNDS	 234
21 Limited Sales Tax Bond Fund	237
22 Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund	239
31 Tax (Bond) Stabilization Fund	242
41 Hotel Debt Service Reserve Fund	245
 ENTERPRISE FUNDS	 248
60 Water and Sewer Fund	251
61 Sewer Rehabilitation and Replacement Fund	269
62 Water and Sewer Construction Fund	271
70 Commuter Parking Lots	274
71 Commuter Parking Improvement and Replacement Fund	279
 FIDUCIARY FUND	 282
80 Police Pension Fund	283

TINLEY PARK PUBLIC LIBRARY	287
Combined Library Funds	289
Detail Library Funds	293
APPENDIX A: STATISTICAL TABLES	301
APPENDIX B: STAFFING TABLE	343
APPENDIX C: REVENUE FORECAST	349
APPENDIX D: FISCAL POLICIES MANUAL	404
APPENDIX E: HISTORY AND ECONOMIC DEVELOPMENT	450
APPENDIX F: VILLAGE OF TINLEY PARK SHIELD	459
APPENDIX G: GLOSSARY OF TERMS AND ACRONYMS	461



March 23, 2020

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

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

The budget document is divided into five components; Introduction, Fund Overview, Fund Detail, Capital Budget, and Supplemental Information.

BUDGET OVERVIEW

The Village shall allocate fiscal 2021 financial resources to:

- Manage and operate a safe and secure municipal entity;
- Fulfill regulatory, legal and contractual obligations;
- Accomplish 2021 strategic goals.

The major challenge the Village faces each budget cycle is meeting the above objectives in an environment of constrained variable revenues and growing fixed expenditures. Estimated sales and other taxes are variable and constitute approximately 32 percent of total revenues. These revenues are dependent on consumer spending and should an economic downturn occur, there could be a significant decrease in the Village's operating revenues. An economic downturn, however, would not have a corresponding effect on expenditures in that they are largely fixed in nature. Typical of any other municipal entity, personnel expenses comprise the largest percentage of expenditure type and do not fluctuate significantly from year to year. The result of decreasing revenues with the same level of expenditures would then impact the operating cash flow of the Village. To avoid such a circumstance, the Village budgeted its expenditures on a very conservative basis and continues to maintain its cash reserves at levels to allow it to sustain operations during such economic downturns. The challenge for the Village is that by

conservatively budgeting expenditures, there is an extremely small amount that can be reduced comparative to prior years.

COMMUNITY PROFILE

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

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

The community is served by six (6) elementary school districts, four (4) high school districts, and four (4) 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 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 CONDITINS

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

Calendar Year	Population	EAV (000)
2014	57,280	\$1,344,282
2015	57,143	1,320,218
2016	57,176	1,368,902
2017	56,668	1,520,930
2018	56,204	1,518,073

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

Calendar Year	Tinley Park	Chicago Metro
2014	6.3	7.1
2015	5.0	5.9
2016	4.8	5.8
2017	4.2	4.9
2018	3.2	4.0

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

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

Calendar Year	Units Constructed	Construction & Other Permits Issued	Est Property Value Added
2014	118	1,519	\$37,538,827
2015	106	1,556	50,660,032
2016	101	1,547	29,803,089
2017	119	1,458	60,957,670
2018	91	1,442	37,851,252

FINANCIAL POLICIES

In October 2011, the Village Board adopted a comprehensive Fiscal Policies Manual. This document assembled and sets forth the basic framework for the overall fiscal management of the Village government. Operating independently of changing economic circumstances and conditions, these policies help the decision-making process of the Village Board and administration. These policies provide guidelines and guidance for evaluating both current activities and proposals for future activities and programs.

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

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

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

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

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

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

Basis of Accounting

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

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

Budgetary Data

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

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

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

Operating Revenues and Operating Expenses

Imperative to the attainment of financial self-sufficiency as discussed immediately above, is its 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 derived from 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:

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

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

BUDGET PROCESS

Budget Adoption

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

Budget Calendar

The FY2021 budget process began in November with the estimation of FY2020 revenue and expenses. This exercise was subsequently followed in December with the Treasurer's direction

on the preparation of the next year's budget. In January, department budgets were prepared for discussion at the Village Manager and Treasurer level.

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

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

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

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

Budget Amendment

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

Budget Monitoring

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

REVENUES

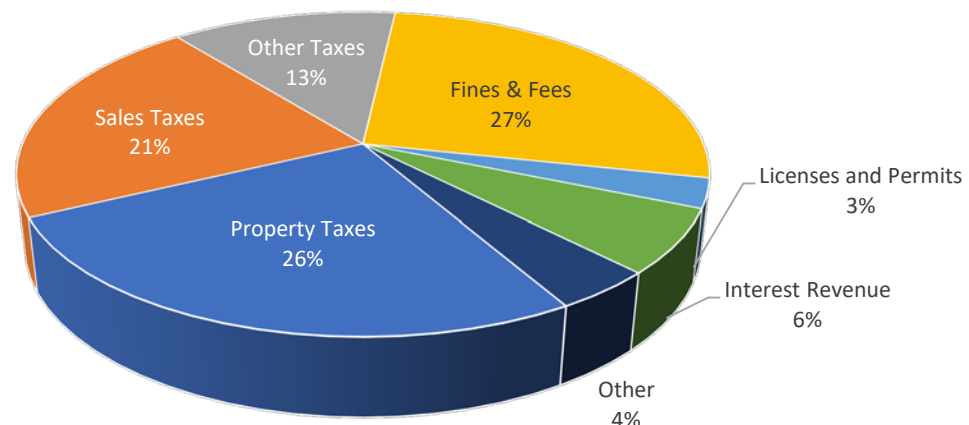
Total revenues have remained relatively stable and have been favorable when compared to budget over the last five years as shown below:

Fiscal Year	Actual	Budget	Variance
2017	\$109,705,703	\$113,817,381	\$(4,111,678)
2018	121,177,873	114,294,872	6,883,001
2019	121,727,898	112,091,784	9,636,114
2020*	110,589,666	108,556,411	2,033,255
2021	-	109,619,602	-

*Actual is the estimated expenditures for the fiscal year.

In 2021, budgeted revenues are expected to increase \$1,063,191 or 0.98 percent from the prior year. The increase is mostly attributed to the Motor Fuel Tax distribution for the Transportation Renewal Fund (TRF) and Police Pension receipts. Some other line items forecasted slight increases in other categories based on trend data.

As shown below, property, sales, and other taxes comprise a total of 57 percent of the total budget and this has remained fairly consistent over the past five years. Fees also comprise a large portion of the budget and primarily associated with activities for the Village's sale of water.



EXPENDITURES

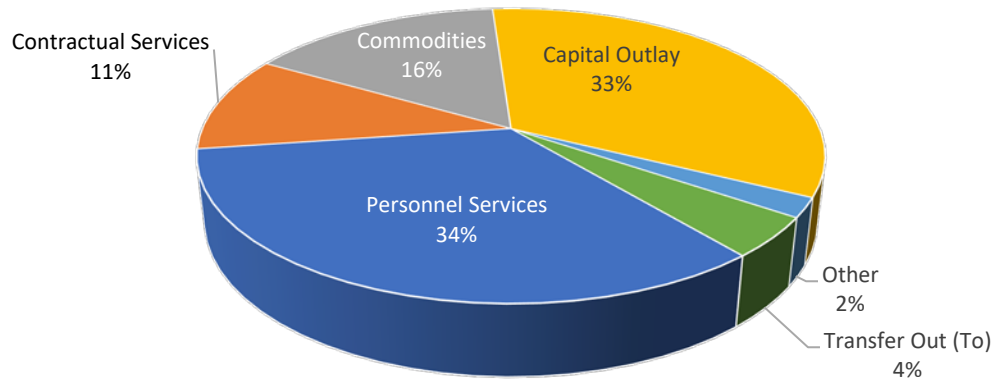
Total expenditures, including capital expenditures, have remained relatively stable and have also been favorable when compared to budget over the last five years as shown below:

Fiscal Year	Actual	Budget	Variance
2017	100,384,506	149,974,626	49,590,120
2018	112,060,663	161,415,539	49,354,876
2019	109,276,837	153,072,167	43,795,330
2020*	108,436,724	148,516,457	40,079,733
2021	-	142,163,514	-

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

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

Similar to other service organizations, the Village has a large portion of its expenses (32 percent) attributable to personnel salaries, wages, payroll taxes and fringe benefits as shown below:



PERSONNEL SUMMARY

The changes in staffing expected during FY2021 are as follows:

Budgeted Staff May 1, 2020	Deletions	Additions	Budgeted Staff FY 2021
489	69	30	450

Proposed staff additions include the following:

- Police Department - (3) Patrol Officers and Assistant Records Supervisor
- Fire Prevention – Inspector (Part-time)
- Emergency Management – Emergency Planner
- Public Works – Maintenance Technician (Streets), Assistant Engineer/Field Technician, and Seasonal II (Building)

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

CAPITAL IMPROVEMENT PROGRAM

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

Prudent financial and budget management mandates the segregation and isolation of not only operating from capital funds, but the related cash inflow and cash outflow as well. Not only is it

imperative that segregation occurs between operating from capital funds, but it is also important that certain capital funds be segregated for statutory or other legal requirements.

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

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

Fiscal Year	Actual	Budget	Variance
2017	\$10,311,997	\$45,153,321	\$34,841,324
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	-	46,406,912	-

*Actual is estimated for the fiscal year end

Some of the major projects budgeted in 2021 include the following:

- Pavement Management Program \$3,800,000
- Flood Control Projects \$ 736,358
- (2) Emergency Warning Sirens \$ 116,000
 - Memorial and Grissom Schools

A complete list of all the capital projects budgeted in 2021 is located in the Capital Improvement Program Section located within this document.

DEBT SERVICE

Debt service has remained relatively stable over the last five years as shown below. There is a notable decrease in FY 2019 is due to the maturity of the Series 2008 and Series 2009A bonds. Debt service payments will decrease again in FY 2021, by 27.8 percent, with the retirement of the Series 20212 bond issue. Below are the debt service payments, in aggregate, for the last five fiscal years and FY 2021 obligation.

Fiscal Year	Bond Obligations
2016	\$5,453,976
2017	6,124,199
2018	6,256,024
2019	2,877,045
2020	2,912,545
2021	2,101,720

Fiscal year 2021 detailed bond obligations provided below:

Bond Issue	Principal	Interest	Total
Series 2009	\$1,050,000	\$85,870	\$1,135,870
Series 2013	555,000	410,850	965,850
FY2021 Total	\$1,605,000	\$496,720	\$2,101,720

The sources and uses to fund debt service obligations:

Fiscal Year	Funding
General Fund	\$350,000
Special Revenue Fund	527,179
Enterprise Fund	540,531
Debt Service Fund	684,013

In April 2008, in conjunction with a bond refunding issue, the Village received an upgraded rating of “AA+” by Standard & Poor’s. This rating was reaffirmed most recently in May 2013 and places the Village among the top 5 percent of rated governmental issuers in the Nation (and currently comparable to the US Government itself). In assigning this rating, Standard & Poor’s specifically cited the region’s deep and diverse local economy, the Village’s large and growing tax base, favorable economic indicators, strong financial operation, significant reserve levels, and moderate debt burden. These ratings are indicative of the conservative and responsible fiscal management of the Village government.

As a Home Rule Unit, the Village of Tinley Park has no legal limits on the amount of general obligation debt it may issue and have outstanding at any time. As in other areas, the Village Board has chosen not to take undue advantage of its Home Rule powers and only issues debt when absolutely necessary, economically feasible, and fiscally prudent. The ratio of Net General Obligation Debt as of April 30, 2020 to the 2019 equalized assessed valuation is 1.00 percent, well below the 8.625% limit applicable under Illinois State Statutes if the Village were not a Home Rule Unit.

The current debt burden is \$253 dollars per resident of the Village based on total bonded debt as of April 30, 2020. Additionally, the Village Board has designated a portion of its Illinois income tax receipts, along with funds from the Waterworks and Sewerage Fund to pay the debt service on other outstanding bond issues which, as a result, will not require a tax levy against the property in the community for a portion of the annual debt service. This will effectively reduce the net debt per-capita. The continued growth in the community, and the Village’s fiscal practices, has resulted in an extremely stable per-capita debt.

Before issuing new debt, the Village carefully reviews its own financial position, and its ability to repay the proposed debt issue with the least impact on our citizens and taxpayers. New issues are often structured in recognition of our existing debt obligations and when those obligations

retire. Additionally, the Village is ever conscious of the debt burden placed on our taxpayers by other governmental agencies that overlap or share the same tax base as our community. As feasible, the Village will also attempt to structure our own debt issues to coordinate with these overlapping governments.

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

At the end of FY2020, \$10,690,000 of bonds will be outstanding as follows:

Bond Issue	Issue Type	Interest Rate	Principal Outstanding
Series 2009	General Obligation	4.00-4.10%	\$2,120,000
Series 2013	General Obligation	4.00-5.00%	8,570,000
1988	Ltd Sales		\$895,000

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

Fiscal Year	Principal	Interest	Total
2021	\$1,605,000	\$496,720	\$2,101,720
2022	1,655,000	432,520	2,087,520
2023	625,000	365,250	990,250
2024	665,000	340,250	1,005,250
2025	705,000	307,000	1,012,000

LONG TERM AND STRATEGIC PLAN

The Village continues to develop and refine its plans and programs with regard to its public buildings, equipment, infrastructure, and staffing to maintain acceptable levels of service to the community, while remaining within its self-imposed property tax caps and other limitations. The Village has developed programmed schedules for fleet management and most equipment replacements. Similarly, it has developed a Pavement Management Program in order to maintain the public streets to a given service level. Similar programs, have, and are being developed for other components of the Village's infrastructure. The Village's established policies to set aside a 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 departments ability to meet service level expectations with the resources allocated in the fiscal year. The strategic plan

presented in an later in this section. Department goals and measures are found within each section throughout the document.

USE OF ESTIMATES

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

DISTINGUISHED BUDGET PRESENTATION AWARD

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

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

ACKNOWLEDGEMENT

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

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

A handwritten signature in black ink, reading "Brad L. Bettenhausen". The signature is fluid and cursive, with the first name "Brad" being more prominent.

Brad L. Bettenhausen, CPA
Village Treasurer/Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Tinley Park

Illinois

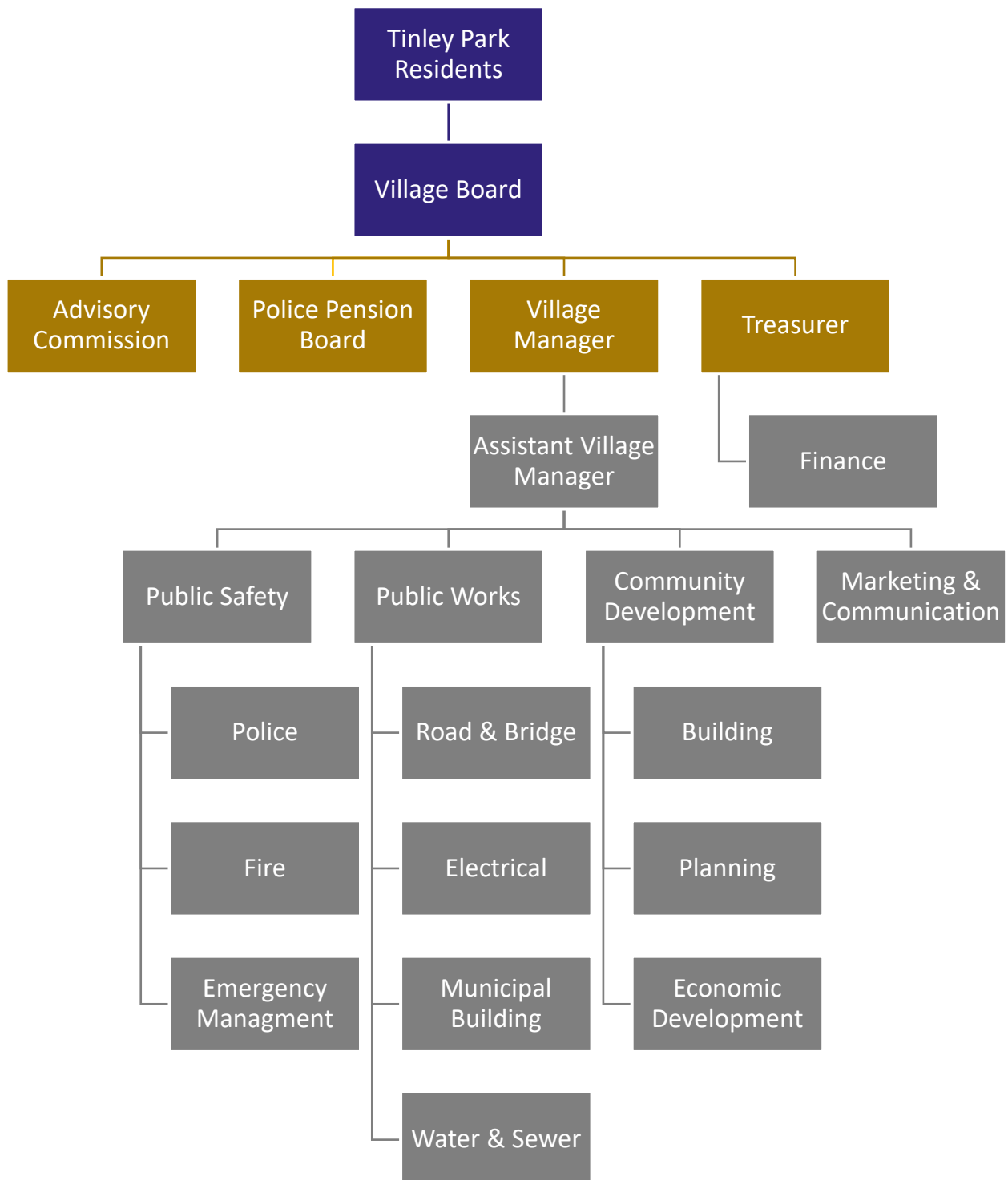
For the Fiscal Year Beginning

May 1, 2019

Christopher P. Morill

Executive Director

Organizational Chart



ORGANIZATION

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

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

Jacob C. Vandenberg, Mayor (2017)

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

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

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

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

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

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

Kristen A. Thirion, Village Clerk (2017)

David J. Niemeyer, Village Manager
First appointed 2014

Patrick J. Carr, Assistant Village Manager
First appointed 2017

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

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

Forest Reeder
Fire Services Administrator

Matthew Walsh
Police Chief

Kimberly Clarke
Community Development Director

John Urbanski
Interim Public Works Director

Denise Maiolo
Human Resources Director

Donna Framke
Marketing & Communication Director

Village of Tinley Park Strategic Plan 2020-2025



Approved March 3, 2020



Prepared for the Village of Tinley Park by Management Partners



Methodology



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

Introduction and Background

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

Strategic Planning Process

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

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

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

Strategic Plan Elements

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

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

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

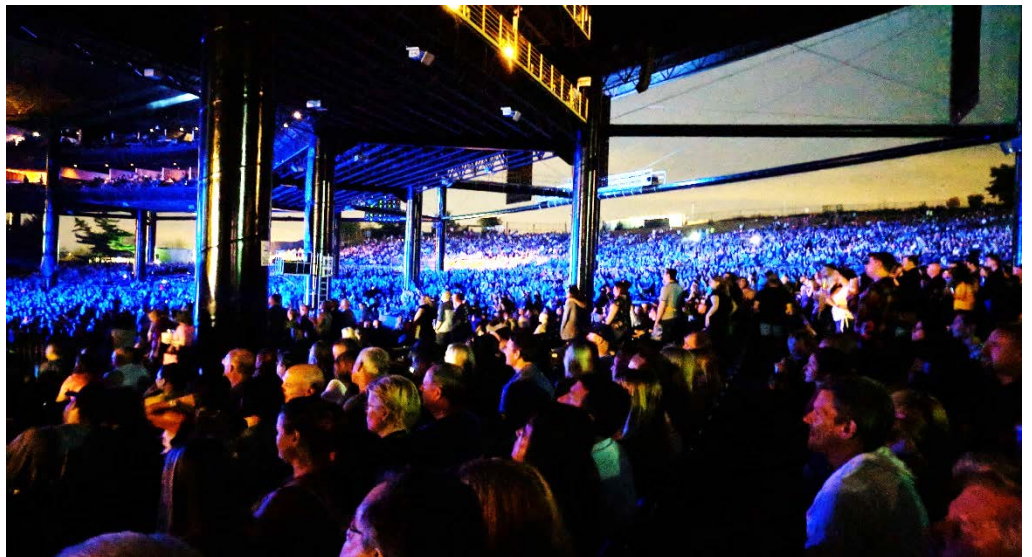
The **values** are the core operating principles of Tinley Park. Values govern the actions and behaviors of policy makers and employees to effectuate the mission and vision of Tinley Park.

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

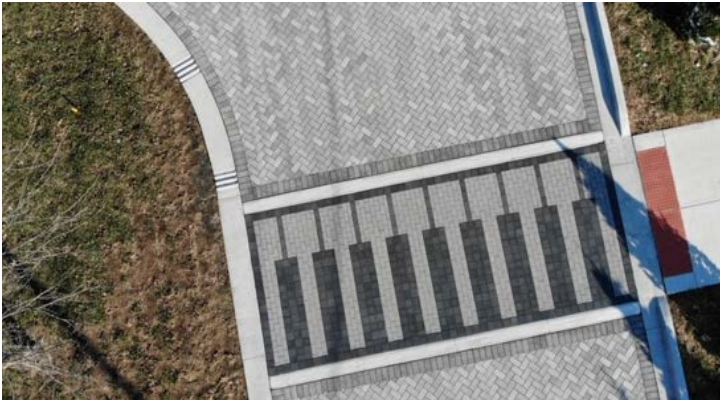
Strategies are the means to achieve multi-year goals. They are measurable, with specific resources assigned, timeframes allocated, and responsibilities determined.

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

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



VISION



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

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

MISSION



*The mission describes
the purpose of the
organization.*

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

VALUES



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

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

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

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



Success Measures

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

Strategies

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

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



Success Measures

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

Strategies

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

Goal C. Expand economic development opportunities.



Success Measures

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

Strategies

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

Goal D. Increase neighborhood and business district stability.



Success Measures

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

Strategies

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

Goal E. Improve community engagement and tourism.



Success Measures

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

Strategies

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

Conclusion



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

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

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

ELECTED OFFICIALS

Mr. Jacob C. Vandenberg
Mayor

Ms. Kristin A. Thirion
Village Clerk

Ms. Cynthia A. Berg
Trustee

Mr. William P. Brady
Trustee

Mr. Michael W. Glotz
Trustee

Mr. William A. Brennan
Trustee

Ms. Diane M. Galante
Trustee

Mr. Michael G. Mueller
Trustee

Mr. David Niemeyer
Village Manager

The Village of Tinley Park Strategic Plan 2020-2025

Goals & Strategies Scorecard

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



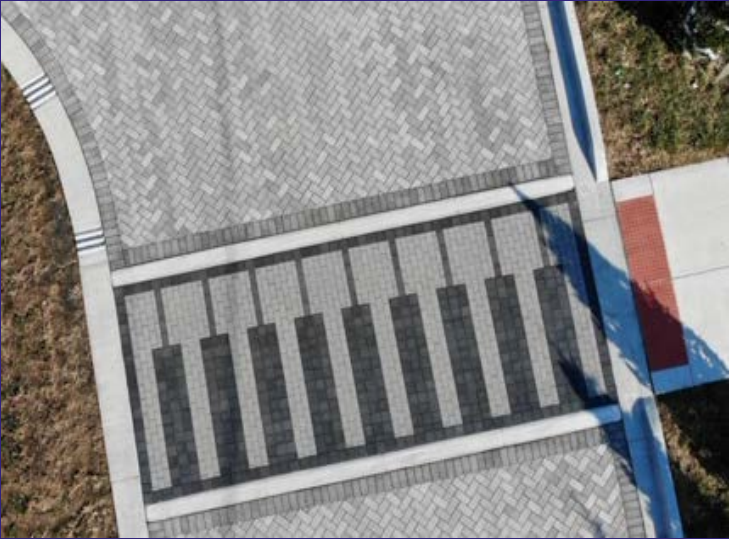









Not Started



In Progress



Completed

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

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

Budget in Brief

FY 2021 Budget in Brief

The fiscal year 2021 Village of Tinley Park budget follows the long established, conservative fiscally and financially sound budgeting practices, revenue and expenditure projections, with limited exceptions, established at conservative levels that are potentially lower than may actually be received. This practice minimizes the risk of budgeting operations against a revenue stream that may not be realized due to unanticipated outside forces, shifts in the economy, or where that revenue source could be diminished or eliminated during the ensuing year.

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

The Local Government Distributive Fund (LGDF) State revenue sharing of Income Tax was modified as part of the State's fiscal year 2018 budget and has continued to be "tinkered with" for the State's annual budgets. We continue to be vigilant to object to attempts to reduce this municipal sharing. Should such an event occur, we will need to revisit every aspect of our proposed budget and activities promptly.

Likewise, when these projections were originally prepared, the nationwide response to the current Coronavirus disease 2019 (COVID-19) pandemic had not ramped up to its current status culminating in a Statewide Shelter at Home order. Similar actions have, and are, being taken throughout the United States and the World. The full ramifications of the virtual shutdown of the nationwide and world economies to affect the social distancing amongst people necessary to stem the spread of the virus will continue to be felt for many months after the restrictions on personal movement and congregating are lifted. It is virtually impossible to predict all the financial impacts that will occur, or how long the repercussions will be felt since this "war" is far from over. The Village is very cognizant that FY 2021 revenues are likely to be significantly impacted and are already beginning to take steps to address maintaining core functions in FY 2021 on a potentially significantly reduced revenue basis and delaying as many discretionary expenditures (both operating and capital) as feasibly possible.

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

Each section of the budget is grouped by fund type. The budgetary fund structures are provided in this section. The FY 2021 Capital Projects and five-year capital plan can be found in the Capital Projects Fund section. Information about the Village of Tinley Park staffing is provided in appendix B. Further requests and questions about summary or detailed information should be directed to the Village of Tinley Park Finance Department.

FY 2021 Budget Calendar

Events	Requirements/Actions	Milestones
Budget 2021 Department Budget Kick-Off Meeting	Review with all Village departments	
FY2020 Revenue Estimates Review	Staff compiles estimated actual, comparison current fiscal year budget, and future projections	
FY2021 Budget Department Requests for Personnel	Staff submit requests Finance Department	
FY2021 Budget Department Requests for Capital Requests	Staff submit requests Finance Department	
Department Review & Update Five Year Capital Plan	Staff submit requests Finance Department	
Preliminary Draft FY 2021 Budget compiled	Staff creates first iteration of budget document	
Preliminary Draft FY 2021 Committee Budgets distributed	Committee Budget(s) distributed to Committee chair and Department head(s)	February 19, 2020
Preliminary Draft FY 2021 Budget review at Committee level	Committee/Department budgets presented at Committee Meetings	February 25, 2020
Revised Draft FY 2021 Budget distributed to Village Board	Full budget with revisions at Committee level provided to Village Board	March 6, 2020
Revised Draft FY 2021 Budget review at Committee of the Whole	Full Budget reviewed with Village Board presented by Finance Department and Department Heads	March 10, 2020
FY 2021 Budget Legal Notice of Public Hearing	Notice provided in the Newspaper and at Village Hall making the budget available for public inspection	April 1, 2020
Proposed FY 2021 Budget distributed to Village Board	Full budget with revisions at Committee of the Whole provided to Village Board	April 1, 2020
Proposed FY 2021 Budget available for public inspection	Proposed Budget available in the Clerks office and on the Village Website	April 1, 2020
Public Hearing on FY 2021 Budget	Conduct Public Hearing, no more than 7 days after budget is made available for public inspection	April 7, 2020
Adoption of FY 2021 Budget by Village Board	Board action to adopt the Budget for the fiscal year	April 21, 2020
File the FY 2021 Budget Ordinance with the County Clerks	Finance Department files the Budget documents within 30 days of adoption by the Board of Trustees	May 20, 2020
File FY 2021 Certificate of Estimated Revenue by Source with County Clerks	Finance Department files the Budget documents within 30 days of adoption by the Board of Trustees	May 20, 2020
Distribute Tax Levy Calendar	Finance Department provides timeline for Tax levy discussion, proposal, and adoption	
Tax Levy Determination	Finance Committee and/or Committee of the Whole, meet to determine if the estimate of taxes to be levied will exceed 105% of the extended levy for the prior year at least 20 days prior to adopting the levy	
A Truth in Taxation notice ("Black Box")	Publication must be not less than 7 days or more than 14 days from the date of the Public Hearing, if required and must be published in a newspaper of general circulation	
Public Hearing on the Proposed Tax Levy	Conduct Public Hearing, if required, prior to adoption	
Adoption of the Annual Tax Levy by the Board of Trustees	Board action to adopt the Tax Levy for the calendar year	
File the Tax Levy	File with the County Clerk's Office on or before the last Tuesday in December	December 29, 2020
File the Truth in Taxation Certification	File with the County Clerk's Office on or before the last Tuesday in December	December 29, 2020

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

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

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

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

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

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

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

Combined Funds by Category

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
Property Tax	\$29,444,541	\$27,736,458	\$25,377,000	\$24,893,551	\$27,258,000
Sales Tax	21,231,925	21,851,340	22,500,300	22,206,300	22,280,300
Other Taxes	10,710,305	11,793,214	11,719,100	13,085,510	13,094,500
Fees	26,262,459	25,568,129	27,253,030	24,713,065	26,672,322
Licenses and Permits	3,511,213	3,188,742	3,215,600	3,127,983	3,033,100
Fines and Forfeitures	1,059,009	920,613	880,750	947,869	974,380
Reimbursements	720,445	851,276	637,738	777,386	1,692,850
Interest Revenue	6,590,464	5,527,545	6,480,940	7,652,444	6,605,650
Other	1,918,903	1,495,830	1,309,000	1,771,148	1,375,500
Grant Revenue	473,126	634,733	984,180	570,423	1,064,000
Transfer In (From)	19,262,719	22,167,636	8,198,773	10,849,912	5,569,000
Total	\$121,185,109	\$121,735,516	\$108,556,411	\$110,595,591	\$109,619,602

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
Personnel Services	\$38,050,201	\$39,424,714	\$45,453,268	\$40,770,371	\$48,171,218
Contractual Services	12,676,598	10,768,784	15,164,452	12,539,872	15,239,688
Commodities	17,888,588	18,887,935	20,785,572	19,817,069	20,485,729
Equipment	2,042,820	1,274,376	444,525	331,588	1,016,261
Capital Outlay	13,643,825	12,621,724	52,431,941	18,838,645	46,406,812
Other	342,470	20,669	80,934	4,350	83,082
Debt Service	5,491,922	2,677,046	2,712,549	2,712,549	1,901,724
Transfer Out (To)	20,260,353	21,569,906	8,548,773	11,258,912	5,919,000
Business Incentive	1,561,692	1,880,428	2,294,250	2,013,368	2,340,000
Contingency	88,412	151,255	600,000	150,000	600,000
Total	\$112,046,881	\$109,276,837	\$148,516,264	\$108,436,724	\$142,163,514

Budget by Fund Type and Category

Revenues	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enterprise Funds	Fiduciary Funds
Property Taxes	\$22,772,000	\$ -	\$636,000	\$ -	\$ -	\$3,850,000
Sales Taxes	22,280,300	-	-	-	-	-
Other Taxes	7,871,500	5,223,000	-	-	-	-
Fees	97,500	460,000	-	-	26,114,822	-
Licenses and Permits	1,999,100	994,000	5,000	-	35,000	-
Fines & Forfeitures	274,000	477,380	-	-	223,000	-
Reimbursements	796,350	896,500	-	-	-	-
Interest Revenue	363,000	157,500	514,300	55,900	265,000	5,249,950
Other	298,500	2,000	125,000	-	-	950,000
Grant Revenues	6,000	-	1,058,000	-	-	-
Transfer In (From)	850,000	1,160,000	3,030,000	514,000	15,000	-
	\$57,608,250	\$9,370,380	\$5,368,300	\$569,900	\$26,652,822	\$10,049,950

Expenditures	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enterprise Funds	Fiduciary Funds
Personnel Services	\$39,592,865	\$555,630	\$ -	\$ -	\$3,397,998	\$4,624,725
Contractual Services	10,428,213	1,213,930	465,000	750	2,943,755	188,040
Commodities	2,110,509	97,500	-	-	18,277,720	-
Equipment*	304,845	512,384	-	-	199,032	-
Capital Outlay	-	5,498,870	37,860,089	-	3,047,853	-
Debt Svc Interest	-	17,260	424,280	386,340	523,271	-
Debt Svc Principal	-	-	252,900	297,673	-	-
Business Incentive	1,681,000	319,000	340,000	-	-	-
Other	500	-	-	81,982	600	-
Transfer Out (To)	3,030,000	1,614,000	1,260,000	-	15,000	-
Contingency	250,000	-	-	-	350,000	-
	\$57,397,932	\$9,828,574	\$40,602,269	\$766,745	\$28,755,229	\$4,812,765

*Equipment that is not capitalized

Combined Fund Revenue

Funds	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
General Fund					
01 Operating Fund	\$53,930,071	\$55,705,199	\$55,996,238	\$56,304,591	\$57,608,250
Special Revenue Funds					
05 Motor Fuel Tax Fund	1,524,503	1,536,987	1,472,000	2,076,136	2,399,000
06 Local Road Fund	1,132,880	1,070,644	1,372,000	1,825,000	2,102,000
08 Odyssey Street Maintenance Fund	-	797,436	58,000	62,995	77,880
09 Custom Seizures Fund	22,758	664	500	380	-
10 Drug Enforcement Fund	38,480	7,588	500	1,400	750
11 Enhanced 9-1-1 Services Fund	595,474	1,086,806	976,800	1,011,500	1,030,000
12 Hotel / Motel Tax Fund	1,572,930	1,679,539	1,755,000	1,885,993	1,835,000
14 Fire Alarm Fund	400,768	417,611	407,000	426,045	421,000
15 Community Development Block Grant Fund	-	-	-	-	-
36 Foreign Fire Tax Fund	1,332	80,261	68,000	83,015	78,750
65 Stormwater Fund	997,655	579,988	514,500	589,300	1,426,000
73 Train Station Operation and Maint. Fund	117,034	130,689	-	52	-
83 Main Street Fund	15,368	16,203	-	-	-
	6,419,182	7,404,416	6,624,300	7,961,816	9,370,380
Capital Projects Funds					
16 Legacy TIF	3,904,498	874,686	1,571,500	1,754,675	(84,000)
17 Oak Park Ave TIF	4,643,772	2,334,221	8,000	(133,304)	5,000
18 Main Street North TIF	452,776	442,749	475,000	424,397	450,000
19 Main Street South TIF	109,340	155,833	4,000	7,981	4,000
20 State Campus TIF	468,236	290,401	305,000	103,027	155,000
27 New Bremen TIF	-	5,651,832	2,095,000	2,492,576	255,000
30 Capital Improvements Fund	8,868,034	7,117,137	1,577,750	1,534,366	2,168,000
33 Surtax Capital Projects Fund	2,182,198	3,304,070	3,132,203	2,553,750	2,415,000
34 Municipal Real Estate Fund	301	444	300	530	300
	20,629,155	20,171,373	9,168,753	8,737,998	5,368,300
Debt Service Funds					
21 Limited Sales Tax Bond Fund	132	195	150	200	150
22 Special Service Area #3 Fund	2,078	1,099	500	1,300	750
31 Tax/Bond Stabilization Fund	525,590	541,526	25,000	55,000	25,000
40 General Debt Service Fund	-	-	-	-	-
41 Hotel Tax Debt Service Reserve Fund	530,157	566,836	518,000	574,000	544,000
43 General Long Term Debt Fund	-	-	-	-	-
50 Special Assessment Fund	-	-	-	-	-
	1,057,957	1,109,656	543,650	630,500	569,900
Enterprise Funds					
60 Water and Sewer Fund	25,157,635	24,571,182	26,243,080	26,347,060	25,703,862
61 Sewer Rehab. And Replacement Fund	1,577,161	1,629,035	84,000	168,000	75,000
62 Water and Sewer Construction Fund	1,615,429	1,641,964	88,850	162,640	95,000
70 Commuter Parking Lots Fund	736,222	745,947	712,050	741,455	733,960
71 Commuter Parking Lots Impr. and Repl. Fd	350,830	1,055,170	44,000	75,500	45,000
	29,437,277	29,643,298	27,171,980	27,494,655	26,652,822
Fiduciary Funds					
80 Police Pension Fund*	9,665,412	7,638,360	9,051,490	9,410,106	10,049,950
84 Escrow Fund	38,820	55,479	-	50,000	-
86 Payroll Fund	-	-	-	-	-
90 Investment Pool Fund	-	-	-	-	-
	9,704,232	7,693,839	9,051,490	9,460,106	10,049,950
Total Tinley Park Government	\$121,177,874	\$121,727,781	\$108,556,411	\$110,589,666	109,619,602

*Includes cash and investments

Combined Fund Expenditures

Funds	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
General Fund					
01 Operating Fund	\$53,790,121	\$50,654,949	\$54,844,151	\$48,911,814	\$57,397,932
Special Revenue Funds					
05 Motor Fuel Tax Fund	1,500,000	1,440,556	1,506,784	1,506,784	2,034,000
06 Local Road Fund	1,229,492	143,688	2,481,216	2,491,808	2,064,000
08 Odyssey Street Maintenance Fund	-	484,020	42,750	32,000	42,750
09 Custom Seizures Fund	107,755	35,239	-	11,450	-
10 Drug Enforcement Fund	31,257	2,190	3,300	2,300	3,300
11 Enhanced 9-1-1 Services Fund	713,363	659,361	689,150	542,370	904,400
12 Hotel / Motel Tax Fund	1,392,404	1,551,800	1,974,810	1,667,252	2,338,200
14 Fire Alarm Fund	132,777	140,458	448,610	199,705	443,160
15 Community Development Block Grant Fund	3,999	-	-	-	-
36 Foreign Fire Tax Fund	420,231	34,507	78,820	94,250	400,384
65 Stormwater Fund	516,617	300,461	707,309	506,180	1,598,380
73 Train Station Operation and Maint. Fund	129,393	119,701	-	8,355	-
83 Main Street Fund	-	1,640,516	-	-	-
	6,177,288	6,552,497	7,932,749	7,062,454	9,828,574
Capital Projects Funds					
16 Legacy TIF	3,902,628	870,993	1,961,630	616,122	712,500
17 Oak Park Ave TIF	4,923,109	8,255,171	-	-	-
18 Main Street North TIF	2,037,340	91,750	2,787,100	2,232,448	316,100
19 Main Street South TIF	230,510	2,001,453	-	-	-
20 State Campus TIF	3,834	52,417	913,023	363,875	584,000
27 New Bremen TIF	-	231,504	7,671,277	2,910,666	4,136,150
30 Capital Improvements Fund	5,565,594	4,704,831	24,912,979	4,286,769	28,609,039
33 Surtax Capital Projects Fund	3,366,036	2,329,234	10,517,602	6,552,262	6,244,480
34 Municipal Real Estate Fund	-	-	-	-	-
	20,029,051	18,537,353	48,763,611	16,962,142	40,602,269
Debt Service Funds					
21 Limited Sales Tax Bond Fund	-	-	-	-	-
22 Special Service Area #3 Fund	206,043	-	80,434	-	81,982
31 Tax/Bond Stabilization Fund	181,042	317,978	323,371	323,371	297,923
40 General Debt Service Fund	-	-	-	-	-
41 Hotel Tax Debt Service Reserve Fund	500	500	383,240	383,240	386,840
43 General Long Term Debt Fund	-	-	-	-	-
50 Special Assessment Fund	-	-	-	-	-
	387,585	318,478	787,045	706,611	766,745
Enterprise Funds					
60 Water and Sewer Fund	24,660,883	25,707,131	26,097,935	26,599,165	25,324,951
61 Sewer Rehab. And Replacement Fund	-	416,988	2,525,173	1,389,964	2,460,527
62 Water and Sewer Construction Fund	2,455,001	1,050,412	2,095,000	1,588,801	158,501
70 Commuter Parking Lots Fund	705,852	1,452,293	468,925	544,150	505,950
71 Commuter Parking Lots Impr. and Repl. Fd	-	344,630	333,500	245,315	305,300
	27,821,736	28,971,454	31,520,533	30,367,395	28,755,229
Fiduciary Funds					
80 Police Pension Fund*	3,796,666	4,161,216	4,668,175	4,367,308	4,812,765
84 Escrow Fund	44,434	80,890	-	59,000	-
86 Payroll Fund	-	-	-	-	-
90 Investment Pool Fund	-	-	-	-	-
	3,841,100	4,242,106	4,668,175	4,426,308	4,812,765
Total Tinley Park Government	\$112,046,881	\$109,276,837	\$148,516,264	\$108,436,724	\$142,163,514

Combined Funds with Beginning and Ending Balances

Funds		Beginning Cash Balance	Revenue Budget	Expenditure Budget	Ending Cash Balance
General Fund					
01	Operating Fund	\$31,148,755	\$57,608,250	\$57,397,932	\$31,359,073
Special Revenue Funds					
05	Motor Fuel Tax Fund	3,536,849	2,399,000	2,034,000	3,901,849
06	Local Road Fund	19,567	2,102,000	2,064,000	57,567
08	Odyssey Street Maintenance Fund	344,856	77,880	42,750	379,986
09	Custom Seizures Fund	12,180	-	-	12,180
10	Drug Enforcement Fund	88,630	750	3,300	86,080
11	Enhanced 9-1-1 Services Fund	1,477,300	1,030,000	904,400	1,602,900
12	Hotel / Motel Tax Fund	3,212,872	1,835,000	2,338,200	2,709,672
14	Fire Alarm Fund	2,499,369	421,000	443,160	2,477,209
15	Community Development Block Grant Fund	-	-	-	-
36	Foreign Fire Tax Fund	365,907	78,750	400,384	44,273
65	Stormwater Fund	2,526,579	1,426,000	1,598,380	2,354,199
83	Main Street Fund	-	-	-	-
		14,084,109	9,370,380	9,828,574	13,625,915
Capital Projects Funds					
16	Legacy TIF	1,144,566	(84,000)	712,500	348,066
17	Oak Park Ave TIF	376,324	5,000	-	381,324
18	Main Street North TIF	1,279,779	450,000	316,100	1,413,679
19	Main Street South TIF	311,013	4,000	-	315,013
20	State Campus TIF	441,772	155,000	584,000	12,772
27	New Bremen TIF	5,162,195	255,000	4,136,150	1,281,045
30	Capital Improvements Fund	31,124,298	2,168,000	28,609,039	4,683,259
33	Surtax Capital Projects Fund	6,572,767	2,415,000	6,244,480	2,743,287
34	Municipal Real Estate Fund	32,821	300	-	33,121
		46,445,535	5,368,300	40,602,269	11,211,566
Debt Service Funds					
21	Limited Sales Tax Bond Fund	14,374	150	-	14,524
22	Special Service Area #3 Fund	81,232	750	81,982	-
31	Tax/Bond Stabilization Fund	3,093,405	25,000	297,923	2,820,482
40	General Debt Service Fund	-	-	-	-
41	Hotel Tax Debt Service Reserve Fund	3,254,771	544,000	386,840	3,411,931
43	General Long Term Debt Fund	-	-	-	-
50	Special Assessment Fund	-	-	-	-
		6,443,782	569,900	766,745	6,246,937
Enterprise Funds					
60	Water and Sewer Fund	7,962,587	25,703,862	25,324,951	8,341,498
61	Sewer Rehab. And Replacement Fund	8,532,025	75,000	2,460,527	6,146,498
62	Water and Sewer Construction Fund	6,430,603	95,000	158,501	6,367,102
70	Commuter Parking Lots Fund	678,864	733,960	505,950	906,874
71	Commuter Parking Lots Impr. and Repl. Fd	3,622,447	45,000	305,300	3,362,147
		27,226,526	26,652,822	28,755,229	25,124,119
Fiduciary Funds					
80	Police Pension Fund*	79,965,554	10,049,950	4,812,765	85,202,739
84	Escrow Fund	-	-	-	-
86	Payroll Fund	-	-	-	-
90	Investment Pool Fund	-	-	-	-
		79,965,554	10,049,950	4,812,765	85,202,739
Total Tinley Park Government		\$205,314,261	\$109,619,602	\$142,163,514	\$172,770,349

*Includes cash and investments

Schedule of Funds Transfers

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

Please note that the only funds shown below are those with budgeted activity in FY 2021. 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 33	Hotel Debt Service Fund 41	Stormwater Fund 65	Commuter Parking Fund 70	Total Transfer TO (OUT)
General Fund									
01	Operating Fund	\$ -	\$ -	\$860,000	\$1,820,000	\$ -	\$ -	\$ -	\$2,680,000
Special Revenue Funds									
12	Hotel / Motel Tax Fund	850,000	-	250,000	-	514,000	-	-	1,614,000
Capital Projects Funds									
20	State Campus TIF Capital	-	-	-	100,000	-	-	-	100,000
30	Improvements Fund	-	-	-	-	-	60,000	-	60,000
33	Surtax Capital Projects Fund	-	1,100,000	-	-	-	-	-	1,100,000
Enterprise Funds									
71	Commuter Parking Lots Impr. and Repl. Fd	-	-	-	-	-	-	15,000	15,000
Total Transfer From (In)		\$850,000	\$1,100,000	\$1,110,000	\$1,920,000	\$514,000	\$60,000	\$15,000	

FUND DETAIL

General Fund Summary

The General Fund is the life blood of the operations and service delivery to the residents and businesses of Tinley Park. The General Fund budget anticipates it will collect 49 percent of all revenue to the Village, while expending about 38 percent of total budgeted expenditures. Fiscal year 2021 has budgeted revenues exceeding expenditures by \$210,318, providing a balanced budget for fiscal year 2021.

The General Fund includes Public Safety, Public Works, and Administration. Administration accounts for nearly 35 percent of the outlay in the general fund, however the largest expense in the Administration budget is transfers to other funds. The Administration budget transfers over \$6.9 million to other funds including the Village's Police Pension, Capital projects and Debt service funds. When transfers are eliminated, the operating budget for Village Administration accounts for \$13.1 million (23 percent) of the total General Fund budget.

Public safety services provide Police, Fire, and Emergency Management services to the Village. These functions account for nearly 48 percent (\$27.5 million) of the total General Fund budget. Police services include patrol, investigations, crime prevention, crime free housing, Drug Abuse Resistance Education, and security. Security details at music theater events is reimbursed. The Fire department provides suppression and prevention services to Tinley Park. Emergency Medical services are provided through the Emergency Management department. These two functions work hand in hand for the housing of personnel, vehicles and joint responses, as needed, based on dispatched emergency service requests. Emergency Management also includes the Village's coordinated responses to natural and other disasters as well as the preparedness for those situations.

Public works services account for slightly more than 17 percent (\$10.0 million) of the total General Fund budget. Three divisions are funded through the General Fund; Road and Bridge, Electrical, and Municipal Building. Road and Bridge (70 percent of the Public Works Budget) maintains streets through all seasons providing needed road, curb, and gutter improvements, crack sealing and other preventive maintenance to extend the life of Tinley Park roads. Another major service is snow and ice control and the management of those events. These costs ensure that the roads of Tinley Park are safe and passable in less than ideal weather conditions. The last major expense managed by the Road and Bridge division is the landscaping and beautification throughout the Village, from the potted plants along the downtown as well as the medians and other public areas throughout the Village. The Electrical division accounts for 11 percent of Public Works budget, with the largest outlay being for electricity and supplies for the Village's street lights and signals. The Municipal Building division accounts for nearly 19 percent of the Public Works budget. This division is tasked for the maintenance of all Village facilities, including four Fire Houses, the Police Station, Village Hall, and the Public Works Offices and Garage to name a few. The Water and Sewer department is under the direction of Public Works, but funded through the Water and Sewer fund, which is an Enterprise Fund included in the budget within that section.

FY 2021 General Fund Budget Summary by Department

Revenues		2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
01	General Fund Revenue	\$53,930,071	\$55,705,199	\$55,996,238	\$56,304,591	\$57,608,250
Total		\$53,930,071	\$55,705,199	\$55,996,238	\$56,304,591	\$57,608,250

Expenditures		2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
Dept	Administration					
11	Mayor & Trustee	\$255,252	\$234,370	\$279,663	\$252,362	\$191,921
12	Village Manager	763,166	837,372	962,702	921,633	1,065,089
13	Village Clerk	588,871	623,166	711,841	456,461	498,321
14	General Overhead	3,431,879	2,456,978	2,569,300	1,832,752	2,424,300
15	Finance	1,289,505	967,738	1,423,910	1,338,139	1,793,970
16	Information Technology	-	769,419	1,263,216	980,064	1,304,832
33	Community Development	1,880,893	1,982,555	2,524,635	2,006,923	2,306,758
35	Marketing / Communications	522,216	709,345	1,201,835	1,049,498	1,201,845
41	Commissions	340,515	165,430	232,520	177,550	227,873
42	Village Bus Services Comm.	50,409	33,553	56,750	51,700	121,340
53	PACE Bus Services Commission	75,591	87,561	100,860	90,432	-
96	Transfers	13,757,176	10,247,519	5,747,750	5,854,588	6,880,000
97	Economic Incentives	1,315,138	1,629,370	1,677,750	1,581,558	1,681,000
98	Contingency	88,412	151,255	250,000	150,000	250,000
	Administration Total	\$24,359,023	\$20,895,631	\$19,002,732	\$16,743,660	\$19,947,249

Dept	Public Safety					
17	Police	\$14,231,999	\$14,521,790	\$17,229,323	\$15,510,537	\$18,061,395
19	Fire Suppression & Protection	5,352,868	5,197,407	6,126,951	5,377,331	6,063,984
21	Emergency Management Agency	2,997,250	2,879,874	3,325,050	2,617,280	3,373,600
	Public Safety Total	\$22,582,117	\$22,599,071	\$26,681,324	\$23,505,148	\$27,498,979

Dept	Public Works					
26	Public Works	\$6,848,982	\$7,160,247	\$9,160,095	\$8,663,006	\$9,951,704
	Public Works Total	\$6,848,982	\$7,160,247	\$9,160,095	\$8,663,006	\$9,951,704
General Fund Grand Total		\$53,790,122	\$50,654,949	\$54,844,151	\$48,911,814	\$57,397,932

FY 2021 Budget General Fund Summary by Category

Revenues	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
Property Tax	\$20,767,825	\$20,792,643	\$21,417,000	\$21,038,495	\$22,772,000
Sales Tax	21,231,925	21,851,340	22,500,300	22,206,300	22,280,300
Other Taxes	7,083,900	7,505,821	7,519,300	8,148,559	7,871,500
Fees	76,845	76,090	66,650	141,605	97,500
Licenses and Permits	2,281,399	2,021,150	2,106,600	2,057,658	1,999,100
Fines and Forfeitures	468,626	316,084	296,500	294,566	274,000
Reimbursements	639,328	838,478	636,888	772,771	796,350
Interest Revenue	250,455	375,947	313,000	497,387	363,000
Other	298,881	306,152	284,000	289,850	298,500
Grant Revenue	12,992	6,556	6,000	7,300	6,000
Transfer In (From)	817,895	1,614,928	850,000	850,000	850,000
Total	\$53,930,071	\$55,705,189	\$55,996,238	\$56,304,491	\$57,608,250

Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
Personnel Services	\$31,039,479	\$31,938,193	\$37,151,638	\$33,105,389	\$39,592,865
Contractual Services	9,242,236	7,959,153	10,535,444	8,780,990	10,428,213
Commodities	1,274,286	1,672,557	2,088,794	2,015,337	2,110,509
Equipment	131,329	135,877	272,275	232,990	304,845
Other	3,300	1,035	500	2,950	500
Debt Service	-	-	-	-	-
Transfer Out (To)	10,695,941	7,167,509	2,867,750	3,042,600	3,030,000
Business Incentive	1,315,138	1,629,370	1,677,750	1,581,558	1,681,000
Contingency	88,412	151,255	250,000	150,000	250,000
Total	\$53,790,121	\$50,654,949	\$54,844,151	\$48,911,814	\$57,397,932

FY 2021 General Fund Revenue Detail Budget

Operating Fund 01-00

Account Number	Property Taxes	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
40100-17	2017 AND PRIOR LEVY – COOK	\$12,791,581	\$5,923,400	\$ -	(\$182,845)	\$ -
40118	2018 LEVY - COOK	-	7,110,842	6,730,000	6,593,820	-
40119	2019 LEVY - COOK	-	-	7,460,000	7,500,000	6,440,000
40120	2020 LEVY - COOK	-	-	-	-	7,650,000
40214-17	2017 AND PRIOR LEVY - WILL	4,353,274	4,114,717	-	-	-
40218	2018 LEVY - WILL	-	-	3,770,000	3,738,072	-
40219	2019 LEVY - WILL	-	-	-	-	4,240,000
40300-17	2017 AND PRIOR LEVY - COOK R/B	231,842	111,410	-	(3,669)	-
40318	2018 LEVY - COOK R/B	-	133,175	120,000	129,161	-
40319	2019 LEVY - COOK R/B	-	-	137,000	140,000	137,000
40320	2020 LEVY - COOK R/B	-	-	-	-	140,000
40416-17	2017 AND PRIOR LEVY - WILL R/B	329,893	319,089	-	-	-
40418	2018 LEVY - WILL R/B	-	-	320,000	311,968	-
40419	2019 LEVY - WILL R/B	-	-	-	-	315,000
40580	POLICE PENSION TAX RECEIPTS	3,061,235	3,080,010	2,880,000	2,811,988	3,850,000
	Property Taxes Total	\$20,767,825	\$20,792,643	\$21,417,000	\$21,038,495	\$ 22,772,000
	Property Taxes Variance FY 21 vs. FY20					6.33%
Account Number	Sales Taxes	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
41000	SALES TAX - GENERAL	\$14,101,035	\$14,300,229	\$14,800,000	\$14,350,000	\$14,500,000
41001	SALES TAX - HOME RULE	5,659,346	5,874,263	5,900,000	5,900,000	5,950,000
41005	SALES TAX-OUT/STATE USE	1,470,942	1,676,541	1,800,000	1,956,000	1,830,000
41010	SALES TAX - AUTO RENTALS	602	307	300	300	300
	Sales Taxes Total	\$21,231,925	\$21,851,340	\$22,500,300	\$22,206,300	\$22,280,300
	Sales Taxes Variance FY 21 vs. FY20					-0.98%

Account Number	Other Taxes	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
42010	AMUSEMENT TAX	\$1,225,042	\$1,181,103	\$1,000,000	\$1,215,000	\$1,000,000
42035	TELECOM TAX & IMF TAX	282,444	263,859	260,000	246,000	234,000
45100	IL INCOME TAXES	3,569,531	3,821,735	3,935,000	4,220,000	4,133,000
45151	INCOME TAX SURCHARGE II	1,572,404	1,683,501	1,730,000	1,860,000	1,820,000
45200	IL REPLACEMENT TAXES	62,837	64,853	65,000	82,000	74,000
45205	IL REPL TAX - BREMEN	2,312	2,148	2,200	2,200	2,200
45210	IL REPL TAX - ORLAND	2,408	1,084	1,050	1,004	1,050
45215	IL REPL TAX - FRANKFORT	181	168	200	200	200
45220	IL REPL TAX - RICH	-	1,901	850	850	850
45230	IL CHARITABLE GAMES TAX	-	6,697	-	3,614	3,600
45235	PULL TABS/JAR GAMES TAX	-	7,075	-	2,791	2,600
45237	VIDEO GAMING	366,741	471,697	525,000	515,000	600,000
	Other Taxes Total	\$7,083,900	\$7,505,821	\$7,519,300	\$8,148,659	\$7,871,500
	Other Taxes Variance FY 21 vs. FY20					4.68%
Account Number	Licenses and Permits	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
43020	BUSINESS LICENSE	\$121,350	\$122,308	\$120,000	\$120,000	\$110,000
43025	CRIME FREE RENTAL LICENSE	52,000	49,575	50,000	49,000	50,000
43028	PROPERTY REGISTRATION FEE	-	-	-	65,000	30,000
43030	LIQUOR LICENSE	143,960	152,486	146,000	148,000	146,000
43033	VIDEO GAMING LICENSE	157,000	151,500	180,000	183,500	180,000
43040	CONTRACTOR LICENSE	50,350	47,610	42,000	46,000	42,000
43050	DOG LICENSE	1,782	1,581	1,600	1,600	1,600
43060	HANDICAP PARKING FEES	258	285	-	275	-
43065	ALARM SYSTEM PERMITS	11,775	11,475	11,000	11,500	11,500
43120	CABLE TV FRANCHISE	1,135,006	1,020,022	1,004,000	1,014,000	1,004,000
43125	NATURAL GAS FRANCHISE FEE	48,526	49,379	48,000	51,783	48,000
43200	BUILDING PERMITS	554,892	408,429	500,000	425,000	400,000
43202	FIRE PREV PERMIT/APPL	4,500	6,500	4,000	7,000	6,000
54315	LICENSING REVENUE-TRAIN STATIONS	-	-	30,000	35,000	31,200
	Licenses and Permits Total	\$2,281,399	\$2,021,150	\$2,136,600	\$2,157,658	\$2,060,300
	Licenses and Permits Variance FY 21 vs. FY20					-3.57%

Account Number	Reimbursements	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
45520	POLICE GRANTS	\$12,992	\$6,566	\$6,000	\$7,300	\$6,000
45599	MISCELLANEOUS GRANTS	1,000	-	-	23,050	-
45710	STATE REIMBURSEMENTS	13,541	32,387	12,000	12,000	12,000
45720	STATE REIMB - EMERGENCY MGMT	3,288	74,412	25,000	41,079	25,000
45730	PACE REIMBURSEMENT	19,382	15,628	15,500	17,516	-
45735	LIBRARY ACCOUNTING SERVICES	8,500	18,700	12,000	12,000	12,000
45758	INTERGOVERNMENTAL COOPERATIVE PROGRAM	-	-	-	20,000	-
45760	RECYCLING REIMBURSEMENT	12,006	12,028	12,000	15,000	15,000
54115	INSURANCE REIMBURSEMENT	38,574	60,481	25,000	10,000	10,000
54125	PHOTOCOPY REIMBURSEMENT	34	13	-	10	-
54129	SPECIAL EVENT REIMBURSEMENT	6,824	9,051	7,000	8,000	7,000
54130	POSTAGE/SHIPPING REIMB	392	342	-	250	-
54131	POLICE SECURITY REIMB	353,566	418,323	366,340	450,000	568,300
54140	GAS TAX REFUNDS	11,209	9,923	11,448	11,448	11,450
54145	PROPERTY DAMAGE	28,159	41,960	35,000	20,000	20,000
54150	GAS CONSUMPTION REIMB	60,882	65,159	55,000	58,000	55,000
54155	EXPENSE ADVANCE REFUNDS	3,580	342	-	168	-
54160	SPECIAL EVENTS REIMB/SPONSORSHIPS	73,190	68,042	60,000	69,000	60,000
54190	MDSE RETURN/REFUND & O/P	5,201	11,337	-	4,500	-
54195	MISCELLANEOUS REIMBURSE	-	350	600	750	600
	Reimbursements Total	\$652,320	\$845,044	\$642,888	\$780,071	\$802,350
	Reimbursements Variance FY 21 vs. FY20					24.80%
Account Number	Fines and Forfeitures	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
48010	COURT FINES	\$69,413	\$55,744	\$50,000	\$43,000	\$35,000
48012	ADMIN ADJUDICATION ORD COURT FINE	48,738	45,021	45,000	41,000	40,000
48015	IN-HOUSE COLLECTIONS	42,478	34,561	38,000	34,000	38,000
48016	COMPLIANCE FINE	11,077	13,986	12,000	14,000	13,000
48017	EMERGENCY RESPONSE/DUI REIMB	27,000	25,000	24,000	25,000	24,000
48018	POLICE NON-PARKING FINES	3,540	2,685	3,000	2,200	2,000
48019	POLICE COST RECOVERIES	816	148	-	5	-
48020	P TICKET FINES	68,237	50,099	50,000	45,000	45,000

Account Number	Fines and Forfeitures - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
48031	FALSE ALARMS - FIRE	4,575	9,550	4,500	8,200	7,000
48032	FALSE ALARMS - POLICE	19,350	24,550	20,000	21,000	20,000
48095	NSF FINES/FEEs	550	500	-	250	-
48310	CODE ENFORCEMENT FINES	167,214	49,863	50,000	60,000	50,000
48315	MEMORANDUM OF JUDGEMENT	5,638	4,377	-	911	-
	Fines and Forfeitures Total	\$468,626	\$316,084	\$296,500	\$294,566	\$274,000
	<i>Fines and Forfeitures Variance FY 21 vs. FY20</i>					-7.59%
Account Number	Fees	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
51005	BUS FEES - PACE BUS	\$4,661	\$4,339	\$4,500	\$3,140	\$ -
51007	BUS FEES - TP BUS	902	719	650	1,900	4,500
51012	ELEVATOR INSPECTION FEES	18,705	18,315	17,500	18,200	17,500
51020	CIVIL SERVICE TEST FEES	3,970	280	2,600	2,565	2,600
51105	WEED CUTTING FEES	713	-	-	-	-
51210	DOG IMPOUND FEES	1,965	3,495	2,000	3,200	2,000
51215	COPIES - POLICE REPORTS	10,897	10,871	10,200	11,500	10,200
51217	POLICE TRAINING/SEMINAR FEES	450	200	-	-	-
51220	FINGERPRINTING	3,401	3,078	3,000	2,300	2,000
51317	FIRE TRAINING/PROGRAM FEES	6,730	10,620	6,000	8,500	6,500
51410	PLAN REVIEW FEES	17,426	22,137	18,000	20,000	18,000
51415	ZONING VARIANCE FEES	5,700	5,750	5,000	8,600	6,000
51420	REINSPECTION FEES	3,900	3,380	3,000	3,000	3,000
51422	FILING/RECORDING FEES	2,335	2,386	-	1,500	1,500
51425	ANNEXATION FEES	1,000	-	-	-	-
54010	PAMPHLET/MAP/BOOK SALES	305	260	200	300	200
54025	SUPOENA FEES	515	880	-	400	-
	Fees Total	\$83,575	\$86,710	\$72,650	\$85,105	\$74,000
	<i>Fees Variance FY 21 vs. FY20</i>					1.86%

Account Number	Other Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
54040	COMMUNITY CENTER ACTIVITIES	\$9,001	\$5,857	\$7,000	\$6,000	\$7,000
54050	DISCOVER TINLEY	14,000	16,628	14,000	-	15,000
54110	REBILLABLES	59,494	80,003	50,000	47,000	50,000
54200	DONATIONS	6,267	9,140	6,000	6,000	6,000
54310	LAND LEASE/RENTAL INCOME	189,196	161,065	162,000	168,750	173,800
54990	CASH OVER/SHORT	31	(117)	-	100	-
54995	PRIOR YRS CHECKS VOIDED	10	490	-	-	-
54999	MISCELLANEOUS REVENUE	14,152	22,466	9,000	18,500	9,000
	Other Revenue Total	\$292,151	\$295,532	\$248,000	\$246,350	\$260,800
	Other Revenue Variance FY 21 vs. FY20					5.16%
Account Number	Interest Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
65700	INTEREST - I/P	\$241,410	\$357,257	\$300,000	\$480,000	\$350,000
65811	INTEREST - R/E TAX COOK	2,177	2,753	500	1,200	500
65812	INTEREST - R/E TAX WILL	855	2,276	500	2,482	500
65820	INTEREST - SALES TAX	6,013	13,661	12,000	13,650	12,000
65899	INTEREST - MISCELLANEOUS	-	-	-	55	-
	Interest Revenue Total	\$250,455	\$375,947	\$313,000	\$497,387	\$363,000
	Interest Revenue Variance FY 21 vs. FY20					15.97%
Account Number	Transfers In	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget
69012	TRANSFER FROM HOTEL/MOTEL	\$611,852	\$740,633	\$850,000	\$850,000	\$850,000
69017	TRANSFER FROM OPA TIF	-	500,000	-	-	-
69019	TRANSFER FROM MAIN STREET SOUTH TIF	-	350,000	-	-	-
69020	TRANSFER FROM STATE CAMPUS TIF	-	24,295	-	-	-
69022	TRANSFER FROM SPECIAL SERVICE AREA #3	206,043	-	-	-	-
	Transfers In Total	\$817,895	\$1,614,928	\$850,000	\$850,000	\$850,000
	Transfers In Variance FY 21 vs. FY20					0.00%
GENERAL FUND TOTAL		\$53,930,071	\$55,705,199	\$55,996,238	\$56,304,591	\$57,608,250
	General Fund Variance FY 21 vs. FY20					2.88%

MAYOR AND TRUSTEES

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

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

Department Goals

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

Strategic Plan Goal B, D, & E

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

Strategic Plan Goal A

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

Strategic Plan Goal C & D

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

Strategic Plan Goal D

5. Explore new revenue sources.

Strategic Plan Goal C, D, & E

Performance Measures

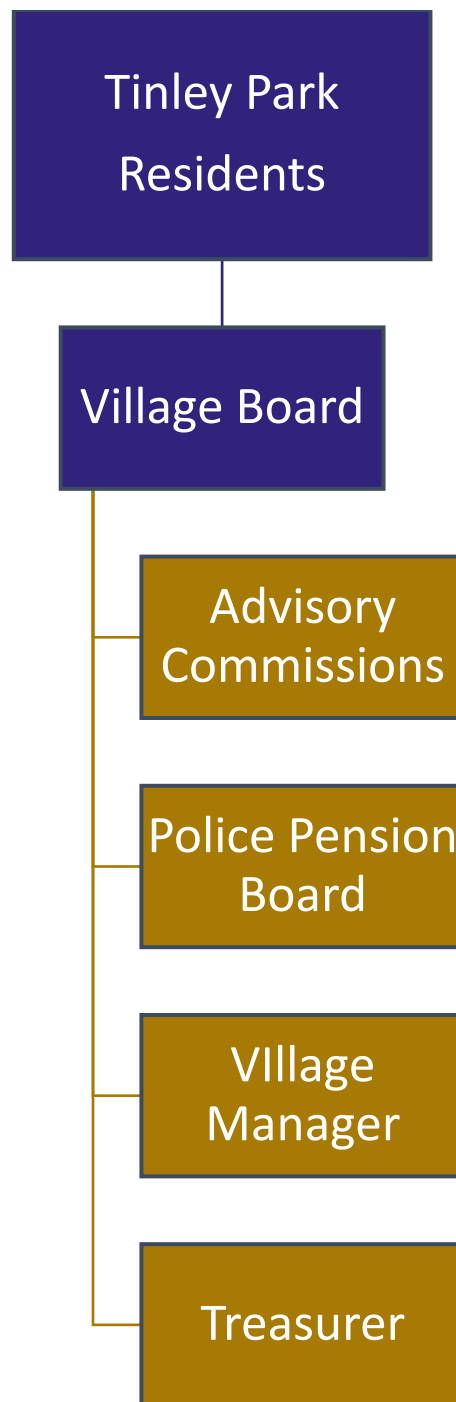
Maintain Partnerships with Intergovernmental agencies

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

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

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
2	2	2	2
100%	100%	100%	100%
5	4	4	5

FY 2021 Department Structure



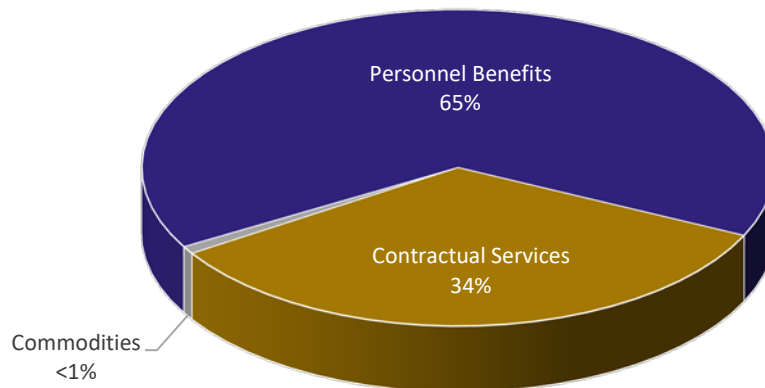
2021 Mayor and Trustees Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel Benefits	\$230,502	\$182,654	\$213,950	\$185,712	\$125,500	-41.34%
Contractual Services	23,255	50,555	65,213	65,150	64,921	-0.45%
Commodities	1,495	1,161	500	1,500	1,500	200.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$255,252	\$234,370	\$279,663	\$252,362	\$191,921	-31.37%

2021 Mayor and Trustees Variances > 10%

- Personnel budgeted salary and associated costs decreased in current year budget.
- Commodities office supply budget increased based on historical usage.

Village Board Budget Summary



2021 Mayor and Trustees Detail Budget

Mayor and Trustees 01-11-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$169,890	\$158,072	\$177,000	\$160,000	\$110,000	-37.85%
71127	PART TIME - NON-PENSIONABLE	-	-	-	319	-	0.00%
72120	TELEPHONE COMMUNICATIONS	3,040	2,825	4,080	4,850	4,860	19.12%
72127	MOBILE DATA COMMUNICATIONS	2,161	2,324	3,648	3,000	3,206	-12.12%
72130	TRAVEL EXPENSE	485	-	250	250	250	0.00%
72170	MEETINGS & CONFERENCES	190	35	2,000	1,500	1,400	-30.00%
72220	RECEPTION & MEALS	1,366	865	4,000	4,000	4,000	0.00%
72310	PRINTING	1,461	377	1,000	2,500	2,400	140.00%
72430	EMPLOYEE HEALTH & LIFE	35,200	4,842	9,000	950	900	-90.00%
72435	POST EMPLOYMENT BENEFITS	1,876	-	-	-	-	0.00%
72446	EMPLOYMENT COSTS	350	296	-	389	500	100.00%
72480	FICA	12,423	12,059	13,600	12,250	8,450	-37.87%
72485	IMRF	8,722	6,485	8,100	6,054	-	-100.00%
72565	R&M - COMPUTER EQUIPMENT	106	-	-	-	-	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	-	40	-	-	-	0.00%
72655	SOFTWARE LICENSING & SUPPORT	3,976	4,587	4,925	4,800	4,925	0.00%
72720	DUES & SUBSCRIPTIONS	10,926	3,902	10,560	10,000	10,530	-0.28%
72790	OTHER CONTRACTUAL SVCS	1,585	36,500	41,000	40,000	39,000	-4.88%
73110	OFFICE SUPPLIES	1,495	1,161	500	1,500	1,500	200.00%
	Total	\$255,252	\$234,370	\$279,663	\$252,362	\$191,921	-31.37%

VILLAGE MANAGER

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

Department Goals

1. Provide effective and cost-efficient operation of day-to-day activities of the Village.
Strategic Plan Goal B
2. Oversee the implementation of the Strategic Plan to enhance Village functions and quality of life for all residents.
Strategic Plan Goal B, C, & E
3. Foster professional development opportunities for Staff.
Strategic Plan Goal B
4. Administer a human capital management recruits, selects, and maintains a work force at prescribed staffing levels in accordance with applicable federal, state, and local laws, designed for providing high quality service to Tinley Park residents.
Strategic Plan Goal B
5. Continue to enhance utilization of technology and data analytics where possible to drive organizational decision-making and resource allocation.
Strategic Plan Goal B

Performance Measures

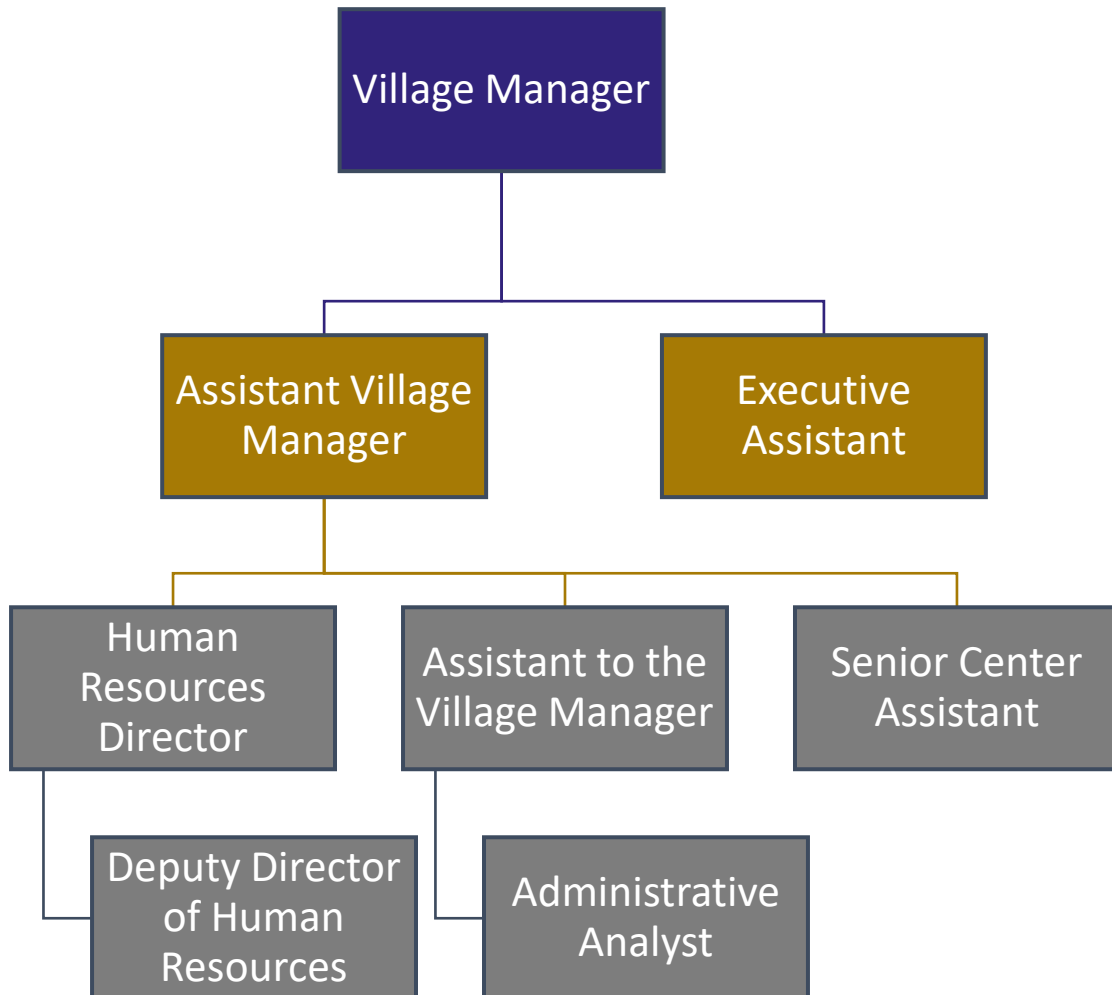
Implement Action Plan for Strategic Plan Goals for each Departments.

Review Monthly Financial and Budget Reports with Committees

Organization Compliance with Sexual Harassment Training by December 31,2020

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
4	7	4	4
8	6	8	8
100%	n/a	n/a	100%

FY 2021 Department Structure



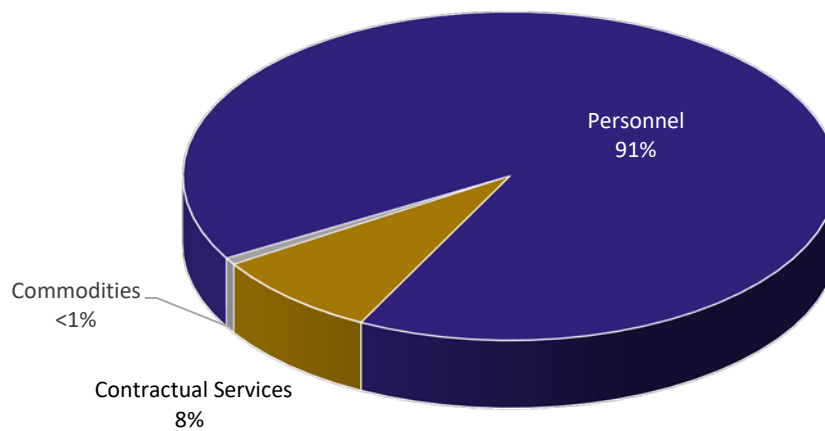
2021 Village Manager Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$667,373	\$744,629	\$863,140	\$824,733	\$967,610	12.10%
Contractual Services	91,344	85,467	94,737	91,600	90,079	-4.92%
Commodities	4,449	7,276	4,825	5,300	7,400	53.37%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$763,166	\$837,372	\$962,702	\$921,633	\$1,065,089	10.64%

2021 Village Manager Variances > 10%

- Personnel increased due to addition of administrative analyst.
- Commodities increased for employee recognitions in FY 2021.

Village Manager Budget Summary



2021 Village Manager Detail Budget

Village Managers Office 01-12-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$431,483	\$537,403	\$599,000	\$595,000	\$698,000	16.53%
71112	OVERTIME	-	78	-	-	-	0.00%
71125	PART TIME HELP - PENSIONABLE	52,725	-	-	-	-	0.00%
71127	PART TIME HELP - NON-PENSIONABLE	20,954	1,780	-	333	-	0.00%
72120	TELEPHONE COMMUNICATIONS	1,710	1,565	2,770	2,300	3,000	8.30%
72127	MOBILE DATA COMMUNICATIONS	972	864	912	900	864	-5.26%
72130	TRAVEL EXPENSE	428	997	1,000	1,000	1,000	0.00%
72140	TRAINING	845	1,880	25,500	15,000	9,000	-64.71%
72170	MEETINGS & CONFERENCES	3,775	3,458	6,800	6,000	4,850	-28.68%
72220	RECEPTION & MEALS	875	2,350	1,500	2,500	2,000	33.33%
72430	EMPLOYEE HEALTH & LIFE	55,887	68,678	83,000	70,000	85,000	2.41%
72435	POST EMPLOYMENT BENEFITS	1,139	1,209	1,320	1,300	1,440	9.09%
72446	EMPLOYMENT COSTS	232	4,545	11,000	-	1,500	-86.36%
72447	EMPLOYEE ASST PROG SSMMA	-	12,746	13,200	13,000	13,200	0.00%
72449	EMPLOYEE BENEFITS CAFETERIA PLAN ADMIN	-	2,755	2,820	2,600	3,000	6.38%
72480	FICA	34,571	36,920	46,000	43,000	53,765	16.88%
72485	IMRF	64,459	69,830	72,000	75,000	94,855	31.74%
72540	R & M MOTOR VEHICLES	1,241	1,743	2,000	1,500	2,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	-	517	500	-	500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	9,342	9,144	10,630	10,000	20,630	94.07%
72720	DUES & SUBSCRIPTIONS	10,170	42,002	47,925	46,900	40,085	-16.36%
72790	OTHER CONTRACTUAL SERVICES	67,909	29,632	30,000	30,000	23,000	-23.33%
72974	EMPLOYEE RECOGNITIONS	-	-	-	-	2,000	100.00%
73110	OFFICE SUPPLIES	1,472	3,162	1,300	1,300	1,000	-23.08%
73530	GASOLINE	2,836	4,114	3,025	4,000	4,000	32.23%
73870	OTHER OPERATING SUPPLIES	141	-	500	-	400	-20.00%
	Total	\$763,166	\$837,372	\$962,702	\$921,633	\$1,065,089	10.64%

CLERKS DEPARTMENT

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

Department Goals

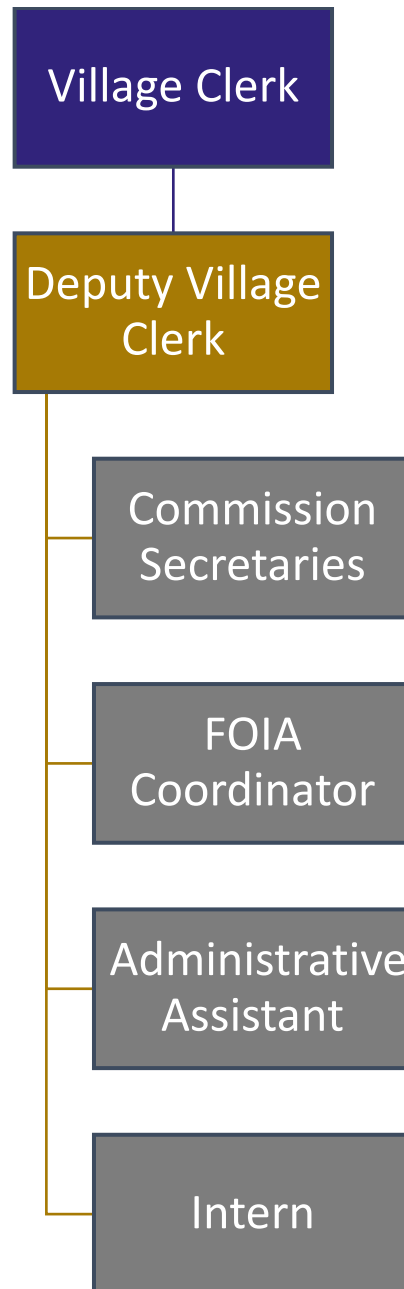
1. To continue to expand citizen communication with Village Board and Staff through Village Board Agenda Citizen Participation Portal.
Strategic Plan Goal B & E
2. To continue to make early voting available to the Village's Cook County Residents by being a Cook County Early Voting site.
Strategic Plan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

Performance Measures

Freedom of Information Act (FOIA) requests processed within statutory response time
Public Meeting Agenda posted prior to public meeting
Vehicle Permits issued annually

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
95%	N/A	100%	95%
100%	100%	100%	100%
32,000	31,633	31,200	32,000

FY 2021 Village Clerk Department Structure



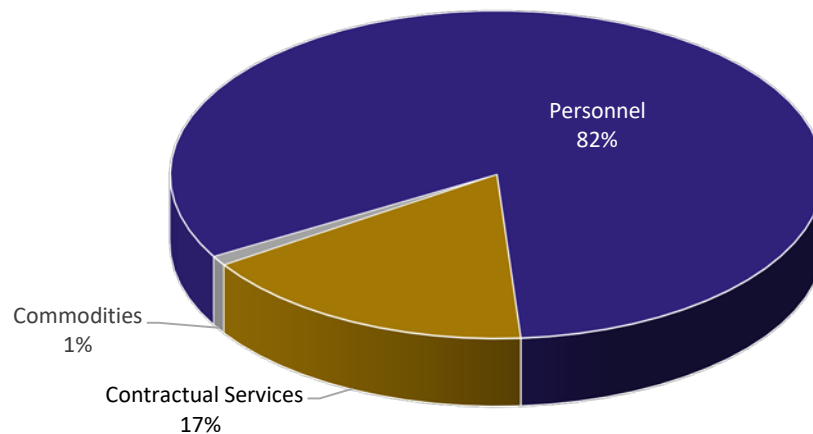
2021 Village Clerk Department Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$530,341	\$571,674	\$632,685	\$383,996	\$409,460	-35.28%
Contractual Services	52,644	45,824	71,261	66,465	84,111	18.03%
Commodities	5,886	5,668	7,895	6,000	4,750	-39.84%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$588,871	\$623,166	\$711,841	\$456,461	\$498,321	-30.00%

2021 Village Clerk Department Variances > 10%

- Personnel decreased due to re-organization of Clerk's office. Four employees were transferred to the Finance department.
- Contractual service increases directly correlate to the frequency of which the Village is codifying ordinances and the associated costs.
- Postage and office supplies line item decreases lead to the decrease in commodities.

Clerk's Office Budget Summary



2021 Village Clerk Department Detail Budget

Village Clerk Department 01-13-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$283,614	\$351,828	\$372,000	\$260,000	\$253,000	-31.99%
71112	OVERTIME	739	243	1,000	200	-	-100.00%
71125	PART TIME HELP - PENSIONABLE	97,213	53,602	70,000	9,861	-	-100.00%
71127	PART TIME HELP - NON-PENSIONABLE	14,638	26,338	30,000	12,000	30,000	0.00%
72110	POSTAGE	2,404	2,884	3,145	1,500	1,500	-52.31%
72120	TELEPHONE COMMUNICATIONS	1,107	1,336	1,200	1,200	1,200	0.00%
72127	MOBILE DATA COMMUNICATIONS	426	766	456	865	456	0.00%
72140	TRAINING	215	907	3,500	3,500	3,500	0.00%
72170	MEETINGS & CONFERENCES	36	246	1,200	1,200	1,200	0.00%
72220	RECEPTION & MEALS	108	144	2,500	1,000	1,500	-40.00%
72310	PRINTING	2,386	1,900	2,400	2,400	2,400	0.00%
72330	LEGAL NOTICES & ADVERTISING	364	461	1,500	500	500	-66.67%
72430	EMPLOYEE HEALTH & LIFE	53,885	53,332	60,000	40,500	60,000	0.00%
72435	POST EMPLOYMENT BENEFITS	2,470	2,554	2,760	2,535	2,760	0.00%
72446	EMPLOYMENT COSTS	350	579	500	1,200	500	0.00%
72480	FICA	29,922	32,533	36,125	22,000	22,000	-39.10%
72485	IMRF	47,151	49,368	53,100	30,000	35,000	-34.09%
72565	R&M - COMPUTER EQUIPMENT	-	1,395	1,050	500	-	-100.00%
72650	CONTRACT SERVICE - TECHNOLOGY	10,083	3,237	10,400	10,000	10,400	0.00%
72655	SOFTWARE LICENSING & SUPPORT	33,683	30,945	41,755	40,000	49,155	17.72%
72720	DUES & SUBSCRIPTIONS	493	530	1,500	1,000	1,500	0.00%
72790	OTHER CONTRACTUAL SVCS	-	-	500	-	500	0.00%
72791	CODIFICATION	4,102	5,254	10,500	10,000	18,000	71.43%
72985	PROMOTIONAL ITEMS	233	-	250	-	250	0.00%
73110	OFFICE SUPPLIES	3,249	2,784	4,500	4,500	3,000	-33.33%
	Total	\$588,871	\$623,166	\$711,841	\$456,461	\$498,321	-30.00%

GENERAL OVERHEAD

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

Department Goals

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

Strategic Plan Goal B

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

Strategic Plan Goal B

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

Strategic Plan Goal B

Performance Measures

Quarterly review of liability claims

Employee Recognition Programs

Review major contractual services

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
4	3	3	4
2	1	1	2
5	5	5	5

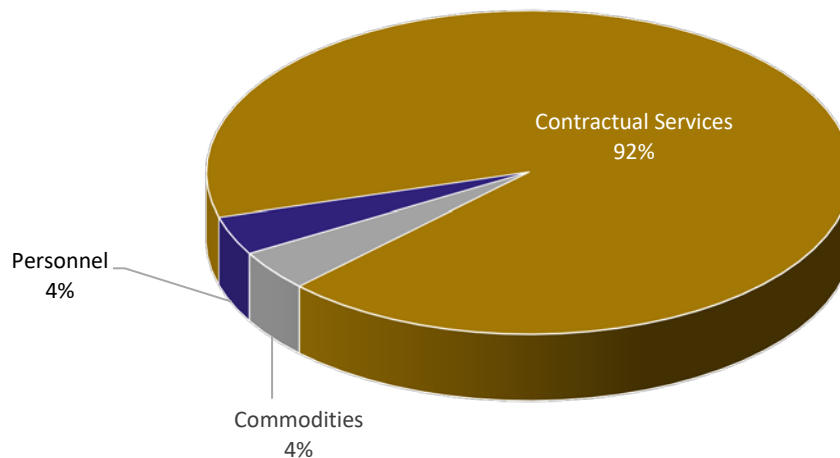
FY 2021 General Overhead Department Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$78,714	\$17,317	\$106,480	\$16,730	\$93,130	-12.54%
Contractual Services	3,256,089	2,352,197	2,371,630	1,714,942	2,232,320	-5.87%
Commodities	93,776	86,429	90,690	98,130	98,350	8.45%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Other	3,300	1,035	500	2,950	500	0.00%
Total	\$3,431,879	\$2,456,978	\$2,569,300	\$1,832,752	\$2,424,300	-5.64%

2021 General Overhead Department Variances > 10%

- Personnel decrease reflects reductions in the budget for unemployment compensation and Cafeteria plan benefits.

Overhead Budget Summary



2021 General Overhead Department Detail Budget

General Overhead 01-14-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72110	POSTAGE	\$8,599	\$7,340	\$9,500	\$17,200	\$13,500	42.11%
72120	TELEPHONE COMMUNICATIONS	13,437	17,826	16,000	8,621	16,000	0.00%
72122	WIRELESS FIRE ALARM	660	-	-	-	-	0.00%
72125	INTERNET COMMUNICATIONS	19,222	19,485	20,400	19,675	21,320	4.51%
72220	RECEPTIONS AND MEALS	-	-	-	250	250	100.00%
72310	PRINTING	5,982	3,221	9,000	5,884	9,000	0.00%
72315	BANK CHARGES	8,547	9,730	13,200	11,000	13,200	0.00%
72330	LEGAL NOTICES & ADVERTISING	5,258	4,432	12,000	5,200	10,000	-16.67%
72355	RECORDING FEES	707	1,066	6,000	3,000	5,000	-16.67%
72357	PROPERTY TAXES	-	7,713	15,000	14,442	15,000	0.00%
72421	LIABILITY INSURANCE	574,003	599,768	775,000	560,722	620,000	-20.00%
72429	MISCELLANEOUS INSURANCE	721	-	780	780	-	-100.00%
72436	IMRF ACCELERATED PAYMENTS	38,218	12,124	50,000	-	50,000	0.00%
72445	UNEMPLOYMENT COMP	31,413	4,789	50,000	10,000	40,000	-20.00%
72446	EMPLOYMENT COSTS	-	404	-	-	-	0.00%
72447	EMPLOYEE ASST PROG SSMMA	6,401	-	2,880	2,880	2,880	0.00%
72449	EMPLOYEE BENEFITS CAFETERIA PLAN ADMIN	2,682	-	3,600	3,600	-	-100.00%
72540	R & M - MOTOR VEHICLES	179	157	1,000	1,000	1,000	0.00%
72541	INSURANCE DEDUCTIBLE	176,510	237,275	450,000	125,000	200,000	-55.56%
72542	INSURANCE DEDUCTIBLE-IPMG	-	-	-	135,000	250,000	100.00%
72565	R&M - COMPUTER EQUIPMENT	4,873	-	-	-	-	0.00%
72650	CONTRACT SERVICE - TECHNOLOGY	14,971	-	-	-	-	0.00%
72652	CONTRACT SERVICE - GIS	104,023	-	-	-	-	0.00%
72655	SOFTWARE LICENSING & SUPPORT	53,787	-	-	-	-	0.00%
72720	DUES & SUBSCRIPTIONS	55,437	6,271	7,500	6,379	7,500	0.00%
72750	SERVICE CONTRACTS	11,423	5,628	8,400	9,771	6,200	-26.19%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	71,237	48,906	10,000	-	10,000	0.00%
72790	OTHER CONTRACTUAL SVCS	72,984	22,865	12,500	5,000	12,500	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72840	ENGINEERING (REBILLABLE)	33,637	23,602	-	27,000	20,000	100.00%
72842	APPRAISAL SERVICES	2,750	-	5,000	5,000	5,000	0.00%
72845	AUDIT SERVICES	16,445	21,380	26,000	26,000	27,000	3.85%
72848	IL S.P. FINGERPRINT FEES	2,754	2,446	5,350	2,000	5,350	0.00%
72850	LEGAL SERVICES	1,837,496	1,166,551	800,000	600,000	800,000	0.00%
72851	ACTUARIAL SERVICES	7,296	7,897	16,500	13,968	16,500	0.00%
72855	LEGAL - LABOR RELATED	87,096	84,009	100,000	80,000	100,000	0.00%
72876	ADMIN CT HEARING OFFICER	19,578	17,648	30,000	20,000	30,000	0.00%
72952	FIREWORKS	12,500	12,500	12,500	15,000	15,000	20.00%
72974	EMPLOYEE RECOGNITIONS	784	8,578	8,000	8,000	8,000	0.00%
72975	APPRECIATION NIGHT	2,311	3,262	3,500	3,500	3,500	0.00%
72985	HEALTH SRVC PROGRAMS	34,421	1,625	8,000	3,000	5,250	-34.38%
72991	EXCHANGE	5,060	18,356	-	-	-	0.00%
73110	OFFICE SUPPLIES	6,132	5,452	10,000	6,000	9,000	-10.00%
73115	CONFECTIONARY SUPPLIES	3,900	4,223	5,200	4,000	5,200	0.00%
73210	ITEMS FOR RESALE	10,670	11,897	1,430	1,430	700	-51.05%
73531	FUEL SUPPLIED (SD 140)	60,302	56,262	59,800	65,000	65,000	8.70%
73532	FUEL SUPPLIED - TP LIB	1,773	988	2,210	2,300	2,400	8.60%
73533	FUEL SUPPLIED (SD 145)	323	-	550	200	550	0.00%
73870	OTHER OPERATING SUPPLIES	2,077	267	2,000	2,000	2,000	0.00%
78099	NSF/ BAD DEBTS	185	10	500	500	500	0.00%
79000	REFUNDS/OP/CRIME FREE HOUSING	-	150	-	250	-	0.00%
79010	REFUNDS - BUSINESS LIC	480	845	-	1,000	-	0.00%
79015	REFUNDS - BUILD PERMIT	30	30	-	200	-	0.00%
79099	REFUNDS - MISCELLANEOUS	2,605	-	-	1,000	-	0.00%
	Total	\$3,431,879	\$2,456,978	\$2,569,300	\$1,832,752	\$2,424,300	-5.64%

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

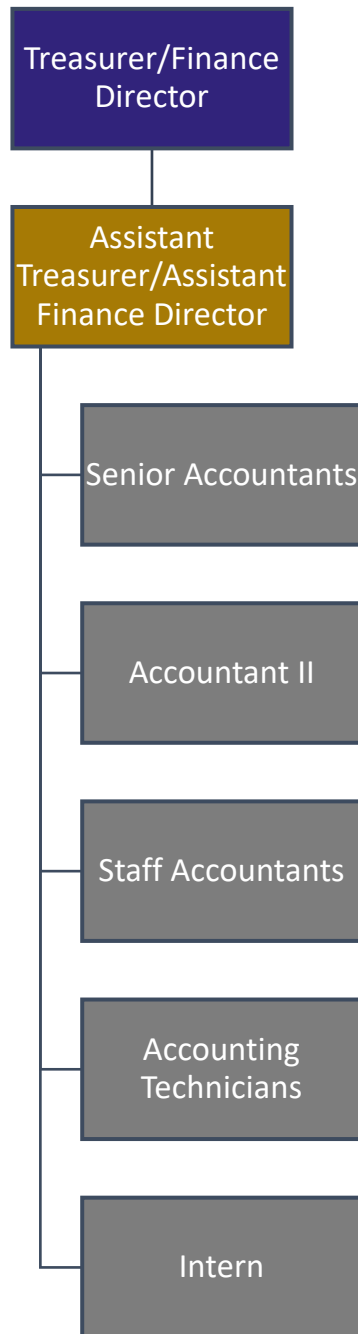
Monthly budget report to department directors by the 15th of the following month

Prepare payroll analytics each period

Prepare financial documents that qualify for GFOA award program

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
12	12	12	12
12	12	12	12
26	N/A	N/A	26
3	3	3	3

FY 2021 Department Structure



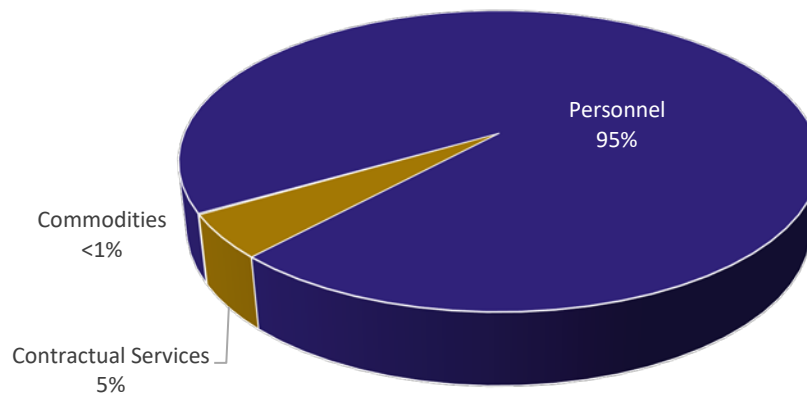
2021 Finance Department Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$1,160,319	\$938,336	\$1,300,195	\$1,292,464	\$1,707,820	31.35%
Contractual Services	127,631	27,885	122,115	42,375	83,750	-31.42%
Commodities	1,555	1,517	1,600	3,300	2,400	50.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$1,289,505	\$967,738	\$1,423,910	\$1,338,139	\$1,793,970	25.99%

2021 Finance Department Variances > 10%

- Personnel increased due to re-organization of Clerk's office. Four employees are now under the Finance department's direction.
- Contractual Services decreases are attributed to a reduction in temporary staffing budget and follow-up services related to Fraud Audit Assessment in FY 2020.
- Commodities were increased in FY 2021 due to the historical trend of office supplies.

Finance Department Budget Summary



2021 Finance Department Detail Budget

Finance Department 01-15-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
71110	SALARIES	\$726,488	\$591,781	\$787,000	\$756,000	\$954,000	21.22%
71112	OVERTIME	-	-	-	600	1,000	100.00%
71125	PART TIME HELP - PENSIONABLE	72,496	98,065	120,000	160,000	213,000	77.50%
71127	PART TIME HELP - NON-PENSIONABLE	20,820	5,908	23,000	8,500	25,000	8.70%
72120	TELEPHONE COMMUNICATIONS	3,024	1,057	1,250	900	1,780	42.40%
72127	MOBILE DATA COMMUNICATIONS	1,051	-	-	-	-	0.00%
72130	TRAVEL EXPENSES	1,683	3,889	400	300	400	0.00%
72140	TRAINING	8,986	3,032	3,100	3,100	3,100	0.00%
72150	MEDICAL EXAMS/PHYSICALS	-	-	-	200	200	100.00%
72170	MEETINGS & CONFERENCES	1,020	6,048	8,445	10,564	15,670	85.55%
72220	RECEPTION & MEALS	217	769	750	950	1,450	93.33%
72430	EMPLOYEE HEALTH & LIFE	162,956	87,663	170,000	165,000	236,000	38.82%
72435	POST EMPLOYMENT BENEFITS	-	-	5,000	-	5,000	0.00%
72446	EMPLOYMENT COSTS	1,400	1,829	1,500	1,250	1,500	0.00%
72480	FICA	59,056	50,436	72,000	71,000	91,500	27.08%
72485	IMRF	105,197	88,916	109,000	115,000	160,000	46.79%
72565	R&M - COMPUTER EQUIPMENT	356	-	-	45	-	0.00%
72655	SOFTWARE LICENSING & SUPPORT	17,107	20,898	30,180	33,630	30,555	1.24%
72720	DUES & SUBSCRIPTIONS	4,855	5,930	5,685	5,800	6,415	12.84%
72790	OTHER CONTRACTUAL SERV	101,238	-	85,000	2,000	45,000	-47.06%
73110	OFFICE SUPPLIES	1,536	1,353	1,200	2,400	2,000	66.67%
73590	BOOKS, MANUALS, REFERENCE	19	-	400	500	400	0.00%
73870	OTHER OPERATING SUPPLIES	-	164	-	400	-	0.00%
	Total	\$1,289,505	\$967,738	\$1,423,910	\$1,338,139	\$1,793,970	25.99%

INFORMATION TECHNOLOGY DEPARTMENT

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

Department Goals

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

Performance Measures

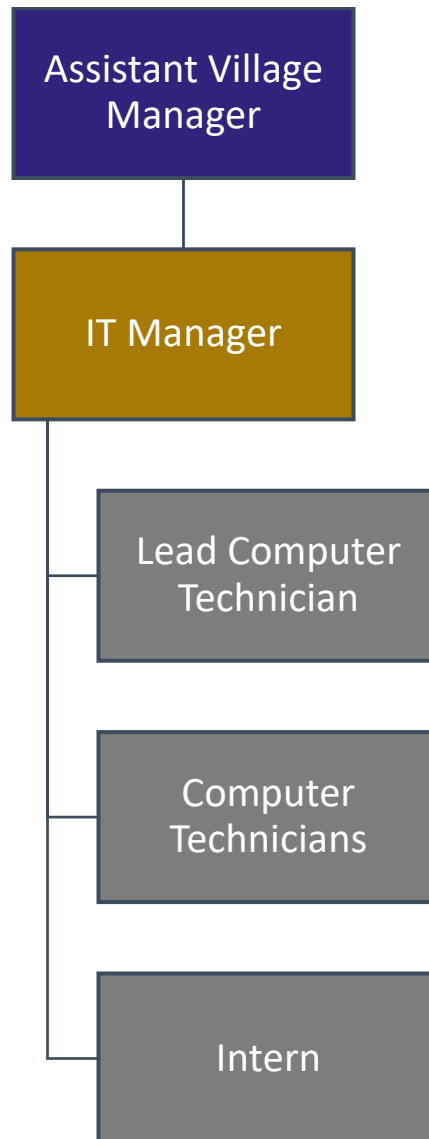
Annually review infrastructure, cyber security, and disaster recovery plans

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

Upgrades and implementations delivered per project timeline

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
3	3	3	3
6	3	3	5
90%	94%	96%	90%

FY 2021 Department Structure



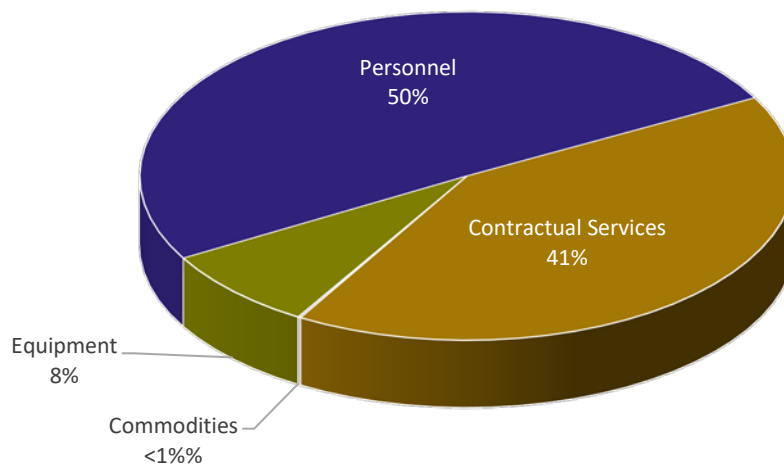
2021 Information Technology Department Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$568,793	\$628,200	\$419,350	\$658,100	4.76%
Contractual Services	-	200,358	524,626	454,674	539,982	2.93%
Commodities	-	268	2,190	2,040	1,750	-20.09%
Equipment	-	-	108,200	104,000	105,000	-2.96%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$ -	\$769,419	\$1,263,216	\$980,064	\$1,304,832	3.29%

2021 Information Technology Department Variances > 10%

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

IT Budget Summary



2021 Information Technology Department Detail Budget

Information Technology Department 01-16-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$ -	\$390,000	\$416,000	\$280,000	\$427,000	2.64%
71127	PART TIME - NON-PENSIONABLE	-	-	14,000	7,500	14,000	0.00%
72120	TELEPHONE COMMUNICATIONS	-	4,029	6,980	6,500	6,980	0.00%
72127	MOBILE DATA COMMUNICATIONS	-	756	1,880	1,340	1,880	0.00%
72130	TRAVEL EXPENSES	-	1,813	2,500	1,250	2,500	0.00%
72140	TRAINING	-	8,104	14,900	14,400	14,900	0.00%
72170	MEETINGS & CONFERENCES	-	1,099	1,500	1,500	1,500	0.00%
72220	RECEPTION & MEALS	-	-	200	200	200	0.00%
72430	EMPLOYEE HEALTH & LIFE	-	88,813	95,000	56,000	105,000	10.53%
72446	EMPLOYMENT COSTS	-	-	1,000	1,500	1,000	0.00%
72480	FICA	-	28,690	33,100	22,500	34,000	2.72%
72485	IMRF	-	50,274	50,000	34,500	58,000	16.00%
72540	R & M - MOTOR VEHICLES	-	-	1,000	1,000	1,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	-	4,558	13,000	9,236	5,000	-61.54%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	500	500	500	0.00%
72650	CONTRACT SERVICE - TECHNOLOGY	-	40,465	122,300	90,961	126,300	3.27%
72652	CONTRACT SERVICE - GIS	-	108,879	131,131	111,700	116,174	-11.41%
72655	SOFTWARE LICENSING & SUPPORT	-	41,671	152,735	145,847	169,048	10.68%
72720	DUES & SUBSCRIPTIONS	-	-	1,100	1,100	1,100	0.00%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	-	84,000	80,490	92,000	9.52%
72790	OTHER CONTRACTUAL SERV	-	-	10,000	6,000	20,000	100.00%
73110	OFFICE SUPPLIES	-	217	500	350	500	0.00%
73530	GASOLINE	-	-	440	440	-	-100.00%
73590	BOOKS, MANUALS, REFERENCE	-	-	250	250	250	0.00%
73870	OTHER OPERATING SUPPLIES	-	51	1,000	1,000	1,000	0.00%
74128	COMPUTER EQUIPMENT	-	-	108,200	104,000	105,000	-2.96%
	Total	\$ -	\$769,419	\$1,263,216	\$980,064	\$1,304,832	3.29%

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

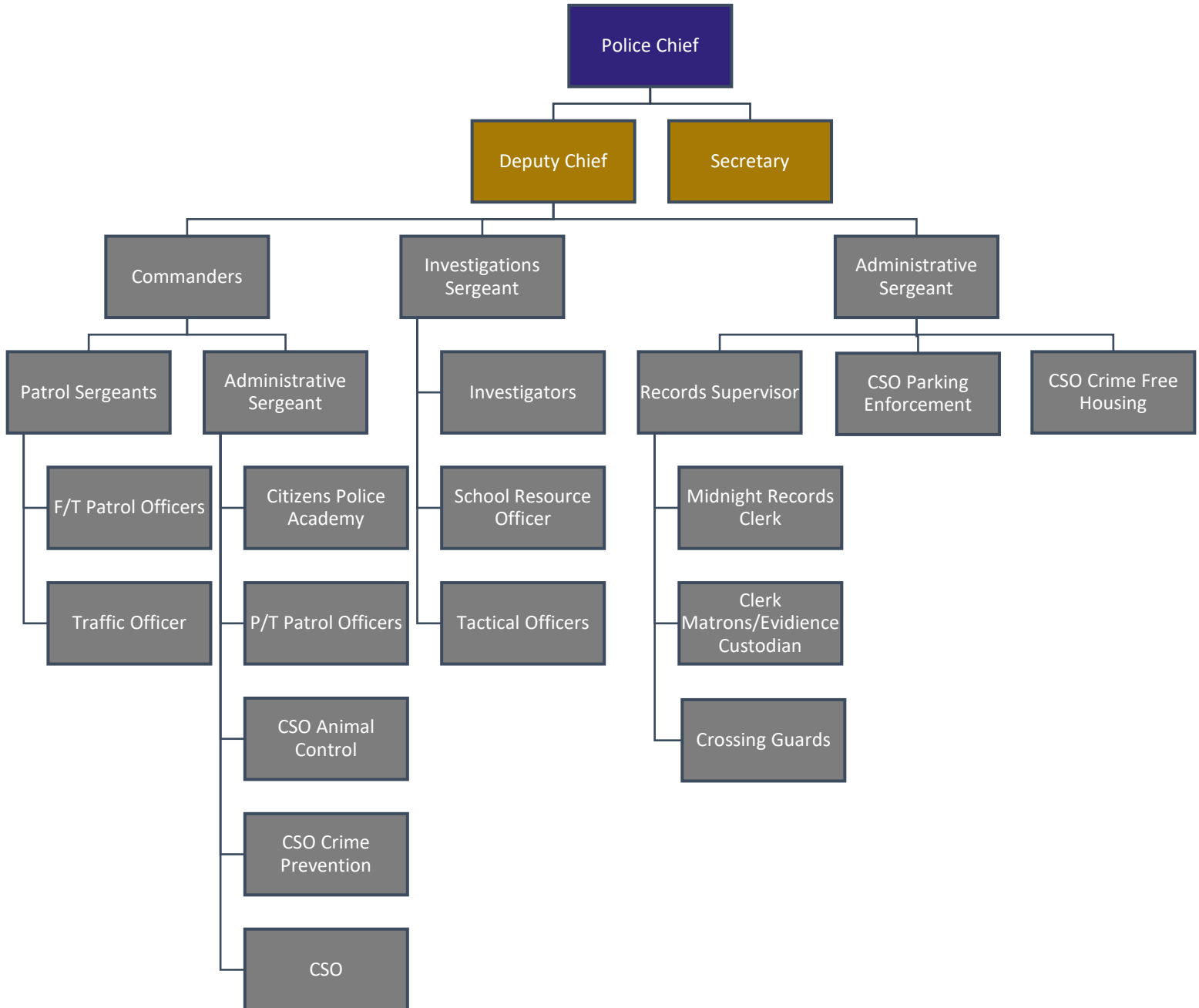
1. Enhance public safety network with the community we serve.
Strategic Plan Goal A
2. Focus on officer wellness issues to ensure that the officer is better suited to serve the public.
Strategic Plan Goal B
3. Continue implementation of a plan to increase unobligated time for patrol officers to allow for more community engagement.
Strategic Plan Goal A
4. Promote technology, research, training and development to support enhanced safety services.
Strategic Plan Goal A

Performance Measures

Implement department staffing summary
Training hours per officer (in excess of state mandated training)
Host special events throughout community and Schools

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
3	0	2	3
40	n/a	n/a	40
12	n/a	n/a	12

FY 2021 Police Department Structure



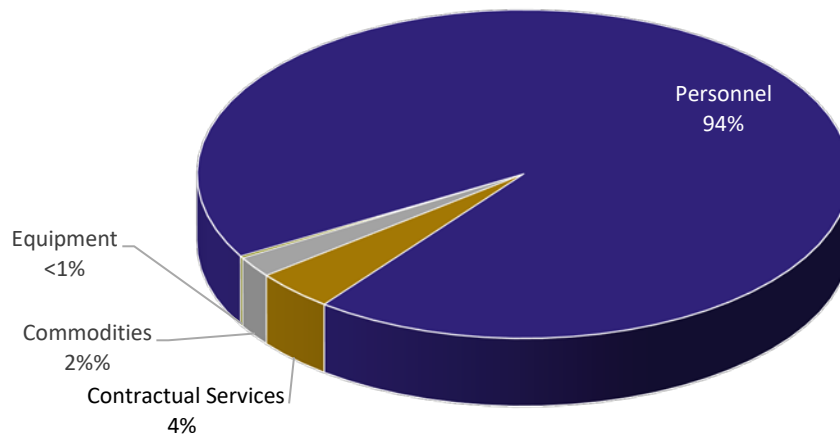
FY 2021 Police Department Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$13,423,228	\$13,680,772	\$16,135,140	\$14,479,723	\$16,935,565	4.96%
Contractual Services	524,191	522,051	720,073	689,025	718,420	-0.23%
Commodities	278,807	305,195	358,710	325,599	370,310	3.23%
Equipment	5,773	13,772	15,400	16,190	37,100	140.91%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$14,231,999	\$14,521,790	\$17,229,323	\$15,510,537	\$18,061,395	4.83%

FY 2021 Police Department Variances > 10%

- Equipment increase is the addition of line items for portable radios and tasers.

Police Budget Summary



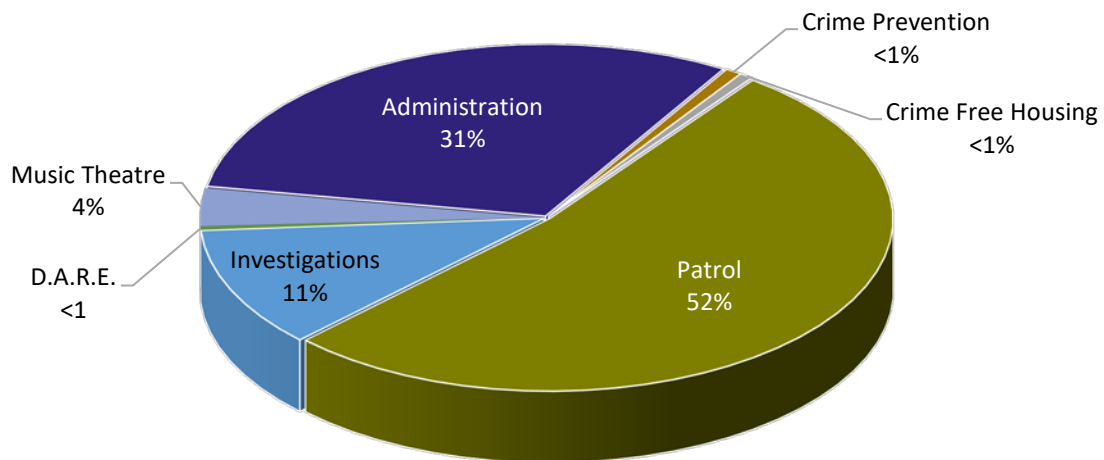
FY 2021 Police Department Divisions

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

FY 2021 Police Department Budget Summary by Division

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Administration	\$4,240,464	\$4,413,181	\$5,323,382	\$4,680,370	\$5,579,454	4.81%
Crime Prevention	112,573	104,035	139,315	127,919	140,505	0.85%
Crime Free Housing	90,512	94,871	110,705	99,325	115,505	4.38%
Patrol	7,730,365	7,867,355	9,121,551	8,409,590	9,474,826	3.87%
Investigations	1,637,158	1,537,835	1,870,465	1,628,680	2,043,825	9.27%
D.A.R.E.	55,737	52,054	61,830	58,600	61,830	0.00%
Music Theatre	365,190	452,459	602,075	506,053	645,450	7.20%
Total	\$14,231,999	\$14,521,790	\$17,229,323	\$15,510,537	\$18,061,395	4.83%

Police Budget Summary by Division



2021 Police Department Detail Budget

Police Department- Administration 01-17-205

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$1,652,595	\$1,704,141	\$2,028,000	\$1,900,000	\$2,195,000	8.23%
71112	OVERTIME	43,264	35,683	40,000	52,000	45,000	12.50%
71121	SALARIES - ADMIN	552,001	603,470	664,000	630,000	725,000	9.19%
71125	PART TIME HELP - PENSIONABLE	187,683	202,313	250,000	165,000	274,000	9.60%
71127	PART TIME HELP - NON-PENSIONABLE	866	825	1,000	-	1,000	0.00%
71130	WAGES - CROSSING GUARDS	175,575	175,259	216,000	197,000	227,000	5.09%
72110	POSTAGE	6,503	6,110	9,000	6,500	9,000	0.00%
72120	TELEPHONE COMMUNICATIONS	26,848	56,837	66,400	71,000	75,200	13.25%
72122	WIRELESS FIRE ALARM	660	660	825	660	825	0.00%
72125	PAGERS	2,611	1,725	204	1,000	-	-100.00%
72127	MOBILE DATA COMMUNICATIONS	1,381	976	1,438	5,000	6,910	380.53%
72130	TRAVEL EXPENSE	2,848	1,096	6,500	4,000	500	-92.31%
72140	TRAINING	15,958	7,178	21,400	18,000	14,200	-33.64%
72143	TUITION REIMBURSEMENT	-	-	3,000	-	1,000	-66.67%
72170	MEETINGS & CONFERENCES	9,937	23,886	21,060	21,000	22,060	4.75%
72220	RECEPTION & MEALS	2,953	2,204	2,950	2,500	2,950	0.00%
72310	PRINTING	10,468	8,541	13,600	13,000	13,600	0.00%
72330	LEGAL NOTICES & ADVERTISING	298	-	-	-	-	0.00%
72345	MICROFILM/DIGITAL IMAGING	275	3,180	5,500	6,000	5,500	0.00%
72430	EMPLOYEE HEALTH & LIFE	457,126	481,320	646,250	475,000	607,000	-6.07%
72435	POST EMPLOYMENT BENEFITS	330,126	324,343	444,000	300,000	432,000	-2.70%
72446	EMPLOYMENT COSTS	6,481	6,498	5,000	3,000	5,000	0.00%
72480	FICA/MEDICARE	96,776	107,492	127,600	103,000	131,000	2.66%
72485	IMRF	101,418	103,774	125,000	102,000	172,800	38.24%
72517	CABLE SERVICES	332	540	420	560	420	0.00%
72530	R&M-MACHNERY & EQUIPMENT	1,297	571	2,100	2,500	7,100	238.10%
72540	R&M-MOTOR VEHICLES	88,423	85,102	75,000	92,000	75,000	0.00%
72550	R&M-RADIOS	11,746	3,809	10,000	5,000	6,580	-34.20%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY 21- FY 20
72565	R&M - COMPUTER EQUIPMENT	723	2,310	2,000	1,500	2,500	25.00%
72631	RENT - ANTENNA SITE	-	-	-	12,000	4,504	100.00%
72655	SOFTWARE LICENSING & SUPPORT	77,278	80,463	92,250	90,000	92,050	-0.22%
72710	TOWEL & LAUNDRY SERVICE	678	552	1,000	600	1,000	0.00%
72720	DUES & SUBSCRIPTIONS	94,168	94,581	21,895	20,000	22,315	1.92%
72750	SERVICE CONTRACTS	30,533	25,388	109,050	105,000	108,200	-0.78%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	5,799	-	6,000	3,300	6,000	0.00%
72860	VEHICLE LICENSES	2,456	2,121	3,000	3,500	3,000	0.00%
72974	EMPLOYEE RECOGNITIONS	5,192	4,047	7,750	3,500	7,750	0.00%
73110	OFFICE SUPPLIES	19,093	19,597	20,000	17,000	20,000	0.00%
73315	CONFECTIONARY SUPPLIES	695	400	2,000	500	2,000	0.00%
73410	EXPENDABLE TOOLS	362	1,128	500	600	500	0.00%
73530	GASOLINE	163,360	188,752	214,200	200,000	214,200	0.00%
73535	OIL	2,603	2,520	4,500	3,500	4,500	0.00%
73540	MISCELLANEOUS FUELS	-	34	-	-	-	0.00%
73560	TIRES & TUBES	10,814	12,910	15,000	15,000	15,000	0.00%
73570	ELECTRICAL SUPPLIES	601	174	1,000	500	1,000	0.00%
73590	BOOKS/MANUALS/BROCHURES	-	-	1,290	850	1,290	0.00%
73600	POLICE OPERATING EXPENSE	27,013	6,139	12,100	10,000	7,200	-40.50%
73610	UNIFORMS	12,487	24,292	11,800	17,000	10,500	-11.02%
73870	ACCREDITATION EXPENSES	-	-	11,500	-	-	0.00%
73875	GRANT EXPENDITURES	160	240	300	300	300	0.00%
	Total	\$4,240,464	\$4,413,181	\$5,323,382	\$4,680,370	\$5,579,454	4.81%

Police Department- Crime Prevention 01-17-215

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$58,976	\$60,389	\$63,000	\$62,300	\$66,000	4.76%
71112	OVERTIME	14,513	13,295	19,000	14,000	19,000	0.00%
72110	POSTAGE	-	2,000	2,000	2,008	2,000	0.00%
72140	TRAINING	-	525	680	500	680	0.00%
72170	MEETINGS & CONFERENCES	1,115	319	1,350	700	1,350	0.00%
72220	RECEPTION & MEALS	1,216	1,074	2,650	1,500	2,650	0.00%
72310	PRINTING	309	-	2,300	1,750	2,300	0.00%
72340	PHOTOGRAPHY	42	-	200	200	200	0.00%
72430	EMPLOYEE HEALTH & LIFE	7,155	6,852	8,500	6,900	8,500	0.00%
72480	FICA/MEDICARE	4,666	4,667	6,500	5,000	7,000	7.69%
72485	IMRF	8,016	7,939	9,000	8,000	10,000	11.11%
72655	SOFTWARE LICENSING & SUPPORT	4,483	287	5,145	9,700	5,145	0.00%
72720	DUES & SUBSCRIPTIONS	85	35	510	100	410	-19.61%
73110	OFFICE SUPPLIES	517	210	500	500	500	0.00%
73590	BOOKS/MANUALS/BROCHURES	109	-	250	-	250	0.00%
73600	POLICE OPERATING EXPENSE	10,441	6,400	17,230	14,000	14,020	-18.63%
73830	SIGNS & SIGN MATERIALS	930	43	500	761	500	0.00%
	Total	\$112,573	\$104,035	\$139,315	\$127,919	\$140,505	0.85%

Police Department- Crime Free Housing 01-17-217

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$47,402	\$50,873	\$56,000	\$55,000	\$60,000	7.14%
71112	OVERTIME	2,976	2,735	4,300	3,000	4,300	0.00%
72110	POSTAGE	1,472	1,161	1,000	1,200	1,000	0.00%
72170	MEETINGS & CONFERENCES	-	1,616	1,900	1,900	1,900	0.00%
72220	RECEPTION & MEALS	150	305	1,000	500	1,000	0.00%
72310	PRINTING	-	-	1,100	-	1,100	0.00%
72430	EMPLOYEE HEALTH & LIFE	27,771	26,728	31,000	25,500	30,000	-3.23%
72480	FICA/MEDICARE	3,594	3,850	4,800	4,200	4,900	2.08%
72485	IMRF	6,568	6,851	7,000	7,000	8,700	24.29%
72655	SOFTWARE LICENSING & SUPPORT	154	277	305	300	305	0.00%
72720	DUES & SUBSCRIPTIONS	350	400	525	525	525	0.00%
73110	OFFICE SUPPLIES	-	-	200	-	200	0.00%
73600	POLICE OPERATING EXPENSE	75	75	1,575	200	1,575	0.00%
	Total	\$90,512	\$94,871	\$110,705	\$99,325	\$115,505	4.34%

Police Department- Patrol 01-17-220

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$5,161,533	\$5,287,561	\$5,955,000	\$5,700,000	\$6,281,600	5.48%
71112	OVERTIME	1,047,066	1,031,942	1,115,000	1,115,000	1,120,000	0.45%
71127	PART TIME HELP - NON-PENSIONABLE	265,667	294,571	284,750	250,000	320,000	12.38%
72127	MOBILE DATA COMMUNICATIONS	21,157	21,491	25,536	22,000	27,036	5.87%
72140	TRAINING	77,089	74,913	107,675	80,000	88,425	-17.88%
72170	MEETINGS & CONFERENCES	65	20	-	60	-	0.00%
72230	PRISONER CARE	3,160	3,647	4,740	4,740	4,740	0.00%
72240	ANIMAL CARE	13,031	15,037	14,360	15,000	12,560	-12.53%
72430	EMPLOYEE HEALTH & LIFE	924,618	906,281	1,239,000	900,000	1,229,500	-0.77%
72480	FICA/MEDICARE	107,916	111,354	130,200	115,000	136,300	4.69%
72530	R&M-MACHINERY & EQUIPMENT	6,865	2,343	11,115	10,500	8,615	-22.49%
72565	R&M - COMPUTER EQUIPMENT	1,429	3,374	4,000	4,000	3,500	-12.50%
72567	R&M- MOBILE DATA EQUIPMENT	413	185	5,000	1,500	5,000	0.00%
72655	SOFTWARE LICENSING & SUPPORT	23,746	40,751	55,950	50,000	81,800	46.20%
72753	TOWING SERVICE	3,996	1,275	3,000	2,000	2,000	-33.33%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	3,152	-	3,300	-	3,300	0.00%
72855	MEDICAL SERVICES	12,161	7,253	3,000	3,000	2,000	-33.33%
73550	CHEMICAL SUPPLIES	6,317	6,083	13,100	13,100	13,100	0.00%
73590	BOOKS/MANUALS/BROCHURES	705	776	750	750	750	0.00%
73600	POLICE OPERATING EXPENSE	8,892	7,466	55,725	50,000	22,550	-59.53%
73610	UNIFORMS	2,001	4,737	40,200	22,000	27,000	-32.84%
73760	AMMUNITION & TARGETS	33,613	32,523	34,750	34,750	36,550	5.18%
74142	FIRST AID KITS/AED	-	-	-	-	11,400	100.00%
74149	PORTABLE RADIOS	-	-	-	-	12,500	100.00%
74618	PD BODY ARMOR	5,773	13,772	15,400	16,190	12,600	-18.18%
74628	STUN GUNS/TASERS	-	-	-	-	12,000	100.00%
	Total	\$7,730,365	\$7,867,355	\$9,121,551	\$8,409,590	\$9,474,826	3.87%

Police Department- Investigations 01-17-225

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$1,221,764	\$1,131,908	\$1,313,000	\$1,175,000	\$1,445,000	10.05%
71112	OVERTIME	102,343	98,822	130,000	140,000	135,000	3.85%
72120	TELEPHONE COMMUNICATIONS	349	244	260	370	370	42.31%
72127	MOBILE DATA COMMUNICATIONS	-	-	-	540	-	0.00%
72130	TRAVEL EXPENSES	637	1,263	10,000	5,000	15,000	50.00%
72140	TRAINING	9,963	18,073	35,000	15,000	35,000	0.00%
72340	PHOTOGRAPHY	151	831	1,000	1,000	1,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	245,837	222,953	280,000	205,000	300,000	7.14%
72480	FICA/MEDICARE	19,406	17,913	22,000	18,500	23,000	4.55%
72552	R&M CAMERA/MONITORING SYSTEMS	-	-	2,100	-	2,100	0.00%
72565	R&M - COMPUTER EQUIPMENT	694	2,166	2,500	2,500	2,500	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	500	-	500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	17,947	26,436	35,235	30,000	44,835	27.25%
72720	DUES & SUBSCRIPTIONS	5,283	5,156	7,255	4,000	7,255	0.00%
72750	CONTRACT SERVICES	375	-	5,000	15,000	5,000	0.00%
72852	INVESTIGATION SERVICES	5,425	4,995	8,995	6,000	8,995	0.00%
73110	OFFICE SUPPLIES	1,096	902	1,400	1,400	1,400	0.00%
73550	CHEMICAL SUPPLIES	3,488	1,518	3,500	3,000	3,500	0.00%
73590	BOOKS/MANUALS/BROCHURES	202	202	370	370	370	0.00%
73600	POLICE OPERATING EXPENSE	2,198	4,453	12,350	6,000	13,000	5.26%
	Total	\$1,637,158	\$1,537,835	\$1,870,465	\$1,628,680	\$2,043,825	9.27%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$1,747	\$ -	\$ -	\$ -	\$ -	0.00%
71112	OVERTIME	44,807	41,614	51,000	48,000	51,000	0.00%
72480	FICA/MEDICARE	512	458	750	600	750	0.00%
72655	SOFTWARE LICENSING & SUPPORT	-	-	80	-	80	0.00%
73600	POLICE OPERATING EXPENSE	8,671	9,982	10,000	10,000	10,000	0.00%
	Total	\$55,737	\$52,054	\$61,830	\$58,600	\$ 61,830	0.00%

Police Department- Music Theatre 01-17-235

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$98,160	\$131,012	\$200,000	\$156,341	\$220,000	10.00%
71112	OVERTIME	244,354	295,911	370,000	328,432	390,000	5.41%
72480	FICA/MEDICARE	11,140	14,718	11,500	17,565	23,000	100.00%
72485	IMRF	1,969	2,713	2,200	2,155	3,000	36.36%
72565	R&M - COMPUTER EQUIPMENT	286	-	500	-	500	0.00%
72855	MEDICAL SERVICES	-	-	200	-	200	0.00%
73110	OFFICE SUPPLIES	-	306	250	-	250	0.00%
73550	CHEMICAL SUPPLIES	4,944	5,076	5,200	-	5,200	0.00%
73570	ELECTRICAL SUPPLIES	-	39	600	70	800	33.33%
73600	POLICE OPERATING EXPENSE	1,915	2,441	4,000	920	2,500	-37.50%
73610	UNIFORMS	2,422	243	7,625	570	-	-100.00%
	Total	\$365,190	\$452,459	\$602,075	\$506,053	\$645,450	7.20%

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 Fire Department has implemented a program whereby all four of the Village's fire stations are manned 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. Only 241 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. Complete administrative reorganizational plan.
Strategic Plan Goal A & B
3. Establish an officer development program.
Strategic Plan Goal A & B
4. Investigate delivery of a Tinley Park resident Basic Firefighter Operations academy.
Strategic Plan Goal A & B

Performance Measures

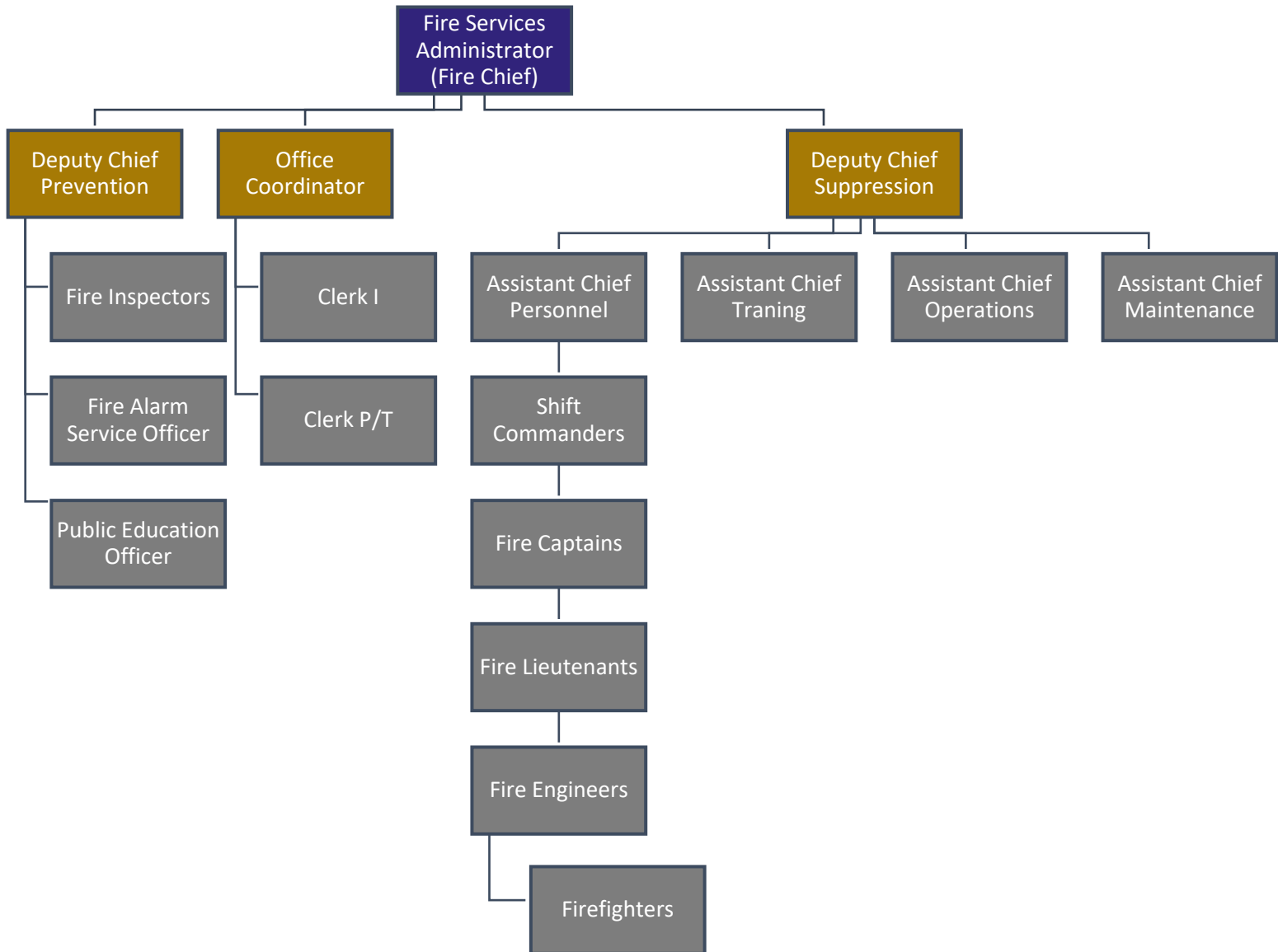
Average response time for
Suppression/Rescue Services

Meet minimum training development
standards for members

Host Community Outreach events at all
educational facilities within jurisdiction

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
< 6:00 min	N/A	N/A	< 6:00 min
100%	N/A	N/A	100%
100%	N/A	N/A	100%

FY 2021 Fire Department Structure



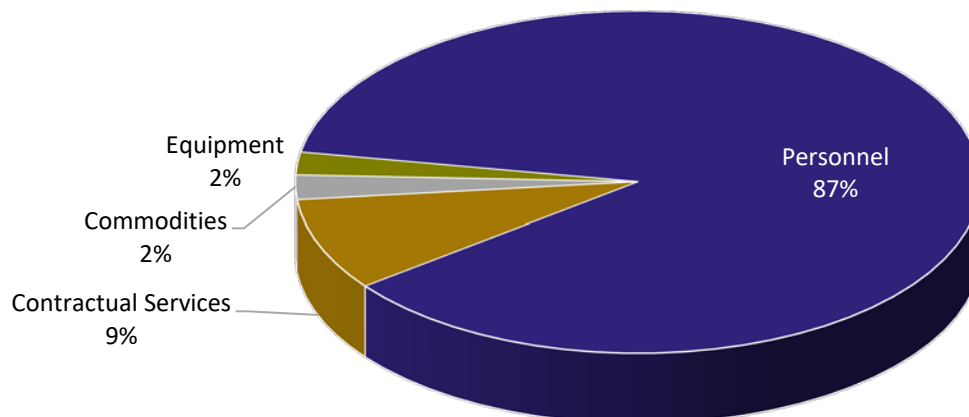
2021 Fire Department Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$4,615,024	\$4,533,145	\$5,332,240	\$4,722,862	\$5,266,630	-1.23%
Contractual Services	528,029	433,140	514,751	446,069	527,099	2.40%
Commodities	92,666	113,628	151,285	115,600	140,210	-7.32%
Equipment	117,149	117,494	128,675	92,800	130,045	1.06%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$5,352,868	\$5,197,407	\$6,126,951	\$5,377,331	\$6,063,984	-1.03%

2021 Fire Department Variances > 10%

- N/A

Fire Department Budget Summary



FY 2021 Fire Department Divisions

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

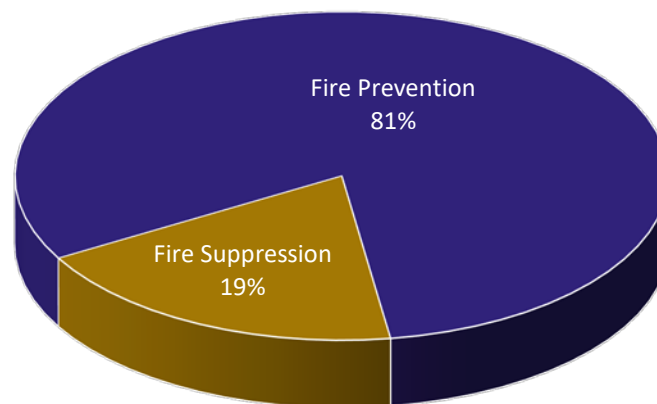
FY 2021 Police Department Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Fire Suppression	\$4,418,984	\$4,236,430	\$5,072,131	\$4,397,101	\$4,908,799	-3.22%
Fire Prevention	933,884	960,977	1,054,820	980,230	1,155,185	9.51%
Total	\$5,352,868	\$5,197,407	\$6,126,951	\$5,377,331	\$6,063,984	-1.03%

2021 Fire Division Variances > 10%

- N/A

Fire Department Budget Summary by Division



2021 Fire Department Detail Budget

Fire Suppression 01-19-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71112	OVERTIME	\$310,163	\$286,874	\$315,000	\$335,000	\$330,000	4.76%
71125	PART TIME HELP - PENSIONABLE	2,566,373	2,456,482	2,929,000	2,500,000	2,700,000	-7.82%
71127	PART TIME - NON-PENSIONABLE	215,194	283,196	318,000	360,000	400,000	25.79%
72110	POSTAGE	429	759	650	650	650	0.00%
72120	TELEPHONE COMMUNICATIONS	16,186	19,458	18,445	26,000	18,445	0.00%
72122	WIRELESS FIRE ALARM	2,640	2,640	4,300	2,700	4,300	0.00%
72125	PAGERS	2,475	2,028	3,500	200	-	-100.00%
72127	MOBILE DATA COMMUNICATIONS	6,228	5,548	6,400	5,000	6,400	0.00%
72130	TRAVEL EXPENSE	468	4,186	7,000	2,000	250	-96.43%
72140	TRAINING	7,775	8,281	9,600	7,000	9,600	0.00%
72145	TRAINING TUITION	31,171	30,611	48,230	27,000	22,850	-52.62%
72150	MEDICAL EXAMS/PHYSICALS	13,004	396	1,000	3,000	5,000	400.00%
72170	MEETINGS & CONFERENCES	5,648	8,442	9,450	5,000	15,500	64.02%
72220	RECEPTION & MEALS	6,187	7,451	7,000	5,000	7,000	0.00%
72310	PRINTING	2,655	257	1,750	1,000	1,750	0.00%
72345	MICROFILM/DIGITAL IMAGING	1,893	1,893	2,200	2,344	2,000	-9.09%
72421	LIABILITY INSURANCE	4,079	-	4,200	-	-	-100.00%
72430	EMPLOYEE HEALTH & LIFE	52,130	61,375	107,000	70,000	95,000	-11.21%
72446	EMPLOYMENT COSTS	9,300	9,052	26,650	5,000	17,200	-35.46%
72475	DEFERRED COMP CONTRIBUTION	9,580	14,107	21,000	17,000	21,000	0.00%
72480	FICA	59,478	64,650	84,500	75,000	83,000	-1.78%
72485	IMRF	377,312	349,930	407,700	350,000	411,000	0.81%
72490	DISABILITY INSURANCE	-	-	5,300	-	-	-100.00%
72517	CABLE SERVICES	799	789	1,756	1,500	1,756	0.00%
72520	R & M - BUILDINGS/STRUCT	13,902	10,894	25,630	10,000	15,600	-39.13%
72524	REPAIR & REPL FURNITURE & FIXTURES	21,714	19,557	17,700	10,000	12,700	-28.25%
72530	R & M - MACHINERY & EQ	21,354	19,639	23,155	10,000	14,500	-37.38%
72535	R&M FIRE EXTINGUISHERS	869	320	3,000	500	3,000	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72540	R & M - MOTOR VEHICLES	252,740	189,922	150,000	165,000	200,000	33.33%
72550	R & M - RADIOS	12,564	8,849	15,000	10,000	12,000	-20.00%
72552	R&M CAMERA/MONITORING SYSTEMS	906	684	3,000	2,500	3,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	681	673	1,000	700	1,000	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	3,503	160	4,500	160	1,500	-66.67%
72570	R & M - TIRES & TUBES	20,267	7,330	27,000	29,000	27,000	0.00%
72578	R&M AIRPAKS	21,368	14,829	24,800	10,251	19,800	-20.16%
72631	RENT - ANTENNA SITE	-	-	-	10,000	3,753	100.00%
72644	CART EXPENSES	4,113	1,274	4,500	7,000	5,500	22.22%
72655	SOFTWARE LICENSING & SUPPORT	47,940	71,226	66,200	66,000	66,200	0.00%
72710	TOWEL & LAUNDRY SERVICES	188	1,027	1,000	900	1,000	0.00%
72720	DUES & SUBSCRIPTIONS	11,213	9,276	12,640	10,000	12,640	0.00%
72750	SERVICE CONTRACTS	18,651	18,747	21,800	20,000	39,330	80.41%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	5,831	-	6,000	3,296	6,000	0.00%
72846	TESTING SERVICES	4,471	-	10,000	1,500	7,000	-30.00%
72974	EMPLOYEE RECOGNITIONS	1,167	1,767	6,000	5,000	4,000	-33.33%
73110	OFFICE SUPPLIES	3,895	4,887	6,400	5,800	6,400	0.00%
73115	MEDICAL SUPPLIES	7,153	12,900	16,000	7,000	14,000	-12.50%
73410	EXPENDABLE TOOLS	9,179	12,319	15,000	12,000	15,000	0.00%
73530	GASOLINE	8,396	9,283	11,250	10,000	11,250	0.00%
73535	OIL	334	857	450	300	450	0.00%
73540	MISCELLANEOUS FUELS	718	1,115	1,000	1,000	1,000	0.00%
73545	DIESEL	25,954	28,677	31,000	26,000	31,000	0.00%
73555	HAZARDOUS MATERIAL SUPPLIES	104	1,257	3,000	1,000	3,000	0.00%
73580	JANITORIAL SUPPLIES	9,190	10,265	13,000	10,000	7,000	-46.15%
73585	FIRE STATION SUPPLIES	-	-	1,400	1,200	1,400	0.00%
73610	UNIFORMS	64,474	32,371	67,150	45,000	67,150	0.00%
73845	SAFETY SUPPLIES	-	3,285	3,000	2,800	3,000	0.00%
73870	OTHER OPERATING SUPPLIES	7,829	7,141	12,250	10,000	12,250	0.00%
74184	HOSE	6,843	3,688	7,500	10,000	7,500	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
74604	THERMAL IMAGING CAMERA/GAS DETECTOR	9,084	9,654	11,000	1,600	10,000	-9.09%
74614	AIRPACK MASKS	9,469	10,684	10,175	1,200	10,175	0.00%
74619	BUNKER GEAR	91,753	93,468	100,000	80,000	100,000	0.00%
	Total	\$4,418,984	\$4,236,430	\$5,072,131	\$4,397,101	\$4,908,799	-3.22%

Fire Prevention 01-19-020

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$471,034	\$491,092	\$519,000	\$516,000	\$540,000	4.05%
71112	OVERTIME	10,560	9,560	18,000	10,000	18,000	0.00%
71125	PART TIME HELP - PENSIONABLE	172,702	178,007	170,100	151,000	207,500	21.99%
71127	PART TIME - NON-PENSIONABLE	-	11,289	9,500	25,000	16,500	73.68%
72110	POSTAGE	1,231	1,234	1,400	1,200	1,400	0.00%
72120	TELEPHONE COMMUNICATIONS	2,283	2,984	3,230	2,500	3,230	0.00%
72127	MOBILE DATA COMMUNICATIONS	1,612	1,657	3,620	1,500	3,320	-8.29%
72130	TRAVEL EXPENSE	1,185	1,676	3,490	150	250	-92.84%
72140	TRAINING	2,916	2,045	7,020	4,000	7,020	0.00%
72170	MEETINGS & CONFERENCES	955	1,414	1,450	1,000	8,810	507.59%
72220	RECEPTION & MEALS	2,167	1,401	2,400	2,000	2,400	0.00%
72310	PRINTING	1,723	2,305	2,750	1,000	1,500	-45.45%
72340	PHOTOGRAPHY	-	-	200	200	200	0.00%
72345	MICROFILM/DIGITAL IMAGING	-	-	250	-	-	-100.00%
72430	EMPLOYEE HEALTH & LIFE	85,846	75,502	87,000	72,000	105,000	20.69%
72435	POST EMPLOYMENT BENEFITS	2,417	2,562	2,900	2,712	3,000	3.45%
72446	EMPLOYMENT COSTS	1,650	1,208	1,000	-	1,000	0.00%
72480	FICA	47,328	48,803	54,850	45,000	59,800	9.02%
72485	IMRF	85,302	87,222	85,150	84,000	106,000	24.49%
72530	R & M - MACHINERY & EQ	-	266	750	400	750	0.00%
72540	R & M - MOTOR VEHICLES	313	1,164	3,000	2,000	3,000	0.00%
72550	R & M RADIOS	-	59	500	-	500	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72560	R & M - OFFICE EQUIPMENT	-	-	500	100	500	0.00%
72565	R&M - COMPUTER EQUIPMENT	-	981	1,500	1,500	1,500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	17,905	11,929	17,860	15,000	17,860	0.00%
72720	DUES & SUBSCRIPTIONS	2,550	2,026	2,695	1,518	1,995	-25.97%
72750	SERVICE CONTRACTS	1,833	2,314	4,620	1,500	3,070	-33.55%
72974	EMPLOYEE RECOGNITIONS	-	25	2,000	-	2,000	0.00%
73110	OFFICE SUPPLIES	1,963	3,297	3,500	1,000	2,500	-28.57%
73530	GASOLINE	2,494	2,445	2,805	2,500	2,805	0.00%
73535	OIL	126	227	300	100	300	0.00%
73595	PAMPHLETS	176	532	1,500	500	1,500	0.00%
73605	FIRE SAFETY/ED PROGRAMS SUPPLIES	6,655	7,356	8,950	8,950	11,850	32.40%
73606	CPR SUPPLIES	4,328	3,658	8,330	7,000	5,355	-35.71%
73610	UNIFORMS	2,705	3,960	6,800	4,000	6,800	0.00%
73615	FIRE INVESTIGATIONS EQUIP/SUPPLIES	972	149	1,000	600	1,000	0.00%
73870	OTHER OPERATING SUPPLIES	373	193	1,100	1,000	1,100	0.00%
73872	KNOX BOX MAINTENANCE	255	435	500	-	500	0.00%
73875	GRANT EXPENDITURES	325	-	-	-	-	0.00%
73880	ACCREDITATION EXPENSES	-	-	13,300	13,300	3,000	-77.44%
74128	COMPUTER EQUIPMENT	-	-	-	-	2,370	100.00%
	Total	\$933,884	\$960,977	\$1,054,820	\$980,230	\$1,155,185	9.51%

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

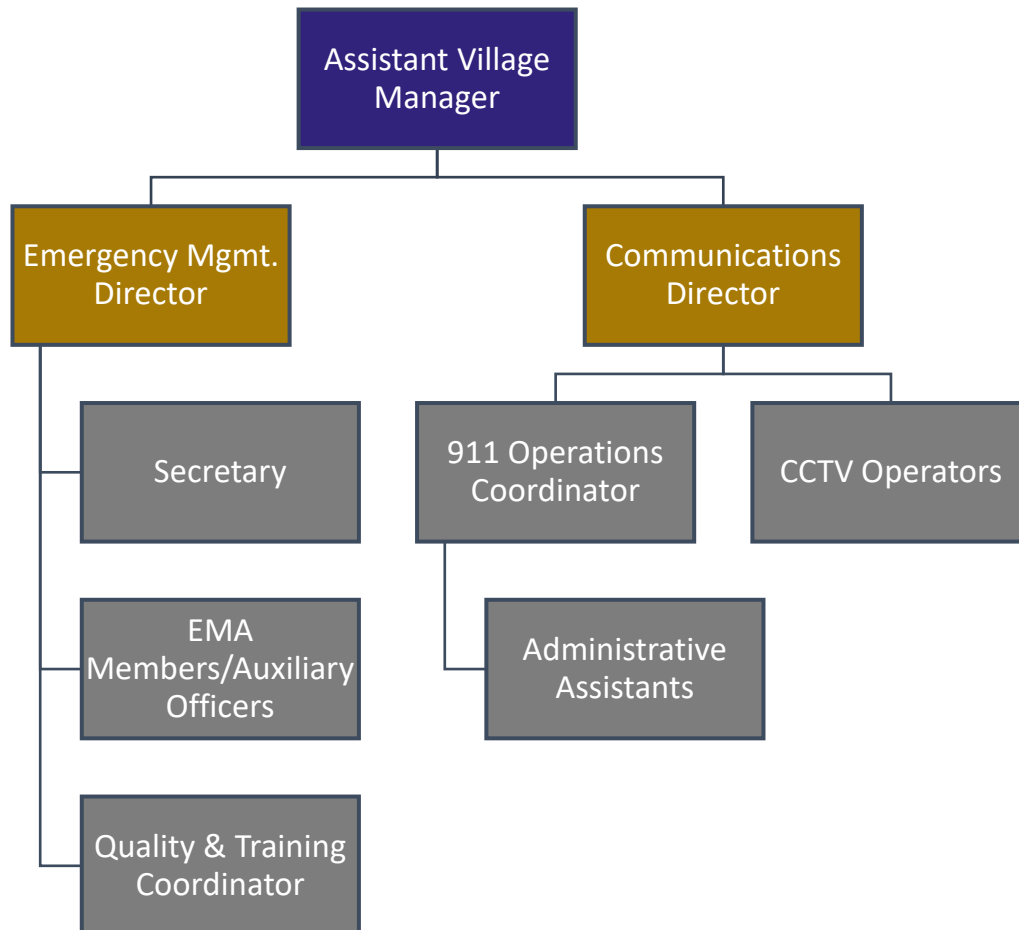
Reduce Staff Overtime

Joint Command Participation in table top exercise

Provide Emergency Preparedness training at each school in Tinley Park

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
5%	n/a	n/a	5%
100%	n/a	n/a	100%
100%	n/a	n/a	100%

FY 2021 Emergency Management Agency Structure



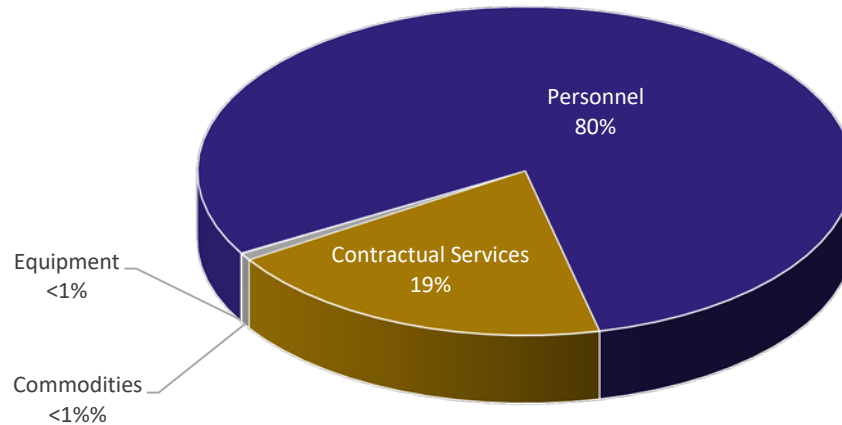
FY 2021 Emergency Management Agency Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$1,881,992	\$2,004,068	\$2,458,374	\$1,990,655	\$2,688,628	9.37%
Contractual Services	1,097,804	860,614	841,536	610,265	659,232	-21.66%
Commodities	17,453	15,212	25,140	16,360	23,440	-6.76%
Equipment	-	-	-	-	2,300	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$2,997,249	\$2,879,894	\$3,325,050	\$2,617,280	\$3,373,600	1.46%

FY 2021 Emergency Management Agency Variances > 10%

- Contractual Services decrease in the amounts due under the Ambulance Contract.
- Personnel costs increased with the restructuring of auxiliary officers reporting to EMA.
- EMA proposed the addition of Multimedia equipment that had not been considered in previous fiscal years.

EMA Budget Summary



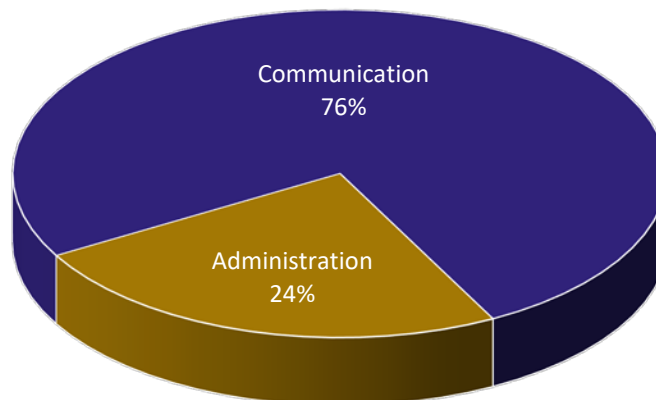
FY 2021 Emergency Management Agency Department Divisions

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

FY 2021 Emergency Management Agency Department Budget by Divisions

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Communication	\$1,842,888	\$1,920,173	\$2,337,530	\$1,874,755	\$2,550,775	9.12%
Administration	1,154,361	959,721	987,520	742,525	822,825	-16.68%
Total	\$2,997,249	\$2,879,894	\$3,325,050	\$2,617,280	\$3,373,600	1.46%

EMA Budget Summary by Division



2021 Emergency Management Agency Detail Budget

EMA Administration 01-21-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$62,980	\$114,194	\$126,000	\$125,000	\$134,000	6.35%
71125	PART TIME HELP - PENSIONABLE	36,636	4,117	-	-	-	0.00%
71127	PART TIME HELP - NON-PENSIONABLE	7,952	7,293	39,600	40,000	54,600	37.88%
72110	POSTAGE	24	2	200	10	200	0.00%
72120	TELEPHONE COMMUNICATIONS	2,013	1,793	4,530	1,800	4,530	0.00%
72125	PAGERS	423	20-	-	-	-	0.00%
72127	MOBILE DATA COMMUNICATIONS	1,728	1,584	2,280	1,700	2,280	0.00%
72130	TRAVEL EXPENSE	222	1,139	1,400	1,200	1,400	0.00%
72140	TRAINING	859	-	2,470	1,700	2,290	-7.29%
72150	MEDICAL EXAMS/DRUG TESTS	-	-	500	-	500	0.00%
72170	MEETINGS & CONFERENCES	223	2,782	3,595	1,800	3,595	0.00%
72220	RECEPTION & MEALS	955	1,077	3,000	1,500	3,000	0.00%
72310	PRINTING	-	-	1,500	500	1,500	0.00%
72330	LEGAL NOTICES & ADVERTISING	336	-	-	-	-	0.00%
72430	EMPLOYEE HEALTH & LIFE	10,328	26,716	30,340	26,000	30,200	-0.46%
72446	EMPLOYMENT COSTS	350	624	500	900	1,500	200.00%
72480	FICA	8,281	9,377	12,050	12,500	15,000	24.48%
72485	IMRF	13,320	15,394	17,000	16,000	18,200	7.06%
72517	CABLE SERVICES	51	-	-	-	-	0.00%
72530	R & M - MACHINERY & EQ	1,039	2,081	4,000	5,500	6,000	50.00%
72540	R & M - MOTOR VEHICLES	3,881	5,786	12,325	20,000	20,000	62.27%
72550	R & M - RADIOS	1,771	2,927	3,000	750	3,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	-	417	3,000	500	1,000	-66.67%
72575	R & M SIRENS	6,675	10,664	7,715	7,715	7,715	0.00%
72655	SOFTWARE LICENSING & SUPPORT	5,507	10,208	13,355	12,000	13,355	0.00%
72720	DUES & SUBSCRIPTIONS	533	468	845	750	845	0.00%
72750	SERVICE CONTRACTS	703	738	800	1,000	2,300	187.50%
72792	EMERGENCY DISASTER PLAN	162	-	3,000	-	3,000	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72795	WEATHER COMPUTER SERVICE	-	-	500	250	500	0.00%
72856	AMBULANCE SERVICE	980,436	730,666	676,000	455,000	476,000	-29.59%
72988	MARKETING/RECRUITMENT	-	608	2,000	500	2,000	0.00%
73110	OFFICE SUPPLIES	138	379	960	175	960	0.00%
73530	GASOLINE	4,453	3,236	5,355	5,500	5,355	0.00%
73535	OIL	-	97	500	150	500	0.00%
73593	PUBLIC INFORMATION	-	508	1,500	525	1,500	0.00%
73610	UNIFORMS	2,382	1,780	3,000	600	3,000	0.00%
73870	OTHER OPERATING SUPPLIES	-	3,066	4,700	1,000	3,000	-36.17%
	Total	\$1,154,361	\$959,721	\$987,520	\$742,525	\$822,825	-16.68%

EMA Telecommunications 01-21-210

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$937,549	\$955,091	\$1,191,471	\$1,021,000	\$1,303,300	9.39%
71112	OVERTIME	230,781	247,141	230,000	195,000	240,000	4.35%
71125	PART TIME HELP - PENSIONABLE	31,070	73,104	80,000	13,055	100,000	25.00%
71127	PART TIME - NON-PENSIONABLE	48,865	45,905	68,000	45,000	45,000	-33.82%
72110	POSTAGE	-	-	100	-	100	0.00%
72120	TELEPHONE COMMUNICATIONS	2,792	2,929	3,000	3,000	3,800	26.67%
72125	PAGERS	82	-	-	-	-	0.00%
72127	MOBILE DATA COMMUNICATIONS	38	396	456	2,000	3,192	600.00%
72140	TRAINING	7,484	3,499	12,544	5,500	12,633	0.71%
72143	TUITION REIMBURSEMENT	-	-	-	-	3,000	100.00%
72170	MEETINGS & CONFERENCES	5,408	7,542	10,350	7,000	10,350	0.00%
72220	RECEPTION & MEALS	93	392	200	200	200	0.00%
72310	PRINTING	1,487	-	-	-	-	0.00%
72330	LEGAL NOTICES & ADVERTISING	-	-	200	-	200	0.00%
72430	EMPLOYEE HEALTH & LIFE	224,643	221,601	319,750	223,000	348,500	8.99%
72435	POST EMPLOYMENT BENEFITS	-	1,232	4,200	3,600	3,900	-7.14%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY 20
72446	EMPLOYMENT COSTS	350	429	1,500	1,000	1,500	0.00%
72480	FICA	93,813	99,434	120,255	96,000	129,600	7.77%
72485	IMRF	157,448	164,163	180,489	153,000	223,200	23.66%
72550	R&M COMM RADIO EQUIP	100	924	1,000	500	1,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	421	969	1,000	500	4,000	300.00%
72655	SOFTWARE LICENSING & SUPPORT	79,797	84,719	89,240	85,000	89,895	0.73%
72720	DUES & SUBSCRIPTIONS	1,059	1,622	1,590	4,000	2,870	80.50%
72750	SERVICE CONTRACTS	969	1,115	1,100	1,300	1,150	4.55%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	5,801	-	9,100	6,000	9,100	0.00%
72974	EMPLOYEE RECOGNITIONS	330	153	750	-	750	0.00%
73110	OFFICE SUPPLIES	8,827	7,117	8,825	8,000	8,825	0.00%
73590	BOOKS/MANUALS/BROCHURES	716	338	750	400	750	0.00%
73593	PUBLIC INFORMATION	2,965	316	1,500	600	1,500	0.00%
73610	UNIFORMS	-	42	160	100	160	0.00%
74111	MULTIMEDIA EQUIPMENT	-	-	-	-	2,300	100.00%
	Total	\$1,842,888	\$1,920,173	\$2,337,530	\$1,874,755	\$2,550,775	9.12%

PUBLIC WORKS DEPARTMENT

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

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

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

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

Road & Bridge Division Goals

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

Electrical Division Goals

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

Strategic Plan Goal B

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

Strategic Plan Goal B

Municipal Buildings Division Goals

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

Strategic Plan Goal B

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

Strategic Plan Goal B

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

Strategic Plan Goal B

Road & Bridge Division

Performance Measures

Measure and Report key statistics for each snow event

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

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
100%	100%	100%	100%
10 miles	11	10	10

Electrical Division

Performance Measures

Perform Preventative Maintenance on Street Light Fixtures

Perform Preventative Maintenance on Street Light Infrastructure

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
100%	90%	95%	100%
100%	75%	85%	95%

Building Maintenance Division

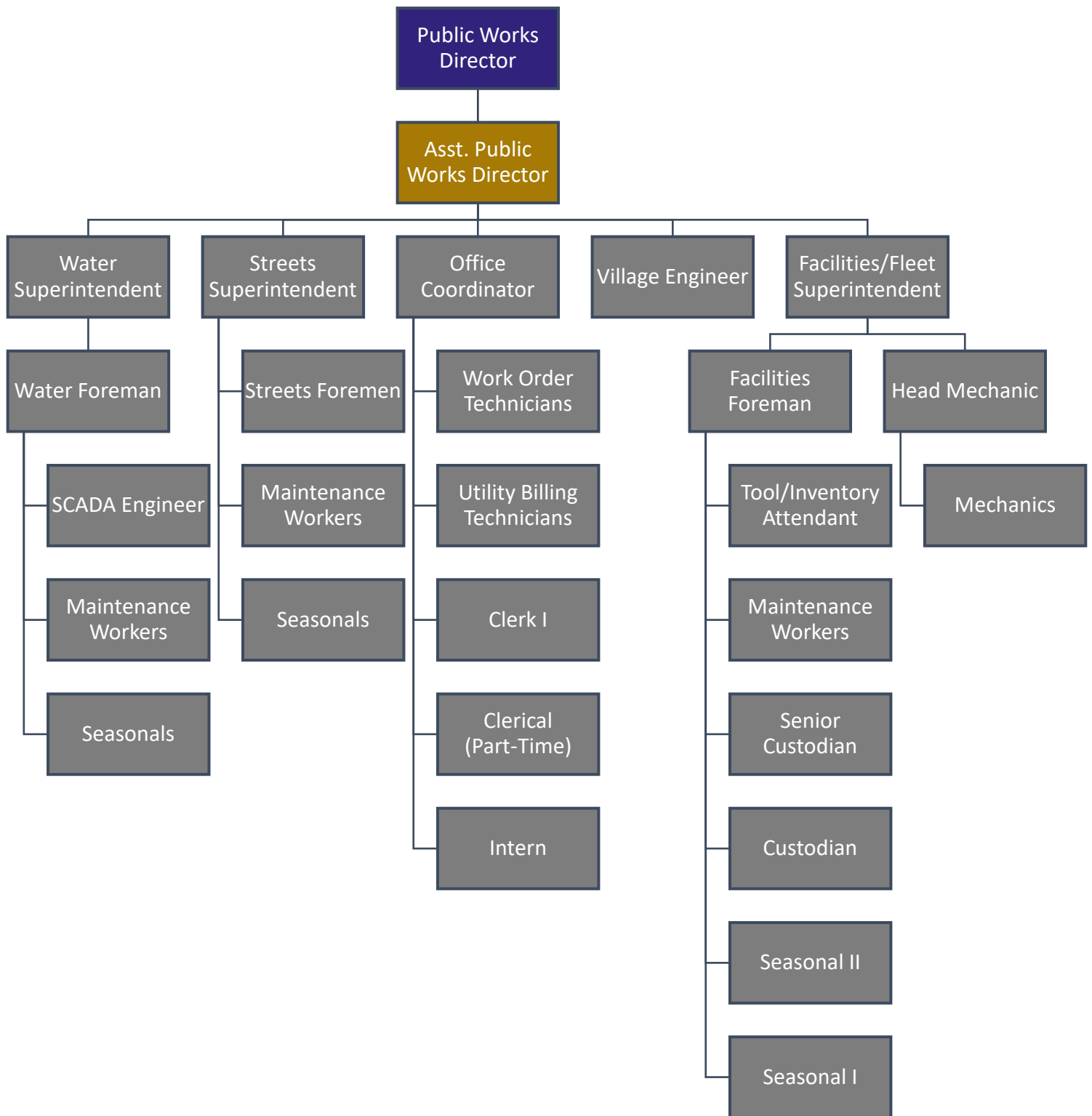
Performance Measures

Response time to schedule Building Maintenance Requests

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

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
48 hours	90%	90%	95%
100%	95%	95%	100%

FY 2021 Department Structure



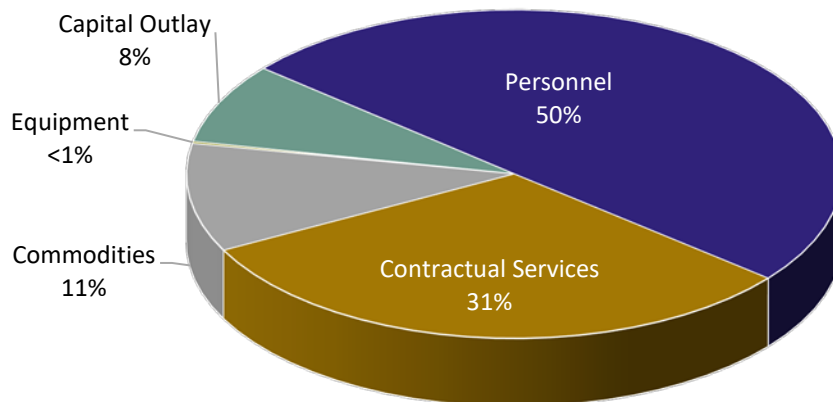
FY 2021 Public Works Department Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$3,835,422	\$3,938,342	\$4,619,138	\$4,258,425	\$4,957,310	7.32%
Contractual Services	1,962,213	1,844,641	2,831,418	2,894,972	3,124,175	10.34%
Commodities	686,283	950,551	1,064,539	1,085,609	1,061,219	-0.31%
Equipment	8,407	4,611	20,000	20,000	19,000	-5.00%
Capital Outlay	356,657	422,102	625,000	404,000	790,000	26.40%
Total	\$6,848,982	\$7,160,247	\$9,160,095	\$8,663,006	\$9,951,704	8.64%

2021 Public Works Department Variances > 10%

- Contractual Service increases in supplemental snow removal services, planning services, landscape maintenance services, and other contractual services.
- Capital Outlay increased funding for sidewalk and tree replacements throughout the Village.

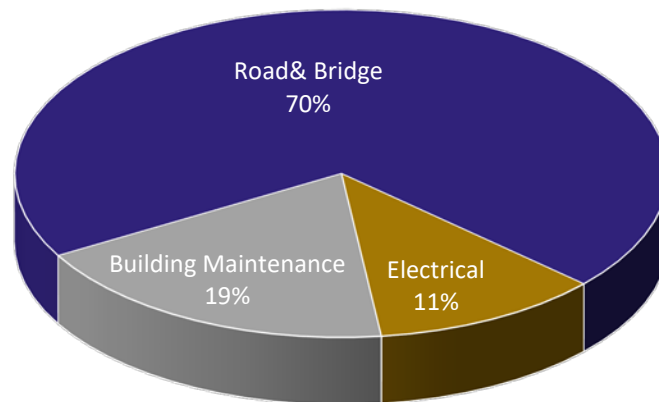
Public Works Budget Summary



FY 2021 Public Works Department Summary by Division

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Road& Bridge	\$4,752,013	\$5,063,910	\$6,417,690	\$6,028,140	\$6,972,358	8.64%
Electrical	1,023,592	908,191	1,092,731	1,073,686	1,126,933	3.13%
Building Maintenance	1,073,377	1,188,146	1,649,674	1,561,180	1,852,413	12.29%
Total	\$6,848,982	\$7,160,247	\$9,160,095	\$8,663,006	\$9,951,704	8.64%

Public Works Budget Summary by Division



2021 Public Works Department Detail Budget

Road and Bridge Department 01-26-023

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$1,681,713	\$1,782,608	\$1,968,250	\$1,950,000	\$2,104,425	6.92%
71112	OVERTIME	130,619	151,385	240,000	210,000	240,000	0.00%
71125	PART TIME HELP - PENSIONABLE	28,758	-	-	-	-	0.00%
71127	PART TIME - NON-PENSIONABLE	39,088	34,105	67,800	45,000	50,000	-26.25%
72110	POSTAGE	-	20	1,500	100	1,500	0.00%
72120	TELEPHONE COMMUNICATIONS	14,403	16,175	16,360	17,500	19,640	20.05%
72127	MOBILE DATA COMMUNICATIONS	5,087	7,011	7,920	7,920	7,920	0.00%
72140	TRAINING	1,249	9,002	9,000	9,000	9,000	0.00%
72170	MEETINGS & CONFERENCES	851	200	700	1,500	800	14.29%
72220	RECEPTION & MEALS	1,312	1,757	1,500	1,500	1,500	0.00%
72266	VEHICLE INSPECTION	2,096	2,707	2,800	2,800	2,800	0.00%
72310	PRINTING	1,178	35	6,500	4,000	6,500	0.00%
72330	LEGAL NOTICES & ADVERTISING	1,813	1,898	2,100	3,400	2,400	14.29%
72430	EMPLOYEE HEALTH & LIFE	386,904	417,929	496,000	405,000	509,750	2.77%
72435	POST EMPLOYMENT BENEFITS	33,773	34,759	37,100	34,000	46,000	23.99%
72446	EMPLOYMENT COSTS	4,498	2,680	2,000	6,000	4,500	125.00%
72480	FICA	138,692	145,350	166,650	160,000	184,575	10.76%
72485	IMRF	240,187	246,309	261,800	260,000	317,675	21.34%
72510	ELECTRICITY	3,796	4,265	4,260	5,000	4,260	0.00%
72512	WATER & SEWER	14,936	4,358	12,450	8,000	11,150	-10.44%
72513	UTILITY LOCATING SERVICE	2,516	2,259	3,125	3,750	3,125	0.00%
72525	R & M - LIFT STATION	1,768	-	-	-	-	0.00%
72526	R & M - DRAINAGE	33,471	1,687	45,500	45,500	45,500	0.00%
72527	STREETPRINT MAINTENANCE	15,655	45,147	70,000	70,000	70,000	0.00%
72530	R & M - MACHINERY & EQ	37,985	44,024	45,000	45,000	45,000	0.00%
72540	R & M - MOTOR VEHICLES	49,405	45,386	45,000	63,000	47,000	4.44%
72550	R & M - RADIOS	135	-	250	150	250	0.00%
72565	R&M - COMPUTER EQUIPMENT	646	860	500	300	500	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21- FY20
72630	RENT - EQUIPMENT & STORAGE	-	-	2,500	1,500	2,500	0.00%
72635	DUPLICATING EXPENSE	602	-	-	-	-	0.00%
72655	SOFTWARE LICENSING & SUPPORT	24,863	28,207	68,500	68,500	66,315	-3.19%
72710	TOWEL & LAUNDRY SERVICES	564	419	1,000	1,000	1,000	0.00%
72720	DUES & SUBSCRIPTIONS	1,303	2,076	2,265	2,515	2,430	7.28%
72735	DRUG TESTING	560	844	1,000	700	1,000	0.00%
72750	SERVICE CONTRACTS	4,675	5,483	6,000	6,000	6,000	0.00%
72785	CONTRACT SNOW REMOVAL	335,850	312,444	461,100	387,550	505,100	9.54%
72790	OTHER CONTRACTUAL SVCS	140,165	97,971	108,900	108,900	108,900	0.00%
72840	ENGINEERING SERVICES	50,923	28,555	75,000	75,000	75,000	0.00%
72847	PLANNING SERVICES	67,487	96,669	137,960	164,000	174,000	26.12%
72860	VEHICLE LICENSE	121	448	500	500	500	0.00%
72870	SOIL TESTING	-	-	3,000	3,000	3,000	0.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	402,344	318,012	486,970	520,000	581,258	19.36%
72890	REFUSE DISPOSAL	49,554	58,934	55,000	80,000	80,000	45.45%
72974	EMPLOYEE RECOGNITIONS	-	1,116	2,000	1,000	2,000	0.00%
73110	OFFICE SUPPLIES	3,864	7,882	5,000	4,000	4,000	-20.00%
73115	CONFECTIONARY SUPPLIES	1,597	2,506	2,000	2,500	2,500	25.00%
73117	FIRST AID SUPPLIES	470	538	500	100	200	-60.00%
73410	EXPENDABLE TOOLS	4,553	7,404	7,000	9,500	7,500	7.14%
73520	KEROSENE & LP GAS	259	328	500	350	500	0.00%
73530	GASOLINE	24,979	26,281	30,305	30,305	30,305	0.00%
73535	OIL	3,596	4,000	4,000	4,000	4,000	0.00%
73545	DIESEL	43,964	49,297	52,500	52,500	52,500	0.00%
73550	CHEMICAL SUPPLIES	425	116	4,000	1,000	2,000	-50.00%
73560	TIRES & TUBES	9,889	11,138	12,000	12,000	12,000	0.00%
73570	ELECTRICAL SUPPLIES	85	401	-	400	350	100.00%
73590	BOOKS/MANUALS/BROCHURES	223	195	1,000	1,000	1,000	0.00%
73610	UNIFORMS	3,160	4,038	2,725	4,000	4,000	46.79%
73620	PAINT SUPPLIES	3,996	2,544	6,500	6,500	6,500	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY 20
73625	LANE MARKING SUPPLIES	12,899	3,157	27,000	5,000	15,000	-44.44%
73630	PLUMBING SUPPLIES	7	103	-	300	350	100.00%
73680	LANDSCAPING MATERIALS	17,467	22,843	22,000	22,000	22,000	0.00%
73681	RETENTION MAINTENANCE	-	350	14,000	10,000	10,000	-28.57%
73710	LUMBER SUPPLIES	116	14	-	-	-	0.00%
73730	WELDING SUPPLIES	1,266	1,133	1,000	2,000	1,500	50.00%
73770	CONCRETE & MASONRY SUPPL	8,295	9,993	15,000	15,000	15,000	0.00%
73780	ASPHALT/ROAD OIL & TAR	9,423	10,899	10,000	13,200	11,000	10.00%
73790	SEWER TILE/CULV & REL SP	6,908	9,726	12,500	12,500	12,500	0.00%
73810	SALT FOR ICE CONTROL	207,621	430,069	485,000	485,000	470,480	-2.99%
73812	ORGANIC DEICER	22,979	22,351	68,400	68,400	68,400	0.00%
73830	SIGNS & SIGN MATERIALS	18,485	25,649	40,000	40,000	40,000	0.00%
73840	HARDWARE	9,619	6,886	11,000	11,000	11,000	0.00%
73845	SAFETY SUPPLIES	7,116	9,288	10,000	10,000	10,000	0.00%
73860	SAND, GRAVEL & ROCK	13,278	9,621	15,000	15,000	15,000	0.00%
73870	OTHER OPERATING SUPPLIES	7,272	9,964	8,000	8,000	8,000	0.00%
75200	SIDEWALK REPR/REPL/ADDL	145,766	156,169	185,000	10,000	260,000	40.54%
75406	CRACK SEALING	172,318	132,254	185,000	185,000	185,000	0.00%
75630	TREES REPL/ADDL	38,573	133,679	120,000	120,000	195,000	62.50%
75802	STRIPING	-	-	135,000	89,000	150,000	11.11%
	Total	\$4,752,013	\$5,063,910	\$6,417,690	\$6,028,140	\$6,972,358	8.64%

Electrical Department 01-26-024

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$356,885	\$322,041	\$341,650	\$345,000	\$365,000	6.83%
71112	OVERTIME	23,146	21,039	25,850	27,000	27,000	4.45%
71125	PART TIME HELP - PENSIONABLE	20,892	20,453	23,500	23,500	25,000	6.38%
71127	PART TIME - NON-PENSIONABLE	11,345	7,493	19,500	14,000	19,500	0.00%
72110	POSTAGE	-	-	200	-	200	0.00%
72120	TELEPHONE COMMUNICATIONS	3,890	2,967	4,100	2,800	3,300	-19.51%
72140	TRAINING	1,650	11,427	16,000	12,000	13,000	-18.75%
72170	MEETINGS & CONFERENCES	102	127	1,200	600	1,200	0.00%
72220	RECEPTION & MEALS	445	805	800	800	800	0.00%
72266	VEHICLE INSPECTIONS	188	1,334	1,400	1,400	1,400	0.00%
72310	PRINTING	-	-	675	300	675	0.00%
72330	LEGAL NOTICES & ADVERTISING	-	-	400	500	400	0.00%
72430	EMPLOYEE HEALTH & LIFE	103,600	73,291	86,000	70,000	87,000	1.16%
72435	POST EMPLOYMENT BENEFITS	6,365	13,776	12,000	13,500	14,300	19.17%
72446	EMPLOYMENT COSTS	75	79	300	600	500	66.67%
72480	FICA	30,849	27,810	31,000	31,000	33,500	8.06%
72485	IMRF	52,748	46,808	47,000	47,500	56,500	20.21%
72510	ELECTRICITY	241,479	218,170	255,470	255,470	256,360	0.35%
72513	UTILITY LOCATING SERVICE	2,516	2,259	3,875	3,125	3,125	-19.35%
72530	R & M - MACHINERY & EQ	12,135	478	3,300	3,300	3,300	0.00%
72540	R & M - MOTOR VEHICLES	11,275	5,551	10,000	10,000	10,000	0.00%
72550	R & M - RADIOS	135	-	1,000	500	500	-50.00%
72630	RENT	-	-	5,000	5,000	5,000	0.00%
72635	DUPLICATING EXPENSE	154	-	-	-	-	0.00%
72655	SOFTWARE LICENSING & SUPPORT	2,398	3,489	9,540	9,540	9,715	1.83%
72710	TOWEL & LAUNDRY SERVICES	536	419	600	600	600	0.00%
72720	DUES & SUBSCRIPTIONS	320	330	370	400	380	2.70%
72735	DRUG TESTING	75	20	250	250	250	0.00%
72750	SERVICE CONTRACTS	2,793	3,001	2,860	3,340	3,337	16.68%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY 20
72775	R & M - TRAFFIC SIGNALS	34,367	40,737	49,582	49,582	51,262	3.39%
72840	ENGINEERING	-	-	1,000	3,000	1,000	0.00%
72860	VEHICLE LICENSE	241	132	200	350	200	0.00%
72974	EMPLOYEE RECOGNITIONS	1,098	52	1,000	-	1,000	0.00%
73110	OFFICE SUPPLIES	1,254	629	800	800	800	0.00%
73115	CONFECTIONARY SUPPLIES	683	974	600	1,200	600	0.00%
73117	FIRST AID SUPPLIES	225	242	200	100	50	-75.00%
73410	EXPENDABLE TOOLS	1,149	968	1,500	3,000	1,500	0.00%
73520	KEROSENE & LP GAS	117	164	200	300	300	50.00%
73530	GASOLINE	9,928	11,805	11,730	12,000	12,000	2.30%
73535	OIL	1,092	1,064	1,200	700	1,200	0.00%
73545	DIESEL FUEL	3,245	3,434	4,004	4,004	4,004	0.00%
73550	CHEMICAL SUPPLIES	27	8	150	150	150	0.00%
73560	TIRES & TUBES	1,026	1,259	1,500	500	1,500	0.00%
73570	ELECTRICAL SUPPLIES	78,351	57,393	100,000	99,800	80,000	-20.00%
73590	BOOKS/MANUALS/BROCHURES	-	-	700	700	500	-28.57%
73610	UNIFORMS	821	906	1,225	1,225	1,225	0.00%
73620	PAINT SUPPLIES	72	151	1,500	500	1,000	-33.33%
73680	LANDSCAPING MATERIALS	-	147	500	200	5,000	900.00%
73730	WELDING SUPPLIES	633	566	500	1,000	1,000	100.00%
73770	CONCRETE & MASONRY SUPPL	-	313	5,000	8,000	15,000	200.00%
73840	HARDWARE	208	278	400	250	400	0.00%
73845	SAFETY SUPPLIES	2,834	3,532	4,000	4,000	4,000	0.00%
73870	OTHER OPERATING SUPPLIES	225	270	1,400	300	1,400	0.00%
	Total	\$1,023,592	\$908,191	\$1,092,731	\$1,073,686	\$1,126,933	3.13%

Building Maintenance Department 01-26-025

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$294,984	\$308,743	\$393,300	\$315,000	\$428,000	8.82%
71112	OVERTIME	25,083	20,596	30,000	20,000	30,000	0.00%
71125	PART TIME HELP - PENSIONABLE	5,541	38,103	17,500	24,000	53,250	204.29%
71127	PART TIME - NON-PENSIONABLE	48,858	42,750	80,000	55,000	64,500	-19.38%
72120	TELEPHONE COMMUNICATIONS	2,996	3,084	3,800	3,800	5,100	34.21%
72122	WIRELESS FIRE ALARM	3,242	5,739	6,530	6,530	7,195	10.18%
72125	PAGERS	99	99	120	120	120	0.00%
72127	MOBILE DATA COMMUNICATIONS	1,774	1,872	2,200	2,300	2,640	20.00%
72140	TRAINING	-	-	19,500	15,000	16,960	-13.03%
72143	TUITION REIMBURSEMENT	20,184	9,534	15,000	15,000	15,000	0.00%
72310	PRINTING	63	25	100	100	100	0.00%
72330	LEGAL NOTICES & ADVERTISING	774	1,601	1,500	1,500	1,500	0.00%
72430	EMPLOYEE HEALTH & LIFE	48,910	46,366	84,750	49,000	99,000	16.81%
72435	POST EMPLOYMENT BENEFITS	15,516	14,425	16,100	13,000	14,000	-13.04%
72446	EMPLOYMENT COSTS	4,789	3,003	5,000	3,500	4,000	-20.00%
72480	FICA	28,233	30,977	40,806	31,000	44,250	8.44%
72485	IMRF	43,280	47,137	55,432	43,000	69,400	25.20%
72510	ELECTRICITY	2,754	4,987	56,000	56,000	56,000	0.00%
72511	NATURAL GAS	48,989	53,279	68,100	68,100	68,700	0.88%
72512	WATER & SEWER	47,649	37,718	52,000	40,000	47,900	-7.88%
72517	CABLE SERVICES	253	294	276	480	528	91.30%
72520	R & M - BUILDINGS/STRUCT	60,503	79,163	120,300	120,300	121,800	1.25%
72523	R&M - SIDEWALKS/PAVERS	-	-	21,000	35,000	32,000	52.38%
72525	CUSTODIAL SERVICES	33,816	7,440	86,000	48,700	49,000	-43.02%
72530	R & M - MACHINERY & EQ	38,446	63,601	82,000	98,000	82,000	0.00%
72535	R&M FIRE EXTINGUISHERS	2,808	2,980	3,000	3,000	3,000	0.00%
72552	R&M CAMERA/MONITORING SYSTEMS	665	6,149	36,700	36,700	36,700	0.00%
72565	R&M - COMPUTER EQUIPMENT	1,164	881	1,500	1,500	1,500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	4,741	5,673	16,930	19,500	20,290	19.85%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72735	DRUG TESTING	160	-	400	400	400	0.00%
72752	SERVICE CONTRACTS-CAMERA EQUIPMENT	1,987	-	-	-	-	0.00%
72777	PHONE SYSTEM MAINTENANCE	26,155	25,757	30,000	22,000	22,000	-26.67%
72779	SHOOTING RANGE MAINTENANCE	-	16,950	24,150	24,150	24,150	0.00%
72790	OTHER CONTRACTUAL SVCS	70,063	95,978	116,030	200,000	200,000	72.37%
72840	ENGINEERING	9,416	-	10,000	10,000	10,000	0.00%
72847	PLANNING SERVICES	-	-	-	151	-	0.00%
72854	INSPECTION FEES	420	210	2,700	2,700	2,700	0.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	26,873	26,050	55,000	38,999	95,000	72.73%
72974	EMPLOYEE RECOGNITIONS	-	627	2,000	1,000	2,000	0.00%
73110	OFFICE SUPPLIES	724	1,044	1,100	2,500	1,400	27.27%
73112	FLAGS/BANNERS	103,981	135,499	10,000	10,000	15,000	50.00%
73115	CONFECTIONARY SUPPLIES	448	506	800	800	800	0.00%
73117	FIRST AID SUPPLIES	-	-	-	18,000	18,480	100.00%
73410	EXPENDABLE TOOLS	1,935	4,917	2,500	2,500	2,500	0.00%
73545	DIESEL FUEL	587	1,077	800	800	800	0.00%
73550	CHEMICAL SUPPLIES	35	288	500	500	500	0.00%
73570	ELECTRICAL SUPPLIES	10,620	9,440	10,000	10,000	10,000	0.00%
73580	JANITORIAL SUPPLIES	14,142	16,250	19,000	32,000	28,000	47.37%
73610	UNIFORMS	317	531	2,200	2,200	2,200	0.00%
73620	PAINT SUPPLIES	751	402	750	750	750	0.00%
73630	PLUMBING SUPPLIES	1,627	1,491	2,100	2,100	2,100	0.00%
73680	LANDSCAPING MATERIALS	3,494	5,070	6,000	6,000	6,000	0.00%
73770	CONCRETE	462	241	1,000	2,000	1,000	0.00%
73780	ASPHALT	-	-	2,000	2,000	2,000	0.00%
73840	HARDWARE	927	1,289	2,200	2,500	2,200	0.00%
73870	OTHER OPERATING SUPPLIES	3,732	3,699	13,000	22,000	9,000	-30.77%
74110	FURNITURE REPR/REPL	8,407	4,611	20,000	20,000	19,000	-5.00%
	Total	\$1,073,377	\$1,188,146	\$1,649,674	\$1,561,180	\$1,852,413	12.29%

COMMUNITY DEVELOPMENT

The Community Development Department is comprised of five functional areas:

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 resources 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.

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

Department Goals

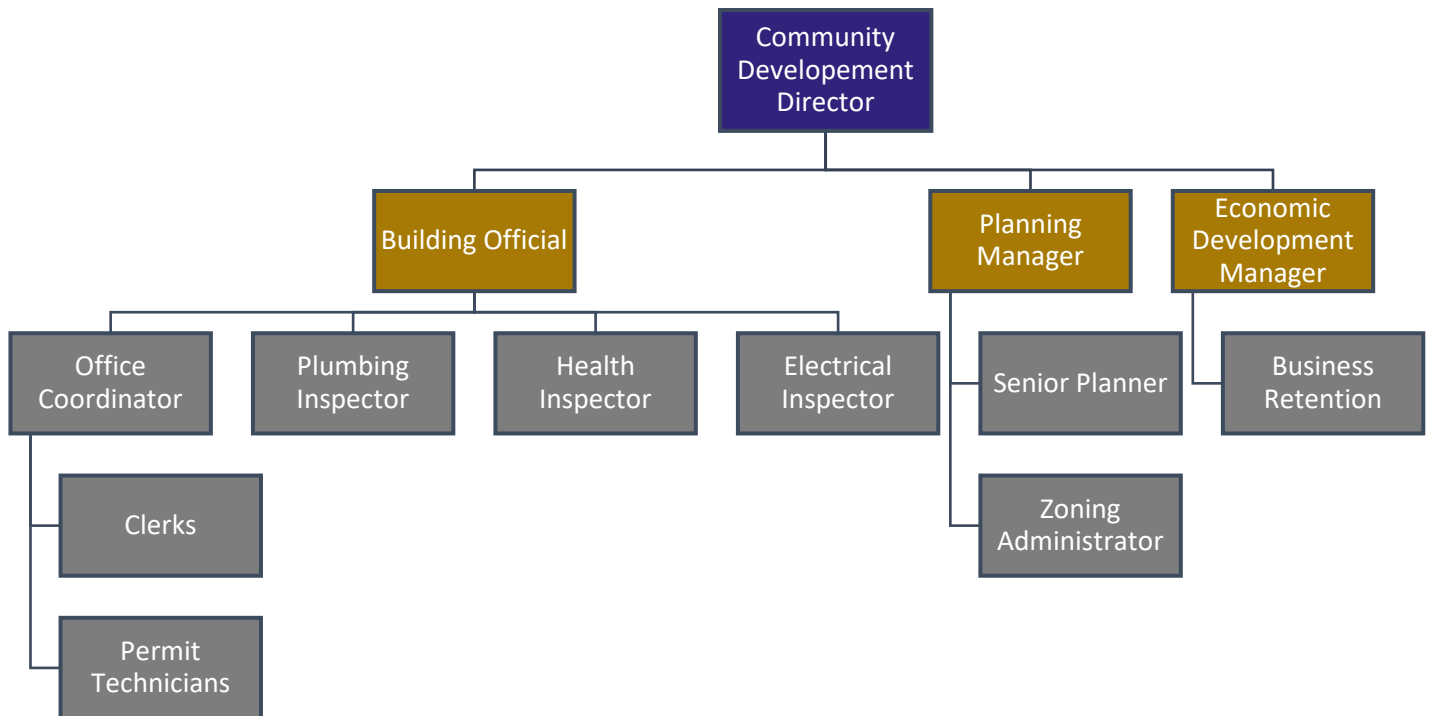
1. Develop a consensus plan for the I-80 corridor.
Strategic Plan Goal B
2. Develop a plan to increase the vibrancy of Downtown Tinley.
Strategic Plan Goal B
3. Streamline development-related review processes.
Strategic Plan Goal B

Performance Measures

Measure processing time for each permit type
Propose development or re-development to Village Board
Health Inspection of all food serving establishments

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
7	n/a	n/a	7
3	5	4	3
550	n/a	n/a	500

FY 2021 Community Development Structure



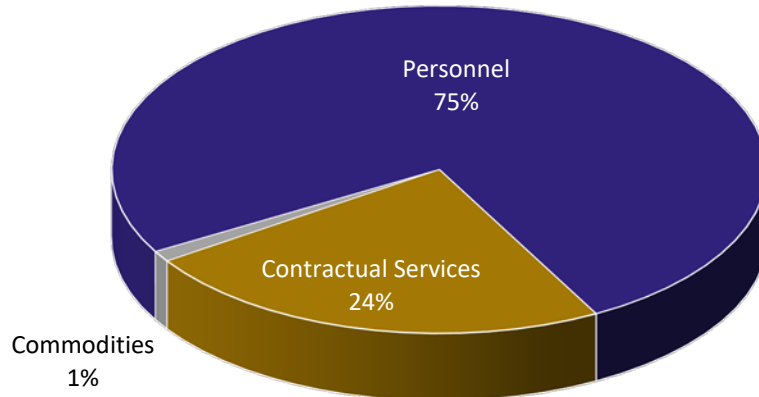
2021 Community Development Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$1,288,462	\$1,437,125	\$1,825,270	\$1,491,015	\$1,739,330	-4.71%
Contractual Services	574,892	526,835	674,320	500,111	542,583	-19.54%
Commodities	17,539	18,595	25,045	15,797	24,845	-0.80%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$1,880,893	\$1,982,555	\$2,524,635	\$2,006,923	\$2,306,758	-8.63%

2021 Community Development Variances > 10%

- Contractual Services reduction related to outsourced engineering services.

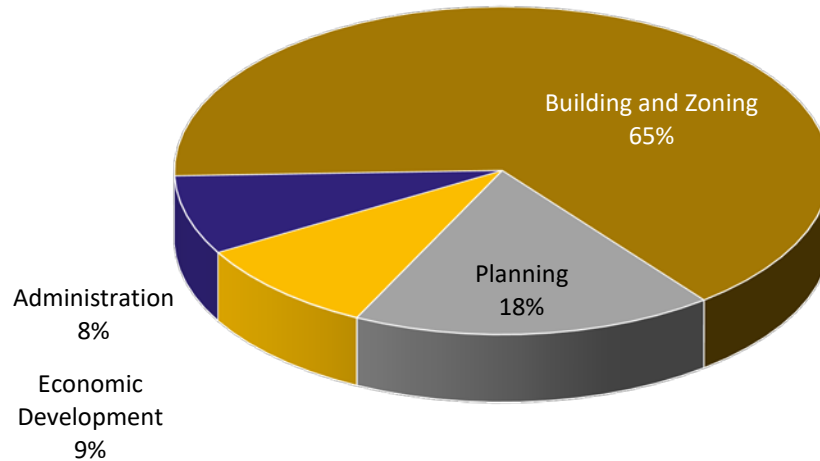
Community Development Budget Summary



2021 Community Development Budget Summary by Division

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Administration	\$236,020	\$199,282	\$168,038	\$162,765	\$180,081	7.17%
Building and Zoning	1,190,192	1,189,446	1,480,715	1,251,305	1,499,232	1.25%
Planning	249,590	374,274	565,791	392,978	411,450	-27.28%
Economic Development	205,091	219,553	310,091	199,875	215,995	3.03%
Total	\$1,880,893	\$1,982,555	\$2,524,635	\$2,006,923	\$2,306,758	-8.63%

Community Development Budget Summary by Division



2021 Community Development Detail Budget

Administration 01-33-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$ -	\$ -	\$116,000	\$109,000	\$130,000	12.07%
72127	MOBILE DATA COMMUNICATIONS	-	-	488	-	456	-6.56%
72130	TRAVEL EXPENSE	-	-	2,100	10	300	-85.71%
72140	TRAINING	-	-	1,675	1,675	500	-70.15%
72170	MEETINGS & CONFERENCES	-	-	-	30	3,000	100.00%
72430	EMPLOYEE HEALTH & LIFE	-	-	15,100	11,300	15,100	0.00%
72446	EMPLOYMENT COSTS	-	-	500	-	500	0.00%
72480	FICA	-	-	5,200	8,100	10,000	92.31%
72485	IMRF	-	-	9,200	14,000	17,650	91.85%
72530	GASOLINE	-	-	1,275	200	1,275	0.00%
72720	DUES & SUBSCRIPTIONS	-	-	500	1,000	800	60.00%
72750	SERVICE CONTRACTS	236,020	199,282	15,500	17,400	-	-100.00%
73110	OFFICE SUPPLIES	-	-	500	50	500	0.00%
	Total	\$236,020	\$199,282	\$168,038	\$162,765	\$180,081	7.17%

Building & Zoning 01-33-300

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$619,345	\$636,603	\$662,200	\$673,000	\$802,000	21.11%
71112	OVERTIME	447	2,397	500	4,000	3,500	600.00%
71125	PART TIME HELP - PENSIONABLE	3,336	-	-	-	-	0.00%
71127	PART TIME - NON-PENSIONABLE	66	-	-	-	-	0.00%
72110	POSTAGE	2,009	2,034	2,500	2,500	2,500	0.00%
72120	TELEPHONE COMMUNICATIONS	4,129	3,709	3,650	3,650	4,250	16.44%
72127	MOBILE DATA COMMUNICATIONS	2,155	1,594	4,200	2,000	2,280	-45.71%
72130	TRAVEL EXPENSE	484	1,734	2,000	2,000	2,000	0.00%
72140	TRAINING	2,069	1,617	5,575	1,500	5,125	-8.07%
72170	MEETINGS & CONFERENCES	385	768	800	1,000	1,800	125.00%
72220	RECEPTIONS & MEALS	218	243	500	400	500	0.00%
72310	PRINTING	1,224	1,027	1,300	900	900	-30.77%
72330	LEGAL NOTICES & ADVERTISING	606	842	500	1,900	1,500	200.00%
72345	MICROFILM/DIGITAL IMAGING	15,000	9,280	3,000	500	3,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	170,407	155,823	221,400	144,000	183,000	-17.34%
72435	POST EMPLOYMENT BENEFITS	15,721	9,913	12,000	9,900	15,000	25.00%
72446	EMPLOYMENT COSTS	832	-	1,000	750	1,000	0.00%
72480	FICA	46,141	47,457	51,000	51,000	62,000	21.57%
72485	IMRF	81,778	82,255	81,000	84,000	109,200	34.81%
72540	R & M - MOTOR VEHICLE	1,331	2,803	4,500	3,700	4,500	0.00%
72565	R&M - COMPUTER EQUIPMENT	-	69	500	1,005	867	73.40%
72655	SOFTWARE LICENSING & SUPPORT	12,717	12,486	70,000	15,000	70,000	0.00%
72710	TOWEL & LAUNDRY SERVICES	339	112	300	200	300	0.00%
72720	DUES & SUBSCRIPTIONS	1,846	1,889	2,520	2,000	2,640	4.76%
72743	DEMOLITION COSTS	-	1,504	50,000	25,000	50,000	0.00%
72744	PROPERTY MAINTENANCE	8,799	14,233	15,000	15,000	15,000	0.00%
72750	SERVICE CONTRACTS	5,486	20,582	3,250	3,000	2,350	-27.69%
72790	OTHER CONTRACTUAL SERVICES	135,554	135,643	178,500	170,000	53,500	-70.03%
72840	ENGINEERING SERVICES	17,600	4,593	50,000	500	50,000	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72841	ARCHITECTURAL FEES	875	-	5,000	-	2,500	-50.00%
72844	SPRINKLER REVIEW FEES	9,156	7,550	15,000	6,000	15,000	0.00%
72853	ELEVATOR INSPECTIONS	18,708	17,721	20,000	17,000	20,000	0.00%
73110	OFFICE SUPPLIES	4,873	5,506	4,500	3,500	4,500	0.00%
73115	CONFECTIONARY SUPPLIES	138	562	300	400	300	0.00%
73530	GASOLINE	4,006	4,844	5,000	4,500	5,000	0.00%
73590	BOOKS/MANUALS/BROCHURES	223	762	1,000	500	1,000	0.00%
73610	UNIFORMS	451	310	500	500	500	0.00%
73870	OTHER OPERATING SUPPLIES	1,738	981	1,720	500	1,720	0.00%
	Total	\$1,190,192	\$1,189,446	\$1,480,715	\$1,251,305	\$1,499,232	1.25%

Planning 01-33-310

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$68,903	\$182,242	\$193,000	\$109,000	\$88,000	-54.40%
71112	OVERTIME	61	60	-	-	-	0.00%
71125	PART TIME HELP - PENSIONABLE	53,736	52,807	67,000	58,000	71,000	5.97%
71127	PART TIME - NON-PENSIONABLE	983	-	-	-	-	0.00%
72110	POSTAGE	1,555	465	1,500	500	1,500	0.00%
72120	TELEPHONE COMMUNICATIONS	1,472	2,215	2,225	2,000	2,225	0.00%
72127	MOBILE DATA COMMUNICATIONS	432	436	456	1,400	1,380	202.63%
72130	TRAVEL EXPENSE	85	286	1,300	1,300	200	-84.62%
72140	TRAINING	-	845	2,615	1,000	2,650	1.34%
72170	MEETINGS & CONFERENCES	889	927	1,250	1,250	1,700	36.00%
72220	RECEPTION & MEALS	340	391	500	500	500	0.00%
72310	PRINTING	98	65	1,000	-	1,000	0.00%
72330	LEGAL NOTICES & ADVERTISING	1,342	1,829	3,000	3,000	3,000	0.00%
72345	MICROFILM/DIGITAL IMAGING	15,000	5,000	1,000	500	1,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	11,770	29,006	60,400	19,000	22,000	-63.58%
72446	EMPLOYMENT COSTS	1,283	316	1,000	-	1,000	0.00%
72480	FICA	9,319	17,231	20,000	12,000	12,500	-37.50%
72485	IMRF	16,138	30,285	33,000	19,000	22,000	-33.33%
72540	R & M - MOTOR VEHICLE	-	127	1,000	500	1,000	0.00%
72560	OFFICE EQUIPMENT	1,686	290	-	-	-	0.00%
72565	R&M - COMPUTER EQUIPMENT	-	919	500	646	500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	7,564	8,896	9,445	9,445	9,445	0.00%
72720	DUES & SUBSCRIPTIONS	441	1,415	1,250	1,200	1,300	4.00%
72750	SERVICE CONTRACTS	6,813	5,016	133,700	130,000	2,350	-98.24%
72790	OTHER CONTRACTUAL SERVICES	-	-	-	-	140,000	100.00%
72840	ENGINEERING SERVICES	29,153	16,586	10,000	10,000	10,000	0.00%
72847	PLANNING SERVICES	17,690	13,241	15,000	10,000	10,000	-33.33%
73110	OFFICE SUPPLIES	2,372	2,385	3,000	1,500	2,000	-33.33%
73115	CONFECTIONARY SUPPLIES	138	587	250	400	300	20.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
73530	GASOLINE	316	406	500	300	500	0.00%
73590	BOOKS/MANUALS/BROCHURES	-	-	300	537	800	166.67%
73610	UNIFORMS	-	-	100	-	100	0.00%
73870	OTHER OPERATING SUPPLIES	11	-	1,500	-	1,500	0.00%
Total		\$249,590	\$374,274	\$565,791	\$392,978	\$411,450	-27.28%

Economic Development 01-33-310

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$109,567	\$118,745	\$177,000	\$110,000	\$100,000	-43.50%
71125	PART TIME HELP - PENSIONABLE	15,581	7,896	-	-	-	0.00%
72110	POSTAGE	5	-	250	10	500	100.00%
72120	TELEPHONE COMMUNICATIONS	921	956	895	500	895	0.00%
72127	MOBILE DATA COMMUNICATIONS	432	432	456	865	960	110.53%
72130	TRAVEL EXPENSES	762	233	1,100	1,500	1,500	36.36%
72140	TRAINING	-	149	1,100	600	1,100	0.00%
72170	MEETINGS & CONFERENCES	3,153	1,030	3,555	1,500	3,505	-1.41%
72220	RECEPTION & MEALS	198	272	500	300	500	0.00%
72310	PRINTING	484	121	2,000	300	2,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	27,796	28,911	38,000	17,000	26,650	-29.87%
72446	EMPLOYMENT COSTS	375	673	500	700	500	0.00%
72480	FICA	9,362	9,433	13,600	8,200	7,650	-43.75%
72485	IMRF	16,481	16,267	21,500	14,000	13,600	-36.74%
72540	R&M - MOTOR VEHICLES	-	-	500	-	500	0.00%
72565	R&M - COMPUTER EQUIPMENT	-	24	-	-	-	0.00%
72655	SOFTWARE LICENSING & SUPPORT	3,066	2,980	3,500	3,500	3,500	0.00%
72720	DUES & SUBSCRIPTIONS	15,640	21,700	22,635	22,500	22,685	0.22%
72750	SERVICE CONTRACTS	420	5,099	5,050	15,000	12,000	137.62%
72954	PROGRAMS/EVENTS	693	2,295	17,000	3,000	17,000	0.00%
73110	OFFICE SUPPLIES	-	-	300	250	300	0.00%
73530	GASOLINE	155	63	650	150	650	0.00%
73870	ACCREDITATION EXPENSES	-	2,274	-	-	-	0.00%
	Total	\$205,091	\$219,553	\$310,091	\$199,875	\$215,995	-30.34%

MARKETING & COMMUNICATIONS

The Marketing/Communications Department is primarily responsible for preparing public communications for the Village, and to enhance Community Engagement. The Department also strives to establish working templates and format guides for use by all Village departments to provide for a consistent look and feel for Village communications consistent with the established Branding Initiative. The department is also involved in video production, photography, and public relations for the Village. Staff also monitors a wide variety of media sources relative to references concerning the Village and shares periodic summaries of this information to keep key staff and elected officials abreast of these mentions as well as potential concerns that may need to be addressed.

The primary Public Communication vehicles are email newsletters, print publications, and news releases. The department also is primarily responsible for the maintenance of the Village websites, production of programming for Tinley Park Television which is available through cable access and Tinley Park YouTube channels. Community Engagement is promoted through several Facebook pages, and Twitter.

The department also promotes our local businesses and tourism through a variety of special events and activities held throughout the year. An area of special focus is “Downtown Tinley,” the historic heart of the community, which includes a focused website, Facebook page, and an “Experience Downtown Tinley” newsletter, and annual programming including Benches on the Avenue, summer Concerts in the Park, parades and seasonal events.

The Branding Initiative is focused on increasing and enhancing the connections and associations between Tinley Park and music through tourism and marketing initiatives under the “Life Amplified” branding tag line.

Department Goals

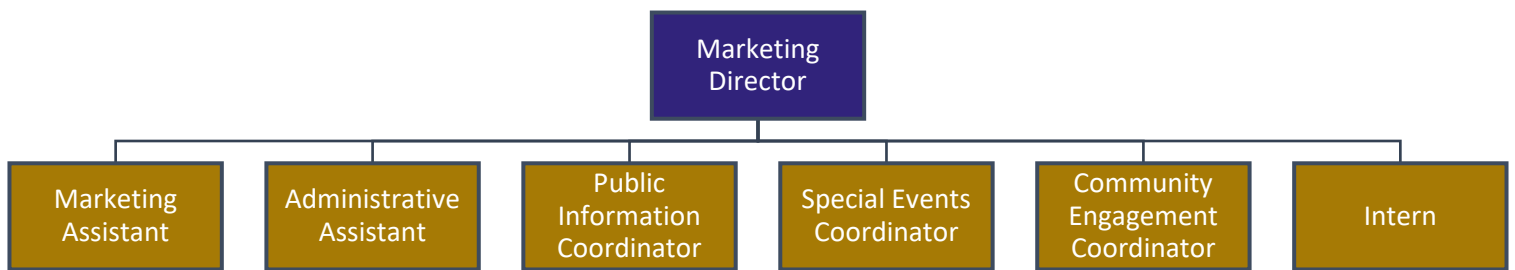
1. Continue to build the Tinley Park Life Amplified brand through tourism marketing initiatives and continued implementation of the Brand Action Plan.
Strategic Plan Goal E
2. Continue to deliver quality communication through effective management of all Village communication channels with an emphasis 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 Electronic And Social Media
Average Electronic/Social Media Posts per week
Special Event Attendance

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
15,000 views	33,524	73,516	75,000
10 posts	63	148	155
150K People	n/a	n/a	75,000

FY 2021 Department Structure



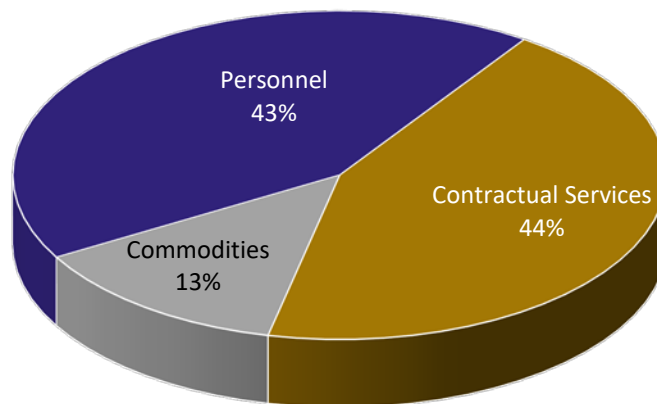
FY 2021 Marketing & Communications Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$369,560	\$397,236	\$504,970	\$446,900	\$515,350	2.06%
Contractual Services	141,930	282,330	540,365	449,098	528,495	-2.20%
Commodities	10,726	29,779	156,500	153,500	158,000	0.96%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$522,216	\$709,345	\$1,201,835	\$1,049,498	\$1,201,845	0.00%

FY 2021 Marketing & Communications Variances > 10%

- N/A

Marketing & Communication Budget Summary



2021 Marketing & Communications Detail Budget

Finance Department 01-35-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$7,217	\$103,486	\$114,000	\$122,000	\$116,000	1.75%
71112	OVERTIME	1,398	553	-	600	600	100.00%
71125	PART TIME HELP - PENSIONABLE	277,249	187,849	249,000	216,000	257,000	3.21%
71127	PART TIME HELP - NON-PENSIONABLE	14,136	25,502	24,000	19,000	24,000	0.00%
72110	POSTAGE	516	838	1,500	1,000	1,500	0.00%
72120	TELEPHONE COMMUNICATIONS	215	301	250	200	250	0.00%
72127	MOBILE DATA COMMUNICATIONS	864	828	1,400	1,300	1,400	0.00%
72130	TRAVEL EXPENSE	592	533	2,500	-	1,500	-40.00%
72170	MEETINGS & CONFERENCES	114	2,074	15,500	5,000	10,000	-35.48%
72220	RECEPTIONS & MEALS	184	564	2,000	1,000	3,000	50.00%
72310	PRINTING	18,869	5,099	58,000	20,000	58,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	7,001	12,533	20,250	15,000	20,250	0.00%
72446	EMPLOYMENT COSTS	1,200	2,360	1,000	300	1,000	0.00%
72480	FICA	22,884	24,168	31,240	27,000	31,000	-0.77%
72485	IMRF	37,585	37,614	44,480	41,000	51,000	14.66%
72517	CABLE SERVICES	-	-	-	60	180	100.00%
72530	R & M - EQUIPMENT	2,300	1,332	7,500	5,000	7,000	-6.67%
72560	OFFICE EQUIPMENT	4,983	630	4,000	1,000	2,000	-50.00%
72653	WEBSITE MAINTENANCE SERVICES	21,448	6,781	16,500	16,500	17,500	6.06%
72655	SOFTWARE LICENSING & SUPPORT	10,235	12,019	12,515	12,500	12,515	0.00%
72720	DUES & SUBSCRIPTIONS	2,564	3,881	3,000	4,671	3,000	0.00%
72750	SERVICE CONTRACTS	-	-	-	1,367	1,150	100.00%
72790	OTHER CONTRACTUAL SVCS	7,255	17,175	78,000	75,000	30,000	-61.54%
72923	MAIN STREET PROGRAMS	1,045	138,456	163,500	163,500	153,000	-6.42%
72954	SPECIAL EVENTS	66,209	64,877	92,200	82,000	95,000	3.04%
72982	MUNICIPAL TV STATION	4,857	339	11,000	7,000	10,000	-9.09%
72985	TOURISM PROGRAMS	1,086	30,612	72,500	37,000	2,500	-96.55%
72986	TOURISM GRANT PROGRAMS	-	-	-	-	115,000	100.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72991	ANNUAL REPORT	-	-	20,000	22,000	20,000	0.00%
73110	OFFICE SUPPLIES	3,531	2,284	5,000	5,000	5,000	0.00%
73112	SEASONAL DECOR/BANNERS	6,555	25,181	135,000	135,000	135,000	0.00%
73210	ITEMS FOR RESALE	-	-	10,000	10,000	12,000	20.00%
73610	UNIFORMS	-	-	1,000	-	-	-100.00%
73870	OTHER OPERATING SUPPLIES	124	1,476	5,000	2,500	4,500	-10.00%
	Total	\$522,216	\$709,345	\$1,201,835	\$1,049,498	\$1,201,845	0.00%

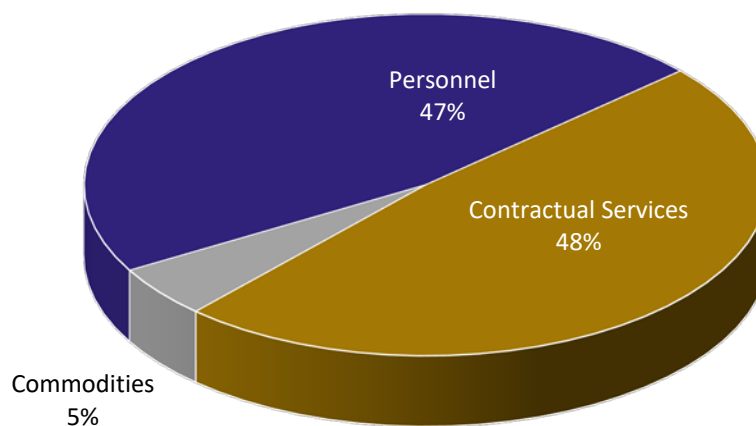
COMMISSIONS & COMMITTEES

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

FY 2021 Commissions Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$90,923	\$94,747	\$106,815	\$92,565	\$106,455	0.34%
Contractual Services	244,186	66,880	114,270	75,150	110,183	-3.58%
Commodities	5,406	3,803	11,435	9,835	11,235	-1.75%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$340,515	\$165,430	\$232,520	\$177,550	\$227,873	-2.00%

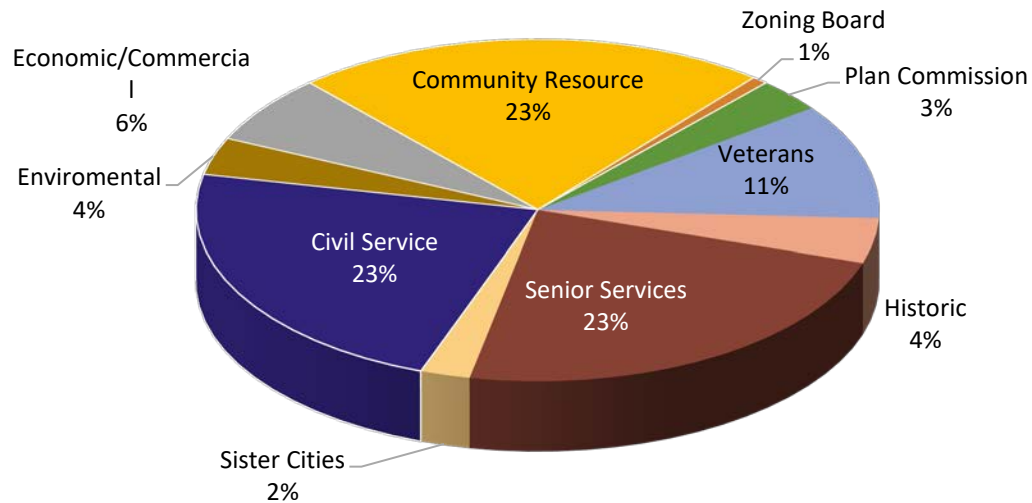
Commissions Expenditure Budget Summary



FY 2021 Budget Summary by Commissions

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Civil Service	\$45,262	\$49,543	\$57,740	\$47,615	\$51,870	10.17%
Enviromental	2,620	5,599	7,450	7,665	8,050	8.05%
Economic/Commercial	8,169	5,377	14,700	14,585	14,800	0.68%
Community Resource	45,457	41,566	51,160	20,660	51,410	0.49%
Zoning Board	995	944	2,915	1,915	1,715	-41.17%
Plan Commission	8,533	3,427	10,010	3,440	7,218	-27.89%
Veterans	4,664	4,497	24,830	24,830	24,935	0.42%
Historic	12,631	5,050	10,165	10,165	9,645	-5.12%
Senior Services	48,641	44,683	51,450	41,350	52,850	2.72%
Sister Cities	1,263	4,744	2,100	5,325	5,380	156.19%
Main Street	162,280	-	-	-	-	0.00%
Total	\$178,235	\$165,430	\$232,520	\$177,550	\$227,873	-2.00%

Commissions Budget Summary



100-40 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.

100-44 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.

100-45 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.

100-46 Community Resources Commission

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

100-47 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.

100-48 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.

100-50 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.

100-54 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.

100-56 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.

100-57 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.

FY 2021 Commission Detail Budget

Civil Service Commission 01-41-040

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71127	PART TIME - NON-PENSIONABLE	\$6,003	\$1,898	\$18,000	\$8,000	\$12,000	-33.33%
72110	POSTAGE	107	500	500	500	500	0.00%
72220	RECEPTION & MEALS	7	-	300	300	300	0.00%
72330	LEGAL NOTICES & ADVERTISING	3,280	50	300	1,000	1,000	233.33%
72446	EMPLOYMENT COSTS	1,424	79	-	-	-	0.00%
72480	FICA	459	145	1,440	615	920	-36.11%
72846	TESTING SERVICES	33,961	46,871	35,000	35,000	36,950	5.57%
72850	LEGAL SERVICES	-	-	2,000	2,000	-	-100.00%
73110	OFFICE SUPPLIES	21	-	200	200	200	0.00%
	Total	\$45,262	\$49,543	\$57,740	\$47,615	\$51,870	-10.17%

Enviromental Commission 01-41-044

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71127	PART TIME - NON-PENSIONABLE	\$2,024	\$2,519	\$1,950	\$2,150	\$2,500	28.21%
72110	POSTAGE	-	-	50	50	50	0.00%
72480	FICA	156	193	150	165	200	33.33%
72977	CLEAN UP PROGRAM	440	2,110	1,500	1,500	1,500	0.00%
73830	SIGNS & SIGN MATERIALS	-	669	3,000	3,000	3,000	0.00%
73870	OTHER OPERATING SUPPLIES	-	108	800	800	800	0.00%
	Total	\$2,620	\$5,599	\$7,450	\$7,665	\$8,050	8.05%

Economic & Commercial Commission 01-41-045

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71127	PART TIME - NON-PENSIONABLE	\$1,624	\$2,032	\$2,500	\$2,400	\$2,600	4.00%
72110	POSTAGE	1,100	-	-	-	-	0.00%
72220	RECEPTION & MEALS	2,697	3,091	5,000	5,000	5,000	0.00%
72310	PRINTING	174	-	2,000	2,000	2,000	0.00%
72480	FICA	122	156	200	185	200	0.00%
72954	SPECIAL EVENTS	2,452	98	5,000	5,000	5,000	0.00%
	Total	\$8,169	\$5,377	\$14,700	\$14,585	\$14,800	0.68%

Community Resource Commission 01-41-046

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71127	PART TIME - NON-PENSIONABLE	\$4,636	\$6,524	\$4,500	\$4,500	\$4,600	2.22%
72110	POSTAGE	728	689	750	250	750	0.00%
72170	MEETINGS & CONFERENCES	-	-	600	600	600	0.00%
72220	RECEPTIONS & MEALS	303	51	500	500	500	0.00%
72480	FICA	352	499	360	360	360	0.00%
72790	OTHER CONTRACTUAL SVCS	1,200	1,200	1,350	1,350	1,350	0.00%
72920	SCHOLARSHIPS	8,504	6,301	6,500	6,500	6,500	0.00%
72930	YOUTH IN GOVERNMENT	831	861	850	850	850	0.00%
72981	DISCOVER TINLEY	27,622	25,133	33,150	3,150	33,150	0.00%
72982	DISCOVER TINLEY TV PROD	1,281	144	1,850	1,850	2,000	8.11%
73870	OTHER OPERATING SUPPLIES	-	164	750	750	750	0.00%
	Total	\$45,457	\$41,566	\$51,160	\$20,660	\$51,410	0.49%

Zoning Board Commission 01-41-047

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71125	PART TIME HELP - PENSIONABLE	\$ -	\$535	\$1,000	\$1,000	\$1,000	0.00%
71127	PART TIME - NON-PENSIONABLE	-	52	-	-	-	0.00%
72140	TRAINING	10	-	500	500	500	0.00%
72330	LEGAL NOTICES & ADVERTISING	958	241	1,000	200	-	-100.00%
72480	FICA	10	45	80	80	80	0.00%
72485	IMRF	17	71	135	135	135	0.00%
73870	OTHER OPERATING SUPPLIES	-	-	200	-	-	-100.00%
	Total	\$995	\$944	\$2,915	\$1,915	\$1,715	-41.17%

Plan Commission 01-41-048

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71125	PART TIME HELP - PENSIONABLE	\$2,877	\$1,987	\$2,650	\$2,300	\$2,700	1.89%
71127	PART TIME - NON-PENSIONABLE	-	-	-	160	-	0.00%
72110	POSTAGE	41	-	-	-	-	0.00%
72140	TRAINING	-	-	500	-	500	0.00%
72170	MEETINGS & CONFERENCES	84	-	500	-	500	0.00%
72220	RECEPTIONS & MEALS	28	-	200	-	200	0.00%
72330	LEGAL NOTICES & ADVERTISING	4,133	1,031	2,000	500	-	-100.00%
72480	FICA	222	152	200	180	210	5.00%
72485	IMRF	383	257	360	300	375	4.17%
72630	RENT	-	-	1,000	-	1,000	0.00%
72720	DUES & SUBSCRIPTIONS	765	-	600	-	733	22.17%
72790	OTHER CONTRACTUAL SVCS	-	-	2,000	-	1,000	-50.00%
	Total	\$8,533	\$3,427	\$10,010	\$3,440	\$7,218	-27.89%

Veterans Commission 01-41-050

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71127	PART TIME - NON-PENSIONABLE	\$2,080	\$2,099	\$2,200	\$2,200	\$2,300	4.55%
72110	POSTAGE	65	51	150	150	150	0.00%
72220	RECEPTION & MEALS	700	909	1,000	1,000	1,000	0.00%
72430	EMPLOYEE HEALTH & LIFE	29	-	-	-	-	0.00%
72480	FICA	161	161	170	170	175	2.94%
72790	OTHER CONTRACTUAL SVCS	-	-	500	500	500	0.00%
72920	AWARDS & SCHOLARSHIPS	289	-	300	300	300	0.00%
72922	OVERSEAS MILITARY SUPPORT	-	-	100	100	100	0.00%
72928	COMMEMORATIVE EQUIPMENT	-	-	10,000	10,000	10,000	0.00%
72930	EDUCATION IN ART PUB BLG	-	-	2,600	2,600	2,600	0.00%
72932	ARMED SERV REUNION BKFST	1,006	1,112	4,100	4,100	4,100	0.00%
72934	VET/VOLUNTEER RECOG. PRG	-	-	1,000	1,000	1,000	0.00%
72970	VET WELCOME HOME RECEPT	-	-	1,000	1,000	1,000	0.00%
73112	FLAGS/BANNERS	334	165	1,710	1,710	1,710	0.00%
	Total	\$4,664	\$4,497	\$24,830	\$24,830	\$24,935	0.42%

Historic Preservation Commission 01-41-054

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71127	PART TIME - NON-PENSIONABLE	\$ -	\$ -	\$500	\$500	\$250	-50.00%
72110	POSTAGE	-	-	25	25	25	0.00%
72480	FICA	-	-	40	40	20	-50.00%
72720	DUES & SUBSCRIPTIONS	50	50	500	500	250	-50.00%
72790	OTHER CONTRACTUAL SVCS	-	-	2,000	2,000	2,000	0.00%
72841	ARCHITECT/PLANNING SRVCS	-	-	2,000	2,000	2,000	0.00%
72921	HISTORIC SITES SUPPORT	12,581	5,000	5,000	5,000	5,000	0.00%
73110	OFFICE SUPPLIES	-	-	100	100	100	0.00%
	Total	\$12,631	\$5,050	\$10,165	\$10,165	\$9,645	-5.12%

Senior Services Commission 01-41-056

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71125	PART TIME HELP - PENSIONABLE	\$17,760	\$17,819	\$18,500	\$14,000	\$18,500	0.00%
71127	PART TIME - NON-PENSIONABLE	1,511	1,900	2,500	3,200	3,300	32.00%
72110	POSTAGE	1,464	1,022	1,300	1,200	1,300	0.00%
72310	PRINTING & PUBLICATIONS	391	27	800	100	800	0.00%
72480	FICA	1,489	1,509	1,650	1,400	1,700	3.03%
72485	IMRF	2,336	2,300	2,550	1,850	2,550	0.00%
72750	SERVICE CONTRACTS	519	582	600	700	1,150	91.67%
72937	COMMUNITY CENTER	20,117	12,375	19,500	15,000	19,500	0.00%
72954	PROGRAMS/EVENTS	2,315	6,741	3,050	3,000	3,050	0.00%
73110	OFFICE SUPPLIES	739	408	1,000	900	1,000	0.00%
	Total	\$48,641	\$44,683	\$51,450	\$41,350	\$52,850	2.72%

Sister Cities Commission 01-41-057

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71127	PART TIME - NON-PENSIONABLE	\$1,005	\$830	\$1,000	\$3,500	\$3,000	200.00%
72110	POSTAGE	23	-	50	50	50	0.00%
72220	RECEPTION & MEALS	-	-	-	-	500	100.00%
72480	FICA	77	63	80	275	230	187.50%
72720	DUES & SUBSCRIPTIONS	50	-	720	850	850	18.06%
72940	EXCHANGE VISIT	-	3,851	-	600	500	100.00%
73110	OFFICE SUPPLIES	25	-	50	50	50	0.00%
73870	OTHER CONTRACT SERVICES	83	-	200	-	200	0.00%
	Total	\$1,263	\$4,744	\$2,100	\$5,325	\$5,380	156.19%

Main Street Commission 01-41-058

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71127	PART TIME - NON-PENSIONABLE	\$3,826	\$ -	\$ -	\$ -	\$ -	0.00%
71125	PART TIME - NON-PENSIONABLE	1,622	-	-	-	-	0.00%
72110	POSTAGE	299	-	-	-	-	0.00%
72220	RECEPTIONS & MEALS	43	-	-	-	-	0.00%
72310	PRINTING/NEWSLETTERS	26	-	-	-	-	0.00%
72480	FICA	421	-	-	-	-	0.00%
72485	IMRF	507	-	-	-	-	0.00%
72720	DUES & SUBSCRIPTIONS	365	-	-	-	-	0.00%
72923	SPECIAL EVENTS	129,200	-	-	-	-	0.00%
72985	PROMOTIONAL ADVERTISING	24,424	-	-	-	-	0.00%
72987	MARKETING	1,547	-	-	-	-	0.00%
	Total	\$162,280	\$ -	\$ -	\$ -	\$ -	0.00%

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. 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

1. Consolidate PACE but duties seamlessly with the addition of new Village bus.

Strategic Plan Goal B

Performance Measures

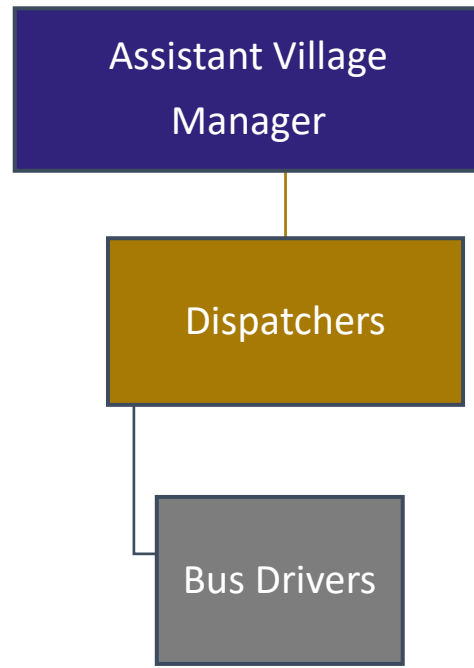
Provide bus route schedules and timely rides for the residents.

Addition of a new bus to the fleet and transition of the driver from PACE.

Bus Maintenance – complies with maintenance schedule.

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
100%	n/a	87%	95%
1	n/a	n/a	1
4	n/a	4/4	4/4

FY 2021 Department Structure



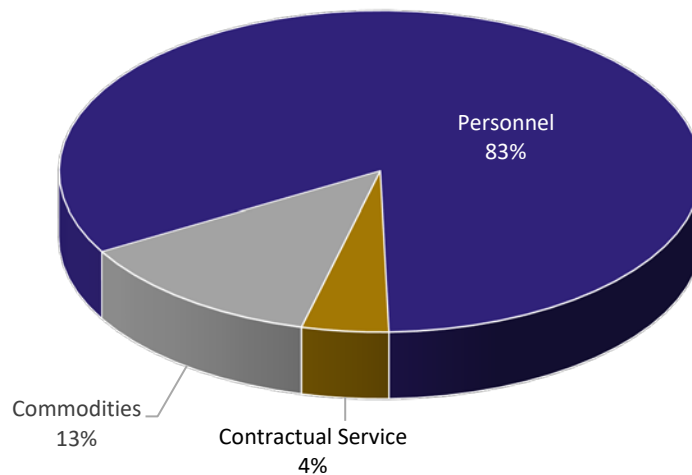
FY 2021 Village Bus Budget Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$40,074	\$27,761	\$46,900	\$37,350	\$100,600	114.50%
Contractual Services	6,332	968	2,130	1,650	5,300	148.83%
Commodities	4,003	4,824	7,720	12,700	15,440	100.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$50,409	\$33,553	\$56,750	\$51,700	\$121,340	113.81%

FY 2021 Village Bus Variances > 10%

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

Village Bus Budget Summary



2021 Village Bus Detail Budget

Village Bus Service 01-42-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$608	\$ -	\$500	\$ -	\$500	0.00%
71125	PART TIME HELP - PENSIONABLE	2,731	14,170	23,600	15,000	58,700	148.73%
71127	PART TIME HELP - NON-PENSIONABLE	32,402	9,934	16,100	16,000	28,700	78.26%
72120	TELEPHONE COMMUNICATIONS	305	316	380	350	620	63.16%
72266	VEHICLE INSPECTION	-	28	50	100	130	160.00%
72446	EMPLOYMENT COSTS	1,198	-	1,000	2,750	1,500	50.00%
72480	FICA	2,720	1,844	3,100	2,000	5,500	77.42%
72485	IMRF	415	1,813	2,600	1,600	5,700	119.23%
72540	R&M-MOTOR VEHICLES	5,832	624	1,500	1,200	3,500	133.33%
72855	MEDICAL SERVICES	195	-	200	-	1,050	425.00%
73530	GASOLINE	-	-	-	5,700	6,120	100.00%
73535	OIL	-	27	350	400	450	28.57%
73545	DIESEL	4,448	4,785	5,720	6,000	6,320	10.49%
73560	TIRES & TUBES	(464)	-	1,500	500	2,300	53.33%
73870	OTHER OPERATING SUPPLIES	19	12	150	100	250	66.67%
	Total	\$50,409	\$33,553	\$56,750	\$51,700	\$121,340	113.81%

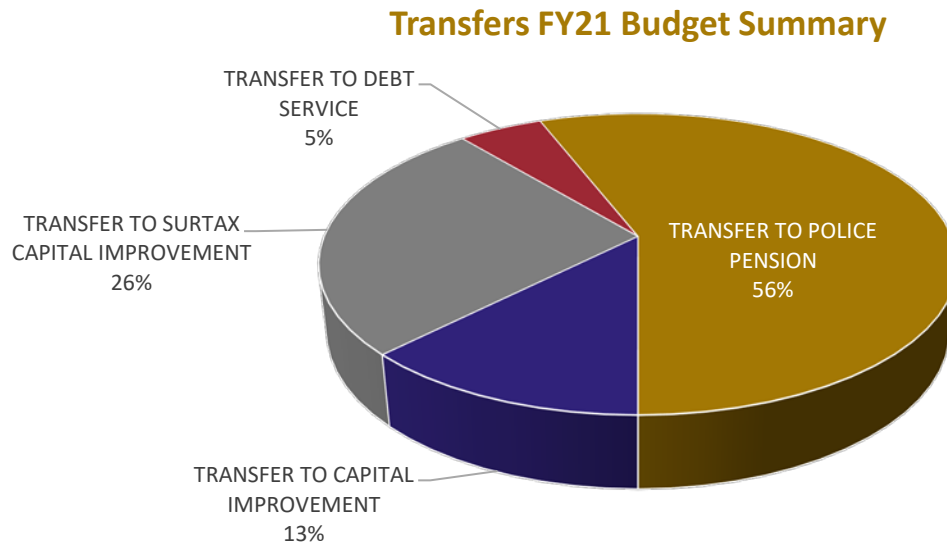
2021 PACE Bus Detail Budget

PACE Bus Service 01-53-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$1,216	\$233	\$1,200	\$ -	\$ -	-100.00%
71125	PART TIME HELP - PENSIONABLE	39,401	39,622	44,100	34,000	-	-100.00%
71127	PART TIME HELP - NON-PENSIONABLE	17,845	29,410	32,120	33,000	-	-100.00%
72110	POSTAGE	12	10	10	2	-	-100.00%
72120	TELEPHONE COMMUNICATIONS	405	223	370	210	-	-100.00%
72266	VEHICLE INSPECTION	47	52	75	30	-	-100.00%
72310	PRINTING	-	-	175	30	-	-100.00%
72446	EMPLOYMENT COSTS	-	496	500	240	-	-100.00%
72480	FICA	4,464	5,293	5,700	5,400	-	-100.00%
72485	IMRF	5,320	5,158	6,000	4,500	-	-100.00%
72540	R & M - MOTOR VEHICLES	510	1,609	2,000	7,500	-	-100.00%
72541	INSURANCE DEDUCTIBLE	-	103	-	-	-	0.00%
72750	SERVICE CONTRACTS	-	-	40	-	-	-100.00%
72855	MEDICAL SERVICES	230	-	850	350	-	-100.00%
73530	GASOLINE	4,597	4,745	6,120	4,000	-	-100.00%
73535	OIL	175	100	100	130	-	-100.00%
73545	DIESEL	623	417	600	-	-	-100.00%
73560	TIRES & TUBES	689	-	800	1,000	-	-100.00%
73870	OTHER OPERATING SUPPLIES	57	90	100	40	-	-100.00%
Total		\$75,591	\$87,561	\$100,860	\$90,432	\$ -	-100.00%

TRANSFERS

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



2021 Transfers Detail Budget

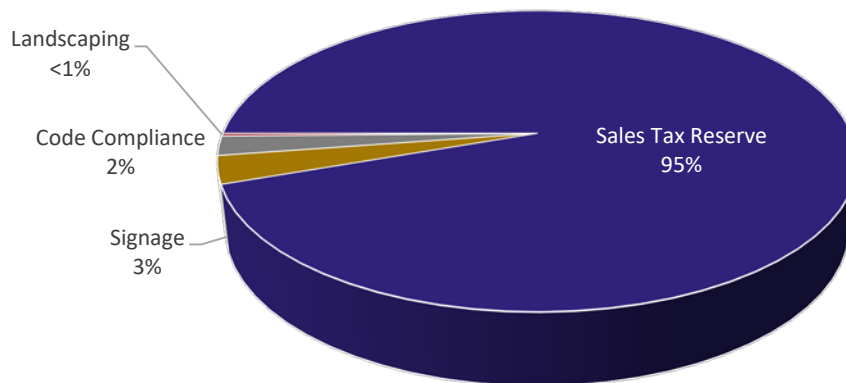
Transfers 01-96-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
98030	TRANSFER TO CAPITAL IMPROVEMENT	\$7,924,219	\$4,533,146	\$787,750	\$832,600	\$860,000	9.17%
98031	TRANSFER TO BOND/TAX STABILIZATION	500,000	500,000	-	-	-	0.00%
98033	TRANSFER TO SURTAX CAPITAL IMPROVEMENT	1,836,722	1,683,501	1,730,000	1,860,000	1,820,000	5.20%
98040	TRANSFER TO DEBT SERVICE	350,000	350,000	350,000	350,000	350,000	0.00%
98073	TRANSFER TO TRAIN STATION O & M FUND	85,000	100,862	-	-	-	0.00%
98080	TRANSFER TO POLICE PENSION	3,061,235	3,080,010	2,880,000	2,811,988	3,850,000	33.68%
Total		\$13,757,176	\$10,247,519	\$5,747,750	\$5,854,588	\$6,880,000	19.70%

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.

FY21 Economic Incentive Budget Summary



2021 Economic Incentives Detail Budget

Economic Incentive Transfers 01-97-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
79116	CODE COMPLIANCE INCENTIVE PROGRAM	\$ -	\$ -	\$ -	\$5,375	\$35,000	100.00%
79117	LANDSCAPE INCENTIVE PROGRAM	-	-	5,000	-	5,000	0.00%
79118	SIGNAGE INCENTIVE PROGRAM	-	-	55,000	4,854	50,000	-9.09%
79121	SALES TAX RESERVE XVI MENARD	56,965	48,855	50,000	57,224	60,000	20.00%
79125	SALES TAX RESERVE XX OH	62,470	61,449	62,750	75,000	60,000	-4.38%
79127	SALES TAX RESERVE - PANDUIT	2,036	675	6,000	-	-	-100.00%
79128	REAL ESTATE TAX RESERVE - PANDUIT	83,351	72,219	75,000	61,172	70,000	-6.67%
79129	SALES TAX RESERVE-TEC	617,030	748,008	680,000	709,752	725,000	6.62%
79130	SALES TAX RESERVE - INT'L SUBARU	(2,500)	-	-	-	-	0.00%
79132	SALES TAX RESERVE - STEINER ELECT	-	-	-	-	5,000	100.00%
79133	SALES TX RES-BROOKSIDE MKT PHASE II	144,578	148,475	150,000	144,065	150,000	0.00%
79135	SALES TAX RES-ORLAND TOYOTA	22,057	15,882	20,000	-	20,000	0.00%
79138	SALES TAX RESERVE-CADILLAC	60,681	80,485	80,000	92,900	100,000	25.00%
79140	SALES TAX RESERVE-APPLE CHEVROLET	82,939	75,817	78,000	42,325	-	-100.00%
79142	REAL ESTATE TAX RESERVE - UGN	6,000	6,000	6,000	6,000	6,000	0.00%
79143	SALES TAX RESERVE - CHRYSLER	141,316	325,310	360,000	340,378	350,000	-2.78%
79144	SALES TAX RESERVE - GREAT ESCAPE	38,215	46,195	50,000	42,513	45,000	-10.00%
	Total	\$1,315,138	\$1,629,370	\$1,677,750	\$1,581,558	\$1,681,000	0.19%

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.

2021 Contingency Detail Budget

Contingency 01-98-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
99000	CONTINGENCIES	\$88,412	\$151,255	\$250,000	\$150,000	\$250,000	0.00%

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS SUMMARY

The Village utilizes Special revenue Funds to account for specific taxes or other earmarked revenue sources that by law, or Village policy, are restricted or designated to finance certain functions or particular activities of Tinley Park.

2021 Special Revenue Funds Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Taxes	3,626,405	4,287,393	4,199,800	4,936,851	5,223,000	24.36%
Fees	506,316	473,619	485,000	463,680	460,000	-5.15%
Licenses/Permits	1,066,654	1,032,172	1,062,000	1,002,000	994,000	-6.40%
Fines Forfeitures	456,806	489,707	457,500	478,878	477,380	4.35%
Interest	104,246	167,759	120,000	202,580	157,500	31.25%
Transfers (In)	457,908	796,675	300,000	875,775	1,160,000	286.67%
Other Revenue	68,445	10,199	-	2,000	898,500	100.00%
Total	\$6,286,780	\$7,257,524	\$6,624,300	\$7,961,764	\$9,370,380	41.45%

2021 Special Revenue Funds Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$466,834	\$462,725	\$509,630	\$469,700	\$555,630	9.03%
Contractual Services	629,583	291,050	1,036,810	591,615	1,213,930	17.08%
Commodities	24,371	25,707	55,000	47,350	97,500	77.27%
Equipment	220,100	197,242	133,250	51,450	512,384	284.53%
Capital Outlay	2,733,784	2,051,629	4,028,900	3,994,563	5,498,870	36.49%
Debt Service	267,459	243,420	249,659	249,659	17,260	-93.09%
Transfers (Out)	1,120,853	1,268,933	1,593,000	1,373,000	1,614,000	1.32%
Other Expenditures	584,911	251,574	326,500	276,762	319,000	-2.30%
Total	\$6,047,895	\$4,792,280	\$7,932,749	\$7,054,099	\$9,828,574	23.90%

2021 Special Revenue Funds Summary by Fund

Fund		Beginning Fund Balance	2021 Revenues	2021 Expenditures	Ending Fund Balance
05	Motor Fuel Tax Fund	\$3,536,849	\$2,399,000	\$2,034,000	\$3,901,849
06	Local Road Fund	19,567	2,102,000	2,064,000	57,567
08	Odyssey Street Maintenance Fund	344,856	77,880	42,750	379,986
09	Custom Seizures Fund	12,180	-	-	12,180
10	Drug Enforcement Fund	88,630	750	3,300	86,080
11	Enhanced 9-1-1 Services Fund	1,477,300	1,030,000	904,400	1,602,900
12	Hotel / Motel Tax Fund	3,212,872	1,835,000	2,338,200	2,709,672
14	Fire Alarm Fund	2,499,369	421,000	443,160	2,477,209
36	Foreign Fire Tax Fund	365,907	78,750	400,384	44,273
65	Stormwater Fund	2,526,579	1,426,000	1,598,380	2,354,199
Total		\$14,084,109	\$9,370,380	\$9,828,574	\$13,625,915

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.

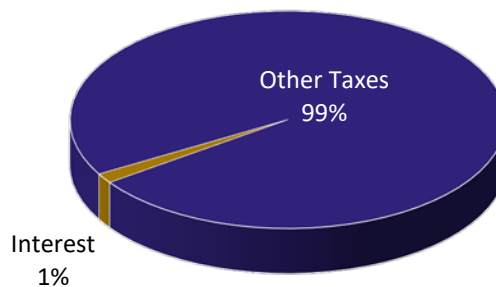
The Village's Motor Fuel Tax is computed as a portion of the State imposed motor fuel taxes on diesel fuel, gasoline, and combustible gases. These taxes are imposed on a fixed rate per gallon basis. With the addition of the Transportation Renewal Fund (TRF) Tax effective July 1, 2019 the tax on diesel fuel, liquified petroleum gas and liquified natural gas is currently 45.5 cents. The tax on gasoline and compressed natural gas is now 38 cents. The new tax rates are to be indexed for inflation on an annual basis, so are no longer static. 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.

2021 Motor Fuel Tax Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Other Taxes	\$1,499,536	\$1,500,466	\$1,442,000	\$2,037,136	\$2,364,000	31.35%
Interest	24,967	36,521	30,000	39,000	35,000	-31.42%
Other	-	-	-	-	-	50.00%
Total	\$1,289,505	\$967,738	\$1,423,910	\$1,338,139	\$1,793,970	25.99%

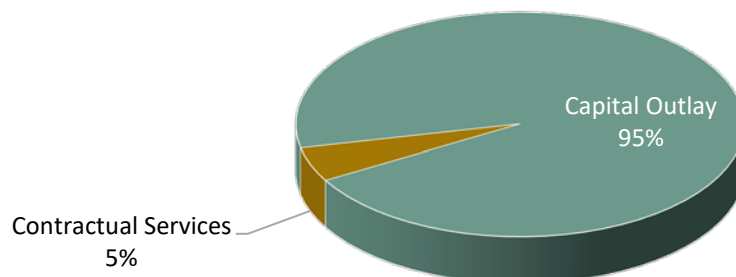
MFT Revenue Summary



2021 Motor Fuel Tax Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	100,000	100,000	100,000	100,000	100,000	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	1,400,000	1,340,556	1,406,784	1,406,784	1,934,000	37.48%
Total	\$1,500,000	\$1,440,556	\$1,506,784	\$1,506,784	\$2,034,000	34.99%

MFT Expenditure Summary



2021 Motor Fuel Tax Fund Detail Budget

Motor Fuel Tax Fund Revenues 05-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
45300	STATE ALLOTMENTS	\$1,442,140	\$1,443,682	\$1,442,000	\$1,378,000	\$1,409,000	-2.29%
45310	TRANSPORTATION RENEWAL FUND ALLOTMNT	-	-	-	645,000	955,000	100.00%
45350	GROWTH IMPACT ALLOC	57,396	56,784	-	14,136	-	0.00%
65700	INTEREST - I/P	24,967	36,521	30,000	39,000	35,000	16.67%
	Total	\$1,524,503	\$1,536,987	\$1,472,000	\$2,076,136	\$2,399,000	62.98%

Motor Fuel Tax Fund Expenditures 05-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72840	ENGINEERING SERVICES	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	0.00%
75405	OVERLAY PROGRAM	1,400,000	1,340,556	1,406,784	1,406,784	1,934,000	37.48%
	Total	\$1,500,000	\$1,440,556	\$1,506,784	\$1,506,784	\$2,034,000	34.99%

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 Improvement collects the net revenues received from the sale of local vehicle licenses (vehicle stickers) and from traffic signal enforcement (red light cameras) that are to be set aside for the exclusive support of the PMP.

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

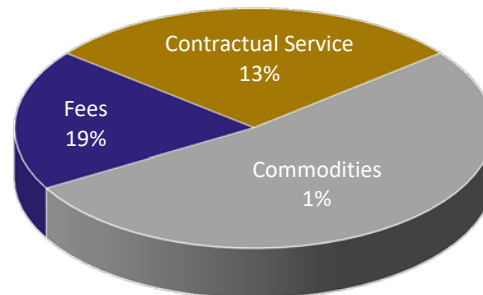
Automatic traffic signal enforcement, commonly referred to as "red light cameras," was first introduced in July 2009 for three traffic signal locations in Tinley Park. The enforcement camera locations are:

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

2021 Local Road Improvements Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Fees	\$446,235	\$430,380	\$400,000	\$415,000	\$400,000	0.00%
Licenses	676,231	635,801	670,000	608,000	600,000	-10.45%
Other Revenue	10,414	4,463	302,000	802,000	1,102,000	264.90%
Total	\$1,132,880	\$1,070,644	\$1,372,000	\$1,825,000	\$2,102,000	53.21%

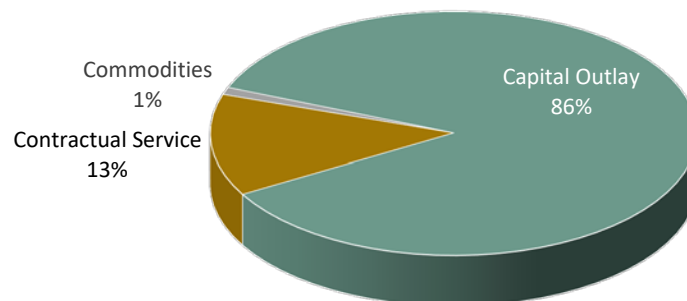
Local Roads Revenue Summary



2021 Local Road Improvements Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	164,331	76,501	299,150	270,906	278,000	-7.07%
Commodities	17,228	24,169	20,000	21,000	20,000	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	1,047,933	43,018	2,162,066	2,199,902	1,766,000	0.00%
Total	\$1,229,492	\$143,688	\$2,481,216	\$2,491,808	\$2,064,000	-16.81%

MFT & Local Roads Budget Summary



2021 Local Road Improvements Fund Detail Budget

Local Road Improvements Fund Revenues 06-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
43010	VEHICLE LICENSE	\$676,231	\$635,801	\$670,000	\$608,000	\$600,000	-10.45%
48023	TRAFFIC SIGNAL ENFORCEMENT FEES	446,235	430,380	400,000	415,000	400,000	0.00%
54999	MISCELLANEOUS REVENUE	6,982	-	-	-	-	0.00%
65700	INTEREST - I/P	3,432	4,463	2,000	2,000	2,000	0.00%
69033	TRANSFER FROM SURTAX CAP	-	-	300,000	800,000	1,100,000	266.67%
	Total	\$1,132,880	\$1,070,644	\$1,372,000	\$1,825,000	\$2,102,000	53.21%

Local Road Improvements Fund Expenditures 06-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72110	POSTAGE	\$1,758	\$1,442	\$13,500	\$13,500	\$13,500	0.00%
72310	PRINTING	6,092	-	8,000	8,000	8,000	0.00%
72742	CONSTRUCTION COSTS	50,011	-	-	-	-	0.00%
72840	ENGINEERING SERVICES	154,892	76,024	291,150	262,306	270,000	-7.26%
72873	TRAFFIC SIGNAL ENFORCEMENT PROGRAM	2,303	-	-	-	-	0.00%
73210	ITEMS FOR RESALE	15,470	20,977	6,500	7,500	6,500	0.00%
75200	SIDEWALK CROSSING TILES	-	1,750	-	-	-	0.00%
75405	OVERLAY PROGRAM	997,922	43,018	2,162,066	2,199,902	1,766,000	-18.32%
78099	NSF BAD DEBTS	77	-	-	-	-	0.00%
79005	REFUNDS - VEHICLE STICKER	967	477	-	600	-	0.00%
	Total	\$1,229,492	\$143,688	\$2,481,216	\$2,491,808	\$2,064,000	-16.81%

ODYSSEY STREET FUND

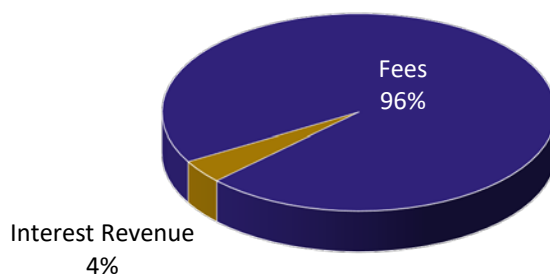
The Odyssey Street Fund is a special revenue fund created to segregate and account for the funds collected and expended for the maintenance of streets within the Odyssey Golf Club subdivision located on the southeast quadrant of the Village. This residential development consists of approximately 110 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.

2021 Odyssey Street Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Fees	\$ -	\$56,671	\$55,000	\$56,720	\$74,880	31.35%
Interest Revenue	-	5,539	3,000	5,500	3,000	0.00%
Internal Transfers	-	735,226	-	775	-	0.00%
Total	\$ -	\$797,436	\$58,000	\$62,995	\$77,880	25.99%

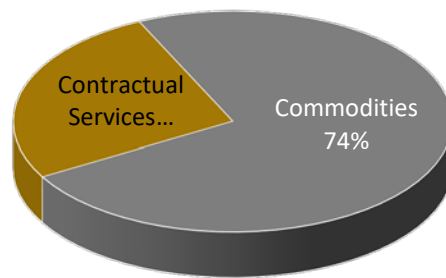
Odyssey Street Budget Summary



2021 Hotel/Motel Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	11,250	10,000	11,250	0.00%
Commodities	-	-	31,500	22,000	31,500	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	484,020	-	-	-	0.00%
Total	\$ -	\$484,020	\$42,750	\$32,000	\$42,750	0.00%

Odyssey Street Budget Summary



2021 Odyssey Street Fund Budget

Odyssey Street Fund Revenue 08-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
48105	LATE FEES-STREET MAINTENANCE	\$ -	\$638	\$ -	\$680	\$ -	0.00%
51115	STREET MAINTENANCE FEES	-	56,033	55,000	56,040	74,880	36.15%
65700	INTEREST - I/P	-	5,539	3,000	5,500	3,000	0.00%
69030	TRANSFER FROM CAPITAL IMPROVEMENT FUND	-	735,226	-	775	-	0.00%
	Total	\$ -	\$797,436	\$58,000	\$62,995	\$77,880	34.28%

Odyssey Street Fund Expenditures 08-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72510	ELECTRICITY	\$ -	\$ -	\$3,000	\$2,000	\$3,000	0.00%
72785	CONTRACT SNOW REMOVAL	-	-	11,250	10,000	11,250	0.00%
73810	SALT FOR ICE CONTROL	-	-	10,000	10,000	10,000	0.00%
73870	OTHER OPERATING SUPPLIES	-	-	18,500	10,000	18,500	0.00%
75405	OVERLAY PROGRAM	-	484,020	-	-	-	0.00%
	Total	\$ -	\$484,020	\$42,750	\$32,000	\$42,750	0.00%

CUSTOMS SEIZURES FUND

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

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

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

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

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

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

2021 Customs Seizures Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Other Revenues	\$21,709	\$ -	\$ -	\$ -	\$ -	0.00%
Interest Revenue	1,049	664	500	380	-	-100.00%
Internal Transfers	-	-	-	-	-	0.00%
Total	\$22,758	\$664	\$500	\$380	\$ -	-100.00%

2021 Customs Seizures Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	6,067	2,900	-	-	-	0.00%
Capital Outlay	101,688	32,339	-	11,450	-	0.00%
Total	\$107,755	\$35,239	\$ -	\$11,450	\$ -	0.00%

2021 Customs Seizures Fund Fund Budget

Customs Seizures Fund Fund Revenue 09-00-000

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

Customs Seizures Fund Fund Expenditures 09-00-000

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

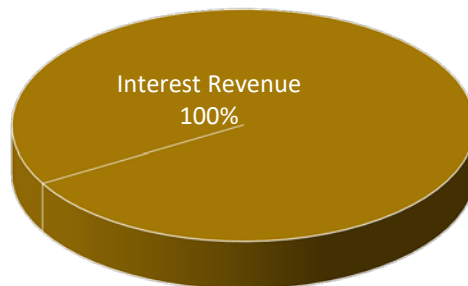
DRUG ENFORCEMENT FUND

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.

2021 Drug Enforcement Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Other Revenues	\$37,684	\$6,399	\$ -	\$ -	\$ -	0.00%
Interest Revenue	796	1,189	500	1,400	750	50.00%
Internal Transfers	-	-	-	-	-	0.00%
Total	\$38,480	\$7,588	\$500	\$1,400	\$750	50.00%

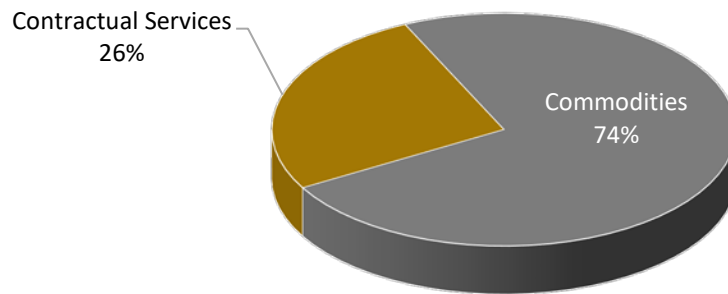
Drug Enforcement Revenue Summary



2021 Drug Enforcement Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	16,969	2,000	3,000	2,000	3,000	0.00%
Commodities	95	190	300	300	300	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	14,193	-	-	-	-	0.00%
Total	\$31,257	\$2,190	\$3,300	\$2,300	\$3,300	0.00%

Drug Enforcement Expenditure Summary



2021 Drug Enforcement Fund Budget

Drug Enforcement Fund Revenue 10-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
45420	DRUG FORFEITURES RECEIPTS	\$37,435	\$3,876	\$0	\$0	\$0	0.00%
54999	MISCELLANEOUS REVENUE	249	2,523	-	-	-	0.00%
65700	INTEREST-INVEST POOL	796	1,189	500	1,400	750	50.00%
	Total	\$38,480	\$7,588	\$500	\$1,400	\$750	50.00%

Drug Enforcement Fund Expenditures 10-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72790	OTHER CONTRACTURAL SERVICES	\$1,000	\$2,000	\$3,000	\$2,000	\$3,000	0.00%
72860	VEHICLE LICENSES	95	190	300	300	300	0.00%
72934	FORFEITURES PAID	15,969	-	-	-	-	0.00%
75615	FENCING	14,193	-	-	-	-	0.00%
	Total	\$31,257	\$2,190	\$3,300	\$2,300	\$3,300	0.00%

ENHANCED 9-1-1 SERVICES FUND

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

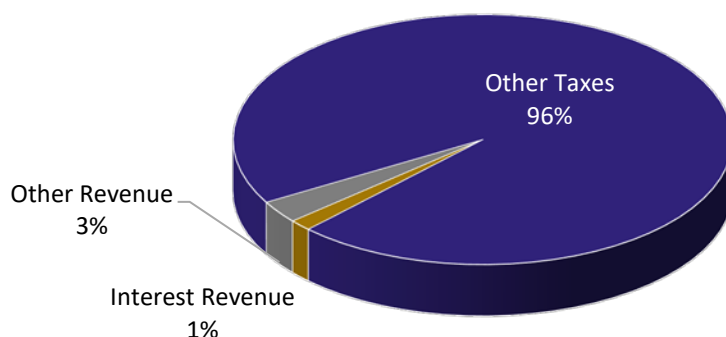
The people of Tinley Park have long had the benefit of high level 9-1-1 emergency services. Tinley Park was the 13th municipality in Illinois, and one of the first in the area to offer this service since about 1975. A 1992 referendum allowing a monthly surcharge to be added to each phone line to provide 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.

2021 Enhanced 9-1-1 Services Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Other Taxes	\$588,886	\$1,074,553	\$967,800	\$992,500	\$985,000	1.78%
Interest Revenue	6,588	12,253	9,000	19,000	15,000	66.67%
Other Revenues	-	-	-	-	30,000	100.00%
Total	\$595,474	\$1,086,806	\$976,800	\$1,011,500	\$1,030,000	5.45%

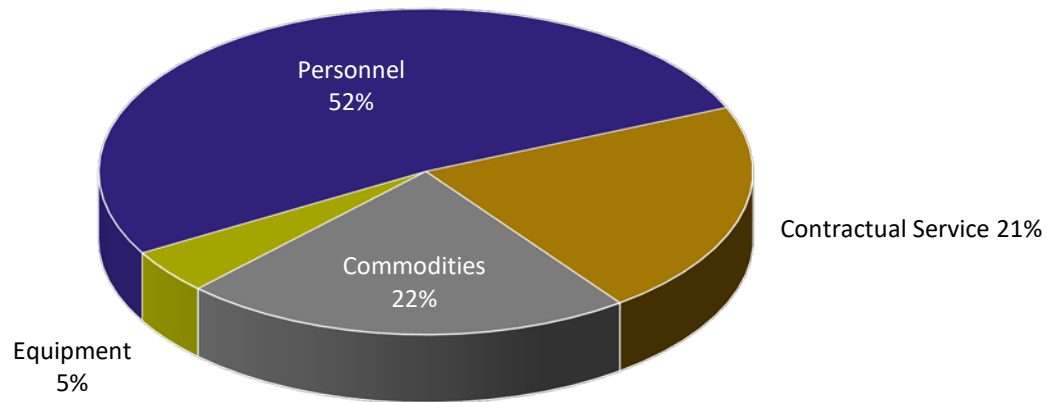
Enhanced 9-1-1 Revenue Summary



2021 Enhanced 9-1-1 Services Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$414,914	\$401,039	\$435,000	\$406,500	\$469,500	7.93%
Contractual Services	186,606	121,696	192,900	135,870	192,900	0.00%
Commodities	967	122,831	61,250	-	202,000	229.80%
Equipment	110,876	13,795	-	-	40,000	100.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	\$713,363	\$659,361	\$689,150	\$542,370	\$904,400	31.23%

Enhanced 9-1-1 Expenditure Summary



2021 Enhanced 9-1-1 Services Fund Budget

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
42030	9-1-1 SURCHARGE REVENUE	\$581,721	\$1,065,703	\$960,000	\$975,000	\$960,000	0.00%
45000	MABAS 24 COMM & DISPATCH	7,165	8,850	7,800	17,500	25,000	220.51%
45599	MISCELLANEOUS GRANTS	-	-	-	-	30,000	100.00%
65700	INTEREST - I/P	6,588	12,253	9,000	19,000	15,000	66.67%
	Total	\$595,474	\$1,086,806	\$976,800	\$1,011,500	\$1,030,000	5.45%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$214,787	\$214,609	\$228,000	\$225,000	\$235,000	3.07%
71112	OVERTIME	67,519	61,956	65,000	69,500	65,000	0.00%
72127	MOBILE DATA COMMUNICATIONS	864	792	1,000	870	1,000	0.00%
72143	TUITION REIMBURSEMENT	-	-	-	-	4,000	100.00%
72430	EMPLOYEE HEALTH & LIFE	74,789	68,136	82,500	55,000	82,500	0.00%
72480	FICA	21,018	20,631	23,000	22,000	30,000	30.43%
72485	IMRF	36,801	35,707	36,500	35,000	53,000	45.21%
72530	R&M EQUIPMENT	2,065	4,386	30,000	5,000	30,000	0.00%
72655	SOFTWARE LICENSING & SUPPORT	38,617	-	11,900	-	11,900	0.00%
72750	CONTRACTUAL SERVICES	145,060	116,518	150,000	130,000	150,000	0.00%
74114	OFFICE CHAIRS	-	10,617	-	-	-	0.00%
74126	COMPUTER EQUIPMENT	741	110,112	-	-	-	0.00%
74128	COMPUTER MONITORS	-	2,102	3,030	-	-	-100.00%
74150	RADIO & COMMUNICATION EQUIP	-	-	-	-	202,000	100.00%
74159	SOFTWARE	-	-	58,220	-	-	-100.00%
74165	RADIO CONSOLE	226	-	-	-	-	0.00%
74245	911 EQUIPMENT	110,876	13,795	-	-	40,000	100.00%
	Total	\$713,363	\$659,361	\$689,150	\$542,370	\$904,400	31.23%

HOTEL/MOTEL TAX FUND

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

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

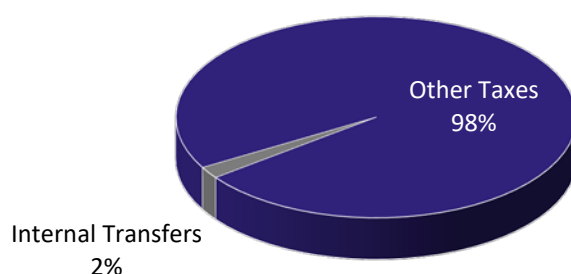
The Village currently has ten hotels providing over 1,100 rooms for guests.

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

2021 Hotel/Motel Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Other Taxes	\$1,537,983	\$1,637,951	\$1,725,000	\$1,830,000	\$1,800,000	4.35%
Fines/Forfeitures	7,376	-	-	4,993	-	0.00%
Internal Transfers	27,571	41,588	30,000	51,000	35,000	16.67%
Total	\$1,572,930	\$1,679,539	\$1,755,000	\$1,885,993	\$1,835,000	4.56%

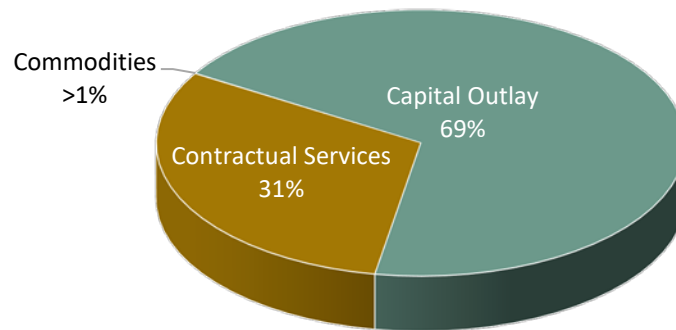
Hotel/Motel Revenue Summary



2021 Hotel/Motel Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	270,461	281,808	380,500	293,162	723,000	90.01%
Commodities	\$1,090	\$1,059	\$1,310	\$1,090	\$1,200	-8.40%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	1,120,853	1,268,933	1,593,000	1,373,000	1,614,000	1.32%
Total	\$1,392,404	\$1,551,800	\$1,974,810	\$1,667,252	\$2,338,200	18.40%

Hotel/Motel Expenditure Summary



2021 Hotel/Motel Tax Fund Budget

Hotel/Motel Tax Fund Revenue 12-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
42025	HOTEL/MOTEL TAX	\$1,537,983	\$1,637,951	\$1,725,000	\$1,830,000	\$1,800,000	4.35%
48010	LATE PAYMENT FINES	7,376	-	-	4,993	-	0.00%
65700	INTEREST - I/P	27,571	41,588	30,000	51,000	35,000	16.67%
	Total	\$1,572,930	\$1,679,539	\$1,755,000	\$1,885,993	\$1,835,000	4.56%

Hotel/Motel Tax Fund Expenditures 12-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72510	ELECTRICITY	\$1,090	\$1,059	\$1,310	\$1,090	\$1,200	-8.40%
72845	ACCOUNTING & AUDIT SERV	1,500	1,000	14,000	1,000	14,000	0.00%
72849	CONSULT. SERV & STUDIES	-	-	-	-	35,000	100.00%
72986	TOURISM PROGRAMS	22,500	29,750	40,000	16,000	40,000	0.00%
74225	BUS/TROLLEY	-	-	-	-	185,000	100.00%
75907	CONVENTION CENTER IMPROVEMENTS	-	-	-	-	130,000	100.00%
79107	CSCVB	243,461	249,558	250,000	248,000	244,000	-2.40%
79118	ECONOMIC INCENTIVE UGN	3,000	1,500	1,500	1,500	-	-100.00%
79142	CONVENTION CTR MANAGAMENT INCENTIVE	-	-	75,000	26,662	75,000	0.00%
98001	TRANSFER TO GENERAL	611,852	740,633	850,000	850,000	850,000	0.00%
98030	TRANSFER TO CAPITAL IMPROVEMENT	-	-	250,000	-	250,000	0.00%
98041	TRANSFER TO HOTEL TAX DEBT SERVICE	509,001	528,300	493,000	523,000	514,000	4.26%
	Total	\$1,392,404	\$1,551,800	\$1,974,810	\$1,667,252	\$2,338,200	18.40%

FIRE ALARM FUND

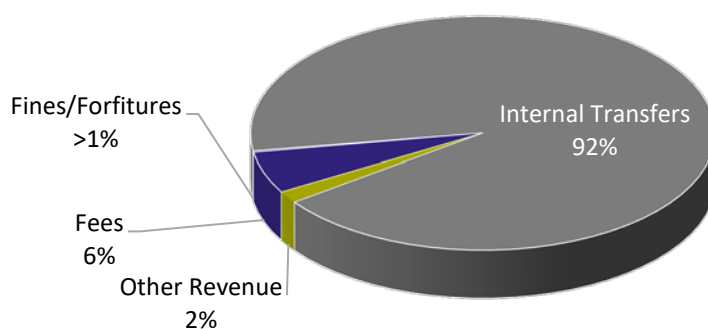
This special revenue fund accumulates the revenue received from local businesses using the Village operated wireless fire alarm system and pays the associated costs of operation and maintenance, equipment upgrades and replacements.

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.

2021 Fire Alarm Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Fees	\$381,073	\$5,334	\$6,900	\$6,000	\$6,900	0.00%
Fines/Forfeitures	321	-	250	240	250	0.00%
Internal Transfers	17,304	49,566	112,140	101,000	112,140	0.00%
Other Revenue	2,070	2,177	-	2,000	2,000	100.00%
Total	\$398,698	\$54,900	\$119,290	\$107,240	\$119,290	0.00%

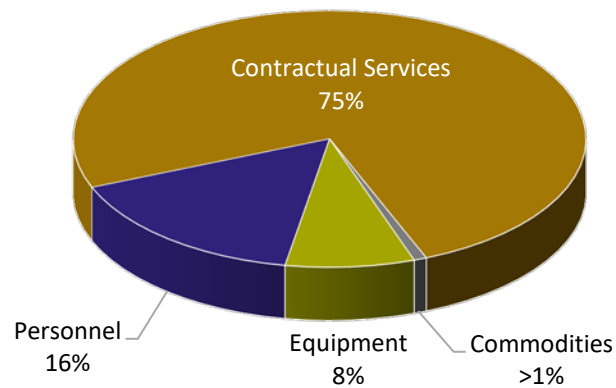
Fire Alarm Revenue Summary



2021 Fire Alarm Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$51,920	\$53,226	\$67,130	\$55,000	\$71,130	5.96%
Contractual Services	68,926	76,229	336,430	129,055	332,480	-1.17%
Commodities	1,562	2,067	4,050	1,850	3,550	-12.35%
Equipment	10,369	8,936	41,000	13,800	36,000	-12.20%
Capital Outlay	-	-	-	-	-	100.00%
Total	\$132,777	\$140,458	\$448,610	\$199,705	\$443,160	-1.21%

Fire Alarm Expenditure Summary



2021 Fire Alarm Fund Budget

Fire Alarm Fund Revenue 14-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
43070	FIRE ALARM FEES	\$381,073	\$386,221	\$385,000	\$387,000	\$387,000	0.52%
48105	FIRE ALARM LATE CHARGES	321	375	-	45	-	0.00%
54999	MISCELLANEOUS REVENUE	2,070	2,177	-	2,000	2,000	100.00%
65700	INTEREST - I/P	17,304	28,838	22,000	37,000	32,000	45.45%
	Total	\$400,768	\$417,611	\$407,000	\$426,045	\$421,000	3.44%

Fire Alarm Fund Expenditures 14-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$2,858	\$2,604	\$9,430	\$3,000	\$9,430	0.00%
71125	PART TIME HELP - PENSIONABLE	39,891	41,534	45,000	42,500	48,000	6.67%
72110	POSTAGE	448	724	550	500	550	0.00%
72120	TELEPHONE COMMUNICATIONS	-	191	600	-	600	0.00%
72127	MOBILE DATA COMMUNICATIONS	-	-	960	-	960	0.00%
72140	TRAINING	-	-	1,000	300	1,000	0.00%
72310	PRINTING	276	-	1,000	250	500	-50.00%
72315	BANK CHARGES	190	218	300	315	350	16.67%
72480	FICA	3,276	3,380	4,200	3,500	4,400	4.76%
72485	IMRF	5,635	5,708	7,000	5,700	7,800	11.43%
72540	R & M VEHICLES	-	-	1,500	-	500	-66.67%
72550	R & M RADIOS	8,079	10,922	19,280	10,000	19,280	0.00%
72553	R & M HEAD END EQUIPMENT	-	5,962	177,000	500	177,000	0.00%
72565	R & M - COMPUTER EQUIPMENT	-	-	1,500	-	1,500	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	500	-	500	0.00%
72655	SOFTWARE LICENSING & SUPPORT	5,697	5,334	6,900	6,000	6,900	0.00%
72720	DUES & SUBSCRIPTIONS	-	-	250	240	250	0.00%
72750	SERVICE CONTRACTS-FIRE ALARMS	52,312	49,566	112,140	101,000	112,140	0.00%
72800	FIRE ALARM RADIO INSTALLATION	2,648	4,036	15,000	11,000	12,000	-20.00%
72850	LEGAL	-	-	500	-	500	0.00%
73110	OFFICE SUPPLIES	329	554	500	300	500	0.00%
73530	GASOLINE	509	789	2,000	800	2,000	0.00%
73610	UNIFORMS	260	-	500	-	500	0.00%
74128	COMPUTER EQUIPMENT	-	-	1,000	-	1,000	0.00%
74150	RADIO & COMMUNICATION EQUIPMENT	10,369	4,395	35,000	9,000	35,000	0.00%
75112	REMODEL/IMPROVEMENTS	-	4,541	5,000	4,800	-	-100.00%
	Total	\$132,777	\$140,458	\$448,610	\$199,705	\$443,160	-1.21%

FOREIGN FIRE INSURANCE TAX FUND

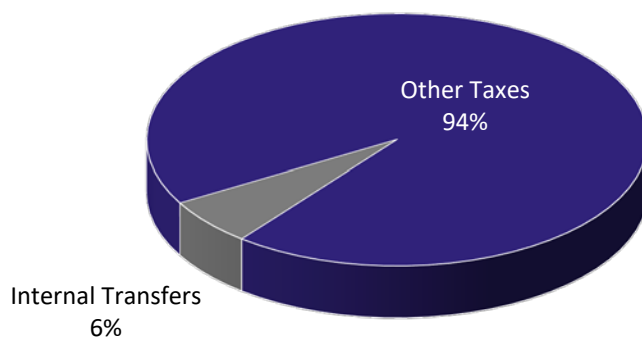
The State of Illinois imposes a 2% tax on any insurance policy covering property within Illinois issued by an insurance company that is not physically located in the State. This money is distributed to the local communities in which the insurance policies provided coverage. State statutes require the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

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

2021 Foreign Fire Insurance Tax Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Other Taxes	\$ -	\$74,423	\$65,000	\$77,215	\$74,000	13.85%
Internal Transfers	1,332	4,215	3,000	5,800	4,750	58.33%
Other Revenue	-	1,623	-	-	-	0.00%
Total	\$1,332	\$80,261	\$68,000	\$83,015	\$78,750	15.81%

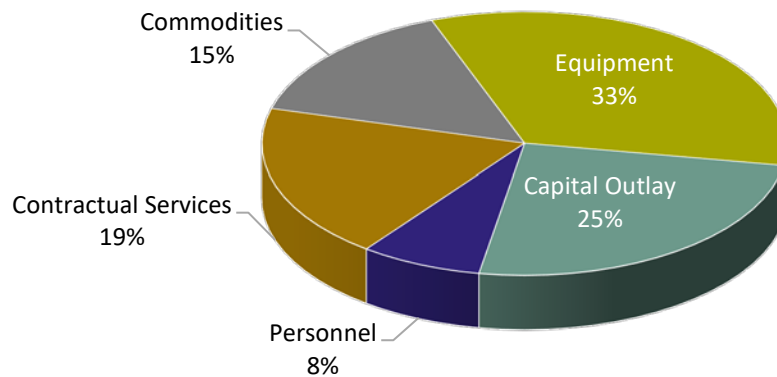
Foreign Fire Revenue Summary



2021 Foreign Fire Insurance Tax Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$10,138	\$17,620	\$17,500	\$30,000	0.00%
Contractual Services	21,851	-	7,700	27,000	76,000	887.01%
Commodities	8,063	3,387	17,500	18,750	60,000	242.86%
Equipment	52,911	20,982	36,000	31,000	134,000	272.22%
Capital Outlay	337,406	-	-	-	100,384	100.00%
Total	\$420,231	\$34,507	\$78,820	\$94,250	\$400,384	407.97%

Foreign Fire Expenditure Summary



2021 Foreign Fire Insurance Tax Fund Budget

Foreign Fire Insurance Tax Fund Revenue 36-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
42037	FOREIGN FIRE INSURANCE TAX REVENUE	\$ -	\$74,423	\$65,000	\$77,215	\$74,000	13.85%
54190	MDSE RETURN/REFUND & O/P	-	1,623	-	-	-	0.00%
65110	INTEREST	-	868	500	1,100	750	50.00%
65150	INTEREST - CD'S	-	3,347	2,500	4,700	4,000	60.00%
65700	INTEREST - I/P	1,332	-	-	-	-	0.00%
	Total	\$1,332	\$80,261	\$68,000	\$83,015	\$78,750	15.81%

Foreign Fire Insurance Tax Fund Expenditures 36-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72140	TRAINING	\$ -	\$1,678	\$9,120	\$9,000	\$10,000	9.65%
72530	MAINTENANCE	21,851	-	5,500	2,500	7,000	27.27%
72720	DUES & SUBSCRIPTIONS	-	-	2,200	1,500	7,000	218.18%
72790	OTHER CONTRACTUAL SERVICES	-	-	-	23,000	62,000	100.00%
73110	OFFICE SUPPLIES	-	-	3,000	750	5,000	66.67%
73610	UNIFORMS	-	8,460	8,500	8,500	20,000	135.29%
73845	SAFETY SUPPLIES & EQUIPMENT	4,600	1,879	8,000	14,000	40,000	400.00%
73870	OTHER OPERATING SUPPLIES	3,463	1,508	6,500	4,000	15,000	130.77%
74032	EXERCISE EQUIPMENT	22,751	7,834	19,500	12,000	92,000	371.79%
74110	FURNITURE REPR/REPL	30,160	-	10,000	8,000	17,000	70.00%
74183	FD TOOLS/EQUIPMENT	-	13,148	6,500	11,000	25,000	284.62%
75129	FIRE STATION IMPROVEMENTS	-	-	-	-	100,384	100.00%
79036	TRANSFER TO TP FOREIGN FIRE INSUR BOARD	337,406	-	-	-	-	0.00%
	Total	\$420,231	\$34,507	\$78,820	\$94,250	\$400,384	407.97%

STORM WATER MANAGEMENT FUND

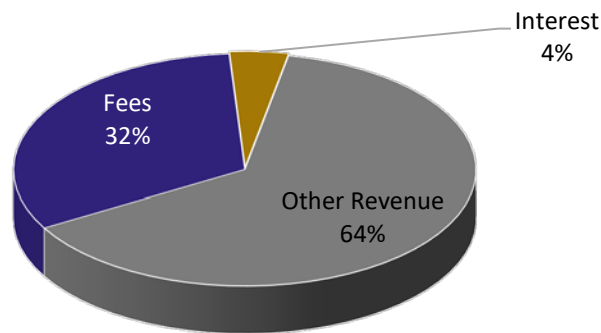
The US Environmental Protection Agency under the Clean Water Act, and more specifically the National Pollution Discharge Elimination System (NPDES) rules and regulations, requires the Village to take certain actions to monitor and test the water quality of stormwater produced and discharged.

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.

2021 Storm Water Management Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Fees	\$518,540	\$486,050	\$494,500	\$472,800	\$469,500	-5.06%
Interest	457,908	61,449	-	75,000	60,000	100.00%
Other Revenue	457,908	61,449	-	75,000	926,500	100.00%
Total	\$1,434,356	\$608,948	\$494,500	\$622,800	\$1,456,000	194.44%

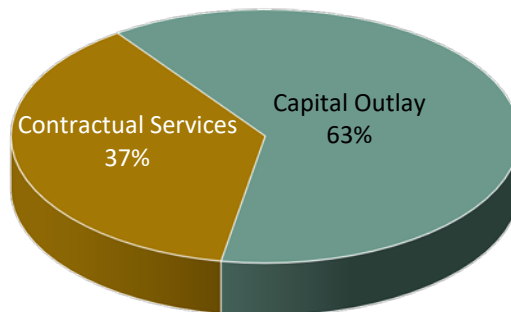
Storm Water Revenue Summary



2021 Storm Water Management Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	\$248,908	\$55,071	\$442,400	\$256,271	\$596,870	34.92%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	267,709	245,390	264,909	249,909	1,001,510	278.06%
Total	\$516,617	\$300,461	\$707,309	\$506,180	\$1,598,380	125.98%

Storm Water Expenditure Summary



2021 Storm Water Management Fund Detail Budget
Storm Water Management Fund Revenues 65-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
43325	STORM SEWER SYSTEM EXPANSION IMPACT FEES	\$9,350	\$10,150	\$7,000	\$7,000	\$7,000	0.00%
45599	MISCELLANEOUS GRANTS	-	-	-	-	866,500	100.00%
48105	LATE FEES-STORM WATER	2,874	2,919	2,500	2,800	2,500	0.00%
52112	STORM WATER FEES	506,316	472,981	485,000	463,000	460,000	-5.15%
65700	INTEREST-INVESTMENT POOL	21,207	32,489	20,000	41,500	30,000	50.00%
69030	TRANSFER FROM CAP IMP	457,908	61,449	-	75,000	60,000	100.00%
	Total	\$997,655	\$579,988	\$514,500	\$589,300	\$1,426,000	177.16%

Storm Water Management Fund Expenditures 65-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72525	R & M - LIFT STATION	\$ -	\$ -	\$48,900	\$20,771	\$129,870	165.58%
72591	R&M RETENTION POND	39,318	4,708	189,500	189,500	273,000	44.06%
72720	DUES & SUBSCRIPTIONS	9,500	10,500	11,000	11,000	11,000	0.00%
72840	ENGINEERING	199,090	38,824	140,000	10,000	130,000	-7.14%
72847	PLANNING SERVICES	-	-	30,000	2,000	30,000	0.00%
72861	LICENSE & PERMITS	1,000	1,000	23,000	23,000	23,000	0.00%
75310	STORMWATER CONSTRUCTION PROJECTS	-	1,720	15,000	-	984,000	6460.00%
78090	BANKRUPTCY WRITEOFF	-	39	-	-	-	0.00%
96136	2004 GO/2012 REF GO ABATEMENT	250,650	226,410	232,560	232,560	-	-100.00%
96140	2010 GO/2013 REF BOND ABATEMENT	16,809	17,010	17,099	17,099	17,260	0.94%
96200	BOND FEES	250	250	250	250	250	0.00%
	Total	\$516,617	\$300,461	\$707,309	\$506,180	\$1,598,380	125.98%

CAPITAL PROJECT FUNDS

CAPITAL PROJECT FUNDS SUMMARY

The Village of Tinley Park uses multiple Capital Projects Funds to account for the financial resources for construction, improvement, replacement and acquisition. This includes activity associated with debt service that was issued to fund certain capital projects. Below is a summary of the Capital Projects funds followed by the detail budget for each capital project fund.

2021 Capital Projects Funds Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$5,615,686	\$3,863,805	\$1,080,000	\$1,043,068	\$636,000	-41.11%
Other Taxes	-	-	-	-	-	0.00%
Fees	55,896	-	-	-	-	0.00%
Licenses/Permits	62,456	28,242	-	9,400	5,000	100.0%
Fines Forfeitures	656	-	-	-	-	0.00%
Interest	486,448	747,761	469,450	921,314	540,200	15.07%
Transfers (In)	14,078,378	15,112,203	6,541,773	5,942,600	3,030,000	-53.68%
Other Revenue	857,435	962,182	1,103,180	878,116	1,183,000	7.24%
Total	\$21,156,955	\$20,714,193	\$9,194,403	\$8,794,498	\$5,394,200	-41.33%

2021 Capital Projects Funds Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	1,028,768	550,088	392,000	519,186	465,000	18.62%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	9,948,369	9,386,792	43,177,609	11,331,555	37,860,089	-12.32%
Debt Service	4,173,276	1,203,083	829,979	829,978	677,180	-18.41%
Transfers (Out)	4,878,545	7,397,390	4,074,023	4,125,775	1,260,000	-69.07%
Other Expenditures	93	-	290,000	155,648	340,000	17.24%
Total	\$20,029,051	\$18,537,353	\$48,763,611	\$16,962,142	\$40,602,269	-16.74%

2021 Capital Projects Funds Summary by Fund

Fund		Beginning Fund Balance	2021 Revenues	2021 Expenditures	Ending Fund Balance
16	Legacy TIF	\$1,144,566	(\$84,000)	\$712,500	\$348,066
17	Oak Park Ave TIF	376,324	5,000	-	381,324
18	Main Street North TIF	1,279,779	450,000	316,100	1,413,679
19	Main Street South TIF	311,013	4,000	-	315,013
20	State Campus TIF	441,772	155,000	584,000	12,772
27	New Bremen TIF	5,162,195	255,000	4,136,150	1,281,045
30	Capital Improvements Fund	31,124,298	2,168,000	28,609,039	4,683,259
33	Surtax Capital Projects Fund	6,572,767	2,415,000	6,244,480	2,743,287
34	Municipal Real Estate Fund	32,821	300	-	33,121
Total		\$46,445,535	\$5,368,300	\$40,602,269	\$11,211,566

LEGACY TAX INCREMENT FINANCING FUND

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

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

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

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

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

Currently, each tax year, an "Agency Distribution Percentage" (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Value (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distributed to the TIF fund. While Cook County's "blending" methodology is not generally supported by the Illinois TIF statutes, the practice continues. Cook County's methodology for calculating TIF increment is expected to change to mirror the statutory requirements when new software is implemented at the County (targeted for tax year 2019). 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.

2021 Legacy Tax Increment Financing (TIF) Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$237,079	\$781,753	\$320,000	\$503,840	(\$84,000)	-126.25%
Interest	282	2,933	1,500	835	-	-100.00%
Transfers (In)	3,667,137	90,000	1,250,000	1,250,000	-	-100.00%
Total	\$3,904,498	\$874,686	\$1,571,500	\$1,754,675	(\$84,000)	-105.35%

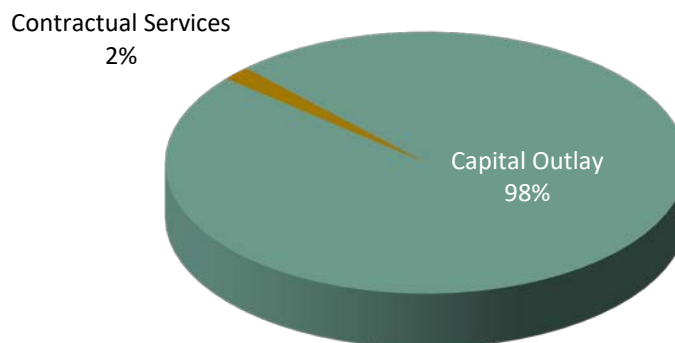
Legacy TIF Revenues Summary



2021 Legacy Tax Increment Financing (TIF) Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$22,284	\$16,643	\$12,500	\$3,622	\$12,500	0.00%
Capital Outlay	3,880,344	854,350	1,949,130	612,500	700,000	-64.09%
Total	\$3,902,628	\$870,993	\$1,961,630	\$616,122	\$712,500	-63.68%

Legacy TIF Expenditure Summary



2021 Legacy Tax Increment Financing (TIF) Fund Budget

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
40116	2016 BREMEN INCREMENTAL TAX	\$154,243	\$98	\$ -	(\$202)	\$ -	0.00%
40117	2017 BREMEN INCREMENTAL TAX	82,836	555,700	-	(1,559)	-	0.00%
40118	2018 BREMEN INCREMENTAL TAX	-	225,955	320,000	261,649	-	-100.00%
40119	2019 BREMEN INCREMENTAL TAX	-	-	-	243,952	(110,000)	0.00%
40120	2020 BREMEN INCREMENTAL TAX	-	-	-	-	26,000	0.00%
65700	INTEREST - I/P	263	2,828	1,500	800	-	-100.00%
65811	INTEREST - R/E TAX COOK	19	105	-	35	-	0.00%
69018	TRANSFER FROM MSN TIF	2,000,000	90,000	-	-	-	0.00%
69027	TRANSFER FROM NEW BREMEN TIF	-	-	1,250,000	1,250,000	-	-100.00%
69033	TRANSFER FROM SURTAX CAP	1,667,137	-	-	-	-	0.00%
	Total	\$3,904,498	\$874,686	\$1,571,500	\$1,754,675	(\$84,000)	-105.35%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72357	PROPERTY TAXES	\$22,196	\$12,943	\$ -	\$ -	\$ -	0.00%
72790	OTHER CONTRACT SERVICES	-	1,950	-	-	-	0.00%
72845	AUDIT SERVICES	-	1,750	2,500	1,000	2,500	0.00%
72849	CONSULT. SERV & STUDIES	-	-	200,000	-	-	-100.00%
72850	LEGAL	88	-	10,000	2,622	10,000	0.00%
75001	TIF QUALIFIED COST REIMB	-	-	-	-	200,000	100.00%
75305	SANITARY SEWER	-	-	444,000	300,000	-	-100.00%
75315	STORM WATER DETENTION	3,880,344	854,350	990,000	7,500	500,000	-49.49%
75703	WATER MAIN CONSTRUCTION	-	-	315,130	305,000	-	-100.00%
	Total	\$3,902,628	\$870,993	\$1,961,630	\$616,122	\$712,500	-63.68%

OAK PARK AVENUE TAX FINANCING FUND

This special revenue 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. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues.

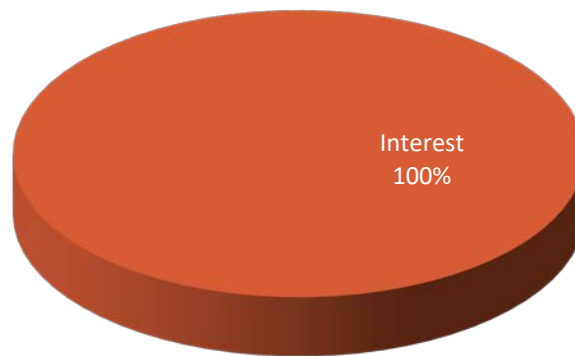
The final tax year of this TIF was 2017 (taxes paid in 2018). The TIF’s final operational/incremental year was fiscal year 2019.

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

2021 Oak Park Avenue Tax Financing (TIF) Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$4,549,404	\$2,262,234	\$ -	(\$140,677)	\$ -	0.00%
Interest	61,641	71,987	8,000	7,373	5,000	-37.50%
Other Revenue	32,727	-	-	-	-	0.00%
Total	\$4,643,772	\$2,334,221	\$8,000	(\$133,304)	\$5,000	-37.50%

Oak Park Ave TIF Revenues Summary



2021 Oak Park Avenue Tax Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$748,310	\$359,933	\$ -	\$ -	\$ -	0.00%
Capital Outlay	79,671	1,972,431	-	-	-	0.00%
Debt Service	3,341,535	380,740	-	-	-	0.00%
Transfers (Out)	753,500	5,542,067	-	-	-	0.00%
Other Expenditures	93	-	-	-	-	0.00%
Total	\$4,923,109	\$8,255,171	\$ -	\$ -	\$ -	0.00%

2021 Oak Park Avenue Tax Financing (TIF) Fund Budget

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
40114	2014 BREMEN INCREMENTAL TAX	(\$17,686)	(\$19,048)	\$ -	\$ -	\$ -	0.00%
40115	2015 BREMEN INCREMENTAL TAX	(10,945)	-	-	(16,120)	-	0.00%
40116	2016 BREMEN INCREMENTAL TAX	579,095	6,676	-	(264)	-	0.00%
40117	2017 BREMEN INCREMENTAL TAX	644,494	598,442	-	8,949	-	0.00%
40311	2011 RICH INCREMENTAL TAX	(143,523)	-	-	-	-	0.00%
40312	2012 RICH INCREMENTAL TAX	(177,284)	-	-	-	-	0.00%
40313	2013 RICH INCREMENTAL TAX	(70,351)	(2,091)	-	1,184	-	0.00%
40314	2014 RICH INCREMENTAL TAX	-	-	-	(127,952)	-	0.00%
40315	2015 RICH INCREMENTAL TAX	(1,622)	(1,024)	-	(125,669)	-	0.00%
40316	2016 RICH INCREMENTAL TAX	1,833,140	(3,203)	-	(4,336)	-	0.00%
40317	2017 RICH INCREMENTAL TAX	1,914,086	1,682,482	-	123,531	-	0.00%
45430	FEDERAL BOND SUBSIDY	32,727	-	-	-	-	0.00%
65700	INTEREST - I/P	60,582	71,759	8,000	7,300	5,000	-37.50%
65811	INTEREST - R/E TAX COOK	1,059	228	-	73	-	0.00%!
	Total	\$4,643,772	\$2,334,221	\$8,000	(\$133,304)	\$5,000	-37.50%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71130	CONV CENTER FACILITIES MAINT FEE	\$675,000	\$337,500	\$ -	\$ -	\$ -	0.00%
72330	LEGAL NOTICES & ADVERTISING	-	431	-	-	-	0.00%
72790	OTHER CONTRACT SERVICES	2,000	-	-	-	-	0.00%
72840	ENGINEERING	64,640	2,000	-	-	-	0.00%
72845	AUDIT SERVICES	2,500	1,750	-	-	-	0.00%
72850	LEGAL	3,920	18,252	-	-	-	0.00%
75130	CONVENTION CENTER CAPITAL PROGRAM	79,671	165,055	-	-	-	0.00%
75200	SIDEWALK/PATH	-	256,139	-	-	-	0.00%
75500	STREET/PARKING LIGHTING	-	153,919	-	-	-	0.00%
75801	PARKING LOT CONSTRUCTION	-	395,528	-	-	-	0.00%
75806	ROADWAY IMPROVEMENTS	-	357,270	-	-	-	0.00%
75906	LAND ACQUISITION	-	644,520	-	-	-	0.00%
79142	CONVENTION CTR IMPROVEMENTS	93	-	-	-	-	0.00%
96100	2009A DEBT SERVICE	2,965,275	-	-	-	-	0.00%
96140	2010 GO/2013 REF DEBT SERVICE	376,260	380,740	-	-	-	0.00%
96200	BOND FEES	250	-	-	-	-	0.00%
98001	TRANSFER TO GENERAL FUND	-	500,000	-	-	-	0.00%
98019	TRANSFER TO MAIN ST SOUTH TIF	150,300	-	-	-	-	0.00%
98027	TRANSFER TO NEW BREMEN TIF	-	5,042,067	-	-	-	0.00%
98040	TRANSFER TO DEBT SERVICE	603,200	-	-	-	-	0.00%
	Total	\$4,923,109	\$8,255,171	\$ -	\$ -	\$ -	0.00%

MAIN STREET NORTH TAX INCREMENT FINANCING (TIF) FUND

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

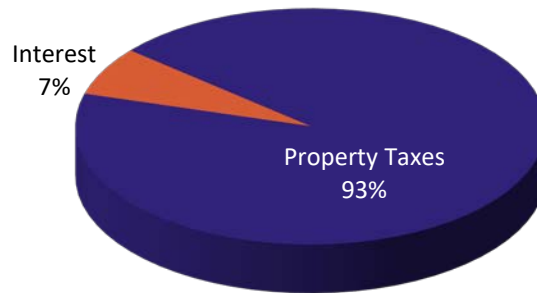
This TIF includes property primarily along Oak Park Avenue and 171st Street in Bremen Township. As of tax year 2018, the total value has grown over 1.7 times from the base value existing when the district was established in 2003, and the incremental tax base is 40% of the total value.

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. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues. Cook County’s methodology for calculating TIF increment is expected to change to mirror the statutory requirements when new software is implemented at the County (targeted for tax year 2019). The final tax year of this TIF will be 2024 (taxes paid in 2025) which will fall within Village fiscal year 2026.

2021 Main Street North Tax Increment Financing (TIF) Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$421,765	\$402,053	\$460,000	\$371,352	\$420,000	-8.70%
Interest	31,011	40,696	15,000	53,045	30,000	100.00%
Total	\$452,776	\$442,749	\$475,000	\$424,397	\$450,000	-5.26%

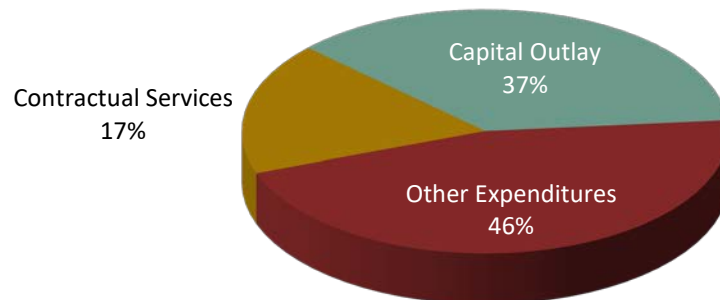
Main Street North TIF Revenues Summary



2021 Main Street North Tax Increment Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$37,340	\$1,750	\$190,500	\$1,000	\$55,500	-70.87%
Capital Outlay	-	-	451,600	230,000	115,600	-74.40%
Transfers (Out)	2,000,000	90,000	2,000,000	2,000,000	-	-100.00%
Other Expenditures	-	-	145,000	1,448	145,000	0.00%
Total	\$2,037,340	\$91,750	\$2,787,100	\$2,232,448	\$316,100	-88.66%

Main Street North TIF Expenditures Summary



2021 Main Street North Tax Increment Financing (TIF) Fund Budget

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
40111	2011 BREMEN INCREMENTAL TAX	\$ -	(\$21,568)	\$ -	\$ -	\$ -	0.00%
40112	2012 BREMEN INCREMENTAL TAX	-	(86)	-	(858)	-	0.00%
40113	2013 BREMEN INCREMENTAL TAX	(4,510)	-	-	-	-	0.00%
40114	2014 BREMEN INCREMENTAL TAX	(25,792)	(1,544)	-	-	-	0.00%
40115	2015 BREMEN INCREMENTAL TAX	(414)	(14,037)	-	(445)	-	0.00%
40116	2016 BREMEN INCREMENTAL TAX	270,392	(40,541)	-	(12,981)	-	0.00%
40117	2017 BREMEN INCREMENTAL TAX	182,089	255,404	-	13,218	-	0.00%
40118	2018 BREMEN INCREMENTAL TAX	-	224,425	170,000	182,418	-	-100.00%
40119	2019 BREMEN INCREMENTAL TAX	-	-	290,000	190,000	220,000	-24.14%
40120	2020 BREMEN INCREMENTAL TAX	-	-	-	-	200,000	100.00%
65700	INTEREST - I/P	30,944	40,592	15,000	53,000	30,000	100.00%
65811	INTEREST - R/E TAX COOK	67	104	-	45	-	0.00%
	Total	\$452,776	\$442,749	\$475,000	\$424,397	\$450,000	-5.26%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72790	OTHER CONTRACT SERVICES	\$33,163	\$ -	\$175,000	\$ -	\$40,000	-77.14%
72840	ENGINEERING	-	-	10,000	-	10,000	0.00%
72845	AUDIT SERVICES	2,500	1,750	3,000	1,000	3,000	0.00%
72850	LEGAL	1,677	-	2,500	-	2,500	0.00%
75305	SANITARY SEWER	-	-	336,000	230,000	-	-100.00%
75500	STREET LIGHTING	-	-	115,600	-	115,600	0.00%
79115	RETAIL INCENTIVE PROGRAM	-	-	35,000	-	35,000	0.00%
79116	CODE COMPLIANCE INCENTIVE PROGRAM	-	-	70,000	-	70,000	0.00%
79117	LANDSCAPE INCENTIVE PROGRAM	-	-	5,000	-	5,000	0.00%
79118	SIGNAGE INCENTIVE PROGRAM	-	-	-	1,448	-	0.00%
79141	FACADE IMPROVEMENT PROGRAM	-	-	35,000	-	35,000	0.00%
98016	TRANSFER TO LEGACY TIF	2,000,000	90,000	-	-	-	0.00%
98027	TRANSFER TO NEW BREMEN TIF	-	-	2,000,000	2,000,000	-	-100.00%
	Total	\$2,037,340	\$91,750	\$2,787,100	\$2,232,448	\$316,100	-88.66%

MAIN STREET SOUTH TAX INCREMENT FINANCING FUND

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

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

Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Value (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distributed to the TIF fund. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues.

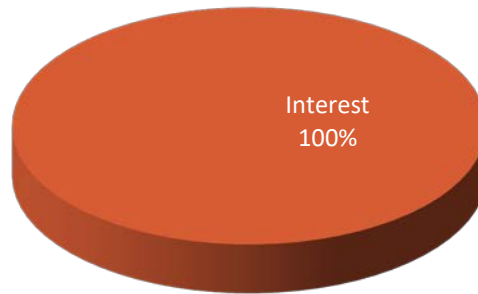
The final tax year of this TIF would have occurred in 2025 (taxes paid in 2026). The TIF would continue operations through Village fiscal year 2027. The Village terminated this TIF in 2018 and it was replaced with the New Bremen TIF. This “reset the clock” and provides additional years to accomplish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

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

2021 Main Street South Tax Increment Financing (TIF) Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
Property Taxes	(\$58,200)	\$135,545	\$ -	\$2,981	\$ -	0.00%
Interest	17,240	19,853	4,000	5,000	4,000	0.00%
Transfers (In)	150,300	-	-	-	-	0.00%
Other Revenue	-	435	-	-	-	0.00%
Total	\$109,340	\$155,833	\$4,000	\$7,981	\$4,000	0.00%

Main Street South TIF Revenues Summary



2021 Main Street South Tax Increment Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
Contractual Services	\$70,107	\$72,843	\$ -	\$ -	\$ -	0.00%
Capital Outlay	150,300	980,534	-	-	-	0.00%
Debt Service	10,103	10,223	-	-	-	0.00%
Transfers (Out)	-	937,853	-	-	-	0.00%
Total	\$230,510	\$2,001,453	\$ -	\$ -	\$ -	0.00%

2021 Main Street South Tax Increment Financing (TIF) Fund Budget

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
40098	MISC BREMEN INCREMENTAL TAX	\$9	\$ -	\$ -	\$ -	\$ -	0.00%
40107	2007 INCREMENTAL TAX	(3,336)	-	-	-	-	0.00%
40108	2008 INCREMENTAL TAX	(5,351)	-	-	-	-	0.00%
40109	2009 INCREMENTAL TAX	(38,512)	-	-	-	-	0.00%
40110	2010 INCREMENTAL TAX	(19,739)	-	-	-	-	0.00%
40111	2011 BREMEN INCREMENTAL TAX	(10,646)	-	-	-	-	0.00%
40112	2012 BREMEN INCREMENTAL TAX	(7,230)	-	-	-	-	0.00%
40113	2013 BREMEN INCREMENTAL TAX	(4,383)	(686)	-	-	-	0.00%
40114	2014 BREMEN INCREMENTAL TAX	(478)	(1,857)	-	(1,222)	-	0.00%
40115	2015 BREMEN INCREMENTAL TAX	(17,199)	-	-	-	-	0.00%
40116	2016 BREMEN INCREMENTAL TAX	32,298	193	-	-	-	0.00%
40117	2017 BREMEN INCREMENTAL TAX	16,367	137,895	-	4,203	-	0.00%
54999	MISCELLANEOUS REVENUE	-	435	-	-	-	0.00%
65700	INTEREST - I/P	17,234	19,842	4,000	5,000	4,000	0.00%
65811	INTEREST - R/E TAX COOK	6	11	-	-	-	0.00%
69017	TRANSFER FROM OPA TIF	150,300	-	-	-	-	0.00%
	Total	\$109,340	\$155,833	\$4,000	\$7,981	\$4,000	0.00%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72790	OTHER CONTRACT SERVICES	\$3,400	\$3,500	\$ -	\$ -	\$ -	0.00%
72840	ENGINEERING	38,577	57,483	-	-	-	0.00%
72845	AUDIT SERVICES	2,500	1,750	-	-	-	0.00%
72849	CONSULT. SERV & STUDIES	21,500	-	-	-	-	0.00%
72850	LEGAL	4,130	10,110	-	-	-	0.00%
75300	PUBLIC IMPROVEMENTS	-	861,499	-	-	-	0.00%
75906	LAND ACQUISITION	150,300	119,035	-	-	-	0.00%
96140	2010 GO/2013 REF DEBT SERVICE	10,103	10,223	-	-	-	0.00%
98001	TRANSFER TO GENERAL FUND	-	350,000	-	-	-	0.00%
98027	TRANSFER TO NEW BREMEN TIF	-	587,853	-	-	-	0.00%
	Total	\$230,510	\$2,001,453	\$ -	\$ -	\$ -	0.00%

STATE CAMPUS TAX INCREMENT FINANCING FUND

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

After at least a dozen years of planning, development and construction, the State health facilities opened in 1959. The original campus encompassed all of the land north of 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 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 Duval Drive Industrial Park and properties lying on the east side of Harlem Avenue that are currently primarily residential. The State Campus represents one of the largest redevelopment sites and opportunities in the Chicagoland area. It is located near the geographic center of the Village of Tinley Park. With the property abutting the Tinley Park 80th Avenue commuter rail station on the Metra Rock Island District line, the site is an ideal candidate for transit-oriented developments. The Village has utilized consultants to assist in identifying components of a Master Plan for the redevelopment of the State Campus site. As part of this effort, the Village issued a Request for Information (RFI) to developers to receive proposals how they would propose to redevelop the site.

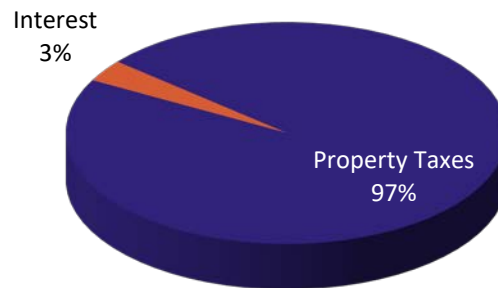
Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Valuation (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distribution to the TIF fund. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues. However, a municipality can request to have specific parcels segregated by Cook County from the overall TIF for computation of a separate individual Distribution Percentage for a specific project.

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.

2021 State Campus Tax Increment Financing (TIF) Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$465,638	\$282,220	\$300,000	\$93,008	\$150,000	-50.00%
Interest	2,598	8,181	5,000	10,019	5,000	0.00%
Total	\$468,236	\$290,401	\$305,000	\$103,027	\$155,000	-49.18%

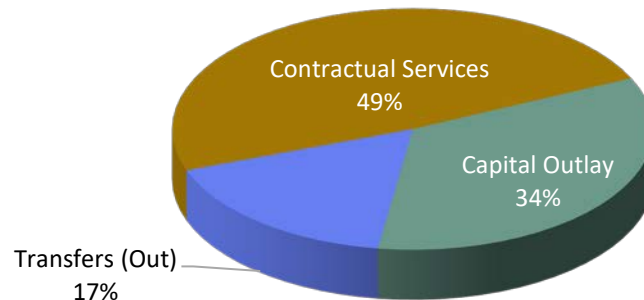
State Campus TIF Revenues Summary



2021 State Campus Tax Increment Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$3,834	\$21,622	\$189,000	\$363,875	\$284,000	50.26%
Capital Outlay			200,000	-	200,000	0.00%
Transfers (Out)		30,795	524,023		100,000	-80.92%
Total	\$3,834	\$52,417	\$913,023	\$363,875	\$584,000	-36.04%

State Campus TIF Expenditures Summary



2021 State Campus Tax Increment Financing (TIF) Fund Budget

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
40116	2016 BREMEN INCREMENTAL TAX	\$301,582	\$4,940	\$ -	\$ -	\$ -	0.00%
40117	2017 BREMEN INCREMENTAL TAX	164,056	64,669	-	2,230	-	0.00%
40118	2018 BREMEN INCREMENTAL TAX	-	113,522	140,000	18,383	-	-100.00%
40119	2019 BREMEN INCREMENTAL TAX	-	-	160,000	60,000	60,000	-62.50%
40120	2020 BREMEN INCREMENTAL TAX	-	-	-	-	70,000	100.00%
40217	2017 ORLAND INCREMENTAL TAX	-	68,975	-	3,871	-	0.00%
40218	2018 ORLAND INCREMENTAL TAX	-	30,114	-	(1,476)	-	0.00%
40219	2019 ORLAND INCREMENTAL TAX	-	-	-	10,000	10,000	100.00%
40220	2020 ORLAND INCREMENTAL TAX	-	-	-	-	10,000	100.00%
65700	INTEREST - I/P	2,552	8,089	5,000	10,000	5,000	0.00%
65811	INTEREST - R/E TAX COOK	46	92	-	19	-	0.00%
	Total	\$468,236	\$290,401	\$305,000	\$103,027	\$155,000	-49.18%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72330	LEGAL NOTICES & ADVERTISING	\$3,584	\$ -	\$1,000	\$ -	\$1,000	0.00%
72790	OTHER CONTRACT SERVICES	-	-	25,000	11,325	50,000	100.00%
72840	ENGINEERING	-	-	25,000	550	50,000	100.00%
72841	ARCHITECT SERVICES	-	-	15,000	-	25,000	66.67%
72845	AUDIT SERVICES	250	1,750	3,000	2,000	3,000	0.00%
72849	CONSULT. SERV & STUDIES	-	15,348	100,000	75,000	100,000	0.00%
72850	LEGAL	-	4,524	15,000	275,000	50,000	233.33%
72987	MARKETING	-	-	5,000	-	5,000	0.00%
75300	PUBLIC IMPROVEMENTS	-	-	200,000	-	200,000	0.00%
98001	TRANSFER TO GENERAL FUND	-	24,295	-	-	-	0.00%
98030	TRANSFER TO CAPITAL IMPROVEMENT	-	6,500	-	-	-	0.00%
98033	TRANSFER TO SURTAX CAP FUND	-	-	524,023	-	100,000	-80.92%
	Total	\$3,834	\$52,417	\$913,023	\$363,875	\$584,000	-36.04%

NEW BREMEN TAX INCREMENT FINANCING FUND

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

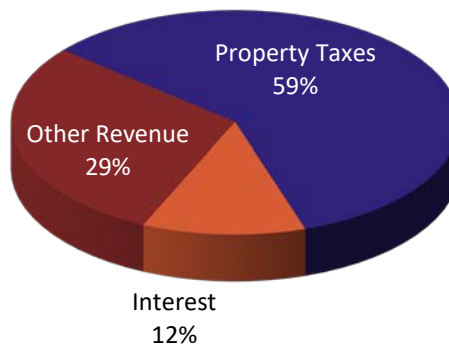
Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed Valuation (EAV) and this percentage is then applied to the taxes collected for the tax year and becomes the incremental tax revenue distribution to the TIF fund. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues. However, a municipality can request to have specific parcels segregated by Cook County from the overall TIF for computation of a separate individual Distribution Percentage for a specific project.

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.

2021 New Bremen Tax Increment Financing (TIF) Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$ -	\$ -	\$ -	\$212,564	\$150,000	100.00%
Interest	-	21,912	20,000	80,012	30,000	50.00%
Transfers (In)	-	5,629,920	2,000,000	2,000,000	-	-100.00%
Other Revenue	-	-	75,000	200,000	75,000	0.00%
Total	\$ -	\$5,651,832	\$2,095,000	\$2,492,576	\$255,000	-87.83%

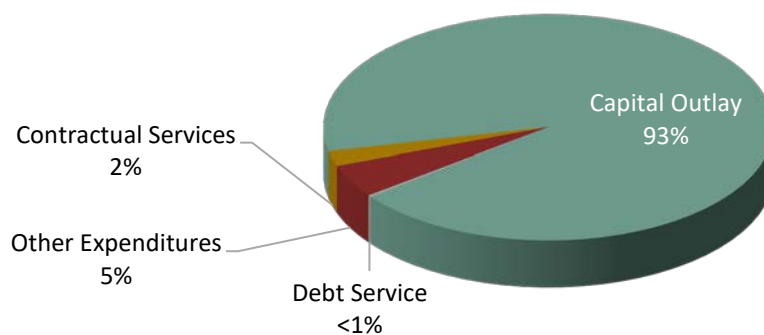
New Bremen TIF Revenues Summary



2021 New Bremen Tax Increment Financing (TIF) Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$ -	\$77,297	\$ -	\$118,189	\$88,000	100.00%
Capital Outlay	-	154,207	6,266,000	1,378,000	3,842,776	-38.67%
Debt Service	-	-	10,277	10,277	10,374	0.94%
Transfers (Out)	-	-	1,250,000	1,250,000	-	-100.00%
Other Expenditures	-	-	145,000	154,200	195,000	34.48%
Total	\$ -	\$231,504	\$7,671,277	\$2,910,666	\$4,136,150	-46.08%

New Bremen TIF Expenditures Summary



2021 New Bremen Tax Increment Financing (TIF) Fund Budget

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
40118	2018 BREMEN COOK COUNTY TAX	\$ -	\$ -	\$ -	\$149,456	\$ -	0.00%
40119	2019 LEVY INCREMENTAL TAX- COOK	-	-	-	63,108	80,000	100.00%
40120	2020 BREMEN INCREMENTAL TAX	-	-	-	-	70,000	100.00%
45599	MISCELLANEOUS GRANTS	-	-	75,000	200,000	75,000	0.00%
65700	INTEREST - I/P	-	21,912	20,000	80,000	30,000	50.00%
65811	INTEREST - R/E TAX COOK	-	-	-	12	-	0.00%
69017	TRANSFER FROM OPA TIF	-	5,042,067	-	-	-	0.00%
69018	TRANSFER FROM MSN TIF	-	-	2,000,000	2,000,000	-	-100.00%
69019	TRANSFER FROM MSS TIF	-	587,853	-	-	-	0.00%
	Total	\$ -	\$5,651,832	\$2,095,000	\$2,492,576	\$255,000	-87.83%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72357	PROPERTY TAXES	\$ -	\$3,160	\$ -	\$12,989	\$ -	0.00%
72790	OTHER CONTRACT SERVICES	-	-	-	6,200	10,000	100.00%
72840	ENGINEERING	-	72,797	-	68,000	50,000	100.00%
72845	AUDIT SERVICES	-	-	-	1,000	3,000	100.00%
72850	LEGAL	-	1,340	-	30,000	25,000	100.00%
75001	TIF QUALIFIED COST REIMB	-	-	450,000	-	450,000	0.00%
75200	SIDEWALK/PATH	-	-	-	-	56,776	100.00%
75300	PUBLIC IMPROVEMENTS	-	154,207	5,040,000	1,263,000	2,330,000	-53.77%
75302	MUNICIPAL BUILDINGS/IMPROVEMENTS	-	-	250,000	115,000	180,000	-28.00%
75500	STREET LIGHTING	-	-	226,000	-	226,000	0.00%
75906	LAND ACQUISITION	-	-	300,000	-	600,000	100.00%
79115	RETAIL INCENTIVE PROGRAM	-	-	35,000	35,000	35,000	0.00%
79116	CODE COMPLIANCE INCENTIVE PROGRAM	-	-	70,000	70,000	85,000	21.43%
79117	LANDSCAPE INCENTIVE PROGRAM	-	-	5,000	5,000	5,000	0.00%
79118	SIGNAGE INCENTIVE GRANT	-	-	-	5,380	-	0.00%
79141	FACADE IMPROVEMENT PROGRAM	-	-	35,000	38,820	70,000	100.00%
96140	2010 GO/2013 REF DEBT SERVICE	-	-	10,277	10,277	10,374	0.94%
98016	TRANSFER TO LEGACY TIF	-	-	1,250,000	1,250,000	-	-100.00%
	Total	\$ -	\$231,504	\$7,671,277	\$2,910,666	\$4,136,150	-46.08%

CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM SUMMARY

The Capital Improvement Plan (CIP) is intended to be a decision-making tool for the Village Board and staff. Capital improvement projects represent the equipment and infrastructure that must be provided to serve the community's residents and businesses. The need for capital expenditures are weighed against the ability of the Village to finance these projects. The Village Board's ultimate approval of the CIP does not authorize spending on the included items and projects. Staff continues to review and evaluate each project throughout the 2021 budget cycle. Projects identified for FY 2021 total \$67,547,046. The Village has budgeted \$37,821,355 of those requests for FY 2021. The following chart illustrates each Fund's approved projects for the current fiscal year and if the budgeted request is an item that was previously deferred, carryover from the prior year, or a new project.

This section also includes a five-year projection for Capital needs starting with FY 2022 thru FY 2026. The range of the plan allows for a more accurate projection of the Village's future capital needs. The Village maintains multiple capital assets and infrastructure systems that are costly to operate and replace. For reference, the FY2021 budget requests and five year forecast of funding requests are included by fund and project.

Village of Tinley Park, Illinois Capital Improvements by Fund Summary Fiscal Year 2021 Budgeted Projects		
Fund	Name/Description	Approved
05	Motor Fuel Tax Fund	\$2,034,000
06	Local Road Improvements Fund	2,036,000
11	Enhanced 9-1-1 Service Fund	212,000
12	Hotel/Motel Tax Fund	350,000
16	Legacy TIF Fund	500,000
18	Main Street North TIF Fund	115,600
27	New Bremen TIF Fund	3,722,776
30	Capital Improvement Fund	22,919,819
33	Surtax Capital Fund	2,271,805
60	Water Retail Fund	291,088
61	Sewer Rehab & Replacement Fund	2,460,527
62	Water & Sewer Construction Fund	158,501
63	Water Wholesale Fund	98,344
64	Sewer Fund	100,600
65	Storm Water Management Fund	427,870
71	Commuter Parking Improvement Fund	299,300
Total Capital Requests		\$37,998,230

**Village of Tinley Park, Illinois
Capital Improvements by Fund
Fiscal Year 2021**

Fund Number/Name	Account Number	Type	Capital Request Title	FY2021
05-MOTOR FUEL TAX	05-75405	New	PMP Program Street Resurfacing	1,934,000
	05-72840	New	PMP Program Street Design Engineering	100,000
			Fund Total:	2,034,000
06-LOCAL ROAD IMPROVEMENTS	06-75405	New	PMP Program Street Resurfacing	1,766,000
	06-72840	New	PMP Program Street Design Engineering	270,000
			Fund Total:	2,036,000
11-ENHANCED 9-1-1 SERVICE FUND	11-74150	E911	Upgrade NG911 to SIP w/ Dual Fiber Interface, Item F	48,000
	11-74150	E911	Console, Radio & Network for New Equip Room, Item G	154,000
	11-74245	New	Eventide NexLog 740 Recording System	40,000
	11-45599	Grant	State of Illinois NG911 Grant	(30,000)
			Fund Total:	212,000
12-HOTEL/MOTEL TAX FUND	12-75907	New	3 Flagpoles for Convention Center	130,000
	12-74225	New	Trolley for visitor/resident transportation	185,000
	12-72849	New	Analyze Best Use of Hotel/Motel Tax to Maximize Tourism	35,000
			Fund Total:	350,000
16-LEGACY TIF	16-75315	Carryover	Freedom Detention Pond - 175th & Ridgeland	500,000
			Fund Total:	500,000
18-MAIN ST NORTH TIF	18-75500	Carryover	LED Installation Street Lights within TIF Map Area	115,600
			Fund Total:	115,600
27-NEW BREMEN TIF	27-75906	Additional	Land Acquisition - Within TIF	300,000
	27-75302	Additional	Warming Shelter for Oak Park Ave. Train Station	30,000
	27-75001	Carryover	Banging Gavel Renovation Incentive	450,000
	27-75300	Carryover	South Street Infrastructure Improvements due Developer	2,200,000
	27-75500	Carryover	LED Installation Street Lights within TIF	226,000
	27-75906	Carryover	Land Acquisition - Within TIF	300,000
	27-75302	Carryover	Warming Shelter for Oak Park Ave. Train Station	150,000
	27-79116	Carryover	OPA Playbook - Code Compliance due Cuzins	15,000
	27-79116	Carryover	OPA Playbook - Code Compliance due Robert Theis	35,000
	27-79141	Carryover	OPA Playbook - Façade Improvement due Robter Theis	35,000
	27-45599	Grant	Grant - Metra	(75,000)
	27-75200	New	South Street Sidewalk and Curb Replacement (North Side)	56,776
			Fund Total:	3,722,776
30-CAPITAL IMPROVEMENTS	30-72872	Additional	Cyber Security Plan - switch ports	15,000
	30-75115	Additional	Additional funds for Shooting Range Renovation	55,000
	30-72987	Additional	Wayfinding Sign Fabrication	250,000
	30-74139	Additional	Advanced scheduling for time clock	24,000
	30-75812	Additional	Public Safety Equipment Move	153,000
	30-75812	Additional	Fiber Optic from 80th Ave Train St. to Water Tower	49,000
	30-75906	Additional	Land Acquisition, 280 Acres Mental Health Center	753,120
	30-75806	Additional	80th Ave Intersec at 191st Street - Phase II - Design Eng	37,888
	30-74167	Carryover	Finance Software	231,165
	30-74126	Carryover	Computer Equipment	155,000
	30-74126	Carryover	Convention Center CCTV Server	10,000
	30-74128	Carryover	Extend Village Wi-Fi Network (PD, PW, FD)	50,000
	30-74159	Carryover	SharePoint Enhancements & Expansion	25,000
	30-72872	Carryover	Cyber Security Plan	20,000
	30-74126	Carryover	SQL Upgrade	18,000

Fund Number/Name	Account Number	Type	Capital Request Title	FY2021
30-CAPITAL IMPROVEMENTS	30-75505	Carryover	Upgrade Comcast Fiber	18,000
<i>Continued</i>	30-74128	Carryover	Computer Equipment	21,313
	30-74133	Carryover	Printer Upgrades	9,000
	30-74108	Carryover	DVR Replacement	12,000
	30-73830	Carryover	School Zone Warning Devices 167th/80th	15,000
	30-75502	Carryover	Command Boxes for Supervision Vehicles	42,800
	30-74137	Carryover	Tough Books	7,344
	30-74128	Carryover	Public Safety Info Network w/Monitors	5,412
	30-75420	Carryover	Sally Port Expansion and Range Feasability Study	10,000
	30-74421	Carryover	Calcium Chloride Tank & Anti-Icing Equip	13,344
	30-73830	Carryover	Sign & Sign Material/Sign Machine Upgrades	80,950
	30-72650	Carryover	Cartegraph Work Order Enhancements	47,986
	30-75421	Carryover	Road Watch Program (sensors)	10,000
	30-75004	Carryover	Replace VH (office area) Condensing Unit - retainage	38,500
	30-75004	Carryover	Replace VH (Council Chambers) Condens Unit - retainage	63,420
	30-75115	Carryover	Acoustical Walls for Shooting Range	138,000
	30-72841	Carryover	Public Safety - Architechtrual & Engineering, Ph 1 of 6	86,978
	30-72873	Carryover	Public Safety Server Room - IT Design Study	20,000
	30-74120	Carryover	Downtown Beautification and Decorations/Plaza	40,000
	30-72987	Carryover	Branding Wayfinding Phase 1	205,235
	30-72987	Carryover	Wayfinding Sign Fabrication	243,919
	30-74139	Carryover	Advanced scheduling for time clock	24,000
	30-74604	Carryover	Intersection Cameras-Specific Locations TBD	196,093
	30-75812	Carryover	Public Safety Equipment Move	315,000
	30-75812	Carryover	Fiber Optic from 80th Ave Train St. to Water Tower	350,000
	30-75906	Carryover	Land Acquisition, 280 Acres Mental Health Center	4,246,880
	30-75905	Carryover	Harmony Square Development	6,808,950
	30-75905	Carryover	Harmony Square Engineering/Professional Architects	360,000
	30-75905	Carryover	Streetscape Plaza Side - North, 173rd & 67th	414,000
	30-75905	Carryover	Streetscape Plaza Side - North, 173rd & 67th	200,000
	30-75905	Carryover	Ice Rink Purchases	131,400
	30-75806	Carryover	Final Pmt 191st St Exten. Construct - 20% share due IDOT	130,000
	30-75610	Carryover	Final Pmt LaGrange Road Landscape	582,500
	30-75806	Carryover	80th Ave Intersec at 191st Street - Phase II - Design Eng	62,112
	30-75810	Carryover	80th Ave Bridge with Will County (Design)	299,000
	30-75906	Carryover	ROW Acquisition - 7601 191st St - Anagnos	84,000
	30-73681	Carryover	Apple Lane Pond	177,822
	30-73681	Carryover	Fairfield Glen Pond	130,666
	30-45599	Grant	Grant (Project dependent on grant)	(400,000)
	30-45599	Grant	Anticipated ComEd Grant Street Lights Phase 4	(80,000)
	30-45599	Grant	IEMA/Homeland security reimbursement grant	(223,000)
	30-72345	New	OnBase Agenda Media/Citizen Paticipation	23,310
	30-74159	New	Upgrade Virtual Licensing (PD Location)	34,000
	30-74159	New	Security Advanced Malware Protection	14,000
	30-74159	New	Internal Security Testing	19,200
	30-74126	New	Upgrade Virtual Environment	34,000
	30-74124	New	Interactive Support Study	20,000
	30-74124	New	Content Management Consolidation	50,000
	30-74133	New	Copier/Printer Upgrades	41,000
	30-74132	New	E-Ticket System	70,000
	30-74014	New	Upgrade iRecord Interview Camera System	23,250
	30-74621	New	Portable Message Boards (2)	16,500
	30-72145	New	Explosive Canine Unit (\$20,000 offset)	25,000
	30-74626	New	Light Weight Sgt Vehicle Field Response Shields (6)	30,000
	30-73830	New	Portable Speed Limit Signs	20,000
	30-74137	New	Panasonic Toughbooks & Initial Licensing	110,000
	30-74159	New	Arbitrator Camera Software Upgrades	20,000
	30-74604	New	Added Surveillance Cameras for PD Gates	15,000
	30-74139	New	Department Scheduling Software	10,000
	30-75420	New	Paint Floors in Cells and Sally Port	42,000
	30-74615	New	SCBA Self-Contained Breathing Apparatus	400,000
	30-74183	New	Knox Boxes	6,560

Fund Number/Name	Account Number	Type	Capital Request Title	FY2021
30-CAPITAL IMPROVEMENTS	30-74128	New	4 Tablet/Laptops	5,132
<i>Continued</i>	30-74159	New	Records Management System	125,000
	30-74159	New	Media Works Plus Software	5,120
	30-75108	New	Garage Door for Salt Shed	100,000
	30-74451	New	Truck Sale	26,000
	30-74224	New	Ford Explorer Truck (for Village Engineer)	39,500
	30-74449	New	Paint Machine for Crosswalks	17,000
	30-74265	New	Tilt (Roller) Trailer	7,000
	30-74265	New	Enclosed Trailer (transport equip/supplies/décor -events)	8,500
	30-74621	New	Solar Message Board	21,000
	30-74621	New	Safety Trailer Attenuater with Arrow Board (Crash Trailer)	35,000
	30-75500	New	LED Installation Phase 4, Street Lights	410,000
	30-75500	New	LED Street Lighting-159th (joint venture with Orland Park)	100,000
	30-74265	New	Enclosed Storage Trailer for Events	15,000
	30-74111	New	Lobby TV's/Digital Signage-4 more locat (2 at VH done)	20,000
	30-75907	New	Replace Water Fountains to bottle filler-remain Locat	36,000
	30-75801	New	Parking Lot improvement - Fire training Tower Helipad	150,000
	30-75801	New	PW Garage PCC Driveway/Sidewalk Replacements	75,000
	30-75801	New	Expand parking lot to add 7 additional parking stalls	20,000
	30-75907	New	Irrigation System Updates/replace obsolete controllers	50,000
	30-72987	New	Signage for Rebranding OPA Metra Stn to Downtown Tinley	30,000
	30-74225	New	Village Bus	75,000
	30-75812	New	Contracted Services for technicians	185,000
	30-75812	New	Communication Infrastructure Master Plan FY2021	80,000
	30-75812	New	Update 5 RX Sites with UPS	77,500
	30-75812	New	Replace 3 Aged Microwave Systems	90,000
	30-75812	New	Upgrade 6 VHF Antennas	16,800
	30-75812	New	Upgrade 1 Simulcast PD Radio System	64,000
	30-75806	New	Anticipated Constr. Engineer, Ph III, Will Cty & SSMMA Led	50,000
	30-75801	Repair	Parking Lot Maintenance (VH part of \$535,000)	53,000
	30-74418	Replacement	Sandblast/Paint Decorative Light Poles	100,000
	30-74167	Replacement	Finance Software-Enterprise Resource System	1,200,000
	30-74128	Replacement	Workstation Equipment Replacements	30,000
	30-74220	Replacement	Ford SUV Police Interceptors (4)	202,000
	30-74603	Replacement	Replacement Arbitrator Camera Systems (4)	28,000
	30-74615	Replacement	SCBA Self-Contained Breathing Apparatus	100,000
	30-74183	Replacement	Update Current Key Secure Devices	9,900
	30-74265	Replacement	Trailer for Boat/Gater (#0555)	6,000
	30-74190	Replacement	Emergency Warning Sirens - Memorial School	58,000
	30-74190	Replacement	Emergency Warning Sirens - Grissom School	58,000
	30-74232	Replacement	Ford F150 Pickup (#676)	53,000
	30-74230	Replacement	Plow to replace 2001 International Plow (#8)	202,000
	30-74261	Replacement	Wheel Loader to replace 2006 Caterpillar 928G (#138)	149,000
	30-74232	Replacement	3/4 Ton Pick-up truck, replace 2007 Ford F350 (#21)	40,900
	30-74336	Replacement	Directional Boring Machine/Trailer	250,000
	30-75128	Replacement	Replace VH Lobby & Restrooms Ceramic/procelain flooring	80,000
	30-75128	Replacement	Council Chambers seating, flooring, lighting & ceiling reno	20,000
	30-75128	Replacement	Renovate Village Hall Lunchroom	20,000
	30-75103	Replacement	Public Works Garage Roof Replacement Maint/Repairs	180,000
	30-75004	Replacement	Replace 2 of 7 Rooftop Units w/ new energy efficient units	55,000
	30-75909	Replacement	OPA/80th Ave. Kiss & Ride Permeable Pavers Recondition	100,000
	30-74220	Replacement	Vehicle	151,500
	30-74604	Replacement	In-Car Camera	21,000
	30-74128	Replacement	Laptop	10,350
Fund Total:				22,919,819

Fund Number/Name	Account Number	Type	Capital Request Title	FY2021
33-SURTAX CAPITAL FUND				
	33-75126	Additional	80th Ave Station addl for staircase/railing/concrete/pavers	412,800
	33-75125	Carryover	80th Ave Train Station Landscape and Drain Tile	39,600
	33-75126	Carryover	80th Ave Train Station Exterior Stairwells & Stair Railings	589,405
	33-75806	Carryover	Final Pmt 84th Ave Resurfacing Construction 159th to 171st	30,000
	33-75806	Carryover	Final Pmt to IDOT OPA 159th to 167th, 30% to IDOT	120,000
	33-75806	Carryover	175th Street/Ridgeland to OPA, Part A/B Engineering	80,000
	33-75205	Carryover	Bike Path Extension 179th to Dog Park (coord w/ park dist)	280,000
	33-75907	Carryover	Fire Station #47 Remodel/Expansion	1,000,000
	33-45599	Grant	175th Street/Ridgeland to OPA, Part A/B CCDoTH Reimb	(80,000)
	33-45599	Grant	Grant from IDNR (Confirmed - not recvd) 20% match req	(200,000)
			Fund Total:	2,271,805
60-WATER RETAIL FUND				
	60-75813	Additional	GIS Existing System Analysis & Model Prep	97,000
	60-74139	Carryover	Electronic Time Keeping/Attendance - Water Retail Fund	4,108
	60-75812	New	Post 1 to Post 2 Microwave & Network Syst Completion	12,000
	60-75812	New	SCADA Network Upgrade	15,000
	60-74231	Replacement	6 Wheel Dump Truck	162,980
			Fund Total:	291,088
61-SEWER REHAB & REPLACEMENT				
	61-72840	Carryover	171st & 80th Lift Stat (Post 5) Lift Stat Design Engineer	93,771
	61-75305	Carryover	164th & Harlem Lift Stat (Post 7) Force Main Swer Line	462,756
	61-75305	Carryover	IICP/SSES Program	167,000
	61-75320	Carryover	Brookside Glen Lift Stat (Post 4) Canopy/Struct/Panel	412,000
	61-75305	New	164th & Harlem Lift Stat (Post 7) Force Main Swer Line	900,000
	61-75305	New	SSES/IICP Brementowne Lining	425,000
			Fund Total:	2,460,527
62-W/S CONSTRUCTION				
	62-72840	Carryover	Utility Extension - LaGrange Road (Design Only)	158,501
			Fund Total:	158,501
63-WATER WHOLESALE FUND				
	63-75813	Additional	GIS Existing System Analysis & Model Prep	97,000
	63-74139	Carryover	Electron Time Keep/Attend - Water Wholesale Fund	1,344
			Fund Total:	98,344
64-SEWER FUND				
	64-75813	Additional	GIS Existing System Analysis & Model Prep	97,000
	64-74139	Carryover	Electronic Time Keeping/Attendance - Sewer Fund	3,600
			Fund Total:	100,600
65-STORM WATER MANAGEMENT				
	65-72525	Additional	175th St Lift Station (Post 3) Control Panel Upgrades	101,970
	65-72840	Carryover	Field Tile Study	100,000
	65-72525	Carryover	175th St Lift Station (Post 3) Control Panel Upgrades	24,900
	65-75310	Carryover	Scott Court Stream Erosion Restoration	15,000
	65-45599	Grant	Midlothian Creek/Scott Court Rehab - MWRD share	(866,500)
	65-75310	New	Midlothian Creek Cost Proposal A and B	734,000
	65-75310	New	Scott Court Proposal C	235,000
	65-72591	New	Cork Rd Pond Restor (shoreline restor/animal control)	45,000
	65-72591	New	80th Ave Train Station detention pond restoration	38,500
			Fund Total:	427,870
71-COMMUTER PARKING IMPROV				
	71-75801	New	Parking lot improvements (part of \$535,000) OPA	200,000
	71-75801	New	Parking lot improvements (part of \$535,000) Hickory	66,000
	71-75801	New	Parking lot improvements (part of \$535,000) 80th Ave	8,300
	71-75125	Replacement	OPATS Staircase Replacement (East End)	25,000
			Fund Total:	299,300

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

Department		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
01-11	Mayor & Trustees	0	0	0	0	0	0
01-12	Village Manager	65,000	10,000	42,000	0	0	117,000
01-13	Clerk	0	0	0	0	0	0
01-15	Finance	4,087,520	2,990,250	4,005,250	0	0	11,083,020
01-15	Finance - IT	210,000	10,000	0	0	0	220,000
01-17	Police	1,598,300	684,500	7,704,500	604,500	627,000	11,218,800
01-19	Fire Suppression	282,258	700,000	12,500,000	0	750,000	14,232,258
01-20	Fire Prevention	117,000	30,000	40,000	35,000	35,000	257,000
01-21	Emergency Management & 911 Communications	160,000	0	5,000	0	0	165,000
01-26-023	Streets	1,989,658	809,070	877,293	984,000	890,000	5,550,021
01-26-023	Streets - Pavement Management Program	3,255,135	3,352,789	3,453,372	3,546,335	3,546,335	17,153,966
01-26-023	Streets - Street Projects	2,199,312	1,131,792	1,164,495	272,430	273,538	5,041,567
01-26-023	Streets - Public Landscape Projects	2,114,527	500,000	500,000	500,000	500,000	4,114,527
01-26-023	Streets - Flood Control Projects	1,612,037	85,000	0	11,000	0	1,708,037
01-26-024	Electrical	803,500	510,000	522,000	430,000	155,000	2,420,500
01-26-025	Municipal Buildings	2,491,765	80,000	10,080,000	0	0	12,651,765
01-33	Community Development	287,000	35,000	35,000	35,000	70,000	462,000
01-35	Marketing	1,375,000	0	0	0	0	1,375,000
01-42	Village Bus	0	0	0	110,000	0	110,000
Multiple	Integrated Departmental Initiatives	310,000	250,000	250,000	250,000	250,000	1,310,000
Total General Fund		22,958,012	11,178,401	41,178,910	6,778,265	7,096,873	89,190,461
11	E 911 Fund	0	0	0	0	0	0
12	Hotel/Motel Fund	0	0	0	0	0	0
14	Wireless Fire Alarm Fund	40,000	0	0	0	0	40,000
16	Legacy TIF	0	1,000,000	0	0	0	1,000,000
17	OPA TIF #1 Fund	0	0	0	0	0	0
18	Main Street North TIF	0	0	0	0	0	0
19	Main Street South TIF	0	0	0	0	0	0
20	State Campus TIF	1,000,000	1,000,000	0	0	0	2,000,000
60	Water/Sewer Fund	6,641,887	2,100,000	2,297,700	3,744,000	2,206,700	16,990,287
70	Commuter Parking Lot Fund	160,000	0	0	0	0	160,000
Total Capital Requests		30,799,899	15,278,401	43,476,610	10,522,265	9,303,573	109,380,748

Village of Tinley Park, Illinois
Five Year Capital Plan Detail

Village Manager Department

DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Human Capital (Add'l Modules)	40,000	10,000				50,000
Customer Service Kiosks	25,000		27,000			52,000
Wellness Program			15,000			15,000
Total - Village Manager Department	65,000	10,000	42,000	0	0	117,000

Finance Department

DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
						0
GO Bond 2009	1,113,870					1,113,870
GO Bond 2013	973,650	990,250	1,005,250			2,969,150
Res: Capital Reserve	2,000,000	2,000,000				4,000,000
North Street Infrastructure			2,000,000			2,000,000
Old School Site Infrastructure			1,000,000			1,000,000
Total - Finance Department	4,087,520	2,990,250	4,005,250	0	0	11,083,020

Information Technology

DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Operations & Maintenance						0
Sharepoint Enhancements	25,000					25,000
Disk Storage	20,000					20,000
Equipment Refresh	50,000					50,000
Expand Virtual Environment	30,000					30,000
Printer Upgrads	50,000					50,000
Replace EOL Server Switches at Multiple Locations	35,000	10,000				45,000
Total - Information Technology	210,000	10,000	0	0	0	220,000

Police Department

DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
ADMINISTRATION						
Admin Vehicle (Chief)	36,300					36,300
	36,300	0	0	0	0	36,300
PATROL						
Patrol K9 unit		75,000				75,000
Replacement of Animal Control Vehicle	55,000					55,000
Patrol Unit Replacements	425,000	425,000	430,000	435,000	\$440,000	2,155,000
SUV Admin	42,000					42,000
Panasonic Laptops	100,000	100,000	100,000	100,000	100,000	500,000
Patrol Sergeant Vehicles	55,500					55,500
Replace Patrol Squad Cars	55,500	55,500	55,500	55,500	55,500	277,500
	733,000	655,500	585,500	590,500	595,500	3,160,000
PD TECHNICAL						
License Plate Reader Cameras	500,000					500,000
New Arbitrator Camera Systems	7,000	7,000	7,000	7,000	7,000	35,000
Replace Arbitrator Camera Systems	7,000	7,000	7,000	7,000	7,000	35,000
	514,000	14,000	14,000	14,000	14,000	570,000
PD BUILDINGS AND FACILITIES						
Painting		15,000				15,000
Commuter Lot Camera Upgrade (80th Ave)	225,000		15,000			240,000
Replace Exercise Room Flooring	26,500					26,500
Update Exercise Room Equipment			15,000			15,000
Enclosed Equipment Trailer	5,000					5,000
Three-Wheeled Specialty Trikes (2)	26,500					26,500
Quartermaster Room Storage Cabinet	32,000					32,000
Police Shooting Range Relocation			3,500,000			3,500,000
Police Station Expansion			3,500,000			3,500,000
	315,000	15,000	7,030,000	0	0	7,360,000
Total - Police Department	1,598,300	684,500	7,629,500	604,500	609,500	11,126,300

Fire Suppression						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
VEHICLES						
Chevy Tahoe (Chief)	45,000					45,000
Chevy Tahoe (Asst. Chiefs)	110,000					110,000
Engine Replacement		700,000			\$750,000	1,450,000
Aerial Tower Replacement			1,500,000			1,500,000
Chevy Silverado (#46)	54,815					54,815
						0
EQUIPMENT						
Turnout Gear Dryer	8,095					8,095
Overhead Door Safety System-LED	49,348					49,348
Gator Replacement - #0601	15,000					15,000
						0
FIRE STATION IMPROVEMENTS						
Fire Station #48 Expansion			3,000,000			3,000,000
Remodel Station 48			3,000,000			3,000,000
Fire Tower Training Relocation			5,000,000			5,000,000
Total - Fire Suppression	282,258	700,000	12,500,000	0	750,000	14,232,258

Fire Prevention						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Knox Boxes						0
Administrative Office Area	22,000					22,000
Replace INS 446					\$35,000	35,000
Replace INS 46	40,000					40,000
Investigation Vehicle	55,000					55,000
Replacement for INS146		30,000				30,000
Replace INS246			40,000			40,000
Replace INS346				35,000		35,000
Total - Fire Prevention	117,000	30,000	40,000	35,000	35,000	257,000

Emergency Management & 911 Communications						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
EMERGENCY MANAGEMENT						
Outdoor warning siren	60,000					60,000
EMA Garage Expansion	100,000					100,000
	160,000	0	0	0	0	160,000
DISPATCH						
EOC upgrades			5,000			5,000
	0	0	5,000	0	0	5,000
Total - Emergency Management & 911 Communications	160,000	0	5,000	0	0	165,000

Street Department

DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
EQUIPMENT:						
3/4 Ton Pickup Truck	40,900	42,900	43,900			127,700
Aerial Truck	168,000					168,000
Mini Utility Loader	46,465					46,465
Plow truck	195,393	195,393	195,393	205,000	\$210,000	1,001,179
Wheel Loader	150,900			182,000		332,900
One Ton Dump Truck				80,000	\$75,000	155,000
Backhoe/Loader		127,777			\$160,000	287,777
Salt Dome	880,000					880,000
						0
REPLACEMENTS:						0
Plow Trucks	205,000	200,000	203,000	\$205,000	\$210,000	1,023,000
Pickup Trucks	45,000		45,000	45,000		135,000
Aerial Truck	83,000					83,000
Wheel loader	175,000			182,000		357,000
Back Hoe					\$160,000	160,000
Sewer Jet			375,000			375,000
Chipper		81,000				81,000
Trailer		12,000				12,000
Message Board			15,000			15,000
One Ton Dump Truck Snow/Ice		70,000			\$75,000	145,000
One Ton Dump Truck		80,000		85,000		165,000
Total - Street Dept. Equipment	1,989,658	809,070	877,293	984,000	890,000	5,550,021
PAVEMENT MANAGEMENT:						
Pavement Management Program	3,255,135	3,352,789	3,453,372	3,546,335	3,546,335	17,153,966
Total - Street Dept. PMP	3,255,135	3,352,789	3,453,372	3,546,335	3,546,335	17,153,966
STREET PROJECTS:						
Sidewalk Gap Program	159,135	163,910	\$168,827	173,892	175,000	840,764
Speed humps in various location	50,000					50,000
Striping Plan	90,177	92,882	\$95,668	98,538	98,538	475,803
80th Avenue at Timber Drive Traffic signals (Ph II & III)		875,000				875,000
Frankfort LaPorte Roadway Expansion w/bike path			900,000			900,000
Timber Drive Signal	1,080,000					1,080,000
175th St turn lane construction into TPHS	230,000					230,000
Bike Path Extension 159th to 163rd (163-179 done in fy20)	290,000					290,000
Laporte Rd connection incl engineering and ROW	300,000					300,000
Total - Street Projects	2,199,312	1,131,792	1,164,495	272,430	273,538	5,041,567
PUBLIC LANDSCAPE PROJECTS						
183rd Street Sprinklers and Landscape	774,457					774,457
Median Landscape Replacement-LaGrange	100,000					100,000
Planter replacement	13,000					13,000
Planter replacement-Concrete	13,000					13,000
Streetscape Improvements	500,000	500,000	500,000	500,000	500,000	2,500,000
Harlem Ave Median Improvements w/ Irrigation (gap areas)	507,960					507,960
167th Median Sprinklers & plant replacement	179,110					179,110
183rd Median Plant replacement W/O sprinklers (hardier)	27,000					27,000
Total - Public Landscape Projects	2,114,527	500,000	500,000	500,000	500,000	4,114,527
FLOOD CONTROL PROJECTS:						
Multiple pond restoration	22,000					22,000
Settler West Restoration	30,000					30,000
Settlers East	20,000					20,000
Cherry Hill/Creekside Ditch	91,000	85,000				176,000
Tinley Terrace	42,000					42,000
Radcliff Pond Shoreline Restoration				11,000		11,000
Restore Village Hall Wetland/ Install boardwalk	1,407,037					1,407,037
Total - Flood Control Projects	1,612,037	85,000	0	11,000	0	1,708,037

Electrical Department

DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Replace Electrical Dept Ford E350 Van (Unit 62E)		40,000				40,000
Replace Electrical Dept Ford F250 Truck (Unit 60E)	50,000					50,000
Replace Electrical Dept Ford F350 Truck (Unit 64E)			50,000			50,000
LED Street Lighting Replacement - Phase 5 thru 8	413,000	430,000	430,000	430,000		1,703,000
Pickup Truck		\$40,000	42,000			82,000
Trailer Replacement	15,000					15,000
Safety Attenuator	35,000					35,000
45' Aerial Truck Replacement					\$155,000	155,000
Directional Boring Machine	212,000					212,000
Adminstrative Vehicle	39,000					39,000
Ford Explorer Truck (replace unit 63)	39,500					39,500
Total - Electrical Dept.	803,500	510,000	522,000	430,000	155,000	2,420,500

Municipal Building Department

DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Carryover Fire Training Parking Lot	771,610					771,610
Carryover Public Safety Building Exterior Lighting Replacement	30,000					30,000
Carryover Replacement of OATS Illuminated bollards	72,000					72,000
Public Works Garage Roof Replacement Maintenance/Repairs	216,000					216,000
Office Remodel	60,000					60,000
Resurface Public Works Garage Parking Lot	527,500					527,500
Additional Funds for Fire Training Parking Lot Resurface	50,000					50,000
Flooring Replacement at Various Facilities	30,000					30,000
Replace Fire Station No. 1/46 Light Fixtures & Bulbs	40,000					40,000
Resurface Police Station Parking Lot	178,000					178,000
Resurface Village Hall Parking Lot	241,675					241,675
Additional Funds for Fire Training Parking Lot Resurface		50,000				50,000
Flooring Replacement at Various Facilities		30,000				30,000
Additional Funds for Fire Training Parking Lot Resurface			50,000			50,000
Flooring Replacement at Various Facilities			30,000			30,000
Building Entrance Logo Mats Various Locations	48,000					48,000
Flooring (PS bldg,PD-restrooms, PW main hall)	30,000					30,000
Fulton Conference Room- Sled Bottom Chairs (24@\$200)	4,800					4,800
Kallsen Center (Village Hall) Replace Chairs	22,000					22,000
Village Hall Multi-purpose countertop renovation	12,000					12,000
Replace VH Entry Plaza Retaining Walls/pathways concept	19,680					19,680
PW Garage Conceptual Office Expansion Drawings	12,000					12,000
Paint Floor in Shooting Range	26,500					26,500
3M Ballistic Film for Police Dept. Windows	50,000					50,000
PD Front desk/Records area remodel	50,000					50,000
Public Works Garage			10,000,000			10,000,000
Total - Municipal Building Department	2,491,765	80,000	10,080,000	0	0	12,651,765

Community Development Department

DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Sedan		35,000				35,000
Fuel Efficient Vehicle	26,000		35,000	35,000	35,000	131,000
SUV					35,000	35,000
Comprehensive Plan Update	120,000					120,000
Zoning Ordinance Revision	125,000					125,000
Iplan Table	16,000					16,000
Total - Community Development Dept	287,000	35,000	35,000	35,000	70,000	462,000

Marketing Department						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Start up costs for Harmony Square	100,000					100,000
Downtown public wifi and cameras	50,000					50,000
Branded mobile visitor information centers	35,000					35,000
Pedestrian walkway from music theater to 191st/OPA	200,000					200,000
Design pedestrian overpass at Harlem Ave	750,000					750,000
Downtown Master Development Plan	240,000					240,000
Total - Marketing Department	1,375,000	0	0	0	0	1,375,000
Village Bus						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Replace Village Bus				110,000		110,000
Total - Village Bus	0	0	0	110,000	0	110,000
Integrated Department Initiatives						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Communications Infrastructure Master Plan	310,000	250,000	250,000	250,000	\$250,000	1,310,000
Total - Integrated Department Initiatives	310,000	250,000	250,000	250,000	250,000	1,310,000
Fire Alarm Fund						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Replace 2015 Ford F150	40,000					0
Total - Fire Alarm Fund	40,000	0	0	0	0	40,000
Legacy TIF Fund						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Drainage Improvements		1,000,000				1,000,000
Total - Legacy TIF Fund	0	1,000,000	0	0	0	1,000,000
State Campus TIF						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Public Improvements/ Economic Assistance	1,000,000	1,000,000				2,000,000
Total - State Campus TIF Fund	1,000,000	1,000,000	0	0	0	2,000,000
Commuter Parking Lot Fund						
DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
Electronic Commuter Parking Lot Pay System	160,000					160,000
Total - Commuter Parking Lot Fund	160,000	0	0	0	0	160,000

Water / Sewer Fund

DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Totals
EQUIPMENT						
Administration Vehicle		40,000				40,000
2019 Ford Transit Full Size Van	42,771					42,771
6 Wheel Dump	180,000					180,000
Combination Sewer Jet	310,000					310,000
1 Ton Dump Truck	85,000	78,000				163,000
Backhoe			140,700	\$160,000		300,700
Trailer				18,000		18,000
Unit 18 Van		30,000				30,000
Unit 84 Van			30,000			30,000
Unit 88 SUV		30,000				30,000
Camera Van/Truck			200,000			200,000
Water Main & Sanitary Projects to be Engineered	350,000	350,000	350,000	\$375,000	\$375,000	1,800,000
Water Service Truck					\$200,700	200,700
Pickup Truck	44,000					44,000
Van Unit 83,85				\$60,000		60,000
Sewer Jet	375,000					375,000
Equipment Subtotal	1,386,771	528,000	720,700	613,000	575,700	3,824,171
WATERMAIN REPLACEMENT						
Watermain Replacement-Various Locations	1,300,000	1,300,000	1,300,000	1,300,000	1,450,000	6,650,000
Lining Replacement-Various Locations	925,000					925,000
Public Garage	74,827					74,827
Watermains Subtotal	2,299,827	1,300,000	1,300,000	1,300,000	1,450,000	7,649,827
RESERVOIRS						
Reservoir Rehabilitation Program						
Paint Elevated Tank-Exterior, Interior & Logo	1,030,000					1,030,000
Controllers/Pumps/communications						
Post 13 Canopy/Structure & Control Panel	391,000					391,000
Reservoirs Subtotal	1,421,000	0	0	0	0	1,421,000
SANITARY						
Sanitary Sewer/Forcemain Replacement						
Phase 4	210,389					210,389
Sanitary Sewer/Forcemain Replacement Subtotal	210,389	0	0	0	0	210,389
Lift Stations						
Post 6 Lift Sation Reroute				1,650,000		1,650,000
Lift Station Rehabilitation	100,000	100,000	100,000			300,000
Lift Stations Subtotal	100,000	100,000	100,000	1,650,000	0	1,950,000
Sanitary Sewer Evaluation Survey (SSES)						
IICP/SSES Program	167,000	172,000	177,000	181,000	181,000	878,000
SSES/IICP Additional Funds Brementown Lining	485,900					485,900
SSES Subtotal	652,900	172,000	177,000	181,000	181,000	1,363,900
MISCELLANEOUS						
Post 1 Driveway Replacement	168,000					168,000
Post 1 Steel Grating Staircase	12,000					12,000
Post 17 Canopy/Structure/Control Panel	391,000					391,000
Miscellaneous Subtotal	571,000	0	0	0	0	571,000
TOTAL - WATER/SEWER FUND	6,641,887	2,100,000	2,297,700	3,744,000	2,206,700	16,990,287

CAPITAL IMPROVEMENT AND REPLACEMENT FUND

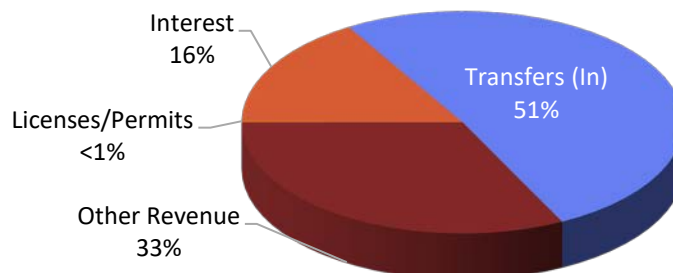
The Capital Improvement and Replacement fund tracks monies that have been set aside for fixed asset acquisitions and major capital projects not otherwise accounted for in other capital projects or enterprise funds.

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.

2021 Capital Improvement and Replacement Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Fees	\$55,896	\$ -	\$ -	\$ -	\$ -	0.00%
Licenses/Permits	62,456	27,954	-	5,400	5,000	100.00%
Fines Forfeitures	656	-	-	-	-	0.00%
Interest	257,890	416,253	300,000	550,000	350,000	16.67%
Transfers (In)	7,924,219	6,180,162	1,037,750	832,600	1,110,000	6.96%
Other Revenue	566,917	492,768	240,000	146,366	703,000	192.92%
Total	\$8,868,034	\$7,117,137	\$1,577,750	\$1,534,366	\$2,168,000	37.41%

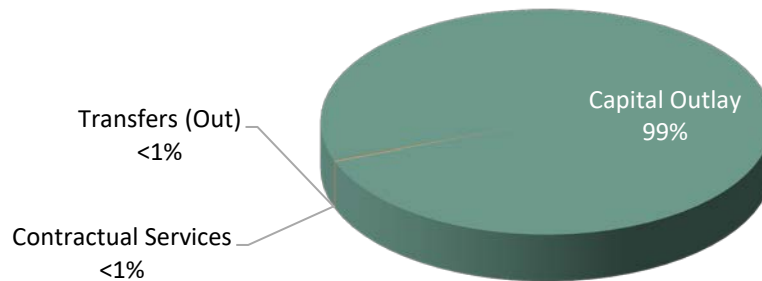
Capital Improvement & Replacement Revenues Summary



2021 Capital Improvement and Replacement Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$ -	\$ -	\$ -	\$32,500	\$25,000	100.00%
Capital Outlay	5,107,686	3,908,156	24,912,979	4,178,494	28,524,039	14.49%
Transfers (Out)	457,908	796,675	-	75,775	60,000	100.00%
Total	\$5,565,594	\$4,704,831	\$24,912,979	\$4,286,769	\$28,609,039	14.84%

Capital Improvement & Replacement Expenditures Summary



2021 Capital Improvement and Replacement Fund Budget

Capital Improvement and Replacement Fund Revenue 30-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
43310	EMERGENCY NOTIFICATION IMPACT FEES	\$390	\$465	\$ -	\$400	\$ -	0.00%
43312	BRIDGE IMPACT FEES	-	11,250	-	-	-	0.00%
43315	PERIPHERAL ROADS IMPACT FEES	8,291	5,339	-	5,000	5,000	100.00%
43316	SIDEWALKS IMPACT/IN LIEU FEES	10,000	-	-	-	-	0.00%
43320	STREET LIGHTING IMPACT FEES	43,775	10,900	-	-	-	0.00%
45599	MISCELLANEOUS GRANTS	340,664	388,337	240,000	85,123	703,000	192.92%
48105	LATE FEES-STREET MAINTENANCE CHGS	656	-	-	-	-	0.00%
51115	STREET MAINTENANCE FEES	55,896	-	-	-	-	0.00%
54030	AUCTION PROCEEDS	75,814	464	-	13,314	-	0.00%
54035	SALE OF PROPERTY	40,000	120,000	-	21,500	-	0.00%
54999	MISCELLANEOUS REVENUE	110,439	(16,033)	-	26,429	-	0.00%
65700	INTEREST - INVEST POOL	257,890	416,253	300,000	550,000	350,000	16.67%
69001	TRANSFER FROM GENERAL	7,924,219	4,533,146	787,750	832,600	860,000	9.17%
69012	TRANSFER FROM HOTEL/MOTEL TAX	-	-	250,000	-	250,000	0.00%
69020	TRANSFER FROM STATE CAMPUS TIF	-	6,500	-	-	-	0.00%!
69083	TRANSFER FROM MAINSTREET	-	1,640,516	-	-	-	0.00%
	Total	\$8,868,034	\$7,117,137	\$1,577,750	\$1,534,366	\$2,168,000	37.41%

Capital Improvement and Replacement Fund Expenditures 30-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARY RESERVE	\$ -	\$ -	\$2,000,000	\$ -	\$2,032,000	1.60%
72140	TRAINING	-	34,500	-	-	-	0.00%
72145	CANINE TEAM	-	-	-	-	25,000	100.00%
72155	FD TRAINING	-	27,421	-	-	-	0.00%
72310	DOWNTOWN MASTER PLAN	-	7,374	240,000	-	-	-100.00%
72345	MICROFILM/DIGITAL IMAGING	-	13,994	-	1,944	23,310	100.00%
72420	INSURANCE RESERVE	-	-	733,000	-	744,730	1.60%
72520	PROTECTIVE COATING--TRAIN STATION	-	-	30,000	19,885	-	-100.00%
72650	COMPUTER PROGRAMMING	66,006	32,867	141,633	93,650	47,986	-66.12%
72841	ARCHITECTURAL SERVICES	9,113	-	86,978	-	86,978	0.00%
72872	SECURITY STUDY	8,349	-	20,000	-	35,000	75.00%
72873	SPACE NEEDS STUDY	-	-	20,000	-	20,000	0.00%
72877	MANAGEMENT STUDY	30,000	-	-	-	-	0.00%
72945	STRATEGIC PLANNING	-	-	-	32,500	-	0.00%
72987	BRANDING	91,784	39,128	465,000	20,000	729,154	56.81%
73570	ELECTRICAL SUPPLIES	-	28,900	-	-	-	0.00%
73681	RETENTION POND MAINTENANCE	-	32,449	667,086	357,717	308,488	-53.76%
73770	CONCRETE & MASONARY	-	16,885	-	-	-	0.00%
73830	SIGNS & SIGN MATERIALS	-	-	95,950	-	115,950	20.84%
74014	INVESTIGATIONS EQUIPMENT	-	3,862	-	-	23,250	100.00%
74025	DRONES	-	-	17,500	15,948	-	-100.00%
74106	TRAIN STATION EQUIPMENT/FIXTURES	101,152	61,302	33,840	27,000	-	-100.00%
74107	REFRIGERATOR	-	2,360	-	-	-	0.00%
74108	TV/DVR	-	-	12,000	-	12,000	0.00%
74110	FURNITURE	17,510	27,757	-	-	-	0.00%
74111	MULTIMEDIA EQUIPMENT	98	186,774	5,000	-	20,000	300.00%
74120	EVENTS EQUIPMENT/DECOR	-	18,002	40,000	-	40,000	0.00%
74124	INFORMATION TECH PROJECTS	-	-	55,000	18,876	70,000	27.27%
74126	COMPUTER/SERVERS	63,191	36,534	412,000	229,096	217,000	-47.33%

Account Number	Description - <i>continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
74127	PHOTOCOPY MACHINE	4,955	62,288	-	-	-	0.00%
74128	COMPUTER EQUIPMENT	31,822	156,031	130,380	53,655	122,207	-6.27%
74129	CISCO ISE DEVICES & LICENSES	-	-	65,000	67,550	-	-100.00%
74131	CASH REGISTER	-	9,004	-	-	-	0.00%
74132	READER/PRINTER	-	-	-	-	70,000	100.00%
74133	LASER PRINTER	-	-	50,000	41,012	50,000	0.00%
74137	LAPTOP COMPUTERS	-	-	56,000	48,656	117,344	109.54%
74139	ELECTRONIC TIMEKEEPING	6,858	2,410	33,590	9,590	58,000	72.67%
74142	FIRST AID KITS/AED	-	5,757	14,675	13,103	-	-100.00%
74149	PORTABLE RADIOS	-	-	12,000	12,000	-	-100.00%
74150	RADIO & COMMUNICA EQUIP	-	-	140,000	23,000	-	-100.00%
74158	PHONE SYSTEM	48,857	467,677	-	-	-	0.00%
74159	COMPUTER SOFTWARE	65,319	62,409	75,000	4,284	288,040	284.05%
74160	BLDG DEPT SOFTWARE	-	50,000	-	-	100,000	100.00%
74166	PHONES/RADIOS	-	1,190	-	-	-	0.00%
74167	FINANCE SOFTWARE	-	-	231,165	-	1,431,165	519.11%
74183	FD TOOLS/EQUIPMENT	-	-	-	-	16,460	100.00%
74190	EMERGENCY NOTIFICATION	-	89,026	3,481	52,800	116,000	3232.38%
74220	POLICE DEPT VEHICLES	527,890	332,561	234,411	215,000	353,100	50.63%
74222	ADMIN VEHICLES	-	-	38,000	33,547	-	-100.00%
74223	FIRE DEPT VEHICLES	-	-	59,762	57,797	-	-100.00%
74224	PW VEHICLES	-	-	-	-	39,500	100.00%
74225	VAN/BUS	-	71,712	45,000	44,093	75,000	66.67%
74230	TRUCKS	187,434	-	-	-	202,000	#DIV/0!
74232	PICK UP TRUCK	99,787	72,286	75,900	73,861	93,900	23.72%
74234	AERIAL LIFT TRUCK	-	-	-	287,964	-	0.00%
74236	UTILITY VEHICLE	-	-	15,000	15,549	-	-100.00%
74261	FRONTEND LOADER	-	-	122,677	125,281	149,000	21.46%
74264	ASPHALT ROLLER	-	12,199	-	-	-	0.00%
74265	TRAILER	5,640	-	-	-	36,500	100.00%

Account Number	Description - <i>continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
74269	AERIAL LADDER REPLACE	1,511,192	5,199	-	-	-	0.00%
74321	STREET SWEEPER	-	284,630	-	-	-	0.00%
74334	TREE STUMP REMOVER	50,612	-	-	-	-	0.00%
74336	BORING MACHINE	-	-	-	-	250,000	100.00%
74414	FD AIR COMPRESSOR	34,890	-	-	-	-	0.00%
74415	VEHICLE TESTING EQUIPMENT	27,519	-	-	-	-	0.00%
74418	PRESSURE WASH/SAND BLAST	-	-	-	-	100,000	100.00%
74421	CHLORIDE DISP TANK	57,726	-	43,344	27,157	13,344	-69.21%
74449	PW EQUIPMENT	45,119	31,479	-	-	17,000	100.00%
74451	PAYLOAD MEASURING SYSTEM	-	-	-	-	26,000	100.00%
74603	P D CAMERAS	67,780	58,567	14,000	14,000	28,000	100.00%
74604	CAMERA	238,535	55,015	453,182	273,973	232,093	-48.79%
74614	AIRPACK MASKS	-	23,268	-	-	-	0.00%
74615	FD AIRPAKS	-	-	-	-	500,000	100.00%
74621	ARROW BOARD	-	-	-	-	72,500	100.00%
74626	RIOT GEAR	-	-	-	-	30,000	100.00%
74628	STUN GUNS	-	-	12,000	11,940	3,600	-70.00%
75002	CARPETING	25,995	-	-	-	-	0.00%
75004	HVAC EQUIPMENT	378,322	19,697	288,000	193,762	156,920	-45.51%
75006	DOORS	57,680	-	-	-	-	0.00%
75103	ROOF REPAIR	28,850	10,491	25,000	1,950	180,000	620.00%
75108	GARAGE DOORS	-	-	-	-	100,000	100.00%
75110	OFFICE SPACE PW	7,724	-	-	-	-	0.00%
75112	PUBLIC SAFETY REMODEL	-	11,600	-	-	-	0.00%
75115	SHOOTING RANGE IMPROVE	89,418	-	144,000	6,000	193,000	34.03%
75117	CELL UPDATE	13,950	-	-	-	-	0.00%
75119	LITE POLES	63,794	-	-	-	-	0.00%
75122	CABOOSE/TRAIN ENGINE	1,380	-	-	-	-	0.00%
75123	SIDEWALK REPL - MUNI BLG	-	19,850	-	-	-	0.00%
75125	GARAGE	3,382	32,782	3,000	3,000	-	-100.00%

Account Number	Description - <i>continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
75128	VILLAGE HALL REMODEL/IMPROVEMENTS	-	38,853	-	-	120,000	100.00%
75200	SIDEWALK PROGRAM	163,861	164,894	300,000	132,000	-	-100.00%
75203	STORM SEWER PROJECTS	1,269	-	-	-	-	0.00%
75420	PD STATION IMPROVEMENTS/UPGRADES	-	-	53,600	43,600	52,000	-2.99%
75421	ROADWATCH PROGRAM	-	-	10,000	-	10,000	0.00%
75500	STREET LIGHTING	54,922	318,657	350,000	350,000	510,000	45.71%
75502	SECURITY SYSTEMS	-	-	50,500	7,700	42,800	-15.25%
75505	FIBER OPTIC CABLING	-	-	18,000	-	18,000	0.00%
75610	STREETSCAPE IMPROVEMENTS	11,320	45,222	582,500	-	582,500	0.00%
75615	FENCING	7,000	129,338	-	-	-	0.00%
75800	PARKING LOT CONSTRUCTION	8,354	16,390	200,000	77,261	-	-100.00%
75801	PARKING LOT REPAIR	146,277	26,523	704,920	114,205	898,165	0.00%
75805	PERIPHERAL ROADS	-	-	749,355	-	764,755	2.06%
75806	CONTRACT ROADWAY IMPROV	375,584	229,998	430,000	237,888	280,000	-34.88%
75809	BANNES PEDESTRIAN BRIDGE	161,286	-	-	-	-	0.00%
75810	80TH AVE BRIDGE REBUILD (WILL CTY)	-	-	300,000	1,000	299,000	-0.33%
75812	COMMUNICATION INFRASTRUCTURE PLAN	68,380	187,938	1,133,200	468,200	1,380,300	21.81%
75905	DOWNTOWN PLAZA IMPROVEMENTS	-	162,025	8,031,900	240,000	8,550,000	6.45%
75906	PROPERTY ACQUISITION	-	-	4,264,000	-	5,084,000	19.23%
75907	MUNICIPAL BUILDING IMPROVEMENTS	39,800	-	12,000	12,000	86,000	616.67%
75909	TRAIN STATION IMPROVEMENTS	-	-	-	-	100,000	100.00%
76000	MAJOR CAP IMPROVEMENTS	-	71,081	-	-	-	0.00%
79108	ECONOMIC INCENT RESERVE	-	-	263,450	-	-	-100.00%
98008	TRANSFER TO ODYSSEY STREET MT	-	735,226	-	775	-	0.00%
98065	TRANSFER TO STORM WATER MGMT	457,908	61,449	-	75,000	60,000	100.00%
	Total	\$5,565,594	\$4,704,831	\$24,912,979	\$4,286,769	\$28,609,039	14.84%

SURTAX CAPITAL PROJECTS FUND

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

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

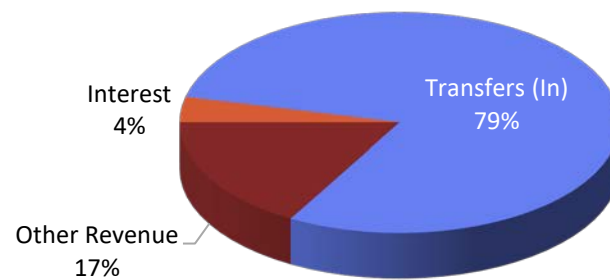
This "Surtax" portion (30.58% of the income tax) of the monthly distributions is segregated and separately reflected in our financial records. These funds are transferred annually from the General Fund and set aside in this separate capital fund established to support larger "brick and mortar" type capital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

2021 Surtax Capital Projects Fund Revenue Summary

Revenue Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Licenses/Permits	\$ -	\$288	\$ -	\$4,000	\$ -	0.00%
Interest	87,685	122,682	90,000	158,000	90,000	0.00%
Transfers (In)	1,836,722	2,712,121	2,254,023	1,860,000	1,920,000	-14.82%
Other Revenue	257,791	468,979	788,180	531,750	405,000	-48.62%
Total	\$2,182,198	\$3,304,070	\$3,132,203	\$2,553,750	\$2,415,000	-22.90%

Surtax Capital Projects Revenues Summary

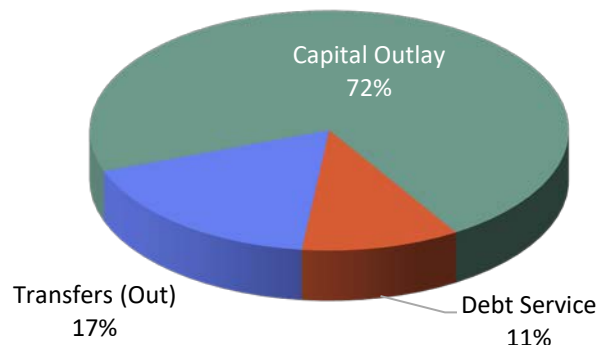


2021 Surtax Capital Projects Fund Expenditure Summary

Expenditure Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$146,893	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay	730,368	1,517,114	9,397,900	4,932,561	4,477,674	-52.35%
Debt Service	821,638	812,120	819,702	819,701	666,806	-18.65%
Transfers (Out)	1,667,137	-	300,000	800,000	1,100,000	266.67%
Total	\$3,366,036	\$2,329,234	\$10,517,602	\$6,552,262	\$6,244,480	-40.63%

Surtax Capital Projects Expenditures Summary



2021 Surtax Capital Projects Fund Budget

Surtax Capital Projects Fund Revenue 33-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
43335	FIRE DEPARTMENT IMPACT FEES	\$ -	\$288	\$ -	\$4,000	\$ -	0.00%
45599	MISCELLANEOUS GRANTS	86,743	239,830	663,180	278,000	280,000	-57.78%
45765	AMBULANCE CONTRACT COLLECTIONS OVERAGE	169,548	228,099	125,000	250,000	125,000	0.00%
54200	DONATIONS - VETERANS MEMORIALS	1,500	1,050	-	3,750	-	0.00%
65700	INTEREST - I/P	87,685	122,682	90,000	158,000	90,000	0.00%
69001	TRANSFER FROM GENERAL FD	1,836,722	1,683,501	1,730,000	1,860,000	1,820,000	5.20%
69020	TRANSFER FROM STATE CAMPUS TIF	-	-	524,023	-	100,000	-80.92%
69084	TRANSFER FROM ESCROW	-	1,028,620	-	-	-	0.00%
	Total	\$2,182,198	\$3,304,070	\$3,132,203	\$2,553,750	\$2,415,000	-22.90%

Surtax Capital Projects Fund Expenditures 33-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72849	CONSULT. SERV & STUDIES	\$146,893	\$ -	\$ -	\$ -	\$ -	0.00%
75125	STATION AREA IMPROVEMENT	-	-	39,600	-	39,600	0.00%
75126	TRAIN STATION CONSTRUCTION	75,912	181,604	600,000	10,595	1,002,205	67.03%
75205	BIKE PATH	43,847	910	520,000	240,000	280,000	-46.15%
75610	LANDSCAPE ENHANCEMENTS	1,006	3,433	3,500	1,000	2,000	-42.86%
75630	EAB TREE REMOVAL/REPLACEMENT	402,651	60,460	50,000	43,441	-	-100.00%
75806	CONTRACT ROADWAY IMPROVEMENTS	198,984	855,763	550,405	320,405	230,000	-58.21%
75901	HISTORIC SITE ACQUISITION	-	-	100,000	-	100,000	0.00%
75907	FIRE STATION RESERVE	7,968	414,944	5,806,295	4,317,120	1,089,449	-81.24%
75908	MUNICIPAL BLDG. RESERVE	-	-	1,728,100	-	1,734,420	0.37%
96140	2010 GO/2013 REF DEBT SERVICE	403,106	407,906	410,049	410,049	413,906	0.94%
98006	TRANSFER TO LOCAL ROADS FUND	-	-	300,000	400,000	-	-100.00%
98016	TRANSFER TO LEGACY TIF	1,667,137	-	-	-	-	0.00%
98043	DEBT SERVICE 2003 GO (LIBRARY)	150,000	150,000	150,000	150,000	150,000	0.00%
98044	DEBT SERVICE 2004 GO/2012 REF GO	164,594	148,676	152,715	152,714	-	-100.00%
98045	DEBT SERVICE 2009 GO REFUNDING	103,938	105,538	106,938	106,938	102,900	-3.78%
	Total	\$3,366,036	\$2,329,234	\$10,517,602	\$6,152,262	\$5,144,480	-51.09%

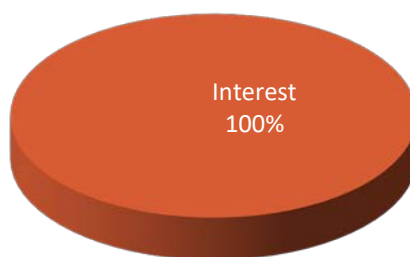
MUNICIPAL REAL ESTATE FUND

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

2021 Municipal Real Estate Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Interest	\$301	\$444	\$300	\$530	\$300	0.00%
Total	\$301	\$444	\$300	\$530	\$300	0.00%

Municipal Real Estate Fund Revenues Summary



2021 Municipal Real Estate Fund Expenditure Summary

- No expenditures budgeted for FY 2021 in this fund.

2021 Municipal Real Estate Fund Budget

Municipal Real Estate Fund Revenue 34-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
65700	INTEREST - I/P	\$301	\$444	\$300	\$530	\$300	0.00%
Total	Total	\$301	\$444	\$300	\$530	\$300	0.00%

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS SUMMARY

The Village utilizes Debt Service Funds to account for the principal and interest payments for long term debt. The debt strategy employed by the Village includes, tax-supported, special assessment, and abated amounts from other revenue sources. The detail for each Debt Service Fund is included in this section following the Debt Service Fund totals.

2021 Debt Service Funds Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Taxes	-	-	-	-	-	0.00%
Fees	-	-	-	-	-	0.00%
Licenses/Permits	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Interest	\$48,956	\$81,356	\$50,650	\$107,500	\$55,900	10.37%
Transfers (In)	1,009,001	1,028,300	493,000	523,000	514,000	4.26%
Other Revenue	-	-	-	-	-	0.00%
Total	\$1,057,957	\$1,109,656	\$543,650	\$630,500	\$569,900	4.83%

2021 Debt Service Funds Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Contractual Services	750	750	750	750	750	0.00%
Commodities	-	-	-	-	-	0.00%
Equipment	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Debt Service	180,792	317,728	705,861	705,861	684,013	-3.10%
Transfers (Out)	206,043	-	-	-	-	0.00%
Other Expenditures	-	-	80,434	-	81,982	1.92%
Total	\$387,585	\$318,478	\$787,045	\$706,611	\$766,745	-2.58%

2021 Debt Service Funds Summary by Fund

Fund		Beginning Fund Balance	2021 Revenues	2021 Expenditures	Ending Fund Balance
21	Limited Sales Tax Bond Fund	\$14,374	\$150	\$ -	\$14,524
22	Special Service Area #3 Fund	81,232	750	81,982	-
31	Tax/Bond Stabilization Fund	3,093,405	25,000	297,923	2,820,482
41	Hotel Tax Debt Service Reserve Fund	3,254,771	544,000	386,840	3,411,931
Total		\$6,443,782	\$569,900	\$766,745	\$6,246,937

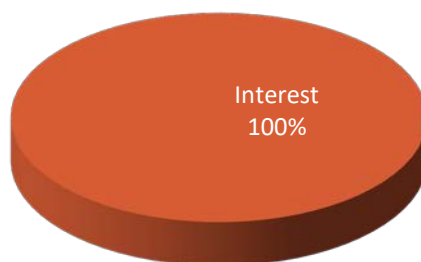
LIMITED SALES TAX BOND FUND

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.

2021 Limited Sales Tax Bond Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Interest	\$132	\$195	\$150	\$200	\$150	0.00%
Total	\$132	\$195	\$150	\$200	\$150	0.00%

Limited Sales Tax Bond Revenues Summary



2021 Limited Sales Tax Bond Fund Expenditure Summary

- No Expenditures budgeted for FY 2021

2021 Limited Sales Tax Bond Fund Detail Budget**Limited Sales Tax Bond Fund Revenue 21-00-000**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
65700	INTEREST - INVEST POOL	\$132	\$195	\$150	\$200	\$150	0.00%
	Total	\$132	\$195	\$150	\$200	\$150	0.00%

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.

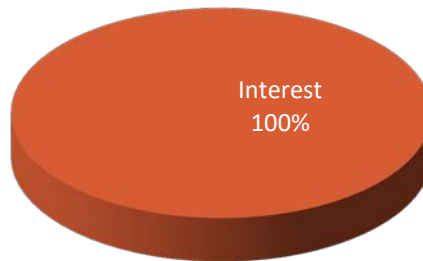
A Special Service Area allows the Village to pay costs or perform services that would normally be the responsibility of the property owners within the SSA to provide. The Village is reimbursed (paid) for such costs and services by a special charge to the property owners usually included as part of the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

2021 Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Interest	\$2,078	\$1,099	\$500	\$1,300	\$750	50.00%
Total	\$2,078	\$1,099	\$500	\$1,300	\$750	50.00%

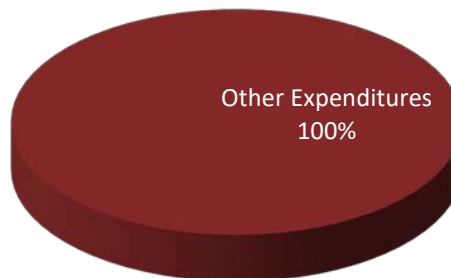
SSA #3 Tax Bond Fund Revenue Summary



2021 Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Transfers (Out)	\$206,043	\$ -	\$ -	\$ -	\$ -	0.00%
Other Expenditures	-	-	80,434	-	81,982	1.92%
Total	\$206,043	\$ -	\$80,434	\$ -	\$81,982	1.92%

SSA #3 Tax Bond Fund Expenditures Summary



2021 Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund Detail Budget**Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund Revenue 22-00-000**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
65700	INTEREST - I/P	\$2,078	\$1,099	\$500	\$1,300	\$750	50.00%
	Total	\$2,078	\$1,099	\$500	\$1,300	\$750	50.00%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
79000	REFUNDS	\$ -	\$ -	\$80,434	\$ -	\$81,982	1.92%
98001	TRANSFER TO GENERAL FUND	206,043	-	-	-	-	0.00%
	Total	\$206,043	\$ -	\$80,434	\$ -	\$81,982	1.92%

TAX (BOND) STABILIZATION FUND

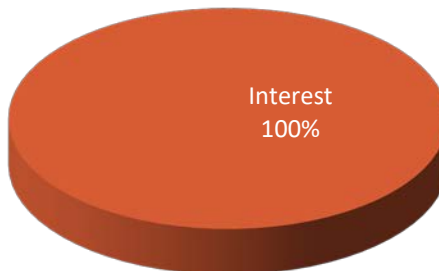
The Village Board initially established this fund in 1983 to set aside financial resources to manage the property tax levy requirements necessary to pay the annual debt service on certain outstanding general obligation bonds of the Village. The debt service schedule existing at that time had several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

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

2021 Tax (Bond) Stabilization Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Interest	\$25,590	\$41,526	\$25,000	\$55,000	\$25,000	0.00%
Transfers (In)	500,000	500,000	-	-	-	0.00%
Total	\$525,590	\$541,526	\$25,000	\$55,000	\$25,000	0.00%

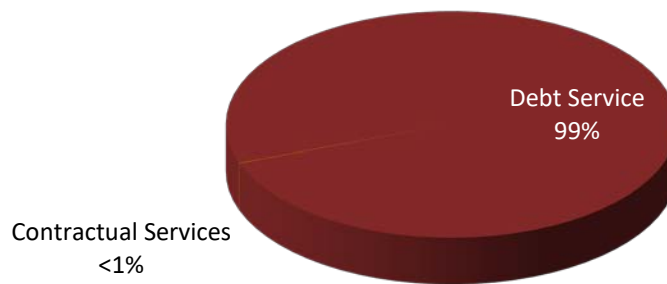
Tax (Bond) Stabilization Fund Revenues Summary



2021 Tax (Bond) Stabilization Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$250	\$250	\$250	\$250	\$250	0.00%
Debt Service	180,792	317,728	323,121	323,121	297,673	-7.88%
Total	\$181,042	\$317,978	\$323,371	\$323,371	\$297,923	-7.87%

Tax (Bond) Stabilization Fund Expenditures Summary



2021 Tax (Bond) Stabilization Fund Budget**Tax (Bond) Stabilization Fund Revenue 31-00-000**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
65700	INTEREST - INVEST POOL	\$25,590	\$41,526	\$25,000	\$55,000	\$25,000	0.00%
69001	TRANSFER FROM GENERAL	500,000	500,000	-	-	-	0.00%
	Total	\$525,590	\$541,526	\$25,000	\$55,000	\$25,000	0.00%

Tax (Bond) Stabilization Fund Expenditures 31-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
96200	BOND/TRUSTEE/ADMIN FEES	\$250	\$250	\$250	\$250	\$250	0.00%
98040	TRANSFER TO DEBT SERVICE	180,792	317,728	323,121	323,121	297,673	-7.88%
	Total	\$181,042	\$317,978	\$323,371	\$323,371	\$297,923	-7.87%

HOTEL DEBT SERVICE RESERVE FUND

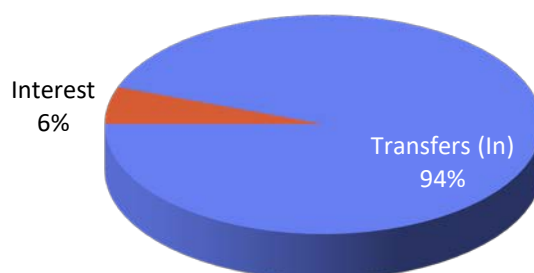
The Village Board increased the local Hotel/Motel Accommodations tax rate by 2 percent effective January 2011 to support the debt service requirements associated with bonds used for the expansion and improvements to the municipally owned Tinley Park Convention Center that extended beyond the life of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

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

2021 Hotel Debt Service Reserve Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Interest	\$21,156	\$38,536	\$25,000	\$51,000	\$30,000	20.00%
Transfers (In)	509,001	528,300	493,000	523,000	514,000	4.26%
Total	\$530,157	\$566,836	\$518,000	\$574,000	\$544,000	5.02%

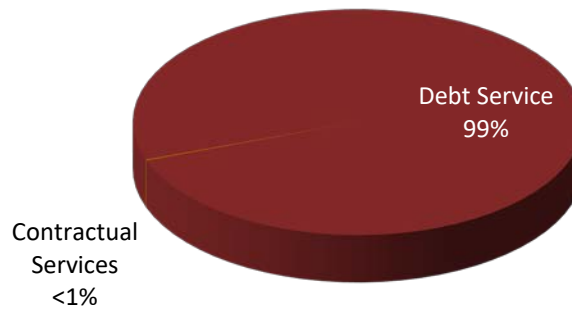
Hotel Debt Service Reserve Revenues Summary



2021 Hotel Debt Service Reserve Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$500	\$500	\$500	\$500	\$500	0.00%
Debt Service	-	-	382,740	382,740	386,340	0.94%
Total	\$500	\$500	\$383,240	\$383,240	\$386,840	0.94%

Hotel Debt Service Reserve Expenditures Summary



2021 Hotel Debt Service Reserve Fund Budget

Hotel Debt Service Reserve Fund Revenue 41-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
65700	INTEREST - I/P	\$21,156	\$38,536	\$25,000	\$51,000	\$30,000	20.00%
69012	TRANSFER FROM HOTEL/MOTEL	509,001	528,300	493,000	523,000	514,000	4.26%
	Total	\$530,157	\$566,836	\$518,000	\$574,000	\$544,000	5.02%

Hotel Debt Service Reserve Fund Expenditures 41-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
96140	2010 GO/2013 REF DEBT SERVICE	\$ -	\$ -	\$382,740	\$382,740	\$386,340	0.94%
96200	BOND FEES	500	500	500	500	500	0.00%
	Total	\$500	\$500	\$383,240	\$383,240	\$386,840	0.94%

ENTERPRISE FUNDS

ENTERPRISE FUNDS SUMMARY

Enterprise Funds Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Other Taxes	-	-	-	-	-	0.00%
Fees	25,623,402	25,018,420	26,701,380	24,107,780	26,114,822	-2.20%
Licenses/Permits	93,469	99,443	47,000	53,000	35,000	-25.53%
Fines & Forfeitures	132,921	114,822	126,750	174,425	223,000	75.94%
Interest	250,734	400,566	282,000	491,500	265,000	-6.03%
Transfers (In)	3,399,537	4,115,530	14,000	2,658,537	15,000	7.14%
Other Revenue	54,248	25,206	850	9,465	-	-100.00%
Total	\$29,554,311	\$29,773,987	\$27,171,980	\$27,494,707	\$26,652,822	-1.91%

Enterprise Funds Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$2,888,685	\$3,009,427	\$3,288,825	\$2,991,440	\$3,397,998	3.32%
Contractual Services	1,633,798	1,820,896	3,034,448	2,483,865	2,943,755	-2.99%
Commodities	16,589,931	17,189,671	18,641,778	17,754,382	18,277,720	-1.95%
Equipment	1,691,391	941,257	39,000	47,148	199,032	410.34%
Capital Outlay	961,672	1,183,303	5,225,432	3,512,527	3,047,853	-41.67%
Debt Service	870,395	912,815	927,050	927,051	523,271	-43.56%
Transfers (Out)	3,314,537	4,014,668	14,000	2,658,537	15,000	7.14%
Other Expenditures	720	19,118	350,000	800	350,600	0.17%
Total	\$27,951,129	\$29,091,155	\$31,520,533	\$30,375,750	\$28,755,229	-8.77%

Enterprise Funds Summary by Fund

Fund		Beginning Fund Balance	2021 Revenues	2021 Expenditures	Ending Fund Balance
60	Water and Sewer Fund (incl. 60, 63, 64)	\$7,962,587	\$25,703,862	\$25,324,951	\$8,341,498
61	Sewer Rehab. and Replacement Fund	8,532,025	75,000	2,460,527	6,146,498
62	Water and Sewer Construction Fund	6,430,603	95,000	158,501	6,367,102
70	Commuter Parking Lots Fund	678,864	733,960	505,950	906,874
71	Commuter Parking Lots Impr. and Repl. Fd	3,622,447	45,000	305,300	3,362,147
Total		\$27,226,526	\$26,652,822	\$28,755,229	\$25,124,119

WATER AND SEWER FUND

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

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

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

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

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

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

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

Department Goals

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

Strategic Plan Goal D

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

Strategic Plan Goal B

3. Improve communication with residents to of possible service outages to notify impacted by larger scale projects prior to the start of the project.

Strategic Plan Goal B

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

Strategic Plan Goal B

Performance Measures

Water Main Break Repairs

Water Mains Replaced

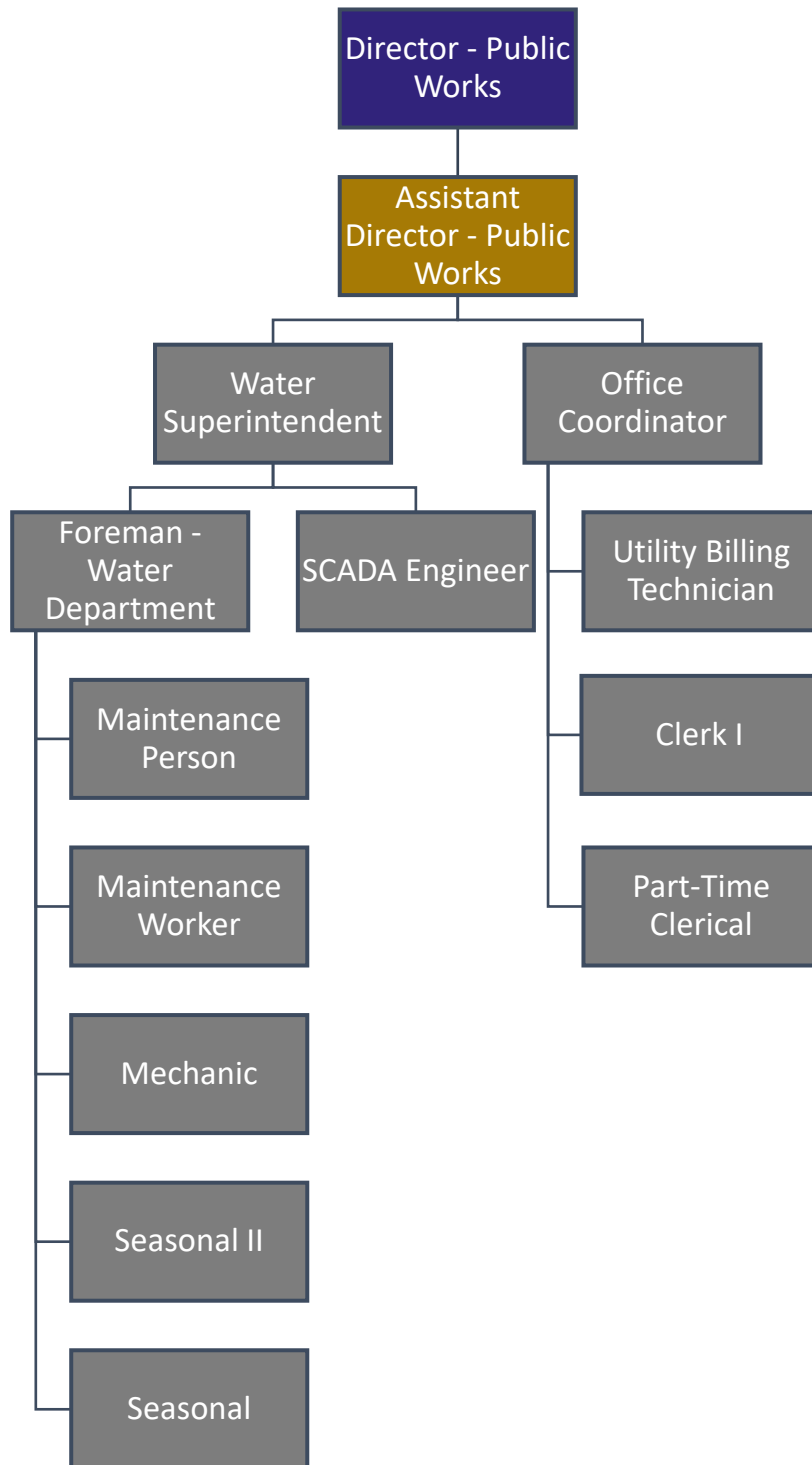
Utility Billing Reads Obtained from the Tower Read System

Payment Plans in Compliance or Completed Within Agreed Term

Customer Service Response Scheduled in Less than 3 Days

Benchmark	2019 Actual	2020 Est. Actual	2021 Budget
25	39	36	35
2380	0	2451	0
> 95%	98%	99%	> 95%
92%	n/a	n/a	92%
100%	100%	100%	100%

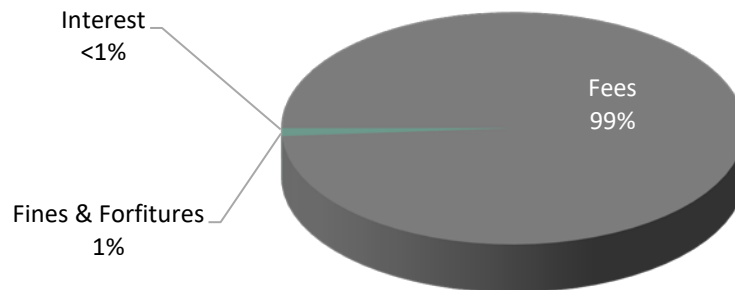
FY 2021 Department Structure



2021 Water/Sewer Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Fees	\$24,927,722	\$24,325,384	\$26,021,080	\$23,406,250	\$25,419,062	-2.31%
Fines & Forfeitures	105,625	81,415	107,000	145,500	194,800	82.06%
Interest	101,665	140,695	115,000	143,000	90,000	-21.74%
Transfers (In)	-	-	-	2,643,537	-	0.00%
Other Revenue	22,623	23,688	-	8,773	-	0.00%
Total	\$25,157,635	\$24,571,182	\$26,243,080	\$26,347,060	\$25,703,862	-2.05%

Water & Sewer Revenues Summary



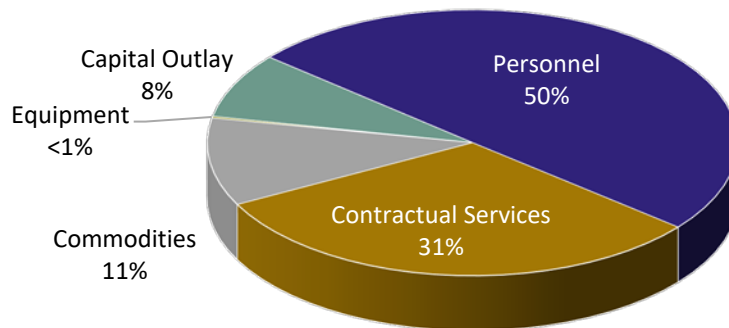
2021 Water/Sewer Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$2,788,195	\$2,912,802	\$3,187,605	\$2,880,620	\$3,285,978	3.09%
Contractual Services	2,834,752	3,103,710	4,466,118	3,772,537	4,347,574	-2.65%
Commodities	14,156,030	14,769,004	15,602,950	14,791,872	15,109,150	-3.16%
Equipment	14,142	39,819	157,372	162,995	41,577	-73.58%
Capital Outlay	4,867,764	4,881,796	2,683,890	4,991,141	2,540,672	-5.34%
Total	\$24,660,883	\$25,707,131	\$26,097,935	\$26,599,165	\$25,324,951	-2.96%

2021 Water/Sewer Fund Variances > 10%

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

Public Works Water and Sewer Expenditure Summary



2021 Water and Sewer Funds Detail Budgets

Water Retail Fund Revenue 60-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
48095	NSF FINES/FEES	\$1,100	\$1,925	\$1,000	\$3,000	\$1,800	80.00%
48106	LATE PAY PENALTY - WATER	80,938	64,831	82,000	77,000	82,000	0.00%
48107	LATE PAY PENALTY - SEWER	23,587	14,659	-	-	-	0.00%
48108	DELINQUENCY NOTICE FEE	-	-	-	5,000	42,000	100.00%
48109	SERVICE REINSTATEMENT FEE	-	-	-	25,000	18,900	100.00%
52111	ROUTE CONSUMP - WATER	13,505,306	12,791,362	14,271,500	12,380,000	14,168,410	-0.72%
52112	ROUTE CONSUMP - SEWER	2,137,605	2,052,026	-	-	-	0.00%
52117	SEWER TREATMENT WILL CO - IL AM WATER	709,982	714,234	-	-	-	0.00%
52118	SEWER TREATMENT WILL CO - MWRD	849,498	822,489	-	-	-	0.00%
52119	SEWER TREATMENT WILL CO - FRANKFORT	325,998	403,145	-	-	-	0.00%
52121	MISC CONSUMP - WATER	13,725	4,777	9,000	1,200	3,000	-66.67%
52131	WATER RESALES - IL AM WATER	798,539	798,752	-	-	-	0.00%
52133	WATER RESALES - NEW LENOX	6,534,509	6,687,538	-	-	-	0.00%
52141	CONSTRUCTION WATER	3,211	3,952	3,500	3,500	3,500	0.00%
52151	METER SALES	29,340	29,125	17,500	11,000	17,500	0.00%
52152	METER RENTALS	5,109	2,809	2,500	4,150	2,500	0.00%
52161	W / S REPAIRS	75	300	-	210	-	0.00%
52181	WATER TAP FEE	7,200	6,000	5,000	7,000	6,500	30.00%
52182	SEWER TAP FEE	1,250	1,550	-	-	-	0.00%
52185	TURN ON FEE	6,375	7,325	6,300	7,000	500	-92.06%
54030	AUCTION PROCEEDS	5,710	-	-	3,800	-	0.00%
54145	PROPERTY DAMAGE REIMB	418	5,781	-	3,923	-	0.00%
54995	PRIOR YRS CHECKS VOIDED	30	-	-	-	-	0.00%
54999	MISCELLANEOUS REVENUE	16,465	17,907	-	1,050	-	0.00%
65700	INTEREST - INVEST POOL	101,665	140,695	40,250	85,000	45,000	11.80%
	Total	\$25,157,635	\$24,571,182	\$14,438,550	\$12,617,833	\$14,391,610	-0.33%

Water Wholesale Fund Revenue 63-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
52131	WATER RESALES - IL AM WATER	\$ -	\$ -	\$805,000	\$786,300	\$840,192	4.37%
52133	WATER RESALES - NEW LENOX	-	-	6,700,000	6,163,000	6,200,000	-7.46%
65700	INTEREST - INV POOL	-	-	40,250	40,000	35,000	-13.04%
69060	TRANSFER FROM W/S	-	-	-	1,925,473	-	0.00%
	Total	\$ -	\$ -	\$7,545,250	\$8,914,773	\$7,075,192	-6.23%

Sewer Fund Revenue 64-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
48107	LATE PAY PENALTY - SEWER	\$ -	\$ -	\$24,000	\$24,000	\$24,000	0.00%
48108	DELINQUENCY NOTICE FEE	-	-	-	1,500	18,000	100.00%
48109	SERVICE REINSTATEMENT FEE	-	-	-	10,000	8,100	100.00%
52112	ROUTE CONSUMP - SEWER	-	-	2,196,780	2,025,000	2,181,960	-0.67%
52117	SEWER TREATMENT WILL CO - IL AM WATER	-	-	710,000	718,500	710,000	0.00%
52118	SEWER TREATMENT WILL CO - MWRD	-	-	825,000	814,000	805,000	-2.42%
52119	SEWER TREATMENT WILL CO - FRANKFORT	-	-	460,000	479,500	472,000	2.61%
52151	METER SALES	-	-	7,500	4,500	6,500	-13.33%
52161	W / S REPAIRS	-	-	-	90	-	0.00%
52182	SEWER TAP FEE	-	-	1,500	1,300	1,500	0.00%
65700	INTEREST - INVEST POOL	-	-	34,500	18,000	10,000	-71.01%
69060	TRANSFER FROM W/S M & O	-	-	-	718,064	-	0.00%
	Total	\$ -	\$ -	\$4,259,280	\$4,814,454	\$4,237,060	0.00%

Water Retail Fund Expenditure 60-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
71110	SALARIES	\$1,562,653	\$1,649,607	\$1,011,610	\$982,000	\$1,041,000	2.91%
71112	OVERTIME	180,298	185,420	120,540	122,000	123,500	2.46%
71125	PART TIME HELP - PENSIONABLE	100,715	108,762	79,380	68,000	80,000	0.78%
71127	PART TIME HELP - NON-PENSIONABLE	38,415	24,589	39,984	15,000	26,200	-34.47%
72110	POSTAGE	45,008	43,356	63,000	40,000	67,200	6.67%
72120	TELEPHONE COMMUNICATIONS	44,012	45,713	33,390	41,000	52,900	58.43%
72122	WIRELESS FIRE ALARM	1,320	1,320	567	1,600	567	0.00%
72127	MOBILE DATA COMMUNICATIONS	5,148	5,379	2,744	5,600	2,744	0.00%
72140	TRAINING	6,557	13,155	6,300	4,000	6,300	0.00%
72150	MEDICAL EXAMS/DRUG TESTS	220	197	210	200	210	0.00%
72170	MEETINGS & CONFERENCES	897	961	903	900	903	0.00%
72220	RECEPTION & MEALS	1,247	2,053	525	700	525	0.00%
72266	VEHICLE INSPECTION	599	714	228	228	228	0.00%
72310	PRINTING	31,185	35,399	32,900	30,000	35,350	7.45%
72315	BANK CHARGES	50,700	60,327	44,100	50,000	51,100	15.87%
72330	LEGAL NOTICES & ADVERTISING	1,128	709	1,750	2,500	1,750	0.00%
72421	LIABILITY INSURANCE	113,115	46,640	52,500	107,904	115,000	119.05%
72430	EMPLOYEE HEALTH & LIFE	479,163	502,567	334,572	282,000	354,000	5.81%
72435	POST EMPLOYMENT BENEFITS	30,005	23,705	29,400	18,000	21,000	-28.57%
72446	EMPLOYMENT COSTS	2,315	2,211	1,470	1,200	2,058	40.00%
72480	FICA	139,867	145,397	95,844	90,300	98,530	2.80%
72485	IMRF	242,890	250,883	145,824	140,000	168,650	15.65%
72510	ELECTRICITY	240,708	249,864	89,250	82,000	92,750	3.92%
72511	NATURAL GAS	2,023	2,493	1,155	1,000	1,190	3.03%
72513	LEAK LOCATION SURVEY/UTILITY LOCATING	7,587	18,282	19,320	32,339	31,619	63.66%
72520	R & M - BUILDINGS/STRUCT	55,454	14,950	6,300	6,000	6,335	0.56%
72525	R & M - LIFT STATION	30,495	28,922	-	-	-	0.00%
72528	R & M - PUMP STATION	49,530	45,516	21,000	20,000	21,000	0.00%
72530	R & M - MACHINERY & EQ	21,507	28,445	13,125	13,125	18,690	42.40%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72540	R & M - MOTOR VEHICLES	16,457	24,330	15,750	18,000	15,750	0.00%
72541	INSURANCE DEDUCTIBLE	9,395	24,861	17,500	17,500	17,500	0.00%
72542	INSURANCE DEDUCTIBLE-IPMG	-	-	-	1,400	17,500	100.00%
72550	R & M - RADIOS	497	880	350	350	350	0.00%
72552	R&M CAMERA/MONITORING SYSTEMS	-	1,328	1,050	1,000	-	-100.00%
72565	R&M - COMPUTER EQUIPMENT	911	1,759	1,050	1,000	1,050	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	350	350	350	0.00%
72630	RENT - MACHINERY & EQ	1,393	4,107	2,800	600	2,800	0.00%
72631	RENT - ANTENNA SITE	2,100	-	10,010	6,000	2,252	-77.50%
72635	DUPLICATING EXPENSE	511	-	-	-	-	0.00%
72652	CONTRACT SERVICES - GIS	104,023	108,879	82,612	82,612	73,190	-11.41%
72655	SOFTWARE LICENSING & SUPPORT	69,244	83,886	76,961	79,000	78,000	1.35%
72710	TOWEL & LAUNDRY SVCS	564	419	280	280	280	0.00%
72720	DUES & SUBSCRIPTIONS	2,032	2,269	777	1,100	777	0.00%
72726	METER TESTING	2,095	1,744	172,900	3,000	53,900	-68.83%
72745	EMERGENCY W/S REPAIRS	134,554	86,064	35,000	40,000	35,000	0.00%
72750	SERVICE CONTRACTS	23,802	25,716	17,404	17,000	15,409	-11.46%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	1,768	727	725	727	0.00%
72790	OTHER CONTRACTUAL SERVCS	29,145	216,529	309,125	350,000	318,000	2.87%
72840	ENGINEERING SERVICES	63,258	118,273	330,750	95,000	175,000	-47.09%
72845	AUDIT SERVICES	15,935	18,250	22,701	22,000	22,701	0.00%
72850	LEGAL SERVICES	27,055	25,737	39,375	25,000	39,375	0.00%
72854	WATER TANK INSPECTION	14,580	9,770	14,000	14,000	14,000	0.00%
72860	VEHICLE LICENSE	243	303	263	250	263	0.00%
72865	LABORATORY FEES	10,911	10,478	7,700	7,700	7,700	0.00%
72870	SOIL TESTING	203	-	1,400	400	1,400	0.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	14,076	5,908	37,941	16,000	37,941	0.00%
72974	EMPLOYEE RECOGNITIONS	-	104	1,176	588	1,176	0.00%
73110	OFFICE SUPPLIES	4,960	4,159	3,402	3,000	3,402	0.00%
73115	CONFECTIONARY SUPPLIES	1,544	2,443	525	1,500	525	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
73117	FIRST AID SUPPLIES	459	445	175	175	175	0.00%
73220	OAK LAWN - WATER PURCH	13,636,339	14,153,104	7,549,360	7,150,000	7,282,700	-3.53%
73221	OAK LAWN - DEBT SERVICE	540,110	505,362	566,295	566,295	630,019	11.25%
73222	OAK LAWN D/S PHASE I IMP	133,971	109,457	68,074	68,074	69,816	2.56%
73223	OAK LAWN D/S 2006 IMP	123,630	70,430	54,698	54,698	54,594	-0.19%
73225	SEWER SERVICE - IL AMERICAN WATER	711,465	719,585	-	-	-	0.00%
73226	MWRD-GC SEWER AGRMT PMTS	809,509	819,746	-	-	-	0.00%
73227	FRANKFORT SEWER SERVICES	359,014	440,437	-	-	-	0.00%
73410	EXPENDABLE TOOLS	11,692	11,898	8,820	3,500	8,820	0.00%
73520	KEROSENE & LP GAS	262	376	175	175	175	0.00%
73530	GASOLINE	21,373	27,305	14,832	15,000	14,832	0.00%
73535	OIL	2,128	2,992	1,575	1,500	1,575	0.00%
73545	DIESEL	12,080	14,874	8,400	8,400	8,400	0.00%
73550	CHEMICAL SUPPLIES	6,875	6,809	3,150	2,000	3,150	0.00%
73560	TIRES & TUBES	5,083	6,223	3,150	3,512	3,150	0.00%
73570	ELECTRICAL SUPPLIES	2,166	880	525	500	525	0.00%
73590	BOOKS/MANUALS/BROCHURES	94	-	175	100	175	0.00%
73610	UNIFORMS	2,953	3,295	2,352	2,352	3,205	36.27%
73620	PAINT SUPPLIES	1,637	2,414	1,050	1,000	1,050	0.00%
73630	PLUMBING SUPPLIES	49,227	58,233	37,800	37,800	37,800	0.00%
73631	WATER METER REPAIR PARTS	146	656	1,400	1,600	1,400	0.00%
73632	HYDRANT REPAIR PARTS	8,638	9,066	5,600	2,600	5,600	0.00%
73680	LANDSCAPING MATERIALS	3,515	43,400	1,260	260	1,260	0.00%
73681	SPOILS DISPOSAL	15,907	17,136	15,750	11,000	15,750	0.00%
73710	LUMBER SUPPLIES	592	496	350	350	350	0.00%
73730	WELDING SUPPLIES	1,680	1,168	525	600	525	0.00%
73770	CONCRETE & MASONRY SUPPL	33,777	36,115	31,500	31,500	31,500	0.00%
73780	ASPHALT/ROAD OIL & TAR	6,472	39,867	25,200	25,200	25,200	0.00%
73790	SEWER TILE/CULV & REL SP	562	1,145	-	-	-	0.00%
73830	SIGNS & SIGN MATERIALS	1,189	-	700	700	700	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
73840	HARDWARE	1,426	2,431	1,050	1,050	1,050	0.00%
73845	SAFETY SUPPLIES	10,841	9,279	6,300	6,000	6,300	0.00%
73860	SAND, GRAVEL & ROCK	26,090	18,200	12,600	12,000	12,600	0.00%
73870	OTHER OPERATING SUPPLIES	1,537	2,073	700	700	700	0.00%
74017	UNDERGROUND LOCATOR	888	7,004	700	700	700	0.00%
74126	COMPUTER	2,880	-	-	-	-	0.00%
74128	COMPUTER EQUIPMENT	1,550	2,705	-	-	-	0.00%
74139	ELECTRONIC TIMEKEEPING	-	-	7,056	2,948	4,108	-41.78%
74175	WATER METERS	8,824	94	17,500	30,500	17,500	0.00%
74220	AUTOMOBILES	32,587	-	-	-	-	0.00%
74225	VAN	73,248	-	-	-	-	0.00%
74231	DUMP TRUCK	-	83,082	-	-	162,980	100.00%
74232	PICKUP TRUCK	-	38,287	-	-	-	0.00%
74262	BACKHOE	-	-	60,764	55,000	-	-100.00%
74265	TRAILER	-	16,179	-	-	-	0.00%
74321	SEWER JET TRUCK	-	121,838	-	-	-	0.00%
74412	SAW	-	7,876	-	-	-	0.00%
74604	CAMERAS	-	22,140	-	-	-	0.00%
75118	STORAGE	5,409	2,484	2,975	2,975	2,975	0.00%
75710	HYDRANTS	19,534	18,485	14,000	14,000	30,000	114.29%
75812	COMMUNICATION INFRASTRUCTURE PLAN	68,380	2,877	11,243	22,000	27,000	140.15%
75813	GIS	-	-	21,000	21,000	33,950	61.67%
78090	BANKRUPTCY WRITEOFF	-	852	-	-	-	0.00%
79205	REFUNDS - OVERPAYMENTS	-	17,516	-	-	-	0.00%
96136	2004 GO BOND/2012 REF GO ABATEMENT	420,257	379,614	222,258	222,258	-	-100.00%
96139	2009 GO REF BOND ABATEMENT	315,766	397,229	228,249	228,249	219,620	-3.78%
96140	2010 GO BOND/2013 REF GO ABATEMENT	134,372	135,972	-	-	-	0.00%
96200	BOND ADMIN FEES	500	500	175	175	88	-49.71%
98061	TRANSFER TO SEWER REHAB	1,500,000	1,500,000	-	-	-	0.00%
98062	TRANSFER TO W/S CONST	1,500,000	1,500,000	-	-	-	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
98063	TRANSFER TO WATER WHOLESALE FUND	-	-	-	1,925,473	-	0.00%
98064	TRANSFER TO SEWER FUND	-	-	-	718,064	-	0.00%
99000	CONTINGENCY	-	-	245,000	-	245,000	0.00%
	Total	\$24,660,883	\$25,707,131	\$12,706,231	\$14,214,934	\$12,324,634	-3.00%

Water Wholesale Fund Expenditures 63-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
71110	SALARIES	\$ -	\$ -	\$192,688	\$173,000	\$198,300	2.91%
71112	OVERTIME	-	-	22,960	22,960	23,520	2.44%
71125	PART TIME HELP - PENSIONABLE	-	-	15,120	16,300	15,250	0.86%
71127	PART TIME - NON-PENSIONABLE	-	-	7,616	2,500	5,500	-27.78%
72120	TELEPHONE COMMUNICATIONS	-	-	3,710	4,000	5,880	58.49%
72122	WIRELESS FIRE ALARM	-	-	567	567	567	0.00%
72127	MOBILE DATA COMMUNICATIONS	-	-	2,744	2,000	2,744	0.00%
72140	TRAINING	-	-	6,300	4,000	6,300	0.00%
72150	MEDICAL EXAMS/DRUG TESTS	-	-	210	-	210	0.00%
72170	MEETINGS & CONFERENCES	-	-	903	900	903	0.00%
72220	RECEPTION & MEALS	-	-	525	500	525	0.00%
72266	VEHICLE INSPECTION	-	-	227	227	227	0.00%
72330	LEGAL NOTICES & ADVERTISING	-	-	1,750	1,000	1,750	0.00%
72421	LIABILITY INSURANCE	-	-	52,500	74,237	80,000	52.38%
72430	EMPLOYEE HEALTH & LIFE	-	-	63,728	53,000	67,424	5.80%
72435	POST EMPLOYMENT BENEFITS	-	-	5,600	1,500	3,976	-29.00%
72446	EMPLOYMENT COSTS	-	-	280	280	280	0.00%
72480	FICA	-	-	18,256	16,000	18,704	2.45%
72485	IMRF	-	-	27,776	26,000	32,120	15.64%
72510	ELECTRICITY	-	-	90,750	85,000	94,550	4.19%
72511	NATURAL GAS	-	-	1,155	1,000	1,190	3.03%
72513	LEAK LOCATION SURVEY/UTILITY LOCATING	-	-	6,440	6,440	2,857	-55.64%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72520	R & M - BUILDINGS/STRUCT	-	-	6,300	6,000	6,335	0.56%
72528	R & M - PUMP STATION	-	-	21,000	20,000	21,000	0.00%
72530	R & M - MACHINERY & EQ	-	-	4,375	4,300	6,230	42.40%
72540	R & M - MOTOR VEHICLES	-	-	5,250	5,000	5,250	0.00%
72541	INSURANCE DEDUCTIBLE	-	-	17,500	4,000	17,500	0.00%
72542	INSURANCE DEDUCTIBLE-IPMG	-	-	-	500	17,500	100.00%
72550	R & M - RADIOS	-	-	350	300	350	0.00%
72552	R&M CAMERA/MONITORING SYSTEMS	-	-	1,050	1,050	-	-100.00%
72565	R&M - COMPUTER EQUIPMENT	-	-	1,050	1,000	1,050	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	350	300	350	0.00%
72630	RENT - MACHINERY & EQ	-	-	2,800	-	2,800	0.00%
72631	RENT - ANTENNA SITE	-	-	-	6,000	2,252	100.00%
72652	CONTRACT SERVICES - GIS	-	-	9,179	9,179	8,135	-11.37%
72655	SOFTWARE LICENSING & SUPPORT	-	-	8,551	8,500	8,662	1.30%
72710	TOWEL & LAUNDRY SVCS	-	-	280	250	280	0.00%
72720	DUES & SUBSCRIPTIONS	-	-	777	700	777	0.00%
72726	METER TESTING	-	-	-	2,300	-	0.00%
72745	EMERGENCY W/S REPAIRS	-	-	35,000	5,000	35,000	0.00%
72750	SERVICE CONTRACTS	-	-	17,404	13,000	15,409	-11.46%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	-	727	400	726	-0.14%
72840	ENGINEERING SERVICES	-	-	36,750	3,000	35,000	-4.76%
72845	AUDIT SERVICES	-	-	7,567	7,500	7,567	0.00%
72850	LEGAL FEES	-	-	13,125	2,000	13,125	0.00%
72860	VEHICLE LICENSE	-	-	87	87	87	0.00%
72865	LABORATORY FEES	-	-	-	2,155	1,700	100.00%
72870	SOIL TESTING	-	-	1,400	400	1,400	0.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	-	-	37,940	17,000	37,940	0.00%
72974	EMPLOYEE RECOGNITIONS	-	-	224	112	224	0.00%
73110	OFFICE SUPPLIES	-	-	378	300	378	0.00%
73115	CONFECTIONARY SUPPLIES	-	-	525	250	525	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
73117	FIRST AID SUPPLIES	-	-	175	175	175	0.00%
73220	OAK LAWN - WATER PURCH	-	-	6,968,640	6,968,640	6,722,500	-3.53%
73221	OAK LAWN - DEBT SERVICE	-	-	121,349	121,349	135,004	11.25%
73222	OAK LAWN D/S PHASE I IMP	-	-	14,587	14,587	14,960	2.56%
73223	OAK LAWN D/S 2006 IMP	-	-	11,721	11,721	11,699	-0.19%
73410	EXPENDABLE TOOLS	-	-	980	700	980	0.00%
73520	KEROSENE & LP GAS	-	-	175	150	175	0.00%
73530	GASOLINE	-	-	4,943	4,000	4,943	0.00%
73535	OIL	-	-	525	500	525	0.00%
73545	DIESEL	-	-	2,100	2,000	2,100	0.00%
73550	CHEMICAL SUPPLIES	-	-	3,150	1,000	3,150	0.00%
73560	TIRES & TUBES	-	-	1,050	1,000	1,050	0.00%
73570	ELECTRICAL SUPPLIES	-	-	525	400	525	0.00%
73590	BOOKS/MANUALS/BROCHURES	-	-	175	-	175	0.00%
73610	UNIFORMS	-	-	448	448	610	36.16%
73620	PAINT SUPPLIES	-	-	1,050	1,000	1,050	0.00%
73630	PLUMBING SUPPLIES	-	-	4,200	3,000	4,200	0.00%
73680	LANDSCAPING MATERIALS	-	-	140	-	140	0.00%
73681	SPOILS DISPOSAL	-	-	1,750	1,000	1,750	0.00%
73710	LUMBER SUPPLIES	-	-	350	200	350	0.00%
73730	WELDING SUPPLIES	-	-	525	525	525	0.00%
73770	CONCRETE & MASONRY SUPPL	-	-	3,500	3,500	3,500	0.00%
73780	ASPHALT/ROAD OIL & TAR	-	-	2,800	2,800	2,800	0.00%
73830	SIGNS & SIGN MATERIALS	-	-	700	200	700	0.00%
73840	HARDWARE	-	-	350	350	300	-14.29%
73845	SAFETY SUPPLIES	-	-	700	700	700	0.00%
73860	SAND, GRAVEL & ROCK	-	-	1,400	1,000	1,400	0.00%
73870	OTHER OPERATING SUPPLIES	-	-	700	700	700	0.00%
74017	UNDERGROUND LOCATOR	-	-	700	500	700	0.00%
74139	ELECTRONIC TIMEKEEPING	-	-	1,344	-	1,344	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
74262	BACKHOE/EXCAVATOR	-	-	60,764	60,764	-	-100.00%
75118	STORAGE	-	-	2,975	1,000	2,975	0.00%
75812	COMMUNICATION INFRASTRUCTURE PLAN	-	-	11,243	16,000	-	-100.00%
75813	GIS	-	-	21,000	21,000	33,950	61.67%
96136	2004 GO BOND/2012	-	-	42,892	42,892	-	-100.00%
96139	2009 GO REF BOND ABATEMENT	-	-	44,048	44,048	42,383	-3.78%
96200	BOND ADMIN FEES	-	-	175	175	88	-49.71%
	Total	\$ -	\$ -	\$8,085,593	\$7,940,018	\$7,808,455	-3.43%

Sewer Fund Expenditures 64-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
71110	SALARIES	\$ -	\$ -	\$516,127	\$463,000	\$531,200	2.92%
71112	OVERTIME	-	-	61,500	61,500	63,000	2.44%
71125	PART TIME HELP - PENSIONABLE	-	-	40,500	45,000	40,800	0.74%
71127	PART TIME - NON-PENSIONABLE	-	-	20,400	7,000	14,700	-27.94%
72110	POSTAGE	-	-	27,000	15,000	27,750	2.78%
72120	TELEPHONE COMMUNICATIONS	-	-	15,900	15,000	25,200	58.49%
72122	WIRELESS FIRE ALARM	-	-	486	486	486	0.00%
72127	MOBILE DATA COMMUNICATIONS	-	-	2,352	2,000	2,352	0.00%
72140	TRAINING	-	-	5,400	2,000	5,400	0.00%
72150	MEDICAL EXAMS/DRUG TESTS	-	-	180	180	180	0.00%
72170	MEETINGS & CONFERENCES	-	-	774	700	774	0.00%
72220	RECEPTION & MEALS	-	-	450	500	450	0.00%
72266	VEHICLE INSPECTION	-	-	-	195	195	100.00%
72310	PRINTING	-	-	14,100	10,000	15,150	7.45%
72315	BANK CHARGES	-	-	18,900	20,000	21,900	15.87%
72330	LEGAL NOTICES & ADVERTISING	-	-	1,500	1,000	1,500	0.00%
72421	LIABILITY INSURANCE	-	-	45,000	45,061	50,000	11.11%
72430	EMPLOYEE HEALTH & LIFE	-	-	170,700	140,000	180,600	5.80%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72435	POST EMPLOYMENT BENEFITS	-	-	15,000	4,000	10,650	-29.00%
72446	EMPLOYMENT COSTS	-	-	750	500	750	0.00%
72480	FICA	-	-	48,900	43,000	50,100	2.45%
72485	IMRF	-	-	74,400	68,000	86,036	15.64%
72510	ELECTRICITY	-	-	86,000	86,000	92,700	7.79%
72511	NATURAL GAS	-	-	990	900	1,020	3.03%
72513	LEAK LOCATION SURVEY/UTILITY LOCATING	-	-	11,040	10,000	2,325	-78.94%
72520	R & M - BUILDINGS/STRUCT	-	-	5,400	5,000	5,430	0.56%
72525	R & M - LIFT STATION	-	-	31,000	30,000	31,000	0.00%
72530	R & M - MACHINERY & EQ	-	-	7,500	7,875	10,680	42.40%
72540	R & M - MOTOR VEHICLES	-	-	9,000	15,000	9,000	0.00%
72541	INSURANCE DEDUCTIBLE	-	-	15,000	10,000	15,000	0.00%
72542	INSURANCE DEDUCTIBLE-IPMG	-	-	-	2,000	15,000	100.00%
72550	R & M - RADIOS	-	-	300	300	300	0.00%
72552	R&M CAMERA/MONITORING SYSTEMS	-	-	900	1,600	4,000	344.44%
72565	R&M - COMPUTER EQUIPMENT	-	-	900	900	900	0.00%
72567	R&M- MOBILE DATA EQUIPMENT	-	-	300	300	300	0.00%
72630	RENT - MACHINERY & EQ	-	-	2,400	1,000	2,400	0.00%
72631	RENT - ANTENNA SITE	-	-	4,290	6,000	2,252	-47.51%
72652	CONTRACT SERVICES - GIS	-	-	39,340	39,340	34,855	-11.40%
72655	SOFTWARE LICENSING & SUPPORT	-	-	36,648	35,000	37,124	1.30%
72710	TOWEL & LAUNDRY SVCS	-	-	240	200	240	0.00%
72720	DUES & SUBSCRIPTIONS	-	-	666	600	666	0.00%
72726	METER TESTING	-	-	74,100	2,000	23,100	-68.83%
72745	EMERGENCY W/S REPAIRS	-	-	30,000	50,000	30,000	0.00%
72750	SERVICE CONTRACTS	-	-	14,917	12,000	13,207	-11.46%
72756	SERVICE CONTRACTS-COMPUTER EQUIP	-	-	622	300	622	0.00%
72790	OTHER CONTRACTUAL SERVCS	-	-	-	1,400	-	0.00%
72840	ENGINEERING SERVICES	-	-	157,500	90,000	175,000	11.11%
72845	AUDIT SERVICES	-	-	12,972	12,000	12,972	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72850	LEGAL SERVICES	-	-	22,500	5,000	22,500	0.00%
72860	VEHICLE LICENSE	-	-	150	150	150	0.00%
72865	LABORATORY FEES	-	-	3,300	2,000	3,300	0.00%
72870	SOIL TESTING	-	-	1,200	400	1,200	0.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	-	-	32,520	15,000	32,520	0.00%
72974	EMPLOYEE RECOGNITIONS	-	-	600	300	600	0.00%
73110	OFFICE SUPPLIES	-	-	1,620	1,500	1,620	0.00%
73115	CONFECTIONARY SUPPLIES	-	-	450	700	450	0.00%
73117	FIRST AID SUPPLIES	-	-	150	150	150	0.00%
73221	OAK LAWN - DEBT SERVICE	-	-	323,597	323,597	360,011	11.25%
73222	OAK LAWN D/S PHASE I IMP	-	-	38,900	38,900	39,895	2.56%
73223	OAK LAWN D/S 2006 IMP	-	-	31,257	31,257	31,197	-0.19%
73225	SEWER SERVICE - IL AMERICAN WATER	-	-	745,000	724,000	735,000	-1.34%
73226	MWRD-GC SEWER AGRMT PMTS	-	-	900,000	793,475	875,000	-2.78%
73227	FRANKFORT SEWER SERVICES	-	-	484,725	487,000	525,800	8.47%
73410	EXPENDABLE TOOLS	-	-	4,200	4,000	4,200	0.00%
73520	KEROSENE & LP GAS	-	-	150	150	150	0.00%
73530	GASOLINE	-	-	8,475	8,000	8,475	0.00%
73535	OIL	-	-	900	800	900	0.00%
73545	DIESEL	-	-	4,500	4,000	4,500	0.00%
73550	CHEMICAL SUPPLIES	-	-	2,700	2,700	2,700	0.00%
73560	TIRES & TUBES	-	-	1,800	1,800	1,800	0.00%
73570	ELECTRICAL SUPPLIES	-	-	450	450	450	0.00%
73590	BOOKS/MANUALS/BROCHURES	-	-	150	50	150	0.00%
73610	UNIFORMS	-	-	1,200	1,200	1,635	36.25%
73620	PAINT SUPPLIES	-	-	900	900	900	0.00%
73630	PLUMBING SUPPLIES	-	-	18,000	14,000	18,000	0.00%
73631	WATER METER REPAIR PARTS	-	-	600	600	600	0.00%
73632	HYDRANT REPAIR PARTS	-	-	2,400	600	2,400	0.00%
73680	LANDSCAPING MATERIALS	-	-	600	600	600	0.00%

Account Number	Description - Continued	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
73681	SPOILS DISPOSAL	-	-	7,500	6,000	7,500	0.00%
73710	LUMBER SUPPLIES	-	-	300	200	300	0.00%
73730	WELDING SUPPLIES	-	-	450	460	450	0.00%
73770	CONCRETE & MASONRY SUPPL	-	-	15,000	15,000	15,000	0.00%
73780	ASPHALT/ROAD OIL & TAR	-	-	12,000	12,000	12,000	0.00%
73790	SEWER TILE/CULV & REL SP	-	-	10,000	4,000	10,000	0.00%
73800	SSES SEWER LINING	-	-	200,000	-	200,000	0.00%
73805	SSES MANHOLE REHAB	-	-	200,000	75,000	200,000	0.00%
73830	SIGNS & SIGN MATERIALS	-	-	600	300	600	0.00%
73840	HARDWARE	-	-	600	600	600	0.00%
73845	SAFETY SUPPLIES	-	-	3,000	3,000	3,000	0.00%
73860	SAND, GRAVEL & ROCK	-	-	6,000	6,000	6,000	0.00%
73870	OTHER OPERATING SUPPLIES	-	-	600	600	600	0.00%
74017	UNDERGROUND LOCATOR	-	-	600	500	600	0.00%
74139	ELECTRONIC TIMEKEEPING	-	-	3,600	-	3,600	0.00%
74175	WATER METERS	-	-	7,500	12,000	7,500	0.00%
74262	BACKHOE/EXCAVATOR	-	-	52,083	52,083	-	-100.00%
75118	STORAGE	-	-	2,550	2,000	2,550	0.00%
75710	HYDRANTS	-	-	6,000	6,000	-	-100.00%
75812	COMMUNICATION INFRASTRUCTURE PLAN	-	-	9,637	13,600	-	-100.00%
75813	GIS	-	-	18,000	18,000	29,100	61.67%
96136	2004 GO BOND/2012 REF GO ABATEMENT	-	-	124,776	124,777	-	-100.00%
96139	2009 GO REF BOND ABATEMENT	-	-	128,140	128,140	123,296	-3.78%
96140	2010 GO BOND/2013 REF GO ABATEMENT	-	-	136,687	136,687	137,972	0.94%
96200	BOND ADMIN FEES	-	-	150	150	75	-50.00%
99000	CONTINGENCY	-	-	105,000	-	105,000	0.00%
	Total	\$ -	\$ -	\$5,306,111	\$4,444,213	\$5,191,862	-2.15%

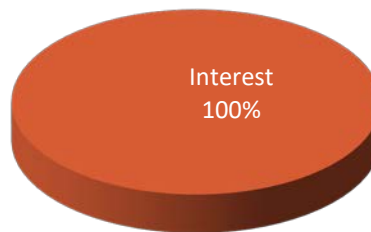
SEWER REHABILITATION AND REPLACEMENT FUND

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

Sewer Rehabilitation and Replacement Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Licenses/Permits	\$10,800	\$13,400	\$9,000	\$11,000	\$ -	-100.00%
Interest	66,361	115,635	75,000	157,000	75,000	0.00%
Transfers (In)	1,500,000	1,500,000	-	-	-	0.00%!
Total	\$1,577,161	\$1,629,035	\$84,000	\$168,000	\$75,000	-10.71%

Sewer Rehabilitation & Replacement Revenues Summary



Sewer Rehabilitation and Replacement Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Capital Outlay	\$ -	\$416,988	\$2,525,173	\$1,389,964	\$2,460,527	-2.56%
Total	\$ -	\$416,988	\$2,525,173	\$1,389,964	\$2,460,527	-2.56%

Sewer Rehabilitation & Replacement Expenditures Summary



Sewer Rehabilitation and Replacement Fund Detail Budget

Sewer Rehabilitation and Replacement Fund 61-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
43325	SANITARY SEWER IMPACT FEES	\$10,800	\$13,400	\$9,000	\$11,000	\$ -	-100.00%
65700	INTEREST - INVEST POOL	66,361	115,635	75,000	157,000	75,000	0.00%
69060	TRANSFER FROM W/S M & O	1,500,000	1,500,000	-	-	-	0.00%
	Total	\$1,577,161	\$1,629,035	\$84,000	\$168,000	\$75,000	-10.71%

Sewer Rehabilitation and Replacement Fund 61-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72840	ENGINEERING	\$ -	\$40,913	\$103,771	\$10,000	\$93,771	-9.64%
75305	SANITARY SEWER	-	254,075	1,974,402	1,344,964	1,954,756	-1.00%
75320	LIFT STATION MODIFY	-	122,000	447,000	35,000	412,000	-7.83%
	Total	\$ -	\$416,988	\$2,525,173	\$1,389,964	\$2,460,527	-2.56%

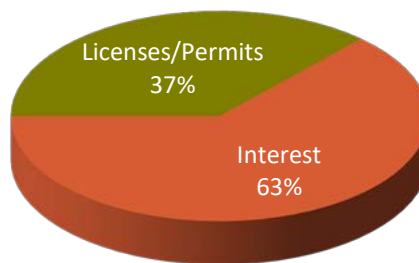
WATER AND SEWER CONSTRUCTION FUND

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

Water and Sewer Construction Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Licenses/Permits	\$51,350	\$56,950	\$38,000	\$42,000	\$35,000	-7.89%
Interest	43,226	84,161	50,000	120,000	60,000	20.00%
Transfers (In)	1,500,000	1,500,000	-	-	-	0.00%
Other Revenue	20,853	853	850	640	-	-100.00%
Total	\$1,615,429	\$1,641,964	\$88,850	\$162,640	\$95,000	6.92%

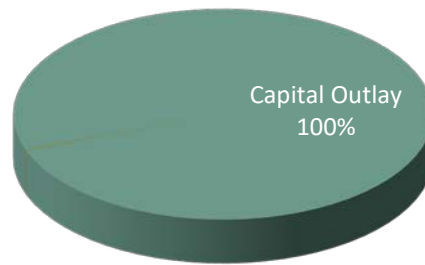
Water and Sewer Construction Revenues Summary



Water and Sewer Construction Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Equipment	\$1,594,296	\$631,604	\$ -	\$ -	\$ -	0.00%
Capital Outlay	860,705	418,808	2,095,000	1,588,801	158,501	-92.43%
Total	\$2,455,001	\$1,050,412	\$2,095,000	\$1,588,801	\$158,501	-92.43%

Water and Sewer Construction Expenditures Summary



Water and Sewer Construction Fund Detail Budget

Water and Sewer Construction Fund Revenue 62-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
43310	DEVELOPER ASSESSMENTS	\$42,000	\$46,800	\$30,000	\$34,000	\$30,000	0.00%
43320	WATER SYSTEM EXPANSION IMPACT FEES	9,350	10,150	8,000	8,000	5,000	-37.50%
54120	RECAPTURES RECEIVED	20,853	853	850	640	-	-100.00%
65700	INTEREST - I/P	43,226	84,161	50,000	120,000	60,000	20.00%
69060	TRANSFER FROM W/S	1,500,000	1,500,000	-	-	-	0.00%
	Total	\$1,615,429	\$1,641,964	\$88,850	\$162,640	\$95,000	6.92%

Water and Sewer Construction Fund Expenditures 62-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72840	ENGINEERING SERVICES	\$ -	\$ -	\$170,000	\$13,801	\$158,501	-6.76%
74176	WATER METER REPLACEMENT	1,594,296	631,604	-	-	-	0.00%
74240	GENERATOR	-	-	240,000	180,000	-	-100.00%
75335	WATER TANK MAINTENANCE	833,070	248,125	-	-	-	0.00%
75702	WATER SUPPLY SYSTEM IMPROV	16,244	158,524	685,000	545,000	-	-100.00%
75703	WATER MAIN CONSTRUCTION	11,391	12,159	-	-	-	0.00%
75705	WATERMAIN REPLACEMENT	-	-	1,000,000	850,000	-	-100.00%
	Total	\$2,455,001	\$1,050,412	\$2,095,000	\$1,588,801	\$158,501	-92.43%

COMMUTER PARKING LOT

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

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

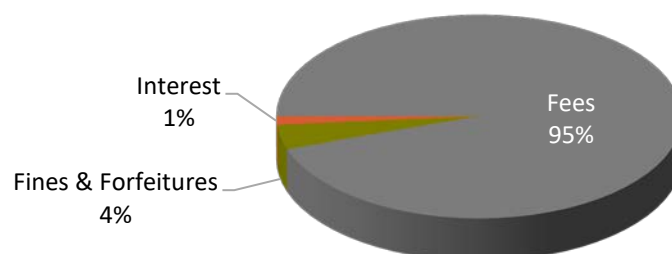
The Permit lots primarily offer the convenience of eliminating the need to pay for parking on a daily basis and are located around the Oak Park Avenue depot. Single Use Tokens were introduced in July 2010 and can be used at the daily fee parking lots in lieu of inserting dollar bills and/or coins into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

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

2021 Commuter Parking Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Fees	\$695,680	\$693,036	\$680,300	\$701,530	\$695,760	2.27%
Fines & Forfeitures	27,296	33,407	19,750	28,925	28,200	42.78%
Interest	13,246	19,504	12,000	11,000	10,000	-16.67%
Total	\$736,222	\$745,947	\$712,050	\$741,455	\$733,960	3.08%

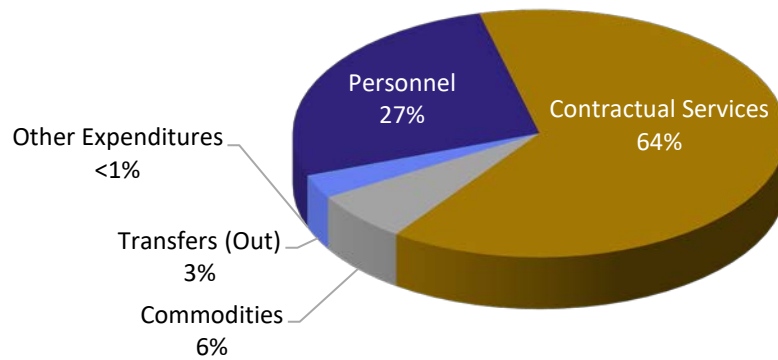
Commuter Parking Revenues Summary



2021 Commuter Parking Fund Expenditures Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$109,411	\$112,991	\$123,900	\$125,400	\$134,700	8.72%
Contractual Services	265,588	295,028	308,075	380,500	322,700	4.75%
Commodities	15,596	28,856	22,950	22,450	32,950	43.57%
Transfers (Out)	314,537	1,014,668	14,000	15,000	15,000	7.14%
Other Expenditures	720	750	-	800	600	0.00%
Total	\$705,852	\$1,452,293	\$468,925	\$544,150	\$505,950	7.90%

Commuter Parking Expenditures Summary



2021 Commuter Parking Fund Detail Budget

Commuter Parking Fund 70-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
52201	PERMITS - (B) OAK PARK AVE	\$10,661	\$11,220	\$10,500	\$11,200	\$11,520	9.71%
52202	PERMITS - (D) BEATTY	91,584	92,178	90,000	90,000	90,000	0.00%
52203	PERMITS - (C) SOUTH STREET	39,390	36,992	36,000	36,000	36,000	0.00%
52205	PERMITS - (F) MUNICIPAL	450	-	-	90	-	0.00%
52206	PERMITS - TPUMC	1,800	1,980	1,800	3,240	3,240	80.00%
52224	DAILY FEES - HICKORY	24,932	23,351	24,000	26,000	25,000	4.17%
52227	DAILY FEES - 80TH AV	121,795	114,716	118,000	110,000	110,000	-6.78%
52228	DAILY FEES- S 80TH AVE	188,633	180,399	180,000	175,000	175,000	-2.78%
52230	TOKENS-COMMUTER DAILY LOTS	216,435	232,200	220,000	250,000	245,000	11.36%
52241	FINES - OAK PARK AVE	2,675	2,350	2,000	3,000	2,400	20.00%
52242	FINES - BEATTY	1,450	2,300	1,200	1,800	1,500	25.00%
52243	FINES - SOUTH STREET	250	625	500	1,800	1,000	100.00%
52244	FINES - HICKORY	1,725	1,875	1,000	2,100	1,800	80.00%
52245	FINES - MUNICIPAL	75	-	-	150	-	0.00%
52246	FINES - TPUMC	100	75	50	75	-	-100.00%
52247	FINES - 80TH AV	8,221	11,875	7,000	9,500	9,500	35.71%
52248	FINES - S 80TH AVE	12,800	14,307	8,000	10,500	12,000	50.00%
65700	INTEREST - I/P	13,246	19,504	12,000	11,000	10,000	-16.67%
	Total	\$736,222	\$745,947	\$712,050	\$741,455	\$733,960	3.08%

Commuter Parking Fund Expenditures 70-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$51,702	\$58,483	\$63,000	\$63,000	\$66,500	5.56%
71112	OVERTIME	2,383	2,040	5,000	5,000	5,000	0.00%
71125	PART TIME HELP - PENSIONABLE	16,006	18,852	22,000	22,000	23,000	4.55%
71127	PART TIME HELP - NON-PENSIONABLE	6,487	1,857	-	3,000	4,000	100.00%
72310	PRINTING	6,589	9,714	10,300	10,300	10,300	0.00%
72315	BANK CHARGES	951	1,108	1,500	1,500	1,500	0.00%
72421	LIABILITY INSURANCE	7,557	100	10,000	20,000	23,000	130.00%
72430	EMPLOYEE HEALTH & LIFE	16,964	15,046	15,000	14,000	15,000	0.00%
72446	EMPLOYMENT COSTS	-	-	500	-	500	0.00%
72480	FICA	5,757	6,124	7,000	7,000	7,500	7.14%
72485	IMRF	9,833	10,226	11,000	11,000	12,800	16.36%
72510	ELECTRICITY	4,126	3,170	5,575	4,100	4,100	-26.46%
72512	WATER & SEWER	5,247	2,966	5,100	4,200	5,100	0.00%
72530	R & M - MACHINERY & EQ	853	-	2,500	2,500	2,500	0.00%
72541	INSURANCE DEDUCTIBLE	405	-	50,000	30,000	30,000	-40.00%
72542	INSURANCE DEDUCTIBLE-IPMG	-	-	-	20,000	30,000	100.00%
72621	LAND RENTAL	14,400	14,400	14,400	14,400	14,400	0.00%
72740	SNOW REMOVAL SERVICE	206,020	232,650	170,200	250,000	170,200	0.00%
72775	R & M TRAFFIC SIGNALS	2,864	2,736	3,000	3,000	3,000	0.00%
72790	OTHER CONTRACTUAL SVCS	-	2,890	3,000	3,000	3,000	0.00%
72840	ENGINEERING SERVICES	180	-	5,500	5,500	5,500	0.00%
72845	AUDIT SERVICES	2,100	1,975	2,000	2,000	2,100	5.00%
72881	CONTRACT LANDSCAPE MAINTENANCE	14,296	23,319	25,000	10,000	18,000	-28.00%
73550	CHEMICAL SUPPLIES	130	31	1,000	500	1,000	0.00%
73570	ELECTRICAL SUPPLIES	363	860	1,500	1,500	1,500	0.00%
73610	UNIFORMS	279	363	400	400	400	0.00%
73620	PAINT SUPPLIES	1,081	-	500	500	500	0.00%
73680	LANDSCAPING MATERIALS	120	232	-	-	10,000	100.00%
73770	CONCRETE & MASONRY SUPPL	45	-	1,000	1,000	1,000	0.00%

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
73810	SALT FOR ICE CONTROL	10,000	24,690	15,000	15,000	15,000	0.00%
73830	SIGNS & SIGN MATERIALS	1,557	-	250	250	250	0.00%
73840	HARDWARE	25	-	200	200	200	0.00%
73860	SAND, GRAVEL & ROCK	2,275	3,021	3,000	3,000	3,000	0.00%
73870	OTHER OPERATING SUPPLIES	-	22	500	500	500	0.00%
78099	NSF BAD DEBTS	-	15	-	-	-	0.00%
79000	REFUNDS	720	735	-	800	600	100.00%
98071	TRANSFER TO CPL RESERVE	314,537	1,014,668	14,000	15,000	15,000	7.14%
	Total	\$705,852	\$1,452,293	\$468,925	\$544,150	\$505,950	7.90%

COMMUTER PARKING IMPROVEMENT AND REPLACEMENT FUND

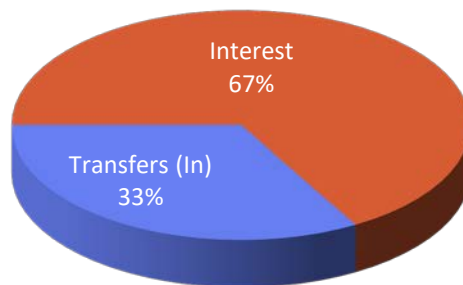
Under lease and intergovernmental agreements, the Village is required to fund and maintain adequate reserves for the long term maintenance of the commuter parking lots.

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.

2021 Commuter Parking Improvement and Replacement Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Licenses/Permits	\$31,319	\$29,093	\$ -	\$ -	\$ -	0.00%
Interest	26,236	40,571	30,000	60,500	30,000	0.00%
Transfers (In)	399,537	1,115,530	14,000	15,000	15,000	7.14%
Other Revenue	10,772	665	-	52	-	0.00%
Total	\$467,864	\$1,185,859	\$44,000	\$75,552	\$45,000	2.27%

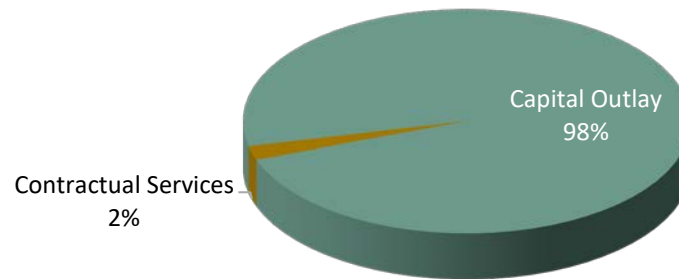
Commuter Parking Improvement and Replacement Revenues Summary



2021 Commuter Parking Improvement and Replacement Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Contractual Services	\$116,286	\$107,611	\$5,500	\$8,323	\$6,000	9.09%
Commodities	3,402	1,642	-	32	-	0.00%
Equipment	9,705	10,448	-	-	-	0.00%
Capital Outlay	-	344,630	328,000	245,315	299,300	-8.75%
Total	\$129,393	\$464,331	\$333,500	\$253,670	\$305,300	-8.46%

Commuter Parking Improvement and Replacement Expenditures Summary



2021 Commuter Parking Improvement and Replacement Fund Budget

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
54030	AUCTION PROCEEDS	\$10,070	\$ -	\$ -	\$ -	\$ -	0.00%
65700	INTEREST - INVEST POOL	26,223	40,502	30,000	60,500	30,000	0.00%
69070	TRANSFER FROM CPL	314,537	1,014,668	14,000	15,000	15,000	7.14%
	Total	\$350,830	\$1,055,170	\$44,000	\$75,500	\$45,000	2.27%

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

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72840	ENGINEERING SERVICES	\$ -	\$ -	\$5,500	\$ -	\$6,000	9.09%
75125	STATION AREA IMPROVEMENT	-	-	-	-	25,000	100.00%
75801	PARK LOT REPAIR/RESURFAC	-	344,630	328,000	245,315	274,300	-16.37%
	Total	\$ -	\$344,630	\$333,500	\$245,315	\$305,300	-8.46%

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).

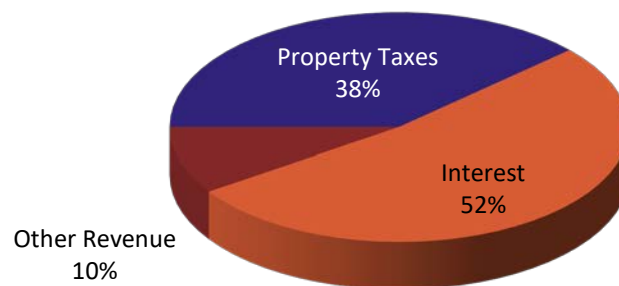
The Pension Board elected to outsource the accounting and related benefits administration effective May 1, 2020. The Village's Financial staff had provided these services at no additional cost to the pension fund or the taxpayers for the past 62 years.

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.

2021 Police Pension Trust Fund Revenue Summary

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$3,061,030	\$3,080,010	\$2,880,000	\$2,811,988	\$3,850,000	33.68%
Interest	5,423,237	3,725,294	5,271,490	5,438,663	5,249,950	-0.41%
Other Revenue	1,181,145	833,056	900,000	1,159,455	950,000	5.56%
Total	\$9,665,412	\$7,638,360	\$9,051,490	\$9,410,106	\$10,049,950	11.03%

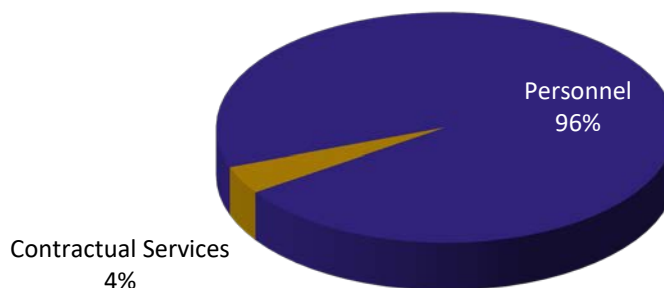
Police Pension Revenues Summary



2021 Police Pension Trust Fund Expenditure Summary

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$3,655,203	\$4,014,369	\$4,503,175	\$4,203,842	\$4,624,725	2.70%
Contractual Services	141,463	146,847	165,000	163,466	188,040	13.96%
Total	\$3,796,666	\$4,161,216	\$4,668,175	\$4,367,308	\$4,812,765	3.10%

Police Pension Expenditures Summary



2021 Police Pension Trust Fund Fund Budget

Police Pension Trust Fund Revenue 80-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
40107-17	2017 AND PRIOR LEVY - COOK	\$2,144,989	\$1,122,072	\$ -	\$ -	\$ -	0.00%
40118	2018 LEVY - COOK	-	1,238,582	1,030,000	997,000	-	-100.00%
40119	2019 LEVY - COOK	-	-	1,230,000	1,210,000	1,530,000	24.39%
40120	2020 LEVY - COOK	-	-	-	-	1,490,000	100.00%
40214-17	2017 AND PRIOR LEVY - WILL	-	718,551	-	-	-	0.00%
40218	2018 LEVY - WILL	-	-	620,000	604,988	-	-100.00%
40219	2019 LEVY - WILL	-	-	-	-	830,000	100.00%
54225	EMPLOYEE PRE-TAX CONTR	772,138	788,064	900,000	877,000	950,000	5.56%
54235	PORTABILITY PYMTS - EMPLOYEE	137,766	43,934	-	74,752	-	0.00%
54240	PORTABILITY PYMTS - OPD	271,218	-	-	207,461	-	0.00%
54999	MISCELLANEOUS REVENUE	23	1,058	-	242	-	0.00%
65110	INTEREST - CHECKING	3	4	-	8	-	0.00%
65131	INTEREST -FMW MONEY MKT	568	488	500	300	-	-100.00%
65137	INTEREST SFAM GOVT MONEY FD	1,129	1,619	700	2,500	2,500	257.14%
65401	INTEREST - U S T BONDS	41,107	56,606	57,350	58,000	53,000	-7.59%
65403	INTEREST - CORPORATE BONDS	128,353	126,902	177,000	127,000	143,700	-18.81%
65409	INTEREST GOVT BONDS	321,485	377,478	489,000	410,000	400,000	-18.20%
65429	INTEREST GNMA 2669	466	382	295	310	240	-18.64%
65430	INTEREST - GNMA 3239	289	238	180	200	150	-16.67%
65431	INTEREST - GNMA 3240	227	203	150	170	130	-13.33%
65432	INTEREST - GNMA 321809	1,419	1,107	860	813	600	-30.23%
65434	INTEREST - GNMA II 1841	279	233	180	170	125	-30.56%
65436	INTEREST GNMA II #2116	459	357	280	290	215	-23.21%
65438	INTEREST - GNMA #490169	287	268	200	251	180	-10.00%
65445	INTEREST- MUNICIPAL BONDS	123,958	118,763	152,795	110,000	93,000	-39.13%
65571	DIVIDENDS/CAP GAINS/SFAM EQUITIES	2,025,614	1,969,172	2,100,000	1,400,000	1,500,000	-28.57%
65811	INTEREST - R/E TAX COOK	347	470	-	200	-	0.00%
65812	INTEREST - R/E TAX WILL	93	369	-	371	-	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
65900	REALIZED GAIN/LOSS SECURITIES	2,882,186	1,247,529	1,500,000	600,000	1,500,000	0.00%
65950	MARKET VALUE ADJUSTMENTS	(105,032)	(176,894)	792,000	2,728,080	1,556,110	96.48%
	Total	9,665,412	7,638,360	9,051,490	9,410,106	10,049,950	11.03%

Police Pension Trust Fund Expenditures 80-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71800	RETIREMENT PENSION	\$3,144,281	\$3,526,271	\$4,018,000	\$3,713,000	\$4,139,250	3.02%
71805	LINE OF DUTY DISABILITY	290,430	291,178	293,520	293,510	293,820	0.10%
71810	NON-DUTY DISABILITY	44,853	44,853	44,855	44,854	44,855	0.00%
71815	WIDOW RETIREMENT PENSION	175,639	147,667	146,800	146,750	146,800	0.00%
71850	REFUND OF CONTRIBUTIONS	-	4,400	-	5,728	-	0.00%
72130	TRAVEL EXPENSE	71	251	400	319	400	0.00%
72170	MEETINGS & CONFERENCES	2,800	2,957	4,000	3,821	4,000	0.00%
72424	FIDUCIARY BONDING INS	7,094	9,795	10,000	9,795	10,000	0.00%
72720	DUES & SUBSCRIPTIONS	795	795	800	-	800	0.00%
72790	OTHER CONTRACTUAL SERVICES	-	-	-	2,000	18,840	100.00%
72841	INVESTMENT ADVISORY FEES	118,994	122,493	130,800	132,000	136,000	3.98%
72850	LEGAL SERVICES	1,309	2,556	10,000	5,000	10,000	0.00%
72855	MEDICAL SERVICES	2,400	-	-	2,531	-	0.00%
72880	COMPLIANCE/FILING FEES	8,000	8,000	9,000	8,000	8,000	-11.11%
	Total	\$3,796,666	\$4,161,216	\$4,668,175	\$4,367,308	\$4,812,765	3.10%

TINLEY PARK PUBLIC LIBRARY

TINLEY PARK PUBLIC LIBRARY

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

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

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

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

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

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

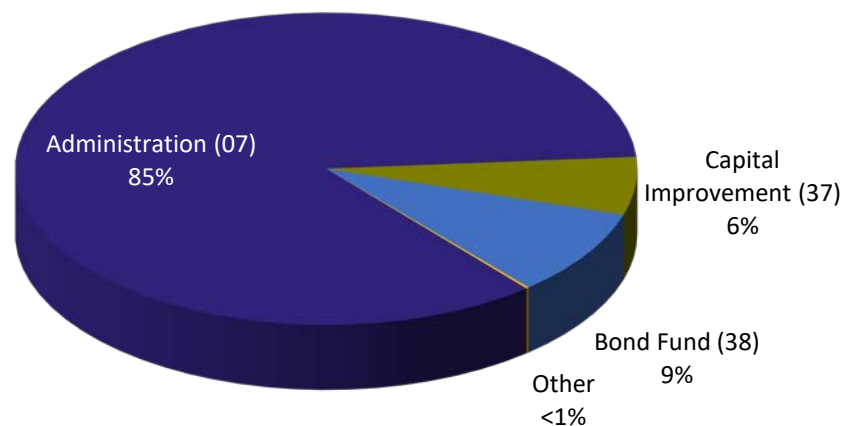
The Library has its own elected governing board of trustees that manage the day to day operations of the Library. The Tinley Park Public Library provides services to the residents of Tinley Park as well as the residents of the Orland Hills Public Library District under an intergovernmental agreement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

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

2021 Tinley Park Public Library Funds Revenue Budget Summary by Fund

Revenue Fund Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Administration (07)	\$6,248,244	\$5,798,739	\$6,043,771	\$6,003,028	\$6,703,300	10.91%
Capital Improvement (37)	990,360	968,925	314,033	418,525	473,000	50.62%
Bond Fund (38)	546,087	550,126	683,000	694,403	707,000	3.51%
Other	7,296	13,167	13,000	12,500	12,000	-7.69%
Total	\$7,791,987	\$7,330,957	\$7,053,804	\$7,128,456	\$7,895,300	11.93%

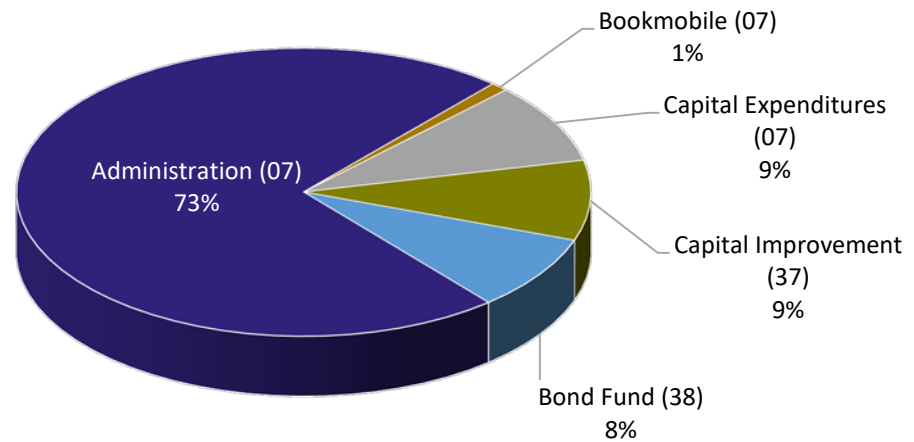
Library Revenue Budget Summary by Fund



2021 Tinley Park Public Library Funds Expenditure Budget Summary by Fund

Expenditure Fund Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Administration (07)	\$5,402,679	\$5,400,805	\$5,545,250	\$4,928,753	\$5,891,550	6.24%
Bookmobile (07)	59,591	51,422	69,150	53,830	81,150	17.35%
Capital Expenditures (07)	734,356	267,007	414,371	390,718	730,600	76.32%
Capital Improvement (37)	740,384	265,448	414,371	387,918	730,600	76.32%
Bond Fund (38)	522,200	531,000	685,200	533,600	685,200	0.00%
Other	75,496	-	-	-	-	0.00%
Total	\$7,534,706	\$6,515,682	\$7,128,342	\$6,294,819	\$8,119,100	13.90%

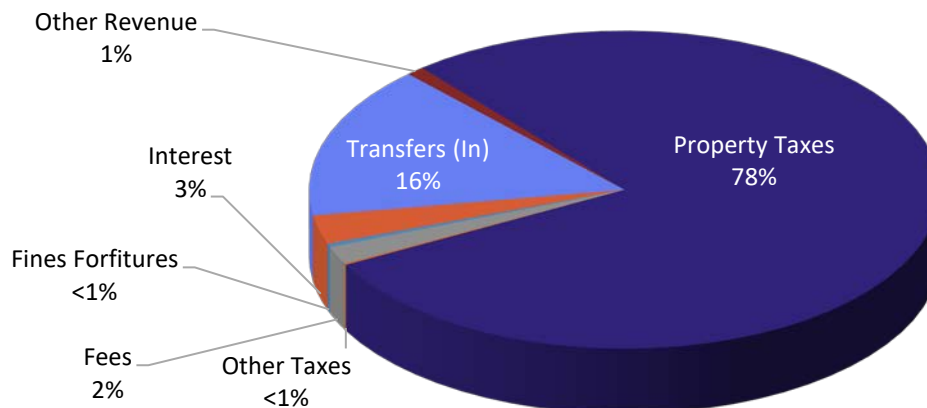
Library Expenditure Budget Summary by Fund



2021 Tinley Park Public Library Funds Revenue Summary by Type

Revenue Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Property Taxes	\$5,640,551	\$5,630,450	\$5,813,000	\$5,728,915	\$6,182,000	6.35%
Other Taxes	12,309	12,704	11,900	13,515	11,900	0.00%
Fees	149,424	150,498	143,000	146,882	141,800	-0.84%
Licenses/Permits	7,235	7,735	-	5,925	-	0.00%
Fines Forfeitures	37,508	33,047	28,500	32,500	28,000	-1.75%
Interest	169,749	329,944	231,850	321,311	230,850	-0.43%
Transfers (In)	1,709,816	1,065,448	753,054	787,918	1,228,250	63.10%
Other Revenue	65,395	101,131	72,500	91,490	72,500	0.00%
Total	\$7,791,987	\$7,330,957	\$7,053,804	\$7,128,456	\$7,895,300	11.93%

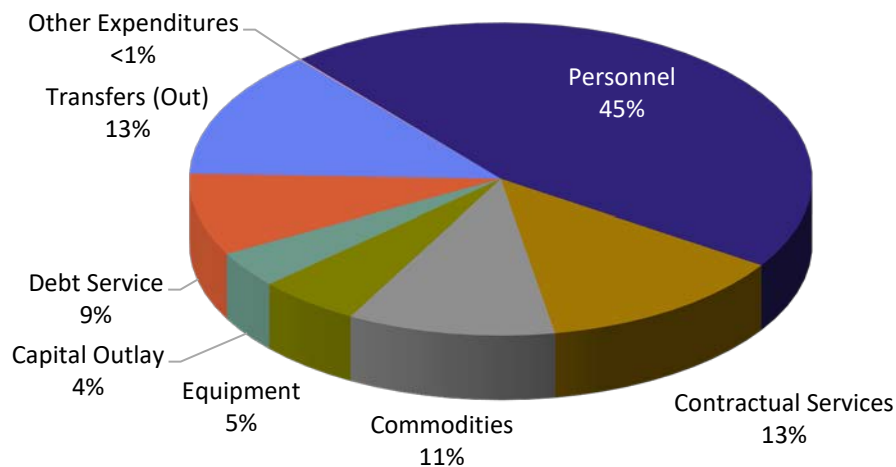
Library Funds Revenue Summary by Type



2021 Tinley Park Public Library Funds Expenditure Summary by Type

Expenditure Summary	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY20
Personnel	\$3,176,585	\$3,248,319	\$3,632,465	\$3,174,070	\$3,683,200	1.40%
Contractual Services	736,760	739,682	956,852	821,013	1,052,350	9.98%
Commodities	645,826	652,167	829,700	734,300	875,800	5.56%
Equipment	267,323	204,659	296,871	275,500	431,100	45.21%
Capital Outlay	473,061	72,346	117,500	115,218	306,500	160.85%
Debt Service	522,200	531,000	685,200	533,600	685,200	0.00%
Transfers (Out)	1,709,816	1,065,448	603,054	637,918	1,078,250	78.80%
Other Expenditures	3,135	2,061	6,700	3,200	6,700	0.00%
Total	\$7,534,706	\$6,515,682	\$7,128,342	\$6,294,819	\$8,119,100	13.90%

Library Funds Expenditures Summary by Type



2021 Tinley Park Public Library Funds Budget

Tinley Park Public Library Fund Revenue 07-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
40100-17	2017 AND PRIOR LEVY - COOK	\$3,768,375	\$1,766,375	\$ -	(\$53,216)	\$ -	0.00%
40118	2018 LEVY - COOK	-	2,109,694	2,070,000	1,939,028	-	-100.00%
40119	2019 LEVY - COOK	-	-	2,110,000	2,210,000	2,030,000	-3.79%
40120	2020 LEVY - COOK	-	-	-	-	2,320,000	100.00%
40216-7	2017 AND PRIOR LEVY - WILL	1,332,200	1,218,772	-	-	-	0.00%
40218	2018 LEVY - WILL	-	-	1,112,000	1,101,700	-	-100.00%
40219	2019 LEVY - WILL	-	-	-	-	1,287,000	100.00%
45200	IL REPLACEMENT TAXES	12,309	12,704	11,900	13,515	11,900	0.00%
45510	PER CAPITA GRANT	44,026	70,879	60,000	70,879	60,000	0.00%
45511	ORLAND HILLS PER CAPITA	5,501	8,936	8,000	8,936	8,000	0.00%
45515	OHPLD CAPITAL CONTRIB	4,500	4,500	4,500	4,500	4,500	0.00%
45599	MISCELLANEOUS GRANTS	-	9,998	-	-	-	0.00%
48205	FINES	25,966	21,629	16,500	21,000	16,500	0.00%
48206	SWAN E-COMMERCE FINES	3,997	4,008	3,500	3,900	3,500	0.00%
48210	LOST/DAMAGED BOOK FINES	7,545	7,410	8,500	7,600	8,000	-5.88%
51605	SLS RECIPROCAL BORROWING	1,693	933	1,000	230	-	-100.00%
51610	COPY MACHINE USE FEES	4,516	4,853	4,000	4,000	4,000	0.00%
51616	FAX USE FEES	4,520	4,396	3,500	4,400	3,500	0.00%
51620	COMPUTER USE FEES	1,794	1,578	1,500	1,150	1,300	-13.33%
51621	COMPUTER PRINTING FEES	14,867	16,497	12,000	15,000	12,000	0.00%
51622	SCAN STATION FEES	-	-	-	2	-	100.00%
51625	NON RESIDENT CARD FEES	-	269	500	250	500	0.00%
51626	LIBRARY REPLACEMENT CARDS	963	792	-	850	-	0.00%
51630	ORLAND HILLS CONTRACT	120,000	120,000	120,000	120,000	120,000	0.00%
51635	INTERLIBRARY LOAN FEES	531	715	500	1,000	500	0.00%
51645	PROGRAM FEES	540	465	-	-	-	0.00%
54190	MERCH RETURN/REFUNDS	-	238	-	-	-	0.00%
54195	MISC REIMBURSEMENT	7,626	1,851	-	2,400	-	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
54200	DONATIONS RECEIVED	912	2,719	-	3,000	-	0.00%
54305	MEETING ROOM RENTAL	225	350	-	175	-	0.00%
54990	CASH OVER & SHORT	(7)	(9)	-	50	-	0.00%
54999	MISCELLANEOUS REVENUE	2,212	1,669	-	1,550	-	0.00%
65110	INTEREST - CHECKING	98	93	50	78	50	0.00%
65135	INTEREST - IPTIP	57,561	113,377	75,000	105,342	75,000	0.00%
65811	INTEREST - R/E TAX COOK	694	884	250	868	250	0.00%
65812	INTEREST - R/E TAX WILL	249	692	200	775	200	0.00%
65899	INTEREST - OTHER	15,015	26,024	6,000	26,148	6,000	0.00%
69037	TRANSFER FROM LIBRARY CAP FUND	734,356	265,448	414,371	387,918	730,600	76.32%
69039	TRANSFER FROM LIBRARY CAMPAIGN &DON.FUND	75,460	-	-	-	-	0.00%
	Total	\$5,798,739	\$5,798,739	\$6,043,771	\$6,003,028	\$6,703,300	10.91%

Tinley Park Public Capital Improvement Fund Revenue 37-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
43250	BUIDLING IMPACT FEES	\$7,235	\$7,735	\$ -	\$5,925	\$ -	0.00%
65135	INTEREST – IPTIP	82,875	160,739	125,000	162,000	125,000	0.00%
65700	INTEREST – I/P	250	451	350	600	350	0.00%
69007	TRANSFER FROM LIBRARY	900	800,000	188,683	250,000	347,650	84.25%
	Total	\$91,260	\$968,925	\$314,033	\$418,525	\$473,000	50.62%

Tinley Park Public Bond Fund Revenue 38-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
40100-17	2017 AND PRIOR BOND LEVY COOK	\$401,919	\$190,351	\$ -	(\$5,611)	\$ -	0.00%
40118	2018 BOND LEVY COOK	-	216,576	200,000	199,056	-	-100.00%
40119	2019 BOND LEVY COOK	-	-	210,000	227,000	190,000	-9.52%
40120	2020 BOND LEVY COOK	-	-	-	-	230,000	100.00%
40216-17	2017 AND PRIOR BOND LEVY WILL	138,057	128,682	-	-	-	0.00%
40218	2018 BOND LEVY WILL	-	-	111,000	110,958	-	-100.00%
40219	2019 BOND LEVY WILL	-	-	-	-	125,000	100.00%
65135	INTEREST - I/P	6,111	14,517	12,000	13,000	12,000	0.00%
69033	TRANSFER FROM SURTAX CAP	-	-	150,000	150,000	150,000	0.00%
	TOTAL	\$546,087	\$550,126	\$683,000	\$694,403	\$707,000	3.51%

Tinley Park Public Campaign and Donantion Fund Revenue 39-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
54210	DONOR WALL DONATIONS	\$400	\$ -	\$ -	\$ -	\$ -	0.00%
65110	INTEREST - CHECKING	12	-	-	-	-	0.00%
	TOTAL	\$412	\$ -	\$ -	\$ -	\$ -	0.00%

Tinley Park Public Working Cash Fund Revenue 82-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
65135	INTEREST - IPTIP AC	\$6,884	\$13,167	\$13,000	\$12,500	\$12,000	-7.69%
	TOTAL	\$6,884	\$13,167	\$13,000	\$12,500	\$12,000	-7.69%

Tinley Park Public Library Fund Expenditures 07-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
71110	SALARIES	\$1,652,446	\$1,780,228	\$1,820,000	\$1,767,945	\$1,933,000	6.21%
71125	PART TIME HELP - PENSIONABLE	485,545	446,564	466,020	379,580	470,000	0.85%
71127	PART TIME - NON-PENSIONABLE	206,745	176,007	210,000	227,845	250,000	19.05%
72110	POSTAGE	12,522	12,921	15,000	11,690	15,000	0.00%
72120	TELEPHONE/COMMUNICATIONS	40,719	36,320	40,000	34,553	40,000	0.00%
72122	WIRELESS FIRE ALARM	-	660	800	800	800	0.00%
72125	TELECOMMUNICATIONS EXP	2,970	645	3,000	2,970	3,000	0.00%
72130	TRAVEL EXPENSE	1,438	1,033	1,600	1,300	1,600	0.00%
72140	TRAINING	4,438	7,690	10,000	6,100	10,000	0.00%
72170	MEETINGS & CONFERENCES	9,513	9,352	18,825	15,000	26,000	38.11%
72220	RECEPTION & MEALS	4,691	4,066	4,500	4,500	4,500	0.00%
72315	BANK CHARGES	2,302	2,263	2,500	2,500	2,500	0.00%
72421	INSURANCE	59,779	38,804	43,100	45,435	68,000	57.77%
72430	EMPLOYEE HEALTH & LIFE	381,310	385,187	580,370	353,000	500,000	-13.85%
72446	EMPLOYMENT COSTS	589	787	1,000	2,000	1,200	20.00%
72480	FICA	171,659	175,604	190,950	184,700	203,000	6.31%
72485	IMRF	278,291	283,942	364,125	259,000	326,000	-10.47%
72511	NATURAL GAS	5,521	6,534	8,500	4,600	6,500	-23.53%
72512	WATER & SEWER	4,421	4,408	5,000	4,550	5,000	0.00%
72520	R & M - BUILDINGS/STRUCT	41,577	51,300	46,750	46,750	49,000	4.81%
72521	R & M - GROUNDS/LANDSCAP	69,427	45,862	52,953	40,000	68,000	28.42%
72522	R & M - BUILDING EQUIP	28,251	26,927	26,625	30,000	28,000	5.16%
72561	R & M - LIBRARY EQUIP	51,963	52,378	51,945	48,000	49,000	-5.67%
72563	SWAN	38,777	52,908	68,000	62,735	68,000	0.00%
72565	R&M - COMPUTER EQUIPMENT	127,408	119,430	141,904	122,150	155,000	9.23%
72653	WEBSITE MAINTENANCE SERVICES	720	637	200	200	300	50.00%
72655	SOFTWARE LICENSING & SUPPORT	40,798	101,147	108,000	108,000	110,000	1.85%
72720	DUES & SUBCRIPTIONS	5,846	5,832	7,500	4,750	7,500	0.00%
72765	BOOK PROCESSING SUPPLIES	12,573	11,796	13,000	13,000	14,000	7.69%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
72767	I.L.L. & COPY SERVICES	1,015	80	500	-	500	0.00%
72790	OTHER CONTRACTUAL SERVICES	40,925	27,894	119,300	65,000	119,300	0.00%
72796	PUBLICITY/PUBLIC INFORM	42,810	43,824	61,500	67,000	62,000	0.81%
72835	CULTURAL ARTS & PROGRAMS	32,190	20,955	30,000	29,000	30,000	0.00%
72836	PROGRAM/YOUNG ADULT	7,159	7,566	13,000	7,500	13,000	0.00%
72837	PROGRAM/CHILDREN	13,346	21,259	28,000	15,000	28,000	0.00%
72845	ACCOUNTING & AUDIT SERV	15,500	18,700	22,000	22,000	25,000	13.64%
72850	LEGAL SERVICES	4,496	1,665	2,500	900	2,500	0.00%
72875	BOOK COLLECTION SERVICE	752	707	700	700	700	0.00%
72985	PROMOTIONAL ITEMS	-	-	-	-	25,000	100.00%
73110	OFFICE SUPPLIES	9,952	13,563	12,000	15,000	15,000	25.00%
73115	LIBRARY SUPPLIES	5,470	4,646	7,000	5,300	14,000	100.00%
73530	GASOLINE	562	1,072	2,800	2,000	2,800	0.00%
73575	COMPUTER SOFTWARE/SUPPLY	27,761	15,295	55,000	40,000	50,000	-9.09%
73591	BOOK PURCH - CHILDREN'S	75,781	81,113	80,000	80,000	80,000	0.00%
73593	BOOK PURCH - YOUNG ADULT	14,158	12,917	18,000	18,000	18,000	0.00%
73595	PERIODICALS & PAMPHLETS	19,390	18,107	25,000	20,000	25,000	0.00%
73701	ADULT NON-FICTION BOOKS	79,915	67,511	95,000	80,000	95,000	0.00%
73709	ADULT NON-FICTION STANDING	3,566	3,600	5,000	4,500	5,000	0.00%
73711	ADULT FICTION BOOKS	88,501	93,637	105,000	105,000	105,000	0.00%
73741	AUDIO/VISUAL - ADULT	28,729	37,964	40,000	40,000	50,000	25.00%
73743	AUDIO/ADULT	13,449	14,074	13,000	13,000	15,000	15.38%
73751	AUDIO/VISUAL CHILDRENS	25,749	25,013	30,000	18,500	30,000	0.00%
73753	EREADER HARDWARE	-	443	500	-	-	-100.00%
73754	EREADER DOWNLOADS	46,767	66,755	115,400	90,000	120,000	3.99%
73761	REFERENCE BOOKS	1,188	572	1,000	1,000	1,000	0.00%
73769	REFERENCE STANDING ORDER	11,380	10,751	10,000	10,000	10,000	0.00%
73771	INFORMATION SERVICES	127,540	117,618	135,000	125,000	160,000	18.52%
73870	OTHER OPERATING SUPPLIES	18,754	19,713	20,000	17,000	20,000	0.00%
74225	MISCELLANEOUS GRANT EXP	-	9,998	-	-	-	0.00%

Account Number	Description - <i>Continued</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 – FY20
78099	NSF BAD DEBTS	25	-	200	250	200	0.00%
79000	REFUNDS	82	147	500	250	500	0.00%
96200	BOND FEES	500	500	500	500	500	0.00%
98037	TRANSFER TO LIBRARY CAPITAL IMPROVEMENTS	900,000	800,000	188,683	250,000	347,650	84.25%
99000	CONTINGENCY	3,028	1,914	6,000	2,700	6,000	0.00%
	Total	\$5,402,679	\$5,400,805	\$5,545,250	\$4,928,753	\$5,891,550	6.24%

Tinley Park Public Library Fund Bookmobile Expenditures 07-74-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
72125	TELECOMMUNICATIONS EXP	\$1,082	\$646	\$1,150	\$630	\$1,150	0.00%
72540	R & M VEHICLES	8,135	412	3,000	2,200	10,000	233.33%
72796	PUBLICITY/PUBLIC INFORM	3,196	2,466	5,000	1,000	3,000	-40.00%
72860	VEHICLE LICENSING	-	95	-	-	-	0.00%
73530	GASOLINE	1,604	-	-	-	-	0.00%
73590	BOOKMOBILE COLLECTIONS	45,574	47,803	60,000	50,000	60,000	0.00%
74020	BOOKMOBILE EQUIPMENT	-	-	-	-	7,000	100.00%
	Total	\$59,591	\$51,422	\$69,150	\$53,830	\$81,150	17.35%

Tinley Park Public Library Fund Capital Expenditures 07-95-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
74020	LIBRARY EQUIPMENT	\$11,424	\$11,339	\$24,625	\$5,000	\$20,000	-18.78%
74110	FURNITURE & FIXTURES	4,155	6,300	93,646	90,000	110,100	17.57%
74111	CHAIRS	1,549	1,302	5,600	5,000	6,000	7.14%
74128	COMPUTER EQUIPMENT	134,572	69,265	138,000	138,000	250,000	81.16%
74142	FIRST AID KITS	426	340	-	2,500	3,000	100.00%
74158	TELEPHONE SYSTEM	-	31,218	-	-	-	0.00%
74187	ALARM SYSTEM	9,169	18,752	35,000	35,000	35,000	0.00%
74225	BOOKMOBILE	100,000	56,145	-	-	-	0.00%
75004	HVAC EQUIPMENT	9,448	9,441	16,000	12,693	30,000	87.50%
75111	PAINTING	-	4,146	1,500	325	1,500	0.00%
75113	BUILDING REMODEL	323,605	-	-	-	-	0.00%
75115	CARPETING	-	8,081	10,000	22,200	20,000	100.00%
75125	BUILDING & GROUND IMPROVEMENTS	31,929	50,678	90,000	80,000	250,000	177.78%
75801	PARKING LOT REPAIR	108,079	-	-	-	5,000	100.00%
Total		\$734,356	\$267,007	\$414,371	\$390,718	\$730,600	76.32%

Tinley Park Public Library Capital Improvement Fund Expenditures 37-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
74139	ELECTRONIC TIMEKEEPING	\$6,028	\$ -	\$ -	\$ -	\$ -	0.00%
98007	TRANSFER TO LIBRARY	734,356	265,448	414,371	387,918	730,600	76.32%
	TOTAL	\$740,384	\$265,448	\$414,371	\$387,918	\$730,600	76.32%

Tinley Park Public Library Bond Fund Expenditures 38-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
96100	BOND DEBT SERVICE	\$522,200	\$531,000	\$685,200	\$533,600	\$685,200	0.00%
	TOTAL	\$522,200	\$531,000	\$685,200	\$533,600	\$685,200	0.00%

Tinley Park Public Library Campaign and Donation Fund Expenditures 39-00-000

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21 - FY 20
73870	OTHER OPERATING SUPPLIES	\$36	\$ -	\$ -	\$ -	\$ -	0.00%
98007	TRANSFER TO LIBRARY	75,460	-	-	-	-	0.00%
	TOTAL	\$75,496	\$ -	\$ -	\$ -	\$ -	0.00%

APPENDIX A: STATISTICAL TABLES

VILLAGE OF TINLEY PARK, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012	2013
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 150,765,280	\$ 155,177,498	\$ 161,244,471	\$ 166,073,636
Restricted	3,397,874	13,352,069	15,706,936	17,640,039
Unrestricted	38,985,139	33,635,206	41,369,184	42,258,111
TOTAL GOVERNMENTAL ACTIVITIES	\$ 193,148,293	\$ 202,164,773	\$ 218,320,591	\$ 225,971,786
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 29,925,098	\$ 27,851,329	\$ 26,058,168	\$ 26,453,348
Unrestricted	15,435,395	17,041,461	20,358,747	23,004,157
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 45,360,493	\$ 44,892,790	\$ 46,416,915	\$ 49,457,505
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 180,690,378	\$ 183,028,827	\$ 187,302,639	\$ 192,526,984
Restricted	3,397,874	13,352,069	15,706,936	17,640,039
Unrestricted	54,420,534	50,676,667	61,727,931	65,262,268
TOTAL PRIMARY GOVERNMENT	\$ 238,508,786	\$ 247,057,563	\$ 264,737,506	\$ 275,429,291

*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

2014	2015	2016*	2017	2018	2019**
\$ 170,241,947	\$ 171,551,972	\$ 175,316,389	\$ 180,028,034	\$ 186,208,073	\$ 191,581,994
19,317,206	20,441,396	21,623,442	18,246,615	16,250,226	15,116,708
44,509,405	50,692,042	25,186,087	42,778,687	47,064,125	36,575,422
<u>\$ 234,068,558</u>	<u>\$ 242,685,410</u>	<u>\$ 222,125,918</u>	<u>\$ 241,053,336</u>	<u>\$ 249,522,424</u>	<u>\$ 243,274,124</u>
\$ 27,155,351	\$ 27,840,140	\$ 27,692,077	\$ 32,118,855	\$ 32,414,123	\$ 32,940,885
24,910,883	26,632,379	26,626,447	22,739,765	23,941,669	23,735,460
<u>\$ 52,066,234</u>	<u>\$ 54,472,519</u>	<u>\$ 54,318,524</u>	<u>\$ 54,858,620</u>	<u>\$ 56,355,792</u>	<u>\$ 56,676,345</u>
\$ 197,397,298	\$ 199,392,112	\$ 203,008,466	\$ 212,146,889	\$ 218,622,196	\$ 224,522,879
19,317,206	20,441,396	21,623,442	18,246,615	16,250,226	15,116,708
69,420,288	77,324,421	51,812,534	65,518,452	71,005,794	60,310,882
<u>\$ 286,134,792</u>	<u>\$ 297,157,929</u>	<u>\$ 276,444,442</u>	<u>\$ 295,911,956</u>	<u>\$ 305,878,216</u>	<u>\$ 299,950,469</u>

VILLAGE OF TINLEY PARK, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012	2013
EXPENSES				
Governmental Activities				
General government	\$ 6,833,284	\$ 8,097,414	\$ 6,525,519	\$ 7,665,099
Public works	6,197,656	6,749,420	8,153,546	8,927,964
Public safety	17,833,741	22,618,380	23,410,071	24,454,236
Social services	2,081,820	3,148,287	3,450,385	3,490,517
Interest and fees	570,709	953,433	1,531,413	1,398,047
Total governmental activities expenses	33,517,210	41,566,934	43,070,934	45,935,863
Business-Type Activities				
Waterworks and sewerage	15,398,271	16,579,660	16,537,609	18,709,987
Commuter parking lot	740,655	702,172	597,467	653,130
Total business-type activities expenses	16,138,926	17,281,832	17,135,076	19,363,117
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 49,656,136	\$ 58,848,766	\$ 60,206,010	\$ 65,298,980
PROGRAM REVENUES				
Governmental Activities				
Charges for services				
General government	\$ 2,987,075	\$ 3,280,329	\$ 3,703,464	\$ 3,871,389
Public works	770,700	847,196	577,874	601,063
Public safety	119,443	151,514	366,389	337,490
Social services	140,771	73,808	167,212	147,448
Operating grants and contributions	273,955	348,894	497,016	241,084
Capital grants and contributions	2,658,997	3,427,678	6,045,568	2,970,147
Total governmental activities program revenues	6,950,941	8,129,419	11,357,523	8,168,621
Business-Type Activities				
Charges for services				
Waterworks and sewerage	13,614,833	15,666,413	17,153,816	20,040,305
Commuter parking lot	642,999	767,445	746,284	727,766
Operating grants and contributions	2,109,497	179,188	398,044	943,310
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	16,367,329	16,613,046	18,298,144	21,711,381
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 23,318,270	\$ 24,742,465	\$ 29,655,667	\$ 29,880,002

2014	2015	2016	2017*	2018	2019
\$ 8,739,435	\$ 8,775,423	\$ 9,228,529	\$ 16,364,337	\$ 16,220,567	\$ 12,035,852
9,712,855	10,657,146	10,537,269	11,141,801	11,456,960	12,799,470
25,581,497	28,898,115	29,282,595	25,955,225	27,790,455	27,892,996
2,974,874	3,221,597	3,345,971	1,918,257	2,183,629	2,115,404
1,331,813	956,067	1,102,291	750,883	595,521	239,120
48,340,474	52,508,348	53,496,655	56,130,503	58,247,132	55,082,842
20,513,721	21,059,744	23,011,396	23,099,454	24,030,960	24,326,656
847,805	413,270	691,403	752,701	460,641	834,582
21,361,526	21,473,014	23,702,799	23,852,155	24,491,601	25,161,238
\$ 69,702,000	\$ 73,981,362	\$ 77,199,454	\$ 79,982,658	\$ 82,738,733	\$ 80,244,080
\$ 3,696,799	\$ 3,807,235	\$ 4,246,295	\$ 3,299,040	\$ 3,358,226	\$ 3,131,061
601,398	588,554	617,449	605,054	742,432	564,199
376,432	376,419	379,636	1,443,850	1,630,334	1,702,236
90,347	95,868	170,815	30,058	28,564	27,542
391,544	412,394	309,629	1,965,413	1,839,244	1,877,432
2,769,027	2,268,569	1,690,500	1,043,202	574,451	402,201
7,925,547	7,549,039	7,414,324	8,386,617	8,173,251	7,704,671
22,003,023	22,757,138	23,707,172	24,212,715	24,762,820	24,882,828
730,019	747,679	745,407	730,101	733,045	726,442
1,141,186	287,912	224,013	-	-	-
-	-	-	-	242,188	-
23,874,228	23,792,729	24,676,592	24,942,816	25,738,053	25,609,270
\$ 31,799,775	\$ 31,341,768	\$ 32,090,916	\$ 33,329,433	\$ 33,911,304	\$ 33,313,941

VILLAGE OF TINLEY PARK, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012	2013
NET REVENUES (EXPENSES)				
Governmental activities	\$ (26,566,269)	\$ (33,437,515)	\$ (31,713,411)	\$ (37,767,242)
Business-type activities	228,403	(668,786)	1,163,068	2,348,264
TOTAL PRIMARY GOVERNMENT NET REVENUES (EXPENSES)	\$ (26,337,866)	\$ (34,106,301)	\$ (30,550,343)	\$ (35,418,978)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property	\$ 22,561,916	\$ 22,760,779	\$ 24,083,613	\$ 23,936,599
Sales tax	10,365,906	11,717,678	12,218,590	13,034,501
Income	4,498,268	4,513,443	4,804,221	5,365,094
Utility	911,774	861,911	1,032,970	992,332
Other	1,189,698	1,407,372	1,617,026	1,844,799
Interest	796,435	649,770	443,477	442,469
Miscellaneous	659,241	583,070	3,916,125	824,504
Transfers	235,294	(40,028)	(246,793)	(633,894)
Total governmental activities	41,218,532	42,453,995	47,869,229	45,806,404
Business-Type Activities				
Investment earnings	211,303	155,096	114,264	112,481
Miscellaneous	-	5,959	-	-
Transfers	(235,294)	40,028	246,793	633,894
Total business-type activities	(23,991)	201,083	361,057	746,375
TOTAL PRIMARY GOVERNMENT	\$ 41,194,541	\$ 42,655,078	\$ 48,230,286	\$ 46,552,779
CHANGE IN NET POSITION				
Governmental activities	\$ 14,652,263	\$ 9,016,480	\$ 16,155,818	\$ 8,039,162
Business-type activities	204,412	(467,703)	1,524,125	3,094,639
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ 14,856,675	\$ 8,548,777	\$ 17,679,943	\$ 11,133,801

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

Data Source

Audited Financial Statements

2014	2015	2016	2017*	2018	2019
\$ (40,414,927)	\$ (44,959,309)	\$ (46,082,331)	\$ (47,743,886)	\$ (50,073,881)	\$ (47,378,171)
2,512,702	2,319,715	973,793	1,090,661	1,246,452	448,032
\$ (37,902,225)	\$ (42,639,594)	\$ (45,108,538)	\$ (46,653,225)	\$ (48,827,429)	\$ (46,930,139)
\$ 25,278,137	\$ 24,755,597	\$ 25,919,552	\$ 25,231,511	\$ 26,383,513	\$ 24,515,773
13,664,339	18,841,228	20,054,116	20,763,409	21,595,699	21,849,136
5,415,046	5,712,586	5,799,968	5,359,841	5,141,935	5,505,237
915,530	932,917	827,278	704,747	717,812	983,352
2,274,791	2,505,975	2,519,574	2,876,621	3,498,968	3,659,597
350,519	309,483	336,974	517,362	881,340	1,347,245
613,337	518,375	790,323	110,035	323,702	498,879
-	-	10,525	676,221	-	-
48,511,699	53,576,161	56,258,310	56,239,747	58,542,969	58,359,219
96,027	86,570	93,523	125,656	250,720	400,496
-	-	-	-	-	-
-	-	(10,525)	(676,221)	-	-
96,027	86,570	82,998	(550,565)	250,720	400,496
\$ 48,607,726	\$ 53,662,731	\$ 56,341,308	\$ 55,689,182	\$ 58,793,689	\$ 58,759,715
\$ 8,096,772	\$ 8,616,852	\$ 10,175,979	\$ 8,495,861	\$ 8,469,088	\$ 10,981,048
2,608,729	2,406,285	1,056,791	540,096	1,497,172	848,528
\$ 10,705,501	\$ 11,023,137	\$ 11,232,770	\$ 9,035,957	\$ 9,966,260	\$ 11,829,576

VILLAGE OF TINLEY PARK, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012*	2013
GENERAL FUND				
Assigned	N/A	N/A	\$ 8,679,443	\$ 10,789,308
Unassigned	N/A	N/A	4,932,202	4,684,841
Unreserved	\$ 6,185,858	\$ 9,049,595	N/A	N/A
TOTAL GENERAL FUND	\$ 6,185,858	\$ 9,049,595	\$ 13,611,645	\$ 15,474,149
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	N/A	N/A	\$ 1,101,856	\$ 1,101,856
Unassigned	N/A	N/A	(143,725)	(143,355)
Restricted	N/A	N/A	15,940,759	15,902,426
Committed	N/A	N/A	30,542,933	32,087,999
Reserved, reported in				
Debt Service Funds	\$ 2,559,141	\$ 2,530,688	N/A	N/A
Unreserved, reported in				
Special Revenue Funds	5,818,135	7,510,496	N/A	N/A
Capital Project Funds	42,807,579	40,130,918	N/A	N/A
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 51,184,855	\$ 50,172,102	\$ 47,441,823	\$ 48,948,926

N/A - not applicable

*The Village implemented GASB Statement No. 54 as of April 30, 2012.

Data Source

Audited Financial Statements

2014	2015	2016	2017	2018	2019
\$ 12,040,097	\$ 13,517,279	\$ 15,071,929	\$ 6,446,983	\$ 6,895,573	\$ 6,727,524
5,511,050	5,653,234	6,020,777	21,604,327	22,024,411	27,231,432
N/A	N/A	N/A	N/A	N/A	N/A
\$ 17,551,147	\$ 19,170,513	\$ 21,092,706	\$ 28,051,310	\$ 28,919,984	\$ 33,958,956
\$ -	\$ -	\$ -	\$ -	\$ 1,511,192	\$ -
(140,558)	(144,399)	-	-	(428,536)	-
16,664,465	17,146,505	17,512,202	18,246,615	16,250,226	15,116,708
35,661,602	40,607,539	46,790,044	51,133,516	54,297,627	58,321,115
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
\$ 52,185,509	\$ 57,609,645	\$ 64,302,246	\$ 69,380,131	\$ 71,630,509	\$ 73,437,823

VILLAGE OF TINLEY PARK, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2010	2011	2012	2013
REVENUES				
Property taxes	\$ 22,561,916	\$ 22,760,779	\$ 24,083,613	\$ 23,936,599
Sales tax	10,365,906	11,717,678	12,218,590	13,034,501
Other taxes	1,635,048	1,802,168	2,127,719	2,390,613
Intergovernmental	6,384,088	8,539,555	11,445,235	10,040,704
Licenses, permits, and fees	2,271,299	2,294,433	2,449,014	2,572,750
Fines, forfeitures, and reimbursements	992,967	127,968	1,588,609	1,512,505
Charges for services	967,970	1,092,215	1,212,089	1,057,463
Investment income	796,435	369,770	443,477	442,469
Development assessment and fees	-	-	-	-
Miscellaneous	659,241	583,070	3,916,125	824,504
Total revenues	46,634,870	49,287,636	59,484,471	55,812,108
EXPENDITURES				
General government	9,489,243	9,958,647	9,128,775	9,774,319
Public safety	19,055,589	19,770,421	20,994,411	21,327,410
Buildings, highways, and streets	6,752,280	6,074,455	7,550,604	7,952,705
Capital outlay	6,247,901	21,552,017	14,986,789	8,079,018
Debt service				
Principal	1,273,430	2,689,700	3,312,397	3,620,621
Interest and fees	597,394	941,142	1,562,885	1,354,535
Total expenditures	43,415,837	60,986,382	57,535,861	52,108,608
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,219,033	(11,698,746)	1,948,610	3,703,500
OTHER FINANCING SOURCES (USES)				
Transfers in	6,196,793	8,401,150	19,905,220	14,649,731
Transfers (out)	(5,961,499)	(8,441,178)	(20,152,013)	(15,283,625)
Bonds issued	16,380,000	12,133,000	2,601,795	-
Premium on bonds issued	-	35,758	100,134	-
Bonds refunded	-	-	(2,571,975)	-
Land market value adjustment	-	-	-	-
Proceeds from disposal of capital assets	-	-	-	-
Total other financing sources (uses)	16,615,294	12,128,730	(116,839)	(633,894)
NET CHANGE IN FUND BALANCES	\$ 19,834,327	\$ 429,984	\$ 1,831,771	\$ 3,069,606
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	5.03%	9.21%	11.46%	11.30%

Data Source

Audited Financial Statements

2014	2015	2016	2017	2018	2019
\$ 25,278,137	\$ 24,775,597	\$ 25,919,552	\$ 25,231,511	\$ 26,383,513	\$ 24,515,774
13,664,339	18,841,228	20,226,614	20,763,409	21,595,699	21,849,136
2,771,101	2,891,649	3,009,578	3,189,196	3,870,637	4,299,138
8,665,821	8,471,921	7,956,816	7,944,284	7,874,534	8,029,896
2,558,436	2,815,326	3,033,669	1,782,718	1,973,401	1,946,627
1,363,045	1,335,093	1,524,521	2,898,411	3,013,607	2,760,991
1,024,161	993,569	1,057,321	570,591	580,196	591,854
350,519	309,483	336,974	517,373	881,340	1,347,245
148,350	-	-	-	-	-
613,337	518,375	782,193	562,612	350,202	1,355,714
56,437,246	60,952,241	63,847,238	63,460,105	66,523,129	66,696,375
9,690,048	9,835,327	10,197,088	11,911,969	12,236,125	11,602,368
22,243,913	23,169,143	23,978,441	24,642,619	26,121,069	26,294,782
8,540,690	8,903,238	8,814,521	8,797,346	10,060,522	9,191,432
5,224,513	6,945,891	7,587,188	6,549,534	9,676,198	10,940,726
2,930,205	3,974,231	3,716,369	4,489,102	4,742,446	1,449,470
1,345,440	1,060,909	949,362	833,269	683,531	515,760
49,974,809	53,888,739	55,242,969	57,223,839	63,519,891	59,994,538
6,462,437	7,063,502	8,604,269	6,236,266	3,003,238	6,701,837
11,260,009	16,614,052	16,829,518	15,866,431	20,504,811	18,244,089
(11,260,009)	(16,614,052)	(16,818,993)	(15,866,431)	(20,504,811)	(18,244,089)
9,720,081	-	-	-	-	-
1,304,718	-	-	-	-	-
(11,303,150)	-	-	-	-	-
(550,505)	-	-	-	-	-
-	-	-	-	-	144,449
(828,856)	-	10,525	-	-	144,449
\$ 5,633,581	\$ 7,063,502	\$ 8,614,794	\$ 6,236,266	\$ 3,003,238	\$ 6,846,286
9.55%	10.73%	9.79%	9.89%	9.71%	3.86%

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)
2009	\$ 1,366,662,965	\$ 282,966,041	\$ 146,361,179	\$ 106,758	\$ 1,796,096,943	\$ 1,430,084,786	\$ 366,012,157	3.3701	\$ 5,388,290,829	33.33%	\$ 0.903
2010	1,398,487,405	276,491,870	137,016,739	104,727	1,812,100,741	1,442,783,211	369,317,530	3.3000	5,436,302,223	33.33%	1.024
2011	1,230,479,660	251,173,100	126,102,615	107,388	1,607,862,763	1,251,755,583	356,107,180	2.9706	4,823,588,289	33.33%	1.027
2012	1,129,641,720	242,830,563	119,538,059	106,846	1,492,117,188	1,145,025,203	347,091,985	2.8056	4,476,351,564	33.33%	1.339
2013	1,057,748,826	231,345,319	109,117,038	101,375	1,398,312,558	1,066,577,781	331,734,777	2.6621	4,194,937,674	33.33%	1.444
2014	1,004,674,109	269,896,499	69,577,327	134,029	1,344,281,964	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	N/A	N/A	N/A	N/A	1,518,072,612	1,169,484,236	348,588,376	2.9109	4,554,217,836	33.33%	1.395

(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)

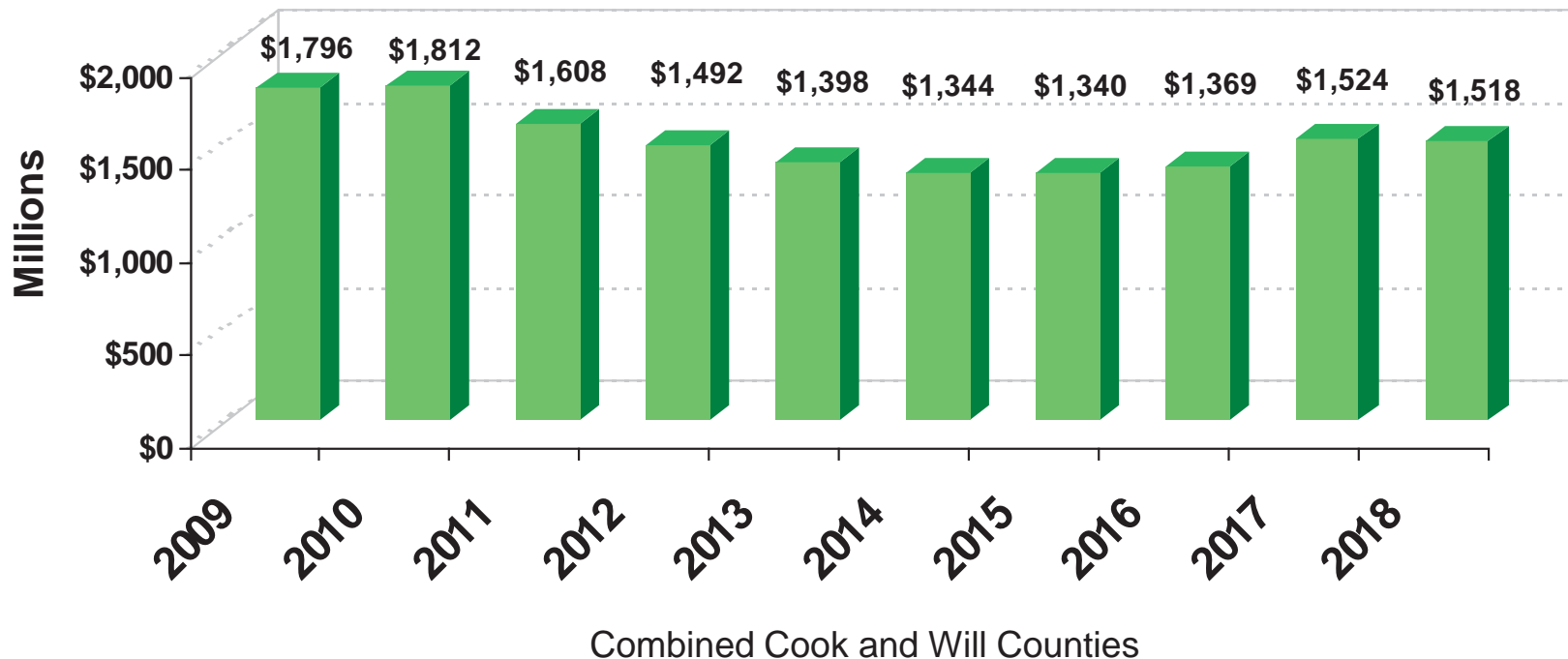
Note: Property is to be assessed at 1/3 (33 1/3%) of actual value by state statutes. Property tax rates are per \$100 of assessed valuation.

Data Sources

Office of the County Clerks Tax Extension Office.

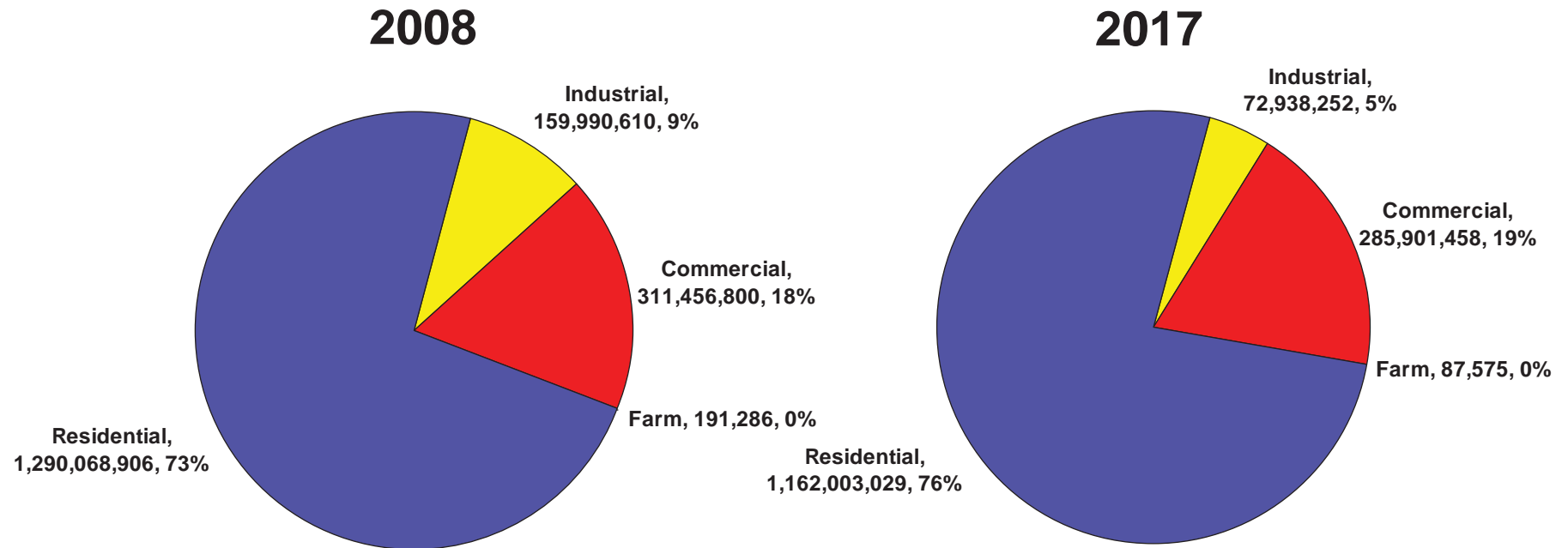
Village of Tinley Park, Illinois

Ten Year Change in Equalized Assessed Valuation 2009 – 2018



Village of Tinley Park, Illinois

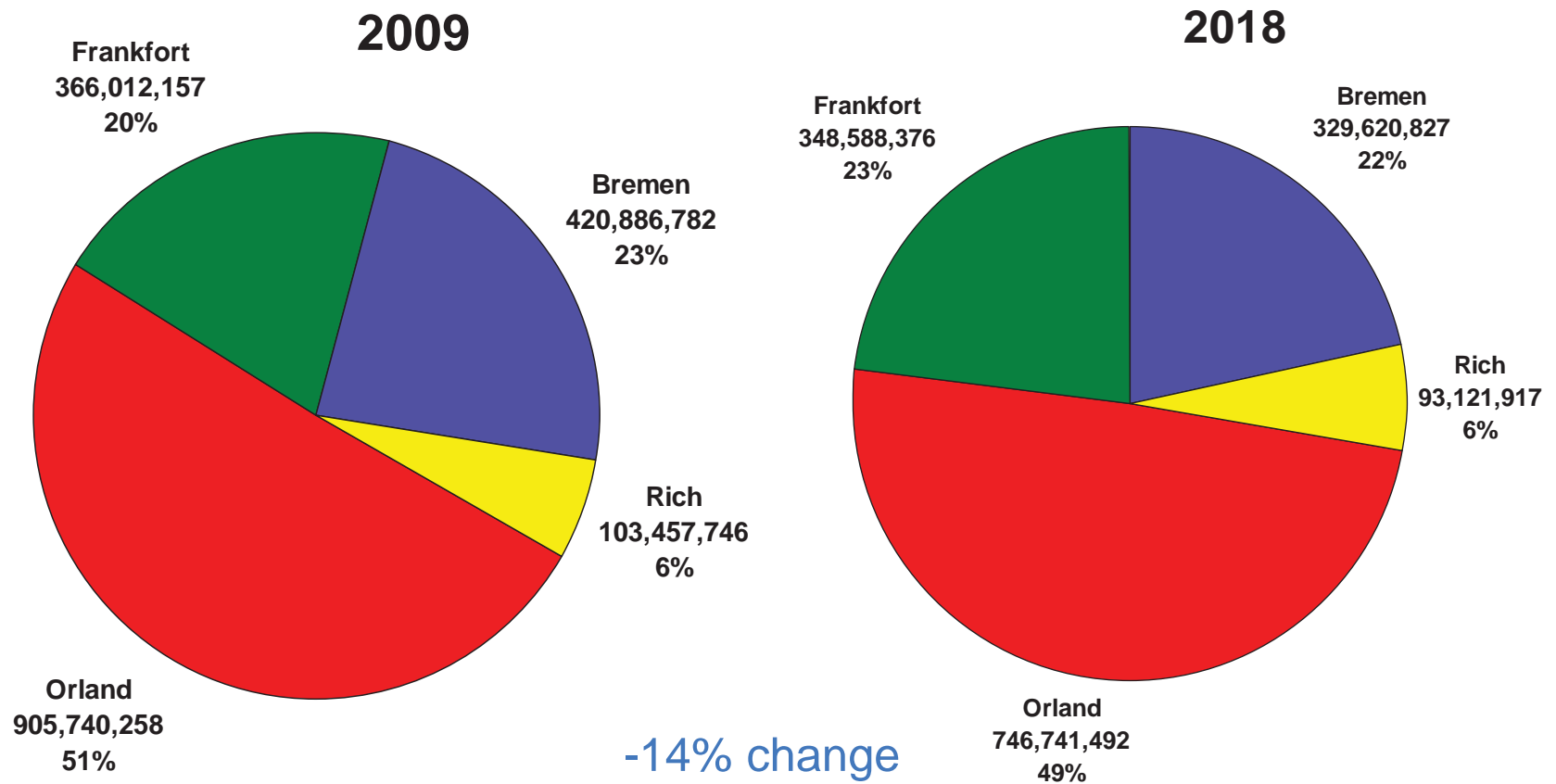
Ten Year Change in Equalized Assessed Value By Property Class 2008 & 2017



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

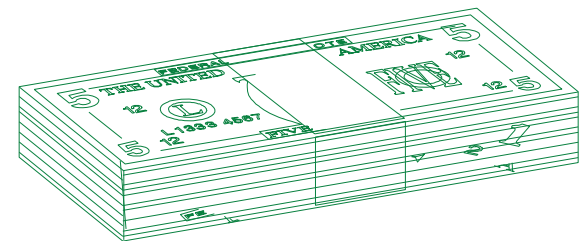
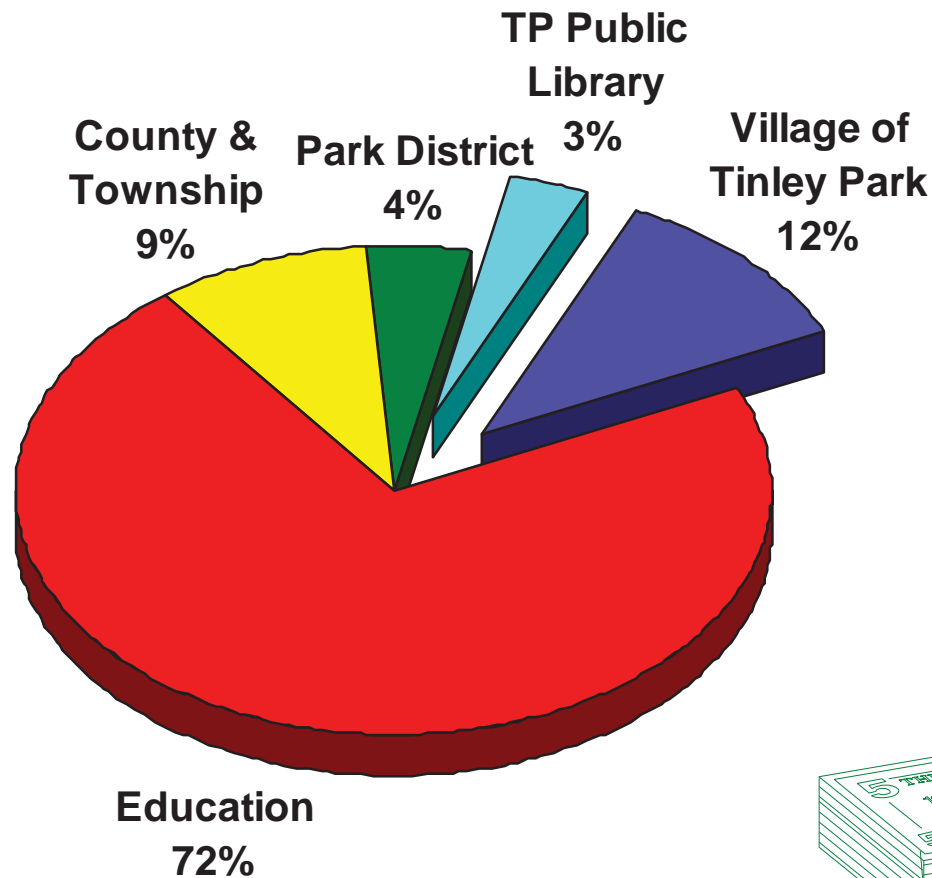
Village of Tinley Park, Illinois

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)



Source: Cook & Will County Treasurers
Tax Year 2018
- 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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
VILLAGE GOVERNMENT										
Corporate	\$ 0.4968	\$ 0.5243	\$ 0.6424	\$ 0.7108	\$ 0.7858	\$ 0.7803	\$ 0.7641	\$ 0.7319	\$ 0.6242	\$ 0.6315
Bond and interest	0.0205	0.0203	0.0229	0.0246	0.0258	0.0268	0.0273	0.0263	0.0237	0.0237
Police pension	0.0852	0.1126	0.1285	0.1388	0.1482	0.1704	0.2039	0.2061	0.1973	0.1951
IMRF and Social Security	0.1047	0.1024	0.1154	0.1432	0.1408	0.1465	0.1492	0.1439	0.1262	0.1431
Fire protection	0.0774	0.0992	0.1118	0.1415	0.1481	0.1540	0.1568	0.1513	0.1361	0.1530
Police protection	0.0763	0.0756	0.0852	0.0713	0.0812	0.1052	0.1071	0.1033	0.1361	0.1530
Civil defense (EMA)	0.0487	0.0375	0.0423	0.0467	0.0488	0.0508	0.0517	0.0499	0.0408	0.0442
Audit	0.0020	0.0017	0.0016	0.0017	0.0018	0.0019	0.0019	0.0030	0.0030	0.0013
Liability insurance	0.0573	0.0497	0.0561	0.0604	0.0632	0.0657	0.0669	0.0590	0.0398	0.0499
Total Village Government	\$ 0.9689	\$ 1.0233	\$ 1.2062	\$ 1.3390	\$ 1.4437	\$ 1.5016	\$ 1.5289	\$ 1.4747	\$ 1.3272	\$ 1.3948
Extended Rate (rounded)	\$ 0.9690	\$ 1.0240	\$ 1.2070	\$ 1.3390	\$ 1.4440	\$ 1.5020	\$ 1.5290	\$ 1.4750	\$ 1.3280	\$ 1.3950
PUBLIC LIBRARY										
Library	\$ 0.2215	\$ 0.2370	\$ 0.2714	\$ 0.2891	\$ 0.2959	\$ 0.3013	\$ 0.3064	\$ 0.3062	\$ 0.2814	\$ 0.2969
IMRF and Social Security	0.0255	0.0232	0.0255	0.0302	0.0280	0.0341	0.0348	0.0346	0.0312	0.0320
Liability insurance	0.0061	0.0057	0.0064	0.0076	0.0072	0.0075	0.0077	0.0063	0.0030	0.0027
Library buildings and sites	0.0159	0.0179	0.0200	0.0223	0.0333	0.0364	0.0371	0.0247	0.0179	0.0206
Bonds and interest	0.0318	0.0323	0.0330	0.0363	0.0388	0.0392	0.0404	0.0393	0.0360	0.0362
Total Public Library	\$ 0.3008	\$ 0.3161	\$ 0.3563	\$ 0.3855	\$ 0.4032	\$ 0.4185	\$ 0.4264	\$ 0.4111	\$ 0.3695	\$ 0.3884
Extended Rate (rounded)	\$ 0.3010	\$ 0.3170	\$ 0.3570	\$ 0.3860	\$ 0.4040	\$ 0.4190	\$ 0.4270	\$ 0.4120	\$ 0.3700	\$ 0.3890

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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Village Direct Rates										
General corporate	\$ 0.969	\$ 1.024	\$ 1.207	\$ 1.339	\$ 1.444	\$ 1.502	\$ 1.529	\$ 1.475	\$ 1.328	\$ 1.395
Village of Tinley Park Library Fund	0.301	0.317	0.357	0.386	0.404	0.419	0.427	0.412	0.370	0.389
OVERLAPPING DEBT										
Cook County	0.394	0.228	0.462	0.531	0.560	0.568	0.552	0.533	0.496	0.489
Cook County Forest Preserve	0.049	0.051	0.058	0.063	0.069	0.069	0.069	0.063	0.062	0.060
Metropolitan Water Reclamation District of Greater Chicago	0.261	0.274	0.320	0.370	0.417	0.430	0.426	0.406	0.402	0.396
South Cook County Mosquito Abatement District	0.009	0.010	0.012	0.014	0.016	0.017	0.017	0.017	0.016	0.017
Consolidated Elections	0.021	-	0.025	-	0.031	-	0.034	-	0.031	-
Kimberly Heights Sanitary District	0.152	0.149	0.172	0.195	0.211	0.241	0.256	0.246	0.220	0.234
Park districts										
Tinley Park Park District	0.353	0.359	0.411	0.455	0.493	0.521	0.534	0.522	0.475	0.498
Frankfort Square Park District	0.451	0.511	0.536	0.590	0.633	0.659	0.665	0.652	0.639	0.642
Mokena Community Park District	0.259	0.270	0.287	0.307	0.323	0.327	0.330	0.323	0.321	0.319
Townships										
Bremen Township	0.049	0.051	0.061	0.070	0.078	0.085	0.089	0.087	0.081	0.086
Orland Township	0.052	0.052	0.061	0.066	0.070	0.073	0.075	0.072	0.066	0.071
Rich Township	0.192	0.202	0.258	0.292	0.304	0.302	0.296	0.284	0.262	0.275
Township general assistance										
Bremen Township General Assistance	0.008	0.009	0.012	0.014	0.016	0.018	0.019	0.019	0.018	0.019
Orland Township General Assistance	0.006	0.006	0.007	0.007	0.007	0.006	0.007	0.006	0.006	0.006
Rich Township General Assistance	0.023	0.026	0.034	0.039	0.046	0.048	0.052	0.050	0.046	0.050
Township road and bridge										
Bremen Township road and bridge	0.031	0.032	0.039	0.045	0.050	0.055	0.058	0.057	0.053	0.056
Orland Township road and bridge	0.029	0.029	0.034	0.037	0.039	0.040	0.041	0.039	0.035	0.037
Rich Township road and bridge	0.055	0.058	0.074	0.085	0.094	0.101	0.106	0.103	0.097	0.105
Education/schools										
Kirby School District	3.560	3.710	3.910	4.400	4.780	5.140	5.300	5.120	4.490	4.736
Arbor Park School District 140	3.490	3.529	4.122	4.624	5.060	5.663	5.869	5.755	5.183	5.471
Community Consolidated School District 146	3.650	3.742	4.558	5.041	5.456	5.906	6.125	5.943	5.474	5.749
Elementary School District 159	4.303	4.641	5.703	6.489	7.276	7.589	7.885	7.735	7.316	7.713
Country Club Hills School District 160	3.222	3.265	4.241	4.887	5.385	5.997	6.274	6.136	6.691	7.176

Tax Levy Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
OVERLAPPING DEBT (Continued)										
Education/schools (Continued)										
Rich Township High School District 227	\$ 3.513	\$ 3.705	\$ 4.687	\$ 5.302	\$ 5.830	\$ 6.222	\$ 6.464	\$ 6.231	\$ 5.916	\$ 6.045
Bremen Community High School District 228	3.157	3.200	3.877	4.377	4.795	5.209	5.401	5.296	4.772	4.550
Consolidated High School District 230	1.764	1.812	2.180	2.438	2.641	2.770	2.879	2.778	2.287	2.425
South Suburban Community College District 510	0.348	0.361	0.450	0.511	0.559	0.599	0.621	0.607	0.578	0.611
Prairie State Community College District 515	0.277	0.293	0.357	0.410	0.439	0.458	0.487	0.481	0.454	0.477
Moraine Valley Community College District 524	0.247	0.256	0.311	0.346	0.375	0.403	0.419	0.406	0.365	0.384

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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
VILLAGE DIRECT RATES										
General corporate	\$ 0.9172	\$ 0.9612	\$ 1.0492	\$ 1.3539	\$ 1.4273	\$ 1.5281	\$ 1.4515	\$ 1.5669	\$ 1.4074	\$ 1.2491
Village of Tinley Park Library Fund	0.2846	0.2965	0.3105	0.3905	0.3984	0.4256	0.4042	0.4372	0.3923	0.3483
OVERLAPPING RATES										
Will County	0.4833	0.5077	0.5351	0.5696	0.5994	0.6210	0.6140	0.6121	0.5986	0.5927
Will County Forest Preserve	0.1519	0.1567	0.1693	0.1859	0.1970	0.1977	0.1937	0.1944	0.1895	0.1504
Will County Building Commission	0.0191	0.0197	0.0200	0.0212	0.0222	0.0223	0.0218	0.0026	-	-
Park districts										
Tinley Park Park District	0.3295	0.3362	0.3617	0.4584	0.4828	0.5273	0.5059	0.5605	0.5100	0.4259
Frankfort Square Park District	0.4399	0.5180	0.5382	0.5846	0.6265	0.6557	0.6692	0.6433	0.6382	0.6274
Mokena Community Park District	0.2512	0.2579	0.2830	0.3030	0.3184	0.3240	0.3264	0.3208	0.3175	0.3160
Township										
Frankfort Township	0.0782	0.0822	0.0858	0.0896	0.0960	0.0998	0.0998	0.0962	0.0951	0.0926
Township road and bridge										
Frankfort road and bridge	0.1924	0.1944	0.1994	0.2146	0.2194	0.2222	0.2155	0.2078	0.2012	0.1822
Education/schools										
Summit Hill School District 161	2.9894	3.1874	3.3782	3.6596	3.9036	4.1112	4.1590	4.1149	4.1024	4.1247
Lincolnway High School District 210	1.6067	1.7045	1.8306	1.9190	2.0605	2.1394	2.1594	2.1189	2.1207	2.1292
Joliet Junior College District 525	0.2144	0.2270	0.2463	0.2768	0.2955	0.3085	0.3065	0.3099	0.2994	0.2924

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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
BREMEN TOWNSHIP										
13039 (SD 146, 228, 510, TP Park)	\$ 9.600	\$ 9.853	\$ 11.849	\$ 13.216	\$ 14.388	\$ 15.398	\$ 15.901	\$ 15.437	\$ 14.156	\$ 14.315
13139 (SD 146, 228, 510, TP Park, OPA TIF)	"	"	"	"	"	"	"	"	"	N/A
13155 (SD 146, 228, 510, TP Park MSN TIF)	"	"	"	"	"	"	"	"	"	"
13156 (SD 146, 228, 510, TP Park, MSS TIF)	"	"	"	"	"	"	"	"	"	N/A
13185 (SD 146, 228, 510, TP Park, MHC TIF)							"	"	"	"
13186 (SD 146, 228, 510, TP Park, Legacy TIF)								"	"	"
13040 (SD 145, 228, 510, No Park)	9.087	9.281	11.002	12.344	13.499	14.634	15.111	14.727	13.390	13.539
13089 (SD 145, 228, 510, TP Park)	9.440	9.640	11.413	12.799	13.992	15.155	15.645	15.249	13.865	14.037
13098 (SD 146, 230, 524, TP Park)	8.106	8.360	10.013	11.112	12.050	12.763	13.177	12.718	11.458	11.963
13130 (SD 145, 228, 510, No Park, KHSD)	9.239	9.430	11.174	12.539	13.710	14.875	15.367	14.973	13.610	13.773
13148 (SD 145, 228, 510, TP Park, KHSD)	9.592	9.789	11.585	12.994	14.203	15.396	15.901	15.495	14.085	14.271
13151 (SD 160, 228, 510, TP Park)	9.172	9.376	11.532	13.062	14.317	15.489	16.050	15.630	15.373	15.742
13159 (SD 160, 228, 510, No Park)	8.884	9.077	11.013	12.223	13.315	14.212	15.516	15.108	14.898	15.244
ORLAND TOWNSHIP										
28013 (SD 140, 230, 524, TP Park)	8.019	8.323	9.355	10.451	11.345	11.953	12.313	11.848	10.427	10.903
28043 (SD 140, 230, 524, TP Park)	"	"	"	"	"	"	"	"	"	"
28086 (SD 140, 230, 524, TP Park)	"	"	"	"	"	"	"	"	"	"
28092 (SD 140, 230, 524, TP Park, MHC TIF)	"	"	"	"	"	"	"	"	"	"
28027 (SD 146, 230, 524, TP Park)	8.105	8.355	10.003	11.093	12.022	12.724	13.134	12.672	11.413	11.916
28057 (SD 146, 230, 524, TP Park, SSA#3)	"	"	"	"	"	"	"	"	"	"
28048 (SD 140, 230, 524, Mokena Park)	7.925	8.234	9.231	10.303	11.175	11.759	12.109	11.649	10.273	10.724
RICH TOWNSHIP										
32013 (SD 157, 161, 515, TP Park)	10.720	11.383	13.965	15.775	17.423	18.246	18.878	18.312	17.271	17.909
32070 (SD 157, 161, 515, No Park)	"	"	"	"	"	"	"	"	"	N/A
32083 (SD 157, 611, 515, Frankfort Sq Park)	10.818	11.535	14.090	15.910	17.563	18.384	19.009	18.442	17.435	18.053

Tax Levy Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
FRANKFORT TOWNSHIP										
1920 (SD 161, 210, 525, TP Park)	\$ 7.2667	\$ 7.6735	\$ 8.1861	\$ 9.1391	\$ 9.7021	\$ 10.2031	\$ 10.1313	\$ 10.2214	\$ 9.9166	\$ 9.6010
1922 (SD 616, 210, 525, Mokena Park)	7.1884	7.5952	8.1074	8.9837	9.5377	9.9998	9.9518	9.9817	9.7241	9.4911
1961 (SD 161, 210, 525, Frankfort Sq Park)	7.3771	7.8553	8.3626	9.2653	9.8458	10.3315	10.2946	10.3042	10.0448	9.8025

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 District; Mokena Park = Mokena Community Park District; Frankfort Sq

Park = Frankfort Square Park District; No Park = no park district included

KHSD = Kimberly Heights Sanitary District; SSA = Special Service Area

TIF = Tax Increment Financing District - Oak Park Avenue, Main Street North, Main Street South,
Mental Health Center, Legacy, New Bremen

Data Sources

Office of the Cook and Will County Clerks - Tax Extension Office

Village records

VILLAGE OF TINLEY PARK, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	Type of Business	2019 (2018 Levy)			2010 (2009 Levy)		
		Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Panduit. et al (2)	Corporate offices	\$ 14,334,183	1	0.94%	\$ 10,207,089	3	0.57%
DT Brookside LLC (I)	Retail shopping center	12,023,548	2	0.79%	-		0.00%
New Plan Excel Prop	Retail shopping center	11,103,133	3	0.73%	17,423,535	1	0.97%
Tinley Park Convention Center (Formerly Holiday Inn Select)	Hotel	9,648,871	4	0.64%	9,873,706	4	0.55%
IRC Park Center Plaza	Retail shopping center	8,266,217	5	0.54%	-		0.00%
Menard	Retail	7,548,479	6	0.50%	6,242,864	10	0.35%
International Imports	Industrial commercial property	6,190,518	7	0.41%	-		0.00%
Kman Corporation	Retail	5,571,434	8	0.37%	8,707,129	6	0.48%
1-80 Commerce Center (2)	Industrial commercial property	5,498,594	9	0.36%	-		0.00%
S Javed Shirazi MD	Medical offices	5,203,015	10	0.34%	-		0.00%
CNC	Retail shopping center	-		0.00%	12,662,106	2	0.70%
NeJa Group	Outdoor entertainment pavilion	-		0.00%	9,299,167	5	0.52%
CarMax	Automobile dealership	-		0.00%	8,202,274	7	0.46%
Walman Stores	Retail	-		0.00%	7,274,624	8	0.41%
Edenbridge Ltd Partners	Residential apartment complex	-		0.00%	6,794,243	9	0.38%
		<u>\$ 85,387,992</u>		<u>5.62%</u>	<u>\$ 96,686,737</u>		<u>5.39%</u>
	Total Equalized Assessed Value	<u>\$ 1,518,072,612</u>			<u>\$ 1,796,096,943</u>		

(1) Will County

(2) Combined Cook and Will County

Note: Every effort has been made to report the largest taxpayers. Many taxpayers own or maintain multiple parcels under various names and it is possible that some parcels and their valuations may have been omitted. Valuations are considered to be as of January 1st for tax purposes. Taxpayer is based on name appearing in the tax records as the recipient of the tax bill(s), which may not reflect the current owner.

Data Sources

Cook and Will County Clerk's Office - Tax Extension Office
Cook and Will County Treasurer's Office

VILLAGE OF TINLEY PARK, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 17,214,586	\$ 6,469,087	37.58%	\$ 10,329,060	\$ 16,798,147	97.58%
2010	18,323,980	7,069,395	38.58%	10,899,702	17,969,097	98.06%
2011	18,844,966	7,615,976	40.41%	10,954,610	18,570,586	98.54%
2012	20,031,166	7,821,886	39.05%	12,052,725	19,874,611	99.22%
2013	20,136,234	7,894,058	39.20%	11,823,668	19,717,726	97.92%
2014	20,276,789	7,997,810	39.44%	11,999,909	19,997,719	98.62%
2015	20,108,486	7,928,682	39.43%	11,737,247	19,665,929	97.80%
2016	20,500,525	7,907,837	38.57%	12,415,741	20,323,578	99.14%
2017	20,470,908	8,082,498	39.48%	12,129,162	20,211,660	98.73%
2018	20,668,522	8,349,423	40.40%	-	8,349,423	40.40%

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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General merchandise	\$ 2,115,518	\$ 2,000,898	\$ 1,916,651	\$ 1,934,588	\$ 1,931,837	\$ 1,904,806	\$ 1,823,389	\$ 1,212,759	\$ 995,042	\$ 1,054,968
Food	843,504	807,410	813,088	801,550	766,582	788,430	815,121	1,213,295	1,182,460	1,411,103
Drinking and eating places	937,291	993,640	1,019,802	1,085,036	1,123,687	1,218,608	1,277,254	1,292,980	1,350,681	1,400,134
Apparel	177,352	182,073	201,558	233,940	269,195	277,148	275,203	305,679	310,172	327,327
Furniture and H.H. and radio	360,001	353,678	360,193	429,418	434,129	417,086	430,386	422,911	577,996	563,154
Lumber, building hardware	338,962	326,152	339,242	341,657	378,881	445,124	486,189	469,109	457,076	453,150
Automotive and filling stations	3,151,150	3,329,998	3,686,265	3,973,543	4,334,866	4,804,465	4,899,615	4,981,557	5,471,436	5,699,848
Drugs and miscellaneous retail	970,790	1,071,215	1,183,338	1,320,868	1,367,861	1,421,857	1,575,726	1,679,770	1,619,041	1,364,864
Agriculture and all others	781,941	1,422,666	1,643,880	1,626,100	1,931,648	1,828,054	1,665,108	1,871,639	2,003,575	2,081,627
Manufacturers	46,691	45,670	50,838	50,272	32,716	58,355	57,958	71,198	63,179	75,594
TOTAL	\$ 9,723,200	\$ 10,533,400	\$ 11,214,855	\$ 11,796,972	\$ 12,571,402	\$ 13,163,933	\$ 13,305,949	\$ 13,520,897	\$ 14,030,658	\$ 14,431,769
Total number of tax reporting entities	979	1,030	1,124	1,067	1,087	1,145	1,242	1,271	1,317	1,284
Village direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Village home rule sales tax rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.75%	0.75%	0.75%	0.75%	0.75%
Village population (estimates in <i>italics</i>)	58,323	56,703	56,703	56,703	56,703	56,703	56,703	57,176	56,668	56,204
Sales tax dollars per capita	\$ 167	\$ 186	\$ 198	\$ 208	\$ 222	\$ 232	\$ 235	\$ 236	\$ 248	\$ 257

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
2009	1.00%	5.00%	1.25%	1.75%	0.75%	0.25%	9.00%	7.00%
2010	1.00%	5.00%	1.25%	1.25%	0.75%	0.25%	8.50%	7.00%
2011	1.00%	5.00%	1.25%	1.25%	0.75%	0.25%	8.50%	7.00%
2012	1.00%	5.00%	1.25%	1.00%	0.75%	0.25%	8.25%	7.00%
2013	1.00%	5.00%	1.25%	0.75%	0.75%	0.25%	8.00%	7.00%
2014	1.75%	5.00%	1.25%	0.75%	0.75%	0.25%	8.75%	7.75%
2015	1.75%	5.00%	1.25%	1.75%	0.75%	0.25%	9.75%	7.75%
2016	1.75%	5.00%	1.25%	1.75%	0.75%	0.25%	9.75%	7.75%
2017	1.75%	5.00%	1.25%	1.75%	0.75%	0.25%	9.75%	7.75%
2018	1.75%	5.00%	1.25%	1.75%	0.75%	0.25%	9.75%	7.75%

Note: Regional Transportation tax increase effective April 2008; Cook County tax changes effective July 2008 and 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			
2010	\$ 30,431,112	\$ -	\$ 895,000	\$ 6,810,024	\$ 685,000	\$ 38,821,136	2.16%	\$ 647
2011	39,757,235	-	895,000	8,293,787	625,000	49,571,022	2.74%	874
2012	36,597,419	-	895,000	7,728,944	560,000	45,781,363	2.85%	807
2013	32,988,941	-	895,000	7,097,334	49,500	41,030,775	2.78%	731
2014	30,153,032	-	895,000	6,554,219	-	37,602,251	2.69%	663
2015	26,074,679	-	895,000	5,867,948	-	32,837,627	2.35%	579
2016	22,319,569	-	895,000	5,163,816	-	28,378,385	2.15%	497
2017	17,791,726	-	895,000	4,447,415	-	23,134,141	1.69%	405
2018	13,010,540	-	895,000	3,709,358	-	17,614,898	1.16%	311
2019	11,412,870	-	895,000	2,908,331	-	15,216,201	1.00%	271

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)
2010	\$ 37,241,136	\$ 2,559,141	\$ 34,681,995	0.64%	\$ 578
2011	48,051,022	2,530,688	45,520,334	0.84%	803
2012	44,326,363	2,510,826	41,815,537	0.87%	737
2013	40,086,275	2,676,899	37,409,376	0.68%	660
2014	36,706,251	2,941,059	33,765,192	0.80%	595
2015	31,942,627	3,584,392	28,358,235	0.70%	500
2016	27,483,385	4,401,916	23,081,469	0.57%	404
2017	22,239,142	5,235,358	17,003,784	0.41%	297
2018*	16,719,898	88,492	16,631,406	0.36%	293
2019	14,321,201	89,785	14,231,416	0.31%	253

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 (1)

April 30, 2019

Village Issue		Ratio to Estimated Actual Value				Per Capita (2)		Full Value Per Capita
		Direct Debt		Direct and Overlapping Debt		Direct and Overlapping Debt		
		Including Self-Supporting	Excluding Self-Supporting	Including Self-Supporting	Excluding Self-Supporting	Including Self-Supporting	Excluding Self-Supporting	
Sale Date	Amount							
October 22, 2002	\$ 3,505,000	0.86%	0.05%	4.76%	3.95%	\$ 2,078	\$ 1,725	\$ 43,608
June 24, 2003	9,700,000	1.03%	0.13%	5.04%	4.14%	2,464	2,025	48,894
October 4, 2004	8,450,000	0.94%	0.12%	4.94%	4.12%	2,327	1,940	47,084
April 28, 2008	5,005,000	1.16%	0.38%	4.63%	3.85%	2,804	2,333	60,528
March 23, 2009	10,235,000	0.69%	N/A	4.20%	N/A	3,221	N/A	76,726
December 16, 2009	16,380,000	0.63%	N/A	4.00%	N/A	3,289	N/A	82,119
December 22, 2010	14,155,000	0.85%	N/A	3.99%	N/A	3,620	N/A	90,618
August 30, 2011	5,940,000	1.02%	N/A	4.03%	N/A	3,727	N/A	92,387
February 15, 2012	5,235,000	1.04%	N/A	3.15%	N/A	3,567	N/A	85,068
June 20, 2013	11,340,000	0.91%	N/A	4.42%	N/A	3,761	N/A	85,068

N/A - not applicable

(1) Applicable Official Statements

(2) Population based on U.S. Decennial Census

Data Sources

Village records

VILLAGE OF TINLEY PARK, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

April 30, 2019

Governmental Unit	Percent of Village's 2018 Real Property in Taxing Body	Village's Applicable Share of Gross Debt to be Paid from Real Property Taxes		
		Debt	Percentage	Amount
SCHOOL DISTRICTS				
Elementary school districts				
Kirby School District 140	45.60%	\$ -	0.00%	\$ -
Community Consolidated School District 146	27.50%	24,620,000	56.05%	13,799,510
Summit Hill Elementary district 161 (Will County)	19.70%	45,515,000	39.07%	17,782,711
Elementary School District 159	5.80%	29,820,416	21.70%	6,471,030
Arbor Park School District 145	1.40%	27,632,139	8.57%	2,368,074
School District #160	0.00%	14,149,063	0.26%	36,788
	100.00%			
High school districts				
Consolidated High School District 230	53.70%	8,255,000	16.22%	1,338,961
Bremen Community High School District 228	20.80%	50,000,000	22.36%	11,180,000
Lincolnway High School District 210 (Will County)	19.70%	263,147,391	8.84%	23,262,229
Rich Township High School District 227	5.80%	21,670,000	9.61%	2,082,487
	100.00%			
Community college districts				
Moraine Valley Community College District 524	54.00%	52,635,000	7.80%	4,105,530
South Suburban Community College District 510	21.00%	24,968,631	9.38%	2,342,058
Joliet Junior College District 525 (Will County)	20.00%	69,785,000	1.68%	1,172,388
Prairie State Community College District 515	5.80%	9,775,000	2.90%	283,475
Total schools	100.80%	641,972,640		86,225,241
OTHER THAN SCHOOLS				
Cook County (including Forest Preserve District)	80.30%	3,044,176,750	0.74%	22,526,908
Will County (including Forest Preserve District)	19.70%	97,975,000	1.65%	1,616,588
Metropolitan Water Reclamation District of Greater Chicago	80.30%	1,757,715,000	0.75%	13,182,863
Park districts				
Tinley Park Park District	83.80%	3,162,000	91.93%	2,906,827
Frankfort Square Park District	11.40%	6,405,632	35.39%	2,266,953
Mokena Community Park District	3.30%	5,996,000	5.73%	343,571
Total other than schools		4,915,430,382		42,843,710
Subtotal, overlapping debt		5,557,403,022		129,068,951
Tinley Park Public Library Bonds		2,465,000		2,465,000
Total, overlapping debt and component unit		5,559,868,022		131,533,951
Village of Tinley Park (primary government)		12,307,870		12,307,870
Total direct and overlapping bonded debt (1)		\$ 5,572,175,892		\$ 143,841,821

(1) - Debt information for overlapping and direct debt is as of April 30, 2019

(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, 2019

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.

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		
2010	\$ 13,614,833	\$ 12,339,487	\$ 1,275,346	\$ 55,000	\$ 41,279	\$	13.30
2011	15,666,413	13,743,793	1,922,620	55,000	38,391		20.6
2012	17,153,816	13,701,615	3,452,201	6,000	35,372		36.2
2013	20,040,305	16,144,261	3,896,044	65,000	32,091		40.1
2014	22,003,023	17,965,429	4,037,594	70,000	25,118		42.5
2015	23,045,050	18,561,995	4,483,055	**	**		**
2016	23,931,185	20,658,911	3,272,274	**	**		**
2017	24,212,715	20,788,286	3,424,429	**	**		**
2018	24,762,820	21,816,980	2,945,840	**	**		**
2019	24,882,828	22,236,628	2,646,200	**	**		**

**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
2009	60,000	(E)	\$ 31,501	\$ 1,890,060,000	-	10,536	8.80%	\$ 1,796,096,943	\$ 29,935
2010	56,703	(A)	30,248	1,715,152,344	-	10,649	9.60%	1,812,100,741	31,958
2011	56,967	(E)	30,474	1,736,012,358	37.90	10,491	8.70%	1,607,862,763	28,224
2012	57,149	(E)	31,197	1,782,877,353	40.40	10,315	8.00%	1,492,117,188	26,109
2013	57,284	(E)	34,299	1,964,783,916	40.30	10,415	7.90%	1,398,312,558	24,410
2014	57,280	(E)	34,541	1,978,508,480	40.30	9,978	6.30%	1,344,281,994	23,469
2015	57,143	(E)	34,165	1,952,290,595	39.40	9,850	5.00%	1,320,218,472	23,104
2016	57,176	(E)	35,423	2,025,345,448	39.60	9,379	4.80%	1,368,901,872	23,942
2017	56,668	(E)	37,428	2,120,969,904	41.00	9,818	4.20%	1,520,930,314	26,839
2018	56,204	(E)	37,597	2,113,101,788	42.00	9,837	3.20%	1,518,072,612	27,010

(A) Actual

(E) Estimate

(EAV) Equalized Assessed Value

Note: Actual personal income data is available for census years.

Data Sources

Per Capita Personal Income, American Community Survey, U.S. Census Bureau

VILLAGE OF TINLEY PARK, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2019			2010		
	Number of Employees	Rank	% of Total City Employed Population	Number of Employees	Rank	% of Total Village Population
Panduit Corporation	1,200	1	3.91%	1,000	1	3.45%
Kirby School District 140*	611	2	1.99%	540	3	1.86%
Ingalls Family Care Center	574	3	1.87%	-		0.00%
Village of Tinley Park**	496	4	1.62%	419	4	1.45%
Comcast (Call Center)	485	5	1.58%	600	2	2.07%
Community Consolidated School District 146*	469	6	1.53%	327	6	1.13%
St. Coletta's of Illinois	320	7	1.04%	320	7	0.00%
Target Corporation	305	8	0.99%	350	5	1.21%
Consolidated School District 230*	246	9	0.80%	275	8	0.95%
M Block and Sons, Inc.	200	10	0.65%	-		0.00%
Menard Inc.				230	9	0.79%
Springfield Service Corporation				230	10	0.79%
TOTAL	4,906		15.98%	4,291		13.70%

*Represents the employment for schools located in the Village.

**Includes part-time employees and the Library.

Data Sources

Economic Development Canvas of employers. May include estimated employment figures.

Referenceusa.com

Village records

VILLAGE OF TINLEY PARK, ILLINOIS

EMPLOYEES

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GENERAL GOVERNMENT										
Administration	28	28	28	28	26	27	25	25	21	16
Community Development	7	7	7	6	6	6	7	8	7	9
PUBLIC SAFETY										
Police										
Officers	78	74	74	73	75	74	76	76	74	76
Civilians	22	21	21	24	29	31	28	31	31	28
Fire	4	4	4	4	4	4	4	5	5	5
PUBLIC WORKS										
Full-time employees by function										
Administration	7	7	7	7	7	6	6	6	8	8
Streets and Building Department	23	23	20	24	23	25	26	27	27	27
Water and Sewer	23	20	21	18	17	17	17	17	21	21
Total full-time employees	192	184	182	184	187	190	189	195	194	190
Part-time employees by function										
General Government	28	26	22	22	24	23	26	33	43	41
Public Safety - Police	72	63	62	68	63	60	66	59	58	69
Public Safety - Fire (1)	111	111	115	121	123	132	123	113	110	108
Public Works - Streets and Building	5	6	4	3	4	3	2	3	8	10
Public Works - Water	11	11	18	21	20	19	17	21	9	9
Total part-time employees	227	217	221	235	234	237	234	229	228	237
TOTAL EMPLOYEES	419	401	403	419	421	427	423	424	422	427

(1) Data for firefighters reflects part-time firefighters eligible to work whether or not they were paid for the specific two-week period.

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GENERAL GOVERNMENT										
Community Development										
Building permits issued (1)										
Commercial	71	103	86	97	84	80	72	94	64	N/A
Single-family residential	7	9	12	17	20	14	14	13	16	N/A
Multi-family residential	2	-	-	7	14	12	15	12	11	N/A
Other	1,129	1,417	1,291	1,514	1,519	1,556	1,547	1,458	1,442	N/A
Estimated property value added (million \$)	\$ 31.5	\$ 44.7	\$ 35.2	\$ 37.7	\$ 37.5	\$ 50.7	\$ 29.8	\$ 61	\$ 38	N/A
Code violations (1)	356	139	430	301	345	593	546	524	588	N/A
PUBLIC SAFETY										
Police										
Physical arrest	2,348	2,420	1,741	1,715	1,336	1,246	1,131	1,192	1,196	1,054
Parking/compliance violations	8,571	9,020	7,764	7,834	6,974	5,021	3,475	6,734	5,107	4,836
Traffic violations	3,979	4,202	3,650	3,851	2,848	2,315	2,069	2,052	2,045	1,985
911 calls police incidents (1)	30,150	29,243	28,535	27,245	30,945	29,712	38,360	41,981	39,748	N/A
911 calls fire incidents (1)	5,945	6,529	6,590	7,253	8,850	8,383	8,641	7,760	8,543	N/A
Fire										
Fire/Emergency responses	1,754	1,662	1,904	2,225	1,858	1,791	2,601	2,027	2,484	2,842
EMA (1)										
Emergency management call-outs, mutual aid	39	33	47	27	21	8	13	8	10	N/A
Emergency management events, meetings, training, traffic	447	513	485	552	586	643	665	641	564	N/A
Music theatre traffic control	19	16	13	26	23	24	25	23	28	N/A
PUBLIC WORKS										
Streets										
Street resurfacing (miles of streets)	9.2	4.5	13.9	9.6	9.5	10.7	10.2	12.6	8.9	9.7
Crack sealing (miles)	46.4	49.7	13.7	12.0	11.0	9.3	9.2	9.2	11.4	8.3
Water										
Water main breaks	60	66	67	83	78	43	26	43	57	39

(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	2019			2010		
		Usage	Rank	Amount Billed	Usage	Rank	Amount Billed
Edgewater Walk Condominiums	Residential	19,333	1	\$ 196,767	21,050	2	\$ 112,092
KVH Industries	Commercial	10,581	2	104,511	-		-
Edenbridge Apartments	Residential	10,500	3	106,857	9,116	5	61,912
Orlan Creek Apartments	Residential	10,313	4	103,828	10,510	3	52,098
Tinley Park Park District	Governmental	8,138	5	89,343	-		-
Cambridge Park Condominium Association	Residential	7,949	6	79,935	10,238	4	50,676
Delta Sonic	Car wash	7,124	7	71,215	7,850	6	38,472
Live Nation	Commercial	6,140	8	63,210	-		-
Holiday Inn	Hotel	5,866	9	59,207	6,400	8	28,607
Edwards Realty	Plaza	5,785	10	57,521	-		-
W A Howe Development	Health Facility	-		-	50,893	1	162,059
Andrew High School (Dist. 230)	High school	-		-	6,607	7	31,066
Cherry Hill Farms Association	Residential	-		-	5,600	9	25,529
Westberry Village Condominiums	Residential	-		-	5,429	10	26,071
Total Revenues - Top Ten Consumers				<u>\$ 932,394</u>	<u>\$ 588,582</u>		
Total System Operating Revenue				<u>\$ 24,882,828</u>	<u>\$ 12,343,289</u>		
Percent of Total System Operating Revenue				<u>3.75%</u>	<u>4.77%</u>		

Data Source

Village Records

VILLAGE OF TINLEY PARK, ILLINOIS

WATERWORKS AND SEWERAGE FUND SYSTEM STATISTICS

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
WATER STATISTICS										
Water meters (1)	23,377	23,402	23,471	23,493	23,543	23,592	23,672	23,682	23,728	23,772
New connections (tap-ons)	44	35	57	51	34	37	35	30	37	35
Average daily consumption (thousand gallons) (2)	5,447	5,429	5,274	5,443	5,133	4,449	4,536	4,247	4,609	4,452
Peak daily consumption (thousand gallons) (2)	18,029	17,449	19,538	18,737	17,123	13,757	15,688	14,912	13,216	13,946
Total gallons purchased/gallons pumped master meter (million gallons) (3)	3,534.1	3,498.0	3,418.3	3,648.3	3,493.9	3,168.6	3,157.0	3,195	3,205.6	3,225.0
SERVICE LOCATIONS										
Sanitary sewer service only	13	13	13	15	15	15	15	13	12	12
Water and sanitary sewer	20,055	20,056	20,084	20,113	20,130	20,165	20,190	20,217	20,205	20,297
Water service outside	3,305	3,309	3,338	3,358	3,388	3,360	3,367	3,377	3,342	3,445
Totals	23,373	23,378	23,435	23,486	23,533	23,540	23,572	23,607	23,559	23,754

VILLAGE OF TINLEY PARK, ILLINOIS

WATERWORKS AND SEWERAGE FUND SYSTEM STATISTICS (Continued)

Last Ten Fiscal Years

	January 1,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Water and Sewer Rates										
(per 1,000 gallons unless otherwise indicated)										
Water quarterly base charge (4)	\$ 23.50	\$ 25.38	\$ 27.28	\$ 29.19	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94
Water, first 20,000 gallons per quarter	3.25	3.51	4.19	4.76	5.58	6.10	6.10	6.11	6.18	6.28
Water > 20,000 gallons per quarter	4.92	5.31	6.13	6.83	7.78	8.30	8.30	8.31	8.38	8.48
Sanitary sewer base charge	\$ 5.00	\$ 5.48	\$ 6.00	\$ 6.56	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19
Sanitary sewer (6,000 gallon minimum through 2009)	0.79	0.87	0.95	1.04	1.14	1.14	1.14	1.14	1.14	1.14
Quarterly minimum charges										
Water	\$ 23.50	\$ 25.38	\$ 27.28	\$ 29.19	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94	\$ 30.94
Sanitary sewer	5.00	5.48	6.00	6.56	7.19	7.19	7.19	7.19	7.19	7.19
Total minimum charges	\$ 28.50	\$ 30.86	\$ 33.28	\$ 35.75	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13	\$ 38.13
Increase over Prior	N/A	8.30%	7.80%	7.40%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%

(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

Notes: 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	255	255	225	228	228	228	228	228
Streetlights	3,153	3,206	3,206	3,395	3,589	3,589	3,609	3,609	3,609	3,752
WATER										
Water mains (miles)	255	255	255	255	255	255	257	257	257	257
Fire hydrants**	3,561	3,640	3,651	3,750	3,839	3,920	3,920	3,920	3,920	3,941
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	202	202	207	207	220	223	223	223	223
Storm sewers (miles)	249	249	251	267	267	268	268	268	268	270

*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

2016-2019 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.
2009	32,727	29,850	2,877	8.80%	10.20%	10.20%	9.30%
2010	32,047	28,973	3,074	9.60%	10.60%	10.40%	9.60%
2011	31,801	29,038	2,763	8.70%	9.90%	9.70%	8.90%
2012	32,061	29,494	2,567	8.00%	9.10%	9.00%	8.10%
2013	32,251	29,703	2,548	7.90%	9.10%	9.00%	7.40%
2014	32,208	30,169	2,039	6.30%	7.10%	7.10%	6.20%
2015	32,131	30,509	1,622	5.00%	5.90%	6.00%	5.30%
2016	32,388	30,824	1,564	4.80%	5.80%	5.80%	4.90%
2017	32,281	30,911	1,370	4.20%	4.90%	5.00%	4.40%
2018	31,677	30,677	1,000	3.20%	4.00%	4.30%	3.90%

(MSA) Metropolitan Statistical Area

Data Sources

Unemployment Statistics, Bureau of Labor Statistics, United States Dept. of Labor
Village records

VILLAGE OF TINLEY PARK, ILLINOIS

PROPERTY DEVELOPMENT AND CONSTRUCTION

Last Ten Fiscal Years

Tax Levy Year	Commercial		Residential			Multi-Family		Other Permits and		Total Estimated
			Single-Family		Construction			Property		
	Units	Value	Units	Value	Average Value	Units	Value	Units	Value	Value Added
2009	80	\$ 21,507,157	3	\$ 710,000	\$ 236,667	4	\$ 512,000	1,103	\$ 8,583,645	\$ 31,312,802
2010	71	21,747,256	7	1,494,900	213,557	2	244,000	1,129	8,022,752	31,508,908
2011	103	33,113,285	9	1,828,800	203,200	-	-	1,417	9,802,496	44,744,581
2012	86	21,767,074	12	2,886,800	240,567	-	-	1,291	10,525,024	35,178,898
2013	97	22,951,863	17	3,480,070	204,710	7	840,000	1,514	10,457,203	37,729,136
2014	84	20,580,022	20	4,101,000	205,050	14	1,680,000	1,519	11,177,805	37,538,827
2015	80	31,320,467	14	3,390,500	242,179	12	1,440,000	1,556	14,509,065	50,660,032
2016	72	8,254,527	14	3,952,900	282,350	15	2,000,000	1,547	15,595,662	29,803,089
2017	94	40,587,787	13	4,265,822	328,140	12	1,440,000	1,458	14,664,061	60,957,670
2018	64	15,492,253	16	5,534,235	345,890	11	1,320,000	1,442	15,504,764	37,851,252

Data Source

Village records

APPENDIX B:
VILLAGE OF TINLEY PARK STAFFING TABLE

Village of Tinley Park, Illinois
Position Chart Summary
Fiscal year 2021

Summary	FY 2019			FY 2020			FY 2021		
	Elected	FT	PT	Elected	FT	PT	Elected	FT	PT
Mayor and Trustees	7	1	0	7	1	0	7	1	0
Village Manager	0	6	1	0	6	1	0	7	1
Village Clerk	1	5	5	1	5	5	1	3	2
Finance	0	8	6	0	8	6	0	10	8
Information Technology	0	4	0	0	4	1	0	4	1
Police	0	94	103	0	98	80	0	101	55
Fire	0	5	23	0	5	23	0	5	23
EMA	0	19	53	0	20	76	0	21	65
Public Works	0	60	35	0	61	35	0	62	29
Community Development	0	14	3	0	15	2	0	14	2
Marketing/Communications	0	1	10	0	1	12	0	1	12
Bus Services	0	0	8	0	0	8	0	0	7
Commissions	0	0	7	0	0	7	0	0	7
Total	8	217	254	8	224	256	8	229	212
Organization Total	479			488			449		

Positions Added Fiscal Year 2021

- (3) Full-Time Police Officers
- Police Records Clerk (Reclassified from Part-Time to Full -Time)
- Full-time EMA Emergency Planner
- Full-Time Street Division Maintenance Technician
- Part-Time Fire Department Inspector
- Seasonal Building Division Employee

**Total positions decreased year over year due to the elimination of unbudgeted positions from the staffing chart.*

Village of Tinley Park, Illinois
Position Chart by Department Detail
Fiscal year 2021

Mayor & Trustees	FY 2019			FY 2020			FY 2021		
	Elected	FT	PT	Elected	FT	PT	Elected	FT	PT
Village President	1	0	0	1	0	0	1	0	0
Trustees	6	0	0	6	0	0	6	0	0
Executive Assistant to Mayor	0	1	0	0	1	0	0	1	0
Total	7	1	0	7	1	0	7	1	0
Elected, Full & Part-Time Total	8			8			8		

Village Clerk	FY 2019			FY 2020			FY 2021		
	Elected	FT	PT	Elected	FT	PT	Elected	FT	PT
Village Clerk	1	0	0	1	0	0	1	0	0
Deputy clerk	0	1	0	0	1	0	0	1	0
FOIA Coordinator	0	1	0	0	1	0	0	1	0
Clerk I	0	2	0	0	2	0	0	0	0
Clerk II	0	1	0	0	1	0	0	0	0
Administrative Assistant	0	0	0	0	0	0	0	1	0
Clerical	0	0	1	0	0	1	0	0	0
Administrative Clerk	0	0	1	0	0	1	0	0	0
Intern	0	0	2	0	0	2	0	0	1
Commission Secretary	0	0	1	0	0	1	0	0	1
Total	1	5	5	1	5	5	1	3	2
Elected, Full & Part-Time Total	11			11			6		

Village Manager	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Village Manager	1	0	1	0	1	0
Assistant Village Manager	1	0	1	0	1	0
Human Resource Director	1	0	1	0	1	0
Deputy Director Human Resources	1	0	1	0	1	0
Executive Assistant	1	0	1	0	1	0
Management Analyst	1	0	1	0	0	0
Assistant to Village Manager	0	0	0	0	1	0
Administrative Analyst	0	0	0	0	1	0
Senior Center Assistant	0	1	0	1	0	1
Total	6	1	6	1	7	1
Full & Part-Time Total	7		7		8	

Finance	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Treasurer/Finance Director	1	0	1	0	1	0
Assistant Treasurer/Assistant Finance Director	1	0	1	0	1	0
Senior Accountant	3	0	3	0	3	0
Accountant II	1	0	1	0	1	0
Staff Accountant	2	2	2	2	2	2
Accounting Technician	0	1	0	1	0	1
Clerk I	0	0	0	0	2	0
Administrative Part Time	0	0	0	0	0	1
Clerical Part Time	0	1	0	1	0	2
Intern	0	2	0	2	0	2
Total	8	6	8	6	10	8
Full & Part-Time Total	14		14		18	

Information Technology	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
IT Manager	1	0	1	0	1	0
Lead Computer Technician	1	0	1	0	1	0
Computer Technician	2	0	2	0	2	0
Intern	0	0	0	1	0	1
Total	4	0	4	1	4	1
Full & Part-Time Total	4		5		5	

Police	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Police Chief	1	0	1	0	1	0
Deputy Police Chief	1	0	1	0	1	0
Commander	2	0	3	0	3	0
Sergeant	9	0	10	0	10	0
Patrol Officer	67	34	69	34	72	12
Community Service Officer	3	3	3	3	3	3
Auxiliary Officer	0	23	0	0	0	0
SSERT/TEMS Officer	0	3	0	3	0	0
Crossing Guard	0	33	0	33	0	33
Secretary	1	0	1	0	1	0
Records Supervisor	1	0	1	0	1	0
Assistant Records Supervisor	0	0	0	0	1	0
Midnight Records Clerk	1	0	1	0	1	0
Clerk Matron	8	6	8	6	7	6
Clerical	0	1	0	1	0	1
Total	94	103	98	80	101	55
Full & Part-Time Total	197		178		156	

Fire	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Fire Services Administrator	1	0	1	0	1	0
Deputy Fire Chief	1	1	1	1	1	1
Shift Commander *	0	1	0	1	0	1
Captain/Lieutenant *	0	4	0	4	0	4
Engineers *	0	4	0	4	0	4
Firefighters*	0	6	0	6	0	6
Office Coordinator	1	0	1	0	1	0
Clerk I	1	0	1	0	1	0
Fire Inspector I	1	0	1	0	1	0
Public Education Officer	0	1	0	1	0	1
Administrative Assistant	0	0	0	2	0	2
Clerical	0	3	0	1	0	1
Fire Inspector	0	2	0	2	0	2
Fire Alarm Service Officer	0	1	0	1	0	1
Total	5	23	5	23	5	23
Full & Part-Time Total	28		28		28	

* Positions Per 12 Hour Shift

Emergency Management Agency/Telecommunications	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Operations Coordinator	1	0	1	0	0	0
Supervisor - Telecommunications	0	0	0	0	1	0
Quality & Training Coordinator	1	0	1	0	1	0
Emergency Event Planner	0	0	0	0	1	0
Lead Telecommunicator	3	0	3	0	3	0
Telecommunicator *	13	10	14	10	13	4
Administrative Assistant	1	0	1	0	1	0
Emergency Event Planner	0	0	0	0	1	0
EMA Personnel	0	40	0	40	0	33
Auxiliary Officer	0	0	0	23	0	25
CCTV Operator	0	3	0	3	0	3
Total	19	53	20	76	21	65
Full & Part-Time Total	72		96		86	

* Includes 3 Telecommunicators paid from the E-911 Fund

Notes:

Decrease in Part time Telecommunicators & EMA Personnel is due to corrections of positions.

Public Works	FY 2019		FY 2020		FY 2021	
	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
Head Mechanic	1	0	1	0	1	0
Mechanic	3	0	3	0	2	0
Maintenance Man	2	0	2	0	3	0
Maintenance Worker	34	0	35	0	30	0
Maintenance Technician	0	0	0	0	6	0
Tool/Inventory Attendant	1	0	1	0	0	0
Inventory Technician	0	0	0	0	1	0
Senior Custodian	1	0	1	0	1	0
Custodian	0	6	0	6	0	6
Office Coordinator	1	0	1	0	1	0
Administrative Assistant	1	0	1	0	1	0
Work Order Technician	1	1	1	1	1	1
Utility Billing Technician	1	0	1	0	1	0
Clerk I	4	0	4	0	4	0
Clerical	0	4	0	4	0	4
Meter Readers	0	6	0	6	0	0
SCADA Engineer	0	1	0	1	0	1
Seasonal II	0	4	0	4	0	5
Seasonal	0	12	0	12	0	12
Intern	0	1	0	1	0	0
Total	60	35	61	35	62	29
Full & Part-Time Total	95		96		91	

Community Development	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Community Development Director	1	0	1	0	1	0
Health & Consumer Protect Ofc.	1	0	1	0	1	0
Building Official	1	0	1	0	1	0
Inspector - Electrical	1	0	1	0	1	0
Inspector - Plumbing	1	0	1	0	1	0
Code Enforcement Officer	2	0	2	0	2	0
Office Coordinator	1	0	1	0	1	0
Clerk I	1	0	1	0	1	0
Building Permit Technician	2	0	2	0	2	0
Planning Manager *	1	0	1	0	1	0
Senior Planner	1	0	1	0	1	0
Zoning Administrator	0	1	0	1	0	1
Clerical	0	1	0	1	0	1
Economic Development Manager	1	0	1	0	0	0
Business Development Manager	0	0	0	0	1	0
Business Retention Specialist	0	1	1	0	0	0
Total	14	3	15	2	14	2
Full & Part-Time Total	17		17		16	

* Planning Manager currently filled contractually.

Marketing/Communications	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Marketing Director	1	0	1	0	1	0
Special Events Coordinator	0	1	0	1	0	1
Special Events Coordinator - Plaza	0	0	0	2	0	2
Public Information Coordinator	0	1	0	1	0	1
Marketing Assistant	0	1	0	1	0	1
Community Engagement Coordinator	0	1	0	1	0	1
Administrative Assistant	0	1	0	1	0	1
Intern - Marketing	0	1	0	1	0	1
Intern - Videographer	0	4	0	4	0	4
Total	1	10	1	12	1	12
Full & Part-Time Total	11		13		13	

Bus Services	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Bus Dispatcher	0	3	0	3	0	3
Village Bus Driver	0	2	0	2	0	4
PACE Bus Driver	0	3	0	3	0	0
Total	0	8	0	8	0	7
Full & Part-Time Total	8		8		7	

Note:

Village Bus & PACE Bus are combined.

Commissions	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Commission Secretary - Civil Service	0	1	0	1	0	1
Community Resources Commission Secretary	0	1	0	1	0	1
Economic/Commercial Commission Secretary	0	1	0	1	0	1
Environmental Commission Secretary	0	1	0	1	0	1
Commission Secretary - Plan Commission	0	1	0	1	0	1
Commission Secretary - Sister Cities	0	1	0	1	0	1
Veteran's Commission Secretary	0	1	0	1	0	1
Total	0	7	0	7	0	7
Full & Part-Time Total	7		7		7	

APPENDIX C: REVENUE FORECAST COMMUNICATION



MEMORANDUM



MEMO TO: Village Board

FROM: Brad L. Bettenhausen, Village Treasurer

RE: Revenue Projections - FY 2020, 2021 and beyond

DATE: 20 February 2020; 24 March 2020

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

This memo discusses key revenue items and has been prepared following our normal conservative practices including references to changes that are known or may occur to certain revenue sources. The following discussion and analysis 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 situation.

The Local Government Distributive Fund (LGDF, or Income Tax) State revenue sharing was modified as part of the State's fiscal year 2018 budget and has continued to be "tinkered with" for the State's annual budgets. We continue to be vigilant to object to attempts to reduce this municipal sharing. Should such an event occur, we will need to revisit every aspect of our proposed budget and activities promptly.

Likewise, when these projections were originally prepared, the nationwide response to the current Coronavirus disease 2019 (COVID-19) pandemic had not ramped up to its current status culminating in a Statewide Shelter at Home order. Similar actions have, and are, being taken throughout the United States and the World. The full ramifications of the virtual shutdown of the nationwide and world economies to effect the social distancing amongst people necessary to stem the spread of the virus will continue to be felt for many months after the restrictions on personal movement and congregating are lifted. It is virtually impossible to predict all the financial impacts that will occur, or how long the repercussions will be felt since

this “war” is far from over. The Village is very cognizant that FY 2021 revenues are likely to be significantly impacted and are already beginning to take steps to address maintaining core functions in FY 2021 on a potentially significantly reduced revenue basis and delaying as many discretionary expenditures (both operating and capital) as feasibly possible.

Several of the Village’s primary revenue sources are received in arrears. Most of these revenue sources are economically driven, and as such, any changes will have a delayed impact to the Village. (e.g. Sales tax - the taxes generated on a sale made in January are not received by the Village until April; Property tax - property taxes are always assessed and paid one year in arrears). As such, the full impacts of certain economic events will not be fully apparent for several months.

Following is a summary of the overall estimated revenues for our three primary operating funds for the current fiscal year (2020) and revenue projections for the next fiscal year (2021) as well as for the five year forward period (2022-2026). Standard & Poor’s, who has rated our recent bond issues, had previously recommended and encouraged development of projections for at least two additional years for major revenues. We have incorporated this practice into our adopted Fiscal Policies Manual.

The Government Accounting Standards Board (GASB) has considered a reporting requirement for economic condition reporting to reflect five years of projections as part of our annual financial reporting. The GASB feels that these projections can be useful indicators of longer term fiscal health. However, it is widely recognized that projections for most of our revenues and expenses much beyond a twelve month period are increasingly speculative. The projections become more academic the further into the future the predictions are made. Accordingly, it can be argued that the value of the projections can quickly be diminished. Nonetheless, it was exactly this type of projection that had been performed several years ago that identified a fiscal crisis in our General Fund where expenses would outstrip the available revenues. This analysis, resulted in imposing a Home Rule Sales Tax.

We first expanded our revenue projections to specifically include an additional five years beyond the budget year of primary focus as we considered the Village’s budget for fiscal year 2013. We have continued this practice in the current budget analysis and projections that follow.

	FY 2020 Projection (Budget)	FY 2020 Estimated	Projected Dollars Over Budget	% Over Budget	FY 2021 Projection	Projected Dollars Over Current Budget	% Over Current Budget
General	55,996,238	56,279,320	283,082	0.5%	57,608,250	1,612,012	2.9%
Water/Sewer	26,243,080	23,861,023	(2,382,057)	-9.1%	25,703,862	(539,218)	-2.1%
Commuter Parking Lots	712,050	741,455	29,405	4.1%	733,960	21,910	3.1%

A summary of some of the Village's key tax and other revenue sources, primarily found in the General Fund, are included on the following page. Further detailed explanations of most of these revenue sources are also included through the balance of this document.

The narrative detail that follows may also include presentations and discussions regarding other revenue sources, that by annual dollar amount, may not contribute substantial sums to the overall Village operations, but have other significance or purpose worthy of note. These items are included where there are changes to the revenue stream, or where other action may be warranted (e.g. review and adjustment to fees and charges).

Village of Tinley Park, Illinois

Fiscal Year Revenue Memo

Key Tax/Revenue Items in Summary

Year End Estimates and Future Projections

Revenue Source	Budget Fiscal Year 2020	Year End Estimate 2020	Dollars Change	Percent Change	Projected Fiscal Year 2021	Budget Dollars Change	Percent Change	Projected Fiscal Year 2022	Projected Fiscal Year 2023	Projected Fiscal Year 2024	Projected Fiscal Year 2025	Projected Fiscal Year 2026	Projected Index Rate
General Fund													
Property Tax (excl PolPen)	17,960,000	17,831,892	(128,108)	-0.7%	18,330,000	370,000	2.1%	18,330,000	18,330,000	18,330,000	18,330,000	18,330,000	0.0%
Sales Taxes (Total regular)	14,800,000	14,350,000	(450,000)	-3.0%	14,500,000	(300,000)	-2.0%	14,573,000	14,646,000	14,719,000	14,793,000	14,867,000	0.5%
Sales Taxes (HR)	5,900,000	5,900,000	0	0.0%	5,950,000	50,000	0.8%	5,435,000	5,462,000	5,489,000	5,516,000	5,544,000	0.5%
Use Tax	1,800,000	1,956,000	156,000	8.7%	1,830,000	30,000	1.7%	1,867,000	1,904,000	1,942,000	1,981,000	2,021,000	2.0%
Income Tax (Total)	5,665,000	6,080,000	415,000	7.3%	5,953,000	288,000	5.1%	5,953,000	5,953,000	5,953,000	5,953,000	5,953,000	0.0%
Amusement Tax	1,000,000	1,215,000	215,000	21.5%	1,000,000	0	0.0%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.0%
Telecom Tax	260,000	245,000	(15,000)	-5.8%	234,000	(26,000)	-10.0%	232,000	230,000	228,000	226,000	224,000	-1.0%
Cable Franchise	1,004,000	1,014,000	10,000	1.0%	1,004,000	0	0.0%	994,000	984,000	974,000	964,000	954,000	-1.0%
Natural Gas Franchise	48,000	51,783	3,783	7.9%	48,000	0	0.0%	48,000	48,000	48,000	48,000	48,000	0.0%
Property Registration Fees		65,000	65,000		30,000	30,000		30,000	30,000	30,000	30,000	30,000	0.0%
Contractor Licensing	42,000	46,000	4,000	9.5%	42,000	0	0.0%	42,000	42,000	42,000	42,000	42,000	0.0%
Building Permits	500,000	425,000	(75,000)	-15.0%	400,000	(100,000)	-20.0%	400,000	400,000	400,000	400,000	400,000	0.0%
Business Licensing	120,000	120,000	0	0.0%	110,000	(10,000)	-8.3%	110,000	110,000	110,000	110,000	110,000	0.0%
Video Gaming Licensing	180,000	183,500	3,500	1.9%	180,000	0	0.0%	182,000	184,000	186,000	188,000	190,000	1.0%
Video Gaming Revenue	525,000	515,000	(10,000)	-1.9%	600,000	75,000	14.3%	612,000	624,000	636,000	649,000	662,000	2.0%
Personal Property Repl Tax	65,000	82,000	17,000	26.2%	74,000	9,000	13.8%	74,000	74,000	74,000	74,000	74,000	0.0%
Pavement Management													
Motor Fuel Tax	1,442,000	1,378,000	(64,000)	-4.4%	1,409,000	(33,000)	-2.3%	1,409,000	1,409,000	1,409,000	1,409,000	1,409,000	0.0%
MFT Transportation Renewal	0	645,000	645,000		955,000	955,000		955,000	955,000	955,000	955,000	955,000	0.0%
Vehicle Stickers	670,000	608,000	(62,000)	-9.3%	600,000	(70,000)	-10.4%	558,000	519,000	483,000	449,000	418,000	-7.0%
Traffic Signal Enforcement	400,000	415,000	15,000	3.8%	400,000	0	0.0%	0	0	0	0	0	-100.0%
Emergency Dispatch Services (E911)													
E911 Surcharge	960,000	975,000	15,000	1.6%	960,000	0	0.0%	960,000	960,000	960,000	960,000	960,000	0.0%
Marketing/Tourism													
Hotel Tax	1,725,000	1,830,000	105,000	6.1%	1,800,000	75,000	4.3%	1,818,000	1,836,000	1,854,000	1,873,000	1,892,000	1.0%
Tax Increment Finance													
Main St North TIF	460,000	371,352	(88,648)	-19.3%	420,000	(40,000)	-8.7%	420,000	420,000	420,000	420,000	420,000	0.0%
State Campus (MHC) TIF	300,000	93,008	(206,992)	-69.0%	150,000	(150,000)	-50.0%	150,000	150,000	150,000	150,000	150,000	0.0%
Legacy TIF	320,000	503,840	183,840	57.5%	-84,000	(404,000)	-126.3%	-84,000	-84,000	-84,000	-84,000	-84,000	0.0%
New Bremen TIF	95,000	412,564	317,564	334.3%	225,000	130,000	136.8%	225,000	225,000	225,000	225,000	225,000	0.0%

GENERAL FUND

CURRENT REAL ESTATE TAXES

Real estate taxes constitutes approximately 32% of our overall general governmental operating revenues budget for fiscal year 2020 (down from 42% in the fiscal year 2014). This percentage has fluctuated over time as the amounts received from sales and income taxes have shifted (representing the two other primary tax revenues that support our general government operations). The drop in this proportion can be primarily attributed to:

1. The implementation of the Home Rule Sales Tax (effective July 2014). Adding this new revenue directly impacts the proportions of individual sources in the overall revenue mix.
2. The Village Board holding its property tax levy flat (no change) between tax years 2013 and 2017.
3. The portion of the levy committed to providing the annual “Actuarially Determined Employer Contribution” for funding the Tinley Park Police Pension Fund has increased over time and thus reduces the remaining balance of the fixed levy amount available to fund operations.

Because the final equalized assessed value (EAV) figures for a tax year are not available until later in the year in which those property taxes are to be paid, the Cook County first installment has traditionally been an estimate based on the prior year's total tax and is due annually on March 1st. Beginning with tax year 2009, the first installment estimate percentage was increased to 55% of the prior year bill in an attempt toward making the two tax installments more equal in dollar amounts. Most, if not all, of the other 101 counties in Illinois issue property tax bills with payment due in two equal installments. Historically, the Village has received between 85-95% of the Cook County first installment tax bill during the last quarter of the Village fiscal year.

The Will County tax process is typically completed entirely within a Village fiscal year due to a more standard billing calendar and due dates (June 1 and September 1). Overall, considering both County's tax systems, between 97-99% of an annual tax year/levy is normally collected by the end of the calendar year in which the bills were issued.

The tax levy is a fixed dollar amount each year based on our requested amounts. **Taxing bodies are not allowed to levy a tax rate, although some governments have maximum rates for certain purposes that are established by statute or referendum.** As a Home Rule unit of government, the Village is not subject to any rate limitations. The tax rate is actually the ratio of the total levy dollars extended to the total property value (Equalized Assessed Value; or EAV). Computation of the tax rate is nearly the last step before tax bills are prepared for mailing to property owners. There is always some normal “shrinkage” in relation of the amounts collected versus the levy request resulting from re-adjusted property valuations approved after the tax rates have been determined and the bills have been produced; and

where the Counties extend taxes against properties where the taxes are not, or unlikely to be, paid. A good portion of the latter is considered “worthless” property such as small unusable parcels resulting from surveying discrepancies that have long been abandoned by the original owners. It is also not uncommon for the County to have an inaccurate mailing address information in their records and tax bills become undeliverable or misdirected (and thus remains unpaid).

It is because of this unavoidable “shrinkage” that Illinois statutes allow for the addition of a “Loss and Cost” factor to the requested tax levy to combat the reductions to the tax levy request of a governmental agency. Cook County automatically adds a Loss and Cost of 3% (5% for bonds and interest), and Will County will add the factors upon request. For tax years 2013 through 2018, the Village specifically requested that Cook County reduce the Loss and Cost factor to 1% (3% for bonds and interest) in extending our property taxes (including the Tinley Park Public Library).

The Illinois property tax statutes provide for an annual Tax Sale of delinquent taxes which is designed to aid in timely receipt of property tax revenues by taxing agencies. Additionally there is a bi-annual Scavenger Sale that is focused on hopefully liquidating delinquent property taxes for a discounted amount for tax parcels that are two or more years delinquent. At least as far as Tinley Park is concerned, many of the parcels that appear in Scavenger Sale listings tend to be properties with limited marketable or intrinsic value (“worthless” properties).

The Village can help to combat the “shrinkage” in its tax receipts by obtaining title to some of these “worthless” parcels through the County No Cash Bid program associated with the aforementioned bi-annual Scavenger sales. While the Village acquisitions would have a modest impact on its overall EAV, the reduction would be beneficial over the long term, as it would be removing these “deadwood” properties from the tax process and directly improve the Village’s (overall) tax collections. This action would also be beneficial to any other overlapping taxing district for which taxes are extended against such property. Toward this objective, the Village pursued acquisition of 27 parcels under the 2019 Cook County Scavenger Sale. Subsequent research identified that the Village already had ownership rights to four of these parcels from a now defunct Union Drainage District that once served a portion of Tinley Park and was responsible for creating much of the drainage channel we now know as Midlothian Creek.

The timing of tax receipts by the Counties is primarily contingent on when taxpayers pay their property tax bills. In turn, the timing of when the County Treasurers redistribute the property tax receipts they have collected to the various taxing agencies has a direct impact on the amounts of property tax revenues we have received in a fiscal year. Particularly with regard to Cook County property taxes, because of the early first installment date, these timing differences in payment and distribution can regularly cause variances in collections versus our projections/budget for tax receipts in the two affected fiscal years. Because our budget for the

ensuing fiscal year is established before the end of the current fiscal year, should we miss the projection/target for property taxes collected on the first installment through then end of the current fiscal year, it will also impact the budget to actual comparisons in the ensuing fiscal year as well.

Since tax year 2007, the portion of property tax collections attributable to the Village's "employer contribution" police pension levy have been transferred directly by the County Treasurer to a designated bank account held by the Tinley Park Police Pension Fund. Prior to this statutory change, the County Treasurer distributed the police pension taxes as part of the total tax collections to the Village. The Village would subsequently transfer the pension levy dollars to the Police Pension Fund. These transfer payments were typically following the primary tax installment dates. As a result of this change, the Tinley Park Police Pension fund must wait for their share of property tax collections for any tax year, just as the Village has always been required to do. Due to appeals and errors (reducing a portion of the Village's annual levy request that had been proportionately extended against all the taxable properties within the community), the Police Pension Fund (like the Village) may never receive 100% of the pension levy for a given tax year. Prior to 2007, the Village transferred 100% of the annual pension levy amount to the Tinley Park Police Pension Fund and the Village absorbed any tax "shrinkage" that may occur. This Statutory change in how these taxes are distributed was instituted because there had been some municipalities throughout the State that had not regularly and consistently turned over the pension levy tax dollars collected to the pension funds as they were required to do. As often is the case, the ensuing legislation penalized all pension funds for the indiscretions of a few offenders. The Police Pension levy amounts have been excluded from the property tax totals reflected in this revenue analysis.

In tax year 2009, Cook County implemented a revised Classified Assessment rate structure that effectively consolidated the previous series of assessment classifications. The associated rates of assessment are now generally either 10% (primarily residential and land) or 25% (primarily commercial and industrial). As part of implementing the new program, the Assessor adjusted and increased market values of record for all properties for tax year 2009 by 52%. This effectively served as a means to "true up" the assessor market values. After this adjustment, the Assessor's fair values have generally been significantly more in line with the "real world" market values and have allowed taxpayers to more frequently appeal their assessments based on "over-valuation" than the traditional "lack of uniformity" argument. State Statutes requires assessment for property tax purposes to be at an overall 1/3 (33.33%) of fair value even where a classified assessment system is used. The use of the Classified System in Cook County is a primary factor in the existence of the Equalization Factor (Multiplier) that each year is applied to all Cook County properties to achieve the overall 1/3 assessment rate as required by the Illinois Property Tax Statutes. The Equalization Factor is determined independently each year by the Illinois Department of Revenue based on analysis of a number of factors including the relationships between the Assessor's market valuations and the actual selling price of properties that have sold.

In general, due to the large volume of tax parcels they must process, Cook County reassesses properties on a three year cycle, addressing roughly 1/3 of the County each year. Because of this, the underlying market valuation of a property (and the related Assessed Value) generally does not change for a three year period (unless appealed). The last triennial reassessment for our portion of Cook County was in tax year 2017. Tax year 2020 (taxes paid in 2021) will again see the reassessment of the southern portion of Cook County.

Will County is a little more progressive in their manner of assessment, and tend to make valuation adjustments reflective of market conditions to most property on an annual basis. Will County also performs a more detailed reassessment review (as required by State Statutes) on a four year cycle. The last Will County quadrennial reassessment occurred in tax year 2015. As a result of Will County's greater sensitivity to market changes, we saw the economic impacts of the Recession on property values reflected as early as the EAV for the 2009 tax year.

Will County, in proportion to our total EAV, has grown steadily over the years due to annexations and new development. In recent years, this proportion has also been affected by revaluation of properties in the outfall of the readjustment of the real estate markets tied to the Great Recession. Will County constituted approximately 20% of our total EAV in tax year 2009. The proportion has steadily increased, and peaked at 25% (2015). It has retreated to approximately 23% in 2018.

Each year Will County must use an estimate of the Cook County EAV in determining an estimated percentage of the Village levy to be spread against Will County properties to be able to produce their tax bills in accordance with the statutory calendar. Once the actual Cook County EAV is known, the proportion of the Tinley Park levy that should have been shared by Will County taxpayers must be recalculated. The adjustment is normally added (or subtracted) from the next tax year. Without this adjustment, the Village would not receive the full amount of its annual tax levy. We also refer to this as the "look-back" adjustment.

The Village's overall EAV peaked in tax year 2010 and receded over 27% over the subsequent five (5) tax years. Prior to this, the last time we had encountered a decrease in the overall EAV was 1984. We have not seen a consecutive five year decline in 56 years of accumulated historical data, and arguably far longer. There was a nominal decrease in our overall EAV for tax year 2018 when compared to the prior year, and in analysis, was triggered by similar factors as encountered in 1984 - a significant drop in the Equalization Factor. A change in the Equalization Factor (multiplier) will impact the resulting EAV even if the underlying property assessments remain unchanged.

Our revenue projections for Property Taxes are effectively cash based and consider when we expect to receive the property tax dollars from the respective counties. As previously noted, each Cook County property tax cycle crosses two Village fiscal years.

Current fiscal year 2020

The current real estate tax receipts (Cook 2018 second installment and 2019 first installment; Will 2018 total) for the current fiscal year are estimated to be \$17,832,000 or approximately \$128,000 (0.7%) less than contained in the 2020 budget. As noted, we receive a portion of the property taxes collected from two different tax years within the Village fiscal year. The difference between budget and actual receipts is typically and primarily a timing difference of when we receive property taxes in relation to the close of the fiscal year and setting our budgetary projections.

We perform a detailed analysis of our annual tax levies and collections by individual tax year. No unusual fluctuations or variations have been identified affecting the ratio of collections to extended levy for any recent tax year.

Overall collections have consistently been in the 98-99% range for a decade which is considered the normally expected parameters.

Next fiscal year 2021

Property taxes are expected to provide estimated receipts of \$18,330,000 during the upcoming fiscal year. This is a 2% increase over the prior budget, and 2.8% greater than the fiscal year 2020 projection.

The 2019 levy amount increased nearly \$608,000 (2.9%) from the prior year. However, the Village's annual "Actuarially Determined Employer Contribution" for the Police Pension Fund increased nearly \$600,000 (20.4%) from the preceding year, which effectively absorbed this increase. This change shifts the distribution of the overall tax dollars, but leaves the funds available to support general operations virtually unchanged.

Future years

The inflation factor applicable to the 2020 tax levy (for PTELL tax cap purposes) is 2.3% and under the Village's traditional tax levy formula, this would result in a modest increase in the levy over 2019. New growth (the other key component of our tax levy formula) would also allow the levy to increase modestly. It is anticipated that tax year 2020 levy will continue to follow the Village's traditional tax levy formula.

Fiscal years 2022-2026 are projected flat presuming that increases in the levy under the Village's limiting formula are offset by increases in the Police Pension levy requirements as has been the recent trending.

RETAIL SALES TAXES

Sales taxes, inclusive of the Home Rule Sales Tax, represent approximately 36% of our General Fund revenues budget for the fiscal year (up from 28% in fiscal year 2014) as the Village continues to see the results of its efforts to re-balance the distribution of its key operating revenues.

The Sales Tax revenue projections are primarily based in relation to when the Illinois Department of Revenue (IDOR) distributes the sales taxes to us. Sales taxes are distributed three months in arrears of when the taxable sale occurred (month zero = sale; month one = reporting/payment to IDOR; month two = processing and allocation of taxes by IDOR; month three = distribution of taxes to local governments).

Under a reciprocal exchange agreement, the Illinois Department of Revenue provides periodic separate reporting that we use for the tracking necessary for our sales tax based incentive agreements and other internal analysis. The tax information provided by the IDOR under the reciprocal exchange agreement is subject to a number of significant restrictions and is not subject to disclosure under Section 11 of the Retailer's Occupation Tax Act and FOIA (exemption 7(1)(a)) due to the confidential business information included within the reporting.

"REGULAR" MUNICIPAL (1%) SALES TAX (MT)

Current fiscal year 2020

Overall, retail sales taxes are expected to generate \$14,350,000 during the current fiscal year which is \$450,000 (3%) less than contained in the 2020 budget. The economy has reflected some instability with five of the first seven months of the fiscal year reporting lower sales tax than the comparable prior periods.

It must be noted that nearly 40% of the fiscal year sales tax projection is tied to incentive agreements which will reduce the sales tax funds that will be available to support general operations.

Next fiscal year 2021

The fiscal 2021 projection is for overall retail sales taxes to produce \$14,500,000 which represents a 2% decrease from the current budget and approximately a 2% increase against the current year end projection.

This projection does not include any increases attributable to any new businesses. The "Lincoln-Way" property at 191st Street and Harlem Avenue (across from Brookside Marketplace) remains unsold, and redevelopment is not imminent. The Park Place Shopping Center (Sam's Club and properties south) has seen some ownership changes.

While there are new owners from the vacant Kmart property, their plans for the site have not been finalized. The vacant Applebee's site has been purchased for a Bandana's Bar-B-Q. It is not anticipated that it will open until some time into FY 2021 and no specific adjustment has been added to the sales tax projection. There has been some interest shown in the former Aldi site nearby, but no sale or lease is expected in the near term. We also have not factored vacant space in the Park Center Plaza or Tinley Park Plaza (across from the K-Mart/Aldi area) since no definite plans exist.

Beginning in January 2021 certain remote sellers will be required to collect sales taxes based on the delivery address. In other words, a retailer outside of Illinois (or online) would be required to collect our local sales tax rate (9.75% or 7.75% depending on a Cook or Will County location) on sales to a Tinley Park resident. This will first appear in our sales tax distributions received from the State in April 2021. A decrease in the Use Tax is expected to occur coincident with this change to the sales tax regulations.

As has been noted, some of the larger sales tax generators in Tinley Park have related sales tax sharing incentives which reduces the net taxes available to the Village for operations. As noted, of the fiscal year projection, approximately 40% of the overall sales tax revenues are linked to these incentives that have enhanced the Village's business and employment opportunities.

Future years

Future years factor continued general growth patterns at a conservative rate of 0.5% per year.

HOME RULE (0.75%) SALES TAX (HMR)

The Village Board approved a 0.75% Home Rule (HMR) sales tax which became effective in July 2014.

The Home Rule sales tax does not apply to groceries and drugs or titled property (primarily vehicles), so the tax revenue will not parallel our regular 1% sales tax. A general relationship between the two revenue streams has been identified. The proportion of HMR to the regular 1% (MT) has ranged from a low of about 36.5% to a high of just over 46% based on actual reporting. As a general "rule of thumb," the HMR tax represents roughly 41% of the regular 1% sales tax. The State imposed a 2% administrative fee against additional local taxes collected by the Department of Revenue (including the Home Rule Sales Tax) which became effective in August 2017. Beginning in July 2018, this fee was reduced to 1.5%. This fee "masks" the true relationship of HMR to MT, but has not significantly impacted the "rule of thumb" proportion over time.

The Village of Tinley Park had enacted the HMR to address an expected critical shortfall (gap) of revenues sufficient to cover expenses in the General Fund which provides for most all of the Village's operating activities. A portion of the HMR was also identified to address funding of the Village's ongoing capital needs.

With the exception of the pre-existing Intergovernmental Agreement with the Village of Orland Hills, which specifically included the sharing of Home Rule sales taxes generated by the businesses located in the Park Hills Shopping Center (south side of 171st Street between 94th Avenue and LaGrange Road), the Village Board established that the HMR would not be subject to sharing in any economic development incentive agreement.

Current fiscal year 2020

The Home Rule Sales Tax is projected to generate \$5,900,000 through the end of the fiscal year. This amount is on par with the budgeted amount.

Next fiscal year 2021

The projection is \$5,950,000 and is approximately 2% greater than the current year end projection.

Future years

Future years factor continued general growth patterns at a conservative rate of 0.5% per year mirroring the projections of the regular sales tax.

USE TAX - SALES TAX ON "OUT OF STATE" SALES

This source of revenue is collected by the State from out-of-state purchases (mail orders, et cetera) and merchandise purchased for resale or manufacturing, but used by the business itself. A portion of these tax collections are distributed to all municipalities in Illinois on a per capita (population) basis. In recent years, the Illinois Department of Revenue has particularly stepped up its efforts toward compliance and collection of use taxes from businesses throughout the State. Beginning with the 2010 individual income tax forms, a line has been provided for reporting up to \$600 in Use Taxes directly as part of the income tax filing (as opposed to a separate tax form).

On line retailer Amazon began collecting Illinois Sales Tax on transactions in February 2015 that they fulfill from Illinois residents. This significant change impacted Illinois Use Tax distributions beginning in May 2015.

Following the "Wayfair" decision in 2018, more online and out of state retailers became subject to the State's Use Tax (Public Act 100-587. This has resulted in an increase in the per-capita Use Tax distributions received from the State.

Beginning January 2020, the nexus for collecting the Illinois Use Tax (6.25%) expands to include marketplace facilitators that meet certain thresholds. This is expected to increase the tax reporting. However, a year later, certain retailers will be required to collect sales taxes based on the sales tax rate applicable to the shipping destination.

The Use Tax revenue projections are primarily cash based in relation to when the Illinois Department of Revenue makes the per-capita distribution of taxes to municipalities and counties. Use Tax, similar to Sales Taxes, are distributed three months in arrears of when the taxes were generated from a sale of merchandise.

Current fiscal year 2020

The current year estimated revenues are \$1,956,000 and are projected to be \$156,000 (9%) greater than was budgeted. The estimate is based in part on nine months of actual receipts. The Use Tax distributions have established new highs in all nine of the nine months reported so far this fiscal year. This estimate equates to approximately \$34.50 per capita.

Our budget figure of \$1,800,000 was based on the equivalent of \$31.74 per capita. The Illinois Municipal League (IML) estimates during the year have been as follows:

December 2018	\$31.70;	February-October 2019	\$32.75;
December 2019	\$33.65		

With nine months reporting, we have received \$24.51 per capita, which leaves \$9.14 to be received in the remaining three months to meet the IML projection of \$33.65 per capita for the fiscal year. To meet the IML benchmark, it would require the last three months to be only 5% greater than last year. Year to date, Use Tax receipts are over 17% ahead of last year. With the average monthly increase reported so far this year at over 16%, the IML benchmark is likely understated. As noted, the online economy has been solid and we believe this objective is obtainable.

Next fiscal year 2021

The projection is \$1,830,000 and represents a 1.7% increase from the current year budget. The projected receipts are based on the 2010 decennial census population of 56,703 and the equivalent of a \$32.27 per capita distribution rate.

The current IML prediction is for \$35.50 per capita (\$2,013,000) which was determined at 6% increase over their FY 2020 projection.

We do not anticipate receiving certified counts for the 2020 census until at least March 2021 based on prior patterns, and accordingly, we have not included any adjustments in the projections for a change in population.

Future years

Future years projections consider a modest increase of 2% per year. While a new Decennial Census is expected to become effective for per capita distributions in FY 2022, we are not considering the impact at this time for projection purposes.

STATE INCOME TAX

The total Income Tax distributions represent slightly more than 10% of our overall General Fund revenues in the fiscal year 2020 budget and is the third single largest source of revenue supporting General Fund activities behind Sales Tax and Property Tax. The State Income Tax distributions have been more unpredictable over time. The percentage share has decreased from slightly more than 12% in fiscal year 2014 and factors into the Village efforts to re-balance the distribution of its key revenue sources.

Through calendar year 2010, one-tenth (1/10th) of the state's income tax collections were allocated to the Local Government Distributive Fund (LGDF) on a monthly basis and then distributed to counties and municipalities on a per capita basis. The State of Illinois legislature authorized an increase in the income tax rates effective January 2011. The State legislature determined that local governments (municipalities and counties) would not share in the incremental income taxes resulting from the tax rate increase. The percentage allocation to the LGDF reduced from the 10% rate, based on the new tax rates in effect, but is intended to continue to provide income tax sharing of the income taxes based on the former tax rates at the same 10% level. Over time, the income tax rates are scheduled to systematically reduce back to near the 2010 levels. The formula for determining the LGDF share of income taxes after January 2011 is detailed as follows:

- ◆ From February, 2011 through January, 2015, the distribution was 6% of the net revenue received from the 5% individual rate and 6.86% of the net revenue received from the 7% corporate rate;
- ◆ From February, 2015 through January, 2025, the distribution is 8% of the net revenue received from the 3.75% individual rate and 9.14% of the net revenue received from the 5.25% corporate rate; and
- ◆ From February 2025 and thereafter, the distribution is 9.23% of the net revenue received from the 3.25% individual rate and 10% of the net revenue received from the 4.8% corporate rate.

The above plan has been modified with the changes to the income tax rates effective 1 July 2017 where the individual rate was increased to 4.95% (from 3.75%) and the corporate rate was changed to 7% (from 5.25%). It effectively put the LGDF sharing back at the first "tier" allocations (2011-2015). The LGDF distributive share was further reduced by 10% as part of the State's fiscal year 2018 budget. Two additional distributions were promised, effectively to

compensate for the normal two month lag in distribution of income taxes that had been common.

Following one of its long established fiscal policies, the Village of Tinley Park separates 30.58% of the local income tax distributions as “surtax” funds. The 30.58% represents the impacts of both the 20% income tax increase imposed in 1989 and the subsequent changes in the distributive sharing rate for income taxes to local governments that was implemented in 1995. These “Surtax” funds (the 30.58% share) have been annually transferred at fiscal year end to the Surtax Capital Projects Fund and set aside for larger scale capital projects including support of bonded debt service used to finance such “bricks and mortar” type projects. The surtax allocation is described in greater detail on page 15. The net effect of this segregation of funds, is that the Village continues to operate from the 1/12th allocation (the pre-1989 LGDF sharing ratio) of the pre-1989 tax rates, but allowing for increases by population growth.

Should the State Legislature reduce the LGDF sharing ratio, this long standing practice would help to potentially (or at least partially) insulate the Village from such changes. However, any changes in the LGDF sharing formula would directly result in a reduction in, or elimination of, the funds locally earmarked to the Surtax Capital Projects Fund and activities that are being funded by this special income tax allocation.

The Income Tax revenue projections are primarily based in relation to when the Illinois Department of Revenue makes the determination of the LGDF per-capita distributions of taxes to municipalities and counties. The Legislature passed legislation to cause the monthly income tax distributions to occur automatically in a manner similar to what occurs with sales taxes which has largely eliminated the delays in revenue receipt we had previously experienced. At this time, income tax distributions have been only one or two month in arrears.

Current fiscal year 2020

The estimate is based in part on the actual revenues received for the first nine months of the fiscal year. The total estimated income tax revenue is \$6,080,000. This is approximately \$415,000 (7%) greater than the revenue budgets. This equates to \$107.23 per capita.

Our budget figure of \$5,665,000 was based on the equivalent of \$99.91 per capita. The key Illinois Municipal League (IML) estimates during the year have been as follows:

December 2018	\$100.75;	February 2019	\$98.50;
May through October 2019	\$106.30;	December 2019	\$107.25

After segregating the “surtax” funds, the current year estimate is \$4,220,000 and is \$285,000 (7%) greater than the budget.

Next fiscal year 2021

The projection of \$5,953,000 represents a 2% increase over the projected receipts for FY 2020. This represents a \$105.00 per capita distribution rate.

The IML current prediction is \$105.00 per capita (\$5,953,000)

We do not anticipate receiving certified counts for the 2020 census until at least March 2021 based on prior patterns, and accordingly, we have not included any adjustments in the projections for a change in population.

Net of the “surtax” funds, the projected income tax revenues are \$4,133,000 and represents a decrease of \$87,000 (2%) from the current year budget.

Future years

The projections consider no increases. With recent income tax distributions being erratic, we feel it best not to anticipate or project any increases at this time. While a new Decennial Census is expected to become effective for per capita distributions in FY 2022, we are not considering the impact at this time for projection purposes.

SURTAX

The Village of Tinley Park has earmarked a pro-rated share of its income tax receipts since 1989. The General Fund budgets have included 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. These changes effectively increased the local income tax distributions by 30.58% over what the Village would have received prior to the 1989 income tax increase without consideration of economic factors or changes in population.

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

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

Current fiscal year 2020

The current fiscal estimate of \$1,860,000 is based in part on the actual receipts received for the first nine months and is \$130,000 greater than the budget (see discussion under State Income Tax).

Next fiscal year 2021

The projection of \$1,820,000 is \$40,000 lower than the current year projection, and 5% greater than the current year budget.

Approximately \$666,800 (37%) of the surtax allocation of the income tax is committed to support debt service due on the 2009, 2011, and 2013 bond issues payable in fiscal year 2021.

If the Legislature were to reduce the LGDF sharing to municipalities, the Surtax Allocation would be directly impacted and could leave some or all of the aforementioned debt service “uncovered.” As we have already abated these funds from the 2019 tax levy, we would have to fund this debt service from the Surtax Fund balances, or other reserves.

AMUSEMENT TAX

A 5% (formerly 4%) municipal tax is assessed against ticket sales for live or film entertainment. These revenues are currently generated solely from ticket sales on performances held at the Hollywood Casino Amphitheater (HCA; formerly known as the World Music Theatre, The Tweeter Center, and most recently the First Midwest Bank Amphitheater).

The Amusement tax rate was increased from 4% to 5% effective January 2017. The incremental 1% has been earmarked to support the Village’s music Branding efforts.

The music pavilion at Northerly Island on the Chicago lakefront (currently known as Huntington Bank Pavilion) was enlarged in 2013 and competes for activity against the Tinley facility although parking and general access to the venue are arguably less convenient. There has been an increase in concert activity being scheduled at both Wrigley Field and Soldier Field that are also considered to be competing facilities to our local venue even though they both can accommodate a larger audience than the HCA.

Some events that get booked at the Convention Center can also fall within the Municipal Code requirements to be subject to the amusement tax. The Hotel/Convention Center operators have been made aware of these requirements and are to provide information to potential users of their facilities prior to booking.

The Amusement Tax revenue projections are primarily cash based and take into account both historic trend data and expected future activity in determining the revenue projections.

Current fiscal year 2020

Estimated Revenues of \$1,215,000 for the current fiscal year are \$215,000 (21%) greater than had been budgeted.

The 2019 season consisted of 35 shows and is only the second time since 1995 that has had that many events. Past seasons have had as few as 14, and as many as 35 shows. The 2019 season represented the venue's 30th year of operation. Country music acts have continued to be a significant and popular fixture of the entertainment roster at the facility for the past several years.

Next fiscal year 2021

The projection of \$1,000,000 for the upcoming year is loosely and conservatively based on the activity of the past entertainment season at the venue as well as the partial schedule that has been announced so far. We are currently unaware of the full extent of the 2020 concert calendar. This includes a projected \$200,000 earmarked toward Branding.

2020 will represent the 31st season for the facility. There are currently twelve (12) announced shows for 2020. A perennial favorite at the venue has been Jimmy Buffett. At 17 shows, Buffett has appeared more times at the theater than any other single performer, but last performed here in 2016. Running close behind at 15 shows (including his 2013 reunion appearance with Black Sabbath), is former Black Sabbath front man Ozzy Osborne. Country star Toby Keith comes in at 14. Aerosmith has appeared 13 times, and Dave Matthews Band has played 11 times. The Warped Tour has held its all day festival style show here 21 times, which remains the number one repeat program at the venue. By design, the lineup of performers changes with each event. Chicago radio station "Q101" has been sponsor/host for 17 multi-artist festival type events.

As noted, non-traditional music venues such as Wrigley Field have increased their concert activity which adds competition for the HCA facility.

Future years

Projections assume no annual increase anticipating little change in the composition, quality, and quantity of shows from the recent concert seasons. We are also currently anticipating that the venue will continue to remain operational for the five year projection period. It should be noted that the "out year" of the five year forward projections (FY 2026) will represent the music theater's 36th year of operation. The age of the facility could be a factor.

TELECOMMUNICATIONS TAX

The Telecommunications Tax replaced the 1997 Infrastructure Maintenance Fee (IMF) that was declared unconstitutional. Both were designed to replace the former telephone utility franchise due to deregulation within the telecommunication industry that has allowed communication services to be provided by any of a number of companies instead of just one as had once been the case (AT&T and affiliated SBC, Ameritech, and Illinois Bell).

The Telecommunications Tax is 1% of gross charges by telecommunication companies to service addresses within the Village for telecommunications originating or received in the Village. Part of its intent is to cover local costs incurred in regulating public right-of-way. Collection of this tax is centralized with the Illinois Department of Revenue, who distribute funds to the individual communities. The processing cycle is similar to sales taxes with a three month spread between the taxes being generated and distributed.

It has been relatively difficult to project this revenue due because of the vast number of telecommunication companies subject to the fee and issues related to the State's distribution schedule. This revenue is expected to follow a downward trend line as economic issues, changing technologies, and consolidation of communication services including elimination of "land line" telephones by customers are likely to result in reduced revenues subject to tax over time.

The Telecommunication Tax revenue projections are primarily cash based and take into account both historic trend data and expected future activity in determining the revenue projections.

Current fiscal year 2020

The current year's revenues are expected to be approximately \$246,000 and is \$14,000 less than the budget of \$260,000.

Next fiscal year 2021

The projection of \$234,000 is based on recent trend data.

Future years

Projections consider a decrease of 1% per year anticipating the long term decline in this revenue source as more people convert to wireless cell phones from land lines.

CABLE FRANCHISE FEES

The Village receives a 5% franchise fee from both Comcast and AT&T for use of Village rights of way for the delivery of video entertainment services.

Current fiscal year 2020

We have received the four quarterly franchise fee payments from both of the aforementioned service companies. The year end projection of \$1,014,000 is above our budget for this revenue source by \$10,000 (1%).

Next fiscal year 2021

The projection is \$1,004,000 which represents a modest decrease from the current year revenues. Following recent trends, and the ever changing streaming video options, we are reducing the estimate for possible retrenchments as customers seek alternatives to cable TV services (satellite providers such as Dish and Direct TV, and internet based steaming services such as Netflix, Amazon, Hulu, etc.)

Future years

The future years projections also reflect a 1% annual decrease.

NATURAL GAS FRANCHISE

In 2016, the Village Board approved a new franchise agreement with Nicor Gas for use of public rights of way within the Village of Tinley Park. The franchise agreement allows the Village to receive either a certain number of free therms each calendar year for its own uses, or a cash payment. The number of therms is determined by a formula based on the population of the community. The cash payment is based on the average of gas costs times the number of therms. In the past, the Village had traditionally opted to receive the free therms for use in various municipal buildings. However, with the franchise renewal, the Village has opted to receive the cash payment instead. The contract therms are determined on a step formula of the most recent census population as follows:

First 10,000 x 3.6 therms = 36,000

Next 10,000 x 2.4 therms = 24,000

Next 36,703 x 1.2 therms = 44,044

Total population 56,703 = 104,044 therms

Current fiscal year 2020

The current year's revenues are \$51,783 compared to the budget of \$48,000. The fiscal budget had been based on the 2019 fee received. While the number of therms under the franchise formula (noted earlier) generally will remain a constant (between decennial

censuses), the average cost of gas had increased between 2019 and 2020 resulting in the modestly lower franchise fee.

Analysis has indicated that the Village has been financially better off with receiving the cash franchise payment and paying for the gas it consumes. However, the Village has the option annually to switch between the gas use or the cash payment.

Next fiscal year 2021

The projection is \$48,000 and based roughly on the average franchise fee received over the past three years. We are not anticipating a significant change in gas prices.

Future years

We have very little trend line history to work with at this time in receiving the cash franchise payment. Under the franchise formula, the two key variables are the number of therms (based on population) and the average cost of gas for the prior year. The base therms will not change until a new census count is certified. As noted previously, the 2020 census is not expected to be certified until about March 2021. It would be pure speculation as to what natural gas prices will do over the ensuing five years. Accordingly, we are currently projecting this revenue will be flat for the forward projections.

PROPERTY REGISTRATION FEE

In 2019, the Village enacted a semi-annual registration fee for properties undergoing a foreclosure action to assist in identifying the responsible party for property maintenance (code enforcement) and utility purposes.

Current fiscal year 2020

Revenues are estimated to be \$65,000 by end of the fiscal year.

Next fiscal year 2021

As this is a new fee, we have no trend data. While registration is required twice a year, it is unclear how long a foreclosure will be in process to be subject to the fee. A conservative projection of \$30,000 has been set.

Future years

No growth is presently projected in this licensing revenue due to limited trend data.

CONTRACTOR LICENSES

During 2016, the Village Board authorized a change in regard to renewals of contractor licenses. Building Department staff had cited the burdens associated with mailing out the calendar year renewals and tracking the related surety bond expirations. Building Department staff had recommended moving to a rolling twelve month license (the license being valid for a year from its purchase).

Current fiscal year 2020

Revenues are projected at \$46,000 for the fiscal year and are \$4,000 greater than the established budget.

Revenues were lower in FY 2017, 2018, and 2019 than prior years where the renewals followed the traditional calendar year cycle. The number of permits issued annually has been fairly stable indicating that either there are fewer contractors doing the same volume of work, or contractors are somehow evading the licensing requirements. In any case, something appears out of skew and further investigation is required. As previously noted, Finance staff had been skeptical of the alleged benefits of the change in licensing cycle when it was proposed and the revenue trend is counter to expectations. Revenues have steadily declined on an annual basis since this change was implemented.

Next fiscal year 2021

Revenues have been projected at \$42,000 and is based on the trend data. Finance staff continues to question the touted benefits of the change in the licensing cycle.

Future years

Due to the change in the renewal cycle, future revenues have been held flat to the FY 2021 projection.

BUILDING PERMITS

The building permits revenue represents the local fees imposed for new construction and renovations on property located in the Village of Tinley Park.

The Building Permit revenue projections are primarily cash based and take into account both historic trend data and expected future activity in determining the revenue projections.

Throughout the Recession, and continuing thereafter, the Village has seen steady building permit activity for remodeling projects as homeowners were upgrading their existing homes rather than moving to a new home. Recent years are also seeing a modest increase in new home construction.

Current fiscal year 2020

The estimate of \$525,000 is based in part on nine months of actual receipts. This is \$225,000 (75%) above the budget which was established at a conservatively low level.

Next fiscal year 2019

The projection is conservatively set at \$500,000. It is expected that new residential and commercial and industrial development will continue along a similar pace as currently being experienced.

Future years

Projections are flat to the next fiscal year's projection.

VIDEO GAMING

The Village Board approved Video Gaming in January 2014. Based on the Illinois Statutes, an establishment must be first licensed to serve alcohol to be entitled to apply for licensing to host gaming devices.

To address resident concerns, the Village Board approved the creation of a separate series of liquor licenses in 2016 under which Video Gaming would be permissible to further control the spread of Video Gaming in Tinley Park. The Mayor, as Liquor Commissioner, imposed a requirement that all new applicants wishing to receive a Video Gaming Liquor License must make a presentation to the Board. Additionally, a moratorium was imposed on any new licenses where Video Gaming was the primary business activity. The moratorium was directed to limit additional “video cafes” within the community. Local licensing categories have been expanded to address facilities that qualify as truck stops under the Video Gaming Act.

Establishments must pass a background check conducted by the Illinois Gaming Board (IGB) and obtain related State licensing before a Village Gaming License will be issued. Both State and local licensing is tied to the specific business location of the applicant.

The Village charges an annual license of \$1,000 for each video gaming device. The Village licensing fee is halved at mid-calendar year for licenses issued after June 30. The statutory rules established for Video Gaming limits any operator to a maximum of six (6) gaming devices at a physical location (increased from five machines in 2019). Along with increasing the locally authorized gaming devices to match the new State maximum, the Village also imposed additional restrictions on new video gaming requests designed to further restrict growth.

Local gaming revenue (municipal share of the Terminal Income Tax) represents 5% of the net gaming activity. Gaming revenues (Terminal Income Tax) were first received in May 2014 from March’s gaming activity.

Current fiscal year 2020

Licensing revenues are projected at \$183,500 through the end of the fiscal year and is \$3,500 greater than the budget.

The Village’s share of the Terminal Income Tax is estimated at \$515,000 and missed our budget benchmark by \$10,000 (2%). All months currently reported have all established new benchmark highs for each month comparative to the prior year. A new benchmark “all time” high for a single month’s revenue was established within FY 2019 (\$48,000). The revenues are averaging \$42,000 per month.

There are currently thirty-four (34) businesses currently licensed and operating. These establishments have a total of 165 video gaming terminals (VGT) installed.

Three additional licenses are pending before the IGB, including a truck stop. With this one exception, most of the licensees and applicants are traditional restaurants and bars.

Next fiscal year 2021

We are projecting a total of 180 licensed devices, or \$180,000 total for the year.

The local gaming revenue is estimated at \$600,000 based on recent revenue trends and expected number of devices. The projection considers the impacts of new venues that are expected to be on line within the next fiscal year as well as locations adding the recently authorized sixth terminal.

Future years

Projections assume a 1% annual increase in the licensing revenues as more establishments are approved.

Local gaming revenue is projected to increase at 2% annually.

CANNABIS EXCISE TAX

Beginning in January 2020, the Cannabis Regulation and Tax Act became effective. The State imposes a Cannabis Excise Tax. A portion of the State's Cannabis Regulation Fund (8% of deposits) is to be distributed to local governments through the Local Government Distributive Fund (LGDF, also referenced regarding a sharing of State Income Taxes) on a per capita basis. These monies are to be used for crime prevention programs, training, and drug interdiction efforts. (The latter is activities focused on interrupting the flow of illegal drugs).

Current fiscal year 2020

The first distribution was received in March 2020 in the amount of \$3,984 at a rate of 0.070261 per capita. The total for the fiscal year is estimated at \$7,000.

The IML is projecting \$0.13 per capita; or approximately \$7,300 through the end of a municipal fiscal year.

Next fiscal year 2021

FY 2021 is projected at \$40,000.

IML is projecting \$0.80 per capita; or approximately \$45,400 to be distributed for the municipal fiscal year.

We do not anticipate receiving certified counts for the 2020 census until at least March 2021 based on prior patterns, and accordingly, we have not included any adjustments in the projections for a change in population.

Future years

At this point, we have no trend data by which to make a realistic forward projection, so we have suggested that future years to be flat with the FY 2021 projection.

REPLACEMENT TAXES

While this is a relatively minor revenue source in relation to other State provided funds, and overall General Fund revenues (constituting slightly more than 0.1% in the fiscal year 2017 budget), it deserves special note for what it represents. The State of Illinois established the Corporate Personal Property Replacement Tax (PPRT) to replace local revenues lost with the abolition of the personal property tax after it was declared unconstitutional in 1978. The funds are distributed under a formula using the proportion derived from the personal property tax that was lost. The PPRT distributions are funded through an additional income tax on partnerships and corporations, capital taxes on gas and water utilities, and state infrastructure maintenance fees from electric utilities and telecommunication companies. As such, the amounts distributed annually are influenced by changes in the state's economy.

However, in recent years, it seems that the State Legislature has forgotten the history and purpose of this revenue source and has increasingly been diverting portions of the revenue to support other activities not originally intended to come from this revenue source.

The Replacement Tax revenue projections are primarily cash based and take into account both historic trend data and expected future activity in determining the revenue projections.

Current fiscal year 2020

The estimated revenues are \$82,000 and are \$17,000 (26%) greater than what was budgeted.

Next fiscal year 2021

The projected revenues are \$74,000 and are \$8,000 less than the FY 2020 year end estimate. IML is projecting a statewide pool of \$1,405,000, of which the Village's share is about 5%.

Future years

Projections also remain flat to FY 2021.

COURT FINES

The Village receives a share of the fines assessed from police tickets written that have been adjudicated by the court systems in Cook and Will County. There are certain charges deducted from the fines to provide for the court costs, with the remainder received by the Village.

Over time, by establishing local administrative courts, the Village has removed a significant portion of the tickets processed by the county court systems. Additionally, the court systems have increased the costs and charges deducted from a ticket fee, which reduces the net proceeds distributed to the Village. Ticket fines have not been adjusted in some time.

Current fiscal year 2020

The year end projection is \$43,000 which is \$7,000 less than the budget.

Next fiscal year 2021

Our projection is dropped to \$35,000 based on the trends apparent for this revenue source.

Future years

A reduction of 5% per year is projected as judges award less in local court fines, and the removal of case load to the local Administrative Courts.

MOTOR FUEL TAX

Motor Fuel Tax is a sharing of the State Motor Fuel Tax which, through June 2019 was computed as a share of State imposed motor fuel taxes on diesel fuel (21.5 cents), gasoline, and combustible gases (both at 19 cents). These taxes were imposed as a fixed rate per gallon basis, and as a result, growth potential in the revenue source was increasingly limited.

The State doubled the tax rate in July 2019 and the tax rates are to be indexed by the Consumer Price Index annually thereafter. A separate sharing formula has been established for the distribution and sharing of the incremental tax revenues which has been assigned the designation of Motor Fuel Tax Transportation Renewal Fund.

Increasing fuel prices at the pump can result in reduced fuel consumption particularly for discretionary and pleasure activities. Additionally, increases in fuel economy of vehicles over time results in reduced fuel consumption. As hybrid and alternate fuel source vehicles expand in both availability and consumer acceptance, this traditional fuel consumption based tax will continue to be negatively impacted over time.

There has not been significant change in the per capita distribution rates from year to year except for the overriding trend to move generally in a downward direction. Most of the “growth” in this revenue source for the Village has been derived from periodic changes population whether from decennial or special census counts.

The Motor Fuel Tax revenue projections are primarily cash based in relation to when the Illinois Department of Transportation makes the per-capita distribution of taxes to municipalities and counties.

Current fiscal year 2020

Based in part on nine months of receipts, current fiscal year revenues are expected to be approximately \$1,378,000 or \$24.30 per capita. This amount is \$64,000 less than the budget. The budget had been based on \$25.43 per capita.

For reference, the Illinois Municipal League (IML) per capita estimates during the year have been as follows:

December 2018	\$25.45;	February through October 2019	\$25.35
December 2019	\$24.30		

The monthly motor fuel tax distributions have continued along the downward trend line during the fiscal year. Only three months reported taxes greater than the comparable month of the prior year. With nine months reported, we have received nearly \$18,400 fewer MFT dollars than the comparable period of the prior year which represents a rate of \$21.28 per capita. In order to meet the IML projection, the last three

months must be \$3.02 per capita (last year \$6.03). That would allow the last three months to decrease nearly 50% over the prior year. We note that seven of the past eight years have resulted in lower MFT receipts in these last three months than the immediately prior year indicating the odds of seeing increases in the final months is fairly slim. We believe the IML projection is achievable.

The Village also received \$14,136 under the High Growth Impact Allocation program during the fiscal year. This amount was the lowest that has been received since this distribution began in 1991.

Next fiscal year 2021

Our projection contemplates a budget of \$1,409,000 or \$24.85 per capita.

The IML projection is also \$24.85 per capita. While they anticipate a 1% decrease in consumption, because the tax rate is now indexed annually following the State's fiscal year and will impute slightly higher overall receipts than the current year.

While we expect to continue to receive a High Growth Impact Allocation during the ensuing fiscal year, an amount has not been included in the budget as this program may not be continued. The level of funding is always questionable and has generally been declining over time. As can be seen by the amount received in fiscal 2020, the amount is increasingly immaterial from a budgetary perspective.

We do not anticipate receiving certified counts for the 2020 census until at least March 2021 based on prior patterns, and accordingly, we have not included any adjustments in the projections for a change in population.

Future years

Normally, an annual loss of 1% per year would be projected due to greater fuel efficiency of vehicles, as well as continued public acceptance of hybrid and alternative fuel vehicles and changing usage patterns. However, since the tax rate will be indexed annually, the forward projections are held flat to the FY 2021 projection.

MFT TRANSPORTATION RENEWAL FUND

With the increase of the State's Motor Fuel Tax in July 2020, a new distribution formula was developed for the incremental revenues. This separate allocation has been titled the Motor Fuel Tax Transportation Renewal Fund.

Current fiscal year 2020

The year end estimate is \$645,000 or approximately \$11.45 per capita and follows the most recent IML municipal year projections from January 2020.

Next fiscal year 2021

The projection is for \$955,000 in revenues, or approximately \$16.87 per capita. Having no current trend data accumulated, we are relying on the IML projections for the municipal fiscal year.

We do not anticipate receiving certified counts for the 2020 census until at least March 2021 based on prior patterns, and accordingly, we have not included any adjustments in the projections for a change in population.

Future years

Since the MFT tax rate will be indexed annually, the forward projections are held flat to the FY 2021 projection.

LOCAL ROAD IMPROVEMENT FUND

VEHICLE LICENSE

The renewal notices for vehicle licenses had historically been mailed only to those individuals who had purchased a sticker in the prior year. With growth in the community, it is believed that this practice does not adequately inform new residents of the vehicle sticker requirement or capture the new growth. Beginning with the 2007 renewal, the mailing database from prior renewals is being compared and merged with our utility billing customer database to expand the notice coverage to also include addresses not included in the database of the prior year licenses. This has generally had a positive impact on sticker sales.

With improvements to the Secretary of State's vehicle registration database in recent years, the police use of the data collected with the sale of a local vehicle sticker has been reduced, and as a result, the amount of vehicular information requested for our local license was simplified. Vehicle sticker notices are now delivered in an envelope mailer and include a return envelope. Both the privacy of the envelope mailer and the return payment envelope have been well received by our citizens.

Vehicle sticker prices were increased in 2008 with the exception of the extremely preferential rate that had been afforded to Senior Citizens. The Senior Citizens rate remained at \$1.50 for one car per eligible individual (two per household). The vehicle sticker preference for seniors dates to at least 1970 where the fee had been established at \$1. The senior fee was increased to its current \$1.50 rate in 1982. Detailed cost accounting analysis has indicated that the costs associated with each Senior vehicle sticker issued is considerably more than the revenue that is produced (by a factor upwards of eight). Accordingly, it has repeatedly been suggested that the Village Board may wish to take another look at the Senior Citizen sticker fee schedule. It is suggested that at a minimum, the fee charged should be set at a level sufficient to cover the associated costs of issuance. It is very common to find the Senior vehicle sticker priced at a percentage discount (often 50%) from the regular sticker prices in many communities.

The incremental fee receipts resulting from the 2008 increase had been segregated to the separate Local Road Improvement Fund which is a special revenue fund that was created and earmarked to support the Village's annual Pavement Management Program (PMP). Beginning with the Village's fiscal year 2013, 100% of the vehicle sticker revenue has been directed to the Local Road Improvement Fund. Because of the wholesale transfer, the related expenses have also been relocated to the Local Road Improvement Fund to match the revenues with the associated expenses.

It is expected that growth in this revenue source will only come from additional registered vehicles and enforcement. Revenues are adversely impacted by increasing numbers of senior stickers issued and scofflaws.

The Vehicle Sticker revenue projections are primarily cash based and take into account both historic trend data and expected future activity in determining the revenue projections.

Current fiscal year 2020

Estimated \$608,000 in vehicle licensing revenues will be received by fiscal year end and is \$62,000 less than the amount budgeted.

Next fiscal year 2021

The projection for next fiscal year is \$600,000 and lower than the current year's projection. As noted, revenue from vehicle stickers will only increase due to additional vehicles. As the community ages, increasing numbers of "Baby Boomers" become eligible for the significantly discounted Senior sticker. This downward trend is expected to continue into the foreseeable future unless the Senior sticker pricing is adjusted.

The reduction in the projection considers the factors of increasing numbers of residents eligible for the reduced fee Senior Citizen sticker, as well as households reducing vehicles for economic or other reasons to be offset by new vehicle registrations.

Future years

Projections consider a modest decrease of 7% per year reflecting increases in the pool of residents eligible for the Senior discounted sticker.

TRAFFIC SIGNAL ENFORCEMENT

Revenues from the "Red Light Camera" program have been earmarked to support the local roadway maintenance program (PMP). This revenue source has followed a general downward trend on an annualized basis primarily due to changes in driver habits at the monitored intersections over time.

The red light service providers changed during FY 2017 and resulted in several months where there was no monitoring or enforcement (tickets issued) as equipment was removed, installed, and tested. With SafeSpeed, customers can now also pay their tickets locally and the Village receives payments directly in addition to the online and mail-in payments to the service provider. There is a one month lag for processing the activity and distribution to the Village.

We have been advised that the cameras and equipment used by SafeSpeed are providing greater clarity and an overall better view of the monitored traffic signals/intersections. The new service provider reported an increase in clearly determinable violations are being captured. The service provider is continuing to apply conservative “reasonable doubt” guidelines established by the Village.

There continues to be concerns about this type of enforcement and initiatives have periodically been proposed across the country aimed at curtailing or eliminating the use of such devices. At this time, it is unclear as to the long term viability of the program and the related revenue stream.

Current fiscal year 2020

The projected revenues are \$415,000 and are \$15,000 greater than budget.

Next fiscal year 2021

The projection for the upcoming fiscal year are \$400,000 and are \$15,000 less than the current year end estimate, and comparable to the prior budget.

Future years

Projections do not contemplate future revenues. The future of red light cameras in general, or as used within Tinley Park is in doubt.

CUSTOMS SEIZURES

The Customs Seizures Fund accounts for the local municipality share of drug and other seizures received as a result of having a local police officer participating in programs with the US Customs, Department of Justice, and the US Treasury. The receipts have dropped significantly and steadily from its early years due to delays created by Due Process as cases move through the judicial systems and other apparent (and as yet) unexplainable issues. In more recent years, the revenues fluctuate significantly from year to year and are not received with any regularity.

We have received nearly \$4.4 million dollars through our participation in the program. There are also approximately another \$4 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, we were able to pay several police officers salaries from this revenue source. More recently, the funds have been used primarily for “hard goods” capital acquisitions associated with public safety (police) activities.

Due to the inconsistency and unreliability of this revenue source over 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, effective immediately, all new equitable sharing payments to state and local law enforcement agencies through the federal asset forfeiture program would be ceased for the foreseeable future. This decision was a result of the passage of the Consolidated Appropriations Act of 2016 (H.R. 2029). As a result of this change, the Village of Tinley Park withdrew the officer participating in the “Customs Seizures” program effective with the end of calendar 2015.

The Customs Seizures revenue projections are primarily cash based and take into account both historic trend data and expected future activity in determining the revenue projections.

Current fiscal year 2020

Because receipts have been minimal in recent years, no revenues had been projected and established for budgetary purposes. No equitable sharing was received in the first nine months of the fiscal year. None are expected through year end.

Next fiscal year 2021

We now believe that our withdrawal from participation in the Customs Seizures program has resulted in termination of all equitable sharing even on the backlog of outstanding claims which totals over \$4 million. Our potential collections are limited to the backlog of outstanding claims. Accordingly, no budget is provided for the upcoming fiscal year.

Future years

Projections have also been reduced to ZERO due to the slow and irregular process in which funds have historically been released for distribution.

E9-1-1 FUND

The Village of Tinley Park had imposed a 75 cent per line surcharge to support the provision of enhanced emergency dispatch services (E911) to the community following a March 1992 referendum. A similar fee applied to Voice over Internet Protocol (VoIP) phone services. In 1999 the Illinois General Assembly approved the Wireless Emergency Telephone Safety Act (Public Act 91-660) which imposed an E911 surcharge on wireless phone service. The surcharge for wireless service had been set at 73 cents per phone in 2008 of which \$0.5825 was initially distributed to the emergency dispatch centers (public safety answering point or PSAP) based on the ZIP Code for where the phone service was being billed. The distributive share of the wireless E911 surcharge was increased to \$0.66 per phone in July 2014.

Public Act 99-0006 was passed in June 2015 with an effective date at the beginning of calendar 2016. There are several provisions that impact the Village and its operation of our emergency dispatch center (PSAP). The Act unifies 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, as usual). As of January 2018, the unified monthly surcharge was increased to \$1.50 per line.

The collection of all surcharge revenue is now directed for administration through the Illinois State Police (ISP) instead of the local governments. The local charges we previously paid for our emergency phone lines and related MSAG (master street address guide) database maintenance are now paid by the ISP out of the E911 revenues collected. The E911 surcharge revenues is distributed to local PSAPs based on formulas that includes utilizing the postal ZIP Code for the phone services from which the surcharge had been collected.

Current fiscal year 2020

Total surcharge revenues are projected at \$975,000 and are \$15,000 (2%) above the established budget.

Next fiscal year 2021

Revenues are projected at \$960,000 and are \$15,000 less than our year end projection and equal to our prior year budget.

Future years

No significant growth in the E911 surcharge revenues are expected and are held flat to the proposed 2021 revenue budget.

HOTEL/MOTEL TAX

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 future needs related to the TPCC including possible future bond issuances to support the continued maintenance of the facilities. The rate was increased to 7% effective in January 2019. The incremental 1% is earmarked to support payments under the Convention Center management agreement. Additionally a portion of the revenues collected (.95% of 1%) is paid to the Chicago Southland Convention and Visitors Bureau (CSCVB) to support promotion of regional tourism.

The Village currently has 10 hotels with a total of nearly 1,100 rooms.

The Hotel/Motel Tax revenue projections are primarily cash based and take into account historic trend data, other economic and market data, and expected future activity in determining the revenue projections.

Current fiscal year 2020

The estimated revenues of \$1,830,000 for the fiscal year are \$105,000 (6%) more than was budgeted.

Of this amount \$523,000 is earmarked for debt service and \$248,000 will go to the Chicago Southland Visitors and Convention Bureau (.95% of 1%)

Next fiscal year 2021

The projection of \$1,800,000 includes the existing ten hotels. As previously noted, 2% of the total 7% tax rate is earmarked for debt service purposes (\$514,000).

Of the hotel tax revenues projected above, approximately \$244,000 will go to the Chicago Southland Visitors and Convention Bureau (.95% of 1%).

The hotel attached to the Convention Center is undergoing an extensive renovation in connection with a flagship brand change from Holiday Inn EVEN, also within the IHG hotel group of brands.

Hotel occupancy has been strong and demand for additional hotel rooms has been reported and observed through developer interest.

A new Holiday Inn has received entitlements for a site in the North Creek Business Park during 2019. The proposed 63,500 square foot, four story building, will include

108 rooms, indoor pool, fitness and meeting rooms, a dining area with a lounge and bar. This hotel has not yet started construction and is not factored into the projections.

There continues to be inquiries and interest in possibly building additional hotels in Tinley Park. Due to the preliminary and tentative nature of these inquiries, as well as the lead time before any such project would see potential occupancy, no revenue impacts have been factored into the projections for the new fiscal year.

Future years

Projections contemplate a 1% annual increase in revenues and does not consider any additional lodging rooms either from a new hotel or an expansion of any existing facility.

Another site in the North Creek Business Park adjacent to the WoodSpring Suites has reportedly been sold to a hotel investor group. However, the Village has not been approached for planning approvals necessary prior to construction. The Village has recently been approached by two development groups seeking to construct up to four hotels near 183rd Street and LaGrange Road. This area is not presently served by water and sewer services and the Village has authorized the engineering to prepare this project for bid as an economic development initiative and incentive to encourage these proposed projects and other developments in that area.

TAX INCREMENT FINANCING DISTRICTS

OAK PARK AVENUE TIF

This TIF was established in 1994 and includes property in both Bremen and Rich Townships. The bulk of the land mass and redevelopment activity has occurred in the Rich Township portion of the TIF. The total value has increased over 16 times the base value existing when the district was established, and incremental value represents nearly 94% (down from a high of 96%) of the total value.

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. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues. However, a municipality can request to have specific parcels segregated by Cook County from the overall TIF for computation of a separate individual Distribution Percentage for a specific project.

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

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

Primary (taxable) developments since inception include:

- ★ Holiday Inn - 18501 Convention Center Dr
- ★ Cornerstone Center (NE corner 183rd St & Harlem)
- ★ “Always Open” shopping center (NW corner 183rd St & OPA)
- ★ Tinley Pointe (183rd St at Convention Center Drive)
- ★ Park Ave Townhomes (179th St, west of OPA)
- ★ Millennium Lakes Townhomes (generally SW corner of 183rd St & OPA)
- ★ Lakeview Townhomes (White Egret Ct @ 178th & OPA; part in OPA TIF and MSS TIF)
- ★ Former “Gambone’s” parking lot (SW corner 179th St & OPA)
- ★ LA Fitness - 18400 Convention Center Dr
- ★ Garofalo shopping center SW corner 183rd St & Convention Center Dr. (part in-TIF)
- ★ Union Square Townhomes - Oak Park Avenue at 179th Street (17 units)

Non-taxable developments:

- ★ Convention Center -18451 Convention Center Dr
- ★ Central Middle School (partially in-TIF) - 18146 Oak Park Ave

Development opportunities existing at end of TIF:

- ★ Southeast corner of 183rd St & Convention Center Drive
- ★ Commercial space - east side of Convention Center Drive
- ★ Southwest corner 183rd St & Oak Park Avenue
- ★ North side of 183rd St between Sayre Ave and Oak Park Avenue

The Oak Park Avenue TIF revenue projections are primarily cash based and take into account both historic trend data and expected future activity in determining the revenue projections.

Current fiscal year 2020

No further incremental tax revenues are expected.

Next fiscal year 2021

No further incremental tax revenues are expected.

Future years

No future year projections are applicable due to previously reaching the TIF's 23rd incremental tax year.

MAIN STREET NORTH TIF

This TIF includes property primarily along Oak Park Avenue and 171st Street in Bremen Township. The total value has grown nearly 1.7 times from the base value existing when the district was established in 2003, and the incremental tax base is over 40% of the total value (down from a high of 62%).

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. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues. However, a municipality can request to have specific parcels segregated by Cook County from the overall TIF for computation of a separate individual Distribution Percentage for a specific project.

The final tax year of this TIF will be 2024 (taxes paid in 2025). The TIF is expected to exist through Village fiscal year 2026.

Primary (taxable) developments since inception include:

- ★ Amazing Smiles dental office - 16906 Oak Park Ave
- ★ JAL Midwest/Liberty Supply (former Tinley Glass) - 16910 OPA
- ★ Wheatfield (former Jewel/Walgreen’s site, now Eggheadz Café) - 16952 OPA
- ★ “Old Tinley Park Arms Condo” mixed use development (P.A.S.S.) - 17208-17216 OPA
- ★ Springfort Hall mixed use development - 17200 OPA
- ★ Fulton House enhancement - 16800 OPA
- ★ Hope Montessori School expansion/remodel - 17007 OPA
- ★ “Elmore Plaza” parking lot - west of 17048 OPA

Non-taxable developments:

- ★ Improvement/reconstruction of 171st Street and Oak Park Avenue intersection
- ★ Construction of new Bertrand H. Fulton elementary school - 6601 171st St

Development opportunities:

- ★ Forest Glen subdivision (former Lions Pool) (single family residential lots)
- 16961-16986 Forest Glen Dr
- ★ Various sites along Oak Park Avenue

The Main Street North TIF revenue projections are primarily cash based and take into account both historic trend data and expected future activity in determining the revenue projections.

Current fiscal year 2020

Approximately \$371,000 of incremental tax revenues are expected for the fiscal year. For tax year 2018, the Incremental EAV decreased 11%, but the Total Tax Rate increased 1%. This resulted in a 10% decrease in Incremental Taxes allocated to the TIF for the most recent incremental tax year.

Next fiscal year 2021

The projected incremental tax revenue is \$420,000. No new development is considered in the fiscal year projection.

Future years

Projections contemplate no annual increases following recent trends without new development.

EXPANDED MAIN STREET SOUTH TIF

This TIF was also established in 2003. 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. The Main Street South TIF utilizes the 2001 Equalized Assessed Valuation (EAV) as the base year. Some new development that actually had occurred earlier, did not become part of the tax base until after the TIF was established, and resulted in some incremental revenues being initially produced than the companion Main Street North TIF. The TIF was expanded in 2007 to include additional redevelopment parcels. The added parcels use the 2005 EAV as the base year.

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. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues. However, a municipality can request to have specific parcels segregated by Cook County from the overall TIF for computation of a separate individual Distribution Percentage for a specific project.

The final tax year of this TIF would normally occur 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 will “reset the clock” and provide additional years to accomplish redevelopment goals that had been established with the Expanded Main Street South TIF.

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

Primary (taxable) developments since inception include:

- ★ Bettenhausen Motor Sales expansion (Now Fiat/Alfa-Romeo) - 17514 Oak Park Ave
The value of improvements hit the tax rolls after the creation of TIF
- ★ Lakeview Townhomes (White Egret Ct @ 178th & OPA; part in OPA TIF and MSS TIF)

Non-taxable developments:

- ★ Oak Park Avenue Train Station - 6700 South St
- ★ Zabrocki Plaza (SE corner of OPA and North St)
- ★ Carl Vogt Building Plaza (SW corner of OPA and Hickory)
- ★ Realignment of intersection of 67th Avenue/North Street/173rd Street

- ★ Creation of off-site detention pond to support economic development

Primary redevelopment opportunities:

- ★ The Boulevard at Central Station; south side of South St (proposed)
- ★ Tinley Park Place; north side of North Street (previously proposed)
- ★ Residential development of former Central School site - 17248 67th Ave

Future non-taxable improvements

- ★ Parking structure (designed)
- ★ Permanent community entertainment park (a.k.a. Downtown Plaza)

The Main Street South TIF revenue projections are primarily cash based and take into account both historic trend data and expected future activity in determining the revenue projections.

Current fiscal year 2020

No further incremental tax revenues are expected.

Next fiscal year 2021

No further incremental tax revenues are expected.

Future years

No future year projections are applicable due to the termination of this TIF.

STATE CAMPUS (MENTAL HEALTH CENTER) TIF

The centerpiece of this TIF district is the site of former Illinois Mental Health Center and the related Howe Developmental Center at the northwest corner of 183rd Street and Harlem Avenue.

After at least a dozen years in planning, development and construction, the State health facilities opened in 1959. The original campus encompassed all of the land north of 183rd Street between Harlem and 80th Avenues up to the former Chicago Rock Island and Pacific Rail Road 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 of Skidmore, Owens and Merrill. The residential Howe facilities operated from 1973 through 2010. The State continued operations at the hospital facilities through 2012.

The western portion of the original campus has been 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 area 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 and is located near the geographic center of the Village of Tinley Park. With the property abutting the Tinley Park 80th Avenue commuter rail station on the Metra Rock Island District line, the site is an ideal candidate for transit oriented developments. The Village has utilized consultants to assist in the development of a Master Plan for the redevelopment of the State Campus site. As part of this effort, the Village has also issued a Request for Information (RFI) to developers to receive proposals how they would propose to redevelop the site.

Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed 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. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues. However, a municipality can request to have specific parcels segregated by Cook County from the overall TIF for computation of a separate individual Distribution Percentage for a specific project.

This TIF was created in 2015 and the 2014 Equalized Assessed Value will be used for 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.

Primary (taxable) developments since inception include:

- ★ Porter Place/Anthem Memory Care - 17833 Harlem Ave

Development opportunities:

- ★ Former Mental Health Center and Howe Development Center campus
- ★ Sites along east side of Harlem Avenue
- ★ Sites along Sayre Avenue and north side of 179th Street
- ★ Site on west side of Oak Park Avenue
- ★ Redevelopment sites on Duvan Drive

The State Campus TIF revenue projections are primarily cash based and take into account both historic trend data from other Village TIFs and expected future activity in determining the revenue projections.

Current fiscal year 2020

Approximately \$300,000 of incremental tax revenues are expected for the fiscal year. For tax year 2018, the Incremental EAV decreased 43%, but the Total Tax Rates applicable to Bremen and Orland Townships both increased slightly. This resulted in about a 42% decrease in Incremental Taxes allocated to the TIF for the most recent incremental tax year.

Next fiscal year 2021

The projected incremental tax revenue is \$150,000. No new development is considered in the fiscal year projection.

Incremental tax revenues can be expected to be derived from nominal changes in property values and tax rates for the tax year collections falling within the Village fiscal year period. No other new development is considered in the fiscal year projection.

Future years

Projections contemplate no annual increases following recent trends without new development. Additionally, significant changes are not expected until definitive plans are established for the redevelopment of the former State Campus.

LEGACY TIF

The centerpiece of this TIF district is the site of the former world headquarters and manufacturing facilities of Panduit Corporation east of Ridgeland Avenue between 175th Street and Oak Forest Avenue. Internally, the company's staff have referred to their original Tinley Park location as their "Legacy" site. This designation was used for the naming of this TIF district. This TIF was created in 2016. The County has not certified its base value yet, but it is anticipated that it will use the 2015 Equalized Assessed Value for its frozen base year.

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

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

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 a regional stormwater detention pond that will benefit the areas of the TIF as well as "downtown" Tinley Park sites around the Oak Park Avenue Train Station and along Oak Park Avenue.

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. While Cook County's "blending" methodology is not generally supported by the Illinois TIF statutes, the practice continues. However, a municipality can request to have specific parcels segregated by Cook County from the overall TIF for computation of a separate individual Distribution Percentage for a specific project.

The final tax year of this TIF is currently expected to be 2039 (taxes paid in 2040). The TIF is expected to exist through Village fiscal year 2041.

Primary (taxable) developments since inception include:

None at this time

Non-taxable developments:

★ Freedom Pond - regional detention pond (175th Street and Ridgeland Avenue)

Development opportunities:

★ Former Panduit office/factory site

The Legacy TIF revenue projections are primarily cash based and take into account both historic trend data from other Village TIFs and expected future activity in determining the revenue projections.

Current fiscal year 2020

Approximately \$504,000 of incremental tax revenues are expected for the fiscal year. For tax year 2018, the Incremental EAV decreased 24%, but the Total Tax Rates applicable to Bremen increased slightly. This resulted in about a 23% decrease in Incremental Taxes allocated to the TIF for the most recent incremental tax year.

Next fiscal year 2021

The projected incremental tax revenue is negative \$84,000. While unusual, the revenue projection is negative due to an expected “claw back” of tax distributions from the County relative to the demolition of the former Panduit office and factory buildings. With recent deed divisions, and the removal of the buildings, the nearly vacant site (building footings, surface parking, and other nominal land improvements remain) is expected to be reassessed as vacant land, and changing its Classification from a 25% to a 10% assessment rate category. The change in property values for the removed improvements and reduced assessment ratio is expected to result in the TIF overall EAV dropping below the frozen base value. As a result, preliminary distributions by the County from the 2019 first installment tax payments would need to be repaid. The County uses the prior year’s ADP percentage to distribute taxes to the TIF for the first installment, which is based on 55% of the prior year total tax bill. The County then adjusts for over/under distribution with the second installment, once the actual EAV figures are known and the current year’s ADP factor can be determined.

No new development is considered in the fiscal year projection.

Incremental tax revenues can be expected to be derived from nominal changes in property values and tax rates for the tax year collections falling within the Village fiscal year period. No other new development is considered in the fiscal year projection.

Future years

Projections contemplate no annual increases following recent trends without new development. Additionally, significant changes are not expected until definitive plans are established for the redevelopment of the former Panduit site.

NEW BREMEN TIF

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 in the TIF to generate the level of incremental dollars necessary to support the redevelopment activities and related costs that remained to be accomplished. The New Bremen TIF provided the ability to “reset the clock” and create a new 23 year TIF cycle without significantly increasing the frozen base above that of the Expanded Main Street South TIF.

Each tax year, an “Agency Distribution Percentage” (ADP) is determined by Cook County as a ratio of incremental tax base to the total Equalized Assessed 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. While Cook County’s “blending” methodology is not generally supported by the Illinois TIF statutes, the practice continues. However, a municipality can request to have specific parcels segregated by Cook County from the overall TIF for computation of a separate individual Distribution Percentage for a specific project.

This TIF was created in 2018 and the 2016 Equalized Assessed Value 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.

Current fiscal year 2020

Approximately \$95,000 of incremental tax revenues are expected for the fiscal year. For tax year 2018, the Incremental EAV increased nearly 7%, and the Total Tax Rates applicable to Bremen Townships increased slightly. This resulted in producing revenues for this first incremental tax year.

Next fiscal year 2021

The projected incremental tax revenue is \$225,000. No new development is considered in the fiscal year projection other than normal growth in the tax base.

Construction of the Boulevard at Central Station mixed use development began in early 2020, and is not expected to impact the tax base until at least tax year 2022 (taxes payable in 2023). While there has been further interest in redevelopments, none of the other key redevelopment sites within the TIF have materialized into an approved project. Some smaller remodeling and renovations are occurring that are not anticipated to have a significant impact on the tax base in the upcoming year.

Incremental tax revenues can be expected to be derived from nominal changes in property values and tax rates for the tax year collections falling within the Village fiscal year period. No other new development is considered in the fiscal year projection.

Future years

Projections contemplate no annual increases following recent trends without new development. Additionally, significant changes are not expected until definitive plans are established for the redevelopment of some of the key sites within the TIF.

WATER AND SEWER FUND

The Water and Sewer Fund revenues include all sources of income associated with the Village's water utility. In 2009, following a rate study, the Village had adopted a five year schedule of rate adjustments. The last adjustment of its water and sewer rates under this rate schedule, designed to cover changes in the Village's costs of operating the utility system occurred in 2014. However, the utility rates charged to customers continue to be adjusted from time to time to address increases associated with obtaining our water supply.

The Operation and Maintenance charges imposed by the Village of Oak Lawn to distribute water to the Regional Water System are adjusted annually in January. The City of Chicago has adopted a policy that their water supply rates increase annually at the beginning of June by the lesser of 5% or the rate of inflation (CPI-U, Chicago all items) of the prior calendar year.

Current fiscal year 2020

Overall revenues for the fiscal year are projected at nearly \$23,900,000 and are approximately \$2,400,000 (9%) less than the revenue budget for the year.

As part of the rate schedules adopted in 2009, the Village established a two tiered retail rate structure designed to encourage water conservation. The combination of an extremely wet spring and summer, increasing installation of fixtures designed to conserve water, and conscious reductions in water usage by customers are reflected in this shortfall from the budget.

Next fiscal year 2021

Total revenues are projected at slightly more than \$25,700,000 and reflect only the expected water rate increases associated with the pass-through of our water supply costs. This amount is nearly \$540,000 (2%) less than the current year budget, but is nearly \$1,843,000 greater than the current year end projection.

As noted above, an inflation based increase in our water supply costs from the City of Chicago is expected to occur annually each June (2020) and is factor in the increase over the current year end projection.

Future years

Future years project a 1% annual increase. This is believed to be very conservative but is driven heavily by known increases in our water supply costs that are expected to be passed through in our retail rates in order to maintain the financial and operational needs of our water system.

COMMUTER PARKING LOTS

The Village operates a number of parking facilities for the benefit of commuters using the Metra rail system largely to travel to employment in downtown Chicago. The Village has nearly 3,000 parking spaces available for commuter use. The lots are rented in a combination of daily fees, and monthly permits.

The Village's parking facilities surrounding the 80th Avenue depot are exclusively daily fee lots. There will be daily and seasonal variations in the utilization and revenues generated from the daily fee lots.

The Village's parking facilities surrounding the Oak Park Avenue depot are primarily permit lots. The permit holder pays for use of a parking space for a three month period (permits are sold on a quarterly basis) regardless of whether they utilize the space or not. As a result, there tends to be little variance in the revenues produced from the permits.

The Village allows the commuter lots to be used by customers and local businesses after the primary daily commuter block has passed. This is particularly beneficial to businesses and restaurants in the vicinity of the Oak Park Avenue Depot. The Village frequently utilizes the Oak Park Avenue lots throughout the year for community events such as a weekly Farmer's Market, regular "Music In The Park" programs during summer months, and a Holiday Market in early December. The 80th Avenue lot is also host to community events such as an annual Oktoberfest, and is also used for parking relative to certain "Downtown Tinley" events offering a shuttle service between the lots and the event.

The fee for use of any of the Commuter Parking Lots is \$1.50 per day and was last increased in January 2010. The monthly permits provide the convenience of not having to pay a fee each day of use. Pricing for the permits are based on the daily fee, considering a five day work week, and four work weeks in a month. Permits are sold in quarterly blocks based on the calendar year.

Single Use Tokens were introduced in July 2010 and are used at the daily fee parking lots. Like permits, the tokens provide convenience to commuters by not requiring them to carry cash and coins to insert in the fee collection boxes. The Single Use Tokens have been well received and commuters are continuing to frequently buy multiple sheets of tokens at a time. Internal tracking indicates that the equivalent of nearly three months of daily parking is outstanding in tokens held by commuters at any given point in time.

Current fiscal year 2020

Overall revenues (including fines and interest) are projected to be slightly more than \$741,000 and are approximately \$29,400 (4%) greater than the corresponding total revenue budget.

Daily space utilization has fluctuated significantly during the year. Permit space utilization has remained fairly stable in relation to the prior year.

Next fiscal year 2021

The total revenues are projected at nearly \$734,000.

Conservative budgeting practices dictate that we should not rely heavily on punitive revenues (fines) to support ongoing operations. While fines are to be expected to be issued, we cannot depend on them to produce a consistent and reliable revenue stream and are budgeted at levels below the usual actual amounts that have historically been realized.

Future years

No change is anticipated from the proposed fiscal year projections for the immediate upcoming year.

APPENDIX D: FISCAL POLICIES MANUAL

Fiscal Policies Manual

The Village of Tinley Park's financial policies, as compiled herein, set forth the basic framework for the overall fiscal management of the Village government. Operating independently of changing economic circumstances and conditions, these policies help the decision making process of the Village Board and administration. These policies provide guidelines for evaluating both current activities and proposals for future activities and programs.

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

In creating and compiling this Fiscal Policies Manual, the Village Board desires to formalize and memorialize many of the traditions and practices that have long been followed, more clearly define the fiscal discipline of the Village of Tinley Park government, and set standards to be maintained into the future.

Edward J. Zabrocki, Village President
Patrick E. Rea, Village Clerk

David G. Seaman, Trustee and Finance Chair
Gregory J. Hannon, Trustee
Brian S. Maher, Trustee
Thomas J. Staunton, Jr., Trustee
Patricia A. Leoni, Trustee
T.J. Grady, Trustee

Scott R. Niehaus, Village Manager
Brad L. Bettenhausen, Village Treasurer

I. Fund Balance and Reserves

- A. It is an established goal that a portion of the incremental revenue in excess of expenses in any given year should be set aside for maintaining reserves.
- B. The Village will establish sufficient reserves as may be required from time to time to comply with the covenants, terms, and conditions associated with debt instruments used to finance capital projects (e.g., sinking funds, debt service reserves).
- C. Operating Reserves
 - 1. General Fund - an unreserved fund balance will be maintained sufficient to handle emergency needs, cash flow needs associated with the timing of property tax receipts, State distributive revenues, and unfavorable variances in the annual budget.
 - a. It is the Village's goal to maintain an unreserved fund balance level in the General Fund sufficient to cover, at a minimum, 25% or three (3) months of operation determined as a percentage of the annual budget as a whole.
 - b. Amounts in excess of the above requirements will be considered for potential transfer to the Capital Improvement and Replacement Fund for support of the Capital Improvement Plan.
 - c. Should the unreserved fund balance fall below the above requirement, it will be replenished as soon as practical.
 - 2. Motor Fuel Tax Fund - The Motor Fuel Tax (MFT) Fund was established to segregate and track the expenditure of the per-capita distributions of the local government share of the State imposed motor fuel taxes on gasoline and diesel fuels. Under State imposed requirements, these revenues must be segregated and separately accounted for in this special revenue fund. The MFT revenues can only be used to support a variety of local road maintenance activities and use of the funds for such activities also requires the approval of the Illinois Department of Transportation (IDOT). The Village Board has heretofore established a policy that the State MFT funds shall be used for capital roadway maintenance and rehabilitation primarily consisting of street resurfacing as part of the Village's overall Pavement Management Program (PMP). A minimum fund balance equal to the most recent fiscal year's per-capita MFT revenues will be maintained in the Motor Fuel Tax Fund.

3. Tax Increment Financing (TIF) Funds - there shall be no minimum fund balance requirement. The fund balance shall be allowed to accumulate each year until the TIF District is terminated by operation of law.
4. Business Type (Proprietary/Enterprise) Funds (e.g., Water and Sewer, Commuter Parking Lots) - a minimum fund balance level will be maintained sufficient to cover, at a minimum, 25% or three (3) months of operation determined as a percentage of the annual budget as a whole.
5. Other Operating Funds - a minimum fund balance level will be maintained sufficient to cover, at a minimum, 25% or three (3) months of operation determined as a percentage of the annual budget as a whole.

D. Capital Replacement Reserves

The key principle in establishing capital replacement reserves is that funds shall be collected and segregated over a period of time to cover the repair or replacement of existing capital assets and equipment in the future.

1. The Village has established Capital Replacement Reserve Funds for its Proprietary/Enterprise Funds (e.g., Water and Sewer, Commuter Parking Lots).
2. The Village has established a Capital Improvement, Repair, or Replacement Fund for the acquisition and replacement of other general governmental assets under Ordinance 1980-O-007.
3. The Village has established a Surtax Capital Projects Fund funded by a portion of State income taxes received through the State's Local Government Distributive Fund to support major capital projects and one time expenses authorized by the Village Board. The creation of the fund and its funding source were established by Resolution 1989-R-039.

E. Main Street Development Trust

1. Establishment - This reserve was authorized by Ordinance 1997-O-035 as a set aside of certain incremental sales tax and property tax revenues generated within the Main Street Business District using taxes paid in 1996 as the base year. The maximum reserve (corpus) was set at \$1,600,000 from such incremental revenues.

2. Investment - The Fund shall be administered and invested in accordance with the investment policies and procedures of the Village (see Chapter III of this Fiscal Policies Manual).
3. Investment Income - The investment income on the Main Street Development Trust Fund corpus shall be used to support the programs and purposes of the Main Street Business District.
4. Corpus - The corpus (principal) of this Fund (the aforementioned \$1,600,000) shall be retained solely for the purpose of generating investment income.
5. Termination - Should the Main Street Development Trust be terminated, all monies contained therein shall be transferred to the general corporate fund of the Village for use by the Village for such municipal purposes as the Village Board may determine.

II. Budgets

The budget provides the annual financial plan for the management of the Village's activities. The document compiles the financial data needed to support the Village of Tinley Park's comprehensive decision making/policy development processes. The budget is based on the Village Board goals, the Capital Improvement Plan, the Village financial policies, past practices, and Village Board Committee review of departmental operations.

A. Annual Budget

1. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).
2. Budgets will be adopted for all funds as appropriate.
3. Estimates of annual revenue and expenses for budgetary purposes will be made through conservative, objective, and analytical processes.
4. Non recurring revenue will be used only to fund non-recurring expenses.
5. Budgetary control is maintained at the fund level.
6. Budgetary authority lapses at the end of the fiscal year.
7. Balanced Operating Budget - A balanced budget is a basic budgetary constraint intended to ensure that the Village does not spend beyond its means. The Village must function within the limits of the financial resources available, and under normal circumstances, requires the commitment to a balanced budget for the General Fund and other Operating Fund budgets (including but not limited to Water and Sewer Maintenance and Operations, Commuter Parking Lots Maintenance and Operations).
 - a. The appropriated budget cannot exceed available resources, defined as revenues generated in the current period added to available fund balances carried forward from prior years. Any deviation from a balanced operating budget requires the Village Board to provide public disclosure including explanation of the reasons for deviating from the balanced operating budget as part of the annual budget adoption process.
 - b. The Village will attempt to maintain its present service level for all priority and essential services.

- c. The Village will emphasize efforts to control expenditures in major cost centers (e.g., energy, medical insurance premiums, street lighting, pension cost and Worker's Compensation payments).
 - d. The Village will protect against catastrophic losses through a combination of safety training, maintenance of loss mitigation and safety practices, and insurance.
- 8. The Village proprietary/enterprise funds will be self-supporting (e.g., Water and Sewer Funds, Commuter Parking Lots Funds).
- 9. Capital Equipment Acquisitions or Replacements, Capital Improvements, and Capital Projects
 - a. All capital items that have been identified to be undertaken during the fiscal year budgetary cycle shall have identified funding sources.
 - b. The Capital Project(s) being considered must maintain or improve the quality of life and property values in the immediate area of the project and the Village as a whole wherever possible.

B. Multi Year Planning

- 1. Purpose
 - a. To aid in identifying potential problems in projected revenues or expenses.
 - b. Allow the Village Board to be proactive and address the problems before they occur.
- 2. The Village will strive to project key revenues and expenses for at least two years forward of the current budgeting year.
- 3. Projections of revenue and expenses will be made through a conservative, objective, and analytical processes.
- 4. A long term Capital Improvement Plan is part of the Village's long term financial planning. Further details are provided under Chapter II, Section C below.

C. Long Term Capital Improvement Plan

1. Purpose

- a. It aids in strengthening the Village's fiscal health by projecting future costs for capital equipment acquisitions or replacements, capital improvements, and capital projects and identifying the means by which those costs will be funded.
- b. It aids in establishment of user fees, charges, and other taxes at appropriate levels to avoid large future assessments or rate increases.

- 2. The Capital Improvement Plan shall include large capital purchases and construction projects costing more than \$15,000. A Capital Improvement, includes all real property expenditures, other expenditures greater than \$15,000 that have a life expectancy of at least five (5) years, and personal property items (e.g., equipment, motorized vehicles, etc.) with a life expectancy of at least one year. Items below these thresholds should be addressed and accommodated within the annual operating budget.
- 3. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life is not capitalized for accounting purposes or included in the Capital Improvement Plan and should be accommodated within the annual operating budget.
- 4. The long term Capital Improvement Plan shall cover, at a minimum, a period of five (5) years beyond the current budget year and shall be updated annually.
- 5. The long term Capital Improvement Plan shall also identify any revenue or other funding sources that may be associated directly or specifically with an item or items included in the Plan.
- 6. The Village should strive to implement capital improvements according to the established Plan.
 - a. Significant deviations from the previously established Plan(s) shall require adequate documentation so that the change may be properly explained and justified to both the Village Board and to the general public. Such documentation should address the reason for the deviation from the established Plan and identify any factors that

adversely impacted or otherwise affected the ability to adequately project the need in the established Plan.

- b. The shifting of an item on the Plan between years (e.g., to accelerate, or decelerate when expenditure is anticipated to occur) should not constitute a deviation from the Plan, but rather a refinement of the Plan.
- c. A deviation to the Plan is considered to occur if:
 - (1) A significant project is added to the Plan that did not previously exist.
 - (2) The estimated cost of an item or project included in the Plan changes by more than 50%.
 - (3) The scope of the project or the nature of the item changes substantially from what had previously been anticipated.

D. Fiscal Analysis

- 1. Trend analysis - Trend analysis can provide insights into projecting future revenues and expenses based on historic activities.
 - a. Trend analysis of key revenue sources shall be maintained for a minimum of a three (3) year look back period.
 - b. Trend analysis of key revenue sources will also include a forward projection of at least two (2) years.
 - c. Revenue trend analysis shall be reviewed regularly and at a minimum of semiannually.
 - d. Trend analysis of key expense items shall be encouraged.
- 2. Budget surveillance
 - a. The Village will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues and expenditures with budgeted amounts.

- (1) Reports reflecting the budget and actual expenditures will be distributed to Department Heads on a semi-monthly basis to aid Department Heads in managing their departmental budgets.
 - (2) The Village Board shall be provided financial reports on a monthly basis.
- b. The Village Board will periodically meet during a fiscal year to review the status of the current budget and to address any corrective measures that may become necessary.
- (1) At a minimum, the Finance & Economic Development and/or Budget, Audit, & Administration Committees of the Village Board (or the Committee of the Whole) shall meet to review the monthly financial reports.
 - (2) At a minimum, the Finance & Economic Development and/or Budget, Audit, & Administration Committees of the Village Board (or the Committee of the Whole) shall meet approximately midyear of the current fiscal budget to take a more in-depth view of the budgetary status and future projections. The Committee(s) may choose to meet more frequently if economic conditions warrant.

III. . Investment Policy

- A. The Village's Investment Policy was adopted under Ordinance 1996-O-039 and is included herein as Appendix A.
- B. The Village will offer opportunities to receive Village deposits for investment to financial institutions with a local community presence over other financial institutions whenever possible and rates are reasonably competitive. Such deposits remain subject to requirements for Federal Depository Insurance Corporation (FDIC) insurance coverage and collateralization as provided for in the Village Investment Policy.

IV. Debt Policy

- A. The Village will confine long term borrowing to capital improvements and capital projects.
- B. The repayment of debt issued to finance capital projects shall be kept as short as financially possible. The Village desires to maintain a debt repayment term of not greater than twenty (20) years whenever feasible. However, in no case should the debt repayment term exceed the useful life of the equipment, improvement, or project being financed.
- C. Due to the heavy debt burden placed on Tinley Park property owners by overlapping taxing districts, the Village Board has long maintained a practice of managing the amount of debt service for the Village of Tinley Park that is provided through property taxes. The Village shall continue this practice to the extent possible.
- D. The Village Board will strive to utilize methods of borrowing that result in the lowest debt service costs.
- E. When possible, the Village will use revenue sources other than property tax to support the debt service associated with the issuance of debt obligations. If general obligation debt is utilized in such instances where an alternate revenue or funding source has been identified, that portion of the debt service shall be supported by that revenue or other funding source and the corresponding debt service levy requirements shall be abated and filed with the County Clerks' to avoid the levy of property taxes otherwise required to provide for payment of the debt service.
- F. If general obligation debt is utilized to support capital projects associated with the Village's proprietary/enterprise activities (e.g., Water and Sewer, Commuter Parking Lots), that portion of the debt service shall be supported by that proprietary/enterprise fund and the corresponding debt service levy requirements shall be abated and filed with the County Clerks' to avoid the levy of property taxes otherwise required to provide for payment of the debt service.
- G. The Village has maintained an ongoing program of abating property taxes for debt service which is paid through other revenue streams. The Village Board's philosophy regarding its practice of property tax abatements is detailed below:
 - 1. Property tax abatement is more advantageous than typical tax rebate programs that have been implemented by other area communities.

2. The Village Board believes it is better fiscal policy to not tax in the first place, rather than collect a tax and then issue a rebate later.
 3. Rebate programs are much harder to terminate once they are started due to political pressures which tend to override fiscal responsibility to the community's taxpayers.
 4. Tax abatement requires almost no administrative costs to implement each year, while typical tax rebate programs require additional administrative costs to receive rebate requests, perform calculations, verifications, and process the refund checks.
 5. Tax abatement has generally provided a greater dollar benefit to Village property owners than typical rebate programs which have been offered by other communities.
 6. Tax abatement provides benefits to all property owners, including rental, commercial, and industrial property owners. The typical tax rebate program only provides a benefit to owner-occupied residential homeowners.
- H. The Village will maintain a sound relationship with bond rating agencies.
- I. Funding and Debt Service for all Capital Projects should consider potential impacts on the Village's bond rating.
- J. Funding of Capital Projects and related Debt Service should not impact the Village's flexibility to accommodate other needs in the future.
- K. Tax Anticipation Notes (TANs) - TANs have traditionally been used by local governments as a means of short term financing particularly when the government is heavily dependent on property taxes for its operations. Because property taxes are generally collected and distributed in two installments during the calendar year, it does not provide a steady cash flow throughout the year. TANs would be issued to provide funds for the periods between tax collection/distributions and are repaid when the property taxes are received from the County Treasurers. Considering the associated interest costs, it ultimately reduces the amount of property tax and other revenues available to support operations.

The Village of Tinley Park last used Tax Anticipation Notes associated with the 1970 tax year to provide operational cash flow while waiting for property taxes to be collected and distributed to the Village by the two County Treasurers. The 1970 TANs were retired within the fiscal year ended April 30, 1971.

In part due to the fiscal policies the Board has subsequently practiced and established, as outlined within this Fiscal Policy Manual, the need to use TANs as a fiscal management tool has been eliminated. The Village Board discourages the further use of TANs, except in cases where it can find no other reasonable means of short term financing to maintain essential services and operations.

- L. As a Home Rule Unit, the Village of Tinley Park has no mandatory debt ceiling imposed by State Statute. The Village shall strive to maintain its debt limit to no greater than the statutory 8.625% limit that would be applicable if the Village were not a Home Rule Unit of government.
- M. It is acknowledged that the Offering Statements issued in conjunction with a bond issue are critical to the sale and marketing of the bonds. As such, this document should not include material misstatements or omissions and requires careful review before issuance. While other individuals may participate and assist in the preparation of the Offering Statements, at a minimum, the Village Treasurer shall be required to review the document before it is released.
- N. The Village Treasurer shall maintain adequate records related to the bond transaction.
- O. The Village Treasurer shall be the designated Compliance Officer in relation to monitoring the bond issues and related filing requirements.

V. Revenue & Tax Policies

- A. The Village will seek to maintain a diversified and stable revenue system to shelter itself from short-term fluctuations in any one revenue source.
- B. The Village will follow an aggressive policy for collection of revenues.
- C. The Village may consider implementation of additional revenue sources to insure a balanced budget.
- D. The Village receives distributive shares of taxes levied and collected by other governments, primarily State and Federal, on a per-capita population basis. Additionally, some grant allocations are also based on population. Since the 1950s the Village Board has followed a policy to regularly monitor its population for potential growth that would warrant authorizing a Special Census. The Village will continue this policy to monitor its population and weigh the costs of conducting a Special Census against the expected benefits in increased per-capita allocations of shared revenues provided by other governments.
- E. The Village will periodically review its user fees and charges.
 - 1. In establishing or changing user fees and charges, the Village will consider the costs (operating, direct, indirect, and capital) of providing the service.
 - 2. In establishing or adjusting user fees and charges consideration will be made to include provisions that automatically allow user fees and charges to increase as appropriate to keep pace with the costs of providing the service.
 - 3. When considering adopting or changing user fees and charges, the Village should seek comparisons with other communities and general market associated with the fee or charge to assure user fees and charges are competitive to the market. Wherever possible, such comparisons shall be to other communities with similar characteristics relative to the fee or charge; communities with similar demographic and economic characteristics to the Village; or such other comparative entities/markets relative to the fee or charge.
- F. Property Tax
 - 1. The Village will comply with the Truth in Taxation Act with regard to the adoption of its annual property tax levy.

2. Limitation of annual property tax levy (Tax Cap) - The Village Board has long followed a practice of limiting the increase in the property tax levy from year to year to no more than the rate of inflation plus new growth in the tax base. This formula is broken down and illustrated as follows:

Last year's extended levy times rate of inflation = increase in levy for inflation.

Last year's extended levy times ratio of new growth to last year's Equalized Assessed Valuation = increase in levy for new property growth.

Current year levy = Prior year extended levy + increase in levy for inflation + increase in levy for new property growth.

- a. If the Equalized Assessed Valuation (EAV) of the Village is expected to decrease or contract such that it negates the allowable factors of inflation and new growth in the established formula, the Village Board may still levy an amount equal to the prior year's extended levy.
- b. The Village Board may choose to levy less than the amount determined under the above formula.
- c. Adjustments to this basic formula can be made from time to time to address new financial needs that cannot be provided for by other means and were not previously provided for through the property tax levy.
- d. It is acknowledged that:
 - (1) The property tax system uses the value of property as of January 1st of the applicable calendar/tax year to determine the EAV for each taxing district.
 - (2) The final property tax rates are determined as a ratio of the taxing district's extended levy divided by its total EAV. Presented in dollar form, the ratio becomes a tax rate applicable per \$100 of EAV.

- (3) There are inherent differences in the property tax systems utilized by Cook and Will Counties that impact property valuations, determination of EAV, and ultimately in the determination of the final tax rates for the tax year. The final tax rates determined for a tax year applicable to Will County properties will rarely be the same as the final tax rates applicable to Cook County properties.
 - (4) At the time the Village adopts its annual property tax levy, the property value of new growth and the overall total EAV for the tax year are not available or known. Accordingly, the use of estimates must be employed.
 - e. It is acknowledged that the Village does not have the ability to determine the final tax rate applicable to a tax year due to the various property tax system factors that are outside of the Village's control and where estimates must be utilized in determining the annual levy and its projected impacts. However, in addition to the basic levy determination formula detailed above, the Village has strived to maintain a tax rate for general corporate services of \$1.21 or less.
 - (1) The following levy items are to be excluded from consideration in the determination of the \$1.21 rate:
 - (a) Levy items related to the Tinley Park Public Library
 - (b) Bond and Interest (Debt Service)
 - (c) Pensions (Police, IMRF, Social Security)
 - (d) Liability insurance
 - (2) The Village will continue to strive to stay within this rate limit as possible with consideration of the other provisions of this section.
- 3. Position regarding individual property tax appeals - The Village Board desires to maintain a climate conducive for commercial and industrial activities within the community. Following this philosophy, it is the Board's position to generally not intervene with a property owner's right to appeal their assessments for property tax purposes. However, this does not preclude the Village from objecting to a property tax appeal based on the individual facts and circumstances of the appeal petition and the property(ies) in question.

4. Position regarding economic development - From time to time, the Village Board has adopted policies designed to promote growth and development of the property tax base as well as other tax revenues benefitting the municipality. Such policies include:
 - a. Policies and Criteria for Commercial and Residential Mixed Use Developments adopted under Resolution 2003-R-039.
 - b. Economic Development policies are detailed further under Chapter VIII of this manual.

G. Income Taxes

The Village receives a share of the Illinois Income Tax through the State's Local Government Distributive Fund on a per-capita basis.

1. Policy regarding Temporary Income Tax Increase adopted under Resolution 1989-R-039. Under this resolution, the Village Board established that the portion attributable to the (then temporary) income tax increase would be set aside for major capital improvements and other one time project expenditure due to the expected short duration of the tax increase. Even though the 1989 Illinois income tax increase subsequently became permanent, the Village has continued to set aside the portion of income taxes associated with that rate increase into the Surtax Capital Projects Fund at a rate of 30.58% of the total income tax receipts.
2. Should the State of Illinois change the ratio of sharing through the Local Government Distributive Fund, the Village will adjust the set aside ratio associated with the Surtax Capital Projects Fund.

H. Other Taxes

As a Home Rule Unit, the Village of Tinley Park has the ability to impose a number of taxes and fees authorized under State Statutes (including but not limited to gas and electric utility taxes, telecommunication taxes, and home rule sales taxes). The Village Board will approach the establishment of such taxes with due consideration and discussion.

I. Other Policies with Financial Implications

1. School District Impact Fee Policy regarding Kirby School District 140 adopted under Resolution 1989-R-028.

2. Setting fees for NSF checks as adopted under Ordinance 1993-O-013
3. National Incident Management System (NIMS) as adopted under Resolution 2004-R-037
4. Resolution 2010-R-011 authorizing the acceptance of credit cards for certain Village transactions.

VI. Pension, Disability, and Retirement Benefits

A. Police Pension

1. The Tinley Park Police Pension Fund and its governing board were established by State Statutes and authorized under an Ordinance adopted on 15 September 1958.
2. The Village Board adopted Resolution 1981-R-023 which outlined its intention to provide for the levy requirements to provide for 100% of the annual actuarially determined Village contribution to the Police Pension Fund beginning with tax year 1984 as determined by the Illinois Department of Insurance (or such other State Department or Agency assigned oversight authority over municipal pension plans in the State of Illinois). If an actuarial calculation is not provided by the Illinois Department of Insurance, an independent actuarial calculation may be used.

B. Federal Social Security and Illinois Municipal Retirement Fund

1. The participation of Village employees other than sworn police officers in the Illinois Municipal Retirement Fund was authorized under an Ordinance adopted 6 April 1959 retroactive to 1 January 1959.
2. Under a related Federal "Section 218" agreement, all Village employees, with the exception of sworn police officers, became subject to payment of the full Federal Insurance Contributions Act (FICA) tax including both Old Age, Survivors, and Disability Insurance (OASDI; a.k.a. Social Security) and Federal Health Insurance (HI; a.k.a. Medicare).
3. The Medicare portion of FICA was required to be withheld from all sworn police officers hired after 31 March 1986 under Section 13205 of Public Law 99-272 (Consolidated Omnibus Budget Reconciliation Act of 1985).
4. The "employer" contributions required of the Village to support these pension plans and programs is provided as a percentage rate to be applied against the eligible wages paid during the calendar year under the respective program.
5. Village Board is committed to providing the required "employer" contributions to support these retirement plans and programs by the rates and methods determined by the pension fund and US Congress and provided to the Village from time to time.

C. Disability Benefits

Certain full time employees were provided the benefit of continuing to receive pay during unavoidable absence from work due to sickness or accident during any one year under Ordinance 1970-O-002. See the Village Personnel Manual for further details.

D. Post Employment Benefits

1. Voluntary participation by certain retired formerly full time personnel in the Village's health and accident insurance program was authorized under Ordinance 1977-O-015 whereby the retiree and Village would each provide for a portion of the retiree health insurance benefit costs.
2. The benefits provided under item 1 above, were terminated for any employee hired after 1 May 2011 with the adoption of Ordinance 2011-O-017.

E. Pension Funding

The Village Board acknowledges that:

1. The adequate funding of pensions is important to the financial health of the pension fund and its ability to provide the statutory benefits to the participants over time.
2. The Village Board has very limited input or control over the actions taken by the pension boards and the investments made and held by the respective pension boards, or the investment returns derived upon those investments.
3. The actuarially determined funding level is a recognized means to provide a measure of the financial health of a pension fund.
4. The actuarially determined funding level is subject to constant change due to investment returns, and changes in eligible compensation of participants, among other factors.
5. While the Village Board would desire the Village's primary pension funds (including, but not limited to, the applicable Village pension systems currently in existence - Police Pension Fund, and Illinois Municipal Retirement Fund) maintain an actuarially determined funding level of 80% or better, it also recognizes that this benchmark (actuarially determined

funding level) is not within the control of the Village Board beyond its commitments to provide the required contributions and funding on an annual basis as provided under State Statutes, Federal law, and this chapter.

VII. Accounting Policies

- A. The Village will maintain sufficient internal controls to safeguard its assets.
- B. An independent audit shall be conducted annually as required by State Statutes.
- C. A presentation shall be made by the independent auditors following the completion of the annual audit to the appropriate Village Board Committee.
- D. The Village shall produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP).
- E. Government Accounting Standards Board
The Village of Tinley Park shall adopt all applicable accounting and financial reporting standards established from time to time by the Government Accounting Standards Board (GASB), or such successor organization that may replace GASB as the accepted standard setting body for establishing governmental accounting and financial reporting principles.
- F. Grant Policies
 - 1. The appropriate Village Board Committee will review and generally approve requests to pursue grants, except as noted below.
 - 2. Grant applications requiring local matching funds shall be presented to the Village Board Finance and Economic Development Committee for approval before the grant shall be pursued. The approval to proceed with the grant application shall include the financing mechanism(s) and identification of the matching funds.
 - 3. Upon notice of grant award, the Village Board shall provide formal acceptance, as required.
 - 4. A copy of all approved grants shall be provided to the Finance Department.
 - 5. Both grant revenues and expenses should be tracked as a Project in the Village financial reporting system.
 - 6. Both grant revenues and expenses should be included in the adopted annual budget.

7. The Finance Department shall work with the managing department to assure that all reporting and audit requirements are met (e.g., Single Audit Act).

G. Capitalization of Fixed Assets

1. Capital assets which include land and improvements, current year purchases of streets, sidewalks, buildings, storm sewers, sanitary sewers, water distribution system, and machinery and equipment are reported in the applicable governmental or business-type activities (proprietary/enterprise funds) columns in the government-wide financial statements.
2. Capital assets are defined as assets with an initial, individual cost of more than \$15,000, and an estimated useful life of greater than one year. Additions or improvements that significantly extend the useful life of an asset, or significantly increase the capacity of an asset are capitalized.
3. Expenditures for asset acquisitions and improvements are stated as capital outlay expenditures in the governmental funds.
4. Capital assets are valued at historical cost, or estimated historical cost, if purchased or constructed. Donated assets are recorded at their estimated fair market value at the date of donation.
5. Interest incurred during the construction phase of capital assets included as part of a business-type activity is reflected in the capitalization value of the asset constructed, net of interest earned on the invested proceeds of any debt issuance associated with the project over the same period.
6. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life are not capitalized.

H. Awards and Recognitions (Certificates of Achievement)

1. The Village of Tinley Park has participated in the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting review program for its Comprehensive Annual Financial Report (CAFR; a.k.a. audit report) since 1992. The Village shall continue to participate in this program, or such other program or programs of similar status and general recognition.

2. The Village of Tinley Park shall strive to participate in other award and recognition programs for its accounting, budgeting, or other fiscal and financial activities as deemed appropriate from time to time.

I. Best Practice

1. The Village will consider adoption of Best Practice Policy recommendations as offered by the Government Finance Officers Association (GFOA). Such policies will be incorporated into this manual.
2. The Village will consider adoption of such other Best Practices recommended by other relevant organizations or agencies appropriate for municipal governmental activities and accounting.

J. Establishment of Specific Funds

1. Capital Improvement, Repair, or Replacement Fund
Authorized by Ordinance 1980-O-007
2. Surtax Capital Projects Fund
Authorized by Resolution 1989-R-039
3. Water Reservoir Fund
Authorized by Ordinance 1994-O-019
4. Customs Seizures Fund
Authorized by Ordinance 1994-O-044
5. Main Street Development Trust Fund
Authorized by Ordinance 1997-O-035
6. Emergency Disaster Fund
Authorized by Resolution 2001-R-022
7. Train Station Operations and Maintenance Fund
Authorized by Resolution 2003-R-050
8. Sale of Village Owned Real Estate
Authorized by Resolution 2005-R-028

VIII. Economic Development and Incentive Policies

- A. Under Resolution 1984-R-016, the Village Board first delineated policies regarding economic incentives. It was the express intent of the Village to enter into agreements with business entities wishing to move into or expand existing commercial or industrial facilities in the Village of Tinley Park. Key considerations were identified for evaluating such requests as follows:
1. Any such proposed agreement would benefit the Village economically by providing an improved property tax base, increased sales tax revenues, and/or new employment opportunities
 2. Under existing economic conditions affecting the cost and availability of funds for the financing of any such commercial or industrial improvements, it is necessary to provide financial incentives to induce the particular business entity to pursuant to written agreement to locate within the Village
 3. That the execution of such a proposed agreement will otherwise serve the public purposes of the Village
 4. Prior to approval of any public incentives to private business entities, the Village will consider the following and other factors to determine the beneficial impact of the particular project, the need to provide public financial or other incentives, and the ability of the Village to provide such incentives:
 - a. The equalized assessed value of the property as it exists prior to development or redevelopment, and any projected increase in assessed valuation resulting from such development or redevelopment.
 - b. The condition of the property, and if there is a vacant building, the length of such vacancy and its impact upon surrounding property values and on municipal services.
 - c. The desirability of the location, both as to the property itself and its impact on surrounding areas and their property values.
 - d. The ability of the project to be built in compliance with applicable Village codes and ordinances.

- e. Vacancies in existing buildings in the area and/or the extent of vacant land in the general vicinity.
- f. The impact of economic conditions in general on the financial feasibility of the project. This alone will not justify granting public incentives.
- g. The impact of the project on the Village's ability to provide general municipal services without increased costs to its residents.
- h. The impact of the project on employment within the Village.
- i. Additional revenues to be received by the Village because of the completion of the project, including most notably sales tax revenue, but also including water and sewer fees, license fees, connection fees, etc.
- j. Whether any facilities will be constructed as a part of the project which will have public benefit, such as a park or other recreational amenities, the extension of water and sewer lines and streets, increased parking facilities, traffic controls, and the like.
- k. Whether the private enterprise is a new business entity within the Village or is presently within the Village and is seeking to expand and/or modernize facilities and operations.
- l. The financial necessity for the business entity to receive public incentives from the Village, including, but not necessarily restricted to, a finding that the entity would not build its project without such incentives. ("But For" requirement)
- m. Whether the proposed facility provides new services or goods to the Village residents which are necessary or desirable.
- n. Whether the use of the land will compliment and benefit Village aesthetics including but not limited to improving significantly the appearance of existing properties and structures.
- o. Whether the activity or industry is desirable, both from an aesthetic and environmental viewpoint.
- p. The project's impact on the Village infrastructure.

- q. The project's impact on traffic and human congestion.
 - r. The impact of the project on employment and economic development elsewhere in the Village.
 - s. The impact of the project on the stabilization of Village revenues and expenditures.
 - t. The impact of the project on the Village's overall comparative position vis a vis surrounding communities and areas regarding the provision of goods and services, employment opportunities and municipal revenue.
 - u. Whether the project involves the rehabilitation of a structure of historic significance.
 - v. Any unusual factors involved in the project which make it more expense or difficult to proceed without assistance from the Village.
 - w. Any other benefits or detriments to the Village.
5. If a business entity desires to receive any public incentives, it shall first make application to the Village in writing, which application shall include any items requested by the Village, among other items, the following:
- a. Name of the applicant business entity including its current address and other contact information (e.g., phone, fax, email, etc.)
 - b. Name(s) of its agent(s) and/or attorney(s), including address and other contact information (e.g., phone, fax, email, etc.).
 - c. Identification of the incentives being requested.
 - d. The applicant's description of how the project affects the Village, specifically including the various factors identified in Section 4 above.
6. Upon receipt of the application and such further documentation and information as may be requested by the Village, the Village will make a determination as to the desirability of the project and the need for public incentives based on the factors set forth in Section 4 above. If the Village finds that it is in the best interest of the Village and its residents to provide public incentives, the Village will make a determination as to what

financial or other incentives that should be provided to the applicant, and whether such are authorized by law. The Village will then notify the applicant of its tentative recommendations, as well as any further documentation that may be required. Such documentation will include, at a minimum, the preparation of any necessary resolution to induce the applicant to proceed with its proposed project and the proposed incentive agreement to be entered into by the Village.

7. The list of potential public incentives that may be offered to an applicant are identified hereunder. Whether any particular incentive or incentives will be recommended or offered to a particular applicant shall be determined on a basis of the particular facts supporting the application. Each incentive package or plan will be tailored to meet the specific needs of the applicant and/or the goals of the Village. Such incentives may include, but are not necessarily limited to the following:
 - a. The extension of public facilities and improvements, including water, sewer, streets, and parking facilities.
 - b. To the extent permitted by law, the providing of various means of financing the project and related improvements including:
 - (1) Tax increment financing.
 - (2) Special assessment.
 - (3) Special service area.
 - (4) Industrial Development bonds and Private Activity bonds.
 - (5) Installment contract financing.
 - (6) Revenue bonds.
 - (7) General obligation bonds or notes.
 - (8) Pollution control revenue bonds.
 - c. The possible waiver of various Village fees and charges. (e.g., building permit fees).
 - d. Real estate tax rebates or abatements.

- e. Sales tax rebates.
 - f. Assistance in obtaining county, state, or federal low-cost loans or grants, and/or obtaining tax or other incentives from the federal, state, or county governments.
 - g. Waiver or modification of provisions of Village codes or ordinances, provided that such changes would not adversely affect the public health and safety.
 - h. Assistance in assembling parcels of land for development by condemnation or otherwise.
8. Each applicant hereunder shall be required to reimburse the Village for all of its expenses in connection with the application, including preparation of necessary documentation, legal expenses, and expenses of investigation.
- B. A potential incentive will only be considered if it demonstrates a beneficial impact to broaden the community's tax base and meets at least one of the following criteria:
- 1. Job Creation - Does the project create at least twenty-five (25) new full time jobs paying at least the area's Average Wage per hour with full benefits?
 - 2. Jobs Retained (business expansion) - Does the expansion project retain at least fifteen (15) full time jobs paying at least the area's Average Wage per hour with full benefits?
 - 3. Capital Investment - Does the project involve a capital investment of at least \$1 million?
 - 4. Economic Multiplier - Is the project in a high economic multiplier industry, such as manufacturing, research and development, technology, office, corporate campus, and healthcare?
 - 5. Retail Sales - Does the project have annual retail sales of at least \$5 million (resulting in Tinley Park sales tax revenue of \$50,000 per year)?
 - 6. Total Tax Revenue - Will the project result in at least \$100,000 in total annual tax revenue to the Village of Tinley Park?
 - 7. Target Company - Does the project meet an identified target need or target firm desired by the Village for the community?

8. Target Development - Is the project locating in an area the Village has targeted for development?
9. Headquarters - Will the project result in a regional or national corporate headquarters location within Tinley Park?
10. Enhancement - Will the project enhance or improve the profitability and marketability of existing businesses in the community?

C. General Guidelines for Sales Tax Bases Incentives

1. The amount of sales tax dollars provided under an incentive should not exceed the amount retained by the Village of Tinley Park.
2. The maximum term of an incentive agreement shall be ten (10) years.
3. In any sales tax based incentive, the Village will keep the first tier of sales tax dollars generated by the business/project. This primarily recognizes that the Village is the party with first entitlement to the sales tax revenues.
4. The first tier of sales tax dollars retained by the Village should also adequately provide for incremental costs that the Village will incur to provide services to the business/project receiving the incentive (e.g., Police, Fire, Public Works).
5. In locating a business to Tinley Park, the sales taxes generated must be new money to Tinley Park.
6. A sales tax incentive will consider new revenues generated by the business/project. In the case of an existing business, the level of sales taxes currently being generated by the business/project and received by the Village of Tinley Park shall be factored into establishing the base threshold for determining sales tax revenues subject to incentive.

D. Special Incentive Guidelines for Specific Projects

1. Procurement Operation at a Will County location

The project must meet the legal requirements of the State of Illinois and all of the following criteria:

- a. Minimum taxable sales of \$30 million.

- b. No increased demand on Village services.
- c. Company must remain in Tinley Park for at least ten (10) years.
- d. Incentive will not exceed 50% of new revenue to the Village.
- e. Incentive will not exceed a term of ten (10) years.
- f. Incentive only available to a maximum of ten (10) active firms. Consideration of additional firms above this maximum will require approval of a super majority of the Corporate Authority. The Corporate Authority is defined as including the Village Trustees plus the Village President. A super majority is defined as 3/4 of the voting members herein defined.

2. Sales Tax Sharing for a Will County location

Property taxes for commercial developments in Will County are often more than 50% less than a comparable site in Cook County due to differences in the property tax structure of the two counties. This differential provides significant operational savings for a business located in the Will County portion of the community over a similar Cook County location. Due to this property tax differential, special sales tax sharing policies have been developed specific to businesses located/locating in the Will County portion of Tinley Park

- a. Incentive will not exceed 50% of all sources of new revenue to the Village created by the company/project. (Specific note should be made of section 2 f below which limits the maximum sales tax based incentive to 25% of sales tax revenues).
- b. Incentive will not exceed a term of ten (10) years.
- c. Total incentive will not exceed 33% of capital investment by the project/company.
- d. Company/project must meet or exceed all Village codes; specifically including landscaping and building requirements.
- e. For an expanding business located in Will County, the property tax savings in relation to a comparable Cook County location will be included in the formula for analysis and determination of any sales

tax sharing. The analysis will be verified by the Village Treasurer and Director of Economic Development.

- f. The maximum sales tax sharing formula for a Will County location shall be 25% to the Company/Project (75% retained by the Village).
- g. Each project will be reviewed on a case by case basis.

3. Sales Tax Sharing for Major Remodeling Projects

The following criteria will be specifically considered in evaluating a request for sales tax sharing to support a major remodeling project:

- a. The capital improvement must result in at least \$10 million in new taxable sales annually.
- b. The maximum sales tax sharing formula shall be 33% to the Company/Project (67% retained by the Village)
- c. The base sales tax for determining any incentive shall not be less than the Average Annual Sales Tax for the last four (4) calendar years as determined by the Village Treasurer from verified sales tax reporting obtained from the Illinois Department of Revenue.

4. Cook County Property Tax Assessment Class 8

This program offered by the Cook County Board through the Cook County Assessor provides for a reduced property tax assessment for industrial and commercial properties/projects comparable to residential property for a period of ten (10) years (with an additional two [2] year ramp up back to full assessment levels). The program is renewable for a property at the conclusion of the ten year reduced assessment period with the concurrence of the Village Board. This program is available to any qualified location in Bremen and Rich Townships, and specific designated areas of Orland Township.

- a. The applicant must complete all Cook County forms and meet the requirements set forth by Cook County.
- b. Applicant must demonstrate a beneficial economic impact to the Village of Tinley Park and/or the long term occupancy of a vacant building.

- c. Applicant must meet all Village code requirements.
- d. Village of Tinley Park will consider and review passage of a resolution supporting Class 8 status. Such resolution is required for Cook County approval.
- e. The Village of Tinley Park will review the economic benefits of the project every ten years to determine its position regarding potential renewal of the Class 8 status.

5. Cook County Property Tax Assessment Class 2 and 3

These assessment classifications available through the Cook County Assessor provides for a reduced property tax assessment for mixed-use structures containing both commercial and residential owner occupied and rental apartment units. Certain building size and other restrictions apply and further details may be obtained from the Cook County Assessor's Office. Under these classifications, commercial properties/projects are assessed at the same level as residential property.

- a. Applicant must complete all Cook County forms and meet the requirements set forth by Cook County.
- b. Applicant must demonstrate a beneficial economic impact to the Village of Tinley Park.
- c. Applicant must meet all Village codes.
- d. The Village of Tinley Park has designated certain areas of the community through its building and zoning codes where such mixed use developments are allowable by zoning classification or by special use. The Village of Tinley Park will consider and review the site plan, considering the recommendations of the Planning and Building Departments regarding the project, in order to receive permanent Class 2 or 3 status.

6. Will County Property Tax Abatement

Under certain circumstances, as part of an overall economic incentive for a Will County property location, the Village may provide an incentive to a business by means of a reduction (abatement) of a portion of the property taxes for the Village of Tinley Park that would otherwise have been extended against the property.

- a. The maximum abatement would be 50% of the taxes for the Village of Tinley Park that would otherwise have been extended against the property.
- b. Property taxes extended for the benefit of the Tinley Park Public Library are not included for abatement, unless the Tinley Park Public Library Board specifically takes action to endorse the development and to be included as part of such property tax incentive.
- c. Property taxes appearing as "Village of Tinley Park Road and Bridge" (typically abbreviated as "Vil Tinley Park Rd Br" on the tax bill) are not under the levy control of the Village of Tinley Park and are never included for Village based abatement.
- d. The maximum term for abatement would be five (5) years.
- e. Applicant must complete all Will County forms and meet the requirements set forth by Will County.
- f. Applicant/project must demonstrate a beneficial economic impact to the Village of Tinley Park.
- g. Applicant/project must meet all Village codes.
- h. As recommended by Will County, the Village of Tinley Park will review the project for possible special incentive assistance by abatement.
- i. The Village will prepare an ordinance on an annual basis during the life of the incentive providing direction to the Will County Clerk Tax Extension Office for the appropriate abatement.

E. Incentives within a Tax Increment Financing District (TIF)

Incentives utilizing incremental property tax revenues generated within a TIF district will be provided as specifically allowable within the enabling ordinances establishing the TIF district and relevant State Statutes.

F. Main Street Facade Improvement Grant

The Village of Tinley Park has developed a Facade Improvement Grant program applicable to properties within the Main Street Development District (Oak Park

Avenue) to encourage enhancements to the building street scape. The maximum benefit is a reimbursement grant of 50% of qualified expenses for facade and landscaping improvements that are not in the nature of normal maintenance. The maximum dollar benefit under this grant is \$35,000, or such other amount as may be established by the Village Board from time to time.

G. Business Development Loan Program

The Village of Tinley Park has established a Business Development Loan Program to benefit local businesses wishing to expand. This program is a linked deposit program offered in cooperation with our local financial institutions.

1. The Village will deposit from \$25,000 to \$150,000 with the participating bank based on the individual project.
2. The linked deposit will have a maximum five (5) year term.
3. The participating bank shall determine the quality of the actual loan.
4. The Village of Tinley Park does not guarantee any loans made through the program.
5. The Village of Tinley Park requires an interest write-down of no less than 1% to the benefit of the borrower.
6. The Village of Tinley Park will accept a reduced interest payment on its linked deposit of an amount not greater than a 1.5% discount from the rate that would otherwise be provided.
7. In accordance with the Village's Investment Policy, linked deposits in excess of Federal Depository Insurance Corporation (FDIC) limits must be collateralized with approved securities.
8. The Village of Tinley Park will have a maximum participation exposure of \$500,000 per year for this program.
9. Loan Approval Criteria
 - a. The requested loan is for not less than \$25,000 and not more than \$150,000.
 - b. The business project to be financed by the bank loan must be located within Tinley Park.

- c. The business project to be financed by the bank loan must be applied for by a current business owner with a current business license with the Village of Tinley Park.
 - d. The business project to be financed by the bank loan must be applied for by an entity that has been established as a business for at least one year based on the business license dates.
 - e. The loan must be for a project that will either increase the amount of local tax revenue generated by the business (in either property or sales taxes) in relation to which the loan is being sought, or increase employment opportunities generated by the business on said property.
 - f. All necessary business licenses have been obtained by the applicant relative to the proposed business.
 - g. The property in relation to which the loan is being sought and the proposed/existing business use of said property are in compliance with all applicable Village codes.
 - h. The items to be financed by a bank loan under this program are limited to:
 - (1) Acquisition of real property.
 - (2) Construction of a new building.
 - (3) Construction of an addition to an existing building.
 - (4) Remodeling or reconstruction of an existing building.
 - (5) Construction of additional parking areas in relation to the business.
 - (6) Purchase of business related equipment.
 - (7) Purchase of business related fixtures.
 - (8) Purchase of inventory for business use.
10. Loans shall not be used to refinance existing indebtedness relative to any item included above.

11. Loans provided by the bank as part of this program shall be subject to an interest rate equal to the Prime Rate as listed daily in the Wall Street Journal at the time of the issuance, minus the percentage discount stated by the bank in their proposal.
12. The bank shall prepare and file with the appropriate governmental agency all required documentation relative to each loan issued by the bank, as necessary and when required.
13. The Village will not charge the applicant a processing fee.
14. The Village will not be charged any servicing fees by the bank relative to the program or any loan pursuant to this program.
15. The participating banks shall develop their own specific loan program and provide details to the Village so that it may pass on the information to Village approved applicants.
16. The Village will advertise the loan programs to current business owners, and advertise equally for all participating banks.

H. Deviations from Economic Incentive Policies

1. From time to time, special circumstances may arise whereby the Board may wish to deviate from the policies herein established (e.g., development of a “trigger” project that is expected to cause other development to occur; size and/or scope of the project, the level of incremental Village taxes to be generated by the project; or other unique facts and circumstances). In such cases, the policies being modified shall be identified and the reasons for such modification/deviation shall be documented as follows:
 - a. In the evaluation process for the project and incentive.
 - b. In the resolution adopting the incentive.
2. A proposed incentive that substantially deviates from the economic incentive policies contained herein shall require approval of a super majority of the Village Board as defined in Chapter XI.

- I. It is expectant of all recipients of any financial assistance or incentive offered by the Village that the business will be a “good corporate citizen” and promptly pay

- all property and other taxes, obtain all necessary licenses, and comply with all Village codes and requirements.
- J. Any incentive or inducement agreement that has been approved and entered into by the Village Board prior to the creation/adoption of this Fiscal Policies Manual is not affected by any provisions that vary from the economic incentive policies contained herein as long as the original agreement remains in effect and unchanged.
- K. Should changes or modifications be contemplated to an incentive or inducement agreement that has been previously been approved and entered into by the Village Board prior to the creation/adoption of this Fiscal Policies Manual, the provisions for a super majority vote as referenced in Chapter XI shall also apply.

IX. Purchasing Policies

A. Purchasing Policy

1. Purchases will be made in accordance with federal, state, and municipal requirements.
2. Purchases will be made in an impartial, economical, competitive and efficient manner.
3. The following purchasing limits shall apply:
 - a. Purchases under \$5,000 - Departments are responsible to obtain the best price possible and to foster competition.
 - b. Purchases greater than \$5,000 but less than \$20,000 - At least three (3) written quotations are required.
 - c. Purchases greater than \$20,000 - Competitive bids must be obtained unless competitive bidding is waived by the Village Board, or an emergency exists which requires immediate action..
4. All Village departments are expected to utilize its automated Purchasing system to enter Purchase Requisitions (a request to make a purchase), and Purchase Orders (an authorization to purchase) prior to making any purchase in the amount greater than \$1,000.

B. Local Vendor Purchasing Policy

A purchasing policy encouraging the use of local purveyors of goods and services and American made products in Village purchases greater than \$25,000 was first adopted under Resolution 1992-R-003. The concepts of encouraging the use of local vendors was further clarified and refined with the adoption of Resolution 2005-R-028 which superceded the earlier policy. The 2005 policy was further defined by amending Resolution 2009-R-013. The current policy as provided under Resolution 2009-R-013 applies generally to all purchases under section A above. This policy is incorporated herein as Appendix B.

C. Responsible Bidder for Village Public Works Projects

Policies, procedures, and requirements for establishing the criteria for the determination of a Responsible Bidder for Village Public Works projects was

adopted under Ordinance 2009-O-002. This policy is incorporated herein as Appendix C.

D. Disqualified Vendors

From time to time, the Village may become aware of a local or area retailer/vendor who fails to conduct business as a “good corporate citizen.” This could result from:

1. questionable or deceptive trade or business practices.
2. failure to comply with Village licensing requirements.
3. failure to comply with other municipal codes.
4. failure to pay local property taxes when due.
5. failure to collect and remit local taxes (e.g., hotel tax, amusement tax, sales tax, etc.) to Tinley Park from activities occurring within the Village limits. Such taxes shall also include any municipal share of taxes collected by other governments.
6. other infractions of federal, state, or local rules, regulations, or other requirements.

In such instances, at the Board’s discretion, such vendors may be disqualified for Village purchases under its purchasing policies until such issues are rectified and verified as resolved. The reason(s) for disqualification shall be documented and provided to all Village departments who may have reason to have otherwise made purchases from such vendors.

E. Franchise/Contract Agreement Renewals

The Village of Tinley Park is committed to ensuring that the residents of the Village receive the best value for those services contracted out by the Village. In order to ensure that the Village of Tinley Park receives that best value for its contracted services, the Village will establish a process of competitive bidding for the contracted service. As with most any contractual relationship, these contracted services will eventually become due for renewal and/or extension. From time to time, it may be in the best interest of the Village to waive the competitive bidding process and directly negotiate the terms of a contract renewal and/or extension with an existing vendor.

The following shall be a guideline for negotiating the terms of the Village of Tinley Park's contract/franchise agreement renewals and/or extensions:

1. The Village Board remains committed to insuring that the residents of the Village receive high quality contracted services and that these services are provided at the best value possible for their tax dollars.
2. On occasion, it will be necessary, or advisable, for the Village of Tinley Park to negotiate the renewal/extension terms of existing contracts/franchise agreements (e.g., cable television, natural gas/Northern Illinois Gas Company, electricity/Commonwealth Edison, refuse services, ambulance services, etc.).
3. In determining if a renewal/extension of an existing contract/franchise agreement is in the best interest of the Village of Tinley Park and its residents the Village Board will consider certain criteria. The criteria shall include, but not be limited to, the following:
 - a. If the vendor is the sole service provider for the Village of Tinley Park; and
 - b. If the vendor is meeting and/or exceeding the service levels described in its agreements with the Village. These service levels may include the following items:
 - (1) Restoration of public properties and right-of-way if damage occurred due to vendor's work on said property
 - (2) Adequate and timely delivery of vendor's services to the residents of Tinley Park
 - (3) Ensuring that no unreasonable interruptions of vendor's services are occurring in the Village
 - (4) Timely payment to the Village of any applicable franchise fees
 - c. History of vendor service complaints received by the Village
 - d. Market trends regarding the cost of current vendor services versus those of other similar service providers in the area
 - e. Consideration should be given to the value of an existing vendor's knowledge of Village streets, neighborhoods, traffic patterns, knowledge of community events and any other factors which may lead to increased service levels throughout the community; and

4. Existing contracts/franchise agreements that are eligible for renewal/extension shall be reviewed by the appropriate Village committee for recommendation to the Village Board regarding whether said contract/franchise agreement shall be renewed/extended or become part of a competitive bid process.
5. The Village Board shall determine, on a case by case basis, if it is the best interest of the Village to participate in a competitive bidding process or directly negotiate with an existing vendor for the Village's contracted services.

F. Prevailing Wage

The Village will comply with the requirements to pay the Prevailing Wage for contracted construction of public works as provided by State Statute (820 ILCS 130). An annual determination of the applicable prevailing wage rates shall be performed as required by the statutory provisions.

X. Personal Information Protection Policies

A. Identity Theft Policy and Prevention Program (“Red Flag” Rules)

Rules and guidelines for the protection of our customers personal information and accounts with the Village was adopted by Resolution 2008-R-052 and incorporated herein as Appendix D.

B. Collection, Use, Disclosure and Protection of Individuals' Social Security Numbers

A policy regarding the collection, use, disclosure and protection of individuals' Social Security Numbers was adopted by Resolution 2010-R-053 and as provided under the Illinois Identity Protection Act (5 ILCS 179). This policy is incorporated herein as Appendix E.

C. Illinois Personal Information Protection Act (PIPA) (815 ILCS 530)

This Illinois Public Act outlines the actions to be taken and the notification requirements necessary should a breach in the Village's security over personal information occur. The Village of Tinley Park follows the requirements of this Act should such incidents occur.

XI. Fiscal Policy Manual Updates and Maintenance

- A. The creation of the Fiscal Policies Manual shall not affect any agreements that the Village may have entered into prior to adopting the Fiscal Policies Manual provided such agreements remain in force under their original terms.
- B. Should changes or modifications be contemplated to any agreement that has been previously been approved and entered into by the Village Board prior to the creation/adoption of this Fiscal Policies Manual, the provisions contained in this Fiscal Policies Manual shall be incorporated to the extent possible where the agreement language is in conflict with the policies contained herein.
- C. The Finance Committee shall periodically review the Fiscal Policies Manual for potential updates, revisions, additions, or deletions. Such review shall be conducted on not less than a biannual (every two years) cycle.
- D. All changes (additions, deletions, and modifications) to the Fiscal Policy Manual shall require a super majority vote of the Board of Trustees. The affirmative vote of at least two-thirds (2/3) of the Board of Trustees is required (e.g., minimum of a 4-2-0 vote required).

XII. Appendices

- A. Ordinance 1996-O-039 - Investment Policy
- B. Resolution 2009-R-013 - Local Vendor Purchasing Policy
- C. Ordinance 2009-O-002 - Establishing Criteria for the Determination of a Responsible Bidder for Village Public Works Projects
- D. Resolution 2008-R-052 - Identity Theft Protection Policy and “Red Flag” Rules
- E. Resolution 2010-R-053 - Protection of Social Security Numbers

APPENDIX E:
VILLAGE OF TINLEY PARK HISTORY AND
ECONOMIC DEVELOPMENT

Village of Tinley Park History and Development

The Village of Tinley Park has a current population of 56,703 according to the 2010 decennial census and is located approximately 30 miles southwest of Chicago's Loop. The present incorporated boundary covers approximately 16 square miles and includes portions of Bremen, Orland, and Rich Townships in Cook County, and Frankfort Township in Will County. The community is served by six (6) elementary school districts, four (4) high school districts, and four (4) junior college districts in addition to several parochial and private schools. Additionally, three (3) park districts provide recreational services to residents of the community depending on geographic location. The Village is located near the intersections of two major interstate highways. Combined, Interstate 57 (north-south) and Interstate 80 (east-west) offer convenient access to the other Chicago metropolitan expressways and tollways and the rest of the nation. An interchange between Interstate 57 and the Illinois Tollway Interstate 294 opened in 2014 further enhancing the highway network connectivity. Daily commuter rail service to and from Chicago is provided by Metra (**Met**ropolitan Commuter **Rail** Division of the Regional Transportation Authority). The Metra commuter rail service reaches downtown Chicago in approximately 50 minutes from two commuter stations located within Tinley Park.

Permanent settlement in the area likely began in the late 1820s. Early settlement in the area was sparse, typically with small settlements developing near a stand of timber that provided building materials and firewood. Batchelor's Grove and Cooper's Grove were two such early timber based settlement areas north and northeast of present-day Tinley Park. The origin of the community we now know as Tinley Park, truly begins in 1853, with the recording of a plat of subdivision that created the unincorporated "Village of Bremen." It was also adjacent to two pre-existing early settlement roads (Batchelor Grove Road; now Oak Park Avenue, and the Thornton Road; now 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. The newest addition is an extended stay hotel which opened in March 2018, adding over 120 rooms to the local inventory. Other hotel developers have been contemplating sites within Tinley Park indicative of additional demand. A full-service Holiday Inn hotel with over 200 rooms is connected to the Village of Tinley Park's Convention and Conference Center. The Convention Center facility opened in 2000 and was substantially expanded and renovated between 2009 and 2011. Located near Interstate 80 at the Harlem Avenue interchange, the expanded facility encompasses approximately 120,000 square feet. It contains approximately 70,000 square feet of multi-functional exhibition and meeting space and is managed under a contract with the operator of the adjacent Holiday Inn hotel. The space and amenities available at the facility are said to be able to accommodate approximately 77% of all conventions, trade shows, and conferences held in the United States. The economic impact of the Convention Center is estimated at \$265 million annually. The existence of the Convention Center is recognized as a factor contributing to the high occupancy rates that our Tinley Park hotels have had the pleasure of experiencing.

M Block and Sons, the primary distributors of the Green Mountain Coffee/Keurig single serve coffee makers, occupy a 915,000 square foot multi-modal distribution center. The Tinley Park facility performs final packaging of the coffee makers before shipment to retailers.

The Village experienced a significant slow-down in new housing construction following the start of the Recession, mirroring the patterns found repeated across the nation. The number of new residential construction permits issued locally peaked in calendar 2002 and declined each subsequent year through 2009. During calendar 2017, the Village issued only 25 new construction building permits for residential projects, which ranks among the lowest number of annual permits issued in any year since 1982. However, a portion of the slowdown in residential permits can be attributed to the shrinking inventory of undeveloped residential sites in the community. Most of the larger tracts of land zoned for

residential development are controlled by large home builders which also weighs heavily as to when these properties are developed. In recent years, the Village has seen an uptick of in-fill developments including tear-down type redevelopments particularly in the older portions of the community. The historic core of the community is included in two TIF districts designed to help overcome some of the extraordinary costs associated with such developments.

The Village's Economic Development Department worked closely with Cook County officials to expand the availability of the special non-residential property tax assessment incentive programs ("Class 6, 7, and 8") to include all of Bremen and Rich Townships. Additionally, the Village received approval for eligibility for commercial properties that are part of the Duvan Drive Industrial Park in Orland Township. The Village also proactively worked with the Cook County Assessor's Office which resulted in amendments to the program to allow commercial properties to be eligible without change of ownership and after a shorter period of vacancy (one year under special circumstances). These changes will aid economic development and reduce urban blight by creating an environment that would encourage redevelopment and re-occupancy of vacant properties more quickly. During 2018, additional commercial areas within Orland Township were qualified for offering these special incentive programs to aid in development, redevelopment, and occupancy of vacant spaces. With these authorizations, if the Village approves one of the special incentive programs for properties within these geographical areas, the Cook County approval occurs automatically. Outside of the special designated geographic areas, the local municipality and Cook County must make separate approvals of the special incentive request. The dual approval process increases the time needed for approvals, as well as runs a risk of not receiving both of the necessary approvals. These special programs require the properties to be vacant for a period of time prior to application and generally cannot be applied to currently occupied properties. Commercial and industrial sites meeting the qualifications for this program are afforded an assessment rate comparable to residential property (10% versus 25%) for a ten-year period that can generally be renewed with appropriate approvals. If an incentive were not to be renewed, there are two additional years that are designed to gradually return the property to the full 25% assessment rate. This reduction provides significant property tax relief to a business (60% lower assessment) than it would otherwise receive. While the Cook County commercial taxes are still higher than neighboring Frankfort Township (Will County) locations within Tinley Park, these special incentive programs can greatly reduce the differential.

When establishing a Tax Increment Financing (TIF) district, the existing values of the properties are determined and "frozen" for purposes of allocating property taxes to the various governmental agencies included on the property tax bill. As improvements are made, and the value of the property is increased, the taxes calculated on the "incremental value" (the difference between the frozen base value, and the current value) are distributed into a separate Village fund to be used for projects, improvements, and related expenditures within each TIF District.

The Village Board created its first Tax Increment Finance (TIF) district in 1994 for an area on the south end of the Village (Oak Park Avenue TIF) to encourage new development and redevelopment and to provide for other improvements in the designated area. The primary objective and centerpiece of this TIF district was creation of the Village's Convention Center complex. Redevelopment in this area resulted in increased property tax values that are 18 times greater than existed when the District was formed and providing other economic benefits through employment opportunities and sales tax revenues generated by businesses located within this area. Bonds that were issued in December 2009 for the expansion of the Convention Center are believed to have yielded the lowest net interest rate of any debt ever issued by the Village in its 119-year history at that point in time. The incremental TIF revenues which were derived from the property taxes on residential and commercial developments in the Oak Park Avenue TIF (TIF #1) consistently produced sufficient funds necessary to pay the debt obligations of the convention center bond issues without requiring an additional property tax levy against the general property of Tinley Park. This TIF district has arguably been successful, although there are sites that were available for redevelopment at the close of the TIF. This TIF district reached its statutory 23-year lifespan and with the 2017 tax year (collected in calendar 2018) and was closed at the end of calendar 2018. A reserve was set aside to address anticipated repayments of tax increment due to outstanding tax appeals that have not yet been settled.

During fiscal year 2003, the Village Board established two additional TIF districts in the core of the original village and along Oak Park Avenue (Main Street North, and Main Street South TIF Districts) to encourage further enhancements and new development. The expected redevelopment of a former elementary school site was a primary catalyst for creation of the TIF Districts which had the support and encouragement of the local elementary school district superintendent that had formerly owned the school site. From the school superintendent's input, the originally proposed TIF boundaries were expanded and split into the two TIF district areas that were ultimately approved. The Main Street South TIF was further expanded to include additional properties during 2006. This expansion was expected to allow the Village to provide needed public improvements to streets adjacent to the expanded area, as well as further facilitate planned economic redevelopment projects to occur within the District.

Redevelopment within these districts has been slow, and property values contracted significantly following the 2007-2009 Recession that resulted in a market correction of real estate values. The taxable property values in the Expanded Main Street South TIF dropped for seven consecutive years and fell below its frozen base level in the 2015 tax year. The taxable values recovered slightly in tax year 2016, but did not result in any new incremental tax revenues due to repayment of over-distributions for the prior year. The reduction in values has been the result of both recessionary forces, and the demolition of structures that had existed when the TIF was created. Most of the demolition activity occurred in anticipation of expected redevelopments that did not move forward or have been significantly delayed. Demolitions can also result in a change in the property's assessment classification, particularly if the former structure had been used for commercial purposes. The removal of the improvements ultimately results in a reduction of the overall tax base of the TIF district. The Expanded Main Street South TIF was terminated early and closed at the end of calendar 2018.

The New Bremen TIF was approved in May 2018 largely mirroring the boundaries of the Expanded Main Street South TIF that it was intended to replace. This action has provided the opportunity to continue to work toward redevelopment goals and objectives in the historic "downtown" area of the Village by establishing a new 23-year TIF increment period.

The Village Board authorized financial assistance agreements for construction of several mixed-use development projects (with residential units constructed above a ground level commercial/retail space) within the Expanded Main Street South, and Main Street North TIF districts as part of the redevelopment efforts within these economic zones. Additionally, the Board approved a plan for redevelopment and financial assistance for the former Lions Pool site (also in the Main Street North TIF) for development of a small group of single-family residential home sites. While the Main Street North TIF has not seen significant private redevelopment projects completed, it reflects an overall value that has nearly doubled from its initial valuation.

As mentioned earlier, the Village established the Mental Health Center TIF District (State Campus TIF) in late 2015 in conjunction with the expected redevelopment of the former hospital site and other adjacent properties. The State Campus TIF has received an early jump start with the development of a senior care facility at the northeast corner of 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 PARK SHIELD

Village Shield

The Village crest was designed by Mrs. John R. (Betty) Avis and was adopted as the official Village flag and seal in 1963. The components of the crest are explained below:

- The candle is a modern touch signifying the light of learning, burning towards progress.
- The Chevron above the candle represents the framework supporting the roof of a house. For our town it signifies the strong and enduring framework already built-ready to meet our future years. "Illinois" is in part a word of French derivation ("Illini", Indian, and "ois", French - meaning "Tribe of Men").
- The Fleur-de-lis. This sign of the flower, lily, brings to mind purity and cleanliness. For us, it is our striving to keep our town "clean" physically as well as politically.
- The cross of Moline signifies our brotherhood and faith in the future of our town.
- The crescents beneath the candle are a symbol of growth, appropriate to this expanding community.
- The colors of gold, white and red signify brotherhood, cleanliness and courage - reminders of our work, pride and hope in the town of Tinley Park, Illinois.



APPENDIX G: GLOSSARY OF TERMS AND ACRONYMS

Glossary of Terms and Acronyms

Abatement - A complete or partial cancellation of a levy imposed by the Village.

Account - A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position, and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Actual - The actual figures in the budget document are year-end audited totals for the fiscal year preceding the budget year.

Actuarial/Actuary - A methodology or person that makes determinations of required contributions to achieve future funding levels that address risk and time.

Adopted Budget - The proposed budget as initially and formally approved by the Village Board.

Ad Valorem Tax - A tax levied in proportion to the value of the property levied.

Allotment - Portion of an annual budget appropriated to an interim period.

Amortization - The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the time it may be expended.

Arbitrage - Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.

Assessed Valuation (AV) - A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes. Usually a percentage of fair market value. Illinois statutes dictate 1/3 of fair market value be used as assessed value for property tax purpose.

Assets - Property owned by a government which has a monetary value.

Audit - A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine whether the government's resources were recorded in conformance with Generally Accepted Accounting Principles.

Balanced Budget - The budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to expenditures.

Board of Trustees - The governing body responsible for the oversight of the municipality.

Bond - A written promise, generally under a seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bonded Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A one-year financial document embodying an estimate of proposed revenues and expenditures of the year. The Village is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Village. It is the primary means by which most of the expenditures and service levels of the Village are controlled.

Budget Adjustment - A legal procedure utilized by the Village Staff and Village Board of Trustees to revise a budget at any time during the year.

Budget Authority - Authority provided by Village ordinance that permits departments to incur obligations requiring either immediate or future payment of funds.

Budget Calendar - The schedule of essential dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial plan of operations of the Village Board.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Budget Ordinance - The official document approved by the Village Board to legally authorize the Village staff to obligate and expend resources.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Building Permits - Permits, issued by the Village that authorize construction within the Village.

Cable TV Franchise - Franchise tax levied on a cable television company for use of public rights of way in providing services to customers.

Capital Assets - Assets of significant value and having a useful life of a least one year with a value over \$15,000. Capital assets are also call fixed assets.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Improvement - A nonrecurring project including, but not limited to, construction of, a major alterations, remodeling or repair of physical facilities, buildings, structures, streets and highways, storm and sanitary sewers, fixed equipment and landscaping.

Capital Improvement Plan/Program - A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. The Program identifies each project and specifies its funding source and projected annual expenditures.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Project - Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increases their useful life.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Cash Reserve - Policy established by the Village Board which requires a certain level of fund be maintained and available for expenses caused by unforeseen events.

Certificate of Excellence in Financial Reporting - An award presented to Governmental units and public employee retirement systems whose comprehensive annual finance reports (CAFRs) are judged by the Government Finance Officer Association of the United States and Canada (GFOA) to substantially conform to certain program standards.

Chart of Accounts - The classification system used by the Village to organize the accounting for various funds.

Commodities - Consumable items used by Village departments. Examples include office supplies, replacement parts for equipment, and gasoline.

Component Unit - A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with Generally Accepted Accounting Principles (GAAP).

Comprehensive Annual Financial Report (CAFR) - The Village's annual financial report prepared in a standard format, that provides a thorough and detailed presentation of the Village's financial conditions.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Contractual Services - Services provided by another individual, agency, or private entity.

Debt Proceeds - Funds received from the issuance of debt.

Debt Service - The payment of principal and interest on outstanding bonds and notes.

Debt Service Fund - A fund established to account for the accumulations of resources for, and the payment of general long-term debt principal and interest.

Debt Service Requirements - The amounts of money which must be provided pay principal and interest in full and on schedule.

Deficit - (1) The excess of an entity's liabilities over assets or, (2) expenditures in excess of revenues in a fund over an accounting period.

Delinquent Taxes - Taxes that remain unpaid after the date on which a penalty for nonpayment is applied.

Department - A major administrative organization unit of the Village which indicates overall management responsibility for one or more activities.

Depreciation - The estimated decrease in the value of physical assets due to usage and the passage of time.

Disbursement - The expenditure of funds from an account.

Distinguished Budget Presentation Award Program - A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish organized and reader "friendly" budget documents, and providing peer recognition and technical assistance to the fiscal officers preparing them.

Division - A sub-unit of organization within a department.

Encumbrance - The commitment of funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure and reduce the available budget.

Enterprise Funds - A fund established to finance and account for operations: (1) that are financed and operated in a manner similar to private business enterprises whereby the intent of the governing body is that costs of providing goods or services to the general public are financed through user charges; or (2) whereby the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Equalization Rate - Illinois property tax statutes require that properties be assessed at 1/3 of fair market value for property tax purposes. However, if a classified system of assessment is used, whereby property is assessed at different rates based on how a property is used (classified), the statutes require that the overall assessment of all properties still be at 1/3 of fair market value. Cook County utilizes a classified system of assessment. The Illinois Department of Revenue determines an Equalization Factor (rate; also referred to as a Multiplier) that is applied against the classified assessed value of each property in order to achieve the prescribed assessment rate of 1/3 (33 1/3%) overall.

Equalized Assessed Value (EAV) - A term associated with valuation for property tax purposes, representing the assessed value (AV) as adjusted by any equalization rate and reduced by any applicable exemptions.

Estimate - A prediction of an amount to be received or spent in a given period of time. The Village prepares estimates of revenues and expenditures for the current fiscal year as part of the budget preparations process.

Expenditures - If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the from which retired, and capital outlays. If they are kept on the cash basis; the term covers only actual disbursements for these purposes.

Expenditure by Classification - A basis for distinguishing types of expenditures; the major classifications used by the Village are: Personal Services, Contractual Services, Commodities, Equipment, Capital Outlay.

Expenses - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period.

Fiduciary Funds (Trust and Agency Funds) - Funds that a government holds or manages in an agent or fiduciary capacity.

Fiscal Policy - Policies established with respect to revenue, spending, and debt management as these relate to a government's services, program and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Tinley Park has specified May 1 to April 30 as its fiscal year.

Fixed Assets - Assets of a long-term character in which the intent is for the item to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith & Credit - A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to general obligation bonds).

Full-Time Equivalent (FTE) - A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours per year.

Fund—A fiscal and accounting entity with self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting - The accounts of the Village are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its asset, liability, fund equity, revenue and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.

Fund Balance - The excess of assets over liabilities and reserves.

Fund Transfer - A budgeted transfer of funds from one fund to another fund.

General Fund - The General Fund is the primary operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligations bonds are considered to be those payable from property taxes.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Generally Accepted Auditing Standards (GAAS) - A set of systematic guidelines used by auditors when conducting audits to ensure accuracy, consistency and verifiability of auditor's actions and reports.

Governmental Accounting Standards Board (GASB) - The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Governmental Fund Type - One of three broad fund categories which also includes proprietary and fiduciary funds. Within this type are general, special revenue, capital projects and debt service funds.

Grant - A contribution by a governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes for general purposes.

Home Rule Municipality - Under the Illinois Constitution, a municipal entity that may exercise any power and perform any function pertaining to its governmental and affairs including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare, to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reached 25,000 or if home rule is approved by voters via a referendum.

Infrastructure - The physical assets of a government, e.g. roads, bridges, curbs, gutters, sidewalks, water and drainage systems, lighting systems.

Interfund Transfers - Amounts transferred from one fund to another fund.

Internal Service Fund - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are reimbursed, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

Levy - To impose or collect tax an amount of tax, special assessment, or service charge for the financial support of Village operations; generally, from property taxes.

Liabilities - Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Line Item Budget - A budget that itemizes in detail the receipt or expense of funds within a category, typically an account.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Mandate - A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard. An Unfunded Mandate is a requirement imposed that does not provide a means for compensating the government for added costs that may be required to perform the task demanded.

Modified Accrual Basis of Accounting - A basis of accounting used by Governmental fund types under which revenues are recorded when collectable within the current period or soon thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only liabilities, but also encumbrances not yet paid.

Operating Budget - The portion of the budget that pertains to daily operations that provides the basic government services.

Operating Expenses - Expenses that are ordinary, recurring in nature and directly related to providing basic government services.

Operating Revenue - Revenue received for ongoing operations (e.g. taxes, fees), that are used to pay day-to-day operating expenses.

Per Capita - A measurement of the proportion of some statistic that is derived by dividing the statistic by the current population. The Village receives certain revenues from the State of Illinois on a per capita basis (e.g. income, Motor Fuel, and Use Taxes).

Personal Services - One of the major categories of operating expenses, Personnel Services include salaries, wages, payroll taxes, insurance and other fringe benefits.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of the department.

Police Pension Employees Retirement System (PPERS) - The PPERS is the retirement system for all of the Village's sworn police employees. PPERS functions for the benefit of these employees and is governed by state statutes and administered by a five-member pension board.

Prior Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable as an appropriation and are reserved. They cease to be encumbrances when the obligates are paid or otherwise terminated.

Property Tax Levy - The amount of money a local government requests to receive from a tax against real property. See also Levy.

Property Taxes - Operating revenues received as a result of property taxes levied on real property.

Proprietary Funds - A proprietary fund is used in government accounting for activities that involve business-like interactions, either within the government or outside of it. See also Enterprise Fund.

Purchase Order - A document stating or confirming an offer to buy goods and/or services, which upon acceptance by a vendor becomes a contract. Its main function is to enhance and control the buying practices of the Village.

Reserve Fund Balance - Portions of fund balance that are either legally restricted to a specific future use or not available for appropriation or expenditure.

Retained Earnings - The term Retained Earnings generally relates to "for profit" accounting indicating the cumulative net earnings or profit not otherwise paid out or restricted. It is the equivalent of "Fund Balance" in governmental accounting.

Revenues - Amounts received by a government from a given source such as taxes, fees, fines, et cetera.

Revised Budget - The formally adopted budget that is subsequently adjusted by the Village Board.

Sales Tax - A tax imposed on the sales of goods, commodities, and certain services.

Special Revenue Funds - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent individualized benefits such as special assessments.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance. See also Levy.

Taxes - Charges levied by a government for the purpose of financing services performed for the common benefit of the people. See also Levy.

Tax Increment Financing (TIF) - A public financing method that is used to assist redevelopment, infrastructure, and other community improvement projects within an established area. The creation of a TIF district and how TIF funds can be expended are established by Illinois statutes. The tax increment is the difference in taxes produced for a property or area when a TIF district is established and the amount produced after redevelopment or improvements have occurred. TIF revenues received are accounted for in a special revenue fund and used to pay qualified project costs within the district including debt service.

Trial Balance - A list of that includes the account number, account description and debit or credit balances, reflected in separate columns.

User Charges - A charge assessed for a particular service.

Water & Sewer Fund - A fund established to account for operations of water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery. See also Proprietary and Enterprise Funds.