



ANNUAL BUDGET FISCAL YEAR 2027



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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**Village of Tinley Park
Illinois**

For the Fiscal Year Beginning

May 01, 2025

Christopher P. Morrell

Executive Director

FY27 Budget Overview - Budget at a Glance

		Beginning Balance	Budgeted Revenues	Budgeted Expenses	Ending Balance
General Fund					
01	General Fund	48,879,302	84,313,500	82,135,144	51,057,657
Special Revenue Funds					
05	Motor Fuel Tax	5,055,941	2,717,000	2,718,442	5,054,499
06	Local Road Improvements	2,490,291	1,168,000	2,267,500	1,390,791
08	Odyssey Street Maintenance	848,903	110,950	44,500	915,353
09	Customs Seizures	23,026	0	0	23,026
10	Drug Enforcement	724,479	65,000	378,649	410,830
11	Enhanced 9-1-1 Service	5,217,705	1,187,000	1,190,023	5,214,682
12	Hotel Accommodations Tax	4,537,614	2,532,500	1,990,400	5,079,714
13	S.S.E.R.T Fund	0	50,000	50,000	0
14	Fire Alarm	2,256,008	475,000	616,590	2,114,418
36	Foreign Fire Insurance Tax Fund	211,566	154,000	200,000	165,566
65	Stormwater Management Fund	2,939,104	988,600	2,371,142	1,556,562
		<u>24,304,637</u>	<u>9,448,050</u>	<u>11,827,246</u>	<u>21,925,441</u>
Capital Projects Funds					
16	Legacy TIF District (#5)	7,013,752	2,130,000	5,660,211	3,483,541
18	Main Street North TIF District (#2)	3,824,581	210,000	3,500,800	533,781
20	State Campus TIF District (#4)	1,831,978	630,000	550,800	1,911,178
27	New Bremen TIF District (#6)	1,766,004	4,360,000	1,350,455	4,775,549
28	159th & Harlem TIF District (#7)	3,233,718	1,250,000	695,800	3,787,918
30	Capital Improvement Fund	42,106,511	9,016,835	24,867,086	26,256,260
33	Surtax Capital Projects Fund	19,531,633	3,839,000	5,230,085	18,140,548
34	Municipal Real Estate Fund	150,871	0	0	150,871
75	Downtown Initiatives Capital	7,274,844	2,620,000	4,263,114	5,631,730
77	Integrated Initiatives Capital	5,674,500	150,000	1,054,000	4,770,500
		<u>92,408,391</u>	<u>24,205,835</u>	<u>47,172,351</u>	<u>69,441,875</u>
Debt Service Funds					
21	SSA #3 Ltd S/Tax Bond	0	0	0	0
22	SSA #3 R/E Tax	0	0	0	0
26	SERIES 2021A Bonds & 2021B Ref Bonds	0	0	0	0
31	Bond/Tax Stabilization Fund	6,271,420	180,000	0	6,451,420
41	Hotel Tax Debt Service Reserve	4,703,126	739,000	2,689,855	2,752,271
		<u>10,974,545</u>	<u>919,000</u>	<u>2,689,855</u>	<u>9,203,690</u>
Enterprise Funds					
60	Water Retail Fund	23,230,548	21,559,800	22,692,345	22,098,003
63	Water Wholesale Fund	1,507,953	10,860,000	9,888,966	2,478,987
64	Sewer Fund	6,569,812	6,081,700	7,744,507	4,907,005
61	Sewer Rehab & Replacement	8,860,083	250,000	0	9,110,083
62	Water/Sewer Construction	10,370,719	823,967	4,064,936	7,129,750
70	Commuter Parking M&O	803,599	193,000	181,197	815,402
71	Commuter Parking Imp. & Repl.	2,630,991	60,000	265,200	2,425,791
		<u>53,973,704</u>	<u>39,828,467</u>	<u>44,837,151</u>	<u>48,965,020</u>
Fiduciary Funds					
80	Police Pension (includes investments)	106,757,081	8,152,250	8,727,215	106,182,116
84	Escrow Fund	3,246,346	0	0	3,246,346
		<u>110,003,427</u>	<u>8,152,250</u>	<u>8,727,215</u>	<u>109,428,462</u>
Total Village of Tinley Park		<u>340,544,006</u>	<u>166,867,102</u>	<u>197,388,962</u>	<u>310,022,146</u>
Tinley Park Public Library					
07	Library General Fund	8,599,616	6,596,000	6,596,000	8,599,616
37	Library Capital Improvements Fund	9,079,139	364,590	1,795,500	7,648,229
38	Library Bond Fund	519,068	0	0	519,068
82	Library Working Cash Fund	748,482	25,000	0	773,482
		<u>18,946,305</u>	<u>6,985,590</u>	<u>8,391,500</u>	<u>17,540,395</u>
Total Tinley Park Public Library		<u>18,946,305</u>	<u>6,985,590</u>	<u>8,391,500</u>	<u>17,540,395</u>
Total Municipal Government		<u>359,490,312</u>	<u>173,852,692</u>	<u>205,780,462</u>	<u>327,562,541</u>



April 30, 2026

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

We are pleased to present the Fiscal Year 2027 Budget (effective May 1, 2026 – April 30, 2027) for your consideration. This budget document provides the Village Board, Staff, and other interested parties a comprehensive overview of the Village's financial and operational plan for Fiscal Year 2027 (FY 2027). The document outlines the process, policies, priorities, and issues involved in the development and management of the Village's annual budget. In addition to the overview of the budget, the document provides an in-depth look at the Village departments including details of their programs and priorities.

During the FY 2027 budget compilation process, staff looked to the Board's strategic values, as outlined below to ensure the budget reflected these values

- ✓ 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 and strategies
- ✓ Increase neighborhood and business district stability
- ✓ Improve internal and external communication between Village staff and the public

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

COMMUNITY PROFILE

The Village of Tinley Park is located approximately 30 miles southwest of Chicago's Loop. It has a current population of roughly 57,000 according to the 2020 decennial census.

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

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

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

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

BUDGET OVERVIEW

During the annual budget cycle, the Village's objectives are to ensure that its financial resources are allocated in a manner that allows for the management and operation of a safe and secure municipal entity, that all regulatory, legal, and contractual obligations are fulfilled and that the Board's strategic plan goals are accomplished.

A major challenge the Village faces each budget cycle is meeting the above objectives in an environment of constrained revenues and growing expenditures to support annual operations. Operations have continued to expand to meet the community's needs while the costs of doing business are simultaneously rising. Sales and other taxes are variable and constitute approximately 35% of total revenues. These (sales and other taxes) revenues are "economically sensitive" and dependent on consumer spending. Should an economic downturn occur, there could be a significant decrease in these operating revenues. An economic downturn, however, would not typically have a corresponding effect on the Village's expenditures that tend to be less economically sensitive in nature.

Projected revenues for the budget were determined following the Village's long-standing conservative approach and were estimated based on both historical and anticipated trends relevant to each revenue source. Expenditure budgets were determined using a conservative approach with regards to operations and were also estimated based on both historical and anticipated trends relevant to the expenditure type. Although maintaining a conservative approach, the Village continues to see operations expanding to further support community needs as new development occurs and services demands expand. The budget continues to focus primarily on providing core services to the residents and businesses of Tinley Park.

USE OF ESTIMATES

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

FINANCIAL POLICIES

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

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

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

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

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

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

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

Basis of Accounting

For financial reporting purposes, the Governmental Funds use the modified accrual basis of accounting, under which revenues considered to be both measurable and available for funding

the current budgets are recognized when earned. All other revenues are recognized when received in cash, except those revenues of a material amount that have not been received at the normal time of receipt are accrued, and any revenues received in advance are deferred. Expenditures are recorded at the time liabilities are incurred, except for accumulated sick leave, which is treated as an expenditure when paid.

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

Budgetary Data

The Village budget is generally prepared on an accrual basis with some exceptions including the following:

- Principal payments on long-term debt are fully expended
- Capital outlays are reflected as expenditures (However, regarding the Annual Comprehensive Financial Report presentations, items will be reclassified and capitalized, as applicable)
- Insurance premiums are fully expended
- Depreciation is not budgeted
- Items related to GASB standards that require specific accounting including leases and software subscriptions.

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

Operating Revenues and Operating Expenses

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

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

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

Internal Controls

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

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

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

BUDGET PROCESS

Budget Adoption

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

The Village adopts its annual budget in accordance with the Illinois Budget Act (65 ILCS 5/8-2-9.9). The act dictates that:

- ✓ The Proposed Budget be made available for public inspection at least 10 days prior to adoption.
- ✓ Within seven (7) days of the Proposed Budget being made available for public inspection, a Public Hearing must be held.
- ✓ The Proposed Budget may be revised after the Public Hearing without further inspection, notice, or hearing.
- ✓ The final budget is adopted prior to the start of the fiscal year to which it applies.

Budget Calendar

The annual budget process generally begins in November when Departments are requested to realistically project their anticipated expenditures through the end of the current fiscal year as well as develop expenditure budgets for the upcoming fiscal year. Simultaneously, while also

assisting the Departments, the Finance Department staff begins projecting revenues through the end of the current fiscal year and developing budgets for the upcoming fiscal year. This process is designed to identify large variances between the amount budgeted and projected actuals, as well as to provide an indication of funds anticipated to be available to support capital equipment replacements and other non-routine capital projects and maintenance activities in the ensuing fiscal year(s). Departments are given guidance on the preparation of their budget requests for the upcoming fiscal year no later than December. In January, the departmental budgets are assembled for review and discussion with the Village Manager, Finance Director and Village Manager team members and Finance team members. Typically, meetings are held with each Department to review their budget requests in January and February, after which the budget is assembled for preliminary Board review.

The Village Board typically holds a committee meeting (Committee of the Whole) in March to perform their initial review of the draft budget. This meeting may include presentations by staff representatives of each Department to highlight key activities and initiatives and provide the opportunity for questions regarding the Department's portion of the draft budget. With the guidance provided by the Board based on this review, Finance Department staff completes the remaining budget details and provides an updated draft for the required public inspection and for final Board approval.

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

Budget Amendment

An amendment to the approved budget would be considered upon the occurrence of an extraordinary event, unanticipated additional costs causing a fund to overspend its budget or if additional revenues are identified during the year, and such change(s) would have a significant impact on the overall fund budget (e.g., overall operating fund expenditures exceeding revenues). In the event the Village was to encounter a situation where it deemed a budget amendment as necessary, the budget would be amended with an ordinance approved by the Village Board.

Budget Monitoring

Independent monitoring of the budget continues throughout the fiscal year for management control and financial evaluation purposes. Monthly financial statements providing budget to actual activity comparisons are provided to senior staff and Board members for review.

REVENUES

The total revenue budget for FY 27 is at \$173,852,692 including interfund transfers. Total revenues excluding interfund transfers are budgeted at \$149,809,819.

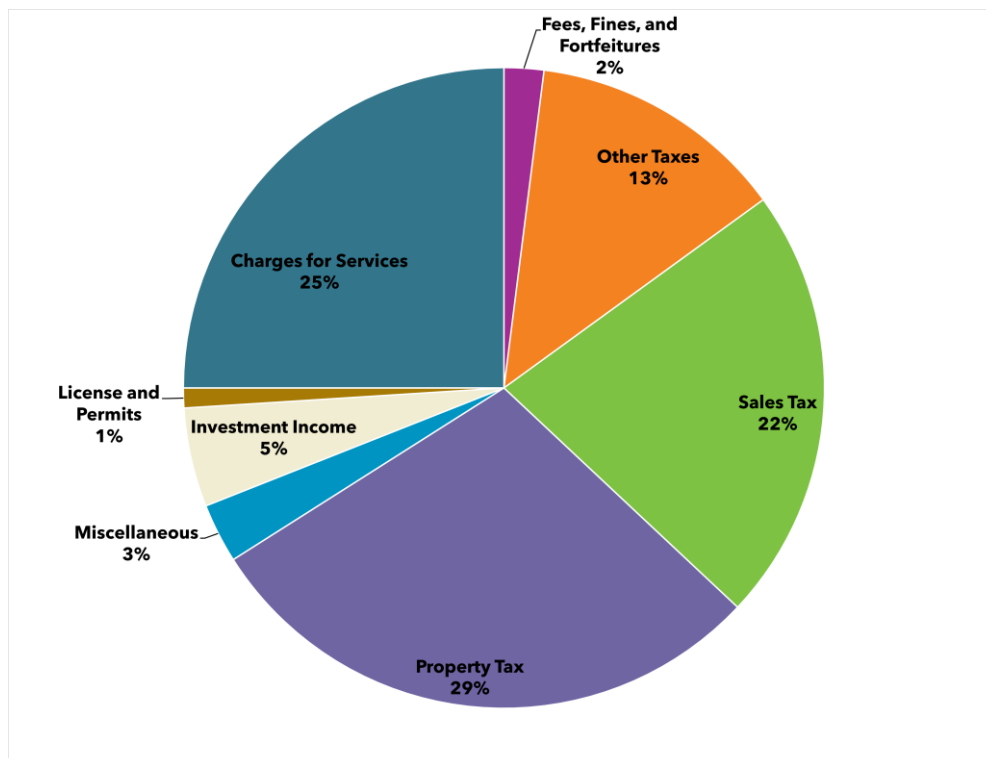
As reflected in the table below, total revenues excluding interfund transfers have remained relatively stable over the past five years. Reflective of the Village's conservative budgetary approach, actual (and estimated) revenues have consistently exceeded the budgeted amounts.

Fiscal Year	Actual	Budget	Variance
2023	131,284,898	131,446,282	-161,384
2024	142,855,580	133,188,670	9,666,910
2025*	196,666,166	142,513,072	54,153,094
2026**	144,036,788	132,637,314	11,399,474
2027		149,809,819	

*FY25 revenue includes \$50 million in bond proceeds, reflecting in the higher estimate.

** Actual for FY 26 is the estimated revenue for the fiscal year.

In FY 2027, budgeted revenues are projected to show a modest increase relative to FY 26 due largely to a 3.8% tax levy increase and to new and/or expanded local taxes that went into effect January 1, 2026. The pie chart below provides a snapshot of FY 2027 revenues by type, net of interfund transfers. The chart reflects that property, sales, and other taxes encompass 63% of the total revenues budget. Charges for Services also comprise a large portion of the budgeted revenues and are primarily associated with charges for the Village's water and sewer utility services.



EXPENDITURES

The FY 2027 total expenditure budget amounts to \$205,780,462, including interfund transfers. Total expenditures excluding interfund transfers are budgeted at \$181,737,589.

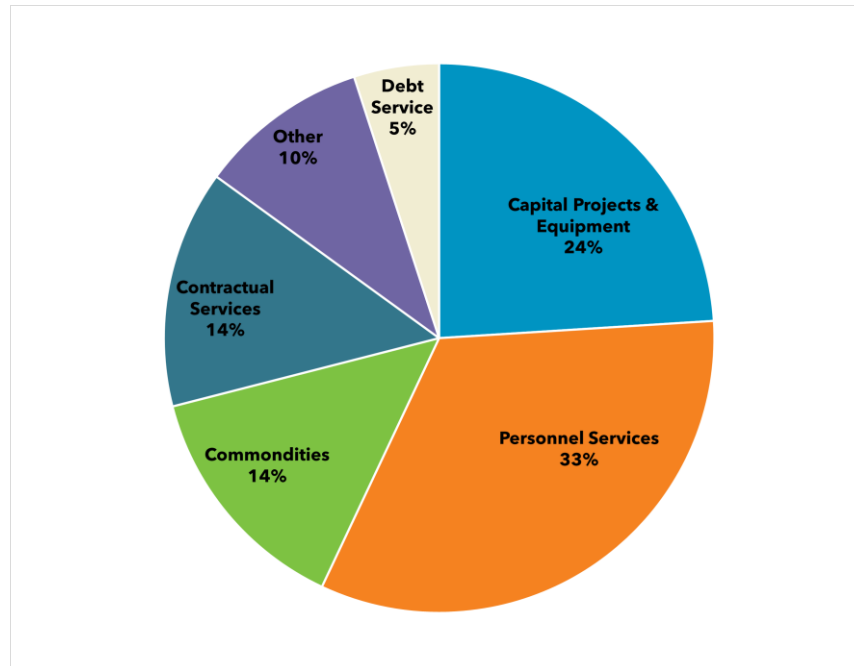
Expenditures (excluding transfers) in the table presentation below include not only the day-to-day operations of the Village, such as personnel, contractual services, and commodities, but also capital expenditures and debt service. As reflected in the table below, there is a trend of expenditures consistently being well under budget. This is due largely to capital projects which are either carried over, deferred or budgeted but never initiated. The Village's conservative practices utilized in establishing its budgets, as well as ongoing fiscal management, is reflected in the favorable variances of actual (or estimated, as applicable) expenditures compared to budget.

Fiscal Year	Actual	Budget	Variance
2023	130,499,799	184,690,753	54,190,954
2024	154,789,836	191,380,595	36,590,759
2025*	153,881,656	188,426,254	34,544,598
2026*	160,047,401	195,209,144	35,161,743
2027*		181,737,589	

*FY 25, FY 26 & FY 27 expenditures include expenditures of bond proceeds.

^Actual for FY 26 is the estimated expenditures for the fiscal year.

The pie chart below provides a snapshot of FY 2027 expenditures by type, net of interfund transfers. The FY 2027 budget; similar to previous years, contains a large proportion of expenditures for Capital Projects and Equipment (24%). As noted earlier, the Village has carried over, deferred or not undertaken a number of budgeted capital expenditures in recent fiscal years. Typical of service-based organizations, the Village has a large portion of its operational expenses attributable to Personnel Services (33%) including salaries, wages, payroll taxes and fringe benefits.



GENERAL FUND

The General Fund, the main operating fund of the Village, is budgeted in FY 2027 for a budget surplus of approximately \$2.18 million. Total General Fund revenues are budgeted at \$84,313,500 and expenditures are budgeted at \$82,135,144. The budgeted surplus is reflective of proactive financial decisions made during FY 2026. The FY 2027 budgeted revenues show the positive impact of the decisions including a modest 3.8% tax levy increase, as well as the new or increased taxes including the home rules sales tax, amusement tax, municipal grocery tax and telecommunications tax. Budgeted FY 2027 General Fund expenditures increased due mostly to personnel and health insurance related benefit increases.

PERSONNEL SUMMARY

The changes in staffing expected during FY2027 are as follows:

Budgeted Staff FY 2026	Deletions	Additions	Budgeted Staff FY 2027
561	8	20	573

Proposed staff additions (or changes from part-time to full-time) include the following:

- Receptionist (Part-time to Full-Time)
- Computer Technician (Full-Time)
- Administrative Assistant (Part-Time)

- (3) Division Police Commander (Full-Time)
- (4) Patrol Officer (Full-Time)
- (2) Police Clerk Matron (Part-Time to Full-Time)
- Property & Evidence Custodian (Part-Time)
- Human Resources Assistant (Part-Time to Full-Time)
- Safety & Risk Administrator (Full-Time)
- Assistant Fire Service Administrator (Full-Time)
- Emergency Planning Manager (Full-Time)
- (2) Maintenance Technician-2nd Shift (Facilities) (Full-Time)
- (2) Maintenance Technician (Street & Fleet) (Full-Time)
- Code Compliance Officer (Full-Time)
- Public Information Coordinator (Full-Time)
- Senior Program Coordinator (Part-Time)
- (4) Program Attendant (Part-Time)
- Radio Technician (Full-Time)
- Radio Technician (Part-Time)

A detailed listing of all staffing positions are 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 items and activities valued at more than \$15,000 depending upon the asset category and have a useful life of greater than one year. Capital expenditures include land acquisition and improvements, building improvements, improvements to streets and related infrastructure, as well as the Village's water and sewer systems, and the replacement of vehicles and equipment. Capital Expenditures are funded based on priority and available resources. The current environment does not allow the Village to fund all capital needs and requests due to resource availability, which is common throughout the municipal sector.

The total FY 2027 capital budget amounts to \$46,649,316 across all funds. Major projects included in the FY 2027 budget include the following:

- 175th Street/Ridgeland Reconstruction and Utility Relocation
- 191st Street Right of Way Improvements
- 80th Avenue Bridge Rebuild
- Property Acquisition
- Pavement Management Program
- Emergency Operations Center (EOC) Renovation
- Final Completion of Harmony Square

- Water and Sewer Infrastructure Improvements throughout various Locations

A complete list of all the capital projects included in the fiscal year 2027 budget are found in the Capital Improvement Program Section within this document.

DEBT SERVICE

The table below reflects the debt service payments, in aggregate, for the last five fiscal years including the current FY 2027 obligation. These figures are for the Village of Tinley Park alone and excludes debt issues related to the Tinley Park Public Library. As can be seen, debt service has remained relatively stable over time with an increase in FY 26 due to the Series 2024 bond issue.

Fiscal Year	Debt Service Obligation
2023	\$1,666,410
2024	\$1,676,150
2025	\$1,683,400
2026	\$5,370,758
2027	\$5,383,500

Detail of the fiscal year 2027 debt service obligations by bond issue, and the funding sources identified for paying the debt service are provided in the tables below:

Bond Issue	Principal	Interest	Total
Series 2021A	\$ 525,000	\$ 221,650	\$ 746,650
Series 2021B	895,000	78,450	973,450
Series 2024	1,505,000	2,158,400	3,663,400
Fiscal Year Total	\$ 2,925,000	\$ 2,458,500	\$ 5,383,500

Debt Service Funding Source	Amount
Enterprise Fund (Water & Sewer)	\$1,927,468
Special Revenue Fund (Hotel Tax)	389,380
Special Revenue Fund (Stormwater)	234,122
Capital Funds (Surtax)	640,009
Capital Funds (TIF)	10,455
General Fund (Property Taxes)	350,000
Downtown Initiatives	1,832,066

At the close of FY 2027, a total of \$54,765,000 in general obligation bonds will be outstanding as detailed in the table below.

Bond Issue	Issue Type	Interest Rate	Principal Outstanding
Series 2021A	General Obligation	2.00-5.00%	\$ 6,540,000
Series 2021B	General Obligation Refunding	1.80-2.00%	3,900,000
Series 2024	General Obligation	4.00-5.00%	44,325,000

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

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

The Village has favored using General Obligation Bonds to finance capital and infrastructure projects. General Obligation Bonds are backed by required property tax levies intended to assure that sufficient funds will be available to pay the debt service when due. Because of the security created by the property tax backing, general obligation bonds typically provide the lowest borrowing costs to a municipality.

The Village Board has actively managed the amount of the required debt service that is provided by property taxes by identifying alternate funding sources to cover the debt payments when the bonds are issued. The Village annually approves a series of abatement ordinances to supersede the scheduled debt service levies associated with a bond issue where alternate funding has been identified. Through these systematic abatements, the Village's tax levy for debt service has not been more than \$350,000 in any year since 1982, including years that the total annual debt service has been as high as \$7 million. Over the forty years of debt management, the Board authorized tax abatements have saved taxpayers of Tinley Park over \$87 million dollars.

The Village's Standard & Poor's bond rating of AA+ was most recently reaffirmed in 2024. This rating signifies that debt issued by the Village carries a very low credit risk. The AA+ rating places the Village among the top five percent (5%) of rated governmental issuers in the nation. In assigning this rating, Standard & Poor's specifically cited the region's deep and diverse local economy, the Village's large and growing tax base, favorable economic indicators, strong financial operation, significant reserve levels, and moderate debt burden. The rating rationale reflects the conservative and responsible fiscal management of the Village government.

As a Home Rule Unit, the Village of Tinley Park has no statutory legal limits on the amount of general obligation debt it may issue and have outstanding at any time. As in other areas, the

Village Board has chosen to use its Home Rule powers sparingly and has only issued debt when necessary, economically feasible, and fiscally prudent. The ratio of General Obligation Debt as of April 30, 2025, to the 2024 equalized assessed valuation was approximately 3.2%, well below the 8.625% limit imposed under Illinois State Statutes if the Village were not a Home Rule Unit.

The current debt burden is approximately \$998 per resident of the Village based on total bonded debt outstanding as of April 30, 2027. As discussed earlier, the Village Board has identified alternate funding sources to pay the bulk of the debt service on most outstanding bond issues and correspondingly minimizes the portion to be paid from property taxes. The continued growth in the community, and the Village's fiscal practices, has resulted in a stable per-capita debt.

LONG TERM AND STRATEGIC PLAN

The Village continues to develop and refine its plans and programs relative to its public buildings, equipment, infrastructure, and staffing to maintain acceptable levels of service to the community, while remaining within its self-imposed property tax caps and other limitations. The Village has developed programmed schedules for fleet management and various equipment replacements. Similarly, the Village continues to utilize its Pavement Management Program to maintain public streets to an established overall condition measurement. Similar programs have, been developed for other components of the Village's infrastructure. The Village's established policies to set aside a sizeable portion of annual revenues for capital expenditures and equipment replacements, the established Tax/Bond Stabilization Fund, and various economic development standards, all speak to the Village's commitment to continually update its public infrastructure and amenities while maintaining its financial health.

The Village's Strategic Plan and objectives are used as a source for annual goals of each Village department, which drive the performance measures used to determine the department's ability to meet service level expectations with the resources allocated in the fiscal year. The strategic plan is found elsewhere in this document. Department goals and measures are found within each section throughout the document. The Village is actively working on a new strategic plan that will be adopted in the 2026 calendar year and incorporated into the budget for FY 2028. For FY 2027, the Village will continue to use the current strategic plan.

DISTINGUISHED BUDGET PRESENTATION AWARD

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

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

ACKNOWLEDGEMENT

The credit for the preparation of this Annual Budget Report cannot be taken entirely by one individual alone, and I would like to express my appreciation for the contributions of Leasha Cooper, Amy Lutchen, Sheryl Maliwat, Laura Laird, Kayla Slaweki, Sady Rivera, Mitchell Edwards, Walker Steinke, Anne Mitchell, Village Manager Pat Carr and other members of the Village staff who have assisted in its creation.

In closing, we would like to thank the Mayor and 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 budget report could not have been accomplished.



Scott R. Bordui
Interim Finance Director

ORGANIZATION

The Village of Tinley Park is a local municipal government, incorporated on June 28, 1892. The 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 6:00 p.m. the first and third Tuesdays of the month. Committee Meetings are held at 5:45 p.m. on the 1st and 3rd Tuesday of the month prior to Board meetings. All meetings are held at Village Hall, 16250 Oak Park Ave., Tinley Park

Michael W. Glotz, Mayor (2021)

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

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

Dennis P. Mahoney Trustee (2021)
Community Development Committee Chair

Michael G. Mueller, Trustee (2019)
Public Works Committee Chair

Kenneth E. Shaw, Trustee (2023)
Finance Committee Chair

Colleen E. Sullivan Trustee (2021)
Marketing Committee Chair

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

Patrick J. Carr, Village Manager
First appointed 2021

Donna Framke, Assistant Village Manager/Marketing Director
First appointed 2026

Angela Arrigo, Assistant Village Manager/Human Resources Director
First appointed 2026

Steve Klotz
Fire Services Administrator

Thomas Tilton
Police Chief

Michael Coleman
Community Development Director

John Urbanski
Public Works Director

Anthony Ardolino
Information Technology Director

Lisa Kortum
EMA/911 & Telecommunications
Director

Laura Godette
Deputy Clerk

Scott R. Bordui
Interim Finance Director

Village of Tinley Park Strategic Plan 2020-2025



Approved March 3, 2020



Prepared for the Village of Tinley Park by Management Partners



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Methodology



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

Introduction and Background

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

Strategic Planning Process

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

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

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

Strategic Plan Elements

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

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

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

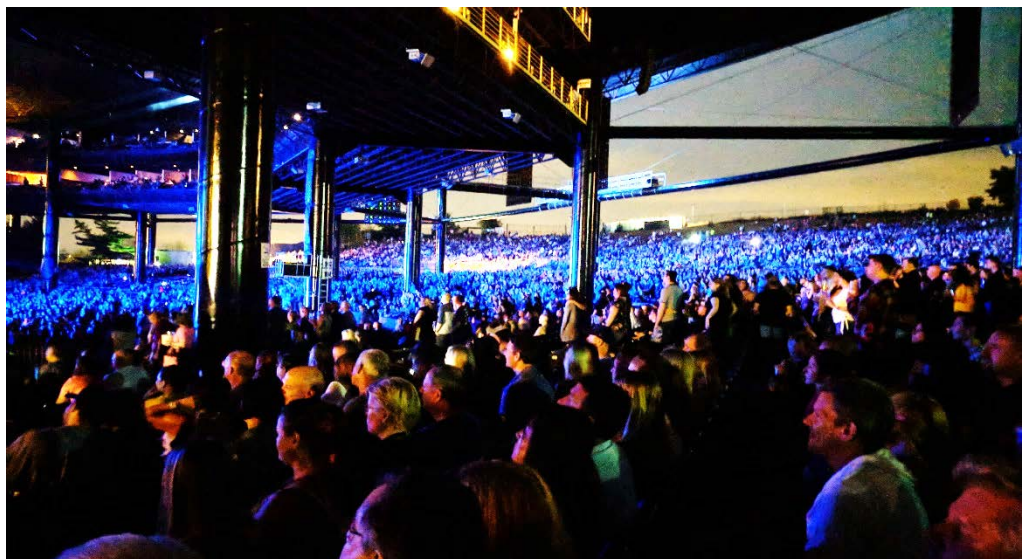
The **values** are the core operating principles of Tinley Park. Values govern the actions and behaviors of policy makers and employees to effectuate the mission and vision of Tinley Park.

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

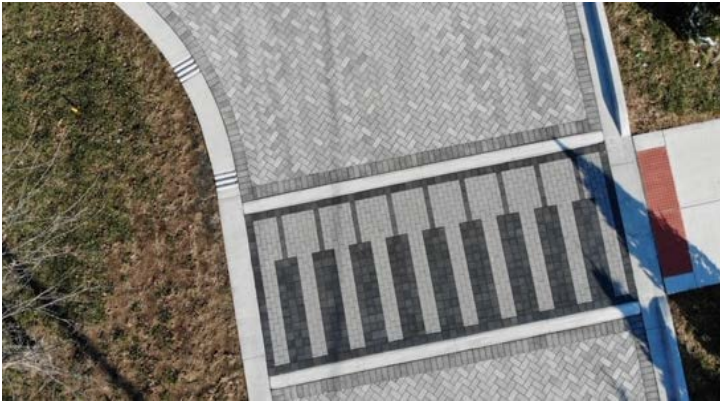
Strategies are the means to achieve multi-year goals. They are measurable, with specific resources assigned, timeframes allocated, and responsibilities determined.

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

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



VISION



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

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

MISSION



*The mission describes
the purpose of the
organization.*

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

VALUES



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

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

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

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



Success Measures

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

Strategies

1. 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

BUDGET IN BRIEF

FY 2027 Budget in Brief

The FY 2027 Village of Tinley Park budget follows conservative fiscally and financially sound budgeting practices. Revenues, with some exceptions, are established at conservative levels that are potentially lower than may actually be received. This practice minimizes the risk of budgeting operations against a revenue stream that may not be realized due to unanticipated outside forces, shifts in the economy or where that revenue source could be diminished or eliminated during the ensuing year. Similarly, expenditure budgets; when exact amounts are not known, are generally established at levels that are potentially higher than may actually be incurred providing a margin for the unexpected. The budget contemplates changes that are known or may occur to certain revenue sources or expenditures.

Projected revenues for the budget were determined following the Village's long-standing conservative approach and were estimated based on both historical and anticipated trends relevant to each revenue source. Expenditure budgets were determined using a conservative approach with regards to operations and were also estimated based on both historical and anticipated trends relevant to the expenditure type. Although maintaining a conservative approach, the Village continues to see operations expanding to further support community needs as new development occurs. The budget continues to focus primarily on providing core services to the residents and businesses of Tinley Park.

During the annual budget cycle, the Village's objectives are to ensure that its financial resources are allocated in a manner that allows for the management and operation of a safe and secure municipal entity, that all regulatory, legal, and contractual obligations are fulfilled and that the Board's strategic plan goals are accomplished.

A major challenge the Village faces each budget cycle is meeting the above objectives in an environment of constrained revenues and growing expenditures to support annual operations. Operations have continued to expand to meet the community's needs while the costs of doing business are simultaneously rising. Sales and other taxes are variable and constitute approximately 35% of total revenues. These (sales and other taxes) revenues are "economically sensitive" and dependent on consumer spending. Should an economic downturn occur, there could be a significant decrease in these operating revenues. An economic downturn, however, would not typically have a corresponding effect on the Village's expenditures that tend to be less economically sensitive in nature.

The budget document is provided in a format that gives the reader the opportunity to review the document with both a macro-overview as well as more granular detail of anticipated spending. The budget communicates the Village's spending plan at a high level, by revenue and expenditure category across the entire organization as well as by individual funds. In addition to the overview, a detailed general ledger account line-item budget is provided for each individual Fund and where applicable; further detailed by department and departmental sub-departments. This format is the result of an effort to make the document easier to manage and review for external users, while also providing a functional document for internal use.

The budget details are grouped by fund type. The budgetary fund structure is also provided in the document. The FY 2027 Capital Projects and the five-year Capital Plan can be found in the Capital Projects Fund section. Information about the Village of Tinley Park staffing is provided in Appendix A.

Further requests and questions about summary or detailed information should be directed to the Village of Tinley Park Finance Department.

Budgetary Fund Structure

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

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

- The 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 financial activities including, administration, police and fire protection, and public work activities; among others.
- Special Revenue Funds are used to account for financial resources generated by specific revenue sources that are legally or otherwise restricted or committed to expenditures for specific purposes.
- Capital Projects Funds are used to account for acquisition of fixed assets and major capital or construction projects not otherwise accounted for in Enterprise Funds.
- Debt Service Funds are used to account for resources accumulated and held for the payment of bonded long-term debt service not being financed by Capital Projects or Enterprise Funds.

Proprietary Funds are established to account for activities similar to those found in the private sector where net income is necessary or useful for sound financial management. These funds self-support on a user charge/fee basis the operations and activities for services rendered to the public.

- Enterprise Funds are used to account for proprietary type activities whereby the intent, at a minimum, is that the expenses of the activities are wholly supported by the charges and fees paid by users for the services provided. The Village has five such funds providing water, sanitary sewer, storm sewer and commuter parking services.

Fiduciary Funds are used to account for assets held by the Village on behalf of individuals, private organizations, other governmental entities and/or other Village Funds.

- 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.
- Custodial Funds are used to account for assets held by the Village as a custodian for individuals, private organizations and/or other governmental entities.
- Internal Service Funds provide benefits, goods or services to other funds, departments or parts of the Village's governmental entity.

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

Fund #	Fund Name	Major	Governmental				Proprietary	Fiduciary	
			General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enterprise Funds	Pension Trust Funds	Agency Funds
01	General	✓	✓						
05	Motor Fuel Tax			✓					
06	Local Road			✓					
08	Odyssey Street Maintenance			✓					
09	Custom Seizures			✓					
10	Drug Enforcement			✓					
11	Enhanced 9-1-1 Services			✓					
12	Hotel / Motel Tax			✓					
13	S.S.E.R.T Fund			✓					
14	Fire Alarm			✓					
15	Community Dev. Block Grant			✓					
36	Foreign Fire			✓					
16	Legacy TIF				✓				
18	Main Street North TIF				✓				
20	State Campus TIF				✓				
27	New Bremen TIF				✓				
28	159th & Harlem TIF				✓				
30	Capital Improvements				✓				
33	Surtax Capital Projects				✓				
34	Municipal Real Estate				✓				
75	Downtown Initiatives Fund				✓				
77	Integrated Initiatives Fund				✓				
26	Series 2021A Bonds & 2021B Ref Bonds					✓			
31	Tax/Bond Stabilization					✓			
41	Hotel Tax Debt Service Reserve					✓			
50	Special Assessment					✓			
60	Water and Sewer	✓					✓		
61	Sewer Rehabilitation and Replc.						✓		
62	Water and Sewer Construction						✓		
63	Water Wholesale Fund						✓		
64	Sewer Fund						✓		
65	Stormwater			✓					
70	Commuter Parking Lots						✓		
71	Commuter Parking Lots Impr.						✓		
80	Police Pension							✓	
84	Escrow								✓
86	Payroll								✓
90	Investment Pool								✓

VILLAGE OF TINLEY PARK					
SCHEDULE OF INTERFUND TRANSFERS					
FY 27 BUDGET					
The Village's budget includes interfund transfers to move amounts from one fund to another for various purposes. These transfers are also separately authorized in Section 3 of the Village's Budget Adoption Ordinance. The schedule below lists the transfers included in the FY 27 budget and are categorized by the various purposes of the transfers.					

<u>Transfer From:</u>		<u>Transfer To:</u>		<u>Amount:</u>	<u>Description:</u>
<u>Fund</u>	<u>Fund No.</u>	<u>Fund</u>	<u>Fund No.</u>		
Periodic Transfers-Policy Based Calculations:					
General	01	Surtax Capital Projects	33	3,140,000	Monthly formula-30.58% state income tax
General	01	Debt Service (Fund 40)	40	350,000	Tax Levy abatement paid thru AP
General	01	Downtown Initiatives	75	740,000	Annual-20% of amusement tax + 100% local cannabis tax
Hotel/Motel Tax	12	General	.01	1,025,000	Monthly formula-0.95% of taxes
Hotel/Motel Tax	12	Hotel/Motel Tax Debt Service Reserve	41	614,000	Monthly formula-2.00% of taxes
Water Retail	60	Water & Sewer Construction	62	583,967	Interfund funding of water meter replacement
Quarterly Transfers-Incentive Related:					
General	01	Capital Improvements	30	108,000	Orland Hills-Park Hills incentive
Capital Improvements	30	Storm Water Management	65	108,000	Orland Hills-Park Hills incentive
Annual Transfers-Capital Funding Related:					
Surtax Capital Projects	33	Capital Improvements	30	2,000,000	Annual-based on budget needs
One-Time Transfers-Repayment of Interfund Due From/To:					
Water & Sewer Construction	62	Capital Improvements	30	4,064,936	Interfund Due From/To repayment in full
Storm Water Management	65	Water Retail	60	525,000	Interfund Due From/To repayment in full
New Bremen TIF	27	Capital Improvements	30	1,000,000	Interfund Due From/To partial repayment (Balance remaining will be \$1,879,898)
Transfer to Substantially Close Expired TIF:					
Main St North TIF	18	New Bremen TIF	27	3,500,000	Transfer to close MSN to New Bremen TIF; leave \$200,000 hold back for subsequent claims & tax distributions
Police Pension Receipts;					
General	01	Police Pension	80	5,850,000	Monthly-tax levy receipts; represents Village (2) employere police pension contribution

NOTE: Interfund Due From/To transfers will ultimately zero out to post to the Due From and Due To asset and liability accounts.

GENERAL FUND

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 nearly half of all revenue to the Village.

The General Fund includes Public Safety, Public Works, and Administration. Administration entails various departments such as the Manager's Office, Clerk's Office, Information Technology, Finance, Community Development, Marketing, Commissions and Senior Services.

Public safety services provide Police, Fire, and Emergency Management services to the Village. These functions account for nearly half 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 a large portion of the total General Fund budget. Two of the three divisions are funded through the General Fund; Streets and Facilities. The Streets division 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 Streets 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.

Outside of maintaining all Village facilities, the Facilities division's largest outlay is for electricity and supplies for the Village's street lights and signals. 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.

Village of Tinley Park, Illinois Budget Recap

1 General Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
Opening Cash Balance									
Revenue	74,735,705	76,444,642	46,256,874	46,256,874	1.6%	1,145,901	48,879,302	16.3%	11,795,925
11 Mayor/Trustees	326,004	185,823	320,990	301,994	-5.9%	18,996	414,950	29.3%	93,960
12 Manager	1,232,699	1,288,910	1,945,533	1,728,605	-11.2%	216,928	1,354,055	-30.4%	(591,478)
13 Clerk	276,481	278,190	310,265	294,490	-5.1%	15,775	473,095	52.5%	162,830
14 General Overhead	2,757,191	3,485,752	4,426,820	3,835,729	-13.4%	591,091	3,350,396	-24.3%	(1,076,424)
15 Finance	1,469,172	1,262,659	2,047,515	1,909,177	-6.8%	138,338	2,047,975	0.0%	460
16 Information Technology	1,561,815	1,676,151	2,209,581	2,243,447	1.5%	(33,866)	2,542,055	15.1%	332,474
17 Police	17,404,896	17,835,311	20,917,010	19,719,867	-5.7%	1,197,143	23,114,845	10.5%	2,197,835
18 Human Resources	0	0	0	0		(804,107)	2,210,335		2,210,335
19 Fire Suppression	5,445,638	7,723,139	8,160,240	8,964,347	9.9%	218,227	9,316,458	14.2%	1,156,218
21 Emergency Management	1,023,079	1,006,365	1,537,460	1,319,233	-14.2%	218,227	1,635,484	6.4%	98,024
21 210 EMA Telecommunications	1,963,060	1,962,760	2,363,224	2,291,945	-3.0%	71,279	2,455,870	3.9%	92,646
26 023 Streets	5,934,198	6,538,675	8,154,571	7,935,700	-2.7%	218,871	8,817,246	8.1%	662,675
26 025 Municipal Buildings	1,762,004	2,908,630	4,056,465	3,639,700	-10.3%	416,765	4,815,283	18.7%	758,818
33 Community Development	2,288,235	2,248,667	2,812,310	2,215,215	-21.2%	597,095	3,147,941	11.9%	335,631
35 Marketing/Communications	1,625,963	1,702,434	2,032,691	1,819,788	-10.5%	212,903	2,273,693	11.9%	241,002
42 Senior Services (was Bus)	127,870	149,572	219,948	175,590	-20.2%	44,358	605,890	175.5%	385,942
<u>Commissions</u>									
41 040 Civil Service	53,812	84,963	100,800	82,100	-18.6%	18,700	171,990	70.6%	71,190
41 044 Environmental	6,407	4,597	9,500	6,575	-30.8%	2,925	9,675	1.8%	175
41 045 ECC	7,278	1,101	4,950	2,595	-47.6%	4,500	4,500	-9.1%	(450)
41 046 Marketing Commission (Compr	7,891	16,518	16,800	13,295	-20.9%	3,505	17,350	3.3%	550
41 048 Plan Commission	131	296	3,733	400	-89.3%	3,333	3,733	0.0%	0
41 050 Veterans	5,552	4,918	25,295	17,270	-31.7%	8,025	29,295	15.8%	4,000
41 054 Historic Preservation	5,000	2,000	4,375	2,000	-54.3%	2,375	2,000	-54.3%	(2,375)
41 056 Senior Services	47,518	39,900	64,850	49,615	-23.5%	15,235	6,550	-89.9%	(58,300)
41 057 Sister Cities	2,606	807	8,800	990	-88.8%	7,810	8,350	-5.1%	(450)
75 Downtown Initiatives	0	15,154	1,486,819	1,375,300	-7.5%	111,519	1,954,650	31.5%	467,831
77 Integrated Initiatives	0	283,700	495,840	271,700	-45.2%	224,140	702,480	41.7%	206,640
Other									
96 Transfers	24,265,197	11,448,550	10,475,000	10,395,000	-0.8%	80,000	10,188,000	-2.7%	(287,000)
97 Economic Incentives	606,480	469,730	650,000	429,381	-33.9%	220,619	461,000	-29.1%	(189,000)
98 Contingency	969	8,800	0	0		0	0		0
Estimated Funds Available For Capital Expenditures and Transfers	70,315,826	62,634,071	74,861,385	71,041,049	-5.1%	3,820,336	82,135,144	9.7%	7,273,760
Ending Cash Balance			43,913,064	48,879,302		4,966,237	51,057,657		4,522,165
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			25,951,489	30,917,727			33,096,082		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 00-000							
01-00-000-40103	2003 LEVY - COOK	0.00	(1.62)	0.00	0.00	0.00	0.00
01-00-000-40104	2004 LEVY - COOK	(1.75)	(159.40)	0.00	0.00	0.00	0.00
01-00-000-40105	2005 LEVY - COOK	4.22	(217.90)	0.00	0.00	0.00	0.00
01-00-000-40106	2006 LEVY - COOK	(6.41)	1.82	0.00	0.00	0.00	0.00
01-00-000-40107	2007 LEVY - COOK	4.46	(333.08)	0.00	5.00	0.00	0.00
01-00-000-40108	2008 LEVY - COOK	0.00	(204.68)	0.00	0.00	0.00	0.00
01-00-000-40109	2009 LEVY - COOK	(4.26)	(262.71)	0.00	573.00	0.00	0.00
01-00-000-40110	2010 LEVY - COOK	0.00	4.84	0.00	219.00	0.00	0.00
01-00-000-40111	2011 LEVY - COOK	0.00	(225.78)	0.00	233.00	0.00	0.00
01-00-000-40112	2012 LEVY - COOK	4.04	(10,935.58)	0.00	0.00	0.00	0.00
01-00-000-40113	2013 LEVY - COOK	0.00	(507.92)	0.00	251.00	0.00	0.00
01-00-000-40114	2014 LEVY - COOK	(22.28)	(1,208.94)	0.00	0.00	0.00	0.00
01-00-000-40115	2015 LEVY - COOK	0.00	(3,046.72)	0.00	0.00	0.00	0.00
01-00-000-40116	2016 LEVY - COOK	0.00	(5,469.39)	0.00	0.00	0.00	0.00
01-00-000-40117	2017 LEVY - COOK	(6,894.75)	(12,869.34)	0.00	0.00	0.00	0.00
01-00-000-40118	2018 LEVY - COOK	(8,225.86)	(32,600.48)	0.00	0.00	0.00	0.00
01-00-000-40119	2019 LEVY - COOK	(45,552.82)	(73,094.38)	0.00	54.00	0.00	0.00
01-00-000-40120	2020 LEVY - COOK	(11,531.58)	(131,369.80)	0.00	(6,919.00)	0.00	0.00
01-00-000-40121	2021 LEVY - COOK	39,958.49	(71,231.43)	0.00	(1,811.00)	0.00	0.00
01-00-000-40122	2022 LEVY - COOK	7,592,456.26	82,704.16	0.00	(19,189.00)	0.00	0.00
01-00-000-40123	2023 LEVY - COOK	7,782,377.31	7,795,726.08	0.00	129,580.00	0.00	0.00
01-00-000-40124	2024 LEVY - COOK	0.00	8,349,813.28	7,370,000.00	6,800,000.00	0.00	0.00
01-00-000-40125	2025 LEVY - COOK	0.00	0.00	7,750,000.00	7,100,000.00	8,470,000.00	0.00
01-00-000-40126	2026 LEVY - COOK	0.00	0.00	0.00	0.00	0.00	0.00
01-00-000-40222	2022 LEVY - WILL	5,318,505.08	0.00	0.00	0.00	0.00	0.00
01-00-000-40223	2023 LEVY - WILL	0.00	5,306,591.86	0.00	0.00	0.00	0.00
01-00-000-40224	2024 LEVY -WILL	0.00	0.00	2,770,000.00	3,038,135.00	0.00	0.00
01-00-000-40225	2025 LEVY - WILL	0.00	0.00	0.00	0.00	4,560,000.00	0.00
01-00-000-40303	2003 LEVY - COOK R/B	0.00	(0.03)	0.00	0.00	0.00	0.00
01-00-000-40304	2004 LEVY - COOK R&B	(0.04)	(3.36)	0.00	0.00	0.00	0.00
01-00-000-40305	2005 LEVY - COOK R&B	0.07	(3.74)	0.00	0.00	0.00	0.00
01-00-000-40306	2006 LEVY - COOK R&B	(0.11)	0.04	0.00	0.00	0.00	0.00
01-00-000-40307	2007 LEVY - COOK R&B	0.15	(8.94)	0.00	0.07	0.00	0.00
01-00-000-40308	2008 LEVY - COOK R&B	0.00	(3.71)	0.00	0.00	0.00	0.00
01-00-000-40309	2009 LEVY - COOK R&B	(0.16)	(4.19)	0.00	9.00	0.00	0.00
01-00-000-40310	2010 LEVY - COOK R/B	0.00	0.08	0.00	4.00	0.00	0.00
01-00-000-40311	2011 LEVY - COOK R/B	0.00	(3.04)	0.00	4.10	0.00	0.00
01-00-000-40312	2012 LEVY - COOK R/B	0.07	(154.89)	0.00	0.00	0.00	0.00
01-00-000-40313	2013 LEVY - COOK R/B	0.00	(6.99)	0.00	5.00	0.00	0.00
01-00-000-40314	2014 LEVY - COOK R/B	(0.45)	(20.68)	0.00	0.00	0.00	0.00
01-00-000-40315	2015 LEVY - COOK R/B	0.00	(49.95)	0.00	0.00	0.00	0.00
01-00-000-40316	2016 LEVY - COOK R/B	0.00	(205.56)	0.00	0.00	0.00	0.00
01-00-000-40317	2017 LEVY - COOK R/B	(160.14)	(273.29)	0.00	0.00	0.00	0.00
01-00-000-40318	2018 LEVY - COOK R/B	(143.85)	(664.34)	0.00	3.00	0.00	0.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 00-000							
01-00-000-40319	2019 LEVY - COOK R/B	(636.70)	(1,544.64)	0.00	36.00	0.00	0.00
01-00-000-40320	2020 LEVY - COOK R/B	(187.56)	(2,740.57)	0.00	(62.00)	0.00	0.00
01-00-000-40321	2021 LEVY - COOK R&B	1,036.52	(916.40)	0.00	25.00	0.00	0.00
01-00-000-40322	2022 LEVY - COOK R&B	134,799.08	2,419.55	0.00	(305.00)	0.00	0.00
01-00-000-40323	2023 LEVY - COOK R&B	141,387.15	133,655.30	148,000.00	2,690.00	0.00	0.00
01-00-000-40324	2024 LEVY - COOK R&B	0.00	147,615.51	150,000.00	140,000.00	0.00	0.00
01-00-000-40325	2025 LEVY - COOK R&B	0.00	0.00	0.00	140,000.00	145,000.00	0.00
01-00-000-40326	2026 LEVY - COOK R&B	0.00	0.00	0.00	0.00	153,000.00	0.00
01-00-000-40422	2022 LEVY - WILL R&B	317,820.35	0.00	0.00	0.00	0.00	0.00
01-00-000-40423	2023 LEVY - WILL R&B	0.00	321,084.67	320,000.00	0.00	0.00	0.00
01-00-000-40424	2024 LEVY - WILL R&B	0.00	0.00	0.00	298,621.00	0.00	0.00
01-00-000-40425	2025 LEVY - WILL R&B	0.00	0.00	0.00	0.00	298,000.00	0.00
01-00-000-40580	POLICE PENSION TAX RECEIPTS	4,171,801.68	5,517,548.61	5,280,000.00	5,292,895.00	5,850,000.00	0.00
01-00-000-41000	SALES TAX - GENERAL	17,835,174.63	17,803,412.96	17,300,000.00	19,500,000.00	20,700,000.00	0.00
01-00-000-41001	SALES TAX - HOME RULE	7,860,962.04	7,656,634.72	8,700,000.00	8,700,000.00	11,500,000.00	0.00
01-00-000-41002	SALES TAX - MUNI GROCERY TAX	0.00	0.00	300,000.00	525,000.00	2,100,000.00	0.00
01-00-000-41005	SALES TAX-OUT/STATE USE	2,087,599.52	1,462,748.66	1,600,000.00	500,000.00	150,000.00	0.00
01-00-000-41010	SALES TAX - AUTO RENTALS	919.06	1,518.90	1,500.00	1,000.00	1,000.00	0.00
01-00-000-41015	ILLINOIS CANNABIS TAX	88,566.57	87,700.87	88,000.00	86,000.00	86,000.00	0.00
01-00-000-41017	LOCAL CANNABIS TAX	544,772.35	416,038.15	510,000.00	290,000.00	250,000.00	0.00
01-00-000-42010	AMUSEMENT TAX	1,397,022.70	1,562,248.69	1,500,000.00	2,250,000.00	3,000,000.00	0.00
01-00-000-42015	AMUSEMENT PUSH TAX	264,119.37	486,910.49	0.00	487,250.00	487,250.00	0.00
01-00-000-42017	STORAGE TAX	0.00	82,516.31	110,000.00	175,000.00	182,000.00	0.00
01-00-000-42035	TELECOM TAX & IMF TAX	122,740.89	121,211.05	120,000.00	164,000.00	300,000.00	0.00
01-00-000-43020	BUSINESS LICENSE	177,056.80	171,299.90	170,000.00	167,000.00	170,000.00	0.00
01-00-000-43025	CRIME FREE RENTAL LICENSE	42,790.00	118,265.00	120,000.00	114,000.00	120,000.00	0.00
01-00-000-43028	PROPERTY REGISTRATION FEE	27,400.00	35,402.00	35,000.00	34,300.00	35,000.00	0.00
01-00-000-43030	LIQUOR LICENSE	221,987.50	227,537.00	225,000.00	238,000.00	230,000.00	0.00
01-00-000-43033	VIDEO GAMING LICENSE	138,700.00	145,550.00	145,000.00	160,000.00	160,000.00	0.00
01-00-000-43035	VIDEO GAMING TERMINAL OPERATOR L	193,875.00	171,562.50	185,000.00	207,500.00	204,000.00	0.00
01-00-000-43040	CONTRACTOR LICENSE	117,625.00	123,250.00	80,000.00	100,000.00	100,000.00	0.00
01-00-000-43050	DOG LICENSE	693.00	618.00	750.00	500.00	500.00	0.00
01-00-000-43060	HANDICAP PARKING FEES	138.00	165.00	125.00	150.00	150.00	0.00
01-00-000-43065	ALARM SYSTEM PERMITS	11,575.00	8,750.00	10,000.00	10,900.00	11,000.00	0.00
01-00-000-43120	CABLE TV FRANCHISE	942,196.53	830,461.03	780,000.00	772,000.00	750,000.00	0.00
01-00-000-43125	NATURAL GAS FRANCHISE FEE	86,091.19	80,045.72	80,000.00	65,138.00	65,000.00	0.00
01-00-000-43200	BUILDING PERMITS	915,313.96	745,636.01	600,000.00	625,000.00	650,000.00	0.00
01-00-000-43201	OVERSIZE/OVERWEIGHT PERMITS	10,430.00	19,290.00	5,000.00	17,000.00	5,000.00	0.00
01-00-000-43202	FIRE PREV PERMIT/APPL	4,500.00	5,575.00	4,000.00	7,500.00	7,000.00	0.00
01-00-000-45100	IL INCOME TAXES	6,361,139.46	6,753,181.34	7,230,000.00	7,100,000.00	7,125,000.00	0.00
01-00-000-45151	INCOME TAX SURCHARGE II	2,802,126.84	2,974,824.04	2,760,000.00	3,125,000.00	3,140,000.00	0.00
01-00-000-45200	IL REPLACEMENT TAXES	177,369.64	108,902.62	104,000.00	102,000.00	115,000.00	0.00
01-00-000-45205	IL REPL TAX - BREMEN	0.00	0.00	5,000.00	14,287.00	5,000.00	0.00
01-00-000-45210	IL REPL TAX - ORLAND	0.00	0.00	1,200.00	1,200.00	1,200.00	0.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 00-000							
01-00-000-45215	IL REPL TAX - FRANKFORT	520.99	305.17	500.00	500.00	500.00	500.00
01-00-000-45220	IL REPL TAX - RICH	0.00	3,285.41	1,000.00	1,000.00	1,000.00	1,000.00
01-00-000-45230	IL CHARITABLE GAMES TAX	1,405.33	967.63	1,000.00	1,986.00	1,000.00	1,000.00
01-00-000-45235	PULL TABS/JAR GAMES TAX	3,020.58	2,648.35	1,500.00	2,501.00	1,500.00	1,500.00
01-00-000-45237	VIDEO GAMING	1,077,411.75	967,464.46	1,500,000.00	0.00	0.00	0.00
01-00-000-45520	POLICE GRANTS	53,429.00	410,994.70	5,000.00	27,011.00	5,000.00	5,000.00
01-00-000-45525	POLICE OVERTIME REIMBURSEMENT	24,086.58	78,043.81	30,000.00	70,000.00	50,000.00	50,000.00
01-00-000-45599	MISCELLANEOUS GRANTS	16,510.00	34,490.00	0.00	10,460.00	0.00	0.00
01-00-000-45710	STATE REIMBURSEMENTS	5,379.50	5,580.75	13,000.00	6,500.00	10,000.00	10,000.00
01-00-000-45720	STATE REIMB - EMERGENCY MGMT	32,103.86	10,744.35	24,600.00	16,000.00	20,000.00	20,000.00
01-00-000-45735	LIBRARY ACCOUNTING SERVICES	16,000.00	20,000.00	60,000.00	60,000.00	65,000.00	65,000.00
01-00-000-45760	RECYCLING & REFUSE FRANCHISE FEE	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
01-00-000-48010	COURT FINES	79,424.92	54,313.46	50,000.00	42,500.00	45,000.00	45,000.00
01-00-000-48012	ADMIN ADJUDICATION ORD COURT FIN	31,163.00	24,785.00	25,000.00	20,000.00	20,000.00	20,000.00
01-00-000-48015	IN-HOUSE COLLECTIONS	42,075.00	650.00	0.00	0.00	0.00	0.00
01-00-000-48016	COMPLIANCE FINE	3,350.00	25.00	0.00	12,750.00	0.00	0.00
01-00-000-48017	EMERGENCY RESPONSE/DUI REIMB	32,000.00	24,500.00	25,000.00	28,000.00	25,000.00	25,000.00
01-00-000-48018	POLICE NON-PARKING FINES	1,950.00	3,575.00	2,500.00	2,500.00	2,000.00	2,000.00
01-00-000-48020	P TICKET FINES	105,840.98	115,642.31	75,000.00	95,000.00	90,000.00	90,000.00
01-00-000-48025	LIQUOR LICENSE VIOLATION	1,175.00	0.00	0.00	0.00	0.00	0.00
01-00-000-48029	AMUSEMENT PUSH TAX FINES	740,750.00	86,000.00	0.00	246,504.00	126,000.00	126,000.00
01-00-000-48031	FALSE ALARMS - FIRE	450.00	1,325.00	400.00	1,500.00	500.00	500.00
01-00-000-48032	FALSE ALARMS - POLICE	10,725.00	2,825.00	10,000.00	16,000.00	10,000.00	10,000.00
01-00-000-48095	NSF FINES/FEES	100.00	25.00	0.00	0.00	0.00	0.00
01-00-000-48310	CODE ENFORCEMENT FINES	19,656.00	35,948.80	20,000.00	5,000.00	10,000.00	10,000.00
01-00-000-48315	MEMORANDUM OF JUDGEMENT	400.00	1,000.00	0.00	0.00	0.00	0.00
01-00-000-51007	BUS FEES - TP BUS	3,035.15	3,202.65	2,000.00	3,200.00	5,000.00	5,000.00
01-00-000-51012	ELEVATOR INSPECTION FEES	10,320.00	10,215.00	10,000.00	7,500.00	10,000.00	10,000.00
01-00-000-51210	DOG IMPOUND FEES	1,245.00	0.00	0.00	0.00	0.00	0.00
01-00-000-51215	COPIES - POLICE REPORTS	10,084.00	11,766.00	8,000.00	11,000.00	9,000.00	9,000.00
01-00-000-51220	FINGERPRINTING	2,033.50	2,216.33	1,000.00	800.00	1,000.00	1,000.00
01-00-000-51317	FIRE TRAINING/PROGRAM FEES	3,170.00	3,960.00	2,000.00	3,200.00	2,000.00	2,000.00
01-00-000-51321	FIRE COST RECOVERY	2,805.00	76,768.43	75,000.00	75,000.00	75,000.00	75,000.00
01-00-000-51410	PLAN REVIEW FEES	137,449.07	104,976.27	75,000.00	70,700.00	75,000.00	75,000.00
01-00-000-51415	ZONING VARIANCE FEES	17,095.00	13,540.00	15,000.00	14,900.00	15,000.00	15,000.00
01-00-000-51420	REINSPECTION FEES	100.00	1,800.00	0.00	15,500.00	1,000.00	1,000.00
01-00-000-51422	FILING/RECORDING FEES	2,640.22	2,760.00	1,500.00	1,250.00	1,500.00	1,500.00
01-00-000-54010	PAMPHLET/MAP/BOOK SALES	225.00	205.00	0.00	205.00	0.00	0.00
01-00-000-54015	TINLEY PROMO ITEMS	5,111.25	4,568.70	4,000.00	5,800.00	5,000.00	5,000.00
01-00-000-54025	SUPOENA FEES	150.00	325.00	0.00	350.00	0.00	0.00
01-00-000-54040	SENIOR CENTER ACTIVITIES	2,913.00	6,901.00	3,000.00	4,600.00	4,000.00	4,000.00
01-00-000-54041	SENIOR PROGRAMMING-SPECIAL EVENT	0.00	0.00	0.00	0.00	250,000.00	250,000.00
01-00-000-54051	TOURISM EVENT REVENUE	70,000.00	0.00	0.00	0.00	0.00	0.00
01-00-000-54110	REBILLABLES	177,582.05	157,875.89	100,000.00	98,200.00	100,000.00	100,000.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 00-000							
01-00-000-54115	INSURANCE REIMBURSEMENT	30,141.56	158,757.21	30,000.00	65,000.00	50,000.00	
01-00-000-54125	PHOTOCOPY REIMBURSEMENT	10.00	5.00	0.00	0.00	0.00	0.00
01-00-000-54129	SPECIAL EVENT REIMBURSEMENT	34,943.46	112,043.80	30,000.00	33,000.00	30,000.00	
01-00-000-54130	POSTAGE/SHIPPING REIMB	222.09	2.49	0.00	11.00	0.00	0.00
01-00-000-54131	POLICE SECURITY REIMB	591,085.47	652,634.01	661,000.00	734,000.00	725,000.00	
01-00-000-54140	GAS TAX REBATE	11,895.28	12,234.57	10,000.00	12,000.00	12,000.00	
01-00-000-54145	PROPERTY DAMAGE	34,411.08	52,233.24	35,000.00	90,000.00	50,000.00	
01-00-000-54150	GAS CONSUMPTION REIMB	138,858.97	151,076.73	100,000.00	79,000.00	80,000.00	
01-00-000-54160	SPECIAL EVENTS REIMB/SPONSORSHIP	147,860.13	154,975.35	100,000.00	121,000.00	100,000.00	
01-00-000-54165	JET FUEL SALES	0.00	0.00	0.00	0.00	90,000.00	
01-00-000-54195	MISCELLANEOUS REIMBURSE	26,821.53	22,346.12	4,000.00	7,000.00	5,000.00	
01-00-000-54200	DONATIONS	3,900.00	24,360.00	5,000.00	17,850.00	10,000.00	
01-00-000-54310	LAND LEASE/RENTAL INCOME	137,282.85	174,212.51	179,000.00	179,000.00	179,000.00	
01-00-000-54315	LICENSING REVENUE	27,234.93	60,485.48	711,000.00	21,400.00	20,400.00	
01-00-000-54990	CASH OVER/SHORT	(231.31)	86.03	0.00	(51.00)	0.00	
01-00-000-54999	MISCELLANEOUS REVENUE	29,779.28	9,695.57	10,000.00	0.00	10,000.00	
01-00-000-65700	INTEREST - INVEST POOL	1,660,680.00	1,928,093.53	1,000,000.00	1,630,000.00	1,250,000.00	
01-00-000-65720	INTEREST -MKT.VALUE ADJ	14,665.70	(39,129.04)	0.00	20,000.00	0.00	
01-00-000-65811	INTEREST - R/E TAX COOK	4,263.03	27,892.54	1,000.00	0.00	0.00	
01-00-000-65812	INTEREST - R/E TAX WILL	1,441.63	9,342.71	1,000.00	0.00	0.00	
01-00-000-65820	INTEREST - SALES TAX	47,319.15	40,640.22	43,000.00	0.00	0.00	
01-00-000-65860	LEASE INTEREST INCOME	54,045.00	67,143.00	0.00	0.00	0.00	
01-00-000-65870	SBITA ISSUANCE	0.00	131,347.00	0.00	0.00	0.00	
01-00-000-69012	TRANSFER FROM HOTEL/MOTEL	1,119,518.49	884,866.00	884,000.00	1,030,000.00	1,025,000.00	
01-00-000-69021	TRANSFER FROM LIMITED SALES TAX	0.00	0.00	0.00	86,370.00	0.00	
01-00-000-69022	TRANSFER FROM SPECIAL SERVICE AR	0.00	0.00	0.00	90,698.00	0.00	
Total Department 00-000:		74,735,705.31	76,444,641.83	72,517,575.00	73,663,476.17	84,313,500.00	

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 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. 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.

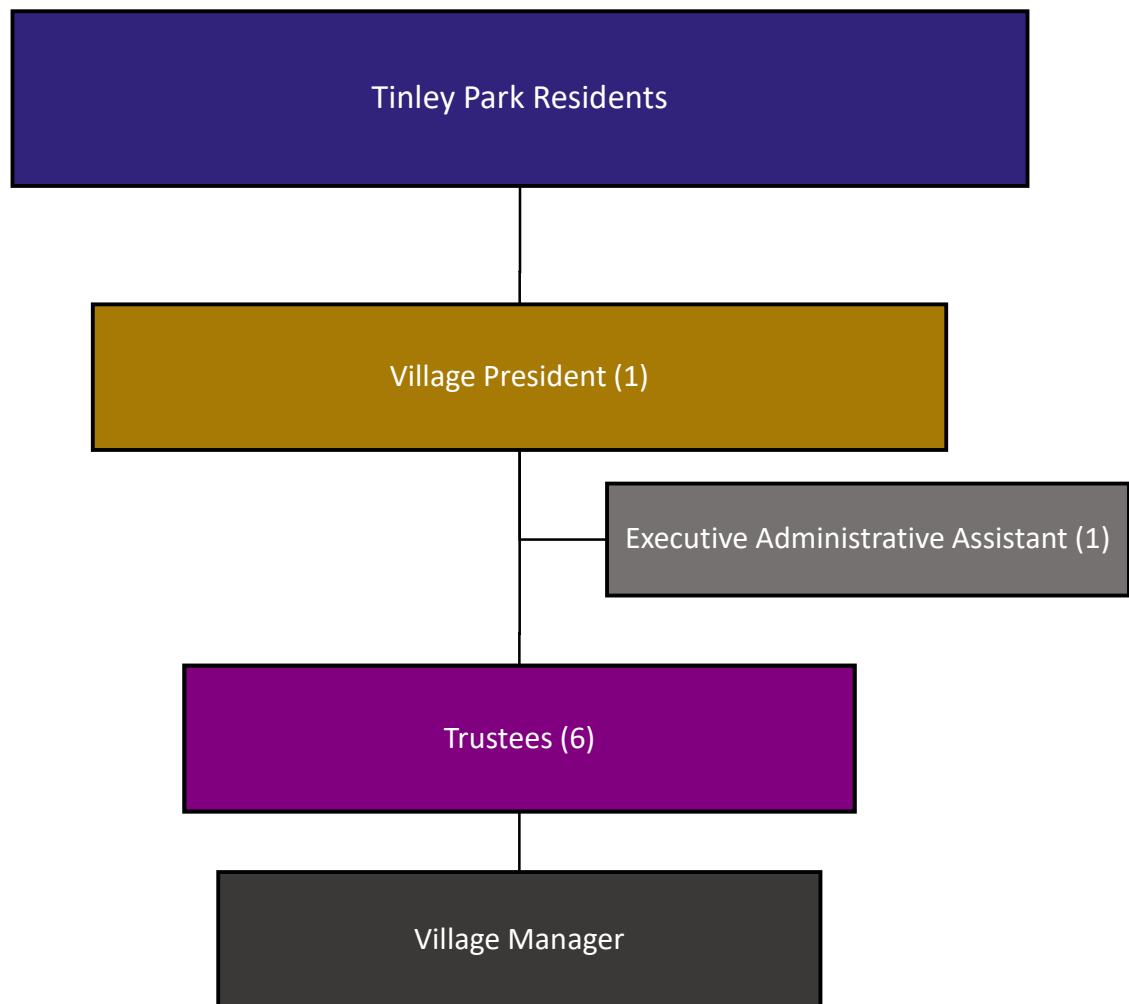
The Mayor is the presiding officer of the Board of Trustees. Together, the Mayor and Trustees serve as the policy-making body of the Village. They perform functions that include passing resolutions and ordinances, approving the expenditure of money, levying taxes, approving annexations, subdivisions, 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 downtown 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	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Maintain Partnerships with Intergovernmental agencies	2	2	4	4
Comply with the Open Meetings Act (OMA) for all Committee and Board Meetings	100%	100%	100%	100%
Expand community relations with schools, non-for-profits, religious organizations and residents to expand community safety	5	3	5	5

FY2027 Mayor & Trustee Structure





GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 11-000 MAYOR & TRUSTEES						
01-11-000-71110	SALARIES	203,749.15	109,999.80	205,000.00	178,500.00	207,300.00
01-11-000-71125	PART TIME - PENSIONABLE	0.00	0.00	0.00	3,025.53	0.00
01-11-000-71127	PART TIME - NON-PENSIONABLE	0.00	4,368.23	0.00	0.00	0.00
01-11-000-72120	TELEPHONE COMMUNICATIONS	6,681.10	4,641.83	4,390.00	4,500.00	4,700.00
01-11-000-72127	MOBILE DATA COMMUNICATIONS	1,982.69	1,359.99	1,900.00	1,900.00	1,900.00
01-11-000-72130	TRAVEL EXPENSE	417.18	0.00	2,300.00	2,300.00	3,500.00
01-11-000-72170	MEETINGS & CONFERENCES	2,740.38	0.00	4,000.00	1,000.00	6,500.00
01-11-000-72220	RECEPTIONS & MEALS	1,837.05	3,396.58	6,500.00	4,000.00	6,500.00
01-11-000-72310	PRINTING	41.95	0.00	500.00	100.00	1,500.00
01-11-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	36,089.26	13,079.68	40,900.00	39,000.00	75,800.00
01-11-000-72480	FICA	15,054.45	8,512.11	16,000.00	14,750.00	16,000.00
01-11-000-72485	IMRF	10,293.71	0.00	13,500.00	21,000.00	24,500.00
01-11-000-72655	SOFTWARE LICENSING & SUPPORT	1,072.17	1,101.56	0.00	0.00	0.00
01-11-000-72720	DUES & SUBSCRIPTIONS	2,518.70	0.00	4,000.00	2,668.70	4,250.00
01-11-000-72790	OTHER CONTRACTUAL SVCS	42,435.00	38,500.00	21,000.00	20,250.00	21,000.00
01-11-000-72954	SPECIAL EVENTS	0.00	0.00	0.00	8,000.00	40,000.00
01-11-000-73110	OFFICE SUPPLIES	1,091.03	863.27	1,000.00	1,000.00	1,500.00
Total Department 11-000:		(326,003.82)	(185,823.05)	(320,990.00)	(301,994.23)	(414,950.00)

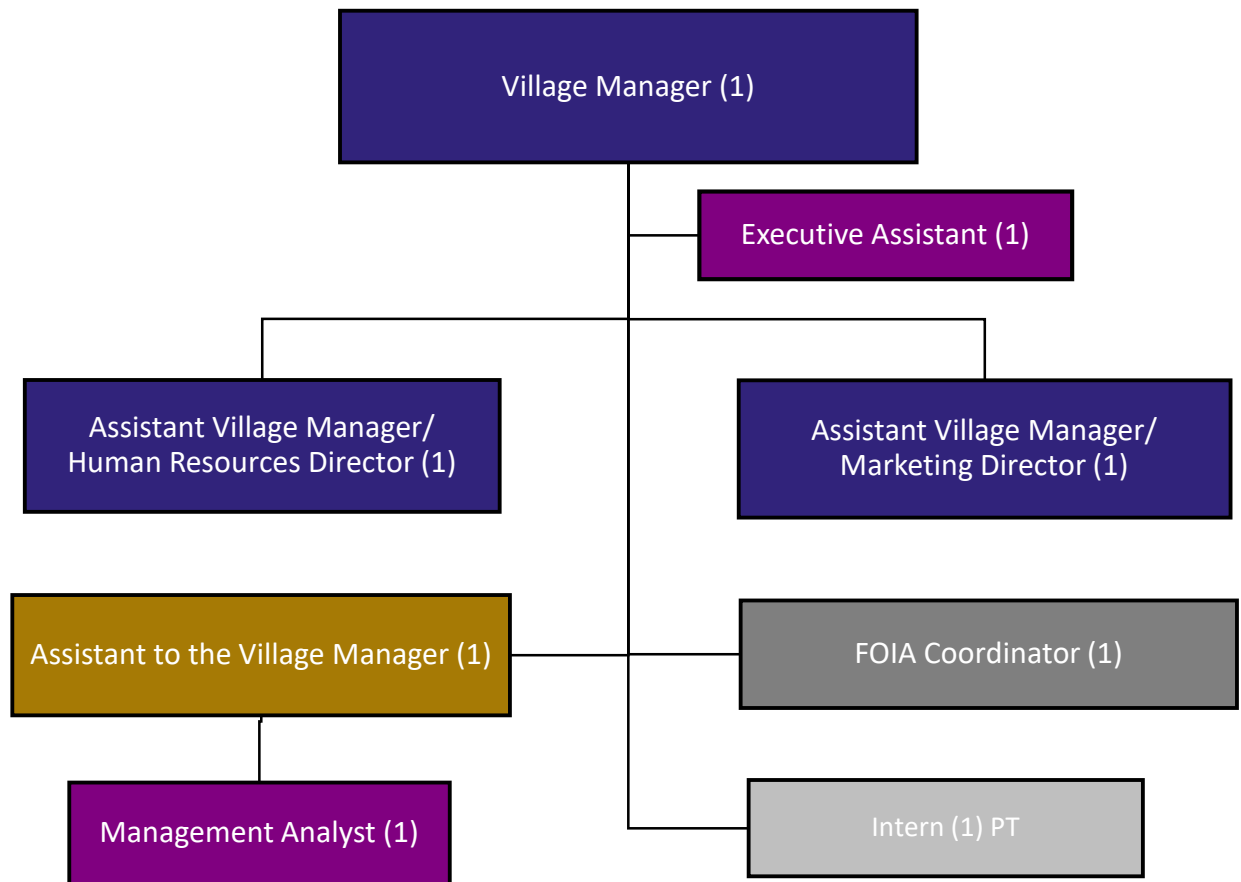
VILLAGE MANAGER

The Village Manager, with the help of an Assistant Village Manager/Human Resources Director and Assistant Village Manager/Marketing Director and staff, carry out the Village Board's policies and oversees the daily operation of the Village business. The Office of the Village Manager is integral to pursuing the Village's Strategic Plan objectives. The Village Manager is appointed by the Mayor and the Board of Trustees. Department heads report to the Village Manager's Office, who in turn reports and makes recommendation to the Village Board.

Department Goals

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

FY2027 Village Manager Department Structure





GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected Fy2027	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 12-000 VILLAGE MANAGER							
01-12-000-71110	SALARIES	741,778.12	742,404.45	1,099,138.00	1,057,000.00	803,940.00	
01-12-000-71112	OVERTIME	420.76	2,237.15	0.00	1,300.00	0.00	0.00
01-12-000-71125	PART TIME - PENSIONABLE	19,607.83	11,930.00	32,871.00	26,500.00	0.00	0.00
01-12-000-71127	PART TIME - NON-PENSIONABLE	4,130.00	0.00	20,000.00	0.00	20,000.00	
01-12-000-72120	TELEPHONE COMMUNICATIONS	6,147.71	3,298.88	3,240.00	3,240.00	3,240.00	
01-12-000-72127	MOBILE DATA COMMUNICATIONS	1,571.74	788.64	800.00	800.00	800.00	
01-12-000-72130	TRAVEL EXPENSE	1,002.82	805.30	1,000.00	900.00	3,500.00	
01-12-000-72140	TRAINING	12,382.44	2,484.59	30,000.00	30,000.00	30,000.00	
01-12-000-72170	MEETINGS & CONFERENCES	2,974.05	4,170.89	8,600.00	8,600.00	5,400.00	
01-12-000-72220	RECEPTIONS & MEALS	1,105.93	591.45	6,000.00	1,000.00	6,000.00	
01-12-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	147,330.56	128,558.75	257,050.00	193,400.00	210,840.00	
01-12-000-72447	EMPLOYEE WELLNESS PROGRAMS	23,576.42	72,715.53	0.00	0.00	0.00	
01-12-000-72449	EMPLOYEE BENEFITS ADMINISTRATIVE	3,239.12	10,041.25	14,500.00	12,800.00	0.00	
01-12-000-72480	FICA	55,154.40	52,083.10	96,015.00	71,000.00	63,000.00	
01-12-000-72485	IMRF	82,431.93	77,311.18	142,609.00	105,500.00	101,075.00	
01-12-000-72540	R & M MOTOR VEHICLES	151.63	109.35	1,500.00	735.00	1,500.00	
01-12-000-72655	SOFTWARE LICENSING & SUPPORT	55,629.75	66,206.29	78,500.00	78,500.00	0.00	
01-12-000-72720	DUES & SUBSCRIPTIONS	66,922.35	38,060.44	40,960.00	41,330.00	37,210.00	
01-12-000-72790	OTHER CONTRACTUAL SVCS	245.00	31,101.17	90,000.00	90,000.00	50,000.00	
01-12-000-72974	EMPLOYEE RECOGNITIONS	3,319.99	3,787.22	18,000.00	2,000.00	10,000.00	
01-12-000-73110	OFFICE SUPPLIES	1,292.52	975.53	1,000.00	1,000.00	3,800.00	
01-12-000-73530	GASOLINE	2,284.41	2,759.29	3,750.00	3,000.00	3,750.00	
01-12-000-96146	SBITA INTEREST	0.00	687.00	0.00	0.00	0.00	
01-12-000-96147	SBITA PRINCIPAL	0.00	35,803.00	0.00	0.00	0.00	
Total department 12-000:		(1,232,699.48)	(1,288,910.45)	(1,945,533.00)	(1,728,605.00)	(1,354,055.00)	

CLERKS DEPARTMENT

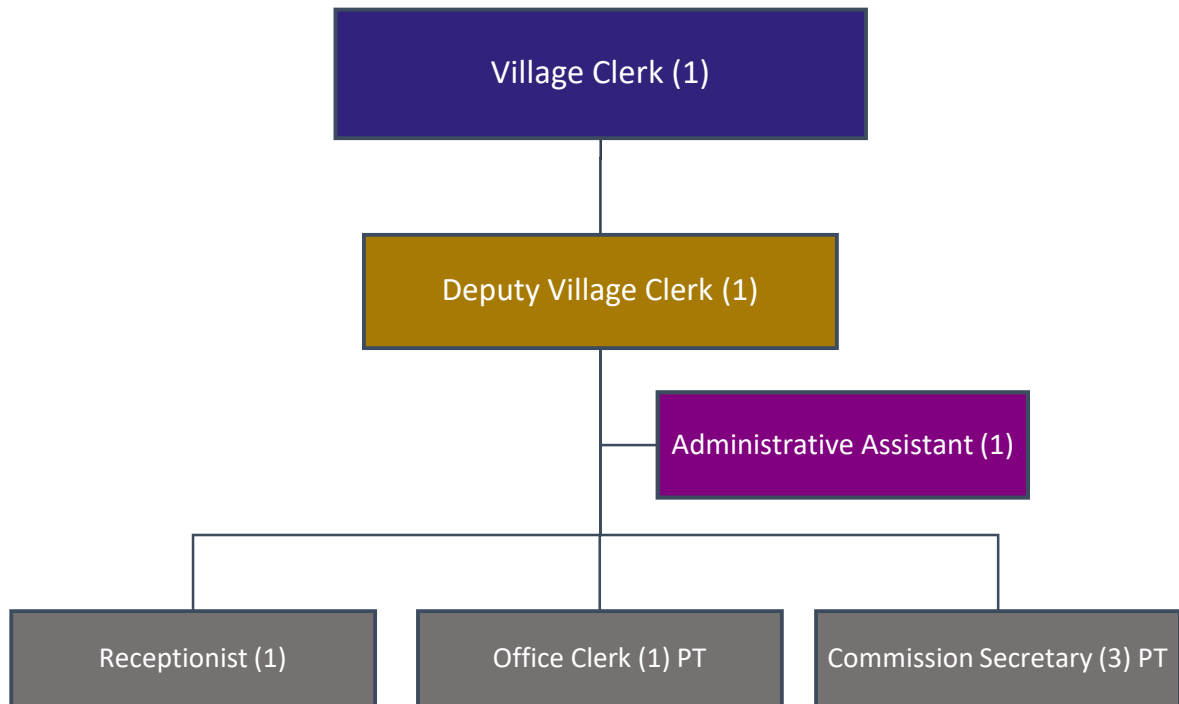
The Village Clerk's Office is the official record keeper for the Village of Tinley Park including the minutes of the Village Board meetings and other documents approved at such meetings. The Clerk is also custodian of the Village Seal. The responsibilities of the Village Clerk are largely defined by State Statutes and the Village Municipal Code. These responsibilities include record keeping, transcribing Board minutes, acting as deputy registrar for the Cook and Will County Clerks, filing of all official documents with the counties, processing, Open Meetings Act Officer, 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 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	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Retrieve requested records in a timely manner	95%	100%	100%	95%
Public Meeting Agenda Packet posted prior to public meeting	100%	100%	100%	100%
Complying with Open Meetings Act (OMA). Meeting minutes prepared within 14 days of Meeting	14 Days or Less	100%	100%	100%

FY2027 Village Clerk Department Structure





GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 13-000 CLERK'S OFFICE							
01-13-000-71110	SALARIES	177,455.66	182,733.24	197,960.00	197,000.00	262,025.00	
01-13-000-71112	OVERTIME	281.74	303.84	1,000.00	450.00	1,000.00	
01-13-000-71125	PART TIME - PENSIONABLE	0.00	0.00	0.00	0.00	36,500.00	
01-13-000-71127	PART TIME - NON-PENSIONABLE	9.65	0.00	0.00	0.00	0.00	
01-13-000-72110	POSTAGE	929.67	397.15	1,400.00	500.00	1,400.00	
01-13-000-72120	TELEPHONE COMMUNICATIONS	1,706.47	1,602.76	1,500.00	1,500.00	1,500.00	
01-13-000-72127	MOBILE DATA COMMUNICATIONS	1,700.01	427.92	540.00	540.00	540.00	
01-13-000-72130	TRAVEL EXPENSE	20.31	0.00	0.00	0.00	0.00	
01-13-000-72140	TRAINING	29.00	0.00	1,600.00	500.00	1,600.00	
01-13-000-72170	MEETINGS & CONFERENCES	0.00	0.00	500.00	250.00	500.00	
01-13-000-72310	PRINTING	340.00	0.00	1,200.00	750.00	1,200.00	
01-13-000-72330	LEGAL NOTICES & ADVERTISING	0.00	57.00	500.00	250.00	500.00	
01-13-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	51,723.50	47,627.00	52,350.00	50,350.00	95,060.00	
01-13-000-72480	FICA	12,927.27	12,916.70	15,300.00	14,000.00	23,000.00	
01-13-000-72485	IMRF	17,685.23	17,934.66	24,600.00	18,750.00	36,300.00	
01-13-000-72655	SOFTWARE LICENSING & SUPPORT	3,216.51	3,304.67	0.00	0.00	0.00	
01-13-000-72720	DUES & SUBSCRIPTIONS	371.99	478.33	1,115.00	550.00	1,270.00	
01-13-000-72791	CODIFICATION	7,128.52	10,029.54	10,000.00	8,500.00	10,000.00	
01-13-000-73110	OFFICE SUPPLIES	955.14	376.89	700.00	600.00	700.00	
Total Department 13-000:		(276,480.67)	(278,189.70)	(310,265.00)	(294,490.00)	(473,095.00)	

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, such as legal, lobbying, and auditing services. There is no permanent staffing in the Overhead Department.

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



23-24 Activity 24-25 Activity 25-26 Projected 26-27 Budget
Activity Original Budget

GL Number Description

Fund: 01 GENERAL FUND

Department: 14-000 GENERAL OVERHEAD

01-14-000-71111	MERIT SYSTEM PERFORMANCE POOL	55,800.00	71,000.00	65,000.00	29,500.00	0.00
01-14-000-71113	HONORARIUM	5,000.00	17,469.65	18,000.00	10,000.00	0.00
01-14-000-72110	POSTAGE	10,844.65	11,378.33	12,000.00	8,000.00	12,000.00
01-14-000-72120	TELEPHONE COMMUNICATIONS	6,041.36	14,202.26	14,664.00	30,200.00	30,500.00
01-14-000-72310	PRINTING	2,571.47	1,966.67	2,500.00	2,500.00	3,000.00
01-14-000-72315	BANK CHARGES	35,435.48	50,515.47	46,000.00	53,000.00	39,100.00
01-14-000-72330	LEGAL NOTICES & ADVERTISING	2,116.50	3,306.37	3,500.00	4,000.00	4,100.00
01-14-000-72355	RECORDING FEES	6,172.74	10,593.14	9,000.00	6,000.00	6,750.00
01-14-000-72421	LIABILITY INSURANCE	682,329.66	908,975.87	1,279,096.00	949,679.00	1,282,696.00
01-14-000-72435	POST EMPLOYMENT BENEFITS	637,632.69	900,344.07	1,008,350.00	1,008,350.00	0.00
01-14-000-72436	IMRF ACCELERATED PAYMENTS	0.00	0.00	30,000.00	5,000.00	0.00
01-14-000-72445	UNEMPLOYMENT COMP	2,325.48	17,663.11	42,400.00	20,000.00	0.00
01-14-000-72446	EMPLOYMENT COSTS	41,938.59	51,825.65	63,250.00	63,250.00	0.00
01-14-000-72447	EMPLOYEE WELLNESS PROGRAMS	0.00	0.00	78,500.00	78,500.00	0.00
01-14-000-72448	RECRUITMENT COSTS	5,349.97	5,990.75	8,000.00	7,650.00	0.00
01-14-000-72450	DOT TESTING REQUIREMENTS	2,017.00	3,574.00	5,000.00	5,000.00	0.00
01-14-000-72540	R & M MOTOR VEHICLES	7,380.67	82.70	500.00	500.00	500.00
01-14-000-72541	INSURANCE DEDUCTIBLE-IRMA	(16,293.50)	9,835.44	5,000.00	0.00	3,000.00
01-14-000-72542	INSURANCE DEDUCTIBLE-IPMG	209,885.87	225,437.58	265,000.00	75,000.00	300,000.00
01-14-000-72720	DUES & SUBSCRIPTIONS	5,214.31	1,921.81	7,310.00	4,350.00	4,550.00
01-14-000-72750	SERVICE CONTRACTS	1,201.33	165.30	1,650.00	1,650.00	1,800.00
01-14-000-72790	OTHER CONTRACTUAL SVCS	108,114.35	99,425.65	152,600.00	109,100.00	179,000.00
01-14-000-72840	REBILLABLES INCL ENGINEERING	188,044.50	199,141.88	178,400.00	207,000.00	200,000.00
01-14-000-72842	APPRAISAL SERVICES	2,500.00	0.00	2,000.00	0.00	2,500.00
01-14-000-72845	AUDIT SERVICES	51,405.00	40,982.50	62,650.00	52,650.00	62,650.00
01-14-000-72848	ISP FINGERPRINT FEES	1,284.50	1,402.21	1,700.00	900.00	1,500.00
01-14-000-72850	LEGAL SERVICES	327,267.45	434,519.62	475,000.00	680,000.00	575,000.00
01-14-000-72851	ACTUARIAL SERVICES	18,894.00	15,234.00	17,200.00	16,550.00	27,200.00
01-14-000-72855	LEGAL - LABOR RELATED	50,910.00	64,540.50	125,000.00	150,000.00	150,000.00
01-14-000-72857	LEGAL - FOIA	44,452.50	34,594.50	45,000.00	20,000.00	60,000.00
01-14-000-72858	LEGAL - PROSECUTIONS	61,283.50	47,015.18	60,000.00	75,000.00	75,000.00
01-14-000-72863	CAPITAL LEASE MANAGEMENT FEE	4,287.00	9,704.00	0.00	0.00	0.00
01-14-000-72876	ADMIN CT HEARING OFFICER	13,136.50	10,367.76	14,000.00	9,000.00	16,000.00
01-14-000-72974	EMPLOYEE RECOGNITIONS	24,673.63	29,546.76	25,000.00	32,000.00	37,000.00
01-14-000-72975	VOLUNTEER APPRECIATION	6,074.22	7,050.32	7,300.00	8,600.00	10,800.00
01-14-000-73110	OFFICE SUPPLIES	9,592.82	6,918.41	9,500.00	8,500.00	9,000.00
01-14-000-73115	CONFECTIONARY SUPPLIES	2,881.22	4,384.63	3,500.00	4,000.00	3,500.00
01-14-000-73531	FUEL SUPPLIED (SD 140)	133,358.15	143,144.76	130,000.00	90,000.00	100,000.00
01-14-000-73532	FUEL SUPPLIED - TP LIB	1,783.16	2,324.97	2,250.00	1,800.00	2,250.00
01-14-000-73870	OTHER OPERATING SUPPLIES	986.76	200.00	1,000.00	1,000.00	1,000.00
01-14-000-79000	REFUNDS/OP/CRIME FREE HOUSING	50.00	890.00	0.00	0.00	0.00
01-14-000-79010	REFUNDS - BUSINESS LIC	350.00	3,875.00	0.00	5,000.00	0.00
01-14-000-79015	REFUNDS - BUILD PERMIT	1,330.00	22,827.00	0.00	0.00	0.00
01-14-000-79099	REFUNDS - MISCELLANEOUS	570.00	448.00	0.00	2,500.00	0.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 14-000 GENERAL OVERHEAD							
01-14-000-96141	PRINCIPAL PAYMENTS	944.04	965.00	0.00	0.00	0.00	0.00
01-14-000-96142	INTEREST EXPENSE	73.03	51.00	0.00	0.00	0.00	0.00
01-14-000-99000	CONTINGENCIES	0.00	(50.00)	150,000.00	0.00	150,000.00	
Total Department 14-000:		(2,757,190.60)	(3,485,751.82)	(4,426,820.00)	(3,835,729.00)	(3,350,396.00)	

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.

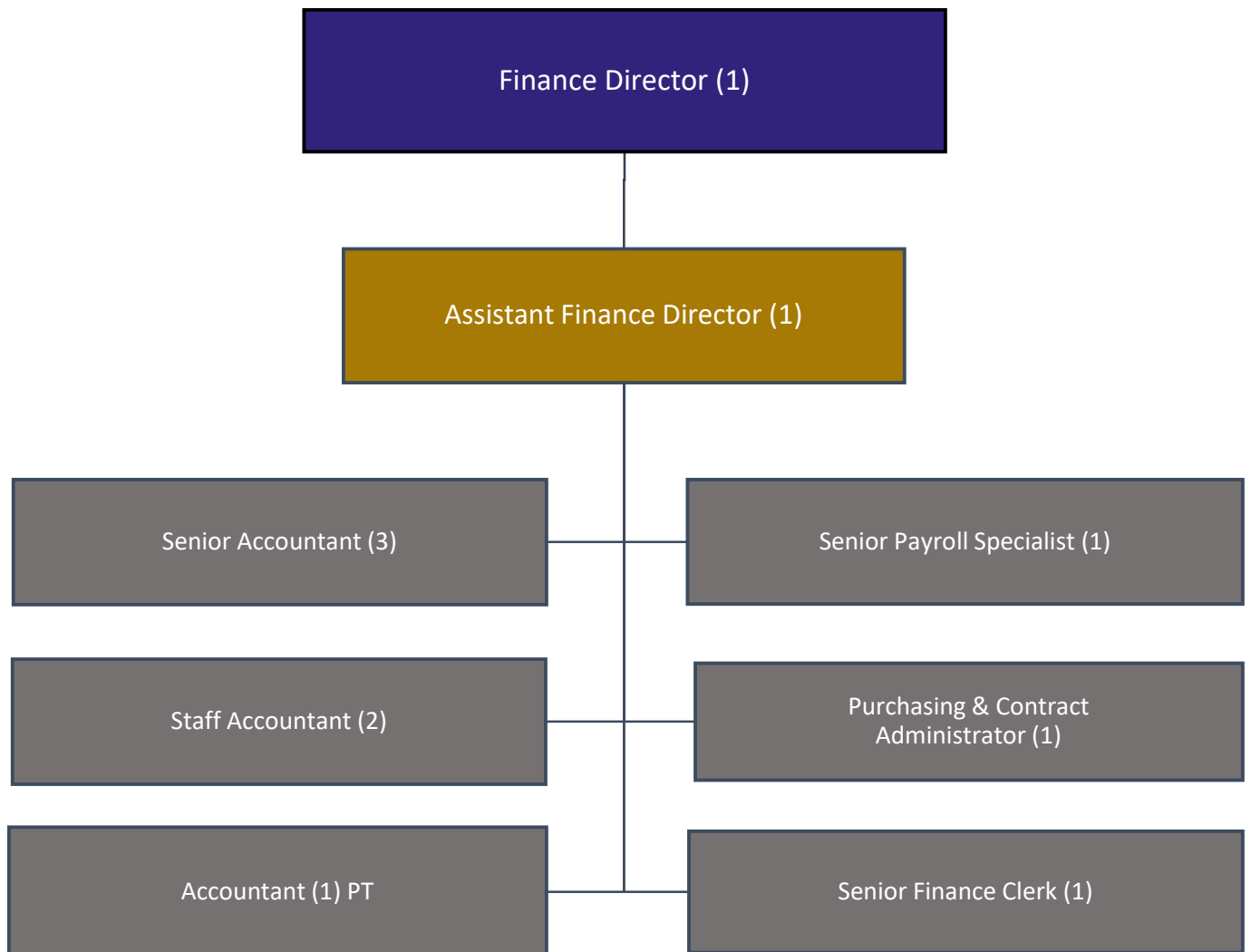
Strategic Plan Goal B

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

Strategic Plan Goal B

Performance Measures	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Prepare financial documents that qualify for GFOA award program	2	2	2	3

FY2027 Finance Department Structure





GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 15-000 FINANCE						
01-15-000-71110	SALARIES	758,246.43	696,315.50	1,089,265.00	985,000.00	1,075,500.00
01-15-000-71112	OVERTIME	1,610.46	2,217.92	2,000.00	3,450.00	2,000.00
01-15-000-71125	PART TIME - PENSIONABLE	161,544.23	141,135.56	116,000.00	116,000.00	47,000.00
01-15-000-72120	TELEPHONE COMMUNICATIONS	4,519.88	1,385.98	1,080.00	800.00	1,200.00
01-15-000-72127	MOBILE DATA COMMUNICATIONS	958.50	500.75	540.00	850.00	900.00
01-15-000-72130	TRAVEL EXPENSE	50.25	140.70	250.00	250.00	250.00
01-15-000-72140	TRAINING	384.00	1,476.38	3,700.00	3,300.00	4,000.00
01-15-000-72170	MEETINGS & CONFERENCES	3,450.38	842.69	14,475.00	4,060.13	15,175.00
01-15-000-72220	RECEPTIONS & MEALS	1,425.69	537.52	1,500.00	1,000.00	1,500.00
01-15-000-72310	PRINTING	3,253.60	4,052.75	5,110.00	4,200.00	5,110.00
01-15-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	162,509.22	156,495.40	227,540.00	199,300.00	305,400.00
01-15-000-72480	FICA	68,211.05	59,142.69	95,000.00	62,250.00	86,600.00
01-15-000-72485	IMRF	101,847.49	87,416.20	150,275.00	90,150.00	141,500.00
01-15-000-72655	SOFTWARE LICENSING & SUPPORT	31,237.24	28,143.62	165,300.00	176,000.00	173,300.00
01-15-000-72720	DUES & SUBSCRIPTIONS	3,505.90	565.83	5,135.00	4,000.00	5,665.00
01-15-000-72790	OTHER CONTRACTUAL SVCS	162,809.50	81,308.86	168,845.00	257,167.00	180,825.00
01-15-000-73110	OFFICE SUPPLIES	3,608.67	980.50	1,500.00	1,250.00	1,900.00
01-15-000-73590	BOOKS, MANUALS, REFERENCE	0.00	0.00	0.00	150.00	150.00
Total Department 15-000:		(1,469,172.49)	(1,262,658.85)	(2,047,515.00)	(1,909,177.13)	(2,047,975.00)

INFORMATION TECHNOLOGY DEPARTMENT

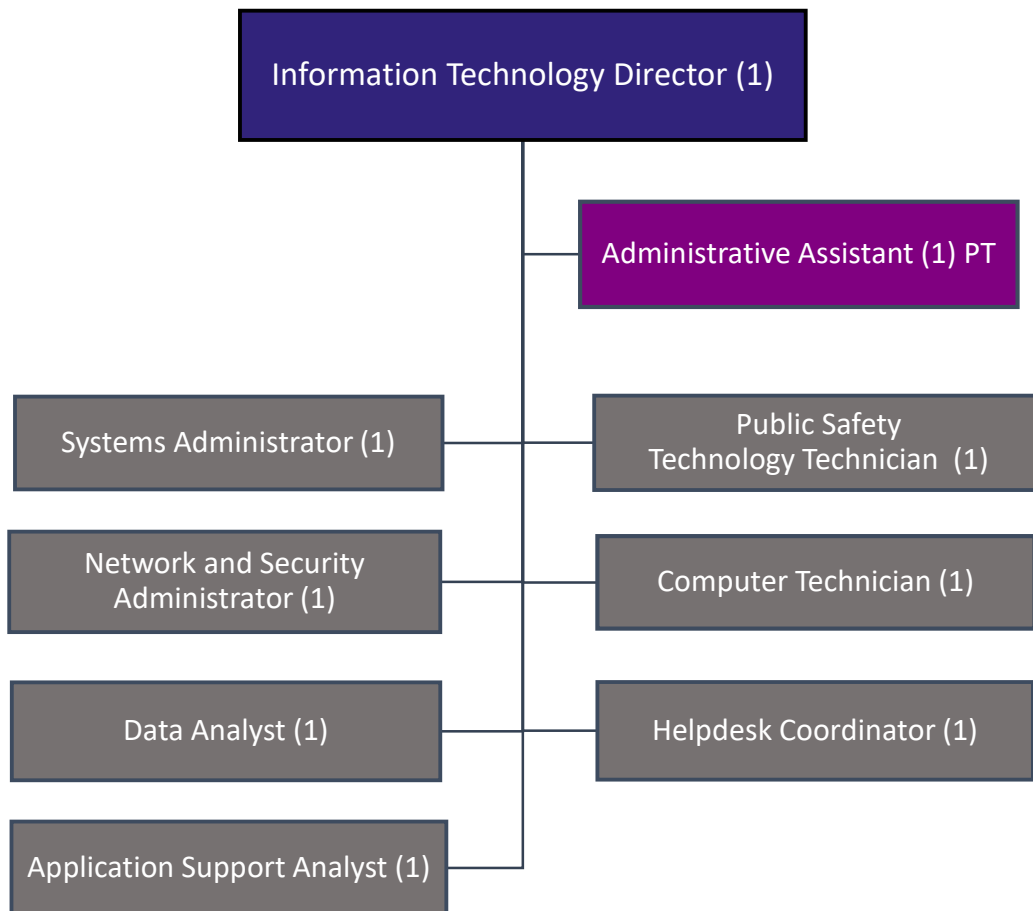
IT coordinates a wide range of computer support services and functions for all Village departments, including the installation and management of computer hardware and software.

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	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Regularly meet with all department directors to assess operation support and discuss future IT strategic goals.	10	10	10	10
Improve satisfaction score in at least 3 categories in the annual department director IT survey.	3	8	3	3
Create a listing of all current and planned IT projects which includes intended start date, intended finish date, and customer(s) served.	3	3	3	3

FY2027 Information Technology Department Structure





GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 16-000 INFORMATION TECHNOLOGY							
01-16-000-71110	SALARIES	473,981.36	485,755.39	568,142.00	425,750.00	815,020.00	
01-16-000-71112	OVERTIME	450.89	1,504.04	2,000.00	2,000.00	5,000.00	
01-16-000-71125	PART TIME - PENSIONABLE	692.66	0.00	0.00	0.00	35,100.00	
01-16-000-72120	TELEPHONE COMMUNICATIONS	7,125.22	10,431.57	3,780.00	7,600.00	10,500.00	
01-16-000-72125	INTERNET COMMUNICATION	16,656.52	29,334.04	36,300.00	31,500.00	42,720.00	
01-16-000-72127	MOBILE DATA COMMUNICATIONS	3,998.24	1,959.87	3,240.00	2,000.00	3,240.00	
01-16-000-72130	TRAVEL EXPENSE	144.72	1,366.47	500.00	500.00	1,450.00	
01-16-000-72140	TRAINING	2,895.00	2,936.09	3,600.00	3,600.00	3,600.00	
01-16-000-72170	MEETINGS & CONFERENCES	441.66	125.00	500.00	125.00	800.00	
01-16-000-72220	RECEPTIONS & MEALS	37.02	0.00	200.00	200.00	200.00	
01-16-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	72,863.15	79,258.08	137,993.00	100,000.00	226,120.00	
01-16-000-72480	FICA	34,443.05	34,667.66	46,076.00	30,500.00	65,255.00	
01-16-000-72485	IMRF	49,953.66	50,052.12	79,928.00	42,500.00	106,590.00	
01-16-000-72540	R & M MOTOR VEHICLES	0.00	0.00	200.00	500.00	200.00	
01-16-000-72565	R&M - COMPUTER EQUIPMENT	225.00	0.00	0.00	0.00	0.00	
01-16-000-72650	CONTRACT SERVICE - TECHNOLOGY	79,529.43	79,267.96	75,000.00	75,000.00	135,667.00	
01-16-000-72652	CONTRACT SERVICE - GIS	116,980.72	120,147.50	126,998.00	126,998.00	133,583.99	
01-16-000-72655	SOFTWARE LICENSING & SUPPORT	428,933.25	416,292.52	494,724.00	494,724.00	712,359.33	
01-16-000-72720	DUES & SUBSCRIPTIONS	18,637.09	23,112.09	23,200.00	24,000.00	27,450.00	
01-16-000-72756	SERVICE CONTRACTS-COMPUTER EQUIP	64,721.97	45,976.88	106,700.00	106,700.00	116,700.00	
01-16-000-72790	OTHER CONTRACTUAL SVCS	67,525.83	181,628.15	400,000.00	669,000.00	0.00	
01-16-000-73110	OFFICE SUPPLIES	11.54	169.44	500.00	250.00	500.00	
01-16-000-74128	COMPUTER EQUIPMENT	121,567.18	112,165.90	100,000.00	100,000.00	100,000.00	
Total Department 16-000:		(1,561,815.16)	(1,676,150.77)	(2,209,581.00)	(2,243,447.00)	(2,542,055.32)	

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. Continue to breakdown silos by working closely with all facets of the public safety team and the village as a whole.

Strategic Plan Goal A

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

Strategic Plan Goal A

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

Strategic Plan Goal A

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

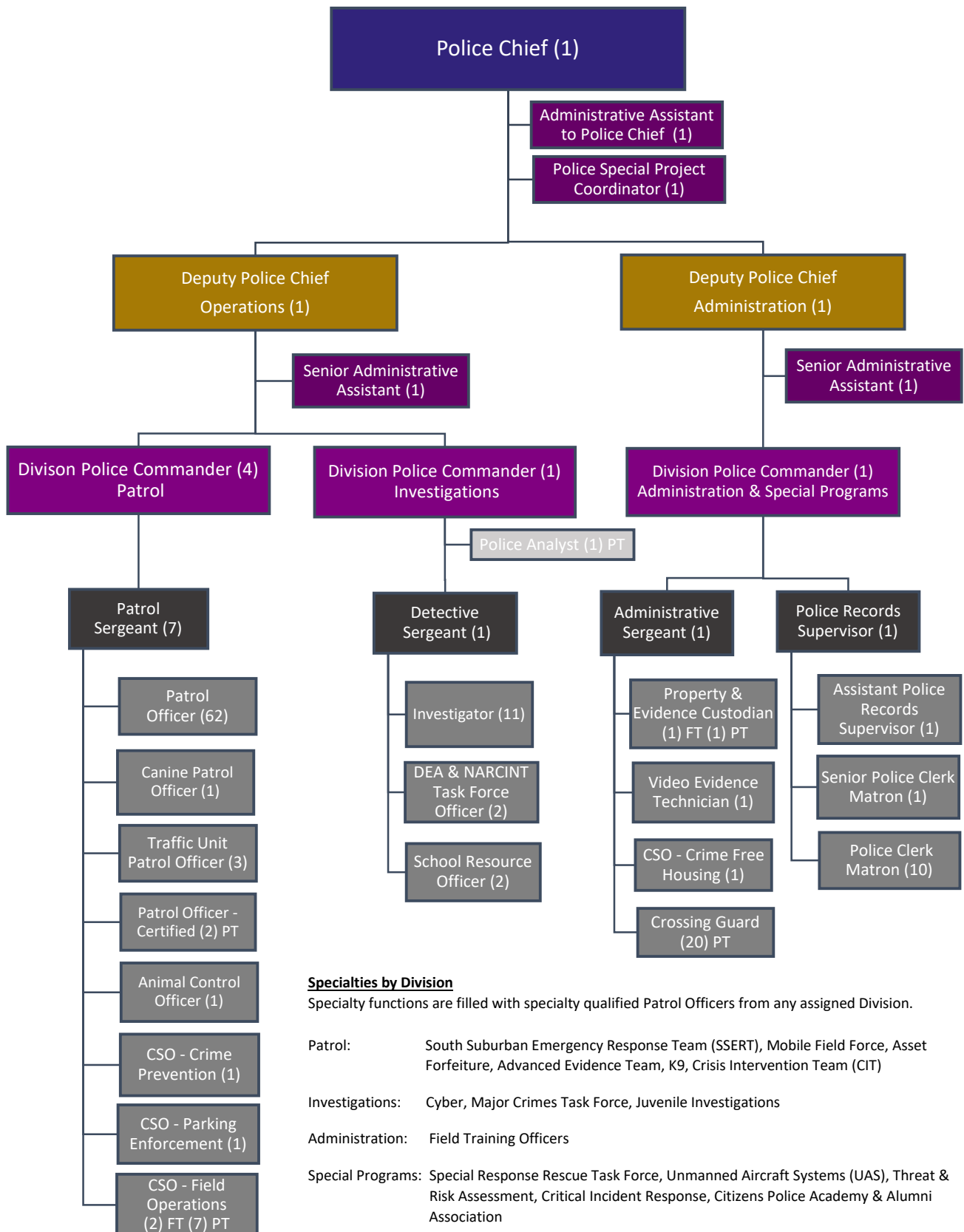
Strategic Plan Goal A

5. Monitor, train, and comply with all mandates set forth by the Police Reform Act. The Act has been amended to include mental health screenings for all officers.

Strategic Plan Goal B

Performance Measures	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
New Hire Timeline to Patrol. Focusing on increasing the Traffic Unit and creating a Tactical Unit	6	2	-2	5
Training hours per officer (in excess of state mandated training)	40	30	40	40
Host special events throughout community and Schools	12	6	16	20

FY2027 Police Department Structure



FY27(155)



GL Number	Description	2026 Budget		25-26	26-27	
		2026 Budget	Amended Budget	25-26	Department Requested	Fy2027 Budget
Fund: 01 GENERAL FUND						
Department: 17-205 POLICE (ADMINISTRATION)						
01-17-205-71110	SALARIES	2,624,000.00	2,569,200.00	4,902,550.00	4,902,550.00	4,902,550.00
01-17-205-71112	OVERTIME	45,000.00	45,000.00	274,700.00	274,700.00	274,700.00
01-17-205-71121	SALARIES - ADMIN	1,327,290.00	1,327,290.00	9,000.00	9,000.00	9,000.00
01-17-205-71125	PART TIME - PENSIONABLE	220,000.00	220,000.00	325,000.00	325,000.00	325,000.00
01-17-205-71127	PART TIME - NON-PENSIONABLE	39,000.00	39,000.00	36,000.00	36,000.00	36,000.00
01-17-205-71130	WAGES - CROSSING GUARDS	185,000.00	185,000.00	185,000.00	185,000.00	185,000.00
01-17-205-72110	POSTAGE	15,000.00	15,000.00	16,900.00	16,900.00	16,900.00
01-17-205-72120	TELEPHONE COMMUNICATIONS	25,980.00	25,980.00	79,580.00	79,580.00	79,580.00
01-17-205-72122	WIRELESS FIRE ALARM	660.00	660.00	660.00	660.00	660.00
01-17-205-72127	MOBILE DATA COMMUNICATIONS	4,610.00	4,610.00	32,110.00	32,110.00	32,110.00
01-17-205-72130	TRAVEL EXPENSE	1,000.00	1,000.00	9,000.00	9,000.00	9,000.00
01-17-205-72140	TRAINING	8,000.00	8,000.00	158,125.00	158,125.00	158,125.00
01-17-205-72170	MEETINGS & CONFERENCES	18,750.00	18,750.00	28,925.00	28,925.00	28,925.00
01-17-205-72220	RECEPTIONS & MEALS	2,600.00	2,600.00	9,550.00	9,550.00	9,550.00
01-17-205-72310	PRINTING	10,000.00	10,000.00	17,150.00	17,150.00	17,150.00
01-17-205-72345	MICROFILM/DIGITAL IMAGING	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
01-17-205-72430	EMPLOYEE HEALTH & INSURANCE BENE	881,000.00	881,000.00	1,119,190.00	1,119,190.00	1,119,190.00
01-17-205-72446	EMPLOYMENT COSTS			20,650.00	20,650.00	20,650.00
01-17-205-72475	DEFERRED COMP-EMPLOYER CONTRIBUT		29,000.00			64,000.00
01-17-205-72480	FICA	190,000.00	190,000.00	237,787.00	237,787.00	237,787.00
01-17-205-72485	IMRF	200,000.00	200,000.00	279,000.00	279,000.00	279,000.00
01-17-205-72517	CABLE SERVICES	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-17-205-72530	R&M - MACHINERY & EQUIPMENT	2,000.00	2,000.00	7,150.00	7,150.00	7,150.00
01-17-205-72540	R & M MOTOR VEHICLES			167,500.00	167,500.00	167,500.00
01-17-205-72565	R&M - COMPUTER EQUIPMENT			26,500.00	26,500.00	26,500.00
01-17-205-72631	RENT - ANTENNA SITE	7,483.74	7,483.74	9,907.78	9,907.78	9,907.78
01-17-205-72655	SOFTWARE LICENSING & SUPPORT	21,250.00	21,250.00	151,445.00	151,445.00	151,445.00
01-17-205-72710	TOWEL & LAUNDRY SERVICE	400.00	400.00	400.00	400.00	400.00
01-17-205-72720	DUES & SUBSCRIPTIONS	22,785.00	22,785.00	42,888.44	42,888.44	42,888.44
01-17-205-72750	SERVICE CONTRACTS	126,200.00	126,200.00	120,200.00	120,200.00	120,200.00
01-17-205-72753	TOWING SERVICE			10,000.00	10,000.00	10,000.00
01-17-205-72840	ENGINEERING SERVICES	4,000.00	4,000.00			
01-17-205-72860	VEHICLE LICENSES	4,000.00	4,000.00	5,000.00	5,000.00	5,000.00
01-17-205-72974	EMPLOYEE RECOGNITIONS	4,000.00	4,000.00			
01-17-205-73110	OFFICE SUPPLIES	11,000.00	11,000.00	22,600.00	22,600.00	22,600.00
01-17-205-73315	CONFECTIONARY SUPPLIES	1,500.00	1,500.00	3,000.00	3,000.00	3,000.00
01-17-205-73530	GASOLINE	300,000.00	300,000.00	260,000.00	260,000.00	260,000.00
01-17-205-73535	OIL	5,000.00	5,000.00			
01-17-205-73560	TIRES & TUBES	25,000.00	25,000.00			
01-17-205-73570	ELECTRICAL SUPPLIES	500.00	500.00	1,500.00	1,500.00	1,500.00
01-17-205-73590	BOOKS, MANUALS, REFERENCE	550.00	550.00	1,950.00	1,950.00	1,950.00
01-17-205-73600	POLICE OPERATING EXPENSE	8,200.00	8,380.00	84,650.00	84,650.00	84,650.00
01-17-205-73610	UNIFORMS	23,500.00	49,120.00	89,800.00	89,800.00	89,800.00
01-17-205-73875	GRANT EXPENDITURES	300.00	300.00	300.00	300.00	300.00



GL Number	Description	2026 Budget	25-26 Amended Budget	26-27 Department Requested	Fy2027 Budget	26-27 Original Budget
Fund: 01 GENERAL FUND						
Department: 17-205 POLICE (ADMINISTRATION)						
Total department 17-205:		(6,369,058.74)	(6,369,058.74)	(8,813,168.22)	(8,813,168.22)	(8,813,168.22)



GL Number	Description	2026 Budget	25-26 Amended Budget	Department Requested	26-27 Budget	26-27 Original Budget
Fund: 01 GENERAL FUND						
Department: 17-215 POLICE (CRIME PREVENTION)						
01-17-215-71110	SALARIES	81,500.00	81,500.00			
01-17-215-71112	OVERTIME	15,000.00	15,000.00			
01-17-215-72110	POSTAGE	900.00	900.00			
01-17-215-72140	TRAINING	800.00	800.00			
01-17-215-72170	MEETINGS & CONFERENCES	700.00	700.00			
01-17-215-72220	RECEPTIONS & MEALS	1,600.00	1,600.00			
01-17-215-72310	PRINTING	1,600.00	1,600.00			
01-17-215-72430	EMPLOYEE HEALTH & INSURANCE BENE	16,200.00	16,200.00			
01-17-215-72480	FICA	6,500.00	6,500.00			
01-17-215-72485	IMRF	11,500.00	11,500.00			
01-17-215-72720	DUES & SUBSCRIPTIONS	420.00	420.00			
01-17-215-73110	OFFICE SUPPLIES	500.00	500.00			
01-17-215-73590	BOOKS, MANUALS, REFERENCE	250.00	250.00			
01-17-215-73600	POLICE OPERATING EXPENSE	7,000.00	7,000.00			
01-17-215-73830	SIGNS & SIGN MATERIALS	500.00	500.00			
Total Department 17-215:		(144,970.00)	(144,970.00)	0.00	0.00	0.00



GL Number	Description	25-26	25-26	26-27	26-27	26-27
		Budget	Amended Budget	Department Requested	Fy2027 Budget	Original Budget
Fund: 01 GENERAL FUND						
Department: 17-217 POLICE (CRIME FREE HOUSING)						
01-17-217-71110	SALARIES	76,000.00	76,000.00			
01-17-217-71112	OVERTIME	3,000.00	3,000.00			
01-17-217-72110	POSTAGE	1,000.00	1,000.00			
01-17-217-72170	MEETINGS & CONFERENCES	1,000.00	1,000.00			
01-17-217-72310	PRINTING	550.00	550.00			
01-17-217-72430	EMPLOYEE HEALTH & INSURANCE BENE	32,150.00	32,150.00			
01-17-217-72480	FICA	6,000.00	6,000.00			
01-17-217-72485	IMRF	9,100.00	9,100.00			
01-17-217-72720	DUES & SUBSCRIPTIONS	525.00	525.00			
01-17-217-73110	OFFICE SUPPLIES	100.00	100.00			
01-17-217-73600	POLICE OPERATING EXPENSE	800.00	800.00			
Total Department 17-217:		(130,225.00)	(130,225.00)	0.00	0.00	0.00



GL Number	Description	25-26		26-27	
		2026 Budget	Amended Budget	Department Requested	Fy2027 Budget
Fund: 01 GENERAL FUND					
Department: 17-220 POLICE (PATROL)					
01-17-220-71110	SALARIES	7,155,000.00	7,083,600.00	7,527,995.00	7,527,995.00
01-17-220-71112	OVERTIME	685,000.00	685,000.00	715,000.00	715,000.00
01-17-220-71127	PART TIME - NON-PENSIONABLE	300,000.00	300,000.00	106,000.00	106,000.00
01-17-220-72120	TELEPHONE COMMUNICATIONS	59,000.00	59,000.00		
01-17-220-72127	MOBILE DATA COMMUNICATIONS	27,500.00	27,500.00		
01-17-220-72140	TRAINING	109,925.00	109,925.00		
01-17-220-72230	PRISONER CARE	3,400.00	3,400.00	8,650.00	8,650.00
01-17-220-72240	ANIMAL CARE	12,900.00	12,900.00	24,500.00	24,500.00
01-17-220-72430	EMPLOYEE HEALTH & INSURANCE BENE	1,707,500.00	1,707,500.00	2,248,960.00	2,248,960.00
01-17-220-72480	FICA/MEDICARE	177,000.00	177,000.00	128,800.00	128,800.00
01-17-220-72530	R&M - MACHINERY & EQUIPMENT	4,650.00	4,650.00		
01-17-220-72540	R & M MOTOR VEHICLES	140,000.00	140,000.00		
01-17-220-72655	SOFTWARE LICENSING & SUPPORT	46,181.00	46,181.00		
01-17-220-72753	TOWING SERVICE	1,000.00	1,000.00		
01-17-220-72756	SERVICE CONTRACTS-COMPUTER EQUIP	3,000.00	3,000.00		
01-17-220-72855	MEDICAL SERVICES	22,150.00	22,150.00		
01-17-220-73550	CHEMICAL SUPPLIES	7,700.00	7,700.00		
01-17-220-73590	BOOKS, MANUALS, REFERENCE	750.00	750.00		
01-17-220-73600	POLICE OPERATING EXPENSE	21,000.00	21,000.00	53,641.80	53,641.80
01-17-220-73610	UNIFORMS	151,000.00	222,400.00	97,200.00	97,200.00
01-17-220-73760	AMMUNITION & TARGETS	34,500.00	34,500.00	35,500.00	35,500.00
01-17-220-74142	FIRST AID KITS/AED	7,250.00	7,250.00	12,250.00	12,250.00
01-17-220-74618	PD BODY ARMOR	22,200.00	22,200.00		
01-17-220-74628	STUN GUNS/TASERS	52,750.00	52,750.00	58,750.00	58,750.00
Total Department 17-220:		(10,751,356.00)	(10,751,356.00)	(11,017,246.80)	(11,017,246.80)



GL Number	Description	2026 Budget	25-26 Amended Budget	26-27 Department Requested	26-27 FY2027 Budget	Original Budget
Fund: 01 GENERAL FUND						
Department: 17-225 POLICE (INVESTIGATIONS)						
01-17-225-71110	SALARIES	2,262,500.00	2,246,900.00	1,846,655.00	1,846,655.00	1,846,655.00
01-17-225-71112	OVERTIME	150,000.00	150,000.00	225,000.00	225,000.00	225,000.00
01-17-225-72120	TELEPHONE COMMUNICATIONS	550.00	550.00	2,000.00	2,000.00	2,000.00
01-17-225-72130	TRAVEL EXPENSE	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
01-17-225-72140	TRAINING	16,000.00	16,000.00			
01-17-225-72430	EMPLOYEE HEALTH & INSURANCE BENE	402,500.00	402,500.00	527,100.00	527,100.00	527,100.00
01-17-225-72480	FICA/MEDICARE	35,000.00	35,000.00	30,225.00	30,225.00	30,225.00
01-17-225-72655	SOFTWARE LICENSING & SUPPORT	42,795.00	42,795.00			
01-17-225-72720	DUES & SUBSCRIPTIONS	9,955.00	9,955.00			
01-17-225-72750	CONTRACT SERVICES	5,000.00	5,000.00			
01-17-225-72852	INVESTIGATION SERVICES	19,000.00	19,000.00			
01-17-225-73110	OFFICE SUPPLIES	1,000.00	1,000.00			
01-17-225-73550	CHEMICAL SUPPLIES	11,500.00	11,500.00			
01-17-225-73590	BOOKS, MANUALS, REFERENCE	400.00	400.00	100.00	100.00	100.00
01-17-225-73600	POLICE OPERATING EXPENSE	36,800.00	36,800.00	145,750.00	145,750.00	145,750.00
01-17-225-73610	UNIFORMS	37,500.00	53,100.00	15,600.00	15,600.00	15,600.00
Total Department 17-225:		(3,038,500.00)	(3,038,500.00)	(2,800,430.00)	(2,800,430.00)	(2,800,430.00)



GL Number	Description	2026 Budget	25-26 Amended Budget	26-27 Department Requested	Fy2027 Budget	26-27 Original Budget
Fund: 01 GENERAL FUND						
Department: 17-230 POLICE (D.A.R.E.)						
01-17-230-71112	OVERTIME	7,000.00	7,000.00			
01-17-230-72480	FICA/MEDICARE	500.00	500.00			
01-17-230-72720	DUES & SUBSCRIPTIONS	100.00	100.00			
01-17-230-73600	POLICE OPERATING EXPENSE	10,100.00	10,100.00			
Total Department 17-230:		(17,700.00)	(17,700.00)	0.00	0.00	0.00



GL Number	Description	25-26	25-26	26-27	26-27	26-27
		2026 Budget	Amended Budget	Department Requested	Fy2027 Budget	Original Budget
Fund: 01 GENERAL FUND						
Department: 17-235 POLICE (MUSIC THEATRE)						
01-17-235-71110	SALARIES	95,000.00	95,000.00	98,800.00	98,800.00	98,800.00
01-17-235-71112	OVERTIME	300,000.00	300,000.00	312,000.00	312,000.00	312,000.00
01-17-235-71127	PART TIME - NON-PENSIONABLE	35,000.00	35,000.00	41,600.00	41,600.00	41,600.00
01-17-235-72480	FICA/MEDICARE	26,000.00	26,000.00	27,000.00	27,000.00	27,000.00
01-17-235-72485	IMRF	3,500.00	3,500.00	4,600.00	4,600.00	4,600.00
01-17-235-73570	ELECTRICAL SUPPLIES	1,000.00	1,000.00			
01-17-235-73600	POLICE OPERATING EXPENSE	3,700.00	3,700.00			
01-17-235-73610	UNIFORMS	1,000.00	1,000.00			
Total Department 17-235:		(465,200.00)	(465,200.00)	(484,000.00)	(484,000.00)	(484,000.00)

HUMAN RESOURCES

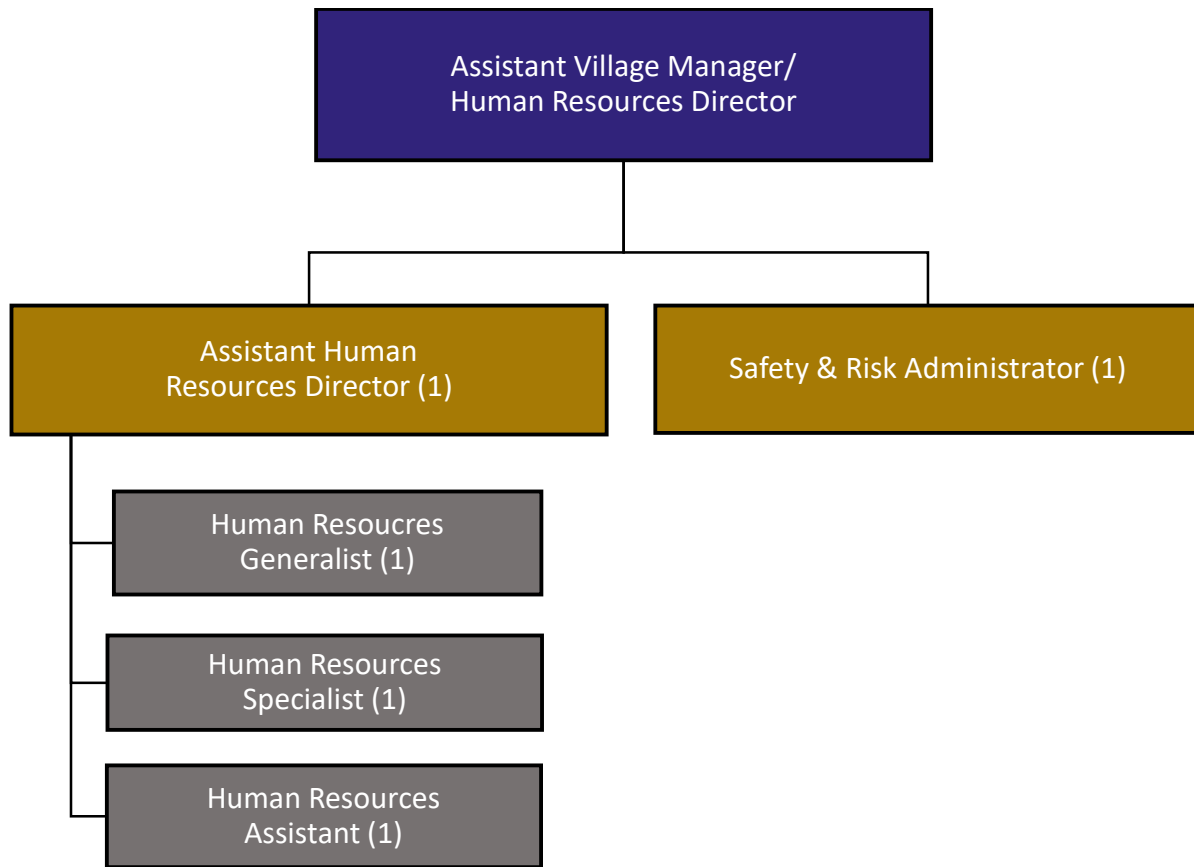
The Human Resources department is responsible for promoting a rewarding work experience that supports the recruitment, hiring, engagement, training & professional development, and retention of a highly motivated workforce to provide municipal services to the community. Through strategic planning, human resources focuses on human capital resource planning, administration of total compensation and benefits programs, oversees the employment life cycle, manages employee relations, and provides guidance on workplace policies. Human resources oversees employee performance management, discipline, professional development initiatives, and succession planning initiatives. The department also supports risk management efforts, workplace safety programs, and employee wellness initiatives.

Department Goals

1. Attract, select, and hire qualified candidates who align with individual department's needs and goals.
Strategic Plan Goal B
2. Identify future human capital needs, current and potential future workforce gaps, and develop strategies & programs to mitigate.
Strategic Plan Goal B
3. Develop performance management program focusing on goal setting development, coaching & feedback, and having difficult employee conversations.
Strategic Plan Goal B
4. Review and update the employee handbook to reflect updated village-wide policies, incorporate policy changes and organizational standards, and ensure compliance with state and federal labor laws.
Strategic Plan Goal B
5. Review work-related incidents and implement preventative actions.
Strategic Plan Goal B

Performance Measures	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Maintain time-to-fill an open position from posting to job offer at 36 days or less.	36	64	40	36
Maintain a full-time employee new hire retention rate of 90%+ within 12 months of hire.	90%	NA	NA	90%
Employee Performance Review Completion Rate	100%	NA	NA	100%
Complete preventative action analysis on work-related incidents.	100%	NA	NA	100%

FY2027 Human Resources Department Structure





GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Fy2027 Budget
Fund: 01 GENERAL FUND						
Department: 18-000 HUMAN RESOURCES						
01-18-000-71110	SALARIES	0.00	0.00	0.00	0.00	572,670.00
01-18-000-71111	MERIT SYSTEM PERFORMANCE POOL	0.00	0.00	0.00	0.00	65,000.00
01-18-000-71112	OVERTIME	0.00	0.00	0.00	0.00	2,500.00
01-18-000-71113	HONORARIUM	0.00	0.00	0.00	0.00	18,000.00
01-18-000-72110	POSTAGE	0.00	0.00	0.00	0.00	250.00
01-18-000-72120	TELEPHONE COMMUNICATIONS	0.00	0.00	0.00	0.00	2,000.00
01-18-000-72130	TRAVEL EXPENSE	0.00	0.00	0.00	0.00	500.00
01-18-000-72140	TRAINING	0.00	0.00	0.00	0.00	3,700.00
01-18-000-72170	MEETINGS & CONFERENCES	0.00	0.00	0.00	0.00	3,200.00
01-18-000-72220	RECEPTIONS & MEALS	0.00	0.00	0.00	0.00	500.00
01-18-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	0.00	0.00	0.00	0.00	159,270.00
01-18-000-72435	POST EMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00	857,250.00
01-18-000-72436	IMRF ACCELERATED PAYMENTS	0.00	0.00	0.00	0.00	35,000.00
01-18-000-72445	UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	42,400.00
01-18-000-72446	EMPLOYMENT COSTS	0.00	0.00	0.00	0.00	69,500.00
01-18-000-72447	EMPLOYEE WELLNESS PROGRAMS	0.00	0.00	0.00	0.00	78,500.00
01-18-000-72448	RECRUITMENT COSTS	0.00	0.00	0.00	0.00	8,350.00
01-18-000-72449	EMPLOYEE BENEFITS ADMINISTRATIVE	0.00	0.00	0.00	0.00	15,300.00
01-18-000-72450	DOT TESTING REQUIREMENTS	0.00	0.00	0.00	0.00	5,500.00
01-18-000-72480	FICA	0.00	0.00	0.00	0.00	48,955.00
01-18-000-72485	IMRF	0.00	0.00	0.00	0.00	80,490.00
01-18-000-72540	R & M MOTOR VEHICLES	0.00	0.00	0.00	0.00	250.00
01-18-000-72655	SOFTWARE LICENSING & SUPPORT	0.00	0.00	0.00	0.00	81,500.00
01-18-000-72720	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	3,000.00
01-18-000-72790	OTHER CONTRACTUAL SVCS	0.00	0.00	0.00	0.00	40,000.00
01-18-000-72851	ACTUARIAL SERVICES	0.00	0.00	0.00	0.00	1,750.00
01-18-000-72974	EMPLOYEE ENGAGEMENT	0.00	0.00	0.00	0.00	9,000.00
01-18-000-73110	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	3,500.00
01-18-000-73530	GASOLINE	0.00	0.00	0.00	0.00	2,500.00
Total department 18-000:		0.00	0.00	0.00	0.00	(2,210,335.00)

FIRE DEPARTMENT

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

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

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

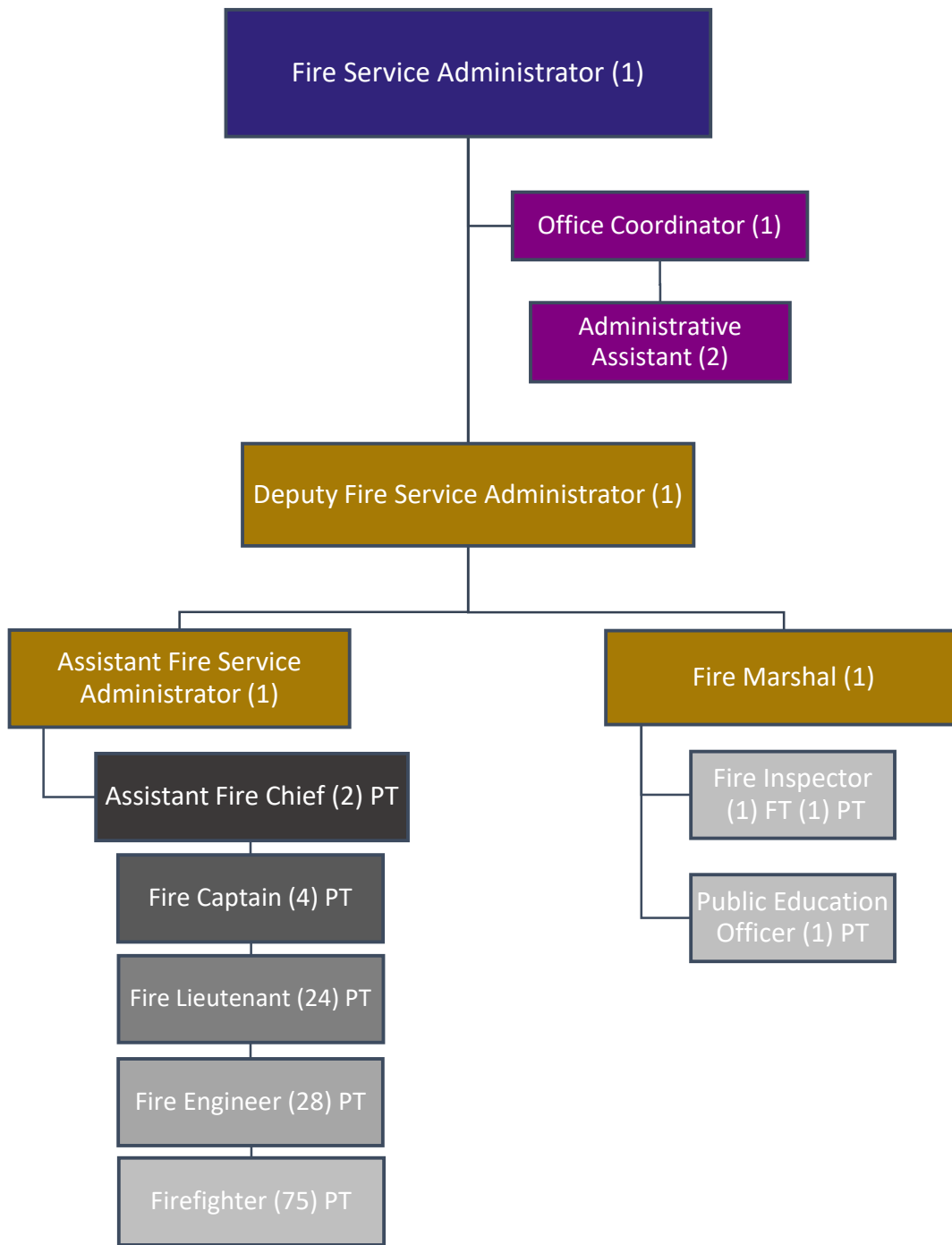
The Village contracts for Emergency Medical Services (EMS), which is budgeted within the Emergency Management Agency department. The ambulances are housed in the Village fire stations.

Department Goals

1. Implement "Basic Life Support" first responder program using suppression resources for selected responses.
Strategic Plan Goal A & B
2. Create a department, division and bureau staffing and deployment analysis to validate current operations and forecast future needs.
Strategic Plan Goal A & B
3. Improve post incident analysis and quality assurance measures.
Strategic Plan Goal A & B
4. Investigate delivery of a Tinley Park resident Basic Firefighter Operations academy.
Strategic Plan Goal A & B

Performance Measures	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Average response time for Suppression/Rescue Services	>6:00 Minutes	5:18	5:17	>6:00 Minutes
Provide development training that meets standards for members	100%	70%	100%	100%
Host Community Outreach events at all educational facilities within jurisdiction	100%	N/A	0%	100%

FY2027 Fire Department Structure



FY27(143)



	23-24	24-25	25-26	25-26	26-27
	Activity	Activity	Original Budget	Projected	Fy2027 Budget

GL Number	Description		Activity	Activity	Original Budget	Projected Budget
Fund: 01 GENERAL FUND						
Department: 19-000 FIRE SUPPRESSION						
01-19-000-71110	SALARIES	24,237.00	710,945.07	779,800.00	794,715.00	941,030.00
01-19-000-71112	OVERTIME	275,759.67	463,884.22	400,000.00	497,890.00	410,000.00
01-19-000-71125	PART TIME - PENSIONABLE	3,691,805.44	4,706,995.74	4,763,000.00	5,500,000.00	5,281,750.00
01-19-000-71127	PART TIME - NON-PENSIONABLE	102,596.21	108,113.20	145,000.00	114,400.00	138,250.00
01-19-000-71800	RETIREMENT PENSION	0.00	968.79	0.00	0.00	0.00
01-19-000-72110	POSTAGE	128.13	1,702.97	2,250.00	2,000.00	2,250.00
01-19-000-72120	TELEPHONE COMMUNICATIONS	9,528.80	4,567.79	7,700.00	7,700.00	7,700.00
01-19-000-72122	WIRELESS FIRE ALARM	2,640.00	2,640.00	4,300.00	4,300.00	4,300.00
01-19-000-72127	MOBILE DATA COMMUNICATIONS	9,968.27	8,431.59	18,360.00	8,500.00	8,500.00
01-19-000-72140	TRAINING	13,615.24	5,357.90	50,642.40	50,000.00	50,000.00
01-19-000-72145	TRAINING TUITION	9,056.00	56,214.62	138,700.00	30,000.00	138,700.00
01-19-000-72170	MEETINGS & CONFERENCES	4,323.91	6,216.66	6,900.00	6,900.00	6,900.00
01-19-000-72220	RECEPTIONS & MEALS	3,000.17	6,296.96	7,000.00	6,000.00	7,000.00
01-19-000-72310	PRINTING	395.90	857.65	1,750.00	2,000.00	1,750.00
01-19-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	76,884.64	154,738.95	195,000.00	189,600.00	413,620.00
01-19-000-72446	EMPLOYMENT COSTS	0.00	0.00	0.00	0.00	12,000.00
01-19-000-72475	DEFERRED COMP-EMPLOYER CONTRIBUT	3,966.97	2,808.79	14,000.00	7,000.00	10,000.00
01-19-000-72480	FICA	66,364.60	138,641.27	145,000.00	163,540.00	161,882.00
01-19-000-72485	IMRF	436,036.20	611,678.07	630,000.00	750,000.00	830,961.00
01-19-000-72517	CABLE SERVICES	2,304.97	2,698.24	2,850.00	2,850.00	2,850.00
01-19-000-72520	R & M - BUILDINGS/STRUCT	2,217.74	17,351.64	12,000.00	11,000.00	11,000.00
01-19-000-72524	REPAIR & REPL FURNITURE & FIXTUR	13,962.06	7,006.84	14,700.00	19,200.00	19,200.00
01-19-000-72530	R&M - MACHINERY & EQUIPMENT	17,361.36	10,417.20	12,420.00	8,920.00	8,920.00
01-19-000-72535	R&M FIRE EXTINGUISHERS	609.15	1,778.15	1,000.00	500.00	1,000.00
01-19-000-72540	R & M MOTOR VEHICLES	262,562.62	167,191.52	212,000.00	212,000.00	225,000.00
01-19-000-72550	R&M-RADIOS	7,071.78	0.00	0.00	0.00	0.00
01-19-000-72552	R&M CAMERA/MONITORING SYSTEMS	400.00	0.00	0.00	0.00	0.00
01-19-000-72567	R&M- MOBILE DATA EQUIPMENT	275.94	0.00	0.00	0.00	0.00
01-19-000-72570	R & M - TIRES & TUBES	6,627.79	19,128.73	26,080.00	26,080.00	26,080.00
01-19-000-72578	R&M AIRPAKS	9,654.78	10,152.93	8,112.00	8,110.00	10,000.00
01-19-000-72631	RENT - ANTENNA SITE	1,750.67	1,383.48	6,236.39	6,230.00	6,230.00
01-19-000-72644	CART EXPENSES	2,181.46	0.00	7,000.00	5,000.00	7,000.00
01-19-000-72655	SOFTWARE LICENSING & SUPPORT	30,130.75	20,304.54	250.00	250.00	250.00
01-19-000-72720	DUES & SUBSCRIPTIONS	9,302.00	9,781.00	12,072.00	12,000.00	12,000.00
01-19-000-72750	SERVICE CONTRACTS	54,949.92	66,155.98	60,330.00	68,000.00	68,000.00
01-19-000-72844	SPRINKLER REVIEW FEES	0.00	14,811.00	15,000.00	5,000.00	5,000.00
01-19-000-72846	PROMOTION TESTING SERVICES	7,711.88	13,500.00	1,500.00	1,500.00	1,500.00
01-19-000-72974	EMPLOYEE RECOGNITIONS	881.51	596.03	1,000.00	1,000.00	0.00
01-19-000-73110	OFFICE SUPPLIES	3,610.57	4,430.70	4,900.00	4,000.00	7,100.00
01-19-000-73115	EMS SUPPLIES	15.99	8,261.91	9,800.00	17,000.00	25,000.00
01-19-000-73410	EXPENDABLE TOOLS	7,138.03	7,013.52	9,250.00	9,250.00	9,250.00
01-19-000-73530	GASOLINE	20,196.98	24,168.83	36,000.00	20,000.00	36,000.00
01-19-000-73535	OIL	1,113.74	1,219.37	1,600.00	1,600.00	1,600.00
01-19-000-73540	MISCELLANEOUS FUELS	1,574.04	1,498.92	1,040.00	2,000.00	2,000.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 19-000 FIRE SUPPRESSION						
01-19-000-73545	DIESEL	42,079.54	45,057.91	55,000.00	40,000.00	55,000.00
01-19-000-73555	HAZARDOUS MATERIAL SUPPLIES	900.00	28.97	0.00	0.00	0.00
01-19-000-73580	JANITORIAL SUPPLIES	9,091.50	13,398.65	0.00	0.00	0.00
01-19-000-73585	FIRE STATION SUPPLIES	4,721.21	7,630.29	14,000.00	24,000.00	26,000.00
01-19-000-73595	PAMPHLETS	0.00	282.00	0.00	0.00	0.00
01-19-000-73605	FIRE SAFETY/ED PROGRAMS SUPPLIES	0.00	6,318.18	7,500.00	6,900.00	7,500.00
01-19-000-73606	CPR SUPPLIES	0.00	1,085.00	1,500.00	1,000.00	1,500.00
01-19-000-73610	UNIFORMS	73,467.65	98,491.90	124,750.00	124,000.00	124,000.00
01-19-000-73615	FIRE INVESTIGATIONS EQUIP/SUPPLI	0.00	177.30	150.00	150.00	150.00
01-19-000-73620	PAINT SUPPLIES	0.00	29.94	0.00	0.00	0.00
01-19-000-73845	SAFETY SUPPLIES	1,015.40	0.00	500.00	500.00	500.00
01-19-000-73870	OTHER OPERATING SUPPLIES	11,977.00	9,087.31	9,500.00	9,500.00	9,500.00
01-19-000-73872	KNOX BOX MAINTENANCE	0.00	0.00	250.00	200.00	250.00
01-19-000-74184	HOSE	5,361.00	3,010.00	20,000.00	20,000.00	20,000.00
01-19-000-74604	THERMAL IMAGING CAMERA/GAS DETEC	3,452.71	6,300.00	10,000.00	10,000.00	10,000.00
01-19-000-74614	AIRPACK MASKS	0.00	1,950.00	2,062.00	2,062.00	0.00
01-19-000-74619	BUNKER GEAR	95,315.15	125,824.71	150,485.00	150,000.00	150,485.00
01-19-000-96141	PRINCIPAL PAYMENTS	1,954.35	2,226.82	0.00	0.00	0.00
01-19-000-96142	INTEREST EXPENSE	2,390.08	2,329.10	0.00	0.00	0.00
Total department 19-000:		(5,445,638.47)	(7,723,138.85)	(8,160,239.79)	(8,964,347.00)	(9,316,458.00)

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.

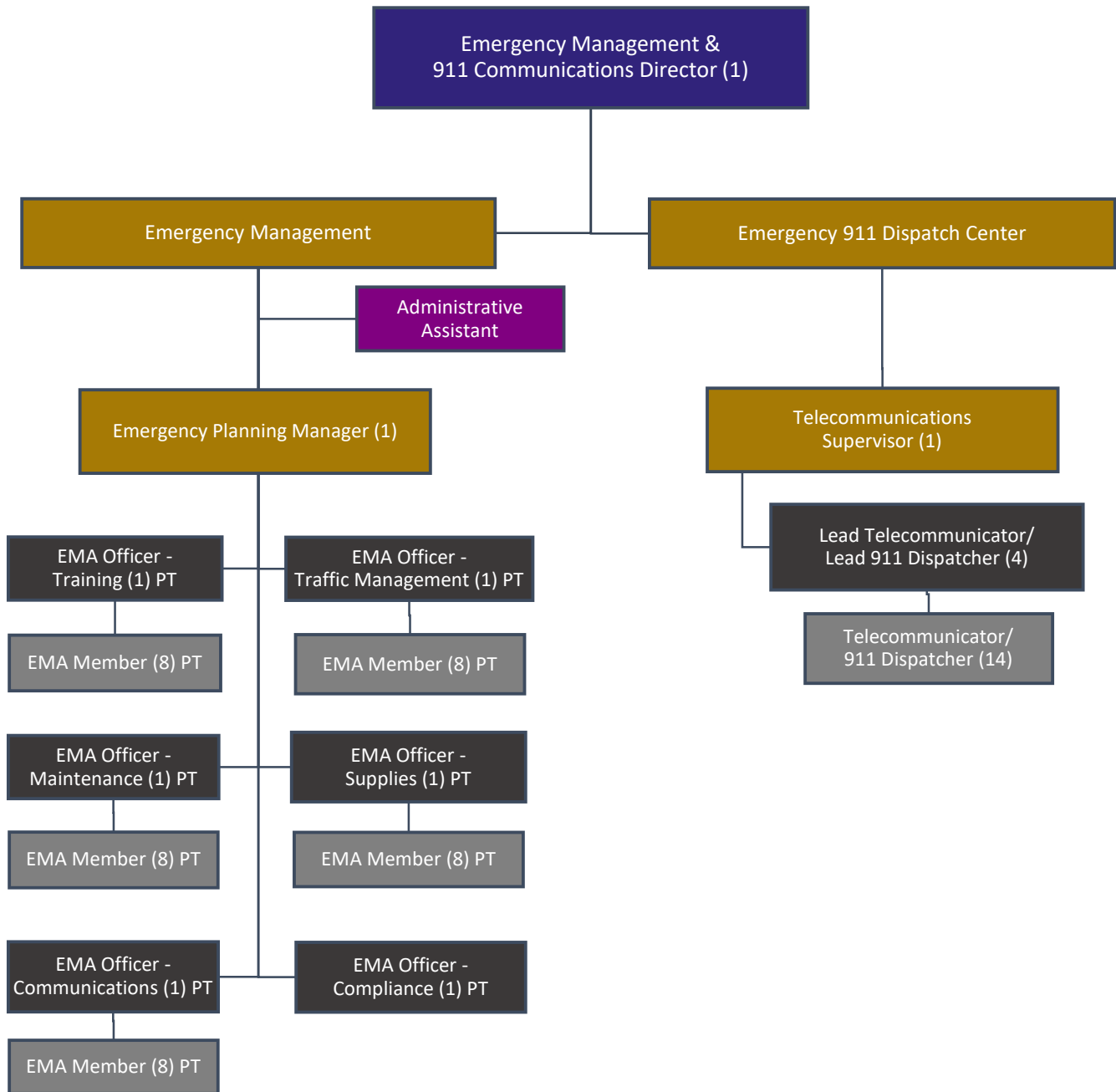
Strategic Plan Goal A

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	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Reduce Staff Overtime	5%	5%	3%	49%
Joint Command Participation in tabletop exercise	2	3	3	2
Provide Emergency Preparedness training at each school in Tinley Park	100%	100%	100%	100%

FY2027 Emergency Management Agency Structure





GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 21-000 EMA						
01-21-000-71110	SALARIES	155,312.01	166,985.13	175,000.00	178,700.00	206,475.00
01-21-000-71112	OVERTIME	83.50	115.92	0.00	700.00	500.00
01-21-000-71125	PART TIME - PENSIONABLE	13,071.92	0.00	0.00	0.00	0.00
01-21-000-71127	PART TIME - NON-PENSIONABLE	122,473.79	119,534.30	250,000.00	187,000.00	230,000.00
01-21-000-72110	POSTAGE	3.66	2.76	100.00	50.00	100.00
01-21-000-72120	TELEPHONE COMMUNICATIONS	4,303.66	1,386.96	3,240.00	1,200.00	1,500.00
01-21-000-72127	MOBILE DATA COMMUNICATIONS	217.28	1,402.56	1,620.00	1,760.00	1,800.00
01-21-000-72130	TRAVEL EXPENSE	0.00	0.00	1,000.00	0.00	1,000.00
01-21-000-72140	TRAINING	5,378.50	113.00	1,400.00	400.00	1,400.00
01-21-000-72170	MEETINGS & CONFERENCES	1,087.75	1,246.75	2,950.00	1,400.00	2,950.00
01-21-000-72220	RECEPTIONS & MEALS	1,320.64	598.42	1,000.00	1,200.00	1,100.00
01-21-000-72310	PRINTING	0.00	39.09	500.00	500.00	500.00
01-21-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	44,991.98	35,988.02	47,300.00	37,350.00	61,280.00
01-21-000-72480	FICA	21,570.96	20,497.66	45,000.00	27,861.00	36,689.00
01-21-000-72485	IMRF	18,550.96	17,463.01	25,000.00	20,000.00	27,810.00
01-21-000-72517	CABLE SERVICES	0.00	0.00	0.00	500.00	1,000.00
01-21-000-72530	R&M - MACHINERY & EQUIPMENT	7,525.27	3,628.45	5,000.00	3,500.00	7,000.00
01-21-000-72540	R & M MOTOR VEHICLES	11,834.02	28,646.78	33,000.00	30,000.00	33,000.00
01-21-000-72550	R&M-RADIOS	299.70	0.00	0.00	0.00	0.00
01-21-000-72575	R & M SIRENS	8,454.00	7,996.00	8,645.00	9,000.00	9,500.00
01-21-000-72655	SOFTWARE LICENSING & SUPPORT	12,534.65	6,403.11	16,925.00	16,925.00	17,200.00
01-21-000-72720	DUES & SUBSCRIPTIONS	504.00	205.00	780.00	500.00	780.00
01-21-000-72750	SERVICE CONTRACTS	0.00	12.97	100.00	(13.00)	0.00
01-21-000-72790	OTHER CONTRACTUAL SVCS	5,785.00	0.00	10,000.00	0.00	10,000.00
01-21-000-72792	EMERGENCY DISASTER PLAN	255.24	0.00	2,400.00	0.00	2,400.00
01-21-000-72856	AMBULANCE SERVICE	547,072.56	569,346.37	850,000.00	770,000.00	850,000.00
01-21-000-72988	MARKETING/RECRUITMENT	0.00	0.00	200.00	0.00	200.00
01-21-000-73110	OFFICE SUPPLIES	699.70	655.75	500.00	500.00	2,100.00
01-21-000-73530	GASOLINE	18,940.91	15,718.12	27,500.00	16,000.00	27,500.00
01-21-000-73535	OIL	521.33	317.12	500.00	200.00	500.00
01-21-000-73593	PUBLIC INFORMATION	113.80	0.00	500.00	0.00	500.00
01-21-000-73610	UNIFORMS	13,061.75	3,640.00	19,000.00	6,000.00	14,000.00
01-21-000-73870	OTHER OPERATING SUPPLIES	7,110.15	4,422.03	8,300.00	8,000.00	8,500.00
01-21-000-75000	HELIPAD MAINTENANCE COSTS	0.00	0.00	0.00	0.00	24,200.00
01-21-000-75010	HELIPAD FUEL	0.00	0.00	0.00	0.00	54,000.00
Total Department 21-000:		(1,023,078.69)	(1,006,365.28)	(1,537,460.00)	(1,319,233.00)	(1,635,484.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected FY2027	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 21-210 911 DISPATCH							
01-21-210-71110	SALARIES	1,132,151.32	1,038,102.05	1,353,000.00	1,303,045.00	1,257,160.00	
01-21-210-71112	OVERTIME	187,208.60	227,827.76	185,000.00	172,000.00	185,000.00	
01-21-210-71127	PART TIME - NON-PENSIONABLE	24,068.02	24,548.13	40,000.00	24,300.00	40,000.00	
01-21-210-72110	POSTAGE	0.00	0.00	100.00	50.00	100.00	
01-21-210-72120	TELEPHONE COMMUNICATIONS	2,173.59	1,028.91	2,700.00	1,500.00	2,700.00	
01-21-210-72127	MOBILE DATA COMMUNICATIONS	3,119.41	2,869.98	3,780.00	3,800.00	4,000.00	
01-21-210-72140	TRAINING	8,176.00	4,378.93	10,009.00	6,500.00	10,000.00	
01-21-210-72170	MEETINGS & CONFERENCES	1,283.91	961.44	5,250.00	3,500.00	5,250.00	
01-21-210-72220	RECEPTIONS & MEALS	232.71	66.54	200.00	200.00	200.00	
01-21-210-72430	EMPLOYEE HEALTH & INSURANCE BENE	253,738.35	228,458.63	287,500.00	297,100.00	437,960.00	
01-21-210-72480	FICA	99,008.75	93,023.69	110,000.00	111,000.00	113,500.00	
01-21-210-72485	IMRF	143,342.69	134,248.49	160,000.00	160,000.00	180,400.00	
01-21-210-72550	R&M-COMM RADIO EQUIP	120.00	0.00	0.00	0.00	0.00	
01-21-210-72655	SOFTWARE LICENSING & SUPPORT	100,069.11	183,544.70	173,705.00	180,000.00	180,000.00	
01-21-210-72720	DUES & SUBSCRIPTIONS	1,697.00	4,266.39	2,600.00	2,600.00	2,600.00	
01-21-210-72756	SERVICE CONTRACTS-COMPUTER EQUIP	0.00	13,275.00	21,000.00	14,000.00	21,000.00	
01-21-210-72974	EMPLOYEE RECOGNITIONS	565.47	382.76	750.00	750.00	0.00	
01-21-210-73110	OFFICE SUPPLIES	5,676.96	5,777.07	5,330.00	5,300.00	7,400.00	
01-21-210-73610	UNIFORMS	0.00	0.00	0.00	6,300.00	6,300.00	
01-21-210-74111	MULTIMEDIA EQUIPMENT	428.00	0.00	2,300.00	0.00	2,300.00	
Total Department 21-210:		(1,963,059.89)	(1,962,760.47)	(2,363,224.00)	(2,291,945.00)	(2,455,870.00)	

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 three primary divisions: Streets, Facilities, and Water and Sewer. The latter division is an enterprise fund presented separately, later in this document.

The Streets 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 Streets 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 Facilities division is primarily responsible for the maintenance of the public street lighting located 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 Facilities division is also responsible for the maintenance of all Village owned buildings, facilities, and related improvements. This includes HVAC systems, furniture repairs/replacements, door repairs, painting, plumbing, etc.

Street Division Goals

1. Follow and document new Best Management Practices (BMPs) to comply with the Chloride Reduction Initiative. Complete the fourth annual report due in July.
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

Facilities 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 the 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

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

Strategic Plan Goal B

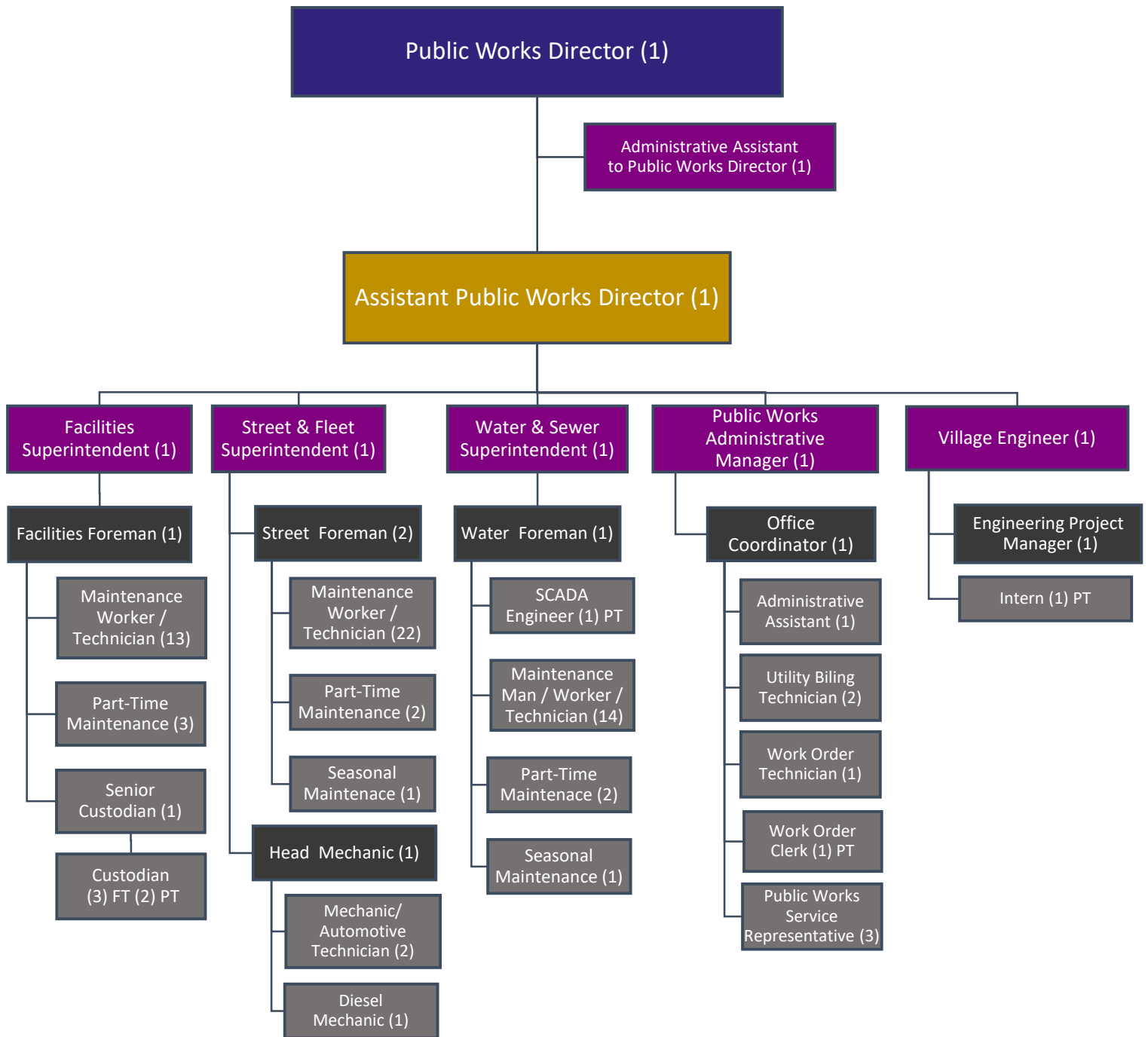
Street Division

Performance Measures	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Snow and Ice removal completed within established timeframe (ranging from 12-52 hours) based on level of accumulation.	100%	100%	100%	100%
Measure average completion time of sink hole repairs from date necessary repair is requested.	10 Days	125%	125%	167%
Measure average completion time of concrete/asphalt repairs from date necessary repair is requested (Measure removal 2026).	75 Days	n/a	n/a	n/a
Measure average completion time of storm sewer repairs from date necessary repair is requested (Measure added in 2026).	12 Days	n/a	95%	90%

Facilities Division

Performance Measures	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
General repair of streetlights within 14 business days of reported outage/issue (Bulb/photocell/fixture/fuse/ballast).	14 Days	74%	80%	100%
Advanced repair of streetlights within 60 business days of reported outage/issue (Knock down/cable break/foundation replacement).	60 Days	100%	109%	100%
Repair/address building maintenance requests within 5 business days of reported issue.	5 Days	89%	100%	100%
Repair/address commuter parking lot requests within 5 business days of reported issue.	5 Days	100%	100%	100%

FY2027 Public Works Department Structure



FY27(92)



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 26-023 PUBLIC WORKS (STREETS)						
01-26-023-71110	SALARIES	2,149,366.75	2,323,521.56	2,501,500.00	2,500,000.00	2,767,356.00
01-26-023-71112	OVERTIME	183,566.74	242,226.32	250,000.00	212,850.00	265,250.00
01-26-023-71125	PART TIME - PENSIONABLE	0.00	25,650.95	92,000.00	64,500.00	90,000.00
01-26-023-71127	PART TIME - NON-PENSIONABLE	3,131.25	0.00	17,982.00	8,000.00	21,000.00
01-26-023-72110	POSTAGE	56.18	74.96	500.00	250.00	250.00
01-26-023-72120	TELEPHONE COMMUNICATIONS	17,144.33	12,317.33	16,500.00	17,500.00	17,500.00
01-26-023-72127	MOBILE DATA COMMUNICATIONS	5,542.32	4,631.08	8,000.00	4,000.00	6,000.00
01-26-023-72140	TRAINING	10,775.37	17,641.17	30,000.00	29,500.00	29,500.00
01-26-023-72170	MEETINGS & CONFERENCES	732.31	589.94	800.00	800.00	800.00
01-26-023-72220	RECEPTIONS & MEALS	2,593.64	1,136.03	2,000.00	2,000.00	2,000.00
01-26-023-72266	VEHICLE INSPECTION	3,100.97	3,241.79	3,200.00	3,200.00	3,200.00
01-26-023-72310	PRINTING	69.46	154.70	1,800.00	300.00	1,800.00
01-26-023-72330	LEGAL NOTICES & ADVERTISING	1,203.69	2,159.47	1,400.00	1,400.00	1,400.00
01-26-023-72430	EMPLOYEE HEALTH & INSURANCE BENE	483,458.27	491,469.59	539,500.00	529,500.00	724,340.00
01-26-023-72480	FICA	172,382.03	182,353.82	220,000.00	204,000.00	236,400.00
01-26-023-72485	IMRF	254,107.19	271,529.55	340,000.00	300,000.00	382,000.00
01-26-023-72510	ELECTRICITY	4,155.44	4,596.26	4,400.00	5,000.00	6,000.00
01-26-023-72512	WATER/SEWER	5,568.06	13,785.72	17,850.00	17,850.00	18,800.00
01-26-023-72513	UTILITY LOCATING SERVICE	2,433.92	2,249.18	3,125.00	3,125.00	3,125.00
01-26-023-72526	R & M - DRAINAGE	8,602.98	26,315.36	53,500.00	53,500.00	53,500.00
01-26-023-72527	STREETPRINT MAINTENANCE	0.00	0.00	90,000.00	60,000.00	90,000.00
01-26-023-72530	R&M - MACHINERY & EQUIPMENT	45,123.62	26,508.81	40,000.00	40,000.00	40,000.00
01-26-023-72540	R & M MOTOR VEHICLES	63,303.91	93,161.40	70,000.00	85,000.00	80,000.00
01-26-023-72655	SOFTWARE LICENSING & SUPPORT	53,084.52	87,194.95	69,670.00	69,670.00	69,670.00
01-26-023-72710	TOWEL & LAUNDRY SERVICE	767.90	569.36	1,100.00	1,100.00	1,100.00
01-26-023-72720	DUES & SUBSCRIPTIONS	4,342.64	4,683.66	7,500.00	7,500.00	7,500.00
01-26-023-72750	SERVICE CONTRACTS	283.32	102.69	600.00	600.00	600.00
01-26-023-72785	CONTRACT SNOW REMOVAL	354,096.00	332,356.40	625,000.00	625,000.00	625,000.00
01-26-023-72790	OTHER CONTRACTUAL SVCS	100,087.15	113,008.51	125,000.00	134,200.00	182,000.00
01-26-023-72840	ENGINEERING SERVICES	35,808.25	34,957.75	60,000.00	30,000.00	60,000.00
01-26-023-72847	PLANNING SERVICES	176,164.92	246,122.47	219,844.00	219,844.00	247,035.00
01-26-023-72860	VEHICLE LICENSES	710.89	1,085.91	1,000.00	1,650.00	1,500.00
01-26-023-72881	CONTRACT LANDSCAPE MAINTENANCE	642,241.77	708,747.63	885,600.00	905,600.00	933,145.00
01-26-023-72890	REFUSE DISPOSAL	109,339.20	135,986.80	125,000.00	155,000.00	155,000.00
01-26-023-73110	OFFICE SUPPLIES	3,176.37	3,341.49	5,000.00	5,000.00	5,000.00
01-26-023-73115	CONFECTIONARY SUPPLIES	2,568.03	2,359.31	2,700.00	2,700.00	2,700.00
01-26-023-73117	FIRST AID SUPPLIES	0.00	66.34	450.00	450.00	450.00
01-26-023-73410	EXPENDABLE TOOLS	18,524.04	11,554.46	14,500.00	10,000.00	14,500.00
01-26-023-73520	KEROSENE & LP GAS	137.58	115.16	250.00	250.00	250.00
01-26-023-73530	GASOLINE	39,390.55	38,895.34	58,000.00	58,000.00	58,000.00
01-26-023-73535	OIL	4,881.19	5,833.19	5,500.00	5,500.00	5,500.00
01-26-023-73545	DIESEL	63,199.91	64,849.84	85,000.00	85,000.00	85,000.00
01-26-023-73550	CHEMICAL SUPPLIES	519.66	154.20	500.00	500.00	500.00
01-26-023-73560	TIRES & TUBES	2,998.20	15,208.76	15,000.00	15,000.00	15,000.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 26-023 PUBLIC WORKS (STREETS)							
01-26-023-73570	ELECTRICAL SUPPLIES	21.13	2,286.79	750.00	750.00		750.00
01-26-023-73590	BOOKS, MANUALS, REFERENCE	67.39	515.00	500.00	500.00		500.00
01-26-023-73610	UNIFORMS	17,680.12	17,451.41	21,275.00	21,275.00		28,050.00
01-26-023-73620	PAINT SUPPLIES	1,134.76	654.80	4,500.00	2,500.00		4,500.00
01-26-023-73625	LANE MARKING SUPPLIES	0.00	0.00	1,000.00	1,000.00		1,000.00
01-26-023-73630	PLUMBING SUPPLIES	194.43	389.24	350.00	350.00		350.00
01-26-023-73680	LANDSCAPING MATERIALS	26,745.17	27,527.54	28,000.00	28,000.00		28,000.00
01-26-023-73681	RETENTION MAINTENANCE	417.00	6,172.94	9,000.00	9,000.00		9,000.00
01-26-023-73730	WELDING SUPPLIES	1,727.25	1,847.61	1,500.00	1,500.00		1,500.00
01-26-023-73770	CONCRETE & MASONRY SUPPL	2,903.15	6,343.08	12,000.00	12,000.00		12,000.00
01-26-023-73780	ASPHALT/ROAD OIL & TAR	7,246.19	11,277.96	11,000.00	11,000.00		11,000.00
01-26-023-73790	SEWER TILE/CULV & REL SP	1,969.55	3,871.40	12,000.00	12,000.00		12,000.00
01-26-023-73810	SALT FOR ICE CONTROL	245,434.99	243,634.16	410,000.00	410,000.00		410,000.00
01-26-023-73812	ORGANIC DE-ICER	15,212.72	15,603.19	47,500.00	47,500.00		47,500.00
01-26-023-73830	SIGNS & SIGN MATERIALS	24,735.28	13,972.29	18,000.00	19,500.00		18,000.00
01-26-023-73840	HARDWARE	3,338.25	12,049.76	12,000.00	12,000.00		12,000.00
01-26-023-73845	SAFETY SUPPLIES	9,070.15	11,881.57	10,000.00	10,000.00		10,000.00
01-26-023-73850	STEEL SUPPLIES	0.00	4.55	0.00	0.00		0.00
01-26-023-73860	SAND, GRAVEL & ROCK	10,944.91	20,850.37	15,000.00	24,000.00		22,500.00
01-26-023-73870	OTHER OPERATING SUPPLIES	7,072.05	5,525.19	9,000.00	9,000.00		9,000.00
01-26-023-75200	SIDEWALK REPR/REPL/ADDL	201,502.03	233,418.14	270,000.00	270,000.00		270,000.00
01-26-023-75406	CRACK SEALING	99,101.32	124,668.10	250,000.00	175,000.00		150,000.00
01-26-023-75630	TREES REPL/ADDL	102,108.60	151,828.10	249,925.00	233,986.00		299,925.00
01-26-023-75802	STRIPING	126,730.57	42,288.87	150,000.00	150,000.00		150,000.00
01-26-023-96146	SBITA INTEREST	0.00	1,521.00	0.00	0.00		0.00
01-26-023-96147	SBITA PRINCIPAL	0.00	30,583.00	0.00	0.00		0.00
Total Department 26-023:		(5,934,197.53)	(6,538,675.27)	(8,154,571.00)	(7,935,700.00)		(8,817,246.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original 25-26 Budget	Projected 25-26	Fy2027 26-27 Budget
Fund: 01 GENERAL FUND						
Department: 26-024 PUBLIC WORKS (ELECTRICAL)						
01-26-024-72430	EMPLOYEE HEALTH & INSURANCE BENE	108,680.26	0.00	0.00	0.00	0.00
Total Department 26-024:		(108,680.26)	0.00	0.00	0.00	0.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 26-025 PUBLIC WORKS (FACILITIES)						
01-26-025-71110	SALARIES	546,258.18	960,503.79	1,172,000.00	1,130,000.00	1,606,793.00
01-26-025-71112	OVERTIME	61,315.00	133,395.38	145,000.00	175,600.00	198,000.00
01-26-025-71125	PART TIME - PENSIONABLE	39,888.43	88,045.39	144,000.00	85,000.00	151,400.00
01-26-025-71127	PART TIME - NON-PENSIONABLE	3,961.04	9,049.41	32,000.00	10,000.00	32,000.00
01-26-025-72110	POSTAGE	0.00	44.18	100.00	100.00	100.00
01-26-025-72120	TELEPHONE COMMUNICATIONS	6,688.62	4,608.32	7,020.00	7,020.00	7,020.00
01-26-025-72122	WIRELESS FIRE ALARM	8,461.00	7,349.50	11,105.00	11,105.00	13,000.00
01-26-025-72127	MOBILE DATA COMMUNICATIONS	1,844.44	1,287.17	3,780.00	3,780.00	3,780.00
01-26-025-72140	TRAINING	0.00	1,735.28	16,000.00	16,000.00	25,000.00
01-26-025-72143	TUITION REIMBURSEMENT	0.00	0.00	3,000.00	0.00	0.00
01-26-025-72170	MEETINGS & CONFERENCES	0.00	0.00	4,000.00	2,000.00	4,000.00
01-26-025-72220	RECEPTIONS & MEALS	0.00	439.01	900.00	900.00	900.00
01-26-025-72266	VEHICLE INSPECTION	0.00	1,350.38	2,400.00	2,400.00	2,400.00
01-26-025-72310	PRINTING	56.48	21.43	775.00	775.00	800.00
01-26-025-72330	LEGAL NOTICES & ADVERTISING	0.00	0.00	2,000.00	2,000.00	2,000.00
01-26-025-72430	EMPLOYEE HEALTH & INSURANCE BENE	164,259.25	275,962.53	450,298.00	297,500.00	598,940.00
01-26-025-72480	FICA	46,398.25	83,948.48	125,350.00	97,500.00	151,500.00
01-26-025-72485	IMRF	70,240.05	123,802.73	215,050.00	142,500.00	245,475.00
01-26-025-72510	ELECTRICITY-FACILITIES	64,188.83	150,907.02	282,700.00	282,700.00	300,000.00
01-26-025-72511	NATURAL GAS	68,897.70	72,262.01	133,950.00	90,000.00	133,000.00
01-26-025-72512	WATER/SEWER	46,925.70	62,733.01	77,440.00	77,440.00	77,440.00
01-26-025-72513	UTILITY LOCATING SERVICE	0.00	2,249.16	3,125.00	3,125.00	3,125.00
01-26-025-72517	CABLE SERVICES	631.57	530.20	720.00	720.00	2,000.00
01-26-025-72520	R & M - BUILDINGS/STRUCT	121,582.18	122,769.87	135,000.00	140,000.00	135,000.00
01-26-025-72523	R&M - SIDEWALKS/PAVERS	12,420.00	2,000.00	15,000.00	15,000.00	15,000.00
01-26-025-72525	CUSTODIAL SERVICES	40,920.00	26,040.00	26,000.00	26,000.00	26,000.00
01-26-025-72530	R&M - MACHINERY & EQUIPMENT	85,180.90	54,150.55	87,860.00	68,000.00	82,500.00
01-26-025-72535	R&M FIRE EXTINGUISHERS	7,796.55	6,834.47	6,000.00	7,000.00	8,000.00
01-26-025-72540	R & M MOTOR VEHICLES	429.99	14,265.70	12,000.00	12,000.00	15,000.00
01-26-025-72565	R&M - COMPUTER EQUIPMENT	49.98	1,474.08	1,500.00	1,500.00	1,500.00
01-26-025-72630	RENT EQUIP & STORAGE	0.00	0.00	1,000.00	1,000.00	1,000.00
01-26-025-72655	SOFTWARE LICENSING & SUPPORT	12,156.38	39,716.89	39,100.00	38,100.00	39,150.00
01-26-025-72710	TOWEL & LAUNDRY SERVICE	0.00	284.67	600.00	600.00	600.00
01-26-025-72720	DUES & SUBSCRIPTIONS	0.00	272.56	650.00	650.00	700.00
01-26-025-72750	SERVICE CONTRACTS	0.00	272.63	675.00	675.00	800.00
01-26-025-72775	R & M - TRAFFIC SIGNALS	0.00	62,182.59	134,440.00	134,600.00	173,000.00
01-26-025-72777	PHONE SYSTEM MAINTENANCE	31,545.15	22,005.01	70,000.00	70,000.00	78,000.00
01-26-025-72779	SHOOTING RANGE COSTS	17,610.00	39,725.00	37,675.00	16,000.00	0.00
01-26-025-72790	OTHER CONTRACTUAL SVCS	164,092.65	222,100.12	226,052.30	226,150.00	232,000.00
01-26-025-72840	ENGINEERING SERVICES	0.00	0.00	4,000.00	4,000.00	4,000.00
01-26-025-72854	INSPECTION FEES	3,028.00	3,017.00	2,700.00	2,700.00	2,700.00
01-26-025-72860	VEHICLE LICENSES	61.35	407.35	500.00	1,500.00	1,500.00
01-26-025-72881	CONTRACT LANDSCAPE MAINTENANCE	0.00	0.00	28,000.00	28,000.00	28,000.00
01-26-025-73110	OFFICE SUPPLIES	1,840.11	2,158.12	3,000.00	3,000.00	3,000.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 26-025 PUBLIC WORKS (FACILITIES)							
01-26-025-73112	FLAGS/BANNERS/SEASONAL DECOR	7,555.22	7,985.55	8,000.00	8,000.00	8,000.00	8,000.00
01-26-025-73115	CONFECTIONARY SUPPLIES	201.11	1,501.11	1,700.00	1,700.00	1,700.00	1,700.00
01-26-025-73117	FIRST AID SUPPLIES	28,761.73	23,752.86	27,500.00	34,500.00	30,500.00	30,500.00
01-26-025-73410	EXPENDABLE TOOLS	5,092.27	11,247.58	9,500.00	13,000.00	11,500.00	11,500.00
01-26-025-73420	KEROSENE & LP GAS	582.50	824.41	100.00	200.00	300.00	300.00
01-26-025-73530	GASOLINE	1,080.02	20,030.54	18,500.00	18,500.00	18,500.00	18,500.00
01-26-025-73535	OTL	0.00	1,414.65	1,500.00	1,500.00	1,500.00	1,500.00
01-26-025-73545	DIESEL	455.40	5,733.54	9,800.00	9,800.00	9,800.00	9,800.00
01-26-025-73550	CHEMICAL SUPPLIES	14.99	3,981.41	700.00	700.00	700.00	700.00
01-26-025-73560	TIRES & TUBES	0.00	620.09	2,000.00	3,000.00	3,000.00	3,000.00
01-26-025-73570	ELECTRICAL SUPPLIES	7,785.58	117,732.30	128,000.00	128,000.00	128,000.00	128,000.00
01-26-025-73580	JANITORIAL SUPPLIES	29,627.93	32,717.70	31,000.00	32,000.00	35,000.00	35,000.00
01-26-025-73590	BOOKS, MANUALS, REFERENCE	0.00	0.00	50.00	50.00	50.00	50.00
01-26-025-73610	UNIFORMS	5,485.91	7,774.33	13,700.00	13,200.00	18,200.00	18,200.00
01-26-025-73620	PAINT SUPPLIES	259.63	754.00	1,750.00	1,750.00	1,750.00	1,750.00
01-26-025-73630	PLUMBING SUPPLIES	1,374.50	747.21	2,100.00	2,100.00	2,100.00	2,100.00
01-26-025-73680	LANDSCAPING MATERIALS	277.73	5,425.11	5,000.00	5,000.00	5,000.00	5,000.00
01-26-025-73730	WELDING SUPPLIES	0.00	923.67	1,500.00	1,500.00	1,500.00	1,500.00
01-26-025-73770	CONCRETE	0.00	806.13	4,000.00	4,000.00	4,000.00	4,000.00
01-26-025-73780	ASPHALT	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
01-26-025-73840	HARDWARE	3,381.13	1,405.90	2,600.00	2,600.00	2,600.00	2,600.00
01-26-025-73845	SAFETY SUPPLIES	2,252.23	4,765.21	3,000.00	4,000.00	5,000.00	5,000.00
01-26-025-73870	OTHER OPERATING SUPPLIES	3,487.62	3,396.89	6,000.00	6,000.00	6,500.00	6,500.00
01-26-025-74110	FURNITURE REPR/REPL	35,600.60	39,136.12	113,000.00	113,000.00	113,000.00	113,000.00
01-26-025-96146	SBITA INTEREST	0.00	761.00	0.00	0.00	0.00	0.00
01-26-025-96147	SBITA PRINCIPAL	0.00	15,292.00	0.00	0.00	0.00	0.00
Total Department 26-025:		(1,762,003.88)	(2,908,630.30)	(4,056,465.30)	(3,639,700.00)	(4,815,283.00)	

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 resource to the citizens for securing information on current licensed and bonded contractors. This division processes requests for building permits and the associated inspection services.

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

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

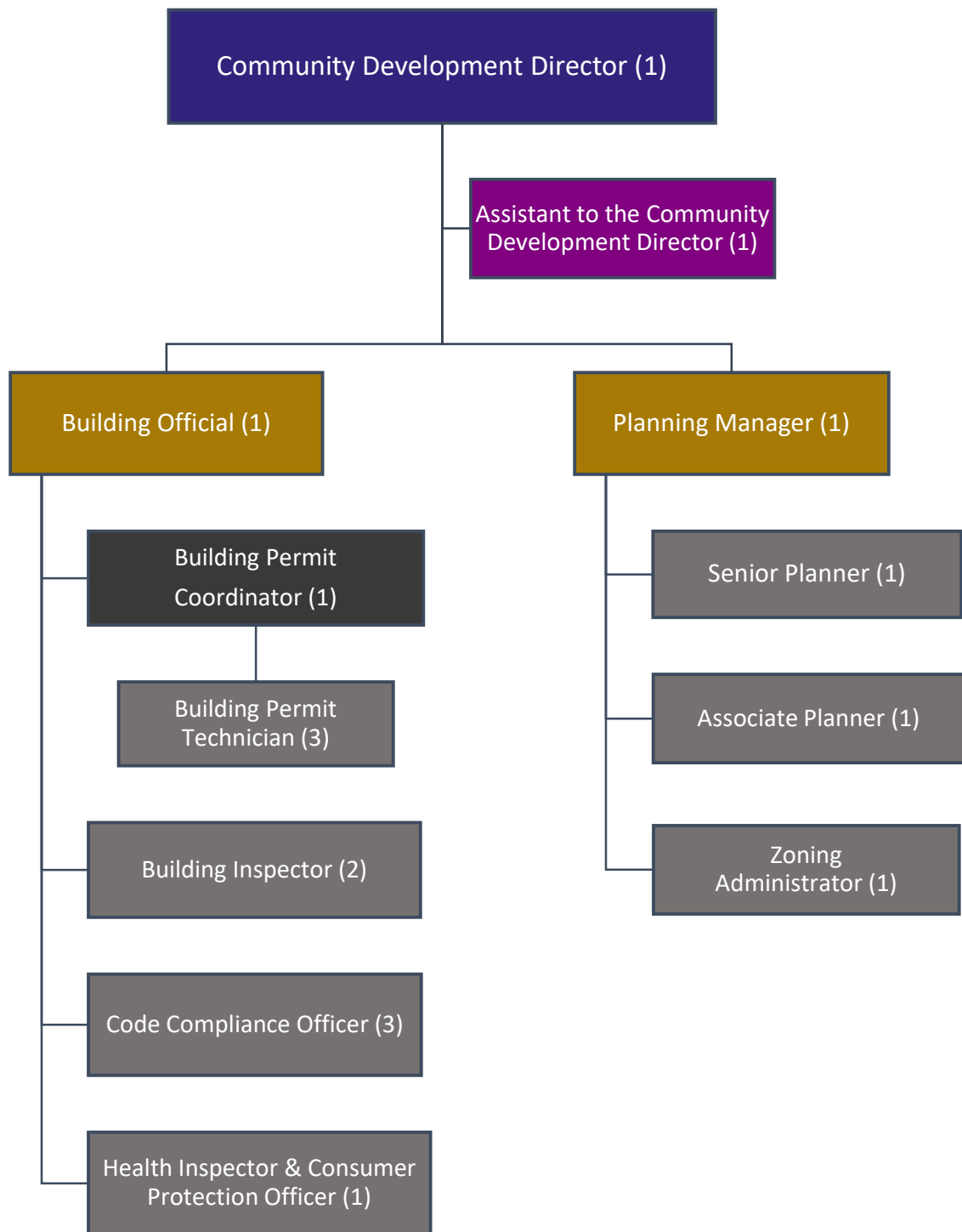
Department Goals

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

Performance Measures

Performance Measure	Benchmark	2025 Actual	2026 Estimate Actual	2027 Budget
Measure median processing time for each permit type in days	7	7	7	7
Measure median review time for planning cases in days	21	24	21	21
Routine Health Inspections of all food serving establishments	400	442	450	450

FY2027 Community Development Department Structure



FY27(17)



GL Number	Description	25-26		26-27		Original Budget
		2026 Budget	Amended Budget	Department Requested	Fy2027 Budget	
Fund: 01 GENERAL FUND						
Department: 33-000 COMMUNITY DEVELOPMENT (ADMINISTRATION)						
01-33-000-71110	SALARIES	213,000.00	213,000.00	229,810.00	229,810.00	229,810.00
01-33-000-72110	POSTAGE	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01-33-000-72120	TELEPHONE COMMUNICATIONS	5,940.00	5,940.00	5,940.00	5,940.00	5,940.00
01-33-000-72127	MOBILE DATA COMMUNICATIONS	4,860.00	4,860.00	4,860.00	4,860.00	4,860.00
01-33-000-72130	TRAVEL EXPENSE	200.00	200.00	1,000.00	1,000.00	1,000.00
01-33-000-72140	TRAINING	2,250.00	2,250.00	2,000.00	2,000.00	2,000.00
01-33-000-72170	MEETINGS & CONFERENCES	7,800.00	7,800.00	7,000.00	7,000.00	7,000.00
01-33-000-72220	RECEPTIONS & MEALS	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01-33-000-72310	PRINTING	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-33-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	42,500.00	42,500.00	51,280.00	51,280.00	51,280.00
01-33-000-72480	FICA	17,500.00	17,500.00	17,587.00	17,587.00	17,587.00
01-33-000-72485	IMRF	30,000.00	30,000.00	28,743.00	28,743.00	28,743.00
01-33-000-72530	GASOLINE	8,000.00	8,000.00	8,500.00	8,500.00	8,500.00
01-33-000-72540	R & M MOTOR VEHICLES			5,500.00	5,500.00	5,500.00
01-33-000-72655	SOFTWARE LICENSING & SUPPORT			7,400.00	7,400.00	7,400.00
01-33-000-72720	DUES & SUBSCRIPTIONS	4,700.00	4,700.00	4,200.00	4,200.00	4,200.00
01-33-000-73110	OFFICE SUPPLIES	5,000.00	5,000.00	9,200.00	9,200.00	9,200.00
01-33-000-73115	CONFECTIONARY SUPPLIES	300.00	300.00	300.00	300.00	300.00
01-33-000-73610	UNIFORMS	1,700.00	1,700.00	1,400.00	1,400.00	1,400.00
Total Department 33-000:		(350,750.00)	(350,750.00)	(391,720.00)	(391,720.00)	(391,720.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 33-300 COMMUNITY DEVELOPMENT (BUILDING)							
01-33-300-71110	SALARIES	726,252.16	728,273.35	884,200.00	682,000.00	1,034,340.00	
01-33-300-71112	OVERTIME	12,748.87	24,457.00	30,000.00	28,000.00	30,000.00	
01-33-300-72110	POSTAGE	471.37	113.84	0.00	250.00	0.00	
01-33-300-72130	TRAVEL EXPENSE	0.00	47.10	500.00	125.00	0.00	
01-33-300-72140	TRAINING	2,380.00	1,930.00	4,800.00	4,800.00	4,800.00	
01-33-300-72170	MEETINGS & CONFERENCES	1,145.00	155.00	3,315.00	1,000.00	3,315.00	
01-33-300-72430	EMPLOYEE HEALTH & INSURANCE BENE	184,402.48	153,269.83	271,990.00	117,600.00	341,540.00	
01-33-300-72480	FICA	54,400.45	53,183.42	76,400.00	53,400.00	81,448.00	
01-33-300-72485	IMRF	81,365.76	78,494.79	110,500.00	77,600.00	133,405.00	
01-33-300-72540	R & M MOTOR VEHICLES	4,387.74	1,994.28	4,500.00	3,750.00	0.00	
01-33-300-72565	R&M - COMPUTER EQUIPMENT	0.00	0.00	500.00	0.00	0.00	
01-33-300-72655	SOFTWARE LICENSING & SUPPORT	52,203.26	11,030.26	0.00	0.00	0.00	
01-33-300-72720	DUES & SUBSCRIPTIONS	737.00	715.00	1,955.00	1,955.00	1,955.00	
01-33-300-72743	DEMOLITION COSTS	32,091.00	0.00	75,000.00	24,500.00	75,000.00	
01-33-300-72744	PROPERTY MAINTENANCE	47,381.04	45,369.50	80,000.00	20,000.00	80,000.00	
01-33-300-72750	SERVICE CONTRACTS	106.21	31.16	900.00	900.00	0.00	
01-33-300-72790	OTHER CONTRACTUAL SVCS	243,524.21	293,486.30	300,000.00	395,000.00	300,000.00	
01-33-300-72840	ENGINEERING SERVICES	131.50	0.00	0.00	220.00	0.00	
01-33-300-72844	SPRINKLER REVIEW FEES	1,440.00	0.00	0.00	0.00	0.00	
01-33-300-72853	ELEVATOR INSPECTIONS	10,796.00	10,247.00	25,000.00	16,250.00	25,000.00	
01-33-300-73530	GASOLINE	6,299.62	1,132.40	500.00	5,000.00	0.00	
01-33-300-73590	BOOKS, MANUALS, REFERENCE	53.00	1,845.65	2,000.00	0.00	0.00	
01-33-300-73610	UNIFORMS	300.00	0.00	0.00	0.00	0.00	
01-33-300-73870	OTHER OPERATING SUPPLIES	288.56	247.84	500.00	0.00	0.00	
01-33-300-79015	REFUNDS - BUILD PERMIT	0.00	0.00	0.00	1,050.00	0.00	
Total Department 33-300:		(1,462,905.23)	(1,406,023.72)	(1,872,560.00)	(1,433,400.00)	(2,110,803.00)	



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 33-310 COMMUNITY DEVELOPMENT (PLANNING)						
01-33-310-71110	SALARIES	314,253.98	333,809.79	373,500.00	310,000.00	381,475.00
01-33-310-71112	OVERTIME	0.00	0.00	10,000.00	0.00	2,000.00
01-33-310-72110	POSTAGE	144.12	6.21	0.00	0.00	0.00
01-33-310-72130	TRAVEL EXPENSE	0.00	0.00	300.00	255.00	0.00
01-33-310-72140	TRAINING	625.00	50.00	1,750.00	0.00	3,250.00
01-33-310-72170	MEETINGS & CONFERENCES	875.74	2,321.04	5,000.00	3,000.00	5,000.00
01-33-310-72330	LEGAL NOTICES & ADVERTISING	3,653.12	3,218.41	5,500.00	4,000.00	5,500.00
01-33-310-72430	EMPLOYEE HEALTH & INSURANCE BENE	37,978.02	49,177.65	60,000.00	52,560.00	122,560.00
01-33-310-72480	FTCA	22,935.88	23,569.75	31,150.00	24,000.00	30,050.00
01-33-310-72485	IMRF	34,137.93	35,234.37	47,000.00	34,500.00	48,083.00
01-33-310-72540	R & M MOTOR VEHICLES	525.73	(5.74)	1,000.00	250.00	0.00
01-33-310-72565	R&M - COMPUTER EQUIPMENT	0.00	0.00	500.00	0.00	0.00
01-33-310-72655	SOFTWARE LICENSING & SUPPORT	3,216.51	3,304.67	0.00	0.00	0.00
01-33-310-72720	DUES & SUBSCRIPTIONS	449.15	1,409.00	2,500.00	2,000.00	2,500.00
01-33-310-72840	ENGINEERING SERVICES	11,782.75	7,871.75	45,000.00	20,000.00	45,000.00
01-33-310-72847	PLANNING SERVICES	0.00	1,389.68	5,000.00	5,000.00	0.00
01-33-310-73590	BOOKS, MANUALS, REFERENCE	0.00	0.00	800.00	200.00	0.00
Total Department 33-310:		(430,577.93)	(461,356.58)	(589,000.00)	(455,765.00)	(645,418.00)



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 33-320 COMMUNITY DEVELOPMENT (ECONOMIC DEV)						
01-33-320-71110	SALARIES	69,258.50	20,740.08	0.00	0.00	0.00
01-33-320-72110	POSTAGE	0.00	0.64	0.00	0.00	0.00
01-33-320-72130	TRAVEL EXPENSE	367.80	0.00	0.00	0.00	0.00
01-33-320-72140	TRAINING	500.00	784.33	0.00	600.00	0.00
01-33-320-72170	MEETINGS & CONFERENCES	1,509.07	3,222.67	0.00	0.00	0.00
01-33-320-72220	RECEPTIONS & MEALS	0.00	436.63	0.00	0.00	0.00
01-33-320-72430	EMPLOYEE HEALTH & INSURANCE BENE	105.60	30.80	0.00	0.00	0.00
01-33-320-72480	FICA	5,372.89	1,626.78	0.00	0.00	0.00
01-33-320-72485	IMRF	7,714.39	2,345.54	0.00	0.00	0.00
01-33-320-72540	R & M MOTOR VEHICLES	36.00	0.00	0.00	0.00	0.00
01-33-320-72655	SOFTWARE LICENSING & SUPPORT	1,072.17	1,101.56	0.00	0.00	0.00
01-33-320-72720	DUES & SUBSCRIPTIONS	11,094.83	11,203.16	0.00	0.00	0.00
01-33-320-72750	SERVICE CONTRACTS	0.00	15,000.00	0.00	0.00	0.00
01-33-320-72954	PROGRAMS/EVENTS	6,585.60	23,404.26	0.00	0.00	0.00
Total Department 33-320:		(103,616.85)	(79,896.45)	0.00	(600.00)	0.00

MARKETING & COMMUNICATIONS

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

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

The Marketing Department is responsible for marketing Tinley Park’s tourism amenities and promotes local businesses through a wide variety of advertising, special events and activities including the VisitTinleyPark.com website. An area of special focus is Downtown Tinley, the historic heart of the community. Annual programming includes the popular *Benches on the Avenue* and *Musical Chairs* public art projects, a summer Music in the Plaza concert series and several parades and seasonal events held throughout the year in or around the new Harmony Square.

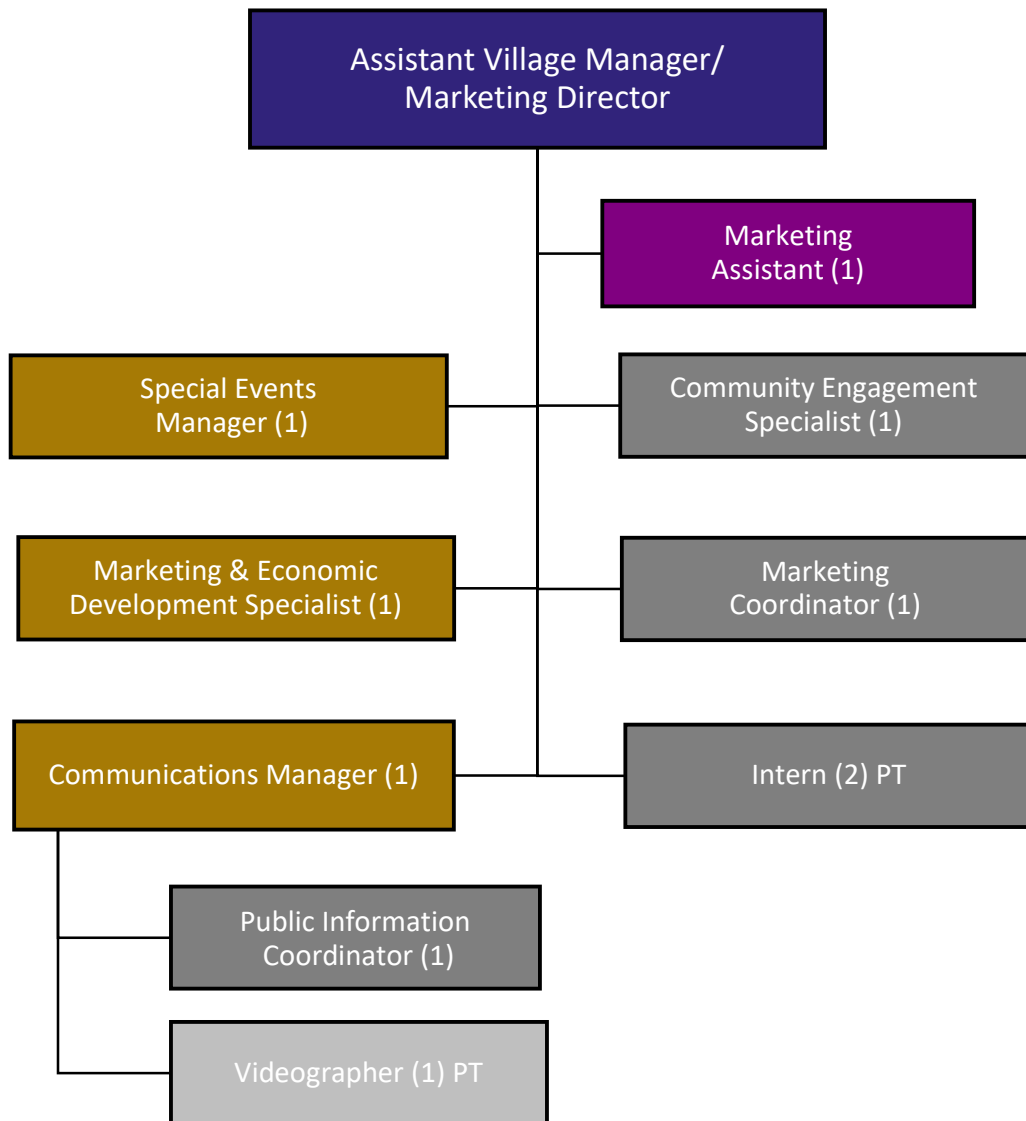
With the assistance of the citizen volunteer marketing commission, the Marketing Department seeks to leverage the Village’s existing music-centric assets with the addition of several new features to build out the “Life Amplified” brand.

Department Goals

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

Performance Measures	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Increase visits to Visitor website with support of media advertising campaigns.	10%	51%	30%	25%
Raise Social Media Engagement across all platforms.	5%	9%	7%	7%
Increase event attendance.	3%	49%	25%	25%

FY2027 Marketing Department Structure



FY27(10)



		25-26	25-26	26-27	26-27	26-27
		2026 Budget	Amended Budget	Department Requested	Fy2027 Budget	Original Budget
GL Number	Description					
Fund: 01 GENERAL FUND						
Department: 35-000 MARKETING/COMMUNICATIONS						
01-35-000-71110	SALARIES	672,000.00	672,000.00	752,030.00	752,030.00	752,030.00
01-35-000-71112	OVERTIME	600.00	600.00	600.00	600.00	600.00
01-35-000-71127	PART TIME - NON-PENSIONABLE	56,343.00	56,343.00	60,000.00	60,000.00	60,000.00
01-35-000-72110	POSTAGE	7,000.00	7,000.00	18,000.00	18,000.00	18,000.00
01-35-000-72120	TELEPHONE COMMUNICATIONS	3,050.00	3,050.00	4,300.00	4,300.00	4,300.00
01-35-000-72127	MOBILE DATA COMMUNICATIONS	1,550.00	1,550.00	2,000.00	2,000.00	2,000.00
01-35-000-72130	TRAVEL EXPENSE	2,800.00	2,800.00	7,500.00	7,500.00	7,500.00
01-35-000-72170	MEETINGS & CONFERENCES	17,000.00	17,000.00	11,000.00	11,000.00	11,000.00
01-35-000-72220	RECEPTIONS & MEALS	3,000.00	3,000.00	4,000.00	4,000.00	4,000.00
01-35-000-72310	PRINTING	10,000.00	10,000.00	40,000.00	40,000.00	40,000.00
01-35-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	132,993.00	132,993.00	124,900.00	124,900.00	124,900.00
01-35-000-72480	FICA	54,075.00	54,075.00	61,662.00	61,662.00	61,662.00
01-35-000-72485	IMRF	75,750.00	75,750.00	93,701.00	93,701.00	93,701.00
01-35-000-72517	CABLE SERVICES	180.00	180.00	200.00	200.00	200.00
01-35-000-72540	R & M MOTOR VEHICLES			3,000.00	3,000.00	3,000.00
01-35-000-72653	WEBSITE MAINTENANCE SERVICES	26,200.00	26,200.00	33,000.00	33,000.00	33,000.00
01-35-000-72655	SOFTWARE LICENSING & SUPPORT	10,500.00	10,500.00	16,500.00	16,500.00	16,500.00
01-35-000-72720	DUES & SUBSCRIPTIONS	31,500.00	31,500.00	31,800.00	31,800.00	31,800.00
01-35-000-72790	OTHER CONTRACTUAL SVCS	138,000.00	138,000.00	93,000.00	93,000.00	93,000.00
01-35-000-72923	DOWNTOWN PROGRAMS AND EVENTS	74,750.00	74,750.00	83,500.00	83,500.00	83,500.00
01-35-000-72952	FIREWORKS	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
01-35-000-72954	SPECIAL EVENTS	19,900.00	19,900.00	26,500.00	26,500.00	26,500.00
01-35-000-72982	MUNICIPAL TV STATION	15,000.00	15,000.00	20,500.00	20,500.00	20,500.00
01-35-000-72985	TOURISM PROGRAMS			240,000.00	240,000.00	240,000.00
01-35-000-72991	ANNUAL REPORT	25,000.00	25,000.00			
01-35-000-73110	OFFICE SUPPLIES	7,000.00	7,000.00	10,000.00	10,000.00	10,000.00
01-35-000-73112	FLAGS/BANNERS/SEASONAL DECOR	200,000.00	200,000.00	389,000.00	389,000.00	389,000.00
01-35-000-73210	ITEMS FOR RESALE	30,000.00	30,000.00	40,000.00	40,000.00	40,000.00
01-35-000-73530	GASOLINE			1,500.00	1,500.00	1,500.00
01-35-000-73570	ELECTRICAL SUPPLIES	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
01-35-000-73610	UNIFORMS	1,000.00	1,000.00	500.00	500.00	500.00
01-35-000-73870	OTHER OPERATING SUPPLIES	23,500.00	23,500.00	35,000.00	35,000.00	35,000.00
Total Department 35-000:		(1,708,691.00)	(1,708,691.00)	(2,273,693.00)	(2,273,693.00)	(2,273,693.00)



GL Number	Description	2026 Budget	25-26 Amended Budget	Department Requested	26-27 Budget	26-27 Original Budget
Fund: 01 GENERAL FUND						
Department: 35-100 MARKETING/COMMUNICATIONS (TOURISM)						
01-35-100-72170	MEETINGS & CONFERENCES	5,000.00	5,000.00			
01-35-100-72310	PRINTING	10,000.00	10,000.00			
01-35-100-72653	WEBSITE MAINTENANCE SERVICES	15,000.00	15,000.00			
01-35-100-72720	DUES & SUBSCRIPTIONS	5,000.00	5,000.00			
01-35-100-72790	OTHER CONTRACTUAL SVCS	50,000.00	50,000.00			
01-35-100-72954	TOURISM EVENTS	50,000.00	50,000.00			
01-35-100-72983	MEDIA ADVERTISEMENT	150,000.00	150,000.00			
01-35-100-72985	TOURISM PROGRAMS	30,000.00	30,000.00			
01-35-100-73870	OTHER OPERATING SUPPLIES	9,000.00	9,000.00			
Total Department 35-100:		(324,000.00)	(324,000.00)	0.00	0.00	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.

01-41-040 Civil Service Commission

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

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

01-41-44 Environmental Enhancement Commission

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

01-41-45 Economic and Commercial Commission

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

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

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

01-41-47 Plan Commission

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

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

01-41-050 Veterans Commission

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

01-41-054 Historical Preservation Commission

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

01-41-56 Senior Services Commission

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

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

01-41-57 Sister Cities Commission

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

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

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



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	Fy2027 Budget
Fund: 01 GENERAL FUND							
Department: 41-040 COMMISSIONS (CIVIL SERVICE)							
01-41-040-71125	PART TIME - PENSIONABLE	0.00	0.00	28,500.00	16,000.00	47,240.00	0.00
01-41-040-71127	PART TIME - NON-PENSIONABLE	2,590.93	1,243.78	0.00	0.00	1,100.00	300.00
01-41-040-72110	POSTAGE	833.50	668.59	1,100.00	500.00	1,000.00	1,000.00
01-41-040-72220	RECEPTIONS & MEALS	0.00	0.00	300.00	0.00	109,600.00	0.00
01-41-040-72330	LEGAL NOTICES & ADVERTISING	2,218.00	3,049.00	1,000.00	1,000.00	1,000.00	1,000.00
01-41-040-72446	EMPLOYMENT COSTS	0.00	0.00	0.00	0.00	109,600.00	0.00
01-41-040-72480	FICA	197.41	103.90	2,200.00	1,200.00	3,650.00	0.00
01-41-040-72485	IMRF	0.00	0.00	3,500.00	1,800.00	5,900.00	0.00
01-41-040-72720	DUES & SUBSCRIPTIONS	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
01-41-040-72846	TESTING SERVICES	47,972.25	79,852.62	62,500.00	60,000.00	1,500.00	0.00
01-41-040-73110	OFFICE SUPPLIES	0.00	45.36	200.00	100.00	200.00	0.00
Total Department 41-040:		(53,812.09)	(84,963.25)	(100,800.00)	(82,100.00)	(171,990.00)	0.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 41-044 COMMISSIONS (ENVIRONMENTAL)						
01-41-044-71127	PART TIME - NON-PENSIONABLE	3,548.66	3,119.95	3,200.00	3,100.00	3,300.00
01-41-044-72110	POSTAGE	0.00	0.00	50.00	25.00	50.00
01-41-044-72480	FICA	271.46	214.05	250.00	250.00	325.00
01-41-044-72977	CLEAN UP PROGRAM	1,967.09	474.12	2,500.00	1,300.00	2,500.00
01-41-044-73830	SIGNS & SIGN MATERIALS	48.09	299.33	2,000.00	300.00	2,000.00
01-41-044-73870	OTHER OPERATING SUPPLIES	572.11	489.92	1,500.00	1,600.00	1,500.00
Total Department 41-044:		(6,407.41)	(4,597.37)	(9,500.00)	(6,575.00)	(9,675.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND								
Department: 41-045 COMMISSIONS (ECONOMIC)								
01-41-045-71127	PART TIME - NON-PENSIONABLE	2,191.27	527.32	3,000.00		1,920.00		3,000.00
01-41-045-72110	POSTAGE	0.00	0.00	250.00		0.00		250.00
01-41-045-72310	PRINTING	443.00	528.62	500.00		500.00		500.00
01-41-045-72480	FICA	166.93	44.59	1,200.00		175.00		750.00
01-41-045-72954	SPECIAL EVENTS	4,477.00	0.00	0.00		0.00		0.00
Total Department 41-045:		(7,278.20)	(1,100.53)	(4,950.00)		(2,595.00)		(4,500.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected 25-26	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 41-046 COMMISSIONS (MARKETING)							
01-41-046-71127	PART TIME - NON-PENSIONABLE	3,563.10	3,640.10	3,500.00	3,500.00	3,500.00	4,000.00
01-41-046-72110	POSTAGE	715.86	627.93	750.00	750.00	500.00	750.00
01-41-046-72170	MEETINGS & CONFERENCES	0.00	0.00	600.00	600.00	0.00	600.00
01-41-046-72220	RECEPTIONS & MEALS	165.76	0.00	500.00	500.00	0.00	500.00
01-41-046-72480	FICA	272.50	249.80	300.00	300.00	295.00	350.00
01-41-046-72920	SCHOLARSHIPS	3,174.00	12,000.00	9,000.00	9,000.00	9,000.00	9,000.00
01-41-046-72930	YOUTH IN GOVERNMENT	0.00	0.00	850.00	850.00	0.00	850.00
01-41-046-72982	DISCOVER TINLEY TV PROD	0.00	0.00	550.00	550.00	0.00	550.00
01-41-046-73870	OTHER OPERATING SUPPLIES	0.00	0.00	750.00	750.00	0.00	750.00
Total Department 41-046:		(7,891.22)	(16,517.83)	(16,800.00)	(13,295.00)	(17,350.00)	



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND								
Department: 41-048 COMMISSIONS (PLAN)								
01-41-048-72140	TRAINING	0.00	0.00	1,000.00		0.00	1,000.00	
01-41-048-72170	MEETINGS & CONFERENCES	0.00	0.00	500.00		0.00	500.00	
01-41-048-72220	RECEPTIONS & MEALS	131.48	295.52	500.00		400.00	500.00	
01-41-048-72720	DUES & SUBSCRIPTIONS	0.00	0.00	733.00		0.00	733.00	
01-41-048-72790	OTHER CONTRACTUAL SVCS	0.00	0.00	1,000.00		0.00	1,000.00	
Total Department 41-048:		(131.48)	(295.52)	(3,733.00)		(400.00)	(3,733.00)	



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 41-050 COMMISSIONS (VETERANS)							
01-41-050-71127	PART TIME - NON-PENSIONABLE	852.32	1,026.42	2,500.00	1,300.00	2,100.00	
01-41-050-72110	POSTAGE	0.00	117.85	150.00	120.00	150.00	
01-41-050-72220	RECEPTIONS & MEALS	647.62	1,649.51	1,000.00	2,800.00	7,800.00	
01-41-050-72480	FICA	65.20	72.59	300.00	150.00	300.00	
01-41-050-72790	OTHER CONTRACTUAL SVCS	0.00	0.00	500.00	0.00	500.00	
01-41-050-72920	AWARDS & SCHOLARSHIPS	500.00	428.00	400.00	400.00	400.00	
01-41-050-72922	OVERSEAS MILITARY SUPPORT	0.00	0.00	100.00	100.00	100.00	
01-41-050-72928	COMMEMORATIVE EQUIPMENT	629.26	429.25	9,000.00	800.00	9,000.00	
01-41-050-72930	EDUCATION IN ART PUB BLG	0.00	0.00	2,600.00	600.00	2,600.00	
01-41-050-72932	ARMED SERV REUNION BKFST	1,702.65	222.95	3,900.00	6,000.00	0.00	
01-41-050-72934	VET/VOLUNTEER RECOG. PRG	364.40	500.00	1,000.00	1,000.00	2,500.00	
01-41-050-72970	VET WELCOME HOME RECEIPT	124.26	0.00	1,000.00	1,000.00	1,000.00	
01-41-050-73112	FLAGS/BANNERS/SEASONAL DECOR	666.59	471.01	2,845.00	3,000.00	2,845.00	
Total Department 41-050:		(5,552.30)	(4,917.58)	(25,295.00)	(17,270.00)	(29,295.00)	



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	Fy2027 Budget
Fund: 01 GENERAL FUND							
Department: 41-054 COMMISSIONS (HISTORIC)							
01-41-054-72110	POSTAGE	0.00	0.00		25.00	0.00	0.00
01-41-054-72720	DUES & SUBSCRIPTIONS	0.00	0.00		250.00	0.00	0.00
01-41-054-72790	OTHER CONTRACTUAL SVCS	0.00	0.00		2,000.00	0.00	0.00
01-41-054-72921	HISTORIC SITES SUPPORT	5,000.00	2,000.00		2,000.00	2,000.00	2,000.00
01-41-054-73110	OFFICE SUPPLIES	0.00	0.00		100.00	0.00	0.00
Total Department 41-054:		(5,000.00)	(2,000.00)	(4,375.00)		(2,000.00)	(2,000.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 41-056 COMMISSIONS (SENIOR SERVICES)							
01-41-056-71127	PART TIME - NON-PENSIONABLE	22,849.24	12,827.20	30,000.00	20,000.00	5,000.00	
01-41-056-72110	POSTAGE	1,715.00	2,092.12	3,300.00	2,200.00	0.00	
01-41-056-72310	PRINTING	0.00	0.00	800.00	0.00	0.00	
01-41-056-72480	FICA	1,737.30	917.99	1,500.00	1,360.00	400.00	
01-41-056-72750	SERVICE CONTRACTS	344.00	0.00	1,150.00	0.00	1,150.00	
01-41-056-72937	COMMUNITY CENTER	14,376.54	19,031.35	20,350.00	18,205.00	0.00	
01-41-056-72954	PROGRAM/EVENTS	5,943.52	5,020.29	6,750.00	7,000.00	0.00	
01-41-056-73110	OFFICE SUPPLIES	552.60	10.86	1,000.00	850.00	0.00	
Total Department 41-056:		(47,518.20)	(39,899.81)	(64,850.00)	(49,615.00)	(6,550.00)	



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 41-057 COMMISSIONS (SISTER CITIES)						
01-41-057-71127	PART TIME - NON-PENSIONABLE	1,189.36	681.77	2,500.00	890.00	2,100.00
01-41-057-72110	POSTAGE	5.00	2.34	50.00	0.00	50.00
01-41-057-72220	RECEPTIONS & MEALS	0.00	0.00	2,500.00	0.00	2,500.00
01-41-057-72480	FICA	91.04	48.36	350.00	100.00	300.00
01-41-057-72720	DUES & SUBSCRIPTIONS	0.00	0.00	850.00	0.00	850.00
01-41-057-72940	EXCHANGE VISIT	1,320.20	0.00	2,500.00	0.00	2,500.00
01-41-057-73110	OFFICE SUPPLIES	0.00	0.00	50.00	0.00	50.00
01-41-057-73870	OTHER CONTRACT SERVICES	0.00	75.00	0.00	0.00	0.00
Total Department 41-057:		(2,605.60)	(807.47)	(8,800.00)	(990.00)	(8,350.00)

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. The agreement with PACE was not renewed in 2020 and a second, Village owned, bus was purchased in 2021.

Service is provided Monday through Friday, excluding holidays, between 8:30am and 2pm. Reservations must be made one week prior to riding and up to 24 hours in advance. Ride reservations are based on availability and medical rides are recommended to be made as early as possible. The fare is \$1.00 each way for riders age 65+ and handicapped persons, or \$2.00 each way for those individuals who are age 55 to 64. One round trip per day.

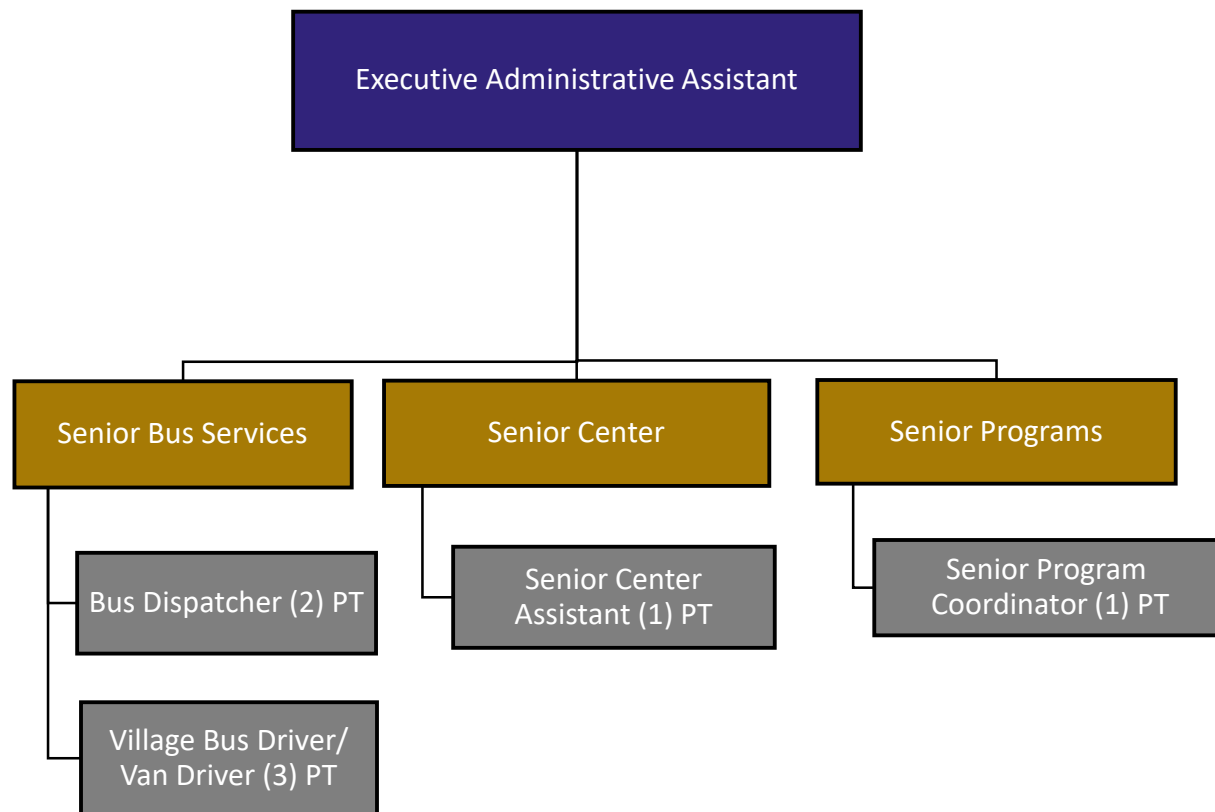
Department Goals

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

Strategic Plan Goal E

Performance Measures	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Provide bus route schedules and timely rides for the residents.	99%	96%	96%	99%
Bus Maintenance – complies with maintenance schedule	4	4	4	4

FY2027 Senior Services Structure



FY27(7)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 42-000 SENIOR SERVICES						
01-42-000-71125	PART TIME - PENSIONABLE	13,719.54	16,432.65	19,838.00	18,750.00	74,800.00
01-42-000-71127	PART TIME - NON-PENSIONABLE	65,576.57	71,337.63	112,000.00	75,000.00	64,480.00
01-42-000-72120	TELEPHONE COMMUNICATIONS	3,808.64	948.40	800.00	200.00	800.00
01-42-000-72266	VEHICLE INSPECTION	70.00	144.64	180.00	160.00	180.00
01-42-000-72480	FICA	6,035.99	6,444.71	10,000.00	10,000.00	11,000.00
01-42-000-72485	IMRF	2,249.74	3,471.68	6,480.00	6,480.00	9,500.00
01-42-000-72540	R & M MOTOR VEHICLES	2,848.94	5,175.75	2,500.00	7,000.00	7,000.00
01-42-000-72550	R&M-RADIOS	646.59	504.34	600.00	600.00	600.00
01-42-000-72954	SPECIAL EVENTS	19,486.85	27,109.73	50,000.00	42,000.00	0.00
01-42-000-73110	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	250.00
01-42-000-73530	GASOLINE	13,340.71	16,303.47	14,500.00	14,500.00	14,500.00
01-42-000-73535	OIL	0.00	160.25	500.00	150.00	500.00
01-42-000-73560	TIRES & TUBES	0.00	1,480.88	1,500.00	150.00	1,500.00
01-42-000-73610	UNIFORMS	0.00	0.00	800.00	500.00	800.00
01-42-000-73870	OTHER OPERATING SUPPLIES	86.51	57.59	250.00	100.00	0.00
Total Department 42-000:		(127,870.08)	(149,571.72)	(219,948.00)	(175,590.00)	(185,910.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected 25-26	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND								
Department: 42-100 SENIOR CENTER								
01-42-100-71127	PART TIME - NON-PENSIONABLE	0.00	0.00		0.00	0.00		27,000.00
01-42-100-72110	POSTAGE	0.00	0.00		0.00	0.00		3,300.00
01-42-100-72480	FICA	0.00	0.00		0.00	0.00		2,100.00
01-42-100-72937	COMMUNITY CENTER	0.00	0.00		0.00	0.00		31,400.00
01-42-100-72954	SPECIAL EVENTS	0.00	0.00		0.00	0.00		60,000.00
01-42-100-73110	OFFICE SUPPLIES	0.00	0.00		0.00	0.00		1,000.00
01-42-100-73610	UNIFORMS	0.00	0.00		0.00	0.00		100.00
Total department 42-100:		0.00	0.00		0.00	0.00		(124,900.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected 25-26	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND								
Department: 42-200 SENIOR PROGRAMMING								
01-42-200-71125	PART TIME - PENSIONABLE	0.00	0.00		0.00	0.00		32,000.00
01-42-200-72110	POSTAGE	0.00	0.00		0.00	0.00		4,000.00
01-42-200-72120	TELEPHONE COMMUNICATIONS	0.00	0.00		0.00	0.00		480.00
01-42-200-72480	FICA	0.00	0.00		0.00	0.00		2,500.00
01-42-200-72485	IMRF	0.00	0.00		0.00	0.00		4,000.00
01-42-200-72954	SPECIAL EVENTS	0.00	0.00		0.00	0.00		250,000.00
01-42-200-73110	OFFICE SUPPLIES	0.00	0.00		0.00	0.00		2,000.00
01-42-200-73610	UNIFORMS	0.00	0.00		0.00	0.00		100.00
Total Department 42-200:		0.00	0.00		0.00	0.00		(295,080.00)

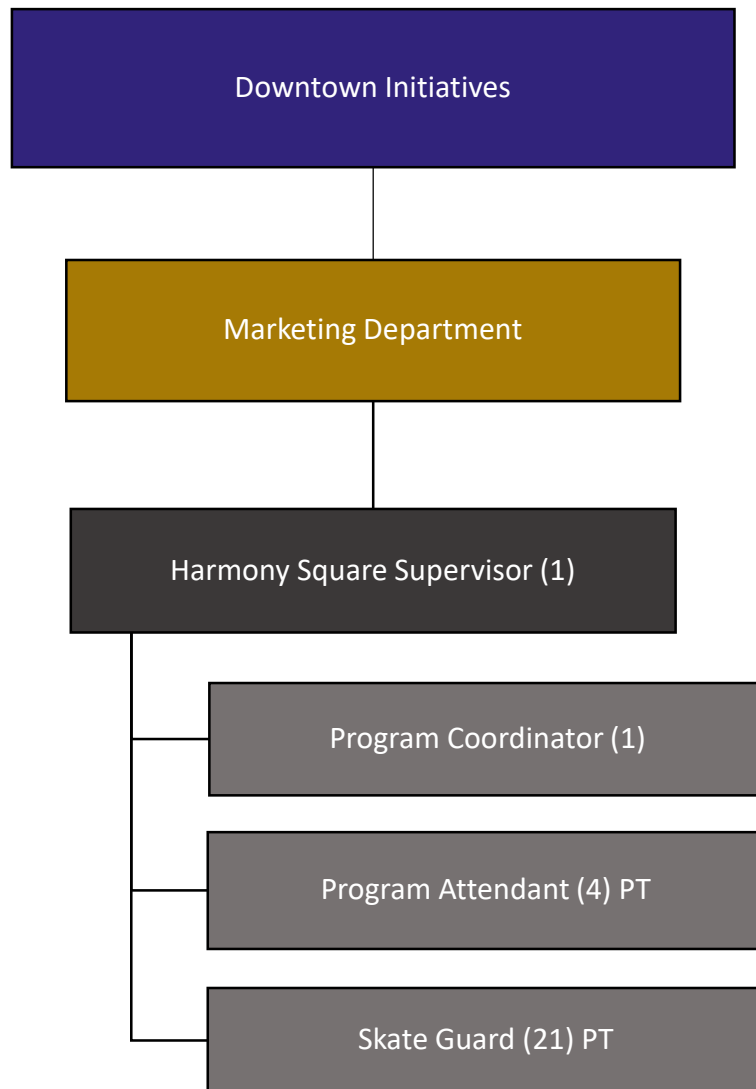
DOWNTOWN INITIATIVES

The Downtown Initiatives fund was established in line with the start of the fiscal year 2025 budget. While there are several tax increment financing districts (TIFs) that overlay the Village's downtown core, there are many operations the TIFs do not fund.

Harmony Square Plaza has been a project years in the making. With the project officially under construction, and continued growth throughout the downtown core, this fund was established for the purpose of keeping annual operating expenses related to downtown development and operations separate. Construction of Harmony Square will be completed early in FY26, with a grand opening scheduled for the summer.

Set to host 250 events annually, this General Fund division will contain operating expenses related to staffing, supplies, and contractual services.

FY2027 Downtown Initiatives Structure



FY27(27)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND								
Department: 75-000 DOWNTOWN INITIATIVES								
01-75-000-71125	PART TIME - PENSIONABLE	0.00	2,851.20		0.00	0.00		0.00
01-75-000-72480	FICA	0.00	41.85		0.00	0.00		0.00
01-75-000-72485	IMRF	0.00	59.10		0.00	0.00		0.00
01-75-000-72923	DOWNTOWN PROGRAMS AND EVENTS	0.00	80.00		0.00	0.00		0.00
Total Department 75-000:		0.00	(3,032.15)		0.00	0.00		0.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 75-205 DOWNTOWN INITIATIVES (ADMIN)						
01-75-205-71125	PART TIME - PENSIONABLE	0.00	0.00	60,000.00	33,000.00	66,200.00
01-75-205-71127	PART TIME - NON-PENSIONABLE	0.00	0.00	70,500.00	28,000.00	112,200.00
01-75-205-72430	EMPLOYEE HEALTH & INSURANCE BENE	0.00	0.00	6,819.00	1,500.00	7,500.00
01-75-205-72480	FICA	0.00	0.00	10,000.00	8,000.00	13,700.00
01-75-205-72485	IMRF	0.00	0.00	7,500.00	6,000.00	8,300.00
01-75-205-72511	NATURAL GAS	0.00	597.85	1,200.00	0.00	1,200.00
01-75-205-73110	OFFICE SUPPLIES	0.00	0.00	1,000.00	0.00	1,000.00
Total Department 75-205:		0.00	(597.85)	(157,019.00)	(76,500.00)	(210,100.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 75-206 DOWNTOWN INITIATIVES (HARMONY SQUARE)							
01-75-206-72120	TELEPHONE COMMUNICATIONS	0.00	0.00	4,800.00	4,800.00		4,800.00
01-75-206-72315	BANK CHARGES	0.00	0.00	0.00	6,400.00		15,000.00
01-75-206-72510	ELECTRICITY	0.00	1,404.79	30,000.00	95,000.00		60,000.00
01-75-206-72511	NATURAL GAS	0.00	4,118.92	40,000.00	30,000.00		30,000.00
01-75-206-72512	WATER/SEWER	0.00	0.00	40,000.00	30,000.00		40,000.00
01-75-206-72552	R&M CAMERA/MONITORING SYSTEMS	0.00	0.00	7,000.00	7,000.00		7,000.00
01-75-206-72750	SERVICE CONTRACTS	0.00	0.00	150,000.00	150,000.00		150,000.00
01-75-206-72790	OTHER CONTRACTUAL SVCS	0.00	6,000.00	73,000.00	73,000.00		113,000.00
01-75-206-72853	ELEVATOR INSPECTIONS	0.00	0.00	0.00	100.00		200.00
01-75-206-72890	REFUSE DISPOSAL	0.00	0.00	20,000.00	20,000.00		20,000.00
01-75-206-72923	DOWNTOWN PROGRAMS AND EVENTS	0.00	0.00	588,500.00	588,500.00		827,550.00
01-75-206-72954	SPECIAL EVENTS	0.00	0.00	160,000.00	160,000.00		120,000.00
01-75-206-73110	OFFICE SUPPLIES	0.00	0.00	5,000.00	0.00		5,000.00
01-75-206-73117	FIRST AID SUPPLIES	0.00	0.00	16,000.00	16,000.00		19,000.00
01-75-206-73530	GASOLINE	0.00	0.00	4,000.00	4,000.00		4,000.00
01-75-206-73545	DIESEL	0.00	0.00	4,000.00	4,000.00		4,000.00
01-75-206-73580	JANITORIAL SUPPLIES	0.00	0.00	30,000.00	5,000.00		30,000.00
01-75-206-73610	UNIFORMS	0.00	0.00	7,500.00	5,000.00		5,000.00
01-75-206-73870	OTHER OPERATING SUPPLIES	0.00	0.00	100,000.00	100,000.00		290,000.00
Total department 75-206:		0.00	(11,523.71)	(1,279,800.00)	(1,298,800.00)		(1,744,550.00)

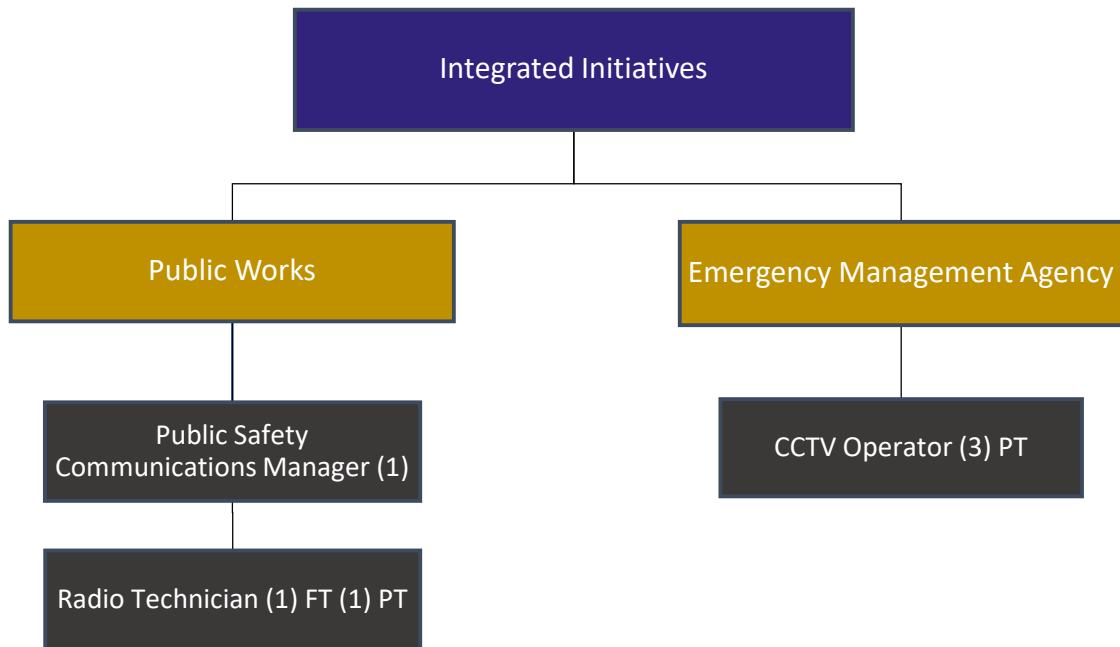
INTEGRATED INITIATIVES

The Integrated Initiatives fund was established in line with the start of the fiscal year 2025 budget. Year over year, the Village has operating expenses for interdepartmental, communication infrastructure projects, but until the creation of this department, they haven't really had a 'home'. Most of these projects are public safety related. As the projects cross departments (largely Police, Fire, Public Works, Dispatch and IT), they don't belong in just one department, so it is anticipated the creation of this department will aid in consolidating these operating costs.

This department will include operating costs associated with certain network upgrades, security camera upgrades, LPR cameras, communications equipment at various sites throughout town, portable radios and consoles, antenna upgrades, accompanying technology, etc.

The anticipation of upgrading the 911 console along with base radio infrastructure will be vital to continued operations. Working with the IT department moving all RF radio needs over to the same network will ensure up to date technology along with secured access to only this needing it.

FY2027 Integrated Initiatives Structure



FY27(6)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected Fy2027	26-27 Budget
Fund: 01 GENERAL FUND							
Department: 77-000 INTEGRATED INITIATIVES							
01-77-000-71110	SALARIES	0.00	99,282.34	120,000.00		90,000.00	255,000.00
01-77-000-71127	PART TIME - NON-PENSIONABLE	0.00	0.00	0.00	0.00	10,000.00	14,300.00
01-77-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	0.00	6,793.29	13,200.00		4,700.00	70,280.00
01-77-000-72480	FICA	0.00	7,138.47	9,180.00		9,200.00	19,500.00
01-77-000-72485	IMRF	0.00	10,336.04	15,000.00		9,000.00	31,900.00
01-77-000-72530	R&M - MACHINERY & EQUIPMENT	0.00	8,426.26	5,000.00		5,000.00	2,500.00
01-77-000-72550	R&M-RADIOS	0.00	28,231.62	64,500.00		12,800.00	21,000.00
01-77-000-72552	R&M CAMERA/MONITORING SYSTEMS	0.00	23,552.63	57,100.00		0.00	0.00
01-77-000-72655	SOFTWARE LICENSING & SUPPORT	0.00	30,133.94	78,000.00		76,000.00	88,000.00
01-77-000-72790	OTHER CONTRACTUAL SVCS	0.00	69,805.00	133,860.00		55,000.00	200,000.00
Total Department 77-000:		0.00	(283,699.59)	(495,840.00)		(271,700.00)	(702,480.00)

TRANSFERS

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



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 01 GENERAL FUND						
Department: 96-000 TRANSFERS						
01-96-000-98021	TRANSFER TO LIMITED SALES TAX BO	0.00	70,287.79	0.00	0.00	0.00
01-96-000-98030	TRANSFER TO CAPITAL IMPROVEMENT	16,441,268.97	95,889.44	110,000.00	110,000.00	108,000.00
01-96-000-98031	TRANSFER TO TAX (BOND) STABILIZA	500,000.00	500,000.00	0.00	0.00	0.00
01-96-000-98033	TRANSFER TO SURTAX CAPITAL IMPRO	2,802,126.84	2,974,824.04	2,760,000.00	2,760,000.00	3,140,000.00
01-96-000-98040	TRANSFER TO DEBT SERVICE	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
01-96-000-98075	TRANSFER TO DOWNTOWN INTIATIVES	0.00	1,940,000.00	1,975,000.00	1,975,000.00	740,000.00
01-96-000-98080	TRANSFER TO POLICE PENSION	4,171,801.68	5,517,548.61	5,280,000.00	5,200,000.00	5,850,000.00
Total department 96-000:		(24,265,197.49)	(11,448,549.88)	(10,475,000.00)	(10,395,000.00)	(10,188,000.00)

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.



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	Fy2027 Budget
Fund: 01 GENERAL FUND							
Department: 97-000 ECONOMIC INCENTIVES							
01-97-000-79115	RETAIL INCENTIVE PROGRAM	0.00	0.00	35,000.00	0.00	0.00	70,000.00
01-97-000-79116	CODE COMPLIANCE INCENTIVE PROGRA	0.00	0.00	35,000.00	0.00	0.00	35,000.00
01-97-000-79118	SIGNAGE INCENTIVE PROGRAM	0.00	0.00	50,000.00	0.00	0.00	50,000.00
01-97-000-79125	SALES TAX RESERVE XX OH	104,852.28	106,186.44	110,000.00	121,000.00	120,000.00	120,000.00
01-97-000-79126	SALES TAX RESERVE XXI-FAMILY H/S	51,488.45	15,409.85	40,000.00	21,500.00	0.00	0.00
01-97-000-79128	REAL ESTATE TAX RESERVE - PANDUI	86,882.00	85,340.00	90,000.00	35,232.00	40,000.00	40,000.00
01-97-000-79138	SALES TAX RESERVE-CADILLAC	73,911.66	51,822.15	0.00	0.00	0.00	0.00
01-97-000-79141	FACADE IMPROVEMENT PROGRAM	19,162.50	0.00	35,000.00	0.00	0.00	70,000.00
01-97-000-79143	SALES TAX RESERVE - CHRYSLER	270,183.00	209,485.00	250,000.00	180,000.00	0.00	0.00
01-97-000-79145	SALES TAX RESERVE - BANGING GAVE	0.00	1,486.52	5,000.00	649.00	1,000.00	1,000.00
01-97-000-79148	SALES TAX RESERVE - LENNY'S LAGRA	0.00	0.00	0.00	71,000.00	75,000.00	75,000.00
Total Department 97-000:		(606,479.89)	(469,729.96)	(650,000.00)	(429,381.00)	(461,000.00)	(461,000.00)

SPECIAL REVENUE FUNDS

MOTOR FUEL TAX FUND

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

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

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

The 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. At this time the tax rates became indexed for inflation on an annual basis to avoid loss of purchasing power over time.

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
5 Motor Fuel Tax									
Opening Cash Balance			4,686,968	4,686,968			5,055,941		
Revenue	2,690,003	2,702,037	2,606,000	2,712,500	4.1%	106,500	2,717,000	4.3%	111,000
Expenditures	3,427,988	2,248,278	2,568,442	2,343,527	-8.8%	224,915	2,718,442	5.8%	150,000
	(737,985)	453,759	37,558	368,973		(118,415)	(1,442)		(39,000)
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
Ending Cash Balance			4,724,526	5,055,941			5,054,499		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			3,454,242	3,785,657			3,784,215		



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 05 MOTOR FUEL TAX						
Department: 00-000						
05-00-000-45300	MFT STATE ALLOTMENTS	1,270,283.51	1,255,584.04	1,186,000.00	1,237,000.00	1,217,000.00
05-00-000-45310	MFT TRANSPORTATION RENEWAL FUND	1,187,953.60	1,274,228.96	1,295,000.00	1,340,000.00	1,380,000.00
05-00-000-45350	MFT GROWTH IMPACT ALLOC	38,558.62	0.00	0.00	0.00	0.00
05-00-000-65700	INTEREST - INVEST POOL	191,734.97	175,773.45	125,000.00	135,000.00	120,000.00
05-00-000-65720	INTEREST -MKT.VALUE ADJ	1,472.54	(3,549.51)	0.00	500.00	0.00
05-00-000-72742	CONSTRUCTION COSTS	0.00	0.00	168,442.00	0.00	168,442.00
05-00-000-72840	ENGINEERING SERVICES	18,549.36	0.00	0.00	0.00	0.00
05-00-000-75405	OVERLAY PROGRAM	3,409,439.00	2,248,277.92	2,400,000.00	2,343,526.62	2,550,000.00
Total Department 00-000:		(737,985.12)	453,759.02	37,558.00	368,973.38	(1,442.00)
Fund 05 - MOTOR FUEL TAX:						
TOTAL ESTIMATED REVENUES		2,690,003.24	2,702,036.94	2,606,000.00	2,712,500.00	2,717,000.00
TOTAL APPROPRIATIONS		3,427,988.36	2,248,277.92	2,568,442.00	2,343,526.62	2,718,442.00
NET OF REVENUES & APPROPRIATIONS:		(737,985.12)	453,759.02	37,558.00	368,973.38	(1,442.00)

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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
6 Local Road Improvements									
Opening Cash Balance			2,581,299	2,581,299			2,490,291		
Revenue	605,326	1,306,367	1,158,000	1,214,992	4.9%	56,992	1,168,000	0.9%	10,000
Expenditures	270,274	1,642,689	1,600,000	1,306,000	-18.4%	(294,000)	2,267,500	41.7%	667,500
	335,053	(336,322)	(442,000)	(91,008)		350,992	(1,099,500)		(657,500)
Transfer In	0	1,300,000	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	1,300,000	0	0		0	0		0
Ending Cash Balance			2,139,299	2,490,291			1,390,791		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			1,633,064	1,984,056			884,556		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 06 LOCAL ROAD IMPROVEMENTS							
Department: 00-000							
06-00-000-48023	TRAFFIC SIGNAL ENFORCEMENT FINES	473.25	0.00	0.00	0.00	0.00	0.00
06-00-000-48107	LATE PAY PENALTY - INFRASTRUCTUR	0.00	7,057.35	0.00	0.00	0.00	0.00
06-00-000-51421	INFRASTRUCTURE ADMINISTRATION FE	376,581.54	1,223,525.13	1,125,000.00	1,155,000.00	1,125,000.00	0.00
06-00-000-52110	ACCRUED INFRASTRUCTURE ADMIN FEE	140,823.00	(1,279.42)	0.00	0.00	0.00	0.00
06-00-000-54028	APRON COST SHARE REVENUES	41,172.59	16,555.13	8,000.00	10,810.00	8,000.00	0.00
06-00-000-65700	INTEREST - INVEST POOL	45,891.95	61,962.78	25,000.00	50,000.00	35,000.00	0.00
06-00-000-65720	INTEREST -MKT.VALUE ADJ	384.13	(1,454.38)	0.00	(818.00)	0.00	0.00
06-00-000-69030	TRANSFER FROM CAP IMP	0.00	1,300,000.00	0.00	0.00	0.00	0.00
06-00-000-72310	PRINTING	0.00	2,195.00	0.00	0.00	2,500.00	0.00
06-00-000-72840	ENGINEERING SERVICES	12,488.57	9,123.00	0.00	6,000.00	15,000.00	0.00
06-00-000-75405	OVERLAY PROGRAM	257,728.10	1,631,371.04	1,600,000.00	1,300,000.00	2,250,000.00	0.00
06-00-000-79005	REFUNDS - VEHICLE STICK	57.00	0.00	0.00	0.00	0.00	0.00
Total department 00-000:		335,052.79	963,677.55	(442,000.00)	(91,008.00)	(1,099,500.00)	
Fund 06 - LOCAL ROAD IMPROVEMENTS:							
TOTAL ESTIMATED REVENUES		605,326.46	2,606,366.59	1,158,000.00	1,214,992.00	1,168,000.00	
TOTAL APPROPRIATIONS		270,273.67	1,642,689.04	1,600,000.00	1,306,000.00	2,267,500.00	
NET OF REVENUES & APPROPRIATIONS:		335,052.79	963,677.55	(442,000.00)	(91,008.00)	(1,099,500.00)	

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 private 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” within the agreement and 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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
8 Odyssey Street Maintenance Opening Cash Balance			765,748	765,748			848,903		
Revenue	102,126	111,622	99,900	116,655	16.8%	16,755	110,950	11.1%	11,050
Expenditures	11,709	8,981	43,500	33,500	-23.0%	10,000	44,500	2.3%	1,000
	90,417	102,641	56,400	83,155		6,755	66,450		10,050
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			822,148	848,903			915,353		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			811,273	838,028			904,478		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected 25-26	Fy2027 Budget 26-27
Fund: 08 ODYSSEY STREET MAINTENANCE							
Department: 00-000							
08-00-000-48105	LATE FEES-STREET MAINTENANCE	705.53	676.40	700.00	0.00	0.00	700.00
08-00-000-51110	ACCRUED STREET MAINTENANCE FEES	(15,925.00)	0.00	0.00	0.00	0.00	0.00
08-00-000-51115	STREET MAINTENANCE FEES	91,770.25	79,954.64	79,200.00	85,250.00	85,250.00	85,250.00
08-00-000-65700	INTEREST - INVEST POOL	25,409.09	31,578.60	20,000.00	31,000.00	25,000.00	25,000.00
08-00-000-65720	INTEREST -MKT. VALUE ADJ	166.03	(587.77)	0.00	405.00	0.00	0.00
08-00-000-72510	ELECTRICITY	2,122.33	205.20	3,000.00	4,500.00	4,000.00	4,000.00
08-00-000-72785	CONTRACT SNOW REMOVAL	3,615.00	2,945.60	12,000.00	13,000.00	12,000.00	12,000.00
08-00-000-73810	SALT FOR ICE CONTROL	5,971.56	5,829.71	10,000.00	10,000.00	10,000.00	10,000.00
08-00-000-73870	OTHER OPERATING SUPPLIES	0.00	0.00	18,500.00	6,000.00	18,500.00	18,500.00
Total Department 00-000:		90,417.01	102,641.36	56,400.00	83,155.00	66,450.00	
Fund 08 - ODYSSEY STREET MAINTENANCE:							
TOTAL ESTIMATED REVENUES		102,125.90	111,621.87	99,900.00	116,655.00	110,950.00	
TOTAL APPROPRIATIONS		11,708.89	8,980.51	43,500.00	33,500.00	44,500.00	
NET OF REVENUES & APPROPRIATIONS:		90,417.01	102,641.36	56,400.00	83,155.00	66,450.00	

HOMELAND SECURITY (CUSTOMS) SEIZURES FUND

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

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

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

The funds have been used primarily for capital acquisitions associated with public safety (police) activities.

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
9 Customs Seizures									
Opening Cash Balance			31,357	31,357			23,026		
Revenue	1,219	1,326	500	22,949	4489.9%	22,449	0	-100.0%	(500)
Expenditures	0	0	31,281	31,281	0.0%	0	0	-100.0%	(31,281)
Ending Cash Balance			576	23,026			23,026		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			576	23,026			23,026		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	Fy2027 Budget	26-27 Budget
Fund: 09 CUSTOM SEIZURES FUND								
Department: 00-000								
09-00-000-45410	CUSTOM SEIZURES PROGRAM	0.00	0.00	0.00	0.00	22,949.44		0.00
09-00-000-65700	INTEREST - INVEST POOL	1,210.18	1,350.40	500.00	500.00	0.00		0.00
09-00-000-65720	INTEREST -MKT.VALUE ADJ	8.50	(24.24)	0.00	0.00	0.00		0.00
09-00-000-74220	AUTOMOBILES	0.00	0.00	31,281.00	31,281.00	31,281.00		0.00
Total Department 00-000:		1,218.68	1,326.16	(30,781.00)		(8,331.56)		0.00
Fund 09 - CUSTOM SEIZURES FUND:								
TOTAL ESTIMATED REVENUES		1,218.68	1,326.16	500.00	500.00	22,949.44		0.00
TOTAL APPROPRIATIONS		0.00	0.00	31,281.00	31,281.00	31,281.00		0.00
NET OF REVENUES & APPROPRIATIONS:		1,218.68	1,326.16	(30,781.00)		(8,331.56)		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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
10 Drug Enforcement									
Opening Cash Balance			608,074	608,074			724,479		
Revenue	328,425	225,774	50,000	168,154	236.3%	118,154	65,000	30.0%	15,000
Expenditures	1,000	156,020	242,249	51,749	-78.6%	190,500	378,649	56.3%	136,400
Ending Cash Balance			415,825	724,479			410,830		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			357,925	666,579			352,930		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 10 DRUG ENFORCEMENT FUND							
Department: 00-000							
10-00-000-45418	FORFEITURES RECEIPTS (STATE - MI	0.00	0.00	0.00	195.00		0.00
10-00-000-45419	FORFEITURES RECEIPTS (STATE - DR	0.00	0.00	0.00	20,885.00		15,000.00
10-00-000-45420	FORFEITURES RECEIPTS (FEDERAL)	305,362.51	144,945.51	40,000.00	130,000.00		50,000.00
10-00-000-45421	NATIONAL OPIOIDS SETTLEMENT	9,397.50	57,971.50	0.00	17,074.00		0.00
10-00-000-65700	INTEREST - INVEST POOL	13,603.02	23,314.33	10,000.00	0.00		0.00
10-00-000-65720	INTEREST -MKT.VALUE ADJ	61.61	(457.17)	0.00	0.00		0.00
10-00-000-72790	OTHER CONTRACTUAL SVCS	1,000.00	2,000.00	3,000.00	16,000.00		16,000.00
10-00-000-74025	DRONES	0.00	49,049.00	0.00	0.00		0.00
10-00-000-74110	FURNITURE REPR/REPL	0.00	31,042.44	0.00	0.00		0.00
10-00-000-74150	RADIO & COMMUNICATION EQUIP	0.00	73,928.41	0.00	0.00		0.00
10-00-000-74159	COMPUTER SOFTWARE	0.00	0.00	5,749.00	5,749.00		5,749.00
10-00-000-74220	AUTOMOBILES	0.00	0.00	0.00	30,000.00		0.00
10-00-000-74604	IN CAR CAMERAS	0.00	0.00	225,000.00	0.00		250,000.00
10-00-000-74623	DRUG DETECTION DEVICES	0.00	0.00	0.00	0.00		106,900.00
10-00-000-74634	INVEST.SURVEILLANCE EQ	0.00	0.00	8,500.00	0.00		0.00
Total Department 00-000:		327,424.64	69,754.32	(192,249.00)	116,405.00		(313,649.00)
Fund 10 - DRUG ENFORCEMENT FUND:							
TOTAL ESTIMATED REVENUES		328,424.64	225,774.17	50,000.00	168,154.00		65,000.00
TOTAL APPROPRIATIONS		1,000.00	156,019.85	242,249.00	51,749.00		378,649.00
NET OF REVENUES & APPROPRIATIONS:		327,424.64	69,754.32	(192,249.00)	116,405.00		(313,649.00)

ENHANCED 9-1-1 SERVICES FUND

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

The residents of Tinley Park have long benefited from a high level of 9-1-1 emergency services. Tinley Park was the 13th municipality in Illinois—and one of the first in the region—to implement 9-1-1 service, beginning in approximately 1975.

In 1992, voters overwhelmingly approved a referendum authorizing a monthly surcharge on each telephone line to fund Enhanced 9-1-1 (E9-1-1) dispatch services. Revenue generated from this surcharge is used exclusively to cover the costs associated with providing emergency dispatch services.

The Village's Emergency Telephone System Board continues to oversee and review system operations to ensure ongoing improvements and the delivery of exceptional emergency services.

Illinois Public Act 99-0006, effective January 2016, restructured 9-1-1 funding statewide. The Act unified the E9-1-1 surcharge for wireline, wireless, and Voice over Internet Protocol (VoIP) services throughout most of Illinois at \$0.87 per line per month (with Chicago and Cook County subject to separate provisions). Effective January 2018, the unified monthly surcharge increased to \$1.50 per line. In addition, collection of all surcharge revenue was centralized under the Illinois State Police (ISP), replacing the previous system in which individual local governments collected and administered the funds.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
11 Enhanced 9-1-1 Service									
Opening Cash Balance			4,616,050	4,616,050			5,217,705		
Revenue	1,385,291	1,278,625	1,112,400	1,327,965	19.4%	215,565	1,187,000	6.7%	74,600
Expenditures	434,223	465,565	728,466	726,310	-0.3%	2,156	1,190,023	63.4%	461,557
	951,069	813,061	383,934	601,655		213,409	(3,023)		(386,957)
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			4,999,984	5,217,705			5,214,682		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			4,824,205	5,041,926			5,038,903		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget
Fund: 11 ENHANCED 9-1-1 SERVICE FUND						
Department: 00-000						
11-00-000-42030	9-1-1 SURCHARGE REVENUE	1,214,083.54	1,059,946.42	1,000,000.00	1,000,000.00	1,032,000.00
11-00-000-45000	MABAS 24 COMM & DISPATCH	31,200.00	33,696.00	32,400.00	26,944.00	35,000.00
11-00-000-45599	MISCELLANEOUS GRANTS	0.00	0.00	0.00	98,280.00	0.00
11-00-000-65700	INTEREST - INVEST POOL	139,133.19	188,536.61	80,000.00	200,000.00	120,000.00
11-00-000-65720	INTEREST -MKT. VALUE ADJ	874.57	(3,553.62)	0.00	2,741.00	0.00
11-00-000-71110	SALARIES	242,569.46	270,400.90	380,000.00	277,500.00	355,320.00
11-00-000-71112	OVERTIME	53,872.93	64,181.46	67,500.00	46,500.00	62,000.00
11-00-000-72120	TELEPHONE COMMUNICATIONS	381.73	520.46	500.00	500.00	500.00
11-00-000-72127	MOBILE DATA COMMUNICATIONS	1,493.50	726.04	1,080.00	700.00	1,080.00
11-00-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	60,389.19	61,682.56	85,851.00	71,000.00	122,560.00
11-00-000-72480	FICA	21,799.41	23,953.45	33,885.00	23,000.00	32,330.00
11-00-000-72485	IMRF	32,423.99	35,320.65	53,250.00	36,500.00	52,540.00
11-00-000-72655	SOFTWARE LICENSING & SUPPORT	0.00	0.00	42,900.00	34,480.00	35,480.00
11-00-000-72750	SERVICE CONTRACTS	18,247.31	0.00	3,500.00	3,500.00	5,000.00
11-00-000-73610	UNIFORMS	0.00	0.00	0.00	1,350.00	1,400.00
11-00-000-74108	CCTV MONITORS	0.00	0.00	0.00	0.00	15,000.00
11-00-000-74110	FURNITURE REPR/REPL	0.00	0.00	0.00	0.00	350,000.00
11-00-000-74150	RADIO & COMMUNICATION EQUIP	3,045.00	8,000.00	10,000.00	33,000.00	0.00
11-00-000-74159	SOFTWARE	0.00	0.00	0.00	0.00	114,728.00
11-00-000-74165	RADIO CONSOLE	0.00	779.00	50,000.00	50,000.00	0.00
11-00-000-74245	911 EQUIPMENT	0.00	0.00	0.00	0.00	20,000.00
11-00-000-74250	AMERITECT 911 CUTOVER	0.00	0.00	0.00	98,280.00	0.00
11-00-000-75002	CARPETING	0.00	0.00	0.00	0.00	22,085.00
11-00-000-75112	RADIO/EQUIPMENT ROOM REMODEL	0.00	0.00	0.00	50,000.00	0.00
Total department 00-000:		951,068.78	813,060.89	383,934.00	601,655.00	(3,023.00)
Fund 11 - ENHANCED 9-1-1 SERVICE FUND:						
TOTAL ESTIMATED REVENUES		1,385,291.30	1,278,625.41	1,112,400.00	1,327,965.00	1,187,000.00
TOTAL APPROPRIATIONS		434,222.52	465,564.52	728,466.00	726,310.00	1,190,023.00
NET OF REVENUES & APPROPRIATIONS:		951,068.78	813,060.89	383,934.00	601,655.00	(3,023.00)

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.

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

A portion of the revenues collected (.95% of 1%) is redirected to support a Tinley Park-specific tourism marketing plan which is now accounted for within a subdivision of the Village's Marketing & Communication Department. The Village continues to successfully promote tourism and entertainment in line with its unique brand, Life Amplified.

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
12 Hotel Accommodations Tax									
Opening Cash Balance			4,181,327	4,181,327			4,537,614		
Revenue	2,320,180	2,219,720	2,255,000	2,352,687	4.3%	97,687	2,532,500	12.3%	277,500
Expenditures	327,998	195,525	351,200	351,400	0.1%	(200)	351,400	0.1%	200
	1,992,183	2,024,195	1,903,800	2,001,287		97,887	2,181,100		277,300
Transfer In	0	0	0	0		0	0		0
Transfer Out	1,737,121	1,466,090	1,481,800	1,645,000	11.0%	(163,200)	1,639,000	10.6%	157,200
	(1,737,121)	(1,466,090)	(1,481,800)	(1,645,000)		163,200	(1,639,000)		(157,200)
Ending Cash Balance			4,603,327	4,537,614			5,079,714		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			4,105,752	4,040,039			4,582,139		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 12 HOTEL/MOTEL TAX FUND						
Department: 00-000						
12-00-000-42025	HOTEL/MOTEL TAX	2,161,608.29	2,035,078.27	2,150,000.00	2,150,000.00	2,400,000.00
12-00-000-48010	LATE PAYMENT FINES	15,866.54	18,256.75	5,000.00	15,000.00	7,500.00
12-00-000-65700	INTEREST - INVEST POOL	141,713.10	169,581.95	100,000.00	185,000.00	125,000.00
12-00-000-65720	INTEREST -MKT.VALUE ADJ	992.35	(3,196.58)	0.00	2,687.00	0.00
12-00-000-72510	ELECTRICITY	895.43	925.14	1,200.00	1,400.00	1,400.00
12-00-000-79142	CONVENTION CTR MANAGEMENT INCENT	327,102.15	194,600.31	350,000.00	350,000.00	350,000.00
12-00-000-98001	TRANSFER TO GENERAL	1,119,518.49	884,866.00	884,000.00	1,030,000.00	1,025,000.00
12-00-000-98041	TRANSFER TO HOTEL TAX DEBT SERVI	617,602.80	581,223.90	597,800.00	615,000.00	614,000.00
Total Department 00-000:		255,061.41	558,105.04	422,000.00	356,287.00	542,100.00
Fund 12 - HOTEL/MOTEL TAX FUND:						
TOTAL ESTIMATED REVENUES		2,320,180.28	2,219,720.39	2,255,000.00	2,352,687.00	2,532,500.00
TOTAL APPROPRIATIONS		2,065,118.87	1,661,615.35	1,833,000.00	1,996,400.00	1,990,400.00
NET OF REVENUES & APPROPRIATIONS:		255,061.41	558,105.04	422,000.00	356,287.00	542,100.00

S.S.E.R.T. Fund

The S.S.E.R.T. Fund was established towards the end of fiscal year 2024. S.S.E.R.T. stands for the South Suburban Emergency Response Team. S.S.E.R.T is a multi-jurisdictional emergency response team currently comprised of 34 member police departments in the south suburbs, serving nearly 600,000 people in a 150 square mile radius. The response team was designed to provide member agencies with a tactical response to critical incidents such as armed/suicidal subjects, barricaded subjects, hostage situations, high-risk apprehension, civil disturbances, terrorist incidents, special assignments and more.

S.S.E.R.T. is largely operational due to grants received by both the Federal government and the County. In order to accept and utilize such grants, a member agency needs to serve as the Fiduciary. Therefore, the Village Board approved serving as the Fiduciary of S.S.E.R.T. to ensure available grants would be captured to continue to fund S.S.E.R.T. operations.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
13 S.S.E.R.T. Fund									
Opening Cash Balance			0	0			0		
Revenue	0	70,622	70,000	0	-100.0%	(70,000)	50,000	-28.6%	(20,000)
Expenditures	0	70,622	70,000	0	-100.0%	70,000	50,000	-28.6%	(20,000)
	0	0	0	0		(140,000)	0		0
Transfer In	0	0	0	0			0		0
Transfer Out	0	0	0	0			0		0
	0	0	0	0			0		0
Ending Cash Balance			0	0			0		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			(17,750)				(17,750)		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 13 S.S.E.R.T. FUND						
Department: 00-000						
13-00-000-45532	S.S.E.R.T. GRANT	0.00	70,621.72	70,000.00	0.00	50,000.00
13-00-000-72140	TRAINING	0.00	70,621.72	70,000.00	0.00	50,000.00
Total Department 00-000:		0.00	0.00	0.00	0.00	0.00
Fund 13 - S.S.E.R.T. FUND:						
TOTAL ESTIMATED REVENUES		0.00	70,621.72	70,000.00	0.00	50,000.00
TOTAL APPROPRIATIONS		0.00	70,621.72	70,000.00	0.00	50,000.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	0.00	0.00	0.00

FIRE ALARM FUND

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
14 Fire Alarm									
Opening Cash Balance			3,790,539	3,790,539			2,256,008		
Revenue	558,161	565,240	485,000	494,745	2.0%	9,745	475,000	-2.1%	(10,000)
Expenditures	180,862	276,243	932,983	168,311	-82.0%	764,672	616,590	-33.9%	(316,393)
	377,299	288,997	(447,983)	326,434		(754,927)	(141,590)		306,393
Transfer In									
Transfer Out			1,860,965	1,860,965					
	0	0	(1,860,965)	(1,860,965)			0		0
Ending Cash Balance			1,481,591	2,256,008			2,114,418		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			1,358,305	2,132,722			1,991,132		



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Fy2027 Budget
Fund: 14 FIRE ALARM FUND						
Department: 00-000						
14-00-000-43070	FIRE ALARM FEES	421,253.67	408,300.00	410,000.00	415,000.00	415,000.00
14-00-000-48105	FIRE ALARM LATE CHARGES	(315.90)	(33.00)	0.00	0.00	0.00
14-00-000-54999	MISCELLANEOUS REVENUE	960.00	0.00	0.00	0.00	0.00
14-00-000-65700	INTEREST - INVEST POOL	135,328.65	159,901.84	75,000.00	80,000.00	60,000.00
14-00-000-65720	INTEREST -MKT. VALUE ADJ	934.72	(2,928.81)	0.00	(255.00)	0.00
14-00-000-72110	POSTAGE	0.00	71.60	550.00	500.00	500.00
14-00-000-72140	TRAINING	900.00	700.00	1,500.00	720.00	1,500.00
14-00-000-72310	PRINTING	0.00	392.50	1,000.00	0.00	1,000.00
14-00-000-72315	BANK CHARGES	786.34	1,025.83	1,000.00	980.00	900.00
14-00-000-72540	R & M MOTOR VEHICLES	0.00	0.00	1,000.00	0.00	1,000.00
14-00-000-72550	R&M-RADIOS	46,975.70	36,939.20	30,000.00	30,000.00	30,000.00
14-00-000-72553	R & M HEAD END EQUIPMENT	0.00	0.00	177,000.00	0.00	0.00
14-00-000-72567	R&M- MOBILE DATA EQUIPMENT	0.00	0.00	500.00	0.00	500.00
14-00-000-72655	SOFTWARE LICENSING & SUPPORT	4,256.17	4,761.56	4,721.00	4,721.00	4,800.00
14-00-000-72720	DUES & SUBSCRIPTIONS	0.00	0.00	250.00	250.00	250.00
14-00-000-72750	SERVICE CONTRACTS-FIRE ALARMS	109,246.50	111,236.50	112,140.00	112,140.00	112,140.00
14-00-000-72800	FIRE ALARM RADIO INSTALLATION	16,528.78	14,630.00	15,000.00	15,000.00	15,000.00
14-00-000-72850	LEGAL SERVICES	0.00	0.00	500.00	500.00	500.00
14-00-000-73110	OFFICE SUPPLIES	182.61	33.12	500.00	500.00	500.00
14-00-000-73530	GASOLINE	383.20	301.17	2,000.00	2,000.00	2,000.00
14-00-000-73610	UNIFORMS	881.50	0.00	1,000.00	1,000.00	1,000.00
14-00-000-74150	RADIO & COMMUNICATION EQUIP	721.20	106,151.82	144,321.68	0.00	0.00
14-00-000-75505	FIBER OPTIC CABLING	0.00	0.00	440,000.00	0.00	445,000.00
14-00-000-98077	TRANSFER TO INTEGRATED INITIATIVE	0.00	0.00	1,860,965.00	1,860,965.00	0.00
Total department 00-000:		377,299.14	288,996.73	(2,308,947.68)	(1,534,531.00)	(141,590.00)
Fund 14 - FIRE ALARM FUND:						
TOTAL ESTIMATED REVENUES		558,161.14	565,240.03	485,000.00	494,745.00	475,000.00
TOTAL APPROPRIATIONS		180,862.00	276,243.30	2,793,947.68	2,029,276.00	616,590.00
NET OF REVENUES & APPROPRIATIONS:		377,299.14	288,996.73	(2,308,947.68)	(1,534,531.00)	(141,590.00)

FOREIGN FIRE INSURANCE TAX FUND

The State of Illinois imposes a 2% tax on any insurance policy covering property within Illinois issued by an insurance company that is not physically located in the State. This money is distributed to the local communities in which the insurance policies provided coverage. State statutes require the funds to be used for expenditures related to providing fire services.

The use and expenditure of these monies occurs under the direction of a Foreign Fire Tax Board comprised of firefighters serving the community. Custody of the Foreign Fire Tax Funds is with the Tinley Park Foreign Fire Tax Board. However, the funds are considered a Village accountable asset for audit and financial reporting purposes.

The Foreign Fire Fund often helps to fund various needs of the Fire department, providing for equipment or contributions towards capital purchases.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
36 Foreign Fire Insurance Tax Fund									
Opening Cash Balance			214,478	214,478			211,566		
Revenue	113,646	125,535	118,040	154,129	30.6%	36,089	154,000	30.5%	35,960
Expenditures	48,072	305,568	212,000	157,041	-25.9%	54,959	200,000	-5.7%	(12,000)
Ending Cash Balance			120,518	211,566			165,566		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			120,518	211,566			165,566		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 36 FOREIGN FIRE INSURANCE TAX FUND							
Department: 00-000							
36-00-000-42037	FOREIGN FIRE INSURANCE TAX REVEN	113,546.81	125,528.21	118,000.00	153,804.00	154,000.00	
36-00-000-54195	MISCELLANEOUS REIMBURSE	25.00	0.00	0.00	325.00	0.00	0.00
36-00-000-65110	INTEREST - CHECKING	74.30	6.50	40.00	0.00	0.00	0.00
36-00-000-72140	TRAINING	0.00	0.00	1,500.00	0.00	2,500.00	
36-00-000-72315	BANK CHARGES	0.00	0.00	0.00	38.00	0.00	0.00
36-00-000-72530	R&M - MACHINERY & EQUIPMENT	0.00	0.00	1,000.00	285.00	5,000.00	
36-00-000-72720	DUES & SUBSCRIPTIONS	0.00	520.00	1,500.00	16,000.00	20,000.00	
36-00-000-72790	OTHER CONTRACTUAL SVCS	0.00	1,252.00	3,000.00	0.00	5,000.00	
36-00-000-73110	OFFICE SUPPLIES	419.00	188.20	3,500.00	3,818.00	5,000.00	
36-00-000-73585	FIRE STATION SUPPLIES	0.00	2,104.16	0.00	4,300.00	0.00	0.00
36-00-000-73610	UNIFORMS	37,765.00	113,714.13	30,000.00	50,000.00	50,000.00	
36-00-000-73845	SAFETY SUPPLIES	1,161.73	8,610.99	5,000.00	0.00	5,000.00	
36-00-000-73870	OTHER OPERATING SUPPLIES	596.00	37,627.25	1,500.00	600.00	2,500.00	
36-00-000-74032	EXERCISE EQUIPMENT	0.00	67,783.02	30,000.00	25,000.00	25,000.00	
36-00-000-74110	FURNITURE REPR/REPL	5,133.82	24,005.24	25,000.00	10,000.00	25,000.00	
36-00-000-74183	FD TOOLS/EQUIPMENT	2,996.00	24,067.36	35,000.00	32,000.00	30,000.00	
36-00-000-75129	FIRE STATION	0.00	25,696.00	75,000.00	15,000.00	25,000.00	
Total department 00-000:		65,574.56	(180,033.64)	(93,960.00)	(2,912.00)	(46,000.00)	
Fund 36 - FOREIGN FIRE INSURANCE TAX FUND:							
TOTAL ESTIMATED REVENUES		113,646.11	125,534.71	118,040.00	154,129.00	154,000.00	
TOTAL APPROPRIATIONS		48,071.55	305,568.35	212,000.00	157,041.00	200,000.00	
NET OF REVENUES & APPROPRIATIONS:		65,574.56	(180,033.64)	(93,960.00)	(2,912.00)	(46,000.00)	

STORM WATER MANAGEMENT FUND

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

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

Village of Tinley Park, Illinois Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
65 Stormwater Management									
Opening Cash Balance			4,684,497	4,684,497			2,939,104		
Revenue -000	699,048	960,184	757,500	879,500	16.1%	122,000	872,000	15.1%	114,500
Revenue -002	0	3,075,745	6,225	75,000	1104.8%	68,775	8,600	38.2%	2,375
Expenditures -000	1,081,582	669,894	668,912	653,893	-2.3%	(15,019)	1,420,060	112.3%	751,148
Expenditures -002	0	404,898	2,154,000	2,154,000	0.0%	0	426,082	-80.2%	(1,727,918)
	(382,534)	2,961,137	(2,059,187)	(1,853,393)		205,794	(965,542)		1,093,645
Transfer In -000	97,052	95,889	100,000	108,000	8.0%	8,000	108,000	8.0%	8,000
Transfer In -002						0	0		0
Transfer Out -000	16,677	16,762	0	0		0	525,000		525,000
Transfer Out -002						0	0		0
	80,375	79,127	100,000	108,000		8,000	(417,000)		(517,000)
Ending Cash Balance			2,725,310	2,939,104			1,556,562		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			2,725,310	2,939,104			1,556,562		
							1,556,562		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected FY2027	26-27 Budget
Fund: 65 STORM WATER MANAGEMENT							
Department: 00-000							
65-00-000-43325	STORM SEWER SYSTEM EXPANSION IMP	27,100.00	31,600.00	5,000.00	9,500.00	5,000.00	5,000.00
65-00-000-48105	LATE FEES-STORM WATER	2,336.44	4,095.45	2,500.00	2,000.00	2,000.00	2,000.00
65-00-000-52110	ACCRUED STORM WATER FEES	935.19	(1,087.51)	0.00	0.00	0.00	0.00
65-00-000-52112	STORM WATER FEES	554,862.89	841,688.80	700,000.00	790,000.00	815,000.00	815,000.00
65-00-000-65700	INTEREST - INVEST POOL	112,976.04	85,481.56	50,000.00	78,000.00	50,000.00	50,000.00
65-00-000-65720	INTEREST -MKT.VALUE ADJ	837.44	(1,593.81)	0.00	0.00	0.00	0.00
65-00-000-69030	TRANSFER FROM CAP IMP	97,052.28	95,889.44	100,000.00	108,000.00	108,000.00	108,000.00
65-00-000-72525	R & M - LIFT STATION	176,227.21	77,170.82	35,000.00	20,000.00	25,000.00	25,000.00
65-00-000-72591	R&M RETENTION POND	246,533.20	263,009.41	340,000.00	340,000.00	340,000.00	340,000.00
65-00-000-72720	DUES & SUBSCRIPTIONS	0.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00
65-00-000-72840	ENGINEERING SERVICES	3,874.25	5,781.00	20,000.00	20,000.00	35,000.00	35,000.00
65-00-000-72847	PLANNING SERVICES	4,168.75	28,250.30	30,000.00	30,000.00	30,000.00	30,000.00
65-00-000-72861	LICENSE & PERMITS	1,000.00	1,000.00	6,000.00	6,000.00	6,000.00	6,000.00
65-00-000-75310	STORMWATER CONSTRUCTION PROJECTS	649,778.47	294,682.92	0.00	0.00	723,918.00	723,918.00
65-00-000-75603	AERATOR PUMPS - PONDS	0.00	0.00	0.00	0.00	22,000.00	22,000.00
65-00-000-96140	2013 REF GO/2021B/2024 BOND DEBT	0.00	0.00	233,912.00	233,893.00	234,123.00	234,123.00
65-00-000-96200	BOND FEES	0.00	0.00	0.00	0.00	19.00	19.00
65-00-000-98040	TRANSFER TO DEBT SERVICE	16,677.19	16,762.07	0.00	0.00	0.00	0.00
65-00-000-98060	TRANSFER TO WATER RETAIL	0.00	0.00	0.00	0.00	525,000.00	525,000.00
Total Department 00-000:		(302,158.79)	369,417.41	188,588.00	333,607.00	(965,060.00)	(965,060.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 65 STORM WATER MANAGEMENT							
Department: 00-002							
65-00-002-54800	BOND ISSUE PROCEEDS	0.00	2,756,560.20	0.00	0.00	0.00	0.00
65-00-002-54900	BOND PREMIUM	0.00	230,075.65	0.00	0.00	0.00	0.00
65-00-002-65160	INTEREST - BONDS INVESTMENTS	0.00	89,109.24	6,225.00	75,000.00	8,600.00	
65-00-002-72790	OTHER CONTRACTUAL SVCS	0.00	9,725.35	0.00	0.00	0.00	0.00
65-00-002-72850	LEGAL SERVICES	0.00	1,445.50	0.00	0.00	0.00	0.00
65-00-002-72851	BOND COUNSEL	0.00	4,720.00	0.00	0.00	0.00	0.00
65-00-002-72855	BOND UNDERWRITING	0.00	13,009.48	0.00	0.00	0.00	0.00
65-00-002-75310	KIMBERLY HEIGHTS DRAINAGE IMPROV	0.00	375,918.29	2,154,000.00	2,154,000.00	426,082.00	
65-00-002-96200	BOND FEES	0.00	79.65	0.00	0.00	0.00	0.00
Total Department 00-002:		0.00	2,670,846.82	(2,147,775.00)	(2,079,000.00)	(417,482.00)	
Fund 65 - STORM WATER MANAGEMENT:							
TOTAL ESTIMATED REVENUES		796,100.28	4,131,819.02	863,725.00	1,062,500.00	988,600.00	
TOTAL APPROPRIATIONS		1,098,259.07	1,091,554.79	2,822,912.00	2,807,893.00	2,371,142.00	
NET OF REVENUES & APPROPRIATIONS:		(302,158.79)	3,040,264.23	(1,959,187.00)	(1,745,393.00)	(1,382,542.00)	

CAPITAL PROJECT FUNDS

FISCAL YEAR 2027 CAPITAL REQUESTS

The below list includes capital requests for FY27. Requests are organized into their respective funds along with information on carryover status.

Capital Request	Requesting Department	Funding Source	GL	Project Code	Carryover (Y/N)	Requested Cost	Recommend Cost	Comments
Fund 05 - Motor Fuel Tax								
2026 PMP	Public Works	5	05-00-000-75405 06-00-000-75405	0179	N	\$ 4,500,000.00	\$ 2,550,000.00	Split cost with Fund 06.
						Fund 05 VMO Recommended Amount:	\$ 2,550,000.00	
Fund 06 - Local Road Improvements								
2026 PMP	Public Works	6	05-00-000-75405 06-00-000-75405	0179	N		\$ 1,950,000.00	Split cost with Fund 05.
PMP Carryover	Public Works	6	06-00-000-75405	0179	Y	\$ 300,000.00	\$ 300,000.00	
						Fund 06 VMO Recommended Amount:	\$ 2,250,000.00	
Fund 10 - Drug Enforcement								
Drug/Chemical/Explosive Detection Device	Police Department	10	10-00-000-74623		N	\$ 106,900.00	\$ 106,900.00	
LPR Phase 5	Police Department	10	10-00-000-74604		N	\$ 250,000.00	\$ 250,000.00	
						Fund 10 VMO Recommended Amount:	\$ 356,900.00	
Fund 11 - Enhanced 9-1-1								
Backup 911 Center Remote Link Replacement	Integrated Initiatives	11	11-00-000-74245		N	\$ 20,000.00	\$ 20,000.00	
Backup Dispatch Monitor Replacement	Integrated Initiatives	11	11-00-000-74108		N	\$ 15,000.00	\$ 15,000.00	
Dispatch Console (furniture)	Emergency Management	11	11-00-000-74110		N	\$ 350,000.00	\$ 350,000.00	
Dispatch flooring replacement	Emergency Management	11	11-00-000-75002		N	\$ 22,085.00	\$ 22,085.00	
Eventide Recorder	Emergency Management	11	11-00-000-74159		N	\$ 114,728.00	\$ 114,728.00	
						Fund 11 VMO Recommended Amount:	\$ 521,813.00	
Fund 14 - Fire Alarm								
2026 Fiber Pull and Extensions	Public Works	14	14-00-000-75505		Y	\$ 380,000.00	\$ 380,000.00	
Fiber Cable and Conduit on Oak Park Avenue from 175th Street to Hickory Street with Connection to Public Safety Building	Public Works	14	14-00-000-75505		Y	\$ 65,000.00	\$ 65,000.00	
						Fund 14 VMO Recommended Amount:	\$ 445,000.00	
Fund 16 - Legacy TIF District								
175th Street/Ridgeland Ave/Oak Forest Ave Reconstruction and Utility Relocations	Public Works	16	60-00-002-75806 64-00-002-75806 16-00-000-75806	Partial Bond	Y		\$ 5,469,411.00	Split cost with Fund 60 and Fund 64.
Emergency Warning Siren (Memorial School)	Emergency Management	16	16-00-000-74190		Y	\$ 105,000.00	\$ 105,000.00	
Panduit Bikepath Extension to Ridgeland Ave	Public Works	16	16-00-000-75205		Y	\$ 15,000.00	\$ 15,000.00	
						Fund 16 VMO Recommended Amount:	\$ 5,589,411.00	
Fund 20 - State Campus TIF								
Helipad	Public Works	20	20-00-000-75814		Y	\$ 350,000.00	\$ 350,000.00	
Timber Drive Traffic Signal Improvements - Design Engineering	Public Works	20	20-00-000-72840	0437	Y	\$ 40,000.00	\$ 40,000.00	
						Fund 20 VMO Recommended Amount:	\$ 390,000.00	
Fund 28 - 159th & Harlem TIF								
Office Cubicles, Last phase	Community Development	28	28-00-000-75128		Y	\$ 50,000.00	\$ 50,000.00	
						Fund 28 VMO Recommended Amount:	\$ 50,000.00	
Fund 30 - Capital Improvement Fund								
167th Street Traffic Calming	Public Works	30	30-00-000-75503		N	\$ 300,000.00	\$ 300,000.00	
179th Street Sidewalk	Public Works	30	30-00-000-75200		N	\$ 250,000.00	\$ 250,000.00	
191st Street ROW Improvements	Public Works	30	30-00-000-75807		Y	\$ 4,800,000.00	\$ 4,800,000.00	
80th Avenue Bridge REBUILD	Public Works	30	05-00-000-72742 30-00-000-75810	0210	Y	\$ 8,363,798.00	\$ 4,000,000.00	
Ambulance Purchase	Fire Suppression	30	30-00-000-74223		N	\$ 627,474.00	\$ 627,474.00	
Auger Sensors for Rock Salt Calibrations for 19 trucks	Public Works	30	30-00-000-74233		N	\$ 90,000.00	\$ 90,000.00	
Bechstein Parking Lot Improvements - Gun Range Parcel	Public Works	30	33-00-002-75118 30-00-000-75118		N		\$ 200,000.00	Split cost with Fund 33.
Budget Development Tool	Village Manager's Office	30	30-00-000-74167		N	\$ 75,000.00	\$ 75,000.00	
Bunker Gear Washers	Fire Suppression	30	30-00-000-74410		N	\$ 55,000.00	\$ 55,000.00	
Community Development (takehome vehicle)	Public Works	30	30-00-000-96141 30-00-000-96145		N	\$ 31,200.00	\$ 31,200.00	
Department Owned Rifle Program	Police Department	30	30-00-000-74601		N	\$ 23,839.00	\$ 23,839.00	
Enterprise Lease Agreement (non-water dept)	Public Works	30	30-00-000-96141		N	\$ 750,000.00	\$ 750,000.00	
Harlem Avenue Landscape Improvements - Landscape	Public Works	30	30-00-000-72881	0460	N	\$ 172,000.00	\$ 172,000.00	
Harlem Avenue Landscape Improvements, Irrigation	Public Works	30	30-00-000-72881	0460	Y	\$ 314,544.00	\$ 178,000.00	
High Ranger #9 (Aerial Truck)	Public Works	30	30-00-000-74234		N	\$ 325,000.00	\$ 325,000.00	
Hurst Tool	Fire Suppression	30	30-00-000-74196		N	\$ 65,000.00	\$ 65,000.00	
HVAC Rooftop Unit Replacement for Office and Lunchroom Area (PW garage)	Public Works	30	30-00-000-75004 30-00-000-96141		N	\$ 50,000.00	\$ 50,000.00	
Lease Vehicle Additions	Public Works	30	30-00-000-96145		N	\$ 77,970.00	\$ 77,970.00	
LED Street Lighting Phase 7	Public Works	30	30-00-000-75500	0286	Y	\$ 400,000.00	\$ 400,000.00	
Message Board (New)	Public Works	30	30-00-000-74621		N	\$ 20,000.00	\$ 20,000.00	
Metal Chipper Box	Public Works	30	30-00-000-74335		N	\$ 30,000.00	\$ 30,000.00	

Capital Request	Requesting Department	Funding Source	GL	Project Code	Carryover (Y/N)	Requested Cost	Recommend Cost	Comments
Oak Park Avenue Resurfacing - Phase I & II (Engineering)	Public Works	30	30-00-000-75806		N	\$ 125,000.00	\$ 50,000.00	
OPA Zabrocki Plaza Improvements-Landscape Design	Public Works	30	30-00-000-72882		N	\$ 22,000.00	\$ 22,000.00	
Patrol Squads	Police Department	30	30-00-000-74220		N	\$ 276,000.00	\$ 276,000.00	
			30-00-000-96141					
Pick-up Truck Unit 673)	Public Works	30	30-00-000-96145		N	\$ 60,000.00	\$ 60,000.00	
Police Station Records area renovation/furniture	Public Works	30	30-00-000-75420		N	\$ 25,000.00	\$ 25,000.00	
Portable Emergency Back up Generator	Public Works	30	30-00-000-74240		Y	\$ 140,000.00	\$ 140,000.00	
Printer/Copier Upgrades	Information Technology	30	30-00-000-74133		N	\$ 30,000.00	\$ 30,000.00	
Prisoner Transport Van	Police Department	30	30-00-000-74220		N	\$ 130,000.00	\$ 130,000.00	
Property Acquisition	Village Manager's Office	30	30-00-000-75906		N	\$ 2,500,000.00	\$ 2,500,000.00	
Public Works Rear Parking Lot	Public Works	30	30-00-000-75801		N	\$ 150,000.00	\$ 50,000.00	
Public Works Superintendents office space renovation	Public Works	30	30-00-000-75110		N	\$ 60,000.00	\$ 30,000.00	
Replace 2006 Dump Truck #49	Public Works	30	30-00-000-74231		N	\$ 110,000.00	\$ 110,000.00	
Replace 2006 Plow Truck	Public Works	30	30-00-000-74230		Y	\$ 280,000.00	\$ 280,000.00	
Replace/Upgrade Police Vehicle IT Equipment	Information Technology	30	30-00-000-74128		N	\$ 100,000.00	\$ 100,000.00	
Replacement Boilers for village hall main area.	Public Works	30	30-00-000-75008		N	\$ 230,000.00	\$ 230,000.00	
Right of Way (ROW) signalization 191st (Sports Dome)	Public Works	30	30-00-000-75807		Y	\$ 1,500,000.00	\$ 1,500,000.00	
Roof Replacement for Fire Station #49	Public Works	30	30-00-000-75103		N	\$ 100,000.00	\$ 100,000.00	
Snow Pusher/ Broom (Ventrac SSV, Sidewalk Snow Vehicle)	Public Works	30	30-00-000-74320		N	\$ 30,000.00	\$ 30,000.00	
Space Needs Study	Village Manager's Office	30	30-00-000-72873		N	\$ 75,000.00	\$ 75,000.00	
Strategic Plan	Village Manager's Office	30	30-00-000-72945		Y		\$ 28,662.50	
Streambank Stabilization - Architectural (landscape) services	Public Works	30	30-00-000-75132	0373	N	\$ 208,000.00	\$ 208,000.00	
Streambank Stabilization - Engineering	Public Works	30	30-00-000-75132	0373	Y	\$ 200,000.00	\$ 200,000.00	
Streambank Stabilization - Land acqu/development	Public Works	30	30-00-000-75906	0373	N	\$ 250,000.00	\$ 250,000.00	
Street Scape Downtown	Community Development	30	30-00-000-75610		Y	\$ 300,000.00	\$ 300,000.00	
Vehicle Replacement For Aerial Truck #30	Public Works	30	30-00-000-74234		Y	\$ 157,603.00	\$ 157,603.00	
Ventilation/Mold testing at municipal buildings	Public Works	30	30-00-000-72846		N	\$ 50,000.00	\$ 25,000.00	
Village Roadway Bridge Repairs	Public Works	30	30-00-000-75355		N	\$ 500,000.00	\$ 300,000.00	
Village-Wide Scheduling & Timekeeping Software	Human Resources	30	30-00-000-74139		N	\$ 60,000.00	\$ 60,000.00	

Fund 30 VMO Recommended Amount: \$ 19,787,748.50

Fund 33 - Surtax Capital Projects Fund								
Bechstein Parking Lot Improvements - Gun Range Parcel	Public Works	33	33-00-002-75118		N	\$ 400,000.00	\$ 200,000.00	Split cost with Fund 30.
Construction of Parking Lot and Facility Needs at Bechstein Property	Public Works	33	33-00-002-75118	Bond	Y	\$ 2,000,000.00	\$ 2,000,000.00	
Evon's Parcel - Public Parking Lot	Public Works	33	33-00-000-75817		N	\$ 250,000.00	\$ 125,000.00	
Multi use path 84th to 179th (dog park)	Public Works	33	33-00-000-75205	2031	N	\$ 15,000.00	\$ 15,000.00	
Parking Lot Construction - Corner of 174th and 66th Ct	Public Works	33	33-00-000-75817		N	\$ 250,000.00	\$ 250,000.00	

Fund 33 VMO Recommended Amount: \$ 2,590,000.00

Fund 41 - Hotel Tax Debt Service Reserve								
Convention Center Hotel Lot Repaving	Public Works	41	41-00-000-75800		N	\$ 500,000.00	\$ 500,000.00	
Convention Center Parking Lot Improvements & Addition	Public Works	41	41-00-000-75800		N	\$ 1,800,000.00	\$ 1,800,000.00	

Fund 41 VMO Recommended Amount: \$ 2,300,000.00

Fund 60 - Water Retail Fund								
			60-00-002-75806					
175th Street/Ridgeland Ave/Oak Forest Ave			64-00-002-75806					
Reconstruction and Utility Relocations	Public Works	60	16-00-000-75806	Partial Bond	Y	\$ 5,969,411.00	\$ 250,000.00	Split cost with Fund 16 and Fund 64.
Enterprise Lease Agreement (water dept)	Public Works	60	60-00-000-96141		N	\$ 100,000.00	\$ 100,000.00	
			60-00-000-96141					
Pickup Truck (Lease)	Public Works	60	60-00-000-96145		N	\$ 15,000.00	\$ 15,000.00	
Post 11 Elevated Tower Rehab	Public Works	60	60-00-002-75338	Bond	Y	\$ 70,000.00	\$ 70,000.00	
Post 2 Electrical Improvements	Public Works	60	60-00-002-75712	Bond	Y	\$ 785,000.00	\$ 880,000.00	
Post 2 Electrical Improvements	Public Works		60-00-002-75712	Bond	Y		\$ (323,158.00)	
Replace RF Cables Post 11 Water Tower	Integrated Initiatives	60	60-00-002-75338		N	\$ 55,000.00	\$ 55,000.00	
Water Main Installation	Public Works	60	60-00-000-75703		N	\$ 1,200,000.00	\$ 1,200,000.00	
Water Main Repair Truck Replacement	Public Works	60	60-00-000-74237		N	\$ 250,000.00	\$ 250,000.00	

Fund 60 VMO Recommended Amount: \$ 2,496,842.00

Fund 64 - Sewer Fund								
			60-00-002-75806					
175th Street/Ridgeland Ave/Oak Forest Ave			64-00-002-75806					
Reconstruction and Utility Relocations	Public Works	64	16-00-000-75806	Partial Bond	Y	\$ 250,000.00	\$ 250,000.00	Split cost with Fund 16 and Fund 60.
LaPorte Lift Station Improvements (Post 17)	Public Works	64	64-00-002-75714	Bond	Y	\$ 965,000.00	\$ 965,000.00	
Ozark Lift Station Improvements	Public Works	64	64-00-002-75713	Bond	Y	\$ 789,801.00	\$ 789,801.00	
Post 5 Flow meter Installation	Public Works	64	64-00-002-75716	Bond	N	\$ 225,000.00	\$ 225,000.00	

Fund 64 VMO Recommended Amount: \$ 2,229,801.00

Capital Request	Requesting Department	Funding Source	GL	Project Code	Carryover (Y/N)	Requested Cost	Recommend Cost	Comments
Fund 65 - Stormwater Management Fund								
Apple Lane Pond Aerator	Public Works	65	65-00-000-75603		N	\$ 22,000.00	\$ 22,000.00	
CRS Rating	Public Works	65	65-00-000-72840		N	\$ 15,000.00	\$ 15,000.00	Capital Request moved to Operating
Kimberly Heights Future Phases Design	Public Works	65	65-00-000-75310	0364	N	\$ 150,000.00	\$ 150,000.00	
			65-00-002-75310					
Kimberly Heights Phases 3, 4, 5, 6 Construction	Public Works	65	65-00-000-75310	Partial Bond	Y	\$ 1,000,000.00	\$ 1,000,000.00	
						Fund 65 VMO Recommended Amount:	\$ 1,187,000.00	
Fund 71 - Commuter Parking Improvement and Replacement								
Metra Lot - North Lot West Half	Public Works	71	71-00-000-75801		N	\$ 140,000.00	\$ 140,000.00	
Subway Public Parking Lot	Public Works	71	71-00-000-75801		N	\$ 100,000.00	\$ 100,000.00	
						Fund 71 VMO Recommended Amount:	\$ 240,000.00	
Fund 75 - Downtown Initiatives								
Bollards for OPA/ Harmony Square Parking lot	Public Works	75	75-00-000-75615		N	\$ 125,000.00	\$ 125,000.00	
Christmas Tree Refurbishment	Marketing Department	75	75-00-000-75905		N	\$ 50,000.00	\$ 50,000.00	
Cone Tree Replacement	Marketing Department	75	75-00-000-75905		N	\$ 70,000.00	\$ 70,000.00	
Harmony Square Signage	Marketing Department	75	75-00-000-75905		N	\$ 15,000.00	\$ 15,000.00	
Light Pole Decor	Marketing Department	75	75-00-000-75905		N	\$ 50,000.00	\$ 50,000.00	
Oak Park Avenue Brick Pavers Replacement	Public Works	75	75-00-000-72523		Y	\$ 173,800.00	\$ 173,800.00	
Oak Park Avenue Train Station Brick Pavers and Brick Planter Replacements	Public Works	75	75-00-000-72523		N	\$ 1,600,000.00	\$ 1,600,000.00	
OPA downtown paver repair	Public Works	75	75-00-000-72523		N	\$ 425,000.00	\$ 125,000.00	
OPA Zabrocki Plaza Landscape Improvements - Irrigation	Public Works	75	75-00-000-75610		Y	\$ 204,623.00	\$ 100,000.00	
Sculpture at Harmony Square	Marketing Department	75	75-00-000-75905		Y	\$ 100,000.00	\$ 100,000.00	
Water Feature Lighting Enhancement	Marketing Department	75	75-00-000-75905		N	\$ 22,000.00	\$ 22,000.00	
						Fund 75 VMO Recommended Amount:	\$ 2,430,800.00	
Fund 77- Integrated Initiatives								
Fire Department Radios (Mobiles)	Integrated Initiatives	77	77-00-000-74150		N	\$ 80,000.00	\$ 80,000.00	
Fire Department Radios (Portables)	Integrated Initiatives	77	77-00-000-74150		N	\$ 86,000.00	\$ 86,000.00	
Jogman AV Upgrades	Information Technology	77	77-00-000-75812		Y	\$ 75,000.00	\$ 75,000.00	
Kallsen AV Upgrades	Information Technology	77	77-00-000-75812		Y	\$ 75,000.00	\$ 75,000.00	
Police Department Radios (Mobiles)	Integrated Initiatives	77	77-00-000-74150		N	\$ 200,000.00	\$ 200,000.00	
Police Department Radios (Portables)	Integrated Initiatives	77	77-00-000-74150		N	\$ 87,000.00	\$ 87,000.00	
Remote backup UPS Replacement	Integrated Initiatives	77	77-00-000-75812		N	\$ 25,000.00	\$ 25,000.00	
Remote Sally Port Access Control at PD	Integrated Initiatives	77	77-00-000-75812		N	\$ 8,000.00	\$ 8,000.00	
Replace aging E1 over IP Multiplex servicing remote radio sites	Integrated Initiatives	77	77-00-000-75812		N	\$ 100,000.00	\$ 100,000.00	
Replace aging E1 over IP Mux	Integrated Initiatives	77	77-00-000-75812		N	\$ 100,000.00	\$ 100,000.00	
Tethered Drone System for PD	Integrated Initiatives	77	77-00-000-74150		Y	\$ 18,000.00	\$ 18,000.00	
Upgrade Public Safety Radio System	Integrated Initiatives	77	77-00-000-74150		N	\$ 200,000.00	\$ 200,000.00	
						Fund 77 VMO Recommended Amount:	\$ 1,054,000.00	
Capital Requests moved to General Fund Operating								
2026 Crackseal Project	Public Works	1			N	\$ 150,000.00	\$ 150,000.00	Request moved to Gen Fund Operating
Antispam	Information Technology	1			N	\$ 75,000.00	\$ 75,000.00	Request moved to Gen Fund Operating
Compliance Tracking	Information Technology	1			N	\$ 30,000.00	\$ 30,000.00	Request moved to Gen Fund Operating
Cybersecurity	Information Technology	1			N	\$ 100,000.00	\$ 100,000.00	Request moved to Gen Fund Operating
Harmony Square Tenant Space Build-Out	Marketing Department	1			N	\$ 100,000.00	\$ 100,000.00	Request moved to Gen Fund Operating
Range Storage Container	Police Department	1			N	\$ 12,250.00	\$ 12,250.00	Request moved to Gen Fund Operating
Sidewalk Program	Public Works	1			N	\$ 300,000.00	\$ 250,000.00	Request moved to Gen Fund Operating
Stop Sticks	Police Department	1			N	\$ 15,660.00	\$ 15,660.00	Request moved to Gen Fund Operating
						Capital moved to Operating Total:	\$ 732,910.00	

Capital Request	Requesting Department	Funding Source	GL	Project Code	Carryover (Y/N)	Requested Cost	Recommend Cost	Comments
Requested Projects - Not Recommended								
Departmental Organizational Plan	Information Technology	-			N	\$ 30,000.00	\$ -	
Dispatch Console Radio	Integrated Initiatives	-			N	\$ 20,000.00	\$ -	Defer
Fire Department Drone	Integrated Initiatives	-			N	\$ -	\$ -	Defer
Fire Station#46 Apparatus Radio Room Renovation	Public Works	-			N	\$ 30,000.00	\$ -	
Fire Station#47 basement build out of storage rooms for equipment.	Public Works	-			N	\$ 75,000.00	\$ -	
Fire Stations restrooms Gender neutral upgrades	Public Works	-			N	\$ 50,000.00	\$ -	
Floor Painting Coating for Fire Station#46	Public Works	-			N	\$ 130,000.00	\$ -	
Forestry Truck (New)	Public Works	-			N	\$ 125,000.00	\$ -	
Freedom Detention Pond, Ridgeland Avenue	Public Works	-			Y	\$ 30,000.00	\$ -	
Helipad/Training Tower Resurfacing	Public Works	-			Y	\$ 725,000.00	\$ -	
Light Tower	Emergency Management	-			N	\$ 18,424.00	\$ -	Defer
Message board	Emergency Management	-			N	\$ 15,079.98	\$ -	Defer
New Emergency Warning Siren	Emergency Management	-			Y	\$ 150,000.00	\$ -	
Oak Park Ave Train Station - Metra Lot South Street Repaving	Public Works	-			N	\$ 220,000.00	\$ -	
Payoff lease for #5 & #50	Public Works	-			N	\$ 270,000.00	\$ -	
PD Workout Room Repair and Upgrade	Police Department	-			N	\$ 44,661.63	\$ -	Defer
Peripheral Roads "reserve"	Public Works	-			Y	\$ 768,993.00	\$ -	
Police Department Drone	Integrated Initiatives	-			N	\$ 4,500.00	\$ -	Defer
Police Department Parking Lot	Public Works	-			N	\$ 200,000.00	\$ -	
Police Station interior painting improvements	Public Works	-			N	\$ 60,000.00	\$ -	
Police Station Lunch Room Renovation	Public Works	-			N	\$ 85,000.00	\$ -	
Post 1 East Tank Overflow Pipe Replacement	Public Works	-			N	\$ 150,000.00	\$ -	
Public Works Salt and Equipment Storage Concept Study	Public Works	-			Y	\$ 25,000.00	\$ -	
Re Purpose WLS site microwave	Integrated Initiatives	-			N	\$ 55,000.00	\$ -	Possible midyear project.
Replace Aging Unsupported Dispatch Consoles								
Radio and 911 Phones	Integrated Initiatives	-			N	\$ 3,100,000.00	\$ -	Defer
Replacement Bus	Senior Services	-			N	\$ 130,000.00	\$ -	
StormXtreme	Public Works	-			N	\$ 90,000.00	\$ -	
Water Main Replacement	Public Works	-			N	\$ 3,000,000.00	\$ -	
Zoning/Subdivision Ordinance Update	Community Development	-			Y	\$ 200,000.00	\$ -	

Projects Not Recommended Total: \$ 9,801,658.61

Total Projects Submitted:	149
Total Projects Not Recommended:	29
Projects Moved to General Fund Operating:	8
Total Projects Recommended by VMO:	112

Total Requested:	\$ 62,713,344.61	Reduced amount includes \$732,910 moved to operating expenses.
Projects Not Recommended:	\$ (9,801,658.61)	
Project Cost Reductions:	\$ (6,442,370.50)	
Total VMO Recommended:	\$ 46,469,315.50	

LEGACY TAX INCREMENT FINANCING FUND

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

The centerpiece of this TIF district is the site of the former world headquarters and manufacturing facilities of Panduit Corporation along the east side of Ridgeland Avenue between 175th Street and Oak Forest Avenue. This site was the company's initial permanent office and manufacturing facility and internally the company's staff had referred to Tinley Park location as their "Legacy" site. This "nickname" has been 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 based year (\$19.1 million).

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

Panduit Corporation was organized in 1955. The company located its offices and manufacturing facility at the Ridgeland Avenue site in 1960. The company has grown to become a global manufacturer of physical infrastructure equipment that support power, communications, computing, control, and security systems. The company has been the largest employer in Tinley Park for many years and is the second largest taxpayer in the community 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 continues to maintain the 18,000 square foot Jack E. Caveney Innovation Center at the southeast corner of the former Ridgeland Avenue site. This research and development complex houses labs working on new products and technologies involving the use of copper, optics, data centers, and industrial automation. The unused buildings on the Legacy site were demolished in 2018.

The former factory and office site is being redeveloped with a mix of attached and detached single-family homes in a subdivision known as Oak Ridge. The name has been derived from the adjacent Oak Forest and Ridgeland Avenues. Construction of this housing development began in 2022.

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
16 Legacy TIF District #5									
Opening Cash Balance			4,825,297	4,825,297			7,013,752		
Revenue	578,155	2,151,911	1,325,100	2,221,883	67.7%	896,783	2,130,000	60.7%	804,900
Expenditures	109,443	8,114	2,565,800	33,428	-98.7%	2,532,372	5,660,211	120.6%	3,094,411
	468,712	2,143,797	(1,240,700)	2,188,455		(1,635,589)	(3,530,211)		(2,289,511)
Transfer In	0	0	0	0		0	0		0
Transfer Out	88,479	0	0	0		0	0		0
	(88,479)	0	0	0		0	0		0
Ending Cash Balance			3,584,597	7,013,752			3,483,541		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			3,584,597	7,013,752			3,483,541		



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Fy2027 Budget
Fund: 16 LEGACY TIF						
Department: 00-000						
16-00-000-40118	2018 BREMEN INCREMENTAL TAX	(268.56)	(58.08)	0.00	0.00	0.00
16-00-000-40119	2019 BREMEN INCREMENTAL TAX	(401.75)	(26,903.30)	0.00	0.00	0.00
16-00-000-40120	2020 BREMEN INCREMENTAL TAX	(942.60)	(2,688.76)	0.00	0.00	0.00
16-00-000-40121	2021 BREMEN INCREMENTAL TAX	3,495.20	(9,841.31)	0.00	0.00	0.00
16-00-000-40122	2022 BREMEN INCREMENTAL TAX	129,663.72	4,007.82	0.00	335.00	0.00
16-00-000-40123	2023 BREMEN INCREMENTAL TAX	316,319.02	1,165,518.77	0.00	10,748.00	0.00
16-00-000-40124	2024 BREMEN INCREMENTAL TAX	0.00	782,263.18	810,000.00	1,370,000.00	0.00
16-00-000-40125	2025 BREMEN INCREMENTAL TAX	0.00	0.00	470,000.00	600,000.00	1,330,000.00
16-00-000-40126	2026 BREMEN INCREMENTAL TAX	0.00	0.00	0.00	0.00	710,000.00
16-00-000-54110	REBILLABLES	29,032.25	36,328.00	0.00	40,000.00	0.00
16-00-000-54999	MISCELLANEOUS REVENUE	0.00	35,360.00	0.00	0.00	0.00
16-00-000-65700	INTEREST - INVEST POOL	100,307.90	167,482.61	45,000.00	200,000.00	90,000.00
16-00-000-65720	INTEREST -MKT.VALUE ADJ	631.48	(3,719.83)	0.00	800.00	0.00
16-00-000-65811	INTEREST - R/E TAX COOK	317.98	4,162.09	100.00	0.00	0.00
16-00-000-72790	OTHER CONTRACTUAL SVCS	0.00	0.00	5,000.00	8,000.00	10,000.00
16-00-000-72840	ENGINEERING SERVICES	89,293.25	7,267.25	20,000.00	6,000.00	10,000.00
16-00-000-72845	AUDIT SERVICES	795.00	795.00	800.00	800.00	800.00
16-00-000-72850	LEGAL SERVICES	625.80	52.21	10,000.00	0.00	0.00
16-00-000-74190	EMERGENCY NOTIFICATION	0.00	0.00	0.00	0.00	105,000.00
16-00-000-75205	BIKE PATH	0.00	0.00	0.00	0.00	15,000.00
16-00-000-75315	STORM WATER DETENTION	0.00	0.00	30,000.00	0.00	30,000.00
16-00-000-75500	STREET LIGHTING	4,643.55	0.00	0.00	0.00	0.00
16-00-000-75610	LANDSCAPE ENHANCEMENTS	0.00	0.00	0.00	0.00	20,000.00
16-00-000-75703	WATER MAIN CONSTRUCTION	14,085.43	0.00	0.00	0.00	0.00
16-00-000-75806	ROADWAY IMPROVEMENTS	0.00	0.00	2,500,000.00	18,628.00	5,469,411.00
16-00-000-98033	TRANSFER TO SURTAX CAPITAL IMPRO	88,479.00	0.00	0.00	0.00	0.00
Total Department 00-000:		380,232.61	2,143,796.73	(1,240,700.00)	2,188,455.00	(3,530,211.00)
Fund 16 - LEGACY TIF:						
TOTAL ESTIMATED REVENUES		578,154.64	2,151,911.19	1,325,100.00	2,221,883.00	2,130,000.00
TOTAL APPROPRIATIONS		197,922.03	8,114.46	2,565,800.00	33,428.00	5,660,211.00
NET OF REVENUES & APPROPRIATIONS:		380,232.61	2,143,796.73	(1,240,700.00)	2,188,455.00	(3,530,211.00)

MAIN STREET NORTH TAX INCREMENT FINANCING (TIF) FUND

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

This TIF includes property primarily along Oak Park Avenue between approximately 168th Street and 172nd Street in the Bremen Township portion of Tinley Park. Work has begun in this TIF for streambank stabilization to help build better water quality due to a reduction in soil erosion and sedimentation. Consolidated stormwater detention areas and bioswales to clean stormwater will be designed to clean stormwater before it enters the local creeks and streams. Trails, bridges, and a creek park are possibilities to add to the beautification and draw of the area, increasing a focus on walking and biking to increase air quality.

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
18 Main Street North TIF District #2									
Opening Cash Balance			3,639,737	3,639,737			3,824,581		
Revenue	444,520	497,019	235,100	416,194	77.0%	181,094	210,000	-10.7%	(25,100)
Expenditures	1,255,294	3,572	1,035,800	231,350	-77.7%	804,450	800	-99.9%	133,500
	(810,774)	493,448	(800,700)	184,844		(623,356)	209,200		(158,600)
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	3,500,000		3,500,000
	0	0	0	0		0	(3,500,000)		(3,500,000)
Ending Cash Balance			2,839,037	3,824,581			533,781		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			2,839,037	3,824,581			533,781		



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Fy2027 Budget
Fund: 18 MAIN ST NORTH TIF						
Department: 00-000						
18-00-000-40117	2017 BREMEN INCREMENTAL TAX	0.00	(1,740.31)	0.00	0.00	0.00
18-00-000-40118	2018 BREMEN INCREMENTAL TAX	0.00	(7,304.30)	0.00	0.00	0.00
18-00-000-40119	2019 BREMEN INCREMENTAL TAX	6,755.69	(17,808.32)	0.00	0.00	0.00
18-00-000-40120	2020 BREMEN INCREMENTAL TAX	3,450.59	(9,642.77)	0.00	0.00	0.00
18-00-000-40121	2021 BREMEN INCREMENTAL TAX	5,341.00	(304.37)	0.00	0.00	0.00
18-00-000-40122	2022 BREMEN INCREMENTAL TAX	138,914.94	892.77	0.00	0.00	0.00
18-00-000-40123	2023 BREMEN INCREMENTAL TAX	149,548.54	206,253.11	0.00	4,014.00	0.00
18-00-000-40124	2024 BREMEN INCREMENTAL TAX	0.00	178,421.34	160,000.00	336,000.00	0.00
18-00-000-40125	2025 BREMEN INCREMENTAL TAX	0.00	0.00	0.00	0.00	210,000.00
18-00-000-65700	INTEREST - INVEST POOL	139,279.24	149,023.90	75,000.00	76,000.00	0.00
18-00-000-65720	INTEREST -MKT.VALUE ADJ	1,158.80	(2,806.32)	0.00	180.00	0.00
18-00-000-65811	INTEREST - R/E TAX COOK	71.60	2,034.54	100.00	0.00	0.00
18-00-000-72357	PROPERTY TAXES	0.00	0.00	(50,000.00)	0.00	0.00
18-00-000-72743	DEMOLITION COSTS	0.00	0.00	50,000.00	60,000.00	0.00
18-00-000-72790	OTHER CONTRACTUAL SVCS	0.00	0.00	5,000.00	10,000.00	0.00
18-00-000-72840	ENGINEERING SERVICES	49,076.70	2,466.50	200,000.00	115,000.00	0.00
18-00-000-72841	ARCHITECT SERVICES	0.00	0.00	230,000.00	22,000.00	0.00
18-00-000-72845	AUDIT SERVICES	795.00	795.00	800.00	800.00	800.00
18-00-000-72849	CONSULT. SERV & STUDIES	0.00	0.00	0.00	6,700.00	0.00
18-00-000-72850	LEGAL SERVICES	14,461.05	310.21	10,000.00	300.00	0.00
18-00-000-75610	STREETSCAPE IMPROVEMENTS	0.00	0.00	200,000.00	0.00	0.00
18-00-000-75906	LAND ACQUISITION	431,722.00	0.00	250,000.00	0.00	0.00
18-00-000-79115	RETAIL INCENTIVE PROGRAM	0.00	0.00	35,000.00	0.00	0.00
18-00-000-79116	CODE COMPLIANCE INCENTIVE PROGRA	0.00	0.00	70,000.00	0.00	0.00
18-00-000-79141	FACADE IMPROVEMENT PROGRAM	0.00	0.00	35,000.00	16,550.00	0.00
18-00-000-98027	TRANSFER TO NEW BREMEN TIF	0.00	0.00	0.00	0.00	3,500,000.00
Total Department 00-000:		(51,534.35)	493,447.56	(800,700.00)	184,844.00	(3,290,800.00)
Fund 18 - MAIN ST NORTH TIF:						
TOTAL ESTIMATED REVENUES		444,520.40	497,019.27	235,100.00	416,194.00	210,000.00
TOTAL APPROPRIATIONS		496,054.75	3,571.71	1,035,800.00	231,350.00	3,500,800.00
NET OF REVENUES & APPROPRIATIONS:		(51,534.35)	493,447.56	(800,700.00)	184,844.00	(3,290,800.00)

MENTAL HEALTH CENTER (STATE CAMPUS) TAX INCREMENT FINANCING FUND

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

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

The western portion of the original campus was previously deeded to the Village of Tinley Park and other non-profit organizations reducing the remaining campus to its current size of approximately 280 acres. This TIF also includes the Duvan Drive Industrial Park and properties lying on the east side of Harlem Avenue that are currently primarily residential. The State Campus represents one of the largest redevelopment sites and opportunities in the Chicagoland area. It is located near the geographic center of the Village of Tinley Park. With the property's location near the Tinley Park 80th Avenue commuter rail station on the Metra Rock Island District line, the site is potentially an ideal candidate for transit-oriented developments.

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
20 State Campus TIF District #4									
Opening Cash Balance			1,817,915	1,817,915			1,831,978		
Revenue	548,720	792,766	1,430,865	1,614,863	12.9%	183,998	630,000	-56.0%	(800,865)
Expenditures	849,702	397,474	2,785,310	1,600,800	-42.5%	1,184,510	550,800	-80.2%	(2,234,510)
	(300,983)	395,292	(1,354,445)	14,063		(1,000,512)	79,200		1,433,645
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
Ending Cash Balance			463,470	1,831,978			1,911,178		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			463,470	1,831,978			1,911,178		



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Fy2027 Budget
Fund: 20 MENTAL HEALTH CENTER (STATE CAMPUS) TIF						
Department: 00-000						
20-00-000-40117	2017 BREMEN INCREMENTAL TAX	0.00	(2,272.05)	0.00	0.00	0.00
20-00-000-40122	2022 BREMEN INCREMENTAL TAX	190,766.82	(7,850.57)	0.00	0.00	0.00
20-00-000-40123	2023 BREMEN INCREMENTAL TAX	195,156.06	27,355.14	0.00	0.00	0.00
20-00-000-40124	2024 BREMEN INCREMENTAL TAX	0.00	116,628.47	100,000.00	110,000.00	0.00
20-00-000-40125	2025 BREMEN INCREMENTAL TAX	0.00	0.00	110,000.00	100,000.00	110,000.00
20-00-000-40126	2026 BREMEN INCREMENTAL TAX	0.00	0.00	0.00	0.00	110,000.00
20-00-000-40217	2017 ORLAND INCREMENTAL TAX	(357.80)	0.00	0.00	0.00	0.00
20-00-000-40219	2019 ORLAND INCREMENTAL TAX	(3,135.03)	(1,173.30)	0.00	0.00	0.00
20-00-000-40220	2020 ORLAND INCREMENTAL TAX	(3,313.36)	(4,880.66)	0.00	0.00	0.00
20-00-000-40221	2021 ORLAND INCREMENTAL TAX	0.00	(7,900.65)	0.00	0.00	0.00
20-00-000-40222	2022 LEVY - WILL	28,985.26	14,397.32	0.00	(1,341.00)	0.00
20-00-000-40223	2023 ORLAND INCREMENTAL TAX	66,378.92	266,268.45	0.00	2,225.00	0.00
20-00-000-40224	2024 ORLAND INCREMENTAL TAX	0.00	156,243.45	150,000.00	300,000.00	0.00
20-00-000-40225	2025 ORLAND INCREMENTAL TAX	0.00	0.00	140,000.00	160,000.00	220,000.00
20-00-000-40226	2026 ORLAND INCREMENTAL TAX	0.00	0.00	0.00	0.00	180,000.00
20-00-000-45599	MISCELLANEOUS GRANTS	10,207.28	157,410.57	885,765.00	876,729.00	0.00
20-00-000-54110	REBILLABLES	763.50	11,079.87	0.00	0.00	0.00
20-00-000-65700	INTEREST - INVEST POOL	62,544.70	67,869.53	45,000.00	67,000.00	10,000.00
20-00-000-65720	INTEREST -MKT.VALUE ADJ	457.99	(1,409.18)	0.00	250.00	0.00
20-00-000-65811	INTEREST - R/E TAX COOK	265.17	999.56	100.00	0.00	0.00
20-00-000-72790	OTHER CONTRACTUAL SVCS	0.00	0.00	10,000.00	10,000.00	10,000.00
20-00-000-72840	ENGINEERING	6,849.75	46,366.38	160,000.00	100,000.00	90,000.00
20-00-000-72845	AUDIT SERVICES	795.00	795.00	800.00	800.00	800.00
20-00-000-72849	CONSULT. SERV & STUDIES	0.00	0.00	100,000.00	40,000.00	60,000.00
20-00-000-72850	LEGAL SERVICES	11,908.30	1,621.71	50,000.00	5,000.00	40,000.00
20-00-000-74191	LIGHTS/SIRENS	0.00	0.00	150,000.00	0.00	0.00
20-00-000-75103	ROOF REPAIR	0.00	0.00	10,000.00	10,000.00	0.00
20-00-000-75112	BUILDING IMPROVE/REMODEL	0.00	0.00	30,000.00	30,000.00	0.00
20-00-000-75315	STORM WATER DETENTION	0.00	35,780.38	0.00	0.00	0.00
20-00-000-75801	PARKING LOT REPAIR/PAINT	0.00	0.00	755,000.00	30,000.00	0.00
20-00-000-75814	HELISTOP IMPROVEMENTS	830,149.37	312,910.11	1,519,510.00	1,375,000.00	350,000.00
Total department 00-000:		(300,982.91)	395,292.37	(1,354,445.00)	14,063.00	79,200.00
Fund 20 - MENTAL HEALTH CENTER (STATE CAMPUS) TIF:						
TOTAL ESTIMATED REVENUES		548,719.51	792,765.95	1,430,865.00	1,614,863.00	630,000.00
TOTAL APPROPRIATIONS		849,702.42	397,473.58	2,785,310.00	1,600,800.00	550,800.00
NET OF REVENUES & APPROPRIATIONS:		(300,982.91)	395,292.37	(1,354,445.00)	14,063.00	79,200.00

NEW BREMEN TAX INCREMENT FINANCING FUND

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

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

Between 1854 and 1892, the Village of Tinley Park was commonly known as “New Bremen,” which was derived from the name of the US Post Office that served the community (itself renamed in 1850 after the Township in which it was located). As the core area of the new TIF encompassed most of the oldest part of the community, the “New Bremen” name was selected for the reconstituted TIF District. The TIF was created in 2018 and the 2016 Equalized Assessed valuation was established as its frozen base year. The final tax year of this TIF is currently expected to be 2040 (taxes paid in 2041). The TIF is expected to exist through Village fiscal year 2042.

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

In 2025, the Village completed construction for Harmony Square, a new multi-use plaza located at the corner of Oak Park Avenue and North Street. This public plaza is a key component of the Village’s branding initiative that makes music the focus of Tinley Park. Highlights include a synthetic turf lawn, a splash pad, a 30’x50’ concert stage, fire pits, a gateway pergola, and synthetic ice rink with curling lanes in the winter. Programming occurs at least 250 days of the year and will be a great draw for Tinley Park visitation. Three key buildings on the new site provide skate rental, retail space, a green room/backstage for acts, bathrooms and an indoor and outdoor VIP area, and finally a near-replication of the long and storied legacy that was Teehan’s Tavern.

In addition to the plaza, an adjacent mixed-use development will also be developed, containing townhomes & apartments, as well as a covered parking, and retail space.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
27 New Bremen TIF District #6									
Opening Cash Balance			972,323	972,323			1,766,004		
Revenue	325,980	753,610	505,100	989,160	95.8%	484,060	860,000	70.3%	354,900
Expenditures	3,717,505	199,125	341,119	195,479	-42.7%	145,640	350,455	2.7%	9,336
	(3,391,525)	554,485	163,981	793,681		338,420	509,545		345,564
Transfer In	642,816		0	0		0	3,500,000		3,500,000
Interfund Loan (IN)									
Transfer Out	10,023	10,074	0	0		0	1,000,000		1,000,000
	632,793	(10,074)	0	0		0	2,500,000		2,500,000
Ending Cash Balance			1,136,304	1,766,004			4,775,549		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			1,136,304	1,766,004			4,775,549		



23-24 Activity 24-25 Activity 25-26 Original Budget 25-26 Projected 26-27 Budget

GL Number Description

Fund: 27 NEW BREMEN TIF

Department: 00-000

27-00-000-40118	2018 BREMEN INCREMENTAL TAX	(935.71)	0.00	0.00	0.00	0.00
27-00-000-40120	2020 BREMEN INCREMENTAL TAX	(2,402.40)	(1,900.09)	0.00	0.00	0.00
27-00-000-40121	2021 BREMEN INCREMENTAL TAX	709.45	(15.48)	0.00	0.00	0.00
27-00-000-40122	2022 BREMEN INCREMENTAL TAX	165,126.20	0.00	0.00	0.00	0.00
27-00-000-40123	2023 BREMEN INCREMENTAL TAX	140,996.65	423,931.95	0.00	0.00	0.00
27-00-000-40124	2024 BREMEN INCREMENTAL TAX	0.00	276,611.26	270,000.00	630,000.00	0.00
27-00-000-40125	2025 BREMEN INCREMENTAL TAX	0.00	0.00	230,000.00	330,000.00	480,000.00
27-00-000-40126	2026 BREMEN INCREMENTAL TAX	0.00	0.00	0.00	0.00	370,000.00
27-00-000-54110	REBILLABLES	6,148.50	22,988.75	0.00	5,000.00	0.00
27-00-000-65700	INTEREST - INVEST POOL	15,903.16	31,913.55	5,000.00	24,000.00	10,000.00
27-00-000-65720	INTEREST -MKT.VALUE ADJ	312.40	(749.48)	0.00	160.00	0.00
27-00-000-65811	INTEREST - R/E TAX COOK	121.64	829.39	100.00	0.00	0.00
27-00-000-69017	TRANSFER FROM OPA TIF	328,020.97	0.00	0.00	0.00	0.00
27-00-000-69018	TRANSFER FROM MSN TIF	0.00	0.00	0.00	0.00	3,500,000.00
27-00-000-69019	TRANSFER FROM MAIN STREET SOUTH	314,794.97	0.00	0.00	0.00	0.00
27-00-000-72357	PROPERTY TAXES	56,265.89	13,364.76	25,000.00	25,000.00	19,200.00
27-00-000-72743	DEMOLITION COSTS	0.00	0.00	100,000.00	100,000.00	75,000.00
27-00-000-72790	OTHER CONTRACTUAL SVCS	1,452.50	0.00	10,000.00	22,000.00	50,000.00
27-00-000-72840	ENGINEERING SERVICES	117,311.75	12,723.30	45,000.00	30,000.00	40,000.00
27-00-000-72845	AUDIT SERVICES	795.00	795.00	800.00	800.00	800.00
27-00-000-72850	LEGAL SERVICES	135,950.80	912.24	45,000.00	3,500.00	40,000.00
27-00-000-75001	TIF QUALIFIED COST REIMB	450,000.00	0.00	0.00	0.00	0.00
27-00-000-75500	STREET LIGHTING	3,095.70	(0.01)	0.00	0.00	0.00
27-00-000-75703	WATER MAIN CONSTRUCTION	21,050.76	0.00	0.00	0.00	0.00
27-00-000-75806	ROADWAY IMPROVEMENTS	8,719.56	0.01	0.00	0.00	0.00
27-00-000-75906	LAND ACQUISITION	2,917,065.33	171,329.84	0.00	0.00	0.00
27-00-000-79115	RETAIL INCENTIVE PROGRAM	0.00	0.00	35,000.00	0.00	35,000.00
27-00-000-79116	CODE COMPLIANCE INCENTIVE PROGRA	0.00	0.00	35,000.00	0.00	35,000.00
27-00-000-79118	SIGNAGE INCENTIVE PROGRAM	5,797.50	0.00	0.00	3,860.00	10,000.00
27-00-000-79141	FACADE IMPROVEMENT PROGRAM	0.00	0.00	35,000.00	0.00	35,000.00
27-00-000-96140	2010/2013/2021B REF DEBT SERVICE	0.00	0.00	10,319.00	10,319.00	10,455.00
27-00-000-98030	TRANSFER TO CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	1,000,000.00
27-00-000-98040	TRANSFER TO DEBT SERVICE	10,023.12	10,074.12	0.00	0.00	0.00
Total Department 00-000:		(2,758,732.08)	544,410.59	163,981.00	793,681.00	3,009,545.00

Fund 27 - NEW BREMEN TIF:

TOTAL ESTIMATED REVENUES

TOTAL APPROPRIATIONS

NET OF REVENUES & APPROPRIATIONS:

968,795.83	753,609.85	505,100.00	989,160.00	4,360,000.00
3,727,527.91	209,199.26	341,119.00	195,479.00	1,350,455.00
(2,758,732.08)	544,410.59	163,981.00	793,681.00	3,009,545.00

159TH & HARLEM

TAX INCREMENT FINANCING FUND

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

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

During fiscal year 2021, Brixmor IA Tinley Park Plaza, owners of the former Tinley Park Plaza shopping center at Harlem and 159th Street initiated a multi-phased renovation plan that included demolition of approximately 87,000 square feet of in-line center, as well as construction of new spaces, improvements to the north end, and separation of the current in-line center into two buildings. Improvements to facades, landscaping, and the parking lots have also been provided. Pete's Fresh Market is on track to finish their buildout early in FY26.

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
28 159th & Harlem TIF District #7									
Opening Cash Balance			2,589,213	2,589,213			3,233,718		
Revenue	423,701	1,535,908	1,050,100	1,384,225	31.8%	334,125	1,250,000	19.0%	199,900
Expenditures	577,692	604,208	932,800	739,720	-20.7%	193,080	695,800	-25.4%	(237,000)
	(153,991)	931,700	117,300	644,505		141,045	554,200		436,900
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	0	0	0	0		0	0		0
Ending Cash Balance			2,706,513	3,233,718			3,787,918		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			2,706,513	3,233,718			3,787,918		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 28 159TH & HARLEM TIF							
Department: 00-000							
28-00-000-40120	2020 BREMEN INCREMENTAL TAX	(2,544.00)	(6,171.82)	0.00	0.00	0.00	0.00
28-00-000-40121	2021 BREMEN INCREMENTAL TAX	0.00	(7,689.88)	0.00	0.00	0.00	0.00
28-00-000-40122	2022 BREMEN INCREMENTAL TAX	169,949.98	(142.11)	0.00	0.00	0.00	0.00
28-00-000-40123	2023 BREMEN INCREMENTAL TAX	277,310.87	473,973.67	0.00	0.00	0.00	0.00
28-00-000-40124	2024 BREMEN INCREMENTAL TAX	0.00	418,822.09	340,000.00	470,000.00	440,000.00	0.00
28-00-000-40125	2025 BREMEN INCREMENTAL TAX	0.00	0.00	370,000.00	400,000.00	440,000.00	0.00
28-00-000-40126	2026 BREMEN INCREMENTAL TAX	0.00	0.00	0.00	0.00	440,000.00	0.00
28-00-000-40221	2021 ORLAND INCREMENTAL TAX	(36,765.75)	0.00	0.00	0.00	0.00	0.00
28-00-000-40222	2022 LEVY - WILL	(117,065.10)	(3,952.02)	0.00	0.00	0.00	0.00
28-00-000-40223	2023 ORLAND INCREMENTAL TAX	11,471.36	325,708.11	0.00	0.00	0.00	0.00
28-00-000-40224	2024 ORLAND INCREMENTAL TAX	0.00	196,765.93	150,000.00	281,700.00	165,000.00	0.00
28-00-000-40225	2025 ORLAND INCREMENTAL TAX	0.00	0.00	140,000.00	125,000.00	140,000.00	0.00
28-00-000-40226	2026 ORLAND INCREMENTAL TAX	0.00	0.00	0.00	0.00	0.00	0.00
28-00-000-54110	159TH & HARLEM TIF REBILLLABLES	47,529.50	47,434.25	0.00	12,000.00	0.00	0.00
28-00-000-65700	INTEREST - INVEST POOL	72,892.35	90,612.57	50,000.00	95,000.00	65,000.00	0.00
28-00-000-65720	INTEREST -MKT.VALUE ADJ	646.21	(1,975.73)	0.00	525.00	0.00	0.00
28-00-000-65811	INTEREST - R/E TAX COOK	275.24	2,522.78	100.00	0.00	0.00	0.00
28-00-000-72330	LEGAL NOTICES & ADVERTISING	0.00	0.00	5,000.00	0.00	0.00	0.00
28-00-000-72790	OTHER CONTRACTUAL SVCS	0.00	2,765.00	15,000.00	10,000.00	15,000.00	0.00
28-00-000-72840	ENGINEERING SERVICES	81,114.85	64,199.75	200,000.00	25,000.00	50,000.00	0.00
28-00-000-72845	AUDIT SERVICES	795.00	795.00	800.00	800.00	800.00	0.00
28-00-000-72849	CONSULT. SERV & STUDIES	0.00	0.00	0.00	10,000.00	0.00	0.00
28-00-000-72850	LEGAL SERVICES	5,125.80	267.21	35,000.00	0.00	0.00	0.00
28-00-000-75001	TIF QUALIFIED COST REIMB	486,752.00	522,862.00	550,000.00	546,920.00	580,000.00	0.00
28-00-000-75128	VILLAGE HALL REMODEL/IMPROVEMENT	0.00	319.09	100,000.00	120,000.00	50,000.00	0.00
28-00-000-75131	VILLAGE HALL UPGRADES	0.00	0.00	14,000.00	14,000.00	0.00	0.00
28-00-000-75610	LANDSCAPE ENHANCEMENTS	3,904.00	13,000.00	13,000.00	13,000.00	0.00	0.00
Total Department 00-000:		(153,990.99)	931,699.79	117,300.00	644,505.00	554,200.00	
Fund 28 - 159TH & HARLEM TIF:							
TOTAL ESTIMATED REVENUES		423,700.66	1,535,907.84	1,050,100.00	1,384,225.00	1,250,000.00	
TOTAL APPROPRIATIONS		577,691.65	604,208.05	932,800.00	739,720.00	695,800.00	
NET OF REVENUES & APPROPRIATIONS:		(153,990.99)	931,699.79	117,300.00	644,505.00	554,200.00	

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 practice of the Village to make interfund cash transfers from the to the Capital Improvement and Replacement Fund. Transfers typically have occurred from the General Fund, but could also come from other funds as well. The funds transferred to the Capital Improvement and Replacement Fund are used to finance capital expenditures in current and 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 practice also minimizes the impact of unexpected restrictions of the revenue stream on current capital acquisitions and replacements that may occur during a fiscal year.

In FY25, the Village issued a \$50 million bond that funded water/sewer infrastructure needs throughout the Village, in addition to other capital projects. Therefore, FY26 and FY27 capital projects funding appears lesser than years past, as many major projects are bond funded.

Village of Tinley Park, Illinois Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
30 Capital Improvement									
Opening Cash Balance			66,179,364	66,179,364			42,106,511		
Revenue	4,433,888	4,703,135	1,923,874	2,281,018	18.6%	357,144	1,843,899	-4.2%	(79,975)
Expenditures	9,713,752	5,187,015	28,529,026	14,238,935	-50.1%	14,290,091	24,759,086	-13.2%	(3,769,940)
	(5,279,864)	(483,879)	(26,605,152)	(11,957,917)		(13,932,947)	(22,915,187)		3,689,965
Transfer In	16,441,269	95,889	110,000	108,000		(2,000)	7,172,936	0.0%	7,062,936
Interfund Loan (OUT)									
Transfer Out	97,052	11,178,154	12,171,936	12,222,936		51,000	108,000	-99.1%	(12,063,936)
	16,344,217	(11,082,265)	(12,061,936)	(12,114,936)		(53,000)	7,064,936		19,126,872
Ending Cash Balance			27,512,276	42,106,511			26,256,260		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			27,512,276	42,106,511			26,256,260		



23-24 Activity 24-25 Activity 25-26 Projected 26-27 Budget

GL Number Description

Fund: 30 CAPITAL IMPROVEMENTS

Department: 00-000

30-00-000-43310	EMERGENCY NOTIFICATION IMPACT FE	2,820.00	2,025.00	200.00	1,260.00	500.00
30-00-000-43315	PERIPHERAL ROADS IMPACT FEES	652.17	203.70	100.00	433.00	100.00
30-00-000-43316	SIDEWALKS IMPACT/IN LIEU FEES	284,715.86	11,000.00	0.00	0.00	0.00
30-00-000-54030	AUCTION PROCEEDS	48,773.50	52,469.50	0.00	127,289.00	0.00
30-00-000-54035	SALE OF PROPERTY	0.00	34,000.00	0.00	2,177.00	0.00
30-00-000-54810	CAPITAL LEASE ISSUANCE	626,263.00	329,481.00	0.00	0.00	0.00
30-00-000-54999	MISCELLANEOUS REVENUE	612,993.92	17,043.64	329,858.00	10,000.00	12,000.00
30-00-000-65700	INTEREST - INVEST POOL	2,722,638.99	3,488,663.96	1,500,000.00	2,050,000.00	1,750,000.00
30-00-000-65720	INTEREST -MKT.VALUE ADJ	16,114.19	(55,590.21)	0.00	(3,857.00)	0.00
30-00-000-65870	SBITA ISSUANCE	0.00	717,152.00	0.00	0.00	0.00
30-00-000-65899	INTEREST - OTHER	118,916.86	106,686.66	93,716.00	93,716.00	81,299.00
30-00-000-69001	TRANSFER FROM GENERAL	16,441,268.97	95,889.44	110,000.00	108,000.00	108,000.00
30-00-000-69027	TRANSFER FROM NEW BREMEN TIF	0.00	0.00	0.00	0.00	1,000,000.00
30-00-000-69033	TRANSFER FROM SURTAX CAP	0.00	0.00	0.00	0.00	2,000,000.00
30-00-000-69062	TRANSFER FROM W/S CONST	0.00	0.00	0.00	0.00	4,064,936.00
30-00-000-71001	CHG IN IRMA INSUR RESERVE VALUE	0.00	(447,637.00)	0.00	1,525,915.00	0.00
30-00-000-71110	SALARY RESERVE	0.00	0.00	3,961,645.00	0.00	5,000,000.00
30-00-000-72523	R&M - SIDEWALKS/PAVERS	0.00	289.09	400,000.00	230,000.00	0.00
30-00-000-72846	TESTING SERVICES	0.00	0.00	0.00	0.00	25,000.00
30-00-000-72847	PLANNING SERVICES	91,119.51	172,662.24	200,000.00	0.00	0.00
30-00-000-72873	SPACE NEEDS STUDY	0.00	0.00	100,000.00	0.00	75,000.00
30-00-000-72881	LANDSCAPE MAINTENANCE HARLEM	0.00	34,491.25	314,544.00	50,000.00	350,000.00
30-00-000-72882	LANDSCAPING AGREEMENT-MUN BLGS	0.00	20,619.75	204,623.00	20,000.00	22,000.00
30-00-000-72945	STRATEGIC PLANNING	0.00	0.00	50,000.00	42,675.00	0.00
30-00-000-73830	SIGNS & SIGN MATERIALS	36,021.28	0.00	0.00	0.00	0.00
30-00-000-74013	LIVESCAN FINGERPRINT	11,910.00	0.00	0.00	0.00	0.00
30-00-000-74107	REFRIGERATOR	0.00	1,999.99	0.00	0.00	0.00
30-00-000-74108	TV/DVR	14,016.43	0.00	0.00	0.00	0.00
30-00-000-74110	FURNITURE REPR/REPL	0.00	44,757.00	0.00	0.00	0.00
30-00-000-74120	EVENTS EQUIPMENT/DECOR	116,941.80	0.00	0.00	0.00	0.00
30-00-000-74121	DOCUMENT MANAGEMENT	0.00	152,657.25	0.00	0.00	0.00
30-00-000-74126	COMPUTERS/SERVERS	211,645.27	31,043.31	25,000.00	20,000.00	0.00
30-00-000-74128	COMPUTER EQUIPMENT	172,615.31	237,089.22	150,000.00	150,000.00	100,000.00
30-00-000-74133	PRINTER/COPIER UPGRADES	15,936.00	24,920.00	25,000.00	25,000.00	30,000.00
30-00-000-74139	SCHEDULING & TIMEKEEPING SOFTWARE	0.00	0.00	0.00	0.00	60,000.00
30-00-000-74149	PORTABLE RADIOS	76,857.42	0.00	0.00	0.00	0.00
30-00-000-74150	RADIO & COMMUNICATION EQUIP	1,421,816.22	139.97	0.00	0.00	0.00
30-00-000-74159	COMPUTER SOFTWARE	53,515.00	0.00	0.00	0.00	0.00
30-00-000-74167	FINANCE SOFTWARE	394,468.75	935,056.00	0.00	204,860.00	75,000.00
30-00-000-74183	FD TOOLS/EQUIPMENT	0.00	0.00	98,000.00	98,000.00	0.00
30-00-000-74190	EMERGENCY NOTIFICATION	46,351.74	0.00	105,000.00	0.00	0.00
30-00-000-74196	RESCUE EQUIPMENT	0.00	0.00	0.00	0.00	65,000.00
30-00-000-74220	POLICE DEPT VEHICLES	509,812.32	909,104.95	645,720.00	645,720.00	406,000.00
30-00-000-74222	ADMIN VEHICLES	161,286.30	1,839.08	0.00	0.00	0.00



23-24 Activity 24-25 Activity Original Budget 25-26 Projected 26-27 Budget

GL Number Description

Fund: 30 CAPITAL IMPROVEMENTS

Department: 00-000

30-00-000-74223	FIRE DEPT VEHICLES	198,879.00	144,990.44	1,200,000.00	1,195,000.00	627,474.00
30-00-000-74224	PW VEHICLES	0.00	0.00	150,000.00	64,500.00	0.00
30-00-000-74225	VAN/BUS	58,615.00	0.00	0.00	0.00	0.00
30-00-000-74226	EMA VEHICLES	73,768.54	(450.00)	24,951.00	21,100.00	0.00
30-00-000-74230	TRUCKS	0.00	0.00	280,000.00	260,000.00	280,000.00
30-00-000-74231	DUMP TRUCK	171,562.00	226,919.00	95,000.00	87,000.00	110,000.00
30-00-000-74232	PICK UP TRUCK	44,684.00	199,876.00	50,000.00	0.00	0.00
30-00-000-74233	TRUCK MODIFICATION	0.00	0.00	0.00	0.00	90,000.00
30-00-000-74234	AERIAL LIFT TRUCK	0.00	0.00	220,000.00	69,082.00	482,603.00
30-00-000-74240	GENERATOR	0.00	0.00	180,000.00	0.00	140,000.00
30-00-000-74261	FRONTEND LOADER	0.00	0.00	250,000.00	250,000.00	0.00
30-00-000-74262	BACKHOE	0.00	177,865.00	0.00	0.00	0.00
30-00-000-74265	TRAILER	0.00	56,684.00	0.00	0.00	0.00
30-00-000-74269	AERIAL LADDER REPLACE	0.00	637,989.00	0.00	0.00	0.00
30-00-000-74320	SNOW BLOWER	0.00	0.00	0.00	0.00	30,000.00
30-00-000-74321	STREET SWEEPER	0.00	383,650.00	0.00	0.00	0.00
30-00-000-74335	BRUSH CHIPPER	0.00	0.00	0.00	0.00	30,000.00
30-00-000-74410	WASHER/DRYER	0.00	0.00	0.00	0.00	55,000.00
30-00-000-74425	CHARGING STATIONS	0.00	0.00	1,000,000.00	0.00	0.00
30-00-000-74449	PW EQUIPMENT	0.00	194,409.07	0.00	0.00	0.00
30-00-000-74601	GUNS	0.00	0.00	0.00	0.00	23,839.00
30-00-000-74603	P D CAMERAS	385,678.22	0.00	0.00	0.00	0.00
30-00-000-74604	CAMERAS	94,379.44	0.00	0.00	0.00	0.00
30-00-000-74615	FD AIRPAKS	0.00	0.00	587,050.00	500,000.00	0.00
30-00-000-74621	ARROW BOARD	57,000.00	0.00	0.00	0.00	20,000.00
30-00-000-74626	RIOT GEAR	2,220.00	0.00	0.00	0.00	0.00
30-00-000-74629	TRAINING DUMMIES	26,995.00	0.00	0.00	0.00	0.00
30-00-000-74637	HIGH TECH EQUIP	5,000.00	0.00	0.00	0.00	0.00
30-00-000-75004	HVAC EQUIPMENT	225,000.06	19,200.00	35,000.00	35,000.00	50,000.00
30-00-000-75008	BOILER/WATER HEATER	0.00	0.00	115,000.00	115,000.00	230,000.00
30-00-000-75103	ROOF REPAIR	0.00	0.00	0.00	0.00	100,000.00
30-00-000-75108	GARAGE DOORS	0.00	82,823.52	0.00	0.00	0.00
30-00-000-75109	PAINTING/REMODEL FIRE STATION	0.00	0.00	50,000.00	50,000.00	0.00
30-00-000-75110	OFFICE SPACE PW	24,819.74	42,528.32	30,000.00	30,000.00	30,000.00
30-00-000-75111	PAINTING - VILLAGE BUILDINGS	0.00	119,925.81	0.00	0.00	0.00
30-00-000-75112	PUBLIC SAFETY REMODEL	461,009.04	117,646.97	0.00	0.00	0.00
30-00-000-75118	STORAGE FACILITY UPGRADES	0.00	0.00	0.00	0.00	200,000.00
30-00-000-75123	SIDEWALK REPL - MUNI BLG	0.00	9,625.66	0.00	0.00	0.00
30-00-000-75125	GARAGE	0.00	18,794.24	0.00	0.00	0.00
30-00-000-75128	VILLAGE HALL REMODEL/IMPROVEMENT	0.00	0.00	200,000.00	88,053.32	0.00
30-00-000-75132	STREAMBANK STABILIZATION BUILT S	0.00	0.00	0.00	0.00	408,000.00
30-00-000-75200	SIDEWALK PROGRAM	14,700.00	4,200.00	100,000.00	3,000.00	250,000.00
30-00-000-75355	BRIDGE REPAIRS	0.00	0.00	0.00	0.00	300,000.00
30-00-000-75420	PD STATION IMPROVEMENTS/UPGRADES	13,380.00	5,522.00	0.00	0.00	25,000.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Fy2027 Budget
Fund: 30 CAPITAL IMPROVEMENTS						
Department: 00-000						
30-00-000-75500	STREET LIGHTING	606,367.37	90,308.35	400,000.00	10,000.00	400,000.00
30-00-000-75502	SECURITY SYSTEMS	103,715.00	0.00	50,000.00	61,530.00	0.00
30-00-000-75503	TRAFFIC SIGNAL UPGRADE	0.00	0.00	0.00	0.00	300,000.00
30-00-000-75610	STREETSCAPE IMPROVEMENTS	0.00	0.00	300,000.00	0.00	300,000.00
30-00-000-75801	PARKING LOT REPAIR	0.00	31,082.45	0.00	0.00	50,000.00
30-00-000-75805	PERIPHERAL ROADS	0.00	0.00	768,993.00	0.00	0.00
30-00-000-75806	CONTRACT ROADWAY IMPROVEMENT	0.00	0.00	0.00	0.00	50,000.00
30-00-000-75807	191ST STREET IMPROV	0.00	328.09	12,000,000.00	7,077,500.00	6,300,000.00
30-00-000-75810	80TH AVE BRIDGE REBUILD (WILL CT	0.00	0.00	1,030,500.00	10,000.00	4,000,000.00
30-00-000-75812	COMMUNICATION INFRASTRUCTURE PLA	236,677.33	0.00	0.00	0.00	0.00
30-00-000-75905	DOWNTOWN PLAZA IMPROVEMENTS	3,222,060.77	(69,243.00)	0.00	0.00	0.00
30-00-000-75906	PROPERTY ACQUISITION	220,766.00	0.00	2,500,000.00	500,000.00	2,750,000.00
30-00-000-75909	TRAIN STATION IMPROVEMENTS	51,385.55	163,240.44	0.00	0.00	0.00
30-00-000-96141	CAPITAL LEASE PRINCIPAL PAYMENTS	125,066.00	212,182.00	490,000.00	520,000.00	859,170.00
30-00-000-96142	CAPITAL LEASE INTEREST EXPENSE	12,710.60	30,382.17	0.00	0.00	0.00
30-00-000-96145	AFTER MARKET EQUIPMENT (LEASES)	0.00	0.00	143,000.00	280,000.00	60,000.00
30-00-000-96146	SBITA INTEREST	0.00	1,473.00	0.00	0.00	0.00
30-00-000-96147	SBITA PRINCIPAL	0.00	166,030.00	0.00	0.00	0.00
30-00-000-98006	TRANSFER TO LOCAL ROADS FUND	0.00	1,300,000.00	0.00	0.00	0.00
30-00-000-98065	TRANSFER TO STORM WATER MGMT	97,052.28	95,889.44	0.00	51,000.00	108,000.00
30-00-000-98075	TRANSFER TO DOWNTOWN INITIATIVES	0.00	6,608,213.00	10,171,936.00	10,171,936.00	0.00
30-00-000-98077	TRANSFER TO INTEGRATED INITIATIVE	0.00	3,174,052.00	2,000,000.00	2,000,000.00	0.00
Total Department 00-000:		11,007,353.17	(11,566,144.38)	(38,667,088.00)	(24,072,853.32)	(15,850,251.00)
Fund 30 - CAPITAL IMPROVEMENTS:						
TOTAL ESTIMATED REVENUES		20,875,157.46	4,799,024.69	2,033,874.00	2,389,018.00	9,016,835.00
TOTAL APPROPRIATIONS		9,867,804.29	16,365,169.07	40,700,962.00	26,461,871.32	24,867,086.00
NET OF REVENUES & APPROPRIATIONS:		11,007,353.17	(11,566,144.38)	(38,667,088.00)	(24,072,853.32)	(15,850,251.00)

SURTAX CAPITAL PROJECTS FUND

The Village Board has earmarked a pro-rated share of its State income tax (also known as the Local Government Distributive Fund, or LGDF) receipts be set aside in a special capital projects fund since 1989, when a temporary income tax increase had been imposed (subsequently made permanent). The General Fund budgets have utilized only the portion of the income tax receipts based on the pre-1989 LGDF formula to support general operations. Both the effects of the 20% income tax increase imposed in 1989 and the subsequent changes in the distributive share of income taxes in 1995 have been split off from the monthly income tax distributions. Municipalities and counties shared 10% of the tax at the income tax rates effective prior to 2011. Collectively, these changes increased the local income tax distributions by 30.58% over what the Village would have received prior to the 1989 income tax increase without consideration of economic factors or changes in population.

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

Despite the various changes that have reduced the LGDF sharing below the previous 10% threshold, the Village has opted to maintain its earmarking of 30.58% of the LGDF distributions received to support capital projects. This “Surtax” portion (30.58% of the income tax) of the monthly distributions is segregated and separately reflected in our financial records. These funds are transferred annually from the General Fund and set aside in this separate capital fund established to support larger capital projects, or providing for debt service on bonds issued to fund larger capital projects.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
33 Surtax Capital Projects Fund									
Opening Cash Balance			21,242,939	21,242,939			19,531,633		
Revenue -000	472,132	884,711	230,000	1,620,671	604.6%	1,390,671	695,000	202.2%	465,000
Revenue -002 (bond)	0	8,037,574	0	80,000		80,000	4,000		4,000
Expenditures -000	254,903	753,044	4,231,754	1,924,655	-54.5%	2,307,099	1,030,085	-75.7%	(3,201,669)
Expenditures -002 (bond)		4,029,164	3,682,521	4,247,322	15.3%	(564,801)	2,200,000	-40.3%	(1,482,521)
	217,229	4,140,076	(7,684,275)	(4,471,306)		(271,627)	(2,531,085)		5,153,190
Transfer In -000	2,890,606	2,974,824	2,760,000	2,760,000	0.0%	0	3,140,000	13.8%	380,000
Transfer In -002 (bond)						0			
Transfer Out -000	49,935	51,971				0	2,000,000		2,000,000
Transfer Out -002 (bond)						0			
Ending Cash Balance	2,840,671	2,922,854	2,760,000	2,760,000		0	1,140,000		(1,620,000)
			16,318,664	19,531,633			18,140,548		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			16,318,664	19,531,633			18,140,548		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 33 SURTAX CAPITAL PROJECTS FUND							
Department: 00-000							
33-00-000-43330	FIRE STATION IMPACT FEES	0.00	100.00	0.00	0.00	0.00	0.00
33-00-000-43335	FIRE DEPARTMENT IMPACT FEES	18,988.13	12,888.13	0.00	0.00	0.00	0.00
33-00-000-45231	CASINO GAMBLING TAX SHARING - WI	0.00	57,342.04	30,000.00	146,000.00	145,000.00	0.00
33-00-000-45599	MISCELLANEOUS GRANTS	3,266.24	222,881.53	0.00	725,839.00	0.00	0.00
33-00-000-54200	DONATIONS - VETERANS MEMORIALS	5,370.00	1,885.00	0.00	150.00	0.00	0.00
33-00-000-65700	INTEREST - I/P	442,185.07	601,272.77	200,000.00	745,000.00	550,000.00	0.00
33-00-000-65720	INTEREST -MKT.VALUE ADJ	2,322.55	(11,658.72)	0.00	3,682.00	0.00	0.00
33-00-000-69001	TRANSFER FROM GENERAL	2,802,126.84	2,974,824.04	2,760,000.00	2,760,000.00	3,140,000.00	0.00
33-00-000-69016	TRANSFER FROM LEGACY TIF	88,479.00	0.00	0.00	0.00	0.00	0.00
33-00-000-75131	VILLAGE HALL UPGRADES	0.00	2,805.00	1,247,195.00	1,247,195.00	0.00	0.00
33-00-000-75205	BIKE PATH	174,763.29	48,621.26	0.00	42,400.00	15,000.00	0.00
33-00-000-75612	VETERANS MEMORIALS	1,530.00	2,492.00	0.00	0.00	0.00	0.00
33-00-000-75806	CONTRACT ROADWAY IMPROVEMENTS	78,609.46	671,244.19	0.00	0.00	0.00	0.00
33-00-000-75817	PARKING LOT IMPROVEMENTS	0.00	27,882.00	2,000,000.00	500.00	375,000.00	0.00
33-00-000-96140	2013/2021B REF DEBT SERVICE	0.00	0.00	984,559.03	634,560.00	640,009.00	0.00
33-00-000-96200	BOND/TRUSTEE/ADMIN FEES	0.00	0.00	0.00	0.00	76.00	0.00
33-00-000-98030	TRANSFER TO CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	2,000,000.00	0.00
33-00-000-98040	TRANSFER TO DEBT SERVICE	49,934.94	51,970.52	0.00	0.00	0.00	0.00
Total Department 00-000:		3,057,900.14	3,054,519.82	(1,241,754.03)	2,456,016.00	804,915.00	



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 33 SURTAX CAPITAL PROJECTS FUND							
Department: 00-002							
33-00-002-54800	BOND ISSUE PROCEEDS	0.00	7,286,060.15	0.00	0.00	0.00	0.00
33-00-002-54900	BOND PREMIUM	0.00	609,895.46	0.00	0.00	0.00	0.00
33-00-002-65160	INTEREST - BONDS INVESTMENTS	0.00	141,618.39	0.00	80,000.00	4,000.00	0.00
33-00-002-72742	CONSTRUCTION COSTS	0.00	3,455,110.84	1,580,265.00	1,511,246.00	0.00	0.00
33-00-002-72790	OTHER CONTRACTUAL SVCS	0.00	25,780.42	0.00	0.00	0.00	0.00
33-00-002-72850	LEGAL SERVICES	0.00	3,831.80	0.00	0.00	0.00	0.00
33-00-002-72851	BOND CONSUL	0.00	12,512.00	0.00	0.00	0.00	0.00
33-00-002-72855	BOND UNDERWRITING	0.00	34,486.15	0.00	0.00	0.00	0.00
33-00-002-75118	STORAGE FACILITY UPGRADES	0.00	104,571.65	933,256.00	1,567,000.00	2,200,000.00	0.00
33-00-002-75131	VILLAGE HALL UPGRADES	0.00	81,137.11	1,169,000.00	1,169,000.00	0.00	0.00
33-00-002-75906	PROPERTY ACQUISITION	0.00	311,523.32	0.00	0.00	0.00	0.00
33-00-002-96200	BOND FEES	0.00	211.14	0.00	76.00	0.00	0.00
Total department 00-002:		0.00	4,008,409.57	(3,682,521.00)	(4,167,322.00)	(2,196,000.00)	
Fund 33 - SURTAX CAPITAL PROJECTS FUND:							
TOTAL ESTIMATED REVENUES		3,362,737.83	11,897,108.79	2,990,000.00	4,460,671.00	3,839,000.00	
TOTAL APPROPRIATIONS		304,837.69	4,834,179.40	7,914,275.03	6,171,977.00	5,230,085.00	
NET OF REVENUES & APPROPRIATIONS:		3,057,900.14	7,062,929.39	(4,924,275.03)	(1,711,306.00)	(1,391,085.00)	

MUNICIPAL REAL ESTATE FUND

Under resolution 2005-R-028, the Village Board established the Municipal Real Estate Fund to segregate and accumulate the proceeds received from the sale of Village owned real estate. The funds accumulated in this fund are earmarked to be used for the purchase of real estate for Village uses. However, the sale of real estate that has been used in connection to an enterprise fund activity or service would be retained in that fund's capital accounts.

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
34 Municipal Real Estate Fund									
Opening Cash Balance			150,871	150,871			150,871		
Revenue	5,864	6,381	2,500	0	-100.0%	(2,500)	0	-100.0%	(2,500)
Expenditures	0	0	0	0			0		0
Ending Cash Balance			153,371	150,871			150,871		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			153,371	150,871			150,871		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 34 MUNICIPAL REAL ESTATE FUND						
Department: 00-000						
34-00-000-65700	INTEREST - INVEST POOL	5,822.64	6,497.27	2,500.00	0.00	0.00
34-00-000-65720	INTEREST -MKT.VALUE ADJ	40.92	(116.64)	0.00	0.00	0.00
Total Department 00-000:		5,863.56	6,380.63	2,500.00	0.00	0.00
Fund 34 - MUNICIPAL REAL ESTATE FUND:						
TOTAL ESTIMATED REVENUES		5,863.56	6,380.63	2,500.00	0.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		5,863.56	6,380.63	2,500.00	0.00	0.00

DOWNTOWN INITIATIVES

The Downtown Initiatives Capital Fund was established in line with the start of the fiscal year 2025 budget. While there are several tax increment financing districts (TIFs) that overlay the Village's downtown core, there are many capital projects the TIFs do not fund, as costs are not TIF eligible.

Harmony Square Plaza was officially completed in 2025, and continued growth throughout the downtown core, this fund was established for the purposes of keeping capital expenses related to downtown development separate, as the Village anticipates current earmarked and future revenues to help fund these expenditures.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
75 Downtown Initiatives Capital									
Opening Cash Balance			4,401,257	4,401,257			7,274,844		
Revenue -000	0	(5,206)	0	1,831,420		1,831,420	1,874,300		1,874,300
Revenue -002	0	25,858,215	16,095	125,000	676.6%	108,905	5,700	-64.6%	(10,395)
Expenditures -000	0	16,225,334	4,332,045	3,725,046	-14.0%	(606,999)	4,263,114	-1.6%	(68,931)
Expenditures -002	0	19,296,858	7,715,414	7,504,723	-2.7%	(210,691)	0	-100.0%	(7,715,414)
	0	(9,669,182)	(12,031,364)	(9,273,349)		2,758,015	(2,383,114)		9,648,250
Transfer In -000	0	8,548,213	12,146,936	12,146,936	0.0%	0	740,000	-93.9%	(11,406,936)
Transfer In -002	0	0	0	0		0	0		0
Transfer Out -000	0	0	0	0		0	0		0
Transfer Out -002	0	0	0	0		0	0		0
Ending Cash Balance			4,516,829	7,274,844			5,631,730		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			4,516,829	7,274,844			5,631,730		
			4,516,829	7,274,844			5,631,730		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 75 DOWNTOWN INITIATIVES CAPITAL							
Department: 00-000							
75-00-000-45237	VIDEO GAMING	0.00	232,353.00	0.00	1,380,000.00	1,400,000.00	
75-00-000-54305	BUILDING/MTG ROOM RENTAL	0.00	0.00	0.00	5,000.00	5,000.00	
75-00-000-54306	HS ICE SKATING FEES	0.00	0.00	0.00	60,000.00	75,000.00	
75-00-000-54315	LICENSING REVENUE - HARMONY SQUA	0.00	0.00	0.00	264,200.00	309,300.00	
75-00-000-65700	INTEREST - INVEST POOL	0.00	(245,619.57)	0.00	117,000.00	85,000.00	
75-00-000-65720	INTEREST -MKT.VALUE ADJ	0.00	8,060.23	0.00	5,220.00	0.00	
75-00-000-69001	TRANSFER FROM GENERAL	0.00	1,940,000.00	1,975,000.00	1,975,000.00	740,000.00	
75-00-000-69030	TRANSFER FROM CAP IMP	0.00	6,608,213.00	10,171,936.00	10,171,936.00	0.00	
75-00-000-72523	R&M - SIDEWALKS/PAVERS	0.00	0.00	0.00	0.00	1,898,800.00	
75-00-000-72742	CONSTRUCTION COSTS	0.00	16,225,333.70	2,250,000.00	1,818,000.00	0.00	
75-00-000-74236	UTILITY VEHICLE	0.00	0.00	30,000.00	30,000.00	0.00	
75-00-000-74449	PW EQUIPMENT	0.00	0.00	70,000.00	45,000.00	0.00	
75-00-000-75111	PAINTING - VILLAGE BUILDINGS	0.00	0.00	50,000.00	0.00	0.00	
75-00-000-75610	LANDSCAPE ENHANCEMENTS	0.00	0.00	0.00	0.00	100,000.00	
75-00-000-75615	FENCING	0.00	0.00	0.00	0.00	125,000.00	
75-00-000-75905	DOWNTOWN PLAZA IMPROVEMENTS	0.00	0.00	100,000.00	0.00	307,000.00	
75-00-000-96140	2024 BONDS DEBT SERVICE	0.00	0.00	1,832,045.15	1,832,046.00	1,832,067.00	
75-00-000-96200	BOND FEES	0.00	0.00	0.00	0.00	247.00	
Total Department 00-000:		0.00	(7,682,327.04)	7,814,890.85	10,253,310.00	(1,648,814.00)	



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	Fy2027 Budget	26-27 Budget
Fund: 75 DOWNTOWN INITIATIVES CAPITAL								
Department: 00-002								
75-00-002-54800	BOND ISSUE PROCEEDS	0.00	23,302,159.50		0.00	0.00		0.00
75-00-002-54900	BOND PREMIUM	0.00	1,950,573.57		0.00	0.00		0.00
75-00-002-65160	INTEREST - BONDS INVESTMENTS	0.00	605,482.38	16,095.00		125,000.00	5,700.00	
75-00-002-72742	CONSTRUCTION COSTS	0.00	19,051,966.61	7,715,414.00		7,504,476.00		0.00
75-00-002-72790	OTHER CONTRACTUAL SVCS	0.00	81,651.20		0.00	0.00		0.00
75-00-002-72850	LEGAL SERVICES	0.00	12,254.90		0.00	0.00		0.00
75-00-002-72851	BOND COUNSEL	0.00	40,016.00		0.00	0.00		0.00
75-00-002-72855	BOND UNDERWRITING	0.00	110,293.92		0.00	0.00		0.00
75-00-002-96200	BOND FEES	0.00	675.27		0.00	247.00		0.00
Total Department 00-002:		0.00	6,561,357.55	(7,699,319.00)		(7,379,723.00)		5,700.00
Fund 75 - DOWNTOWN INITIATIVES CAPITAL:								
TOTAL ESTIMATED REVENUES		0.00	34,401,222.11	12,163,031.00		14,103,356.00		2,620,000.00
TOTAL APPROPRIATIONS		0.00	35,522,191.60	12,047,459.15		11,229,769.00		4,263,114.00
NET OF REVENUES & APPROPRIATIONS:		0.00	(1,120,969.49)	115,571.85		2,873,587.00		(1,643,114.00)

INTEGRATED INITIATIVES

The Integrated Initiatives Capital fund was established in line with the start of the fiscal year 2025 budget. Year over year, the Village has capital expenses for interdepartmental, communication infrastructure projects, that are mainly public safety related. As the projects cross departments (largely Police, Fire, Public Works, Dispatch and IT), it is anticipated the creation of this fund will aid in consolidating and tracking these capital costs.

This fund will include capital costs such as network upgrades, security camera upgrades, LPR cameras, communications equipment at various sites throughout town, portable radios and consoles, antenna upgrades, accompanying technology, etc.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
77 Integrated Initiatives Capital									
Opening Cash Balance			3,338,786	3,338,786			5,674,500		
Revenue	0	1,538,639	0	203,714		203,714	150,000		150,000
Expenditures	0	1,800,209	1,860,965	1,728,965	-7.1%	(132,000)	1,054,000	-43.4%	(806,965)
	0	(261,569)	(1,860,965)	(1,525,251)		335,714	(904,000)		956,965
Transfer In	0	3,174,052	3,860,965	3,860,965	0.0%	0	0	-100.0%	(3,860,965)
Transfer Out	0	0	0	0		0	0		0
	0	3,174,052	3,860,965	3,860,965		0	0		(3,860,965)
Ending Cash Balance			5,338,786	5,674,500			4,770,500		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			5,338,786	5,674,500			4,770,500		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 77 INTEGRATED INITIATIVES CAPITAL						
Department: 00-000						
77-00-000-45530	AMERICAN RESCUE PLAN ACT GRANT (	0.00	1,543,279.50	0.00	0.00	0.00
77-00-000-65700	INTEREST - INVEST POOL	0.00	(4,266.43)	0.00	200,000.00	150,000.00
77-00-000-65720	INTEREST -MKT. VALUE ADJ	0.00	(373.71)	0.00	3,714.00	0.00
77-00-000-69030	TRANSFER FROM CAP IMP	0.00	3,174,052.00	2,000,000.00	2,000,000.00	0.00
77-00-000-69034	TRANSFER FROM FIRE ALARM FUND	0.00	0.00	1,860,965.00	1,860,965.00	0.00
77-00-000-74150	RADIO & COMMUNICATION EQUIP	0.00	26,446.79	310,450.00	302,450.00	671,000.00
77-00-000-74159	COMPUTER SOFTWARE	0.00	199,995.84	0.00	0.00	0.00
77-00-000-74604	CAMERAS	0.00	7,750.00	175,000.00	175,000.00	0.00
77-00-000-75112	BUILDING IMPROVE/REMODEL	0.00	1,543,616.59	1,225,515.00	1,225,515.00	0.00
77-00-000-75812	COMMUNICATION INFRASTRUCTURE PLA	0.00	22,399.50	150,000.00	26,000.00	383,000.00
Total Department 00-000:		0.00	2,912,482.64	2,000,000.00	2,335,714.00	(904,000.00)
Fund 77 - INTEGRATED INITIATIVES CAPITAL:						
TOTAL ESTIMATED REVENUES		0.00	4,712,691.36	3,860,965.00	4,064,679.00	150,000.00
TOTAL APPROPRIATIONS		0.00	1,800,208.72	1,860,965.00	1,728,965.00	1,054,000.00
NET OF REVENUES & APPROPRIATIONS:		0.00	2,912,482.64	2,000,000.00	2,335,714.00	(904,000.00)

CAPITAL IMPROVEMENT PROGRAM

Village of Tinley Park, Illinois
Five Year Capital Plan Detail

Village Manager Department

DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
Human Capital Management Modules/HRIS	500,000					500,000
Strategic Plan						0
Village Space Needs Study						0
Total - Village Manager Department	500,000	0	0	0	0	500,000

Village Clerk Department

DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
						0
Total - Village Clerk Department	0	0	0	0	0	0

Finance Department

DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
						0
Total - Finance Department	0	0	0	0	0	0

Information Technology

DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
Operations & Maintenance						
Advanced Technologies (AI/ML)	100,000	100,000				200,000
Antispam				75,000		75,000
Cybersecurity	50,000	50,000	50,000	50,000		200,000
Expand Cloud Services Footprint	100,000	100,000				200,000
Network Refresh	50,000	50,000				100,000
Printer/Copier Upgrades	30,000	30,000	30,000	30,000		120,000
Replace Data Center Servers				250,000		250,000
Replace/Upgrade Fire MDT	100,000	50,000				150,000
Replace/Upgrade Police Vehicle IT Equip	100,000	100,000	100,000	100,000		400,000
Security Surveillance Servers			150,000			
Wireless Upgrade		75,000				75,000
Total - Information Technology	530,000	555,000	330,000	505,000	0	1,770,000

Police Department

DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
ADMINISTRATION						
Commander Vehicle		57,000				57,000
Admin Sergeant Vehicle	57,000					57,000
	57,000	57,000	0	0	0	114,000
PATROL						
Patrol Unit Replacements (6 annually)	600,000	600,000	600,000			1,800,000
Patrol Sergeant Vehicle Replacements (1 annually)			85,000			85,000
Drones		50,000				50,000
	600,000	650,000	685,000	0	0	1,935,000
INVESTIGATIONS						
Detective Sergeant Vehicle		57,000				57,000
Detective Vehicles	80,000					80,000
Tactical Ofc Vehicles		80,000	80,000			160,000
	80,000	137,000	80,000	0	0	297,000
PD TECHNICAL						
Starcom Subscription (Radios)	60,000	66,000	72,000			198,000
Portable Radio Purchase (6)	90,000	100,000	110,000			300,000
Mobile Radio Purcase (6)	90,000	95,000	100,000			285,000
	240,000	261,000	282,000	0	0	783,000

PD BUILDINGS AND FACILITIES

Police Shooting Range Relocation	15,000				15,000
Police Locker Rooms & Bathroom Demo/Renovation	600,000				600,000
Police Records Front Lobby Renovation	125,000				125,000
	600,000	140,000	0	0	740,000

Total - Police Department	1,577,000	1,245,000	1,047,000	0	0	3,869,000
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Fire

DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
VEHICLES						
Chevy Silverado Utility Units		65,000				65,000
Chevy Tahoe Command Units	80,000	80,500	85,000		85,000	330,500
Engine Company Replacement	350,000	350,000	350,000			1,050,000
Station #48 additional funds for potential replacement		3,000,000	4,000,000	4,000,000		11,000,000
EMS ALS Equipment	150,000	200,000				350,000
Ladder Truck Company Replacement		600,000	600,000	600,000	500,000	2,300,000
Large Fire/Rescue Apparatus (Ambulances)	650,000	650,000	650,000	400,000	450,000	2,800,000
Total - Fire	1,230,000	4,945,500	5,685,000	5,000,000	1,035,000	17,895,500

Emergency Management & 911 Communications

DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
EMERGENCY MANAGEMENT						
Emergency Equipment (tents)		10,000		10,000		20,000
Trailer (for parades)	15,000					15,000
Portable Light unit with Generator					20,000	20,000
	15,000	10,000	0	10,000	20,000	55,000
DISPATCH						
24/7 Dispatch Chairs		20,000			20,000	40,000
New CAD	1,500,000					1,500,000
Dispatch Console	400,000					400,000
911 Consolidation Expansion	50,000	50,000	50,000	50,000	50,000	250,000
	1,950,000	70,000	50,000	50,000	70,000	2,190,000
Total - Emergency Management & 911 Communications	1,965,000	80,000	50,000	60,000	90,000	2,245,000

Street Department						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
NEW EQUIPMENT:						
Salt shed	900,000					900,000
Truck Scale		50,000				50,000
PW garage improvements for salt staging area		100,000				100,000
Liquid tank truck	100,000	100,000	100,000	100,000	100,000	500,000
Message Board		20,000				20,000
	1,000,000	270,000	100,000	100,000	100,000	1,570,000
REPLACEMENTS:						
Plow Trucks	295,000	295,000	295,000	295,000	295,000	1,475,000
Pickup Truck-3/4 Ton		44,000			44,000	88,000
Wheel loader			245,000			245,000
Back Hoe		180,000				180,000
Sewer Jet	375,000					375,000
One Ton Dump Truck Snow/Ice		75,000		75,000		150,000
One Ton Dump Truck	85,000		85,000		85,000	255,000
Total - Street Dept. Projects & Equipment	2,755,000	1,134,000	825,000	570,000	624,000	4,338,000
PAVEMENT MANAGEMENT:						
Pavement Management Program	5,410,590	5,410,590	5,410,590	5,410,590	5,410,590	27,052,950
Total - Street Dept. PMP	5,410,590	5,410,590	5,410,590	5,410,590	5,410,590	27,052,950
STREET PROJECTS:						
Sidewalk Gap Program	175,000	175,000	175,000	175,000	175,000	875,000
Pavement Patching Program	125,000	125,000	125,000	125,000	125,000	625,000
Total - Street Projects	300,000	300,000	300,000	300,000	300,000	1,500,000
PUBLIC LANDSCAPE PROJECTS						
183th Street Sprinklers and Landscape Phase 2		339,900				339,900
Median & Landscape Replacement-LaGrange, 171st, 163rd	25,000	25,000	30,000	35,000	35,000	150,000
Tree Inventory	53,125	53,125	53,125	53,125	53,125	265,625
Planter replacement- Large Bowls in OPA Parking lot			25,000			25,000
Planter replacement			5,000			5,000
167th Median Sprinklers & plant replacement			200,000			200,000
irrigation improvements	50,000	50,000	50,000	50,000	50,000	250,000
Landscape improvements	50,000	50,000	50,000	50,000	50,000	250,000
Total - Public Landscape Projects	178,125	518,025	413,125	188,125	188,125	1,485,525
FLOOD CONTROL PROJECTS:						
Miscellaneous Pond restoration TBD moved to Operating	300,000	300,000	300,000	300,000	300,000	1,500,000
Residential Drainage Assistance Program	50,000	50,000	50,000	50,000	50,000	250,000
Drainage Improvements Construction	3,000,000	2,000,000	2,000,000			7,000,000
Drainage Improvements Studies & Design	150,000	150,000				300,000
Total - Flood Control Projects	3,500,000	2,500,000	2,350,000	350,000	350,000	9,050,000

Facilities Department						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
General Requests						
Paint Walls & Flooring Replacement At Various Facilities	30,000	30,000	30,000	30,000	30,000	150,000
HVAC Air Duct Cleaning	25,000			25,000		50,000
Various Facilities - Roof Maint/Repairs	30,000	30,000	30,000	30,000	30,000	150,000
Tuckpointing at various buildings	20,000	20,000	20,000	20,000	20,000	100,000
 Facilities - Village Hall						
Replace Village Hall (Kallsen Center) Chairs	40,000					40,000
 Facilities - Fire Department						
Replace various work stations at Fire Stations	20,000	20,000		20,000		60,000
Fire Station #49 Roof Replacement					150,000	150,000
Floor coating Fire Station#46		120,000				120,000
 Facilities - Public Works						
Replace Overhead doors at PW garage	130,000					130,000
PW lunchroom remodel	85,000					85,000
 Facilities - Public Works (Water/Sewer Fund)						
Roof replacement Post 1			100,000			100,000
 Facilities - Public Safety						
Public Safety Roof Replacement			130,000			130,000
 Facilities - Police Department						
Furniture replacements	25,000	25,000		25,000	25,000	100,000
Police Station Prison Jail Cell Exhaust Fan Project	50,000					50,000
Police Station Roof Replacement		370,000				370,000
Paint Floors in Cells and Sally Port		85,000				85,000
 Train Stations						
Replace furniture at OPA		80,000				80,000
Replace furniture at 80th Ave.	80,000					80,000
 Various Municipal Parking Lots Improvements/Paving						
	240,000	353,500	260,000	250,000	335,000	1,438,500
 Street Lighting						
Replace Street Lighting controllers	40,000	40,000	40,000	40,000	40,000	200,000
Sandblast and paint decorative light poles/OPA	75,000				75,000	150,000
 Total - Facilities Department	890,000	1,173,500	610,000	440,000	705,000	3,818,500

Community Development Department						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
Department Pool Cars	40,000	100,000	120,000			260,000
Downtown Streetscape Construction	2,000,000					2,000,000
						0
Total - Community Development Dept	2,040,000	100,000	120,000	0	0	2,260,000
Marketing Department						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
Replace Illuminated Holiday light pole decor in Downtown Tinley	50,000	50,000				100,000
Replace Community Christmas tree in Downtown Tinley			100,000			100,000
Total - Marketing Department	50,000	50,000	100,000	0	0	200,000
Senior Services						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
Replace Village Bus (Bus 1)			150,000			150,000
Total - Senior Services	0	0	150,000	0	0	150,000
Downtown Initiatives						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
Harmony Square Maintenance		50,000		50,000		100,000
Harmony Square Equipment	50,000		50,000		50,000	150,000
Total - Downtown Initiatives	50,000	50,000	50,000	50,000	50,000	250,000
Integrated Department Initiatives						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
Communications Infrastructure Master Plan	205,000	205,000	160,000	160,000		730,000
Consulting, Design, Project Mgt & Technology Maintenance	120,000	125,000	80,000	70,000		395,000
Technology Equipment and Services	140,000	160,000	140,000	135,000		575,000
Upgrade Aged Microwave Paths	70,000	300,000	60,000	60,000		490,000
Replace Outdated PW Base & Receivers	50,000	75,000	65,000	55,000		245,000
Network, Technology & Equipment Upgrades	320,000	280,000				600,000
Portables and Mobiles - EMA	50,000	60,000	75,000	100,000		285,000
Portables and Mobiles - PW	30,000	35,000	40,000			105,000
Portables and Mobiles - Fire	80,000					80,000
Portables and Mobiles - PD	150,000	175,000				325,000
Communications Console Upgrades	800,000	1,000,000	1,200,000	100,000		3,100,000
New Technology Implementation	500,000					500,000
	2,515,000	2,415,000	1,820,000	680,000	0	7,430,000
Total - Integrated Department Initiatives	2,515,000	2,415,000	1,820,000	680,000	0	7,430,000

Water / Sewer Fund						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
EQUIPMENT						
Administration Vehicle				42,000		42,000
6 Wheel Dump	185,000				200,000	385,000
1 Ton Dump Truck	84,000					84,000
Backhoe		175,000			185,000	360,000
Trailer					21,000	21,000
Van				55,000		55,000
Van					55,000	55,000
Camera Van/Truck			235,000			235,000
Pickup Truck			60,000			60,000
Jetter Truck				240,000		240,000
	269,000	175,000	295,000	337,000	461,000	1,537,000
WATERMAIN REPLACEMENT						
Watermain Replacement- multiple locations	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
RESERVOIRS						
Reservoir Rehabilitation Program						
Paint and rehabilite Post 2 North Reservoir				920,000		920,000
Paint and Rehabilite Post 1 West Reservoir			900,000			900,000
Paint and Rehabilite Post 1 East Reservoir		900,000				900,000
Paint and rehabilittate Post 2 South Reservoir					950,000	950,000
	0	900,000	900,000	920,000	950,000	3,670,000
SANITARY						
Sanitary Sewer/Forcemain Replacement						
Rehab Sewer on 67th Court 165th to 163rd Pl	1,000,000					1,000,000
Reroute Sewer on Timber Dr to Post 9	750,000					750,000
Line Post 5 Force Main Phase 1		675,000				675,000
Line Post 5 Force Main Phase 2			690,000			690,000
Line Post 5 Force Main Phase 3				690,000		690,000
Line Post 5 Force Main Phase 4					725,000	725,000
	1,750,000	675,000	690,000	690,000	725,000	4,530,000
Lift Stations						
Post 8 Improvements		1,100,000				1,100,000
Post 6 Improvements				1,300,000		1,300,000
	0	1,100,000	0	1,300,000	0	2,400,000
Miscellaneous						
						0
	0	0	0	0	0	0
Personnel						
Maintenance Technician						
	116,000		122,000			238,000
	116,000	0	122,000	0	0	238,000
	5,135,000	5,850,000	5,007,000	6,247,000	5,136,000	27,375,000

Commuter Parking Lot Fund						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
80th Avenue Metra Lot - North of Timber Drive (East Half)			200,000			200,000
80th Avenue Metra Lot - North of Tracks (Parkway Restoration)			110,000			110,000
OPA Metra Lot - South Street		490,000				490,000
Total - Commuter Parking Lot Fund	0	490,000	310,000	0	0	800,000
GRAND TOTAL						
DESCRIPTION	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Five Year Totals
Total Five Year Capital Amounts	28,625,715	26,816,615	24,427,715	19,800,715	13,888,715	\$113,559,475

DEBT SERVICE FUNDS

LIMITED SALES TAX BOND FUND

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

This fund was dissolved by the Village Board in fiscal year 2026 via Ordinance 2025-O-017. Remaining balances were transferred per the ordinance to the General Fund.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
21 SSA #3 Ltd S/Tax Bond									
Opening Cash Balance			86,370	86,370			0		
Revenue	625	680	300	75,106	24935.3%	74,806	0	-100.0%	(300)
Expenditures	0	70,288	0	0		0	0		0
	625	(69,608)	300	75,106			0		
Transfer In	0	70,288	0	0		0	0		0
Transfer Out	0	0	0	86,371		86,371	0		0
	0	70,288	0	(86,371)			0		
Ending Cash Balance			86,670	75,105			0		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			86,670	75,105			0		



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 21 LIMITED SALES TAX BONDS						
Department: 00-000						
21-00-000-54830	ABANDONED DEBT-FUND 21 BOND INT	0.00	0.00	0.00	75,106.00	0.00
21-00-000-65700	INTEREST - INVEST POOL	620.69	692.59	300.00	0.00	0.00
21-00-000-65720	INTEREST -MKT.VALUE ADJ	4.36	(12.43)	0.00	0.00	0.00
21-00-000-69001	TRANSFER FROM GENERAL	0.00	70,287.79	0.00	0.00	0.00
21-00-000-96142	INTEREST EXPENSE	0.00	70,287.79	0.00	0.00	0.00
21-00-000-98001	TRANSFER TO GENERAL	0.00	0.00	0.00	86,371.00	0.00
Total Department 00-000:		625.05	680.16	300.00	(11,265.00)	0.00
Fund 21 - LIMITED SALES TAX BONDS:						
TOTAL ESTIMATED REVENUES		625.05	70,967.95	300.00	75,106.00	0.00
TOTAL APPROPRIATIONS		0.00	70,287.79	0.00	86,371.00	0.00
NET OF REVENUES & APPROPRIATIONS:		625.05	680.16	300.00	(11,265.00)	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.

This fund was dissolved by the Village Board in fiscal year 2026 via Ordinance 2025-O-017. Remaining balances were transferred per the ordinance to the General Fund.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
22 SSA #3 R/E Tax			90,698	90,698			(0)		
Opening Cash Balance									
Revenue	3,525	3,836	1,500	0	-100.0%	(1,500)	0	-100.0%	(1,500)
Expenditures	0	0	90,462	0	-100.0%	(90,462)	0	-100.0%	(90,462)
Transfer Out			0	90,698		90,698	0		0
Ending Cash Balance			1,736	(0)			0		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			1,736	(0)			(0)		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	Fy2027 Budget	26-27 Budget
Fund: 22 SPECIAL SERVICE AREA #3								
Department: 00-000								
22-00-000-65700	INTEREST - INVEST POOL	3,500.36	3,905.93	1,500.00	0.00	0.00		0.00
22-00-000-65720	INTEREST -MKT.VALUE ADJ	24.60	(70.12)	0.00	0.00	0.00		0.00
22-00-000-79000	REFUNDS/OP/CRIME FREE HOUSING	0.00	0.00	90,462.00	0.00	0.00		0.00
22-00-000-98001	TRANSFER TO GENERAL	0.00	0.00	0.00	0.00	90,698.00		0.00
Total Department 00-000:		3,524.96	3,835.81	(88,962.00)		(90,698.00)		0.00
Fund 22 - SPECIAL SERVICE AREA #3:								
TOTAL ESTIMATED REVENUES		3,524.96	3,835.81	1,500.00	0.00	0.00		0.00
TOTAL APPROPRIATIONS		0.00	0.00	90,462.00	0.00	90,698.00		0.00
NET OF REVENUES & APPROPRIATIONS:		3,524.96	3,835.81	(88,962.00)		(90,698.00)		0.00

TAX (BOND) STABILIZATION FUND

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
31 Bond/Tax Stabilization									
Opening Cash Balance			6,040,793	6,040,793			6,271,420		
Revenue	195,695	235,659	75,000	230,627	207.5%	155,627	180,000	140.0%	105,000
Expenditures	0	0	0	0			0		0
Transfer In	500,000	500,000	0	0			0		0
Transfer Out	0	0	0	0			0		0
Ending Cash Balance	500,000	500,000	0	0			0		0
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			6,115,793	6,271,420			6,451,420		
			6,115,793	6,271,420			6,451,420		



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 31 TAX (BOND) STABILIZATION						
Department: 00-000						
31-00-000-65700	INTEREST - INVEST POOL	194,481.87	240,135.88	75,000.00	230,000.00	180,000.00
31-00-000-65720	INTEREST -MKT.VALUE ADJ	1,212.96	(4,477.11)	0.00	627.00	0.00
31-00-000-69001	TRANSFER FROM GENERAL	500,000.00	500,000.00	0.00	0.00	0.00
Total Department 00-000:		695,694.83	735,658.77	75,000.00	230,627.00	180,000.00
Fund 31 - TAX (BOND) STABILIZATION:						
TOTAL ESTIMATED REVENUES		695,694.83	735,658.77	75,000.00	230,627.00	180,000.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		695,694.83	735,658.77	75,000.00	230,627.00	180,000.00

HOTEL/MOTEL TAX DEBT RESERVE FUND

The hotel/motel accommodations tax was initially assessed at a rate of 4% on the gross room charges of the local hotels through the end of calendar 2010. The rate was increased to 6% effective at the start of calendar 2011 with the incremental 2% earmarked to support debt service on bonds issued for the expansion and renovation of the Tinley Park Convention Center (TPCC). Once the outstanding bonds are retired, the funds will support anticipated future needs related to the TPCC, including supporting future renovations and capital improvements.

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.

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
41 Hotel Tax Debt Service Reserve									
Opening Cash Balance			4,302,351	4,302,351			4,703,126		
Revenue	155,131	178,571	75,000	170,550	127.4%	95,550	125,000	66.7%	50,000
Expenditures	975	975	384,775	384,775	0.0%		2,689,855	599.1%	2,305,080
	154,156	177,596	(309,775)	(214,225)		95,550	(2,564,855)		(2,255,080)
Transfer In	617,603	581,224	597,800	615,000	2.9%	17,200	614,000	2.7%	16,200
Transfer Out	373,300	375,200	0	0		0	0		0
	244,303	206,024	597,800	615,000		17,200	614,000		16,200
Ending Cash Balance			4,590,376	4,703,126			2,752,271		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			4,590,376	4,703,126			2,752,271		



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Fy2027 Budget
Fund: 41 HOTEL TAX DEBT SERVICE RESERVE						
Department: 00-000						
41-00-000-65700	INTEREST - INVEST POOL	154,105.49	181,879.40	75,000.00	170,000.00	125,000.00
41-00-000-65720	INTEREST -MKT.VALUE ADJ	1,025.75	(3,308.45)	0.00	550.00	0.00
41-00-000-69012	TRANSFER FROM HOTEL/MOTEL	617,602.80	581,223.90	597,800.00	615,000.00	614,000.00
41-00-000-75800	TPCC PARKING LOT CONSTRUCTION &	0.00	0.00	0.00	0.00	2,300,000.00
41-00-000-96140	2010/2013/2021B REF DEBT SERVICE	0.00	0.00	384,300.00	384,300.00	389,380.00
41-00-000-96200	BOND FEES	975.00	975.00	475.00	475.00	475.00
41-00-000-98040	TRANSFER TO DEBT SERVICE	373,300.00	375,200.00	0.00	0.00	0.00
Total Department 00-000:		398,459.04	383,619.85	288,025.00	400,775.00	(1,950,855.00)
Fund 41 - HOTEL TAX DEBT SERVICE RESERVE:						
TOTAL ESTIMATED REVENUES		772,734.04	759,794.85	672,800.00	785,550.00	739,000.00
TOTAL APPROPRIATIONS		374,275.00	376,175.00	384,775.00	384,775.00	2,689,855.00
NET OF REVENUES & APPROPRIATIONS:		398,459.04	383,619.85	288,025.00	400,775.00	(1,950,855.00)

ENTERPRISE FUNDS

WATER AND SEWER FUNDS

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

Water and Sewer funds are separated as follows:

- Fund 60 - Water Retail
- Fund 61 - Sewer Rehab & Replacement
- Fund 62 – Water & Sewer Construction
- Fund 63 – Water Wholesale
- Fund 64 - Sewer

Department Goals

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

Strategic Plan Goal D

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

Strategic Plan Goal B

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

Strategic Plan Goal B

4. Upgrade communication pathways for wastewater, stormwater, and potable water pumping stations to increase efficiency, improve pump life expectancy, and reduce gaps in communication due to aging infrastructure.

Strategic Plan Goal B

Performance Measures	Benchmark	2025 Actual	2026 Estimated Actual	2027 Budget
Average duration of service interruption due to water system repairs	2 Hours	1 Hour 30 Minutes	1 Hour 45 Minutes	1Hour 30 Minutes
Recommended linear feet of water main to replace per water model	2500	2700	10800	4200
Utility billing reads obtained from the tower read system	>95%	99%	99%	99%
Payment plans in compliance or completed within agreed term	92%	96%	95%	90%
Customer service response scheduled in less than 3 days	100%	100%	100%	100%

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
60 Combined Water & Sewer Funds									
Opening Cash Balance			32,594,359	32,594,359			38,134,825		
Revenue	30,926,991	39,340,625	36,388,000	37,656,844	3.5%	1,268,844	37,911,500	4.2%	1,523,500
Expenditures	28,056,705	30,661,312	32,029,551	31,495,525	-1.7%	534,027	36,580,208	14.2%	4,550,657
	2,870,286	8,679,313	4,358,449	6,161,319		734,817	1,331,292		(3,027,157)
Transfer In	14,463,582	2,047,357	0	0		0	525,000		525,000
Transfer Out	18,693,629	671,040	568,579	620,854	11.2%	62,275	583,967	4.6%	25,388
	(4,230,047)	1,376,317	(568,579)	(620,854)		(62,275)	(58,967)		499,612
Ending Cash Balance			36,394,229	38,134,825			39,407,150		



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 60 WATER RETAIL FUND						
Department: 00-000						
60-00-000-48016	COMPLIANCE FINE	4,480.00	7,216.06	3,000.00	3,000.00	3,000.00
60-00-000-48095	NSF FINES/FEES	5,275.00	6,503.70	4,000.00	4,000.00	4,000.00
60-00-000-48106	LATE PAY PENALTY - WATER	68,610.68	100,993.46	80,000.00	210,000.00	115,000.00
60-00-000-48108	DELIQUENCY NOTICE FEE	48,492.40	79,756.31	55,000.00	100,000.00	68,000.00
60-00-000-48109	SERVICE REINSTATEMENT FEE	40,576.78	112,941.81	65,000.00	150,000.00	88,000.00
60-00-000-52110	ACCRUED ROUTE CONSUMPTION	(646,647.63)	51,723.60	0.00	0.00	0.00
60-00-000-52111	ROUTE CONSUMP - WATER	15,762,704.22	19,868,194.49	19,500,000.00	18,920,000.00	19,600,000.00
60-00-000-52121	MISC CONSUMP - WATER	15,199.18	12,026.69	5,000.00	40.00	5,000.00
60-00-000-52141	CONSTRUCTION WATER	13,750.50	16,287.00	7,000.00	0.00	7,000.00
60-00-000-52151	METER SALES	34,594.40	41,282.91	20,000.00	40,000.00	35,000.00
60-00-000-52152	METER RENTALS	3,746.28	5,893.36	3,000.00	6,000.00	4,800.00
60-00-000-52161	W / S REPAIRS	210.00	52.50	0.00	400.00	0.00
60-00-000-52181	WATER TAP FEE	823,250.00	1,009,475.00	500,000.00	758,000.00	600,000.00
60-00-000-54030	AUCTION PROCEEDS	6,367.00	19,591.00	0.00	34,746.00	0.00
60-00-000-54035	SALE OF PROPERTY	0.00	0.00	0.00	9,618.00	0.00
60-00-000-54115	INSURANCE REIMBURSEMENT	11,953.99	32,477.88	10,000.00	20,000.00	10,000.00
60-00-000-54910	DEVELOPER & CAPITAL CONTRIBUTION	0.00	1,038,519.40	0.00	0.00	0.00
60-00-000-54990	CASH OVER/SHORT	(60.53)	(6.50)	0.00	0.00	0.00
60-00-000-54999	MISCELLANEOUS REVENUE	424,593.00	156,377.49	0.00	73,000.00	5,000.00
60-00-000-65700	INTEREST - INVEST POOL	436,939.66	575,201.64	285,000.00	615,000.00	450,000.00
60-00-000-65720	INTEREST -MKT.VALUE ADJ	3,505.18	(11,687.09)	0.00	2,660.00	0.00
60-00-000-65899	INTEREST - MISCELLANEOUS	695.30	205.03	0.00	0.00	0.00
60-00-000-69026	TRANSFER FROM 2021A & 2021B BOND	0.00	32,140.62	0.00	0.00	0.00
60-00-000-69061	TRANSFER FROM WS REHAB	4,656,077.81	0.00	0.00	0.00	0.00
60-00-000-69062	TRANSFER FROM W/S CONST	391,270.34	621,460.52	0.00	0.00	0.00
60-00-000-69063	TRANSFER FROM WATER WHOLESALE	1,187,475.00	0.00	0.00	0.00	0.00
60-00-000-69064	TRANSFER FROM SEWER FUND	1,717,444.00	0.00	0.00	0.00	0.00
60-00-000-69065	TRANSFER FROM STORMWATER	0.00	0.00	0.00	0.00	525,000.00
60-00-000-71110	SALARIES	1,154,978.03	1,239,561.94	1,466,500.00	1,315,500.00	1,029,041.00
60-00-000-71112	OVERTIME	129,585.74	149,716.47	150,000.00	101,000.00	151,000.00
60-00-000-71125	PART TIME - PENSIONABLE	33,948.55	30,764.91	33,000.00	30,250.00	42,000.00
60-00-000-71127	PART TIME - NON-PENSIONABLE	16,574.25	7,204.11	10,000.00	7,050.00	10,000.00
60-00-000-72110	POSTAGE	49,429.91	61,978.18	77,525.00	76,025.00	78,300.00
60-00-000-72120	TELEPHONE COMMUNICATIONS	8,276.00	5,188.08	8,680.60	18,588.00	5,600.00
60-00-000-72122	WIRELESS FIRE ALARM	1,320.00	1,320.00	1,425.00	1,425.00	1,525.00
60-00-000-72127	MOBILE DATA COMMUNICATIONS	3,783.53	2,662.27	12,960.00	4,500.00	13,000.00
60-00-000-72140	TRAINING	4,974.11	976.72	6,980.00	6,590.00	6,780.00
60-00-000-72150	MEDICAL EXAMS/DRUG TESTS	0.00	0.00	210.00	210.00	210.00
60-00-000-72170	MEETINGS & CONFERENCES	1,916.48	369.24	2,450.00	2,150.00	2,250.00
60-00-000-72220	RECEPTIONS & MEALS	846.40	361.86	525.00	525.00	600.00
60-00-000-72266	VEHICLE INSPECTION	276.85	301.51	228.00	350.00	400.00
60-00-000-72310	PRINTING	32,573.25	42,760.29	46,550.00	45,525.00	46,815.00
60-00-000-72315	BANK CHARGES	179,514.81	367,529.61	355,637.00	254,500.00	369,400.00
60-00-000-72330	LEGAL NOTICES & ADVERTISING	1,363.04	230.86	1,750.00	650.00	1,250.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 60 WATER RETAIL FUND							
Department: 00-000							
60-00-000-72421	LIABILITY INSURANCE	178,455.45	192,173.85	262,828.00	176,567.00	262,828.00	
60-00-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	298,060.38	292,494.94	342,000.00	296,500.00	377,600.00	
60-00-000-72437	OPEB EXPENSE	(512,192.00)	(8,116.00)	0.00	0.00	0.00	
60-00-000-72480	FICA	95,845.21	98,007.55	105,000.00	105,500.00	130,000.00	
60-00-000-72485	IMRF	142,829.56	150,045.26	167,000.00	157,400.00	188,500.00	
60-00-000-72487	PENSION EXPENSE - PW	(146,379.00)	299,203.00	0.00	0.00	0.00	
60-00-000-72510	ELECTRICITY	119,919.82	105,148.50	137,750.00	137,750.00	142,000.00	
60-00-000-72511	NATURAL GAS	764.42	1,152.09	875.00	845.00	800.00	
60-00-000-72513	LEAK LOCATION SURVEY/UTILITY LOC	30,077.88	42,161.63	48,912.50	49,512.00	42,675.00	
60-00-000-72520	R & M - BUILDINGS/STRUCT	7,878.43	901.30	4,410.00	5,060.00	4,525.00	
60-00-000-72525	R & M - LIFT STATION	0.00	78.16	0.00	100.00	0.00	
60-00-000-72528	R & M - PUMP STATION	10,010.08	7,833.55	20,000.00	18,500.00	22,000.00	
60-00-000-72530	R&M - MACHINERY & EQUIPMENT	8,118.22	16,428.36	15,900.00	12,650.00	16,200.00	
60-00-000-72540	R & M MOTOR VEHICLES	9,278.68	12,517.94	15,900.00	15,000.00	16,000.00	
60-00-000-72542	INSURANCE DEDUCTIBLE-IPMG	43,916.18	27,832.42	10,000.00	5,000.00	0.00	
60-00-000-72550	R&M-RADIOS	0.00	0.00	350.00	100.00	300.00	
60-00-000-72565	R&M - COMPUTER EQUIPMENT	2,248.60	0.00	2,000.00	1,200.00	2,300.00	
60-00-000-72567	R&M- MOBILE DATA EQUIPMENT	0.00	0.00	350.00	350.00	350.00	
60-00-000-72630	RENT MACHINERY & EQUIP	0.00	0.00	1,750.00	700.00	1,500.00	
60-00-000-72631	RENT - ANTENNA SITE	1,050.49	1,003.73	2,483.00	4,505.00	2,600.00	
60-00-000-72652	CONTRACT SERVICE - GIS	73,017.45	75,692.93	73,837.00	72,035.00	75,050.00	
60-00-000-72655	SOFTWARE LICENSING & SUPPORT	64,777.50	46,660.18	75,319.10	75,277.00	76,500.00	
60-00-000-72710	TOWEL & LAUNDRY SERVICE	268.74	199.28	420.00	450.00	550.00	
60-00-000-72720	DUES & SUBSCRIPTIONS	1,501.36	1,667.02	1,112.00	1,764.00	1,140.00	
60-00-000-72726	METER TESTING	260.92	1,438.50	15,550.00	6,900.00	10,000.00	
60-00-000-72745	EMERGENCY W/S REPAIRS	27,627.25	150,110.68	55,750.00	75,000.00	125,000.00	
60-00-000-72750	SERVICE CONTRACTS	8,166.70	6,244.70	13,703.00	13,698.75	14,780.00	
60-00-000-72756	SERVICE CONTRACTS-COMPUTER EQUIP	0.00	0.00	727.00	725.00	775.00	
60-00-000-72790	OTHER CONTRACTUAL SVCS	223,297.67	219,941.77	281,000.00	281,000.00	290,000.00	
60-00-000-72840	ENGINEERING SERVICES	10,921.53	36,852.16	90,200.00	47,700.00	65,000.00	
60-00-000-72845	AUDIT SERVICES	0.00	4,911.75	13,125.00	13,125.00	14,000.00	
60-00-000-72854	WATER TANK INSPECTION FEES	13,288.00	16,800.00	26,500.00	25,400.00	25,000.00	
60-00-000-72859	BOND ISSUE EXPENSES	(45,176.00)	(75,684.00)	0.00	0.00	0.00	
60-00-000-72860	VEHICLE LICENSES	190.57	120.66	265.50	1,200.00	1,300.00	
60-00-000-72865	LABORATORY FEES	17,470.43	14,285.30	16,750.00	18,750.00	22,000.00	
60-00-000-72870	SOIL TESTING	0.00	0.00	1,400.00	250.00	750.00	
60-00-000-72881	CONTRACT LANDSCAPE MAINTENANCE	0.00	0.00	26,566.00	4,400.00	24,800.00	
60-00-000-72974	EMPLOYEE RECOGNITIONS	0.00	0.00	3,540.00	0.00	0.00	
60-00-000-73110	OFFICE SUPPLIES	2,295.48	2,535.94	3,402.00	3,330.00	3,500.00	
60-00-000-73115	CONFECTIONARY SUPPLIES	952.68	897.51	700.00	1,000.00	1,100.00	
60-00-000-73117	FIRST AID SUPPLIES	0.00	12.70	175.00	25.00	150.00	
60-00-000-73220	OAK LAWN - WATER PURCH	8,758,876.49	9,063,068.96	8,830,260.00	9,130,000.00	9,390,000.00	
60-00-000-73221	OAK LAWN - DEBT SERVICE	1,630,245.93	1,952,364.85	2,228,105.23	2,228,106.00	3,370,045.00	
60-00-000-73222	OAK LAWN D/S PHASE I IMP	117,036.52	106,651.46	0.00	0.00	0.00	



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 60 WATER RETAIL FUND							
Department: 00-000							
60-00-000-73223	OAK LAWN D/S 2006 IMP	96,254.47	82,766.86	0.00	0.00	0.00	0.00
60-00-000-73410	EXPENDABLE TOOLS	8,846.94	9,046.44	8,190.00	9,800.00	8,500.00	8,500.00
60-00-000-73520	KEROSENE & LP GAS	48.15	40.31	175.00	175.00	180.00	180.00
60-00-000-73530	GASOLINE	24,662.56	26,352.49	27,060.77	25,750.00	27,000.00	27,000.00
60-00-000-73535	OIL	1,594.54	1,480.53	1,855.00	2,000.00	2,000.00	2,000.00
60-00-000-73540	MISCELLANEOUS FUELS	172.19	0.00	0.00	0.00	0.00	0.00
60-00-000-73545	DIESEL	15,975.50	16,265.12	18,540.00	18,540.00	19,650.00	19,650.00
60-00-000-73550	CHEMICAL SUPPLIES	846.19	3,176.80	2,940.00	3,500.00	3,900.00	3,900.00
60-00-000-73560	TIRES & TUBES	4,098.75	1,086.14	3,498.00	3,000.00	3,000.00	3,000.00
60-00-000-73570	ELECTRICAL SUPPLIES	0.00	17.66	525.00	450.00	500.00	500.00
60-00-000-73590	BOOKS, MANUALS, REFERENCE	39.65	0.00	175.00	0.00	100.00	100.00
60-00-000-73610	UNIFORMS	6,930.45	6,031.31	7,493.40	7,433.00	7,890.00	7,890.00
60-00-000-73620	PAINT SUPPLIES	1,256.28	1,768.25	1,925.00	1,800.00	1,900.00	1,900.00
60-00-000-73630	PLUMBING SUPPLIES	50,311.60	94,330.45	65,000.00	95,000.00	100,000.00	100,000.00
60-00-000-73631	WATER METER REPAIR PARTS	8,518.72	5,671.25	14,050.00	14,050.00	18,200.00	18,200.00
60-00-000-73632	HYDRANT REPAIR PARTS	6,728.51	8,325.26	10,850.00	9,500.00	10,000.00	10,000.00
60-00-000-73680	LANDSCAPING MATERIALS	6,826.01	6,771.70	12,600.00	7,500.00	10,000.00	10,000.00
60-00-000-73681	SPOILS DISPOSAL	27,345.78	41,899.06	30,000.00	45,000.00	50,000.00	50,000.00
60-00-000-73710	LUMBER SUPPLIES	0.00	54.88	420.00	100.00	300.00	300.00
60-00-000-73730	WELDING SUPPLIES	698.17	698.47	525.00	600.00	600.00	600.00
60-00-000-73770	CONCRETE & MASONRY SUPPL	25,465.48	33,861.73	37,800.00	34,000.00	38,000.00	38,000.00
60-00-000-73780	ASPHALT/ROAD OIL & TAR	15,859.81	8,266.55	34,650.00	20,000.00	35,000.00	35,000.00
60-00-000-73830	SIGNS & SIGN MATERIALS	0.00	0.00	700.00	0.00	3,500.00	3,500.00
60-00-000-73840	HARDWARE	2,258.56	1,238.49	1,855.00	1,000.00	1,500.00	1,500.00
60-00-000-73845	SAFETY SUPPLIES	5,600.06	10,388.36	10,040.00	10,040.00	10,000.00	10,000.00
60-00-000-73860	SAND, GRAVEL & ROCK	13,619.95	26,152.29	20,000.00	32,000.00	35,000.00	35,000.00
60-00-000-73870	OTHER OPERATING SUPPLIES	1,996.88	1,007.20	2,100.00	1,200.00	1,800.00	1,800.00
60-00-000-74017	UNDERGROUND LOCATOR	0.00	112.00	1,400.00	800.00	2,500.00	2,500.00
60-00-000-74175	WATER METERS	28,575.97	65,715.00	70,000.00	70,000.00	70,000.00	70,000.00
60-00-000-74232	PICK UP TRUCK	3,148.69	106,367.00	0.00	69,184.00	0.00	0.00
60-00-000-74237	WATER MAIN REPAIR TRUCK	0.00	0.00	0.00	0.00	250,000.00	250,000.00
60-00-000-75118	STORAGE	869.40	0.00	0.00	0.00	0.00	0.00
60-00-000-75703	WATER MAIN CONSTRUCTION	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000.00
60-00-000-75710	HYDRANTS	17,553.66	10,038.71	1,437,600.00	59,800.00	1,238,000.00	1,238,000.00
60-00-000-75812	COMMUNICATION INFRASTRUCTURE PLA	7,886.14	7,043.02	8,000.00	7,000.00	8,000.00	8,000.00
60-00-000-75813	GIS	2,650.55	747.25	3,500.00	850.00	2,000.00	2,000.00
60-00-000-75906	LAND ACQUISITION	0.00	0.00	50,000.00	0.00	0.00	0.00
60-00-000-77500	WS - ADDITIONS	0.00	(1,314,964.89)	0.00	0.00	0.00	0.00
60-00-000-77299	REFUNDS - MISCELLANEOUS	0.00	0.00	0.00	300.00	0.00	0.00
60-00-000-95000	DEPRECIATION	1,102,714.53	1,226,276.58	0.00	0.00	0.00	0.00
60-00-000-96100	INTEREST EXPENSE	118,916.86	106,686.66	106,686.66	93,716.00	81,299.00	81,299.00
60-00-000-96140	2013 REF GO/2021A/2024 BOND DEBT	182,785.74	519,940.81	1,341,002.00	1,341,002.00	1,341,012.00	1,341,012.00
60-00-000-96141	CAPITAL LEASE PRINCIPAL PAYMENTS	(0.39)	0.00	109,000.00	100,000.00	110,000.00	110,000.00
60-00-000-96142	CAPITAL LEASE INTEREST EXPENSE	5,650.09	6,301.36	0.00	0.00	0.00	0.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected Fy2027	26-27 Budget
Fund: 60 WATER RETAIL FUND							
Department: 00-000							
60-00-000-96145	AFTER MARKET EQUIPMENT (LEASES)	0.00	0.00	14,000.00	0.00	17,000.00	5,000.00
60-00-000-96146	SBITA INTEREST	0.00	951.00	0.00	0.00	0.00	0.00
60-00-000-96199	SBITA AMORTIZATION EXPENSE	0.00	18,628.00	0.00	0.00	0.00	0.00
60-00-000-96200	BOND FEES	306.23	307.00	416.00	0.00	416.00	416.00
60-00-000-96202	AMORTIZATION	31,451.00	45,194.00	0.00	0.00	0.00	0.00
60-00-000-98026	TRANSFER TO 2021A GO BOND	4,529,813.08	0.00	0.00	0.00	0.00	0.00
60-00-000-98062	TRANSFER TO W/S CONSTRUCTION	848,604.71	648,542.84	558,579.00	0.00	620,854.00	583,967.00
60-00-000-98063	TRANSFER TO WATER WHOLESALE FUND	1,727,475.00	5,624.20	0.00	0.00	0.00	0.00
60-00-000-98064	TRANSFER TO SEWER FUND	6,554,067.36	16,872.60	0.00	0.00	0.00	0.00
Total Department 00-000:		(3,292,183.83)	7,144,981.46	1,453,513.24	0.00	3,370,891.25	(240,703.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	25-26 Projected	26-27 Budget
Fund: 60 WATER RETAIL FUND								
Department: 00-002								
60-00-002-65160	INTEREST - BONDS INVESTMENTS	0.00	515,808.20	10,320.00		405,000.00		40,000.00
60-00-002-65950	MARKET VALUE ADJUSTMENTS	0.00	(59,859.14)	0.00		(2,818.00)		0.00
60-00-002-72790	OTHER CONTRACTUAL SVCS	0.00	38,687.12	0.00		0.00		0.00
60-00-002-72850	LEGAL SERVICES	0.00	5,750.15	0.00		0.00		0.00
60-00-002-72851	BOND COUNSEL	0.00	18,776.00	0.00		0.00		0.00
60-00-002-72855	BOND UNDERWRITING	0.00	51,751.26	0.00		0.00		0.00
60-00-002-75338	WATER TOWER MAINTENANCE	0.00	64,539.46	2,459,584.00		1,400,000.00		125,000.00
60-00-002-75704	WATERMAIN REPLACEMENT	0.00	59,497.67	640,002.00		53,100.00		0.00
60-00-002-75706	179TH ST WATERMAIN REPLACEMENT	0.00	551,730.38	0.00		0.00		0.00
60-00-002-75707	NEW ENGLAND AVE WATERMAIN IMPROV	0.00	156,138.32	1,599,734.00		1,251,000.00		0.00
60-00-002-75708	SAYRE AVENUE WATERMAIN IMPROVEME	0.00	133,253.80	1,203,734.00		978,895.00		0.00
60-00-002-75709	171ST ST & 70TH AVE WATERMAIN	0.00	72,348.03	711,867.00		552,205.00		0.00
60-00-002-75710	OZARK AVENUE WATERMAIN IMPROVEME	0.00	64,008.95	889,801.00		733,874.00		0.00
60-00-002-75711	BARRETT'S WATERMAIN IMPROVEMENTS	0.00	137,858.78	1,574,535.00		1,394,000.00		0.00
60-00-002-75712	POST 2 CONTROL IMPROVEMENTS	0.00	19,347.50	1,035,000.00		573,158.00		556,842.00
60-00-002-75806	175TH ST RECONSTRUCTION/UTILITIE	0.00	47,186.41	245,000.00		58,310.00		250,000.00
60-00-002-96200	BOND FEES	0.00	316.84	0.00		109.00		0.00
Total department 00-002:		0.00	(965,241.61)	(10,348,937.00)		(6,592,469.00)		(891,842.00)
Fund 60 - WATER RETAIL FUND:								
TOTAL ESTIMATED REVENUES		25,010,502.56	24,232,575.94	20,547,320.00		21,348,646.00		21,559,800.00
TOTAL APPROPRIATIONS		28,302,686.39	18,052,836.09	29,442,743.76		24,570,223.75		22,692,345.00
NET OF REVENUES & APPROPRIATIONS:		(3,292,183.83)	6,179,739.85	(8,895,423.76)		(3,221,577.75)		(1,132,545.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 61 SEWER REHAB & REPLACEMENT						
Department: 00-000						
61-00-000-43325	SANITARY SEWER IMPACT FEES	18,400.00	12,800.00	0.00	14,000.00	0.00
61-00-000-45530	AMERICAN RESCUE PLAN ACT GRANT (	1,369,343.53	500,000.00	0.00	0.00	0.00
61-00-000-54120	RECAPTURES RECEIVED	70,760.20	70,760.20	0.00	70,761.00	0.00
61-00-000-65700	INTEREST - INVEST POOL	332,366.63	385,508.58	175,000.00	325,000.00	250,000.00
61-00-000-65720	INTEREST -MKT.VALUE ADJ	2,401.84	(6,681.03)	0.00	751.00	0.00
61-00-000-69064	TRANSFER FROM SEWER FUND	250,000.00	(1,305,719.10)	0.00	0.00	0.00
61-00-000-75305	SANITARY SEWER	0.00	176,193.00	600,000.00	0.00	0.00
61-00-000-75320	LIFT STATION MODIFY	0.00	1,305,719.10	0.00	4,358.00	0.00
61-00-000-77500	WS - ADDITIONS	0.00	(1,305,719.10)	0.00	0.00	0.00
61-00-000-98060	TRANSFER TO WS	4,656,077.81	0.00	0.00	0.00	0.00
61-00-000-98064	TRANSFER TO SEWER FUND	(2,645,791.23)	0.00	0.00	0.00	0.00
Total Department 00-000:		32,985.62	(519,524.35)	(425,000.00)	406,154.00	250,000.00
Fund 61 - SEWER REHAB & REPLACEMENT:						
TOTAL ESTIMATED REVENUES		2,043,272.20	(343,331.35)	175,000.00	410,512.00	250,000.00
TOTAL APPROPRIATIONS		2,010,286.58	176,193.00	600,000.00	4,358.00	0.00
NET OF REVENUES & APPROPRIATIONS:		32,985.62	(519,524.35)	(425,000.00)	406,154.00	250,000.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 FY2027 Budget
Fund: 62 w/s CONSTRUCTION						
Department: 00-000						
62-00-000-43310	DEVELOPER ASSESSMENTS	25,500.00	0.00	0.00	0.00	0.00
62-00-000-43320	WATER SYSTEM EXPANSION IMPACT FE	2,000.00	2,134.50	0.00	19,810.00	0.00
62-00-000-54120	RECAPTURES RECEIVED	31,692.93	32,010.65	0.00	32,500.00	15,000.00
62-00-000-54999	MISCELLANEOUS REVENUE	1,365,240.91	255,859.83	0.00	0.00	0.00
62-00-000-65700	INTEREST - I/P	336,543.69	401,619.37	230,000.00	365,000.00	225,000.00
62-00-000-65720	INTEREST -MKT.VALUE ADJ	2,293.08	(7,150.69)	0.00	1,001.00	0.00
62-00-000-69060	TRANSFER FROM W/S	848,604.71	648,542.84	571,550.00	620,854.00	583,967.00
62-00-000-75325	PUMP STATION MODIFY	0.00	91,345.94	0.00	0.00	0.00
62-00-000-75338	WATER TOWER MAINTENANCE	0.00	698.18	0.00	0.00	0.00
62-00-000-75703	WATER MAIN CONSTRUCTION	0.00	23,847.61	0.00	0.00	0.00
62-00-000-75705	WATERMAIN REPLACEMENT	0.00	575,787.55	0.00	0.00	0.00
62-00-000-77500	WS - ADDITIONS	0.00	(667,133.49)	0.00	0.00	0.00
62-00-000-98030	TRANSFER TO CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	4,064,936.00
62-00-000-98060	TRANSFER TO WS	391,270.34	621,460.52	0.00	0.00	0.00
62-00-000-98063	TRANSFER TO WATER RES	0.00	45,672.97	0.00	0.00	0.00
Total Department 00-000:		2,220,604.98	641,337.22	801,550.00	1,039,165.00	(3,240,969.00)
Fund 62 - w/s CONSTRUCTION:						
TOTAL ESTIMATED REVENUES		2,611,875.32	1,333,016.50	801,550.00	1,039,165.00	823,967.00
TOTAL APPROPRIATIONS		391,270.34	691,679.28	0.00	0.00	4,064,936.00
NET OF REVENUES & APPROPRIATIONS:		2,220,604.98	641,337.22	801,550.00	1,039,165.00	(3,240,969.00)



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 63 WATER WHOLESale FUND						
Department: 00-000						
63-00-000-52131	WATER RESALES - IL AM WATER	963,273.06	1,009,521.29	1,050,000.00	1,090,000.00	1,090,000.00
63-00-000-52133	WATER RESALES - NEW LENOX	7,848,770.60	8,686,721.02	8,500,000.00	9,510,000.00	9,750,000.00
63-00-000-54115	INSURANCE REIMBURSEMENT	11,999.06	31,663.08	0.00	23,500.00	10,000.00
63-00-000-65700	INTEREST - INVEST POOL	7,994.49	13,440.72	8,000.00	35,000.00	10,000.00
63-00-000-65720	INTEREST -MKT.VALUE ADJ	143.12	(384.07)	0.00	530.00	0.00
63-00-000-69026	TRANSFER FROM 2021A & 2021B BOND	0.00	6,136.88	0.00	0.00	0.00
63-00-000-69042	TRANSFER FROM GASB 42	875,563.43	0.00	0.00	0.00	0.00
63-00-000-69060	TRANSFER FROM W/S	1,727,475.00	5,624.20	0.00	0.00	0.00
63-00-000-69062	TRANSFER FROM W/S CONST	0.00	45,672.97	0.00	0.00	0.00
63-00-000-71110	SALARIES	219,676.98	229,420.72	283,772.00	225,000.00	289,810.00
63-00-000-71112	OVERTIME	24,363.75	28,059.20	24,000.00	20,000.00	26,500.00
63-00-000-71125	PART TIME - PENSIONABLE	6,466.40	5,860.28	9,480.00	8,000.00	7,000.00
63-00-000-71127	PART TIME - NON-PENSIONABLE	3,157.00	1,372.63	2,000.00	1,500.00	2,000.00
63-00-000-72110	POSTAGE	0.00	2.56	0.00	0.00	0.00
63-00-000-72120	TELEPHONE COMMUNICATIONS	985.02	1,950.41	65.52	1,200.00	2,000.00
63-00-000-72122	WIRELESS FIRE ALARM	0.00	0.00	567.00	567.00	590.00
63-00-000-72127	MOBILE DATA COMMUNICATIONS	1,104.53	2,161.16	0.00	2,000.00	0.00
63-00-000-72140	TRAINING	3,716.74	976.70	7,700.00	7,120.00	7,300.00
63-00-000-72150	MEDICAL EXAMS/PHYSICALS	0.00	0.00	210.00	100.00	210.00
63-00-000-72170	MEETINGS & CONFERENCES	1,891.87	176.74	2,968.00	1,950.00	2,200.00
63-00-000-72220	RECEPTIONS & MEALS	735.66	361.85	525.00	600.00	650.00
63-00-000-72266	VEHICLE INSPECTION	276.85	301.51	227.00	325.00	325.00
63-00-000-72310	PRINTING	4.69	7,913.71	0.00	2,500.00	0.00
63-00-000-72330	LEGAL NOTICES & ADVERTISING	311.93	230.86	1,750.00	700.00	1,400.00
63-00-000-72421	LIABILITY INSURANCE	83,979.04	56,401.76	70,087.00	70,087.00	70,087.00
63-00-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	56,771.79	55,643.00	77,360.00	60,000.00	85,400.00
63-00-000-72437	OPEB EXPENSE	(97,559.00)	(1,546.00)	0.00	0.00	0.00
63-00-000-72446	EMPLOYMENT COSTS	0.00	0.00	20.00	0.00	0.00
63-00-000-72480	FICA	18,214.11	18,160.55	19,000.00	19,000.00	26,000.00
63-00-000-72485	IMRF	27,144.70	27,887.61	31,200.00	31,200.00	37,000.00
63-00-000-72487	NET PENSIONS EXPENSES - IMRF	(27,041.00)	55,892.00	0.00	0.00	0.00
63-00-000-72510	ELECTRICITY	120,427.04	103,448.41	94,550.00	107,900.00	100,700.00
63-00-000-72511	NATURAL GAS	764.42	1,152.08	875.00	860.00	700.00
63-00-000-72513	LEAK LOCATION SURVEY/UTILITY LOC	1,042.62	2,301.57	3,463.25	2,062.50	2,645.00
63-00-000-72520	R & M - BUILDINGS/STRUCT	7,770.35	518.25	4,410.00	3,935.00	4,375.00
63-00-000-72528	R & M - PUMP STATION	10,010.04	7,837.83	26,000.00	15,500.00	25,000.00
63-00-000-72530	R&M - MACHINERY & EQUIPMENT	2,709.72	6,433.82	5,100.00	4,510.00	5,100.00
63-00-000-72540	R & M MOTOR VEHICLES	2,910.44	4,141.34	5,100.00	4,800.00	5,100.00
63-00-000-72542	INSURANCE DEDUCTIBLE-IPMG	8,364.92	5,299.94	5,000.00	550.00	0.00
63-00-000-72550	R&M-RADIOS	0.00	0.00	350.00	0.00	350.00
63-00-000-72565	R&M - COMPUTER EQUIPMENT	2,248.60	0.00	2,275.00	1,000.00	1,500.00
63-00-000-72567	R&M- MOBILE DATA EQUIPMENT	0.00	0.00	350.00	0.00	350.00
63-00-000-72630	RENT MACHINERY & EQUIP	0.00	0.00	1,750.00	500.00	1,250.00
63-00-000-72631	RENT - ANTENNA SITE	1,050.49	828.73	2,485.00	4,100.00	4,500.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 63 WATER WHOLESale FUND						
Department: 00-000						
63-00-000-72652	CONTRACT SERVICE - GIS	8,113.05	8,410.32	8,205.00	8,202.00	8,295.00
63-00-000-72655	SOFTWARE LICENSING & SUPPORT	7,328.13	5,196.33	11,031.41	10,983.00	11,215.00
63-00-000-72710	TOWEL & LAUNDRY SERVICE	268.74	199.28	420.00	550.00	600.00
63-00-000-72720	DUES & SUBSCRIPTIONS	1,327.41	1,323.44	987.00	1,400.00	995.00
63-00-000-72745	EMERGENCY W/S REPAIRS	16,474.25	73,406.54	38,500.00	75,700.00	75,000.00
63-00-000-72750	SERVICE CONTRACTS	8,397.80	6,079.39	18,778.00	17,307.00	17,990.00
63-00-000-72756	SERVICE CONTRACTS-COMPUTER EQUIP	0.00	0.00	726.00	175.00	735.00
63-00-000-72790	OTHER CONTRACTUAL SVCS	0.00	170.10	0.00	0.00	0.00
63-00-000-72840	ENGINEERING SERVICES	6,377.75	241.50	22,250.00	6,500.00	16,300.00
63-00-000-72845	AUDIT SERVICES	0.00	1,725.75	4,375.00	4,375.00	4,375.00
63-00-000-72850	LEGAL SERVICES	0.00	0.00	12,750.00	2,500.00	10,000.00
63-00-000-72859	BOND ISSUE EXPENSES	(19,058.00)	(19,058.00)	0.00	0.00	0.00
63-00-000-72860	VEHICLE LICENSES	63.54	35.42	84.50	300.00	300.00
63-00-000-72865	LABORATORY FEES	4,419.00	5,356.20	1,700.00	5,000.00	5,000.00
63-00-000-72870	SOIL TESTING	0.00	0.00	1,400.00	250.00	750.00
63-00-000-72881	CONTRACT LANDSCAPE MAINTENANCE	0.00	0.00	26,565.00	6,375.00	24,400.00
63-00-000-72974	EMPLOYEE RECOGNITIONS	0.00	0.00	660.00	0.00	0.00
63-00-000-73110	OFFICE SUPPLIES	271.11	312.06	378.00	300.00	450.00
63-00-000-73115	CONFECTIONARY SUPPLIES	937.46	885.31	700.00	1,000.00	1,200.00
63-00-000-73117	FIRST AID SUPPLIES	0.00	12.70	175.00	100.00	100.00
63-00-000-73220	OAK LAWN - WATER PURCH	8,085,116.74	8,365,909.82	7,221,172.00	8,825,000.00	8,870,500.00
63-00-000-73410	EXPENDABLE TOOLS	983.44	1,008.95	910.00	1,200.00	1,100.00
63-00-000-73520	KEROSENE & LP GAS	48.15	40.31	175.00	175.00	200.00
63-00-000-73530	GASOLINE	6,177.78	6,588.50	7,620.25	6,840.00	7,600.00
63-00-000-73535	OIL	616.21	493.54	630.00	750.00	800.00
63-00-000-73545	DIESEL	3,993.77	4,066.02	2,891.00	3,250.00	3,500.00
63-00-000-73550	CHEMICAL SUPPLIES	772.44	2,126.35	2,940.00	4,650.00	3,500.00
63-00-000-73560	TIRES & TUBES	1,366.26	362.05	1,188.00	500.00	1,000.00
63-00-000-73570	ELECTRICAL SUPPLIES	0.00	17.66	525.00	225.00	400.00
63-00-000-73590	BOOKS, MANUALS, REFERENCE	7.55	0.00	175.00	75.00	150.00
63-00-000-73610	UNIFORMS	1,301.37	1,154.09	1,397.00	1,385.00	1,550.00
63-00-000-73620	PAINT SUPPLIES	1,256.28	1,768.24	1,750.00	1,600.00	1,750.00
63-00-000-73630	PLUMBING SUPPLIES	5,590.17	10,572.73	6,300.00	13,500.00	15,000.00
63-00-000-73631	WATER METER REPAIR PARTS	178.50	0.00	0.00	126.00	0.00
63-00-000-73680	LANDSCAPING MATERIALS	768.92	752.44	1,400.00	1,400.00	1,500.00
63-00-000-73681	SPOILS DISPOSAL	3,038.48	4,655.55	2,590.00	7,500.00	7,500.00
63-00-000-73710	LUMBER SUPPLIES	0.00	0.00	420.00	200.00	200.00
63-00-000-73730	WELDING SUPPLIES	698.17	594.92	525.00	700.00	700.00
63-00-000-73770	CONCRETE & MASONRY SUPPL	2,829.49	3,762.46	4,200.00	3,500.00	4,000.00
63-00-000-73780	ASPHALT/ROAD OIL & TAR	1,762.20	918.51	3,850.00	2,000.00	2,500.00
63-00-000-73830	SIGNS & SIGN MATERIALS	0.00	0.00	700.00	0.00	700.00
63-00-000-73840	HARDWARE	805.11	419.28	595.00	500.00	600.00
63-00-000-73845	SAFETY SUPPLIES	622.24	1,157.04	805.00	1,595.00	1,400.00
63-00-000-73860	SAND, GRAVEL & ROCK	1,504.78	2,901.35	1,680.00	3,500.00	4,000.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 63 WATER WHOLESAL FUND						
Department: 00-000						
63-00-000-73870	OTHER OPERATING SUPPLIES	1,503.52	1,012.42	2,100.00	1,000.00	1,200.00
63-00-000-74017	UNDERGROUND LOCATOR	0.00	112.00	1,400.00	400.00	1,500.00
63-00-000-75118	STORAGE	869.40	0.00	0.00	0.00	0.00
63-00-000-75813	GIS	2,650.55	747.25	3,500.00	700.00	1,500.00
63-00-000-95000	DEPRECIATION	178,568.77	175,078.68	0.00	0.00	0.00
63-00-000-96140	2013 REF GO/2021A DEBT SERVICE	25,375.50	23,315.12	66,826.00	66,826.00	66,826.00
63-00-000-96141	CAPITAL LEASE PRINCIPAL PAYMENTS	(0.39)	0.00	0.00	0.00	0.00
63-00-000-96142	INTEREST EXPENSE	1,434.05	1,398.00	0.00	0.00	0.00
63-00-000-96146	SBITA INTEREST	0.00	114.00	0.00	0.00	0.00
63-00-000-96199	SBITA AMORTIZATION EXPENSE	0.00	2,235.00	0.00	0.00	0.00
63-00-000-96200	BOND FEES	42.51	43.00	43.00	43.00	43.00
63-00-000-96202	AMORTIZATION	2,987.00	2,987.00	0.00	0.00	0.00
63-00-000-98026	TRANSFER TO 2021A GO BOND	900,420.71	0.00	0.00	0.00	0.00
63-00-000-98060	TRANSFER TO WS	1,187,475.00	0.00	0.00	0.00	0.00
Total Department 00-000:		498,034.15	474,598.25	1,387,368.07	971,266.50	971,034.00
Fund 63 - WATER WHOLESAL FUND:						
TOTAL ESTIMATED REVENUES		11,435,218.76	9,798,396.09	9,558,000.00	10,659,030.00	10,860,000.00
TOTAL APPROPRIATIONS		10,937,184.61	9,323,797.84	8,170,631.93	9,687,763.50	9,888,966.00
NET OF REVENUES & APPROPRIATIONS:		498,034.15	474,598.25	1,387,368.07	971,266.50	971,034.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 64 SEWER FUND						
Department: 00-000						
64-00-000-48016	COMPLIANCE FINE	1,920.00	3,068.84	1,000.00	0.00	1,000.00
64-00-000-48107	LATE PAY PENALTY - SEWER	23,261.29	28,962.86	20,000.00	45,000.00	25,000.00
64-00-000-48108	DELINQUENCY NOTICE FEE	20,782.46	34,177.83	20,000.00	42,000.00	25,000.00
64-00-000-48109	SERVICE REINSTATEMENT FEE	17,390.07	48,382.81	20,000.00	56,000.00	25,000.00
64-00-000-52110	ACCRUED ROUTE CONSUMPTION	(483,677.50)	(2,877.63)	0.00	0.00	0.00
64-00-000-52112	ROUTE CONSUMP - SEWER	2,428,884.06	3,837,390.33	3,700,000.00	3,574,000.00	3,700,000.00
64-00-000-52117	SEWER TREATMENT WILL CO - IL AM	1,247,926.05	1,016,811.40	1,100,000.00	757,000.00	751,000.00
64-00-000-52118	SEWER TREATMENT WILL CO - MWRD	919,819.07	749,779.92	760,000.00	760,000.00	800,000.00
64-00-000-52119	SEWER TREATMENT WILL CO - FRANKF	664,236.90	606,336.98	605,000.00	632,000.00	650,000.00
64-00-000-52151	METER SALES	20,802.60	17,638.86	14,000.00	17,000.00	16,700.00
64-00-000-52161	W / S REPAIRS	1,488.89	22.50	0.00	100.00	0.00
64-00-000-52182	SEWER TAP FEE	5,300.00	6,300.00	3,000.00	0.00	3,000.00
64-00-000-54035	SALE OF PROPERTY	42,083.50	0.00	0.00	0.00	0.00
64-00-000-54115	INSURANCE REIMBURSEMENT	10,326.45	27,139.72	0.00	22,000.00	10,000.00
64-00-000-54999	MISCELLANEOUS REVENUE	0.00	1,545.00	0.00	0.00	0.00
64-00-000-65700	INTEREST - INVEST POOL	114,946.59	104,230.61	50,000.00	145,000.00	50,000.00
64-00-000-65720	INTEREST -MKT.VALUE ADJ	1,084.85	(2,272.81)	0.00	1,250.00	0.00
64-00-000-69026	TRANSFER FROM 2021A & 2021B BOND	0.00	13,729.98	0.00	0.00	0.00
64-00-000-69060	TRANSFER FROM W/S M & O	6,554,067.36	16,872.60	0.00	0.00	0.00
64-00-000-69061	TRANSFER FROM WS REHAB	(2,645,791.23)	1,305,719.10	0.00	0.00	0.00
64-00-000-71110	SALARIES	618,404.15	645,717.26	708,836.00	682,000.00	777,593.00
64-00-000-71112	OVERTIME	65,817.48	75,433.81	66,100.00	52,500.00	72,000.00
64-00-000-71125	PART TIME - PENSIONABLE	17,320.64	15,696.51	23,500.00	15,750.00	18,000.00
64-00-000-71127	PART TIME - NON-PENSIONABLE	8,456.25	3,675.76	5,000.00	4,500.00	5,000.00
64-00-000-72110	POSTAGE	21,184.21	26,563.15	33,225.00	30,500.00	33,650.00
64-00-000-72120	TELEPHONE COMMUNICATIONS	3,528.36	4,013.35	90.00	1,000.00	1,000.00
64-00-000-72122	WIRELESS FIRE ALARM	0.00	0.00	486.00	486.00	486.00
64-00-000-72127	MOBILE DATA COMMUNICATIONS	3,798.42	2,157.03	0.00	250.00	2,500.00
64-00-000-72140	TRAINING	3,678.98	837.20	6,000.00	5,040.00	5,740.00
64-00-000-72150	MEDICAL EXAMS/DRUG TESTS	0.00	0.00	180.00	180.00	180.00
64-00-000-72170	MEETINGS & CONFERENCES	1,634.01	216.13	2,544.00	2,225.00	2,420.00
64-00-000-72220	RECEPTIONS & MEALS	677.98	310.18	450.00	600.00	650.00
64-00-000-72266	VEHICLE INSPECTION	237.33	258.43	195.00	300.00	300.00
64-00-000-72310	PRINTING	13,676.24	7,699.24	17,150.00	16,935.00	17,550.00
64-00-000-72315	BANK CHARGES	76,935.19	157,508.75	150,299.00	109,240.00	156,440.00
64-00-000-72330	LEGAL NOTICES & ADVERTISING	608.97	197.88	1,500.00	650.00	800.00
64-00-000-72421	LIABILITY INSURANCE	83,979.04	89,780.33	247,894.84	82,398.00	122,653.00
64-00-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	155,361.91	152,290.70	202,000.00	153,750.00	227,000.00
64-00-000-72437	OPEB EXPENSE	(261,323.00)	(4,141.00)	0.00	0.00	0.00
64-00-000-72480	FICA	51,074.83	50,900.81	57,000.00	55,800.00	65,631.00
64-00-000-72485	IMRF	76,041.71	77,965.04	91,500.00	82,500.00	101,030.00
64-00-000-72487	PENSION EXPENSE - PW	(62,393.00)	139,743.00	0.00	0.00	0.00
64-00-000-72510	ELECTRICITY	103,621.68	100,240.80	95,200.00	100,700.00	104,550.00
64-00-000-72511	NATURAL GAS	1,230.65	1,550.73	750.00	6,420.00	6,600.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 64 SEWER FUND						
Department: 00-000						
64-00-000-72513	LEAK LOCATION SURVEY/UTILITY LOC	1,787.33	4,162.00	1,875.00	3,575.00	2,650.00
64-00-000-72520	R & M - BUILDINGS/STRUCT	6,754.85	608.37	3,780.00	3,880.00	4,100.00
64-00-000-72525	R & M - LIFT STATION	7,314.29	12,300.75	31,000.00	27,500.00	31,000.00
64-00-000-72530	R&M - MACHINERY & EQUIPMENT	4,645.35	9,809.38	9,000.00	8,000.00	9,000.00
64-00-000-72540	R & M MOTOR VEHICLES	4,999.20	7,179.21	9,000.00	8,500.00	9,500.00
64-00-000-72542	INSURANCE DEDUCTIBLE-IPMG	22,406.08	14,199.59	5,000.00	1,500.00	0.00
64-00-000-72552	R&M CAMERA/MONITORING SYSTEMS	0.00	3,801.61	5,500.00	5,000.00	6,000.00
64-00-000-72565	R&M - COMPUTER EQUIPMENT	1,927.37	0.00	1,950.00	600.00	2,000.00
64-00-000-72630	RENT MACHINERY & EQUIP	0.00	0.00	1,500.00	700.00	1,200.00
64-00-000-72631	RENT - ANTENNA SITE	1,050.49	903.72	2,485.00	4,100.00	4,500.00
64-00-000-72652	CONTRACT SERVICE - GIS	34,770.22	36,044.25	35,161.00	35,159.00	35,450.00
64-00-000-72655	SOFTWARE LICENSING & SUPPORT	30,473.84	22,382.27	37,418.90	37,418.00	38,290.00
64-00-000-72710	TOWEL & LAUNDRY SERVICE	230.34	170.80	360.00	450.00	550.00
64-00-000-72720	DUES & SUBSCRIPTIONS	1,292.75	1,325.05	1,336.00	1,400.00	1,420.00
64-00-000-72726	METER TESTING	111.83	616.50	8,945.00	3,450.00	7,200.00
64-00-000-72745	EMERGENCY W/S REPAIRS	24,297.87	62,919.91	33,000.00	53,000.00	60,000.00
64-00-000-72750	SERVICE CONTRACTS	7,198.10	5,210.92	14,274.00	12,982.00	12,935.00
64-00-000-72756	SERVICE CONTRACTS-COMPUTER EQUIP	0.00	0.00	622.00	622.00	660.00
64-00-000-72790	OTHER CONTRACTUAL SVCS	0.00	145.80	0.00	0.00	0.00
64-00-000-72840	ENGINEERING SERVICES	27,484.30	595.37	72,000.00	27,000.00	32,000.00
64-00-000-72845	AUDIT SERVICES	0.00	2,655.00	7,500.00	7,500.00	8,000.00
64-00-000-72859	BOND ISSUE EXPENSES	(15,377.33)	(19,387.33)	0.00	0.00	0.00
64-00-000-72860	VEHICLE LICENSES	88.94	64.00	150.00	450.00	500.00
64-00-000-72865	LABORATORY FEES	3,577.42	1,787.50	3,750.00	6,200.00	6,500.00
64-00-000-72870	SOIL TESTING	0.00	0.00	1,200.00	250.00	750.00
64-00-000-72881	CONTRACT LANDSCAPE MAINTENANCE	0.00	0.00	22,770.00	5,250.00	22,400.00
64-00-000-72974	EMPLOYEE RECOGNITIONS	0.00	0.00	1,800.00	0.00	0.00
64-00-000-73110	OFFICE SUPPLIES	1,100.64	1,220.73	1,620.00	1,620.00	1,800.00
64-00-000-73115	CONFECTIONARY SUPPLIES	796.82	753.63	600.00	1,000.00	1,100.00
64-00-000-73117	FIRST AID SUPPLIES	0.00	10.89	150.00	25.00	125.00
64-00-000-73225	SEWER SERVICE - IL AMERICAN WATE	1,053,526.74	1,017,224.96	745,000.00	744,946.00	752,500.00
64-00-000-73226	MWRD -GC SEWER AGRMT PMTS	781,532.03	706,725.88	812,000.00	778,000.00	800,000.00
64-00-000-73227	FRANKFORT SEWER SERVICES	526,053.06	600,585.45	546,800.00	546,761.46	570,000.00
64-00-000-73410	EXPENDABLE TOOLS	4,212.49	4,309.68	3,900.00	4,900.00	4,000.00
64-00-000-73520	KEROSENE & LP GAS	41.27	34.55	150.00	150.00	165.00
64-00-000-73530	GASOLINE	13,211.08	14,117.52	12,735.00	13,100.00	13,375.00
64-00-000-73535	OIL	869.82	846.03	1,050.00	1,200.00	1,200.00
64-00-000-73545	DIESEL	8,558.25	8,713.55	6,195.00	6,195.00	6,450.00
64-00-000-73550	CHEMICAL SUPPLIES	662.08	1,826.98	2,520.00	3,050.00	3,475.00
64-00-000-73560	TIRES & TUBES	2,342.12	620.63	1,980.00	1,500.00	1,500.00
64-00-000-73570	ELECTRICAL SUPPLIES	0.00	15.12	450.00	300.00	400.00
64-00-000-73590	BOOKS, MANUALS, REFERENCE	20.23	0.00	150.00	0.00	100.00
64-00-000-73610	UNIFORMS	3,485.76	3,083.41	3,810.00	3,895.00	4,055.00
64-00-000-73620	PAINT SUPPLIES	1,076.79	1,515.66	1,500.00	1,400.00	1,400.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Fy2027 Budget
Fund: 64 SEWER FUND						
Department: 00-000						
64-00-000-73630	PLUMBING SUPPLIES	24,775.82	44,564.99	27,000.00	50,000.00	65,000.00
64-00-000-73631	WATER METER REPAIR PARTS	3,472.38	2,434.11	3,450.00	3,350.00	3,400.00
64-00-000-73632	HYDRANT REPAIR PARTS	2,883.64	3,567.95	4,650.00	6,000.00	65,000.00
64-00-000-73680	LANDSCAPING MATERIALS	3,250.00	3,120.92	6,000.00	4,000.00	5,500.00
64-00-000-73681	SPOILS DISPOSAL	13,022.14	19,951.64	18,500.00	24,000.00	26,000.00
64-00-000-73710	LUMBER SUPPLIES	0.00	0.00	360.00	75.00	200.00
64-00-000-73730	WELDING SUPPLIES	598.40	554.44	450.00	550.00	600.00
64-00-000-73770	CONCRETE & MASONRY SUPPL	12,126.44	16,124.60	18,000.00	16,000.00	22,000.00
64-00-000-73780	ASPHALT/ROAD OIL & TAR	7,552.29	3,936.44	16,500.00	11,000.00	17,000.00
64-00-000-73790	SEWER TILE/CULV & REL SP	417.40	520.20	10,000.00	1,000.00	3,500.00
64-00-000-73800	IICP INVESTIGATIONS & REPAIRS	125,039.89	184,335.72	500,000.00	400,000.00	550,000.00
64-00-000-73830	SIGNS & SIGN MATERIALS	0.00	0.00	600.00	0.00	1,500.00
64-00-000-73840	HARDWARE	1,313.11	709.39	1,050.00	1,000.00	1,000.00
64-00-000-73845	SAFETY SUPPLIES	2,668.30	4,948.20	4,400.00	4,400.00	5,000.00
64-00-000-73860	SAND, GRAVEL & ROCK	6,530.79	12,557.03	7,200.00	15,000.00	15,000.00
64-00-000-73870	OTHER OPERATING SUPPLIES	1,500.13	866.03	1,800.00	900.00	1,500.00
64-00-000-74017	UNDERGROUND LOCATOR	0.00	96.00	1,200.00	800.00	1,200.00
64-00-000-74175	WATER METERS	12,246.86	28,167.13	30,000.00	30,000.00	30,000.00
64-00-000-75118	STORAGE	745.20	0.00	0.00	0.00	0.00
64-00-000-75813	GIS	2,271.90	640.50	3,000.00	750.00	1,500.00
64-00-000-77500	WS - ADDITIONS	0.00	(39,213.26)	0.00	0.00	0.00
64-00-000-95000	DEPRECIATION	696,353.78	836,811.58	0.00	0.00	0.00
64-00-000-96140	2013 REF GO/2021A & B/2024 BONDS	97,300.16	160,592.85	517,816.00	517,816.00	519,634.00
64-00-000-96141	CAPITAL LEASE PRINCIPAL PAYMENTS	(0.39)	0.00	0.00	0.00	0.00
64-00-000-96142	CAPITAL LEASE INTEREST EXPENSE	1,434.05	1,398.00	0.00	0.00	0.00
64-00-000-96146	SBITA INTEREST	0.00	456.00	0.00	0.00	0.00
64-00-000-96199	SBITA AMORTIZATION EXPENSE	0.00	8,941.00	0.00	0.00	0.00
64-00-000-96200	BOND FEES	126.26	125.00	149.00	149.00	149.00
64-00-000-96202	AMORTIZATION	2,987.00	2,987.00	0.00	0.00	0.00
64-00-000-98026	TRANSFER TO 2021A GO BOND	978,328.56	0.00	0.00	0.00	0.00
64-00-000-98060	TRANSFER TO WATER RETAIL	1,717,444.00	0.00	0.00	0.00	0.00
64-00-000-98061	TRANSFER TO SEWER REHAB	250,000.00	0.00	0.00	0.00	0.00
Total Department 00-000:		1,434,388.85	2,436,051.01	958,988.26	1,198,307.54	541,994.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 64 SEWER FUND						
Department: 00-002						
64-00-002-65160	INTEREST - BONDS INVESTMENTS	0.00	37,584.37	9,520.00	92,000.00	25,000.00
64-00-002-72790	OTHER CONTRACTUAL SVCS	0.00	8,192.37	0.00	0.00	0.00
64-00-002-72850	LEGAL SERVICES	0.00	1,217.65	0.00	0.00	0.00
64-00-002-72851	BOND COUNSEL	0.00	3,976.00	0.00	0.00	0.00
64-00-002-72855	BOND UNDERWRITING	0.00	10,958.83	0.00	0.00	0.00
64-00-002-75713	OZARK LIFT STATION IMPROVEMENTS	0.00	19,446.87	889,801.00	100,000.00	789,801.00
64-00-002-75714	LAPORTE LIFT STATION	0.00	19,766.39	1,140,000.00	175,000.00	965,000.00
64-00-002-75716	POST 5 FLOW METER INSTALL	0.00	0.00	0.00	0.00	225,000.00
64-00-002-75806	175TH ST RECONSTRUCTION/UTILITIE	0.00	47,186.34	245,000.00	51,000.00	250,000.00
64-00-002-96200	BOND FEES	0.00	67.10	0.00	43.00	0.00
Total Department 00-002:		0.00	(73,227.18)	(2,265,281.00)	(234,043.00)	(2,204,801.00)
Fund 64 - SEWER FUND:						
TOTAL ESTIMATED REVENUES		8,944,851.41	7,850,543.27	6,302,520.00	6,143,350.00	6,081,700.00
TOTAL APPROPRIATIONS		7,510,462.56	5,487,719.44	7,608,812.74	5,179,085.46	7,744,507.00
NET OF REVENUES & APPROPRIATIONS:		1,434,388.85	2,362,823.83	(1,306,292.74)	964,264.54	(1,662,807.00)

COMMUTER PARKING IMPROVEMENT AND REPLACEMENT FUND

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.

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 were historically rented in a combination of daily fee and monthly permits to both residents of the Village and non- residents.

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

Department Goals

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

<i>Performance Measures</i>	Benchmark	2025 Actual	2026 Est. Actual	2027 Budget
Repair/address commuter parking lot requests within 5 business days of reported issue.	5 Days	100%	100%	100%
The Village will analyze Commuter Parking Lot revenues and utilization of permit and daily pay spaces on a monthly basis.	Monthly	100%	100%	100%

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
70 Commuter Parking									
Opening Cash Balance			726,146	726,146			803,599		
Revenue	338,507	276,719	181,500	213,106	17.4%	31,606	193,000	6.3%	11,500
Expenditures	164,820	204,897	179,197	135,653	-24.3%	43,544	181,197	1.1%	2,000
	173,688	71,822	2,303	77,453		(11,938)	11,803		9,500
Transfer In	143,080	0	0	0		0	0		0
Transfer Out	258,661	8,000	0	0		0	0		0
	(115,581)	(8,000)	0	0		0	0		0
Ending Cash Balance			728,449	803,599			815,402		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			675,302	750,452			762,255		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 70 COMMUTER PARKING LOTS							
Department: 00-000							
70-00-000-52224	DAILY FEES - HICKORY, HARMONY, &	18,900.06	39,980.10	30,500.00	30,000.00	30,000.00	30,000.00
70-00-000-52227	DAILY FEES - N 80TH AV	74,888.33	95,007.80	67,000.00	74,000.00	74,000.00	74,000.00
70-00-000-52228	DAILY FEES- S 80TH AVE	78,643.56	111,467.72	77,000.00	79,000.00	79,000.00	79,000.00
70-00-000-52230	TOKENS-COMMUTER DAILY LOTS	117,060.00	0.00	0.00	0.00	0.00	0.00
70-00-000-52241	FINES - OAK PARK AVE	2,950.00	150.00	0.00	0.00	0.00	0.00
70-00-000-52242	FINES - BEATTY	875.00	0.00	0.00	0.00	0.00	0.00
70-00-000-52243	FINES - SOUTH STREET	750.00	175.00	0.00	0.00	0.00	0.00
70-00-000-52244	FINES - HICKORY	1,175.00	250.00	0.00	0.00	0.00	0.00
70-00-000-52247	FINES - 80TH AV	8,275.00	250.00	0.00	0.00	0.00	0.00
70-00-000-52248	FINES - S 80TH AVE	6,200.00	1,125.00	0.00	0.00	0.00	0.00
70-00-000-65700	INTEREST - INVEST POOL	28,823.92	28,871.46	7,000.00	30,000.00	10,000.00	10,000.00
70-00-000-65720	INTEREST -MKT.VALUE ADJ	166.58	(558.41)	0.00	106.00	0.00	0.00
70-00-000-69071	TRANSFER FROM CPL IMP/REPL	143,080.20	0.00	0.00	0.00	0.00	0.00
70-00-000-71110	SALARIES	29,464.29	30,345.36	30,000.00	30,000.00	30,000.00	30,000.00
70-00-000-71112	OVERTIME	584.39	517.55	500.00	500.00	500.00	500.00
70-00-000-71125	PART TIME - PENSIONABLE	14,172.07	15,252.27	27,000.00	9,500.00	27,000.00	27,000.00
70-00-000-71127	PART TIME - NON-PENSIONABLE	0.00	0.00	3,500.00	0.00	3,500.00	3,500.00
70-00-000-72310	PRINTING	1,492.41	720.00	2,075.00	2,075.00	2,075.00	2,075.00
70-00-000-72315	BANK CHARGES	3,932.58	0.00	0.00	0.00	0.00	0.00
70-00-000-72421	LIABILITY INSURANCE	20,994.75	14,101.77	17,522.00	11,772.00	17,522.00	17,522.00
70-00-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	(573.78)	32.18	500.00	100.00	500.00	500.00
70-00-000-72480	FICA	3,430.20	3,436.25	4,800.00	4,800.00	4,800.00	4,800.00
70-00-000-72485	IMRF	4,879.31	4,898.71	7,500.00	7,500.00	7,500.00	7,500.00
70-00-000-72487	NET PENSION EXPENSE - IMRF	(6,283.00)	11,832.00	0.00	0.00	0.00	0.00
70-00-000-72510	ELECTRICITY	1,473.62	1,382.95	3,900.00	3,900.00	3,900.00	3,900.00
70-00-000-72512	WATER/SEWER	6,340.17	10,628.64	11,500.00	11,500.00	11,500.00	11,500.00
70-00-000-72530	R&M - MACHINERY & EQUIPMENT	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
70-00-000-72541	INSURANCE DEDUCTIBLE	7,270.78	0.00	0.00	0.00	0.00	0.00
70-00-000-72542	INSURANCE DEDUCTIBLE-IPMG	0.00	0.00	15,000.00	0.00	15,000.00	15,000.00
70-00-000-72621	LAND RENTAL	13,200.00	14,400.00	14,400.00	13,200.00	14,400.00	14,400.00
70-00-000-72775	R & M - TRAFFIC SIGNALS	3,340.49	3,344.00	3,600.00	3,256.00	3,600.00	3,600.00
70-00-000-72790	OTHER CONTRACTUAL SVCS	0.00	3,299.00	6,000.00	6,000.00	6,000.00	6,000.00
70-00-000-72840	ENGINEERING SERVICES	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
70-00-000-72881	CONTRACT LANDSCAPE MAINTENANCE	0.00	0.00	18,000.00	18,000.00	18,000.00	18,000.00
70-00-000-73550	CHEMICAL SUPPLIES	0.00	0.00	200.00	200.00	200.00	200.00
70-00-000-73570	ELECTRICAL SUPPLIES	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
70-00-000-73610	UNIFORMS	0.00	0.00	150.00	150.00	150.00	150.00
70-00-000-73620	PAINT SUPPLIES	0.00	0.00	500.00	500.00	500.00	500.00
70-00-000-73680	LANDSCAPING MATERIALS	16.72	0.00	500.00	500.00	500.00	500.00
70-00-000-73770	CONCRETE & MASONRY SUPPL	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
70-00-000-73830	SIGNS & SIGN MATERIALS	0.00	0.00	250.00	0.00	250.00	250.00
70-00-000-73840	HARDWARE	0.00	0.00	200.00	200.00	200.00	200.00
70-00-000-73860	SAND, GRAVEL & ROCK	3,657.68	6,953.99	4,000.00	5,000.00	6,000.00	6,000.00
70-00-000-73870	OTHER OPERATING SUPPLIES	295.14	0.00	500.00	500.00	500.00	500.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected	Fy2027 Budget	26-27 Budget
Fund: 70 COMMUTER PARKING LOTS								
Department: 00-000								
70-00-000-79000	REFUNDS	5,380.50	2,176.50	600.00	600.00	0.00	0.00	600.00
70-00-000-95000	DEPRECIATION	60,301.46	81,575.78	0.00	0.00	0.00	0.00	0.00
70-00-000-98071	TRANSFER TO CPL RESERVE	258,661.01	8,000.00	0.00	0.00	0.00	0.00	0.00
70-00-000-99999	DO NOT USE	(8,550.00)	0.00	0.00	0.00	0.00	0.00	0.00
Total Department 00-000:		58,106.86	63,821.72	2,303.00		77,453.00		11,803.00
Fund 70 - COMMUTER PARKING LOTS:								
TOTAL ESTIMATED REVENUES		481,587.65	276,718.67	181,500.00		213,106.00		193,000.00
TOTAL APPROPRIATIONS		423,480.79	212,896.95	179,197.00		135,653.00		181,197.00
NET OF REVENUES & APPROPRIATIONS:		58,106.86	63,821.72	2,303.00		77,453.00		11,803.00

COMMUTER PARKING IMPROVEMENT AND REPLACEMENT FUND

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
71 CPL Improv/Repl									
Opening Cash Balance			2,623,327	2,623,327			2,630,991		
Revenue	126,852	119,795	60,000	100,194	67.0%	40,194	60,000	0.0%	0
Expenditures	670,950	390,367	210,000	92,531	-55.9%	(117,470)	265,200	26.3%	55,200
	(544,097)	(270,572)	(150,000)	7,664		157,664	(205,200)		(55,200)
Transfer In	258,661	8,000	0	0		0	0		0
Transfer Out	143,080	0	0	0		0	0		0
	115,581	8,000	0	0		0	0		0
Ending Cash Balance			2,473,327	2,630,991			2,425,791		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			2,473,327	2,630,991			2,425,791		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 71 COMMUTER PARKING IMPROV & REPL						
Department: 00-000						
71-00-000-65700	INTEREST - INVEST POOL	125,890.57	121,844.93	60,000.00	100,000.00	60,000.00
71-00-000-65720	INTEREST -MKT.VALUE ADJ	961.89	(2,050.28)	0.00	194.00	0.00
71-00-000-69070	TRANSFER FROM CPL	258,661.01	8,000.00	0.00	0.00	0.00
71-00-000-75125	STATION AREA IMPROVEMENTS	(3,250.00)	0.00	0.00	0.00	0.00
71-00-000-75801	PARKING LOT REPAIR/PAINT	649,095.25	250,289.09	210,000.00	36,000.00	240,000.00
71-00-000-75815	ELECTRONIC PARKING METERS	11,094.00	0.00	0.00	0.00	25,200.00
71-00-000-75816	ELECTRIC VEHICLE CHARGING INFRAS	14,010.50	140,078.00	0.00	56,530.50	0.00
71-00-000-98070	TRANSFER TO COMMUTER PARKING	143,080.20	0.00	0.00	0.00	0.00
Total Department 00-000:		(428,516.48)	(262,572.44)	(150,000.00)	7,663.50	(205,200.00)
Fund 71 - COMMUTER PARKING IMPROV & REPL:						
TOTAL ESTIMATED REVENUES		385,513.47	127,794.65	60,000.00	100,194.00	60,000.00
TOTAL APPROPRIATIONS		814,029.95	390,367.09	210,000.00	92,530.50	265,200.00
NET OF REVENUES & APPROPRIATIONS:		(428,516.48)	(262,572.44)	(150,000.00)	7,663.50	(205,200.00)

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 also elected to outsource the accounting and related benefits administration effective May 1, 2020.

The Village of Tinley Park has had a long-standing commitment to make the full amount of the annual required 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.



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	Fy2027 Budget	26-27 Budget
Fund: 80 POLICE PENSION							
Department: 00-000							
80-00-000-40107	2007 LEVY - COOK	0.43	(32.09)	0.00	0.00	0.00	0.00
80-00-000-40108	2008 LEVY - COOK	0.00	(19.19)	0.00	0.00	0.00	0.00
80-00-000-40109	2009 LEVY - COOK	(0.42)	(25.58)	0.00	56.00	0.00	0.00
80-00-000-40110	2010 LEVY - COOK	0.00	0.60	0.00	27.00	0.00	0.00
80-00-000-40111	2011 LEVY - COOK	0.00	(27.02)	0.00	28.00	0.00	0.00
80-00-000-40112	2012 LEVY - COOK	0.47	(1,266.71)	0.00	0.00	0.00	0.00
80-00-000-40113	2013 LEVY - COOK	0.00	(58.44)	0.00	29.00	0.00	0.00
80-00-000-40114	2014 LEVY - COOK	(2.86)	(155.32)	0.00	0.00	0.00	0.00
80-00-000-40115	2015 LEVY - COOK	0.00	(469.08)	0.00	0.00	0.00	0.00
80-00-000-40116	2016 LEVY - COOK	0.00	(887.86)	0.00	0.00	0.00	0.00
80-00-000-40117	2017 LEVY - COOK	(1,391.16)	(2,241.60)	0.00	0.00	0.00	0.00
80-00-000-40118	2018 LEVY - COOK	(1,336.69)	(5,297.61)	0.00	0.00	0.00	0.00
80-00-000-40119	2019 LEVY - COOK	(8,902.83)	(14,285.54)	0.00	11.00	0.00	0.00
80-00-000-40120	2020 LEVY - COOK	(2,625.90)	(29,914.74)	0.00	(1,576.00)	0.00	0.00
80-00-000-40121	2021 LEVY - COOK	8,358.97	(14,901.07)	0.00	(379.00)	0.00	0.00
80-00-000-40122	2022 LEVY - COOK	1,507,025.05	21,416.33	0.00	(3,912.00)	0.00	0.00
80-00-000-40123	2023 LEVY - COOK	1,586,474.14	2,227,197.29	0.00	31,718.00	0.00	0.00
80-00-000-40124	2024 LEVY - COOK	0.00	2,043,834.93	2,260,000.00	2,300,000.00	0.00	0.00
80-00-000-40125	2025 LEVY - COOK	0.00	0.00	2,230,000.00	2,043,000.00	2,200,000.00	0.00
80-00-000-40126	2026 LEVY - COOK	0.00	0.00	0.00	0.00	2,380,000.00	0.00
80-00-000-40223	2023 LEVY - WILL	0.00	1,294,681.31	0.00	0.00	0.00	0.00
80-00-000-40224	2024 LEVY -WILL	0.00	0.00	790,000.00	923,893.00	0.00	0.00
80-00-000-40225	2025 LEVY - WILL	0.00	0.00	0.00	0.00	1,270,000.00	0.00
80-00-000-54225	EMPLOYEE PRE-TAX CONTR	954,296.79	976,118.73	1,065,000.00	989,220.00	1,040,000.00	0.00
80-00-000-54230	EMPLOYEE AFTER TAX CONTR	106,794.56	0.00	150,000.00	0.00	150,000.00	0.00
80-00-000-54235	PORTABILITY PYMTS - EMPLOYEE	92,218.54	192,872.86	0.00	355,529.00	0.00	0.00
80-00-000-65110	INTEREST - CHECKING	2,125.73	1,211.58	2,500.00	750.00	750.00	0.00
80-00-000-65403	INTEREST & DIVIDENDS - FIXED INC	40,818.36	37,690.82	42,000.00	34,000.00	35,000.00	0.00
80-00-000-65448	INTEREST - IPOPIF POOLED INVESTM	569,834.01	569,596.31	575,000.00	593,000.00	575,000.00	0.00
80-00-000-65811	INTEREST - R/E TAX COOK	874.76	6,319.66	0.00	5,000.00	1,000.00	0.00
80-00-000-65812	INTEREST - R/E TAX WILL	277.31	2,149.34	0.00	1,779.00	500.00	0.00
80-00-000-65902	GAIN/(LOSS) TRANSAMERICA LIFE IN	827,426.35	369,793.88	500,000.00	750,000.00	500,000.00	0.00
80-00-000-65906	UNREALIZED GAIN/(LOSS) IPOPIF PO	6,230,436.18	6,778,818.36	0.00	0.00	0.00	0.00
80-00-000-65907	REALIZED GAIN/(LOSS) IPOPIF POOL	1,291,001.21	1,847,704.26	0.00	0.00	0.00	0.00
80-00-000-65951	OTHER INVESTMENT INCOME	1,776.87	0.00	0.00	0.00	0.00	0.00
80-00-000-71800	RETIREMENT PENSION	5,125,086.38	5,565,331.27	5,820,800.00	5,854,850.00	6,980,500.00	0.00
80-00-000-71805	LINE OF DUTY DISABILITY	363,961.92	366,533.40	365,700.00	368,250.00	431,470.00	0.00
80-00-000-71810	NON-DUTY DISABILITY	50,235.88	61,449.20	61,000.00	62,350.00	130,930.00	0.00
80-00-000-71815	WIDOW RETIREMENT PENSION	465,286.04	675,893.50	551,635.00	868,895.00	958,400.00	0.00
80-00-000-71850	REFUND OF CONTRIBUTIONS	76,027.32	0.00	0.00	0.00	0.00	0.00
80-00-000-72130	TRAVEL EXPENSE	0.00	0.00	1,500.00	0.00	1,500.00	0.00
80-00-000-72170	MEETINGS & CONFERENCES	950.00	1,090.00	2,000.00	550.00	1,500.00	0.00
80-00-000-72315	BANK CHARGES	0.00	168.50	0.00	61.00	100.00	0.00
80-00-000-72424	FIDUCIARY BONDING INS	11,022.00	11,745.00	15,000.00	12,000.00	14,000.00	0.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 80 POLICE PENSION						
Department: 00-000						
80-00-000-72720	DUES & SUBSCRIPTIONS	795.00	805.00	815.00	815.00	815.00
80-00-000-72790	OTHER CONTRACTUAL SVCS	38,250.00	38,555.00	40,000.00	41,400.00	44,000.00
80-00-000-72841	INVESTMENT ADVISORY FEES	54,362.19	71,437.62	100,000.00	102,000.00	105,000.00
80-00-000-72850	LEGAL SERVICES	9,347.28	9,583.69	10,000.00	11,000.00	11,000.00
80-00-000-72855	MEDICAL SERVICES	2,160.00	1,620.00	5,000.00	40,000.00	40,000.00
80-00-000-72880	COMPLIANCE/FILING FEES	2,250.00	2,385.00	10,000.00	7,500.00	8,000.00
Total Department 00-000:		7,005,745.86	9,493,227.23	631,050.00	652,502.00	(574,965.00)
Fund 80 - POLICE PENSION:						
TOTAL ESTIMATED REVENUES		13,205,479.87	16,299,824.41	7,614,500.00	8,022,173.00	8,152,250.00
TOTAL APPROPRIATIONS		6,199,734.01	6,806,597.18	6,983,450.00	7,369,671.00	8,727,215.00
NET OF REVENUES & APPROPRIATIONS:		7,005,745.86	9,493,227.23	631,050.00	652,502.00	(574,965.00)

TINLEY PARK PUBLIC LIBRARY

TINLEY PARK PUBLIC LIBRARY

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

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

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

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

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

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

The Library has its own elected governing board of trustees that manage the day to day operations of the Library. The Tinley Park Public Library provides services to the residents of Tinley Park as well as the residents of the Orland Hills Public Library District under an intergovernmental agreement with that district. Despite having its own governing board, under Illinois Statutes, the Tinley Park Village Board has final approval over certain financial functions of the Tinley Park Public Library. The Library's budget and property tax levy request are also considered to be part of the Village's overall budget and levy for approval purposes. Additionally, should the Library Board seek debt financing, it requires ratifying approval of the Village Board. The statutory requirements cause the Tinley Park Public Library to be somewhat fiscally dependent upon the Village. A separate audit is prepared for the Library to emphasize that it is separately operated from the primary Village government.

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
82 Library Working Cash									
Opening Cash Balance			718,482	718,482			748,482		
Revenue	35,906	34,537	30,000	30,000	0.0%	0	25,000	-16.7%	5,000
Expenditures	0	0	0	0		0	0		0
Ending Cash Balance	35,906	34,537	30,000	30,000		0	25,000		5,000
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			748,482	748,482			773,482		
			748,482	748,482			773,482		

Village of Tinley Park, Illinois
Budget Recap

7 Library	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
Opening Cash Balance			8,363,321	8,363,321			8,599,616		
Revenue	6,611,832	7,275,840	6,387,600	5,983,055	-6.3%	(404,545)	6,596,000	3.3%	208,400
Expenditures	5,634,471	9,307,899	10,592,950	8,892,010	-16.1%	(1,700,940)	6,551,410	-38.2%	(4,041,540)
	977,361	(2,032,058)	(4,205,350)	(2,908,955)		1,296,395	44,590		4,249,940
Transfer In	603,890	3,775,839	4,241,500	3,181,400	-25.0%	1,060,100	0	-100.0%	(4,241,500)
Transfer Out	1,500,000	1,500,000	36,150	36,150	0.0%	0	44,590	23.4%	8,440
	(896,110)	2,275,839	4,205,350	3,145,250		1,060,100	(44,590)		(4,249,940)
Ending Cash Balance			8,363,321	8,599,616			8,599,616		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			8,363,321	8,599,616			8,599,616		

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
37 Library Capital Improvement Fd									
Opening Cash Balance			11,694,794	11,694,794			9,079,139		
Revenue	641,504	659,816	332,500	529,595	59.3%	197,095	320,000	-3.8%	(12,500)
Expenditures	0	0	0	0			1,795,500		1,795,500
	641,504	659,816	332,500	529,595		197,095	(1,475,500)		(1,808,000)
Transfer In	1,500,000	1,500,000	36,150	36,150	0.0%	0	44,590	23.4%	8,440
Transfer Out	603,890	3,775,839	4,241,500	3,181,400	-25.0%	(1,060,100)	0	-100.0%	(4,241,500)
	896,110	(2,275,839)	(4,205,350)	(3,145,250)		1,060,100	44,590		4,249,940
Ending Cash Balance			7,821,944	9,079,139			7,648,229		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			7,821,944	9,079,139			7,648,229		

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
38 Library Bond Fund									
Opening Cash Balance			519,068	519,068			519,068		
Revenue	24,776	12,326	10,000	0	-100.0%	(10,000)	0	-100.0%	(10,000)
Expenditures	0	0	0	0			0		0
	24,776	12,326	10,000	0		(10,000)	0		(10,000)
Transfer In	0	0	0	0			0		0
Transfer Out	0	0	0	0			0		0
	0	0	0	0			0		0
Ending Cash Balance			529,068	519,068			519,068		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			529,068	519,068			519,068		

Village of Tinley Park, Illinois
Budget Recap

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	Percent +/- Budget	Dollars + / -	FY 2027 Request	Percent Budget Chg	Dollars Change
37 Library Capital Improvement Fd									
Opening Cash Balance			11,694,794	11,694,794			9,079,139		
Revenue	641,504	659,816	332,500	529,595	59.3%	197,095	320,000	-3.8%	(12,500)
Expenditures	0	0	0	0			1,795,500		1,795,500
	641,504	659,816	332,500	529,595		197,095	(1,475,500)		(1,808,000)
Transfer In	1,500,000	1,500,000	36,150	36,150	0.0%	0	44,590	23.4%	8,440
Transfer Out	603,890	3,775,839	4,241,500	3,181,400	-25.0%	(1,060,100)	0	-100.0%	(4,241,500)
	896,110	(2,275,839)	(4,205,350)	(3,145,250)		1,060,100	44,590		4,249,940
Ending Cash Balance			7,821,944	9,079,139			7,648,229		
Ending Cash Balance LESS 4/30/25 Assigned Reserve Policy			7,821,944	9,079,139			7,648,229		



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected Fy2027	26-27 Budget
Fund: 07 LIBRARY							
Department: 00-000							
07-00-000-40103	2003 LEVY - COOK	0.00	(0.41)	0.00	0.00	0.00	0.00
07-00-000-40104	2004 LEVY - COOK	(0.45)	(40.83)	0.00	0.00	0.00	0.00
07-00-000-40105	2005 LEVY - COOK	1.15	(59.54)	0.00	0.00	0.00	0.00
07-00-000-40106	2006 LEVY - COOK	(1.74)	0.71	0.00	0.00	0.00	0.00
07-00-000-40107	2007 LEVY - COOK	1.35	(100.92)	0.00	0.00	1.46	0.00
07-00-000-40108	2008 LEVY - COOK	0.00	(69.98)	0.00	0.00	0.00	0.00
07-00-000-40109	2009 LEVY - COOK	(1.30)	(80.08)	0.00	0.00	195.06	0.00
07-00-000-40110	2010 LEVY - COOK	0.00	1.68	0.00	0.00	76.05	0.00
07-00-000-40111	2011 LEVY - COOK	0.00	(67.85)	0.00	0.00	77.10	0.00
07-00-000-40112	2012 LEVY - COOK	1.18	(3,185.51)	0.00	0.00	0.00	0.00
07-00-000-40113	2013 LEVY - COOK	0.00	(143.18)	0.00	0.00	78.19	0.00
07-00-000-40114	2014 LEVY - COOK	(6.35)	(344.92)	0.00	0.00	0.00	0.00
07-00-000-40115	2015 LEVY - COOK	0.00	(888.87)	0.00	0.00	0.00	0.00
07-00-000-40116	2016 LEVY - COOK	0.00	(1,606.32)	0.00	0.00	0.00	0.00
07-00-000-40117	2017 LEVY - COOK	(2,358.90)	(3,800.75)	0.00	0.00	0.00	0.00
07-00-000-40118	2018 LEVY - COOK	(2,401.27)	(9,564.85)	0.00	0.00	0.00	0.00
07-00-000-40119	2019 LEVY - COOK	(13,568.74)	(22,495.72)	0.00	0.00	18.00	0.00
07-00-000-40120	2020 LEVY - COOK	(3,498.33)	(40,997.94)	0.00	0.00	(2,308.48)	0.00
07-00-000-40121	2021 LEVY - COOK	11,929.90	(22,001.38)	0.00	0.00	(592.75)	0.00
07-00-000-40122	2022 LEVY - COOK	2,027,940.74	31,228.91	0.00	0.00	(5,704.00)	0.00
07-00-000-40123	2023 LEVY - COOK	2,313,367.88	2,476,975.51	0.00	0.00	39,841.00	0.00
07-00-000-40124	2024 LEVY - COOK	0.00	2,567,255.94	2,430,000.00	2,263,000.00	2,351,000.00	0.00
07-00-000-40125	2025 LEVY - COOK	0.00	0.00	2,460,000.00	2,259,000.00	2,510,000.00	0.00
07-00-000-40126	2026 LEVY - COOK	0.00	0.00	0.00	0.00	0.00	0.00
07-00-000-40222	2022 LEVY - WILL	1,588,415.42	0.00	0.00	0.00	0.00	0.00
07-00-000-40223	2023 LEVY - WILL	0.00	1,631,491.69	0.00	0.00	0.00	0.00
07-00-000-40224	2024 LEVY -WILL	0.00	0.00	882,000.00	979,883.00	0.00	0.00
07-00-000-40225	2025 LEVY - WILL	0.00	0.00	0.00	0.00	1,346,000.00	0.00
07-00-000-45200	IL REPLACEMENT TAXES	34,744.25	21,332.53	26,000.00	20,000.00	19,700.00	0.00
07-00-000-45510	PER CAPITA GRANT	82,557.23	83,116.94	82,000.00	82,557.23	82,000.00	0.00
07-00-000-45511	ORLAND HILLS PER CAPITA	10,167.18	10,236.11	10,000.00	10,167.18	10,000.00	0.00
07-00-000-45515	OHPLD CAPITAL CONTRIB	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	0.00
07-00-000-45599	MISCELLANEOUS GRANTS	0.00	5,000.00	0.00	0.00	0.00	0.00
07-00-000-48205	FINES	17,533.39	15,535.10	10,000.00	15,000.00	12,000.00	0.00
07-00-000-48206	SWAN E-COMMERCE FINES	3,872.03	4,928.99	3,000.00	6,000.00	3,000.00	0.00
07-00-000-48210	LOST/DAMAGED BOOK FINES	7,344.15	6,817.11	6,000.00	6,000.00	6,000.00	0.00
07-00-000-51605	SLS RECIPROCAL BORROWING	555.97	729.95	0.00	1,000.00	0.00	0.00
07-00-000-51610	COPY MACHINE USE FEES	3,196.17	3,519.19	3,000.00	3,000.00	3,000.00	0.00
07-00-000-51616	FAX USE FEES	4,069.00	3,984.10	3,000.00	4,000.00	3,000.00	0.00
07-00-000-51620	COMPUTER USE FEES	695.00	636.40	100.00	700.00	100.00	0.00
07-00-000-51621	COMPUTER PRINTING FEES	18,204.88	20,091.12	10,000.00	23,000.00	12,000.00	0.00
07-00-000-51625	NON RESIDENT CARD FEES	0.00	0.00	0.00	277.00	0.00	0.00
07-00-000-51626	LIBRARY REPLACEMENT CARDS	192.00	160.00	0.00	156.00	0.00	0.00
07-00-000-51630	ORLAND HILLS CONTRACT	120,000.00	120,000.00	132,000.00	132,000.00	132,000.00	0.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 07 LIBRARY						
Department: 00-000						
07-00-000-51635	INTERLIBRARY LOAN FEES	742.77	454.23	400.00	190.00	100.00
07-00-000-54195	MISCELLANEOUS REIMBURSE	11,686.49	3,130.34	0.00	5.76	0.00
07-00-000-54200	DONATIONS	459.81	752.37	0.00	3,000.00	0.00
07-00-000-54305	BUILDING/MTG ROOM RENTAL	175.00	0.00	0.00	0.00	0.00
07-00-000-54990	CASH OVER/SHORT	0.99	41.46	0.00	(12.50)	0.00
07-00-000-54999	MISCELLANEOUS REVENUE	3,400.02	1,238.14	0.00	5,000.00	0.00
07-00-000-65110	INTEREST - CHECKING	134.93	9.48	0.00	5,850.00	1,000.00
07-00-000-65135	INTEREST - IPTIP	366,005.38	357,085.81	325,000.00	117,000.00	100,000.00
07-00-000-65811	INTEREST - R/E TAX COOK	1,368.45	8,327.08	500.00	10,000.00	500.00
07-00-000-65812	INTEREST - R/E TAX WILL	406.30	2,708.50	100.00	100.00	100.00
07-00-000-69037	TRANSFER FROM LIBRARY CAP FUND	603,890.00	3,775,839.07	4,241,500.00	3,181,400.00	0.00
07-00-000-71110	SALARIES	1,988,152.66	2,124,711.80	2,345,000.00	2,206,000.00	2,431,000.00
07-00-000-71125	PART TIME - PENSIONABLE	305,489.55	286,328.86	400,000.00	300,000.00	410,000.00
07-00-000-71127	PART TIME - NON-PENSIONABLE	327,507.13	360,493.11	385,000.00	381,500.00	410,000.00
07-00-000-72110	POSTAGE	16,043.94	16,580.49	18,000.00	15,320.00	18,000.00
07-00-000-72120	TELEPHONE COMMUNICATIONS	34,769.64	37,734.48	40,000.00	38,000.00	48,000.00
07-00-000-72122	WIRELESS FIRE ALARM	660.00	660.00	800.00	800.00	0.00
07-00-000-72125	TELECOMMUNICATIONS EXP	3,600.00	3,600.00	4,000.00	3,780.00	0.00
07-00-000-72130	TRAVEL EXPENSE	576.41	325.02	1,100.00	610.00	1,000.00
07-00-000-72140	TRAINING	8,104.26	4,291.19	8,000.00	8,000.00	10,000.00
07-00-000-72170	MEETINGS & CONFERENCES	10,797.94	8,481.55	33,600.00	21,000.00	24,000.00
07-00-000-72220	RECEPTIONS & MEALS	4,676.99	4,020.58	5,500.00	5,500.00	6,000.00
07-00-000-72315	BANK CHARGES	5,002.64	6,475.27	6,500.00	3,000.00	4,000.00
07-00-000-72421	INSURANCE	61,776.30	68,250.26	80,000.00	70,000.00	85,000.00
07-00-000-72430	EMPLOYEE HEALTH & INSURANCE BENE	426,615.10	455,372.66	540,000.00	512,000.00	620,000.00
07-00-000-72445	UNEMPLOYMENT COMP	13,527.50	0.00	0.00	0.00	0.00
07-00-000-72446	EMPLOYMENT COSTS	1,401.70	577.31	2,000.00	500.00	2,000.00
07-00-000-72480	FICA	190,323.06	194,640.13	240,000.00	221,000.00	250,000.00
07-00-000-72485	IMRF	253,497.72	257,996.67	350,000.00	313,500.00	360,000.00
07-00-000-72511	NATURAL GAS	4,878.74	5,921.16	10,000.00	7,000.00	9,000.00
07-00-000-72512	WATER/SEWER	4,721.03	5,633.32	7,000.00	6,000.00	8,000.00
07-00-000-72520	R & M - BUILDINGS/STRUCT	50,922.87	57,466.72	63,800.00	63,800.00	71,000.00
07-00-000-72521	R & M - GROUNDS/LANDSCAP	35,674.92	36,801.52	50,600.00	47,500.00	73,600.00
07-00-000-72522	R & M - BUILDING EQUIP	48,397.15	45,859.81	54,000.00	54,000.00	61,000.00
07-00-000-72540	R & M MOTOR VEHICLES	0.00	0.00	0.00	0.00	6,000.00
07-00-000-72561	R & M - LIBRARY EQUIP	59,641.47	56,498.20	60,000.00	57,000.00	57,000.00
07-00-000-72563	SWAN	67,698.28	62,295.00	73,000.00	68,000.00	73,000.00
07-00-000-72565	R&M - COMPUTER EQUIPMENT	98,131.22	97,035.59	151,000.00	109,600.00	126,500.00
07-00-000-72653	WEBSITE MAINTENANCE SERVICES	0.00	130.87	5,500.00	5,500.00	13,000.00
07-00-000-72655	SOFTWARE LICENSING & SUPPORT	107,726.76	127,748.10	155,650.00	140,000.00	197,300.00
07-00-000-72720	DUES & SUBSCRIPTIONS	5,717.95	5,641.81	8,500.00	6,500.00	7,760.00
07-00-000-72765	BOOK PROCESSING SUPPLIES	9,175.65	11,458.33	13,000.00	10,000.00	11,000.00
07-00-000-72767	I.L.L. & COPY SERVICES	75.00	23.00	500.00	200.00	200.00
07-00-000-72790	OTHER CONTRACTUAL SVCS	26,150.13	28,929.88	39,600.00	31,000.00	56,600.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 07 LIBRARY						
Department: 00-000						
07-00-000-72796	PUBLICITY/PUBLIC INFORM	63,531.35	64,826.92	73,000.00	66,500.00	79,000.00
07-00-000-72835	PROGRAMMING - ADULT	29,809.94	28,954.91	33,000.00	32,000.00	35,000.00
07-00-000-72836	PROGRAMMING - YOUNG ADULT	10,591.29	9,386.96	11,500.00	11,500.00	12,000.00
07-00-000-72837	PROGRAMMING - CHILDREN	19,944.26	18,135.68	25,000.00	25,000.00	35,000.00
07-00-000-72845	ACCOUNTING/AUDIT	23,620.00	28,000.00	99,000.00	73,500.00	72,000.00
07-00-000-72850	LEGAL SERVICES	11,606.79	53,004.21	20,000.00	24,000.00	20,000.00
07-00-000-72985	PROMOTIONAL ITEMS	23,725.96	21,786.36	30,000.00	25,000.00	25,000.00
07-00-000-73110	OFFICE SUPPLIES	17,281.65	15,431.82	20,000.00	16,000.00	20,000.00
07-00-000-73115	LIBRARY SUPPLIES	6,797.37	9,255.94	10,000.00	10,000.00	15,000.00
07-00-000-73530	GASOLINE	1,572.62	2,330.29	2,800.00	1,700.00	2,000.00
07-00-000-73575	COMPUTER SOFTWARE/SUPPLY	22,422.64	4,601.95	51,000.00	46,100.00	10,000.00
07-00-000-73591	BOOK PURCH - CHILDREN'S	57,461.81	48,374.41	75,000.00	46,000.00	75,000.00
07-00-000-73593	BOOK PURCH - YOUNG ADULT	8,297.72	13,918.84	18,000.00	11,000.00	18,000.00
07-00-000-73594	MATERIALS - OTHER	0.00	0.00	10,000.00	6,000.00	10,000.00
07-00-000-73595	PAMPHLETS	19,452.21	20,334.33	25,000.00	25,000.00	30,000.00
07-00-000-73596	BOOKMOBILE COLLECTIONS	0.00	0.00	0.00	0.00	17,000.00
07-00-000-73701	ADULT NON-FICTION BOOKS	65,777.84	58,532.84	80,000.00	65,000.00	80,000.00
07-00-000-73709	ADULT NON-FICTION STANDING	3,445.78	3,331.38	5,000.00	3,000.00	0.00
07-00-000-73711	ADULT FICTION BOOKS	87,478.82	93,012.87	130,000.00	80,000.00	100,000.00
07-00-000-73741	AUDIO/VISUAL - ADULT	33,715.20	36,409.07	50,000.00	30,000.00	40,000.00
07-00-000-73743	AUDIO/ADULT	12,820.85	11,407.43	15,000.00	12,000.00	15,000.00
07-00-000-73751	AUDIO/VISUAL CHILDRENS	24,478.15	20,994.74	30,000.00	21,000.00	25,000.00
07-00-000-73754	EREADER DOWNLOADS	138,100.68	144,933.27	145,000.00	145,000.00	163,000.00
07-00-000-73761	REFERENCE BOOKS	663.51	296.92	2,000.00	500.00	7,000.00
07-00-000-73769	REFERENCE STANDING ORDER	8,986.03	8,300.10	10,000.00	5,000.00	0.00
07-00-000-73771	INFORMATION SERVICES	130,398.74	126,355.34	165,000.00	163,200.00	167,250.00
07-00-000-73870	OTHER OPERATING SUPPLIES	22,318.40	18,804.98	30,000.00	19,000.00	25,000.00
07-00-000-74021	BOOKMOBILE EQUIPMENT	0.00	0.00	0.00	0.00	1,500.00
07-00-000-74225	MISC GRANT EXP	0.00	1,551.71	0.00	6,000.00	0.00
07-00-000-78099	NSF/ BAD DEBTS	0.00	0.00	200.00	0.00	200.00
07-00-000-79000	REFUNDS	178.75	121.15	500.00	500.00	500.00
07-00-000-98037	TRANSFER TO LIBRARY CAPITAL IMPR	1,500,000.00	1,500,000.00	36,150.00	36,150.00	44,590.00
07-00-000-99000	CONTINGENCIES	1,079.46	2,457.01	5,000.00	1,200.00	2,000.00
Total Department 00-000:		698,730.40	4,314,845.29	4,270,300.00	3,450,995.30	0.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 07 LIBRARY						
Department: 74-000 LIBRARY BOOKMOBILE						
07-74-000-72125	TELECOMMUNICATIONS EXP	1,264.86	1,386.19	1,800.00	900.00	0.00
07-74-000-72540	R & M MOTOR VEHICLES	230.22	1,450.00	3,000.00	14,000.00	0.00
07-74-000-72796	PUBLICITY/PUBLIC INFORM	2,547.88	2,469.85	3,000.00	2,500.00	0.00
07-74-000-73590	BOOKMOBILE COLLECTIONS	16,094.01	17,600.91	20,000.00	15,000.00	0.00
07-74-000-74020	BOOKMOBILE EQUIPMENT	961.11	811.34	1,000.00	900.00	0.00
Total department 74-000:		(21,098.08)	(23,718.29)	(28,800.00)	(33,300.00)	0.00



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Projected	26-27 Budget
Fund: 07 LIBRARY						
Department: 95-000 LIBRARY CAPITAL						
07-95-000-74020	LIBRARY EQUIPMENT	2,007.40	4,640.95	15,000.00	8,000.00	0.00
07-95-000-74110	FURNITURE REPR/REPL	51.94	2,405.14	15,000.00	15,000.00	0.00
07-95-000-74111	CHAIRS	5,529.70	0.00	15,000.00	6,000.00	0.00
07-95-000-74128	COMPUTER EQUIPMENT	149,893.29	137,951.40	88,500.00	81,700.00	0.00
07-95-000-74142	FIRST AID KITS/AED	0.00	709.55	3,000.00	2,000.00	0.00
07-95-000-74187	SECURITY & ALARM SYSTEMS	23,962.46	7,700.00	45,000.00	45,000.00	0.00
07-95-000-75004	HVAC EQUIPMENT	104,039.81	13,090.83	110,000.00	120,000.00	0.00
07-95-000-75111	PAINTING	8,200.00	6,030.95	6,000.00	1,700.00	0.00
07-95-000-75113	BUILDING REMODEL	102,341.16	3,748,176.21	2,500,000.00	1,900,000.00	0.00
07-95-000-75125	BUILDING & GROUND IMPROVEMENTS	200,335.24	122,881.66	1,439,000.00	1,000,000.00	0.00
07-95-000-75801	PARKING LOT REPAIR/PAINT	0.00	3,759.60	5,000.00	2,000.00	0.00
Total Department 95-000:		(596,381.00)	(4,047,346.29)	(4,241,500.00)	(3,181,400.00)	0.00
Fund 07 - LIBRARY:						
TOTAL ESTIMATED REVENUES		7,215,721.93	11,051,679.41	10,629,100.00	9,164,455.30	6,596,000.00
TOTAL APPROPRIATIONS		7,134,470.61	10,807,898.70	10,629,100.00	8,928,160.00	6,596,000.00
NET OF REVENUES & APPROPRIATIONS:		81,251.32	243,780.71	0.00	236,295.30	0.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Fy2027 Budget
Fund: 37 LIBRARY CAPITAL IMPROVE FUND						
Department: 00-000						
37-00-000-43250	BLDG PERMIT IMPACT FEES	19,165.00	13,465.00	0.00	9,595.00	0.00
37-00-000-65135	INTEREST - IPTIP	563,921.93	582,041.15	300,000.00	495,000.00	300,000.00
37-00-000-65700	INTEREST - INVEST POOL	2,876.10	3,059.04	2,500.00	0.00	0.00
37-00-000-65720	INTEREST -MKT.VALUE ADJ	16.74	0.00	0.00	0.00	0.00
37-00-000-65899	INTEREST - OTHER	55,524.05	61,251.23	30,000.00	25,000.00	20,000.00
37-00-000-69007	TRANSFER FROM LIBRARY	1,500,000.00	1,500,000.00	36,150.00	36,150.00	44,590.00
37-00-000-74022	FACILITY EQUIPMENT	0.00	0.00	0.00	0.00	15,000.00
37-00-000-74110	FURNITURE REPR/REPL	0.00	0.00	0.00	0.00	35,000.00
37-00-000-74126	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	139,000.00
37-00-000-74158	TELEPHONE SYSTEM	0.00	0.00	0.00	0.00	24,000.00
37-00-000-74187	SECURITY & ALARM SYSTEMS	0.00	0.00	0.00	0.00	60,000.00
37-00-000-75004	HVAC EQUIPMENT	0.00	0.00	0.00	0.00	89,000.00
37-00-000-75111	BUILDING PAINTING	0.00	0.00	0.00	0.00	5,000.00
37-00-000-75125	BUILDING & GROUND IMPROVEMENTS	0.00	0.00	0.00	0.00	1,411,500.00
37-00-000-75801	PARKING LOT REPAIR/PAINT	0.00	0.00	0.00	0.00	17,000.00
37-00-000-98007	TRANSFER TO LIBRARY	603,890.00	3,775,839.07	4,241,500.00	3,181,400.00	0.00
Total Department 00-000:		1,537,613.82	(1,616,022.65)	(3,872,850.00)	(2,615,655.00)	(1,430,910.00)
Fund 37 - LIBRARY CAPITAL IMPROVE FUND:						
TOTAL ESTIMATED REVENUES		2,141,503.82	2,159,816.42	368,650.00	565,745.00	364,590.00
TOTAL APPROPRIATIONS		603,890.00	3,775,839.07	4,241,500.00	3,181,400.00	1,795,500.00
NET OF REVENUES & APPROPRIATIONS:		1,537,613.82	(1,616,022.65)	(3,872,850.00)	(2,615,655.00)	(1,430,910.00)



GL Number	Description	23-24 Activity	24-25 Activity	Original Budget	25-26 Budget	Projected Fy2027	26-27 Budget
Fund: 38 LIBRARY BOND FUND							
Department: 00-000							
38-00-000-40103	2003 LEVY - COOK	0.00	(0.10)	0.00	0.00	0.00	0.00
38-00-000-40104	2004 LEVY - COOK	(0.10)	(8.59)	0.00	0.00	0.00	0.00
38-00-000-40105	2005 LEVY - COOK	0.18	(9.02)	0.00	0.00	0.00	0.00
38-00-000-40106	2006 LEVY - COOK	(0.28)	(0.14)	0.00	0.00	0.00	0.00
38-00-000-40107	2007 LEVY - COOK	0.19	(14.15)	0.00	0.00	0.00	0.00
38-00-000-40108	2008 LEVY - COOK	0.00	(0.88)	0.00	0.00	0.00	0.00
38-00-000-40109	2009 LEVY - COOK	(0.15)	(9.47)	0.00	0.00	0.00	0.00
38-00-000-40111	2011 LEVY - COOK	0.00	(6.92)	0.00	0.00	0.00	0.00
38-00-000-40112	2012 LEVY - COOK	0.12	(332.11)	0.00	0.00	0.00	0.00
38-00-000-40113	2013 LEVY - COOK	0.00	(15.28)	0.00	0.00	0.00	0.00
38-00-000-40114	2014 LEVY - COOK	(0.66)	(35.66)	0.00	0.00	0.00	0.00
38-00-000-40115	2015 LEVY - COOK	0.00	(92.98)	0.00	0.00	0.00	0.00
38-00-000-40116	2016 LEVY - COOK	0.00	(169.40)	0.00	0.00	0.00	0.00
38-00-000-40117	2017 LEVY - COOK	(253.97)	(409.39)	0.00	0.00	0.00	0.00
38-00-000-40118	2018 LEVY - COOK	(265.27)	(1,003.13)	0.00	0.00	0.00	0.00
38-00-000-40119	2019 LEVY - COOK	(1,603.14)	(1,849.24)	0.00	0.00	0.00	0.00
38-00-000-40120	2020 LEVY - COOK	(348.95)	(2,830.68)	0.00	0.00	0.00	0.00
38-00-000-40121	2021 LEVY - COOK	1,146.83	(1,309.71)	0.00	0.00	0.00	0.00
38-00-000-65135	INTEREST - IPTIP	26,101.19	20,422.55	10,000.00	0.00	0.00	0.00
Total Department 00-000:		24,775.99	12,325.70	10,000.00	0.00	0.00	0.00
Fund 38 - LIBRARY BOND FUND:							
TOTAL ESTIMATED REVENUES		24,775.99	12,325.70	10,000.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		24,775.99	12,325.70	10,000.00	0.00	0.00	0.00



GL Number	Description	23-24 Activity	24-25 Activity	25-26 Original Budget	25-26 Projected	26-27 Budget
Fund: 82 LIBRARY WORKING CASH						
Department: 00-000						
82-00-000-65135	INTEREST - IPTIP					
Total Department 00-000:		35,905.72	34,537.45	30,000.00	30,000.00	25,000.00
		<u>35,905.72</u>	<u>34,537.45</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>25,000.00</u>
Fund 82 - LIBRARY WORKING CASH:						
TOTAL ESTIMATED REVENUES		35,905.72	34,537.45	30,000.00	30,000.00	25,000.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		<u>35,905.72</u>	<u>34,537.45</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>25,000.00</u>

APPENDIX A

STAFFING TABLE

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2027**

Summary

	FY 2026			FY 2027		
	Elected	FT	PT	Elected	FT	PT
Mayor & Trustees	7	1	1	7	1	0
Village Clerk	1	2	3	1	3	4
Village Manager	0	10	1	0	7	1
Human Resources	0	0	0	0	5	0
Finance	0	10	3	0	10	1
Information Technology	0	7	0	0	8	1
Community Development	0	16	0	0	17	0
Police	0	115	39	0	124	31
Fire	0	7	134	0	8	135
Emergency Management Agency/911 Communications	0	21	48	0	21	46
Public Works	0	75	14	0	78	14
Marketing	0	8	4	0	7	3
Senior Services	0	0	7	0	0	7
Downtown Initiatives	0	0	27	0	1	26
Intergrated Initiatives	0	0	0	0	2	4
Total	8	272	281	8	292	273
Organization Total	561			573		

Positions Added Fiscal Year 2027:

Receptionist (Part-time to Full-Time)
 Computer Technician (Full-Time)
 Administrative Assistant (Part-Time)
 (3) Division Police Commander (Full-Time)
 (4) Patrol Officer (Full-Time)
 (2) Police Clerk Matron (Part-Time to Full-Time)
 Property & Evidence Custodian (Part-Time)
 Human Resources Assistant (Part-Time to Full-Time)
 Safety & Risk Administrator (Full-Time)
 Assistant Fire Service Administrator (Full-Time)
 Emergency Planning Manager (Full-Time)
 (2) Maintenance Technician-2nd Shift (Facilities) (Full-Time)
 (2) Maintenance Technician (Streets & Fleet) (Full-Time)
 Code Compliance Officer (Full-Time)
 Public Information Coordinator (Full-Time)
 Senior Program Coordinator (Part-Time)
 (4) Program Attendant (Part-Time)
 Radio Technician (Full-Time)
 Radio Technician (Part-Time)

Mayor & Trustees

	FY 2025			FY 2026			FY 2027		
	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 Administrative Assistant	0	1	0	0	1	0	0	1	0
Senior Center Assistant (Department Transfer)	0	0	1	0	0	1	0	0	0
Total	7	1	1	7	1	1	7	1	0
Elected, Full & Part-Time Total	9			9			8		

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2027**

Village Clerk

Village Clerk
Deputy Village Clerk
Administrative Assistant
Receptionist
Office Clerk
Commission Secretary
Total
Elected, Full & Part-Time Total

FY 2025			FY 2026			FY 2027		
Elected	FT	PT	Elected	FT	PT	Elected	FT	PT
1	0	0	1	0	0	1	0	0
0	1	0	0	1	0	0	1	0
0	1	0	0	1	0	0	1	0
0	0	0	0	0	0	0	1	0
0	0	0	0	0	0	0	0	1
0	0	3	0	0	3	0	0	3
1	2	3	1	2	3	1	3	4
6			6			8		

Village Manager

Village Manager
Assistant Village Manager
Assistant Village Manager/HR Director
Assistant Village Manager/Marketing Director
Assistant to the Village Manager
Executive Assistant
Management Analyst
FOIA Coordinator
Intern
Human Resources Director (Department Transfer)
Human Resources Assistant Director (Department Transfer)
Human Resources Generalist (Department Transfer)
Human Resources Coordinator (Department Transfer)
Human Resources Assistant (Department Transfer)
Total
Full & Part-Time Total

FY 2025		FY 2026		FY 2027	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	0	0
0	0	0	0	1	0
0	0	0	0	1	0
0	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	0	0	0	0	1
1	0	1	0	0	0
0	0	1	0	0	0
1	0	1	0	0	0
1	0	1	0	0	0
0	0	0	1	0	0
8	0	10	1	7	1
8		11		8	

Human Resources

Human Resources Director
Human Resources Assistant Director
Human Resources Generalist
Human Resources Specialist
Safety & Risk Administrator
Human Resources Assistant
Total
Full & Part-Time Total

FY 2025		FY 2026		FY 2027	
FT	PT	FT	PT	FT	PT
0	0	0	0	0	0
0	0	0	0	1	0
0	0	0	0	1	0
0	0	0	0	1	0
0	0	0	0	1	0
0	0	0	0	1	0
0	0	0	0	1	0
0	0	0	0	5	0
0		0		5	

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2027**

Finance

Finance Director
Assistant Finance Director
Senior Accountant
Staff Accountant
Senior Payroll Specialist
Purchasing & Contract Administrator
Senior Finance Clerk
Accountant
Office Clerk (Department Transfer)
Intern (position ended)
Total
Full & Part-Time Total

FY 2025		FY 2026		FY 2027	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
3	0	3	0	3	0
1	0	2	0	2	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	2	0	1	0	1
0	2	0	2	0	0
0	1	0	0	0	0
9	5	10	3	10	1
14		13		11	

Information Technology

Information Technology Director
Systems Administrator
Network and Security Administrator
Public Safety Technology Technician
Computer Technician
Helpdesk Coordinator
Application Support Analyst
Data Analyst
Administrative Assistant
Total
Full & Part-Time Total

FY 2025		FY 2026		FY 2027	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	0	1	0	1	0
0	0	0	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	0	0	0	0	1
6	0	7	0	8	1
6		7		9	

Community Development

Community Development Director
Business Retention & Marketing Specialist (position ended)
Management Analyst
Building Official
Building Inspector
Code Compliance Officer
Health & Consumer Protect Officer
Building Permit Coordinator
Building Permit Technician
Planning Manager
Senior Planner
Associate Planner
Zoning Administrator
Total
Full & Part-Time Total

FY 2025		FY 2026		FY 2027	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	0	0	0	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	2	0	2	0
2	0	2	0	3	0
1	0	1	0	1	0
1	0	1	0	1	0
3	0	3	0	3	0
1	0	1	0	1	0
0	0	1	0	1	0
2	0	1	0	1	0
1	0	1	0	1	0
16	0	16	0	17	0
16		16		17	

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2027**

Police

	FY 2025		FY 2026		FY 2027	
	FT	PT	FT	PT	FT	PT
Police Chief	1	0	1	0	1	0
Deputy Police Chief	1	0	1	0	2	0
Division Police Commander	4	0	4	0	6	0
Sergeant	11	0	11	0	9	0
Patrol Officer	77	6	77	6	81	2
Community Service Officer	5	3	5	3	5	7
Animal Control Officer	1	0	1	0	1	0
Crossing Guard	0	25	0	25	0	20
Police Records Supervisor	1	0	1	0	1	0
Assistant Police Records Supervisor	1	0	1	0	1	0
Senior Police Clerk Matron	2	0	2	0	1	0
Police Clerk Matron	6	4	6	4	10	0
Midnight Records Clerk (Position Ended)	1	0	1	0	0	0
Administrative Assistant to Police Chief	1	0	1	0	1	0
Senior Administrative Assistant	0	0	0	0	2	0
Police Special Project Coordinator	1	0	1	0	1	0
Property & Evidence Custodian	1	0	1	0	1	1
Video Evidence Technician	1	0	1	0	1	0
Police Analyst	0	1	0	1	0	1
Total	115	39	115	39	124	31
Full & Part-Time Total	154		154		155	

Fire

	FY 2025		FY 2026		FY 2027	
	FT	PT	FT	PT	FT	PT
Fire Service Administrator	1	0	1	0	1	0
Deputy Fire Service Administrator	1	0	1	0	1	0
Assistant Fire Service Administrator	0	0	0	0	1	0
Assistant Fire Chief	0	4	0	4	0	2
Fire Captain	0	4	0	4	0	4
Fire Lieutenant	0	24	0	24	0	24
Fire Engineer	0	28	0	28	0	28
Firefighter	0	72	0	72	0	75
Fire Marshal	1	0	1	0	1	0
Fire Inspector	1	1	1	1	1	1
Public Education Officer	0	1	0	1	0	1
Office Coordinator	1	0	1	0	1	0
Administrative Assistant	2	0	2	0	2	0
Total	7	134	7	134	8	135
Full & Part-Time Total	141		141		143	

Emergency Management Agency/911 Communications

	FY 2025		FY 2026		FY 2027	
	FT	PT	FT	PT	FT	PT
Emergency Management & 911 Communications Director	1	0	1	0	1	0
Telecommunications Supervisor	1	0	1	0	1	0
Lead Telecommunicator / Lead 911 Dispatcher	4	0	4	0	4	0
Telecommunicator / 911 Dispatcher	14	0	14	0	14	0
Emergency Planning Manager	0	0	0	0	1	0
Administrative Assistant	1	0	1	0	0	0
EMA Officer	0	6	0	6	0	6
EMA Member	0	40	0	40	0	40
CCTV Operator (Department Transfer)	0	2	0	2	0	0
Total	21	48	21	48	21	46
Full & Part-Time Total	69		69		67	

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2027**

Public Works

	FY 2025		FY 2026		FY 2027	
	FT	PT	FT	PT	FT	PT
Public Works Director	1	0	1	0	1	0
Assistant Public Works Director	1	0	1	0	1	0
Street & Fleet Superintendent	1	0	1	0	1	0
Facilities Superintendent	1	0	1	0	1	0
Water Superintendent	1	0	1	0	1	0
Public Works Administrative Manager	1	0	1	0	1	0
Foreman	4	0	4	0	4	0
Village Engineer	1	0	1	0	1	0
Engineering Project Manager	1	0	1	0	1	0
Radio Technician (Department Transfer)	1	0	1	0	0	0
Head Mechanic	1	0	1	0	1	0
Mechanic/Automotive Technician	2	0	2	0	2	0
Diesel Mechanic	1	0	1	0	1	0
Maintenance Man	1	0	1	0	1	0
Maintenance Worker	25	0	21	0	21	0
Maintenance Technician	17	0	23	0	27	0
Part-Time Maintenance	0	7	0	7	0	7
Senior Custodian	1	0	1	0	1	0
Custodian	2	1	3	1	3	2
Administrative Assistant to Public Works Director	1	0	1	0	1	0
Office Coordinator	1	0	1	0	1	0
Administrative Assistant	1	0	1	0	1	0
Work Order Technician	1	1	1	1	1	0
Work Order Clerk	0	0	0	0	0	1
Utility Billing Technician	1	0	1	0	2	0
Senior Public Works Clerk (position ended)	0	0	0	0	0	0
Public Works Service Representative	4	0	4	0	3	0
Office Clerk (position ended)	0	1	0	1	0	0
SCADA Engineer	0	1	0	1	0	1
Seasonal Maintenance Worker	0	2	0	2	0	2
Intern	0	0	0	1	0	1
Total	72	13	75	14	78	14
Full & Part-Time Total	85		89		92	

Marketing

	FY 2025		FY 2026		FY 2027	
	FT	PT	FT	PT	FT	PT
Marketing Director	1	0	1	0	0	0
Marketing & Economic Development Specialist	0	0	1	0	1	0
Special Events Manager	0	0	0	0	1	0
Special Events Specialist (position ended)	1	0	2	0	0	0
Communications Manager	0	0	0	0	1	0
Public Information Specialist (position ended)	1	0	1	0	0	0
Public Information Coordinator	0	0	0	0	1	0
Community Engagement Specialist	1	0	1	0	1	0
Marketing Program Specialist (position ended)	1	0	0	0	0	0
Marketing Assistant	1	0	1	0	1	0
Marketing Coordinator	0	1	1	0	1	0
Videographer	0	2	0	2	0	1
Intern	0	2	0	2	0	2
Total	6	5	8	4	7	3
Full & Part-Time Total	11		12		10	

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2027**

Senior Services

Bus Dispatcher
Village Bus Driver II (position ended)
Village Bus Driver/Van Driver
Senior Center Assistant
Senior Program Coordinator
Total
Full & Part-Time Total

FY 2025		FY 2026		FY 2027	
FT	PT	FT	PT	FT	PT
0	3	0	3	0	2
0	2	0	0	0	0
0	2	0	4	0	3
0	0	0	0	0	1
0	0	0	0	0	1
0	7	0	7	0	7
7		7		7	

Downtown Initiatives

Harmony Square Supervisor
Program Coordinator
Program Attendent
Skateguard
CCTV Operator (Department Transfer)
Total
Full & Part-Time Total

FY 2025		FY 2026		FY 2027	
FT	PT	FT	PT	FT	PT
0	0	0	0	1	0
0	0	0	1	0	1
0	0	0	0	0	4
0	0	0	25	0	21
0	0	0	1	0	0
0	0	0	27	1	26
0		27		27	

Integrated Initiatives

Public Safety Communications Manager
Radio Technician
CCTV Operator
Total
Full & Part-Time Total

FY 2025		FY 2026		FY 2027	
FT	PT	FT	PT	FT	PT
0	0	0	0	1	0
0	0	0	0	1	1
0	0	0	0	0	3
0	0	0	0	2	4
0		0		6	

Village of Tinley Park, Illinois

Financial Forecast

FY 2028 – FY 2033

Village of Tinley Park, Illinois

A Financial Assessment of Revenues and Expenditures

OVERVIEW AND SUMMARY

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

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

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

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

FORECAST METHODOLOGIES AND ASSUMPTIONS

REVENUES

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

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

EXPENDITURES

Expenditures assumed in the forecast are based on the current service levels. No additional staffing has factored into the estimates other than what has been authorized. Expenditures for the prior fiscal year (FY 2026) aid in establishing a baseline for analysis blended with year-end estimates for the current fiscal year (FY 2027). The General Fund is the primary focus of the forecast as it houses most of the Village's service departments and activities. The General Fund expenditures represent 45% of the total Village Budget (excluding the Tinley Park Public Library) for the current fiscal year included in this document. The next largest portion of the overall budget are the collective Capital Project Funds at 24%. Funding the capital expenditures is heavily dependent on the General Fund budgetary performance from year to year. Enterprise Funds represent 22% of the total Village budget in FY 2027. These three components account for 91% of all approved budgeted Village expenditures.

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

ECONOMIC OUTLOOK

In the development of this financial forecast, the Village reviews external and internal factors that could impact the collection of revenue, the price of acquiring goods, or the cost of providing services. Staff regularly evaluates the impacts on the regional and national economies (macro) to the local Tinley Park economy (micro), which is a critical step in the forecasting process.

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

NATIONAL ECONOMIC INDICATORS

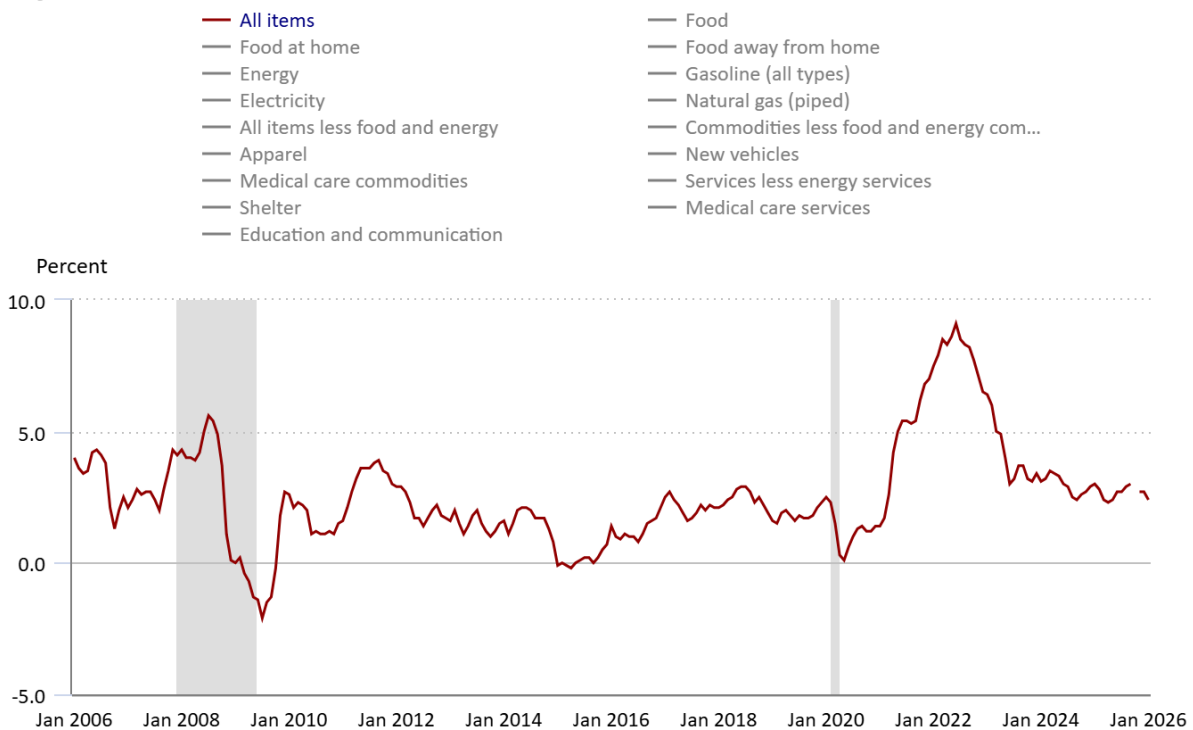
Inflation

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

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

The chart below reflects the annual rates of inflation measured by the annual change in the CPI-U over the past ten years. As can be seen, inflation was fairly stable from 2016 through 2020, but spiked in calendar 2021 and 2022. In the past two calendar years, rates have declined heading back down toward the pre-spike levels. For the forecasts, we anticipate inflation leveling to around 2% annually.

12-month percentage change, Consumer Price Index, selected categories, not seasonally adjusted



Source: U.S. Bureau of Labor Statistics.

Stock Market Returns

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

Employment/Unemployment

Employment is generally considered a significant measure of the economy as measured by the rate of unemployment. Retail and vehicle sales tend to have inverse relationships with unemployment rates. Chronic unemployment can spill over into the residential real estate market resulting in a surplus of property. The nation, state, and region experienced a significant uptick in unemployment during the COVID-19 pandemic. However, following "The Shutdown," by December 2021 unemployment rates have returned to more normal levels.

Historically, Tinley Park has typically reflected a lower unemployment rate than both the greater Chicago Metropolitan Statistical Area (MSA) and the State of Illinois.

Housing

Housing statistics provide a sense of the overall demand for housing, which can be indicative of local housing activity. Housing stock, the median of days a home is on the market, and housing starts (new construction) are key housing economic indicators. Data maintained by local realtor groups can be useful in projecting the future of the housing market. Housing stock and sales tend to move inversely compared to unemployment. The Chicagoland suburbs have generally seen a boom in housing sales as there appears to be a migration from the city to the suburbs. Staff anticipates this trend to continue as the increased cost of materials to build new homes are still significantly higher than historical averages. This is due to supply chain disruptions associated with the COVID-19 pandemic and the federal tariffs implemented in 2026, and increased costs because of both scarce supply and increased demand. Low interest rates have helped to promote growth in new home construction and remodeling. Due to the limited amount of undeveloped residentially zoned real estate remaining in Tinley Park, new construction statistics will become of lesser importance and impact over time relative to forecasting.

Vehicle Sales

Vehicle sales transactions generate a significant amount of sales tax in a single transaction. The Village of Tinley Park has eight new vehicle dealerships representing 15 automobile brands, and several used car dealerships. Sales and use tax revenues tend to move significantly with vehicle sales, which are affected by both employment and interest rates. The automotive industry has been affected by a variety of supply chain issues since the pandemic as well as assembly line disruptions.

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

Interest Rates

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

Interest rates can have multiple impacts on the Village. The Village's investment income is directly affected since rates drive interest income. The availability and cost of capital affects both business expansion and retail purchases. As credit is extended and/or rates are lowered, purchases tend to increase, thereby increasing development plans and retail sales and, by extension, sales tax, and other business revenues.

Manufacturing Activity

The Institute of Supply Management (ISM) Index is a significant indicator in revenue analysis and forecasting of the manufacturing sector. Manufacturers respond to the demand for their products by increasing production and building up inventories to meet the demand. The increased production often requires new workers which lowers unemployment figures and can stimulate the local economy.

Manufacturing was impacted by COVID-19 in several ways. Most critical, is the ability to manufacture in an environment that is safe for employees. This factor had a major impact all segments of production and logistics both domestically and globally. The pandemic forced businesses to operate differently or, in some cases, close all together. Another significant impact has been the ability to obtain raw materials or parts needed in the manufacturing processes. The positive news is the manufacturing sectors are growing, from production to new orders, as well as the desire for customers to increase their low inventories. This should continue to lead to increasing employment needs and supply in the market. Recent developments with foreign tariffs are expected to impact pricing of raw materials and finished products. As the Village of Tinley Park has a number of light industrial and manufacturing businesses, this indicator can have relevance.

REGIONAL AND LOCAL ECONOMIC INDICATORS

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

Equalized Assessed Valuation (EAV)

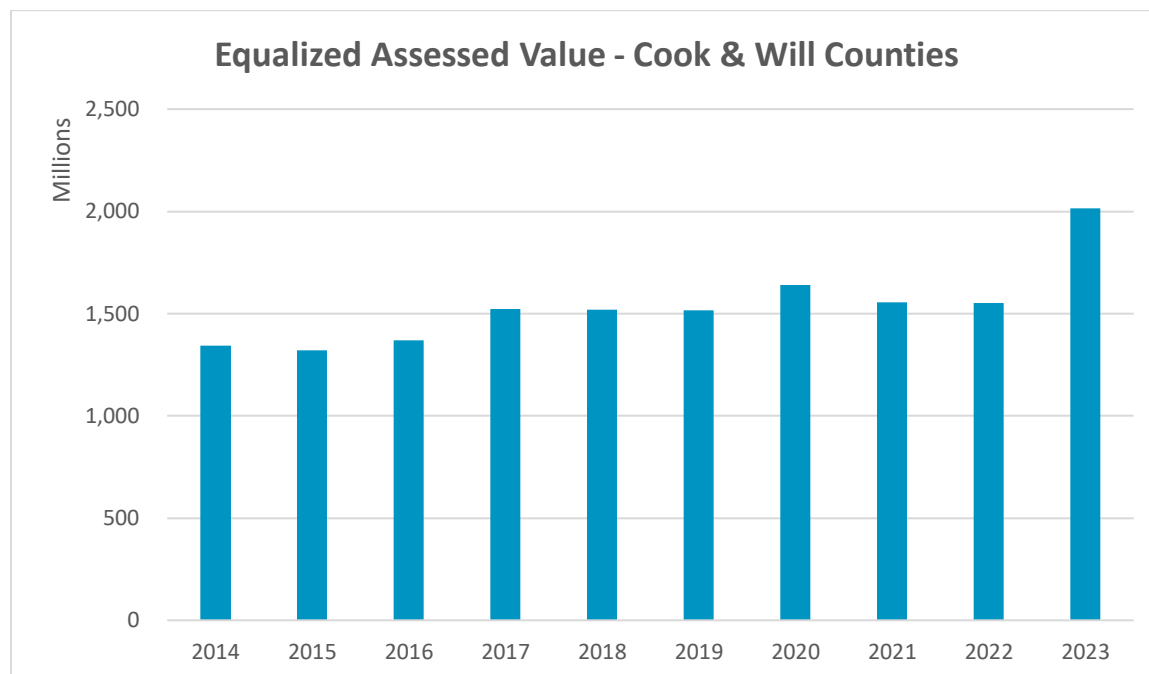
Equalized Assessed Value which is the value of real estate as used for the computation of property taxes is a common measure for governmental entities. However, as an economic measure, it generally trails behind other real estate based economic indicators, in part because property taxes are billed a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

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

In the past year, the local real estate markets have been strong with more than half of the houses listed being sold, and with an average of 30-40 days on the market. Selling prices have also continued to rise steadily.

In Cook County, which constitutes the majority of the Village's tax base, property values for tax purposes increased by nearly 39% between tax year 2022 and 2023. However, due to the County's triennial reassessment cycle, a portion of this increase arguably reflects collective growth in property values over the three years of reassessment cycle rather than a single year reflection of new construction growth. Tax Year 2023 saw the Village's tax base exceed \$2 billion for the first time. For the most recent 2024 tax year, Will County property values have increased by nearly 9%. As of the writing of this report, the 2025 EAV for Cook & Will Counties are not available.

Below for chart of the ten-year history of the Village's Total Equalized Assessed Value follows.



State of Illinois Legislation

As the State of Illinois continues to struggle with its own finances, Village Finance Department staff and its consultants continue to monitor legislative discussions that could have a direct financial impact on Village revenues. For example, as part of the State's fiscal year 2025 budget, the State eliminated the statewide tax on grocery sales effective January 1, 2026. However, this elimination had no impact on the State's finances since 100% of this tax revenue was received by counties and municipalities. The impact of this change was estimated to be a loss of approximately \$2 million a year in sales taxes. Simultaneously the State created a Municipal Grocery Tax that counties and municipalities could individually enact to replace the statewide tax. The Village enacted this tax in May 2025, and it became effective on January 1, 2026.

There have been recurring budgetary discussions over several years at the State level that would impact the Local Government Distributive Fund (LGDF) share of the State's income tax revenues. Municipalities received 10% of the income tax receipts through 2011 but was reduced to 6.06% in conjunction with an increase in the tax rates. The State's FY 2027 budget reflects a modest increase in the LGDF sharing at 6.47%.

Pension Costs

Village employees are covered by at least one of three pension systems – Social Security, Illinois Municipal Retirement Fund and Police. While employees are required to make a token contribution to these pension systems through payroll deductions, the bulk of the local costs are born by the Village as the employer. Nearly 32% of the Village's annual property tax levy is to provide for the required employer contributions to the three pension systems. When pension costs increase, it places additional pressure on the tax levy and could impact the Village's ability to utilize property taxes to support core services. Bond rating agencies continue to cite pension obligations as burden that hinders the Village's current credit rating from being increased. Despite negative pressures, strong management of its financial resources has allowed the Village to maintain the AA+ rating with Standard & Poor's (S&P) since 2008. The rating is reflective of the Village's conservative financial management, strong reserve balances, and the low level of debt outstanding funded through the tax levy comparable to other, similarly sized, communities.

Health Care Costs

After salaries and wages, health care costs are one of the largest and impactful expenditures associated with personnel. The Village continually reviews the structure of the plan with an objective toward limiting cost increases while not significantly changing benefits. Periodic changes have helped to reduce exposure and annual costs of provided health coverage.

Commercial/Retail Development

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

Infrastructure

The ability to keep pace with the maintenance needs of Village owned assets continues to be a significant financial challenge. The Village owns and maintains nearly \$325 million in capital assets, excluding depreciation, across all local activities (excluding the Tinley Park Public Library). Increases in construction costs impact the infrastructure improvements that the Village needs to undertake.

GENERAL FUND

REVENUE

Approximately 80% of General Fund revenue is generated from three primary tax sources: Property, Sales, and Income.

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

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

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

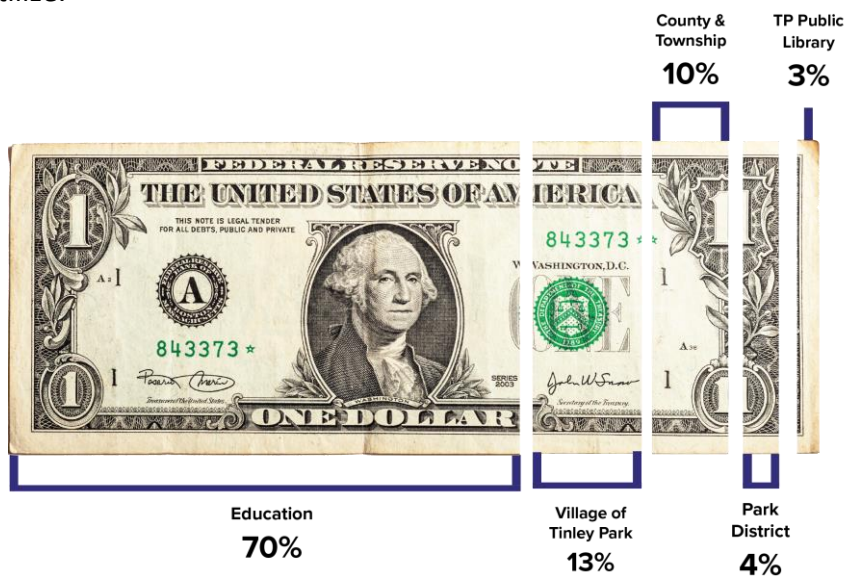
The Village continues to seek revenue streams that are not reliant on sharing from the State of Illinois and reduce its dependence on property taxes. History has shown that what the State has provided to municipalities can just as easily be taken away (e.g., Local Government Distributive Fund share of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

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

General Fund – Fiscal Year Revenue Forecast							
Revenue Source	Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	X
Property	27,976,000	28,815,280	29,679,738	30,570,131	31,487,234	32,431,852	3.0%
Sales	34,451,000	35,140,020	35,842,820	36,559,677	37,290,870	38,036,688	2.0%
Charges for Services	815,000	815,000	815,000	815,000	815,000	815,000	0.0%
Licenses & Permits	1,677,900	1,761,795	1,849,885	1,942,379	2,039,498	2,141,473	0.5%
Fees, Fines, & Forfeitures	1,298,150	1,311,132	1,324,243	1,337,485	1,350,860	1,364,369	1.0%
Intergovernment	150,000	151,500	153,015	154,545	156,091	157,652	1.0%
Interest	1,250,000	1,287,500	1,326,125	1,365,909	1,406,886	1,449,093	3.0%
Transfers	1,025,000	1,045,500	1,066,410	1,087,738	1,109,493	1,131,683	2.0%
Other Taxes	14,695,450	14,842,405	14,990,829	15,140,737	15,292,144	15,445,066	1.0%
Other Revenues	975,000	994,500	1,014,390	1,034,678	1,055,371	1,076,479	2.0%
Total Revenues	84,313,500	86,164,631	88,062,455	90,008,278	92,003,448	94,049,352	
X = percentage multiplier applied to the projected years of the forecast (e.g., 2.0 = 2% increase over prior year)							
*Forecast is based on estimates and has not been approved by the Village Board.							

PROPERTY TAXES

Although stable and predictable, the Village seeks to reduce its reliance on property taxes to support its operations. The Village recognizes that property taxes tend to be the most visible, and most often cited burden by taxpayers. Although the Village represents one of the smaller portions of the typical property tax bill, historically a municipality will tend to receive the bulk of taxpayer complaints about property taxes. This is largely because a municipal government tends to be more visible and accessible than the other governments included on the tax bill. On average, the Village of Tinley Park (excluding the Tinley Park Public Library) represents 13% of the total tax bill, while education (elementary and high school, and community colleges) collectively constitutes a 70% majority. Most of the other governmental entities that rely on property taxes to support their services do not have access to the diverse alternative revenue sources that the Village, as a Home-Rule Unit under the Illinois Constitution, has available to utilize.



Average total tax rate - \$10.1609. Source: Cook & Will County Treasurers Tax Year 2024 – Average rates applicable to Tinley Park.

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

The Village determines the amount of its levy each year based on its anticipated needs but is governed by a self-imposed tax cap formula that has been in use since about 1980 that limits the amount the levy may increase from year to year. Following the Village's tax cap formula, growth of the overall tax levy is restricted and the funds available to support the General Fund based activities (general administration, public safety, public works, etc.) can also be restricted based on the needs to support pension and debt requirements (e.g., if pension levy requirements increase, other parts of the levy may need to be reduced to compensate). However, in approving the tax levy requests for the past three tax years, the Village Board opted to not increase the levy in an effort to minimize financial burdens on residents given rising economic costs. The required actuarial contribution for the Police Pension Fund was levied and correspondingly reducing the portion of the levy to support other Village operations.

The Debt Service levy covers the principal and interest payment on outstanding general obligation bonds issued by the Village. When general obligation bonds are issued, the County Clerks are provided a schedule of amounts to automatically levy so that sufficient funds will be available when the bond and interest payments are due. The Village has followed a conservative approach when considering bonded debt for funding capital or infrastructure needs. The Village has sought to identify revenue streams that could support the required annual payment schedules to reduce or eliminate the need for the associated scheduled property tax levy amounts. Under a debt management practice put in place in 1982, the Village has minimized its property tax levies for debt service by identifying alternate funding sources to pay the bonds and interest instead of property taxes. This fiscal policy has stabilized the Village's property tax levy requirement for debt service and through the annual abatements, limiting the amount to no greater than \$350,000 annually for more than four decades. This practice has saved taxpayers over \$95 million in property taxes over this period.

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

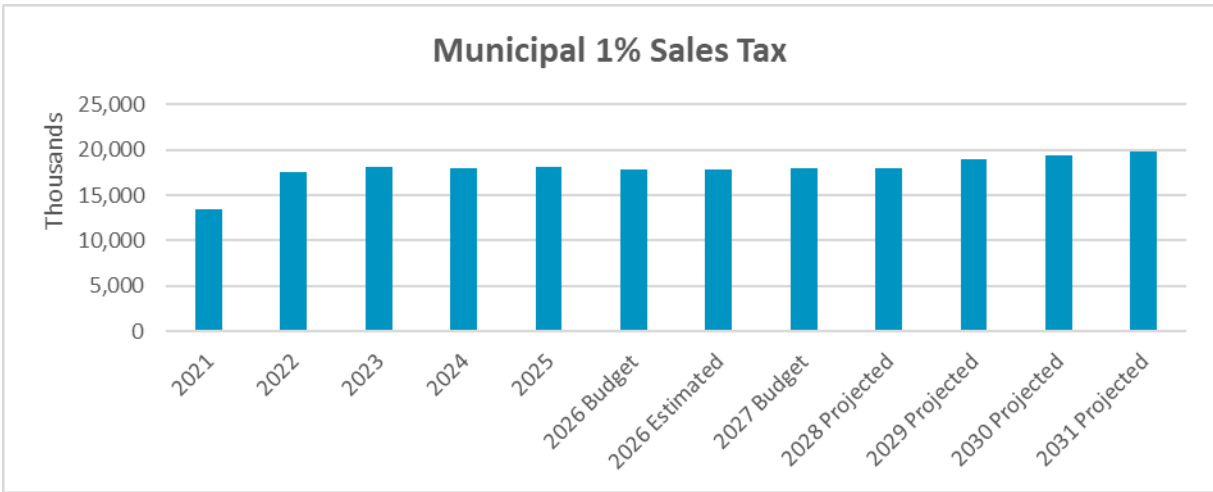
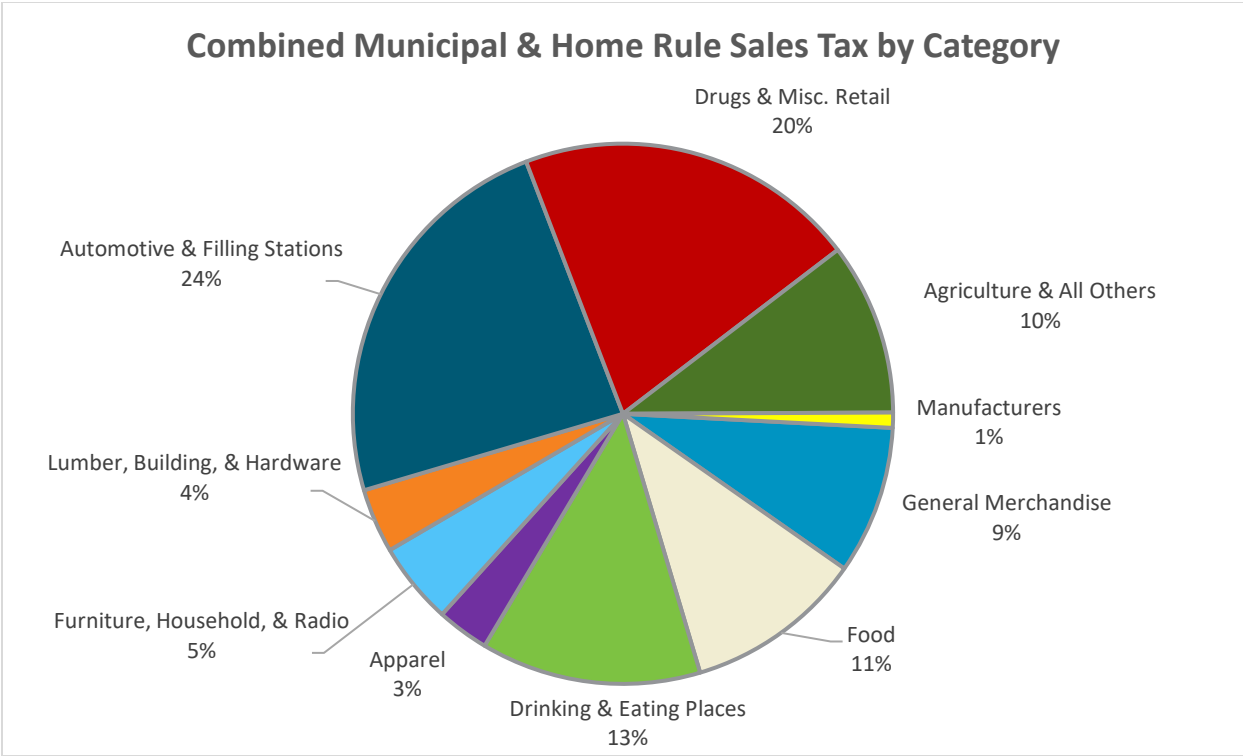
Because the Village has established fiscal policies limiting its local property tax levy, the forecast considers only a 2% annual increase in the general property taxes (all Village tax levy items except for police pension) over the next five years. Due to increased police staffing and replacements for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

SALES TAXES

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

The Village's sales tax base includes several automobile dealerships that produce significant Municipal (1%) sales taxes from each vehicle sold. The "Automotive and Filling Station" portion of the Village's sales tax revenue represents the largest single category at 24% (see chart that follows). The Village's retail tax base is otherwise diverse and there is no one sector that is predominant and thus helps to minimize exposure to economic fluctuations. The projected years of the sales tax forecasts that follow assume that the Village's retail mix will remain relatively consistent and does not factor any new retail development during the five-year forecast period that is not currently known.

The following pie chart reflects the distribution of the Village's sales tax revenues over the ten primary Standard Industrial Classifications (SIC) as tracked by the Illinois Department of Revenue for calendar year 2024.



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

Due to the legislative changes created by the “Leveling the Playing Field for Illinois Retail Act” that primarily impacted online and out of state retail transactions with Illinois residents and businesses, beginning in calendar 2021, many out of state and online retailers have been required to collect the local sales tax applicable to the delivery point of a purchase. This change has had a significant impact on the Village’s sales tax revenues. The Village’s Municipal (1%)

revenues increased significantly beginning in fiscal year 2022 because of this change. The cash-based receipts during the fiscal year increased 32% over the preceding year. The number of entities reporting sales taxes for Tinley Park increased nearly threefold between calendar 2020 and 2021 as evidence of the impact the sales tax changes had on the Village's sales tax reporting.

As part of the "Leveling the Playing Field for Illinois Retail Act," beginning in January 2021, many out of state and online retailers were required to collect and remit the State's Use Tax. The Use Tax is distributed to counties and municipalities on a per-capita basis. Each subsequent year, more online and out of state retailers have been required to begin collecting the local sales tax rates applicable to the delivery point of a purchase. As a result, the Village's Use Tax receipts peaked in fiscal year 2021 and have fluctuated in the following years. More stringent sales tax collection and reporting requirements under the "Leveling the Playing Field for Illinois Retail Act" became effective in January 2025 resulting in a significant drop in the Village's per capita Use Tax distributions. The Illinois Municipal League (IML) had projected a decrease of nearly 46% in Use Tax distributions during municipal fiscal year 2026. The first two months of Use Tax receipts since this change became effective have reflected decreases in excess of 80% compared to the same period of the prior year indicating that the IML impacts projection may have been too optimistic. The Village's five-year forecast considers the decrease in Use Tax revenues.

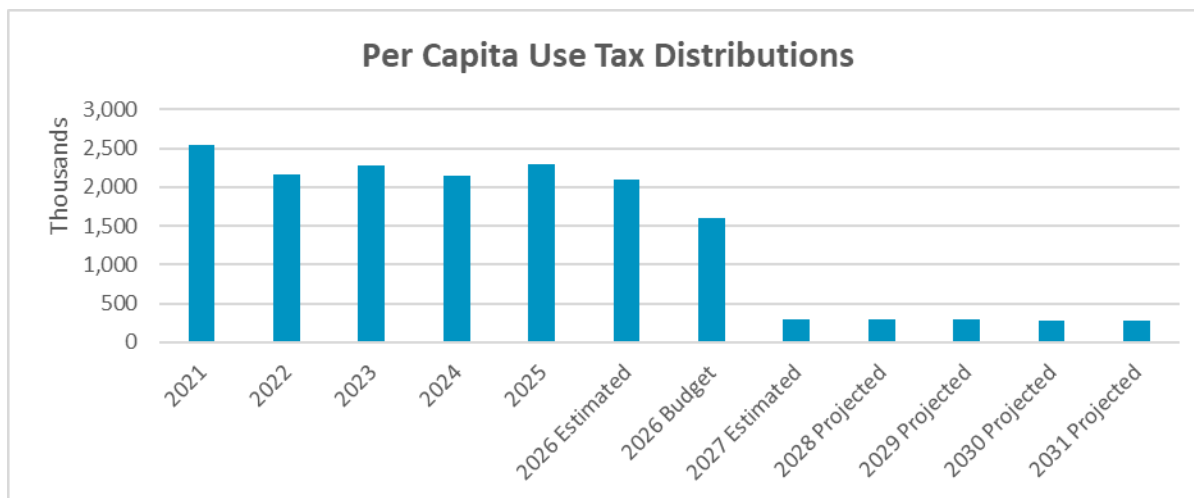
The Village's Home Rule (0.75%) Sales Tax receipts largely mirror the Municipal 1% Sales Tax depicted above. In June 2025, the Village Board approved increasing the Home Rule Sales Tax rate to 1% beginning January 1, 2026.

As referenced earlier, the State of Illinois will eliminate the statewide "Grocery Tax" effective January 1, 2026, even though this elimination has no impact on State revenues and only impacts local municipalities (and counties). This elimination would result in a loss in sales tax revenues to the Village estimated at \$2 million annually. The Village Board has approved the 1% Municipal Grocery Tax in May 2025 to become effective January 1, 2026 to replace the statewide tax and provide for a seamless transition and avoid the anticipated revenue loss.

In September 2020, the Village of Tinley Park approved a Municipal Cannabis Retailers' Occupation Tax at the rate of 3%. A cannabis retailer opened in Tinley Park in April 2023 and initiated this local revenue stream. Due to State confidentiality regulations related to taxes, the Village has generally combined all sales tax revenues for external reporting purposes, including the budget.

The State of Illinois also shares a portion of Use Taxes collected on out of state sales on a per capita basis with municipalities in the State. Under the aforementioned "Leveling the Playing Field for Illinois Retail Act" most out of state and online retailers were required to collect the State's Use Tax (6.25%) beginning with calendar 2020. As noted earlier, most of these out of state and online retailers have subsequently been required to migrate to collecting location-

based sales taxes beginning with calendar 2021, generally collecting taxes based on the sales tax rate applicable to the delivery point of the transaction. The legislative changes resulted in a significant increase in the per capita Use Tax receipts during fiscal year 2021, and a reversal in fiscal year 2022 and subsequent. New changes effective in January 2025 have had the most dramatic impact on the shared Use Tax revenues and are reflected in the projections.

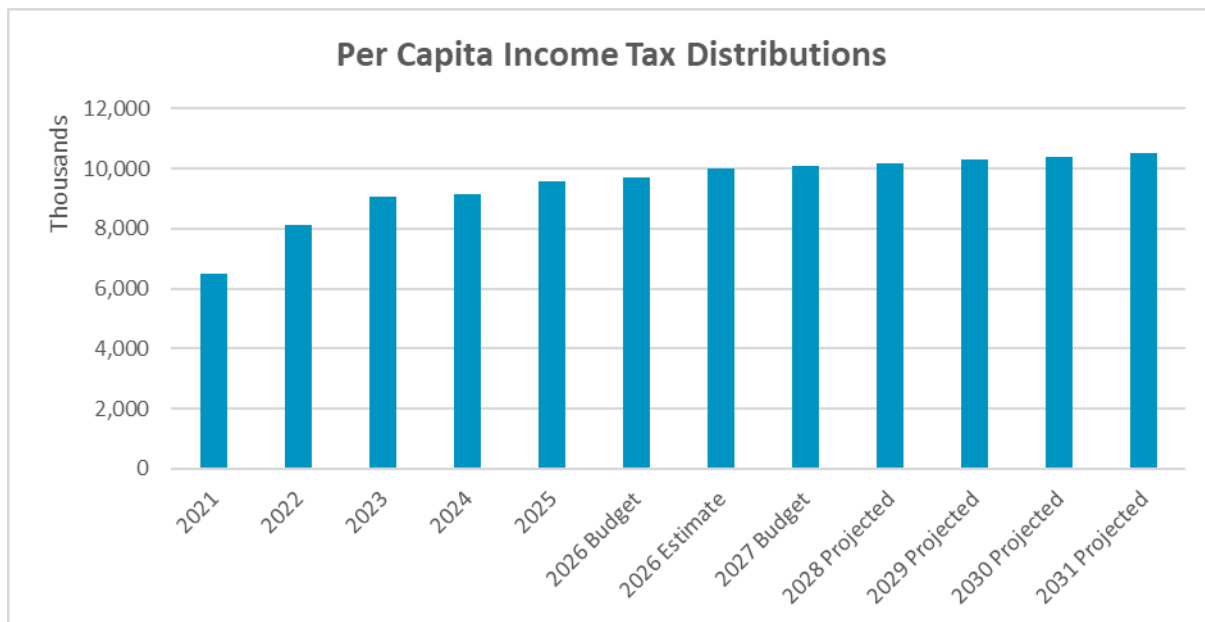


INCOME TAXES

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

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

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



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

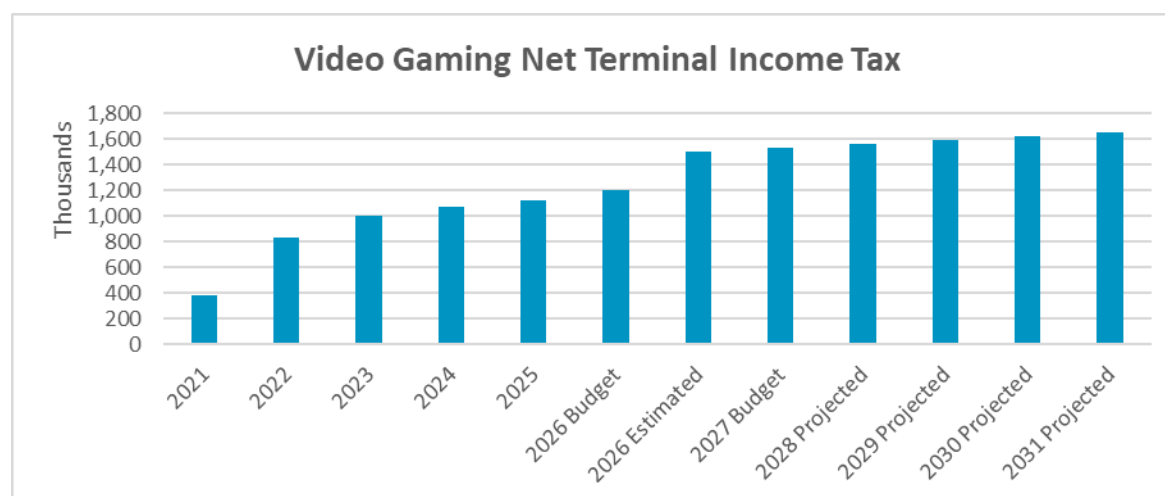
Not surprisingly, the 1979 “temporary” income tax increase was subsequently made permanent. Also, during this period, the LGDF formula was changed from its former 1/12 allocation, to 1/11, and then 1/10. With each change to the LGDF allocation formula, the Village revised its “Surtax” formula redirecting an incremental portion of the LGDF receipts to the Surtax Capital Projects Fund. The “Surtax formula and fiscal practice effectively set aside the incremental income tax resulting from both the tax increase and the changes to the LGDF formula for major capital efforts. The remaining LGDF revenues, effectively imputed at the prior tax rate and the previous 1/12 sharing formula, were retained in the General Fund to support operations. Beginning in 1996, and despite the more recent changes in the State’s tax rates and allocations to the LGDF, the Village has continued to set aside 30.58% of its income tax receipts to the Surtax Capital Projects Fund.

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

GAMING TAXES

The State of Illinois provides for taxes on Charitable and Pull Tabs/Jar games as well as Video Gaming. The single largest tax in this category is Video Gaming where the Village receives a statutory 5% of the defined Net Terminal Income from the video gaming terminals in service in the community.

At the close of fiscal year 2026, the Village has 43 establishments approved for video gaming with 42 active locations and a total of 258 terminals in service. State statutes allow video gaming to any establishment with a local liquor license to serve “poured” alcoholic beverages, and locations that meet the establish criteria to qualify as a truck stop. The Village has imposed additional local restrictions including establishing two classes of liquor license – one that allows video gaming, and one that does not. A business must make application to request a “V” series license and comply with other Village requirements relative to the configuration of the gaming area. Beginning with calendar 2022, the terminal licensing fees have been split into two components with a per-terminal fee to be paid by the Establishment, and a separate per-device/terminal fee applicable to the Terminal Operator who owns the gaming devices.



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

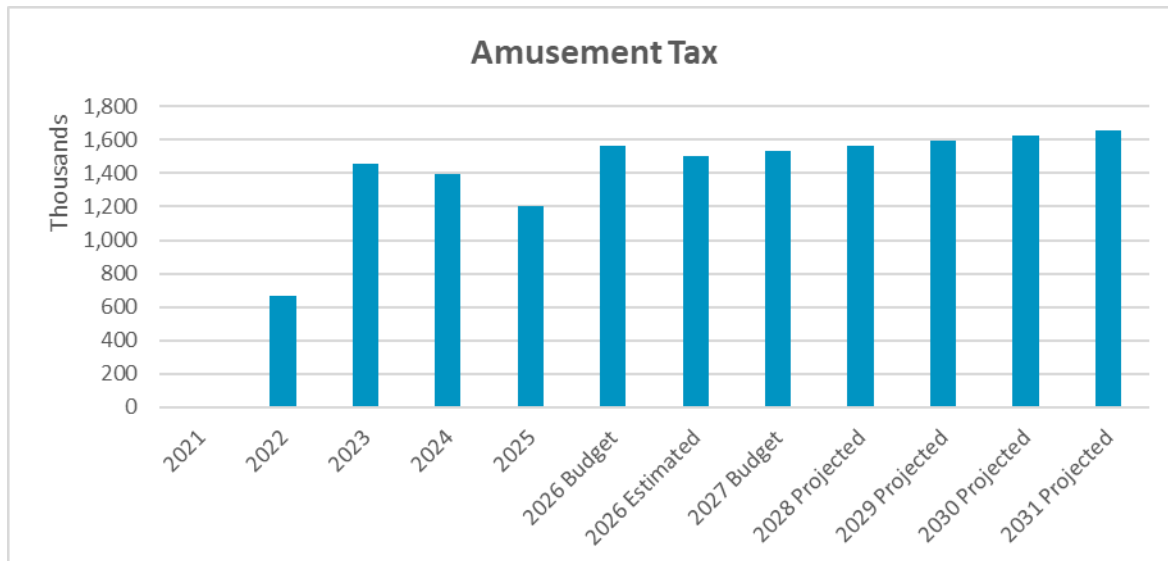
The Wind Creek Casino opened in Hazel Crest, Illinois in November 2024. Under an amendment to the Illinois Gambling Act, forty-three south suburban Cook County communities share equally in 3/5 of the adjusted gross gaming receipts of the facility on a monthly basis. The funds are restricted by the legislation to be used for capital expenditures and/or public pension

payments. Because of this restriction, the Village of Tinley Park has opted to reflect the Wind Creek shared gambling receipts as a revenue within its capital funds.

AMUSEMENT TAXES

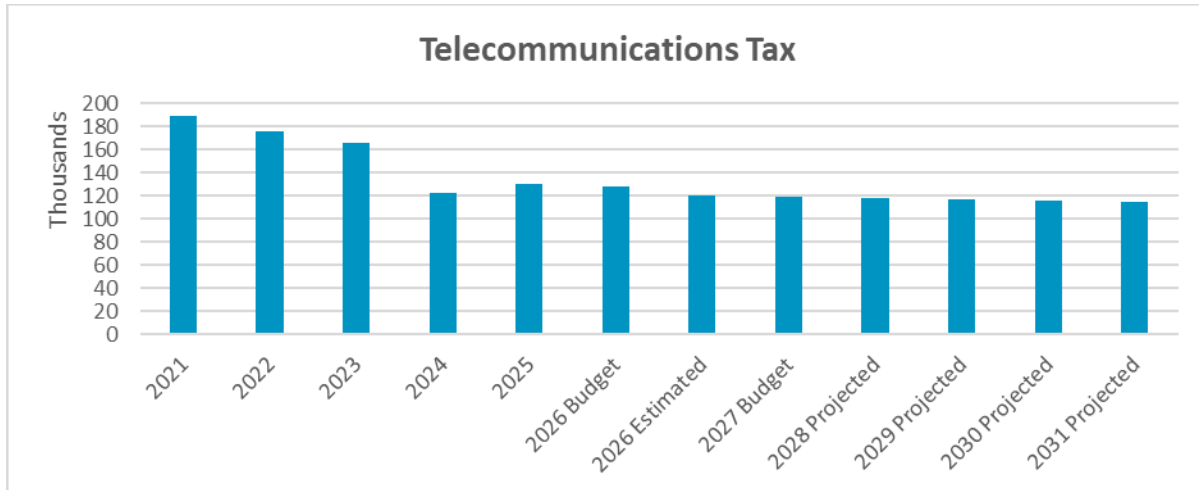
The Village imposes a 5% tax on certain amusement activities which primarily applies to the ticket price for live music performances and movie theaters. Of the total tax rate, 1% was earmarked specifically to support the development of a music themed public park in the heart of the Village’s historic downtown area to be known as Harmony Square. The plaza development commenced during fiscal year 2025 and opens in July 2025. In June 2025, the Village Board amended the amusement tax to expand the definition of amusements subject to tax, and to increase the rate to 6%.

The chart on the following page reflects a five-year history of the Village’s Amusement Tax by fiscal year, as well as a five-year projection. The virtually non-existent taxes during fiscal year 2021 is attributable to “The Shutdown” implemented to combat the COVID-19 pandemic whereby the Hollywood Casino Amphitheatre (now Credit Union 1 Amphitheatre) was unable to operate due to restrictions imposed by the Governor’s Executive Orders. Revenues from the theater are contingent on the number of shows held, the number of paid tickets sold, and the ticket prices. Considering the expanded definition of amusements, increase in tax, new businesses in planning, the projections contemplate a 2% annual increases.



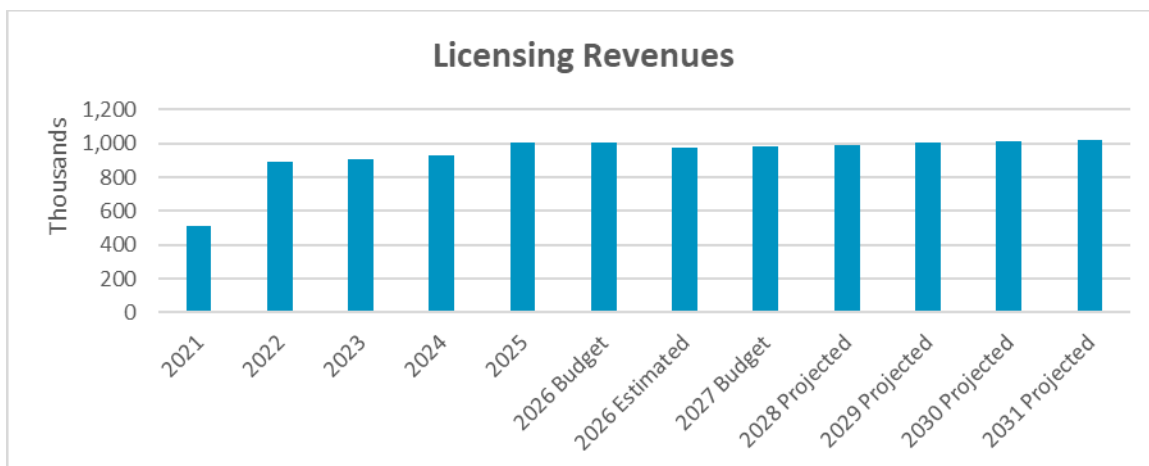
TELECOMMUNICATION TAXES

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



LICENSING REVENUES

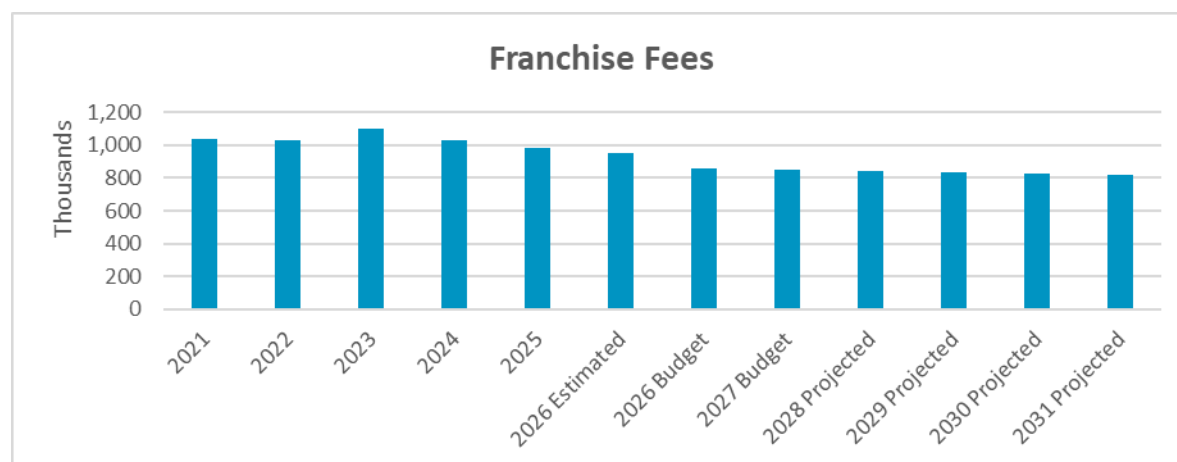
The Village has a variety of licensing fees for various activities and purposes including business, liquor, video gaming, contractors, dogs, and residential poultry licenses and temporary handicap parking permit fees. This category of revenues also includes the property related Crime Free Housing Rental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



FRANCHISE FEES

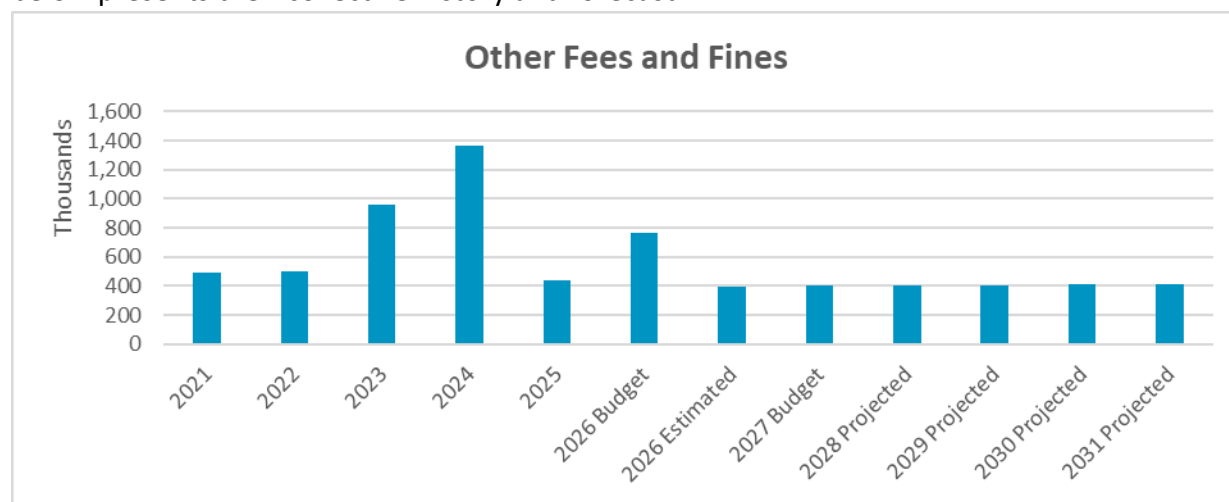
Franchise fees are imposed under agreements for utilities and other businesses to utilize the municipal public rights-of-way for installation of their wiring, piping, or other infrastructure. The primary franchise fee revenues are generated by fees established for “cable TV” and similar services using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

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



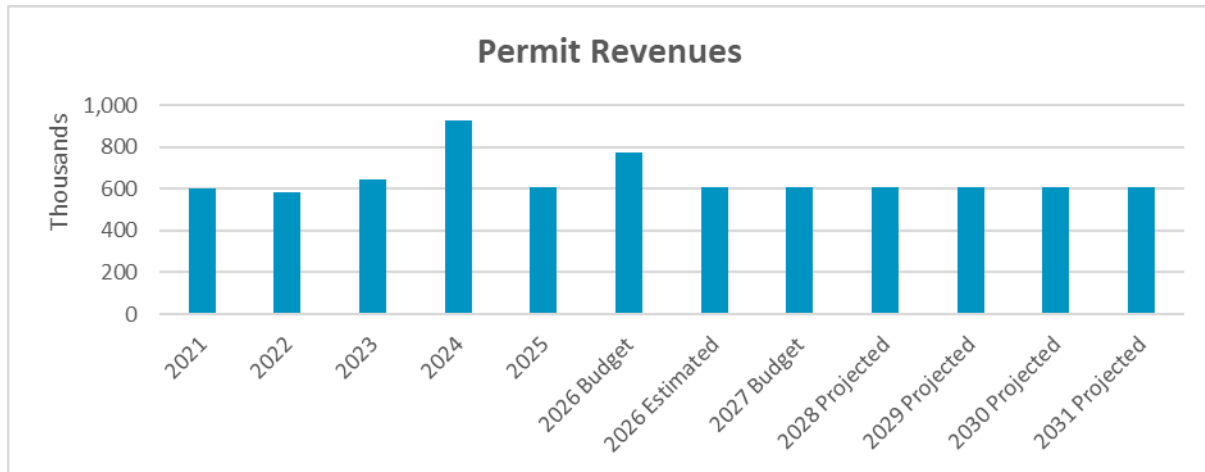
OTHER FEES AND FINES

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



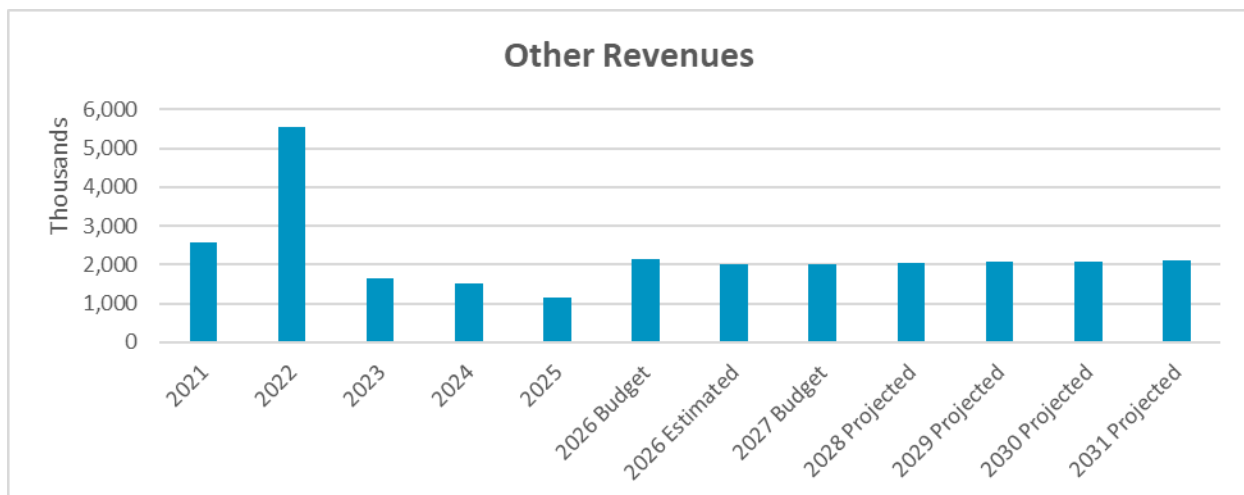
PERMITS

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



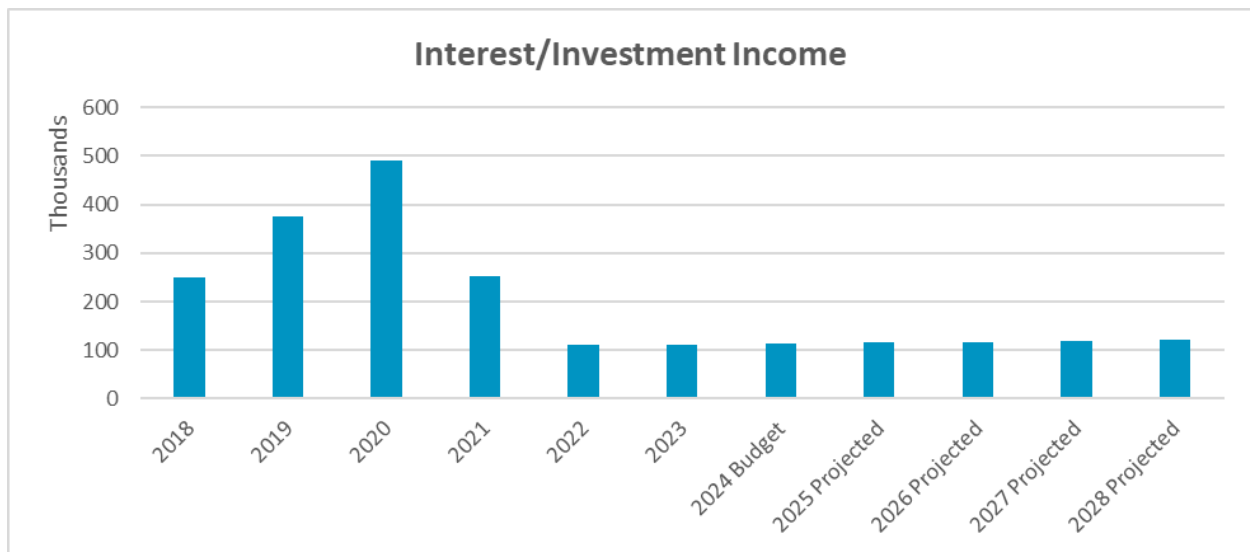
OTHER REVENUES

This grouping of revenues is the “catch-all” of Village revenues that are not otherwise separately identified. It includes grant revenues, rental income, donations, reimbursements, and event sponsorships. The spike in revenues reflected in fiscal years 2021 and 2022 is attributable to one-time grant revenues received related to the COVID-19 pandemic (CARES ACT and ARPA).



INTEREST/INVESTMENT INCOME

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



TRANSFERS IN (REVENUE)

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

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

EXPENDITURES

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

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

General Fund – Fiscal Year Expenditure Forecast							
Expenditure Category	Budget 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	X
Personnel Service Costs	59,137,282	62,094,146	63,956,971	65,875,680	67,851,950	69,887,509	5.0
Contractual Services	14,784,321	15,227,850	15,684,686	16,155,226	16,639,883	17,139,079	3.0
Commodities	4,106,756	4,242,279	4,382,274	4,526,889	4,676,276	4,830,593	3.3
Other Expenditures	4,106,756	4,209,425	4,314,660	4,422,527	4,533,090	4,646,417	2.5
Debt Service	4,215,675	350	350	350	350	350	0.0
Transfers Out	10,188,000	10,188,000	10,188,000	10,188,000	10,188,000	10,188,000	0.0
Total Expenditures	82,135,114	95,961,700	98,526,590	101,168,321	103,889,199	106,691,599	
Total Revenues	84,313,500	86,164,631	88,062,455	90,008,278	92,003,448	94,049,352	
Rev Over/Under Exp	2,178,386	(9,797,069)	(10,464,135)	(11,160,043)	(11,885,751)	(12,642,246)	

*Forecast is based on estimates and has not been approved by the Village Board.

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

EMPLOYMENT/PERSONAL SERVICE COSTS

In general, governmental activities primarily involve providing services, which typically require “people” to provide those services. As a result, it is common to find Employment/Personal Service costs representing 70-80% percent of the budgeted operating costs regardless of the governmental jurisdiction. The Village of Tinley Park is no exception but fares a little better than the norm with Personnel Services costs representing 61% of the overall current operating budget.

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

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

The Village also anticipates health insurance, pension, and other benefit adjustments will impact, and be impacted by, personnel service costs. Most full-time employees contribute 15% of the premium costs for health insurance coverage. Under the current contract, members of the Police collective bargaining unit currently contribute 12% of the premium costs. The Village strives to contain insurance costs, while providing employees high-quality health insurance benefits. Village evaluates health insurance benefits and its approach to coverage on an annual basis to facilitate stabilizing premiums and experience. From time to time, changes are made to the plan design toward cost control. The costs associated with retirees (post-employment health insurance benefits) had previously been assigned to each operating department budget to which the retiree had previously been associated. This was under a general cost accounting philosophy to reflect all costs associated with the operation of a department within that budgetary area. Beginning with fiscal year 2023, these retiree related costs have been consolidated in the General Fund under the "General Overhead" department to aid in the administrative oversight of such benefits. This change follows the argument that these post-employment costs are not associated with providing current services by that department, but rather it represents a benefit that the Village has chosen to offer in appreciation for past services provided by the former employee. Eligibility for the Village subsidy on retiree health insurance coverage was based on years of full-time service with the Village. The Village ceased offering this subsidy of retiree health insurance for any personnel hired after 2011 (2013 for police). While retirees not eligible for the Village's health insurance subsidy have options to continue health insurance coverage through the Village, it is wholly at the individual's cost.

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

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

CONTRACTUAL SERVICES

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

COMMODITIES

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

OTHER EXPENDITURES

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

Liability Insurance

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

The Village regularly reviews and monitors its claims and coverage for liability and workers compensation insurance. Maximizing the efficiency of liability insurance is finding the best balance between the lowest cost of coverage (premiums) for the right stop loss and deductible

limits. This nexus allows the Village to minimize risk and manage the costs with an objective of developing an economy of scale for these administrative services.

Beginning in December 2021, the Village general liability and workers compensation insurance was moved to the Illinois Municipal League Risk Management Association. The IML-RMA is a statewide insurance pool that seeks to reduce the overall costs of coverage to the group as a whole by managing the risk exposures.

Economic Incentives

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

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

New developments and businesses contact the Village from time to time seeking assistance in redeveloping an existing site in Tinley Park, or to make our community the preferred location over other sites. It is common for a Village to work with a developer to help defray extraordinary costs associated with development of a new project, share a portion of revenue generated from the site, or provide other benefits to a business or development. However, the assistance is also predicated on the benefits the development or business will bring to the Village through increased employment opportunities, additional taxes, and other factors. The Village Board has a long-established fiscal policy which is the guiding principles used to negotiate these types of agreements. This ensures that the Village enters into fiscally responsible and sustainable agreements for the benefit of both parties based on meeting certain criteria and limiting the type and amount of costs can be defrayed or reimbursed.

On an annual basis these expenditures are variable. Incentives and grants are based on the agreements and historical performance of the entity with which the Village has an agreement. The amounts estimated for expenditure in the coming year are calculated during the budget process and usually tied into the revenue analysis. Economic incentive agreements are analyzed annually as part of the Village's Annual Comprehensive Financial report (audit). This report can be found on the Transparency Portal of the Village website (https://www.tinleypark.org/government/open_government/index.php#).

DEBT SERVICE

As referenced earlier under the discussions of property tax revenues, when general obligation bonds are issued, the County Clerks (Cook and Will) are provided a schedule of amounts to automatically levy so that sufficient funds will be available when the bond and interest payments are due. The Village has chosen to manage its annual property tax levy by following a conservative approach when considering bonded debt for funding capital or infrastructure needs by seeking to identify revenue streams and other funding sources that could support the required annual payment schedules to reduce or eliminate the need for the associated scheduled property tax levy amounts. Under a debt management practice put in place in 1982, the Village has minimized its property tax levies for debt service by identifying alternate funding sources to pay the bonds and interest instead of property taxes. This fiscal policy has stabilized the Village's property tax levy requirement for debt service and through the annual abatements, limiting the amount to no greater than \$350,000 annually for over four decades. This practice has saved taxpayers over \$95 million in property taxes over this period.

TRANSFERS (EXPENDITURES)

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

Surtax Capital Projects Fund

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

Tax/Bond Stabilization Fund

As part of a year-end transfer (not included in the budget, and based on available funds), the Village typically transfers funds to its Tax/Bond Stabilization Fund which is used relative to managing the debt service requirements to be paid through property taxes (see earlier discussions regarding Debt Service). These year-end transfers are predicated on the availability of an excess of revenues over expenditures at the close of a fiscal year and are initiated by a yearly transfer resolution. The fiscal year 2026 budget, and the forecast years do not contemplate or include a transfer for this purpose. As noted, the transfer decision is made after the close of the fiscal year based on availability of funds.

Capital Improvements and Replacement Fund

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

The new Downtown Initiative Capital Fund appearing the fiscal year 2026 budget includes is the recipient of the annual transfer of certain revenues from the General Fund including:

- Video Gaming Net Terminal Income Tax – earmarked to support the debt service issued for the construction of Harmony Square music plaza in Downtown Tinley Park.
- Amusement Tax – 1% of the amusement tax rate has also been earmarked to support the debt service issued for the construction of Harmony Square music plaza in Downtown Tinley Park.
- Sales Tax – a portion of the sales tax revenues generated by the municipal cannabis retailers' occupation tax has been earmarked to support the debt service issued for the construction of Harmony Square music plaza in Downtown Tinley Park.

The Capital Improvement and Replacement Fund is the recipient of transfers from the General Fund as follows:

- Sales Tax – a portion of the sales tax revenues generated by businesses located in the Park Hills shopping center have been earmarked to reimburse the costs incurred in modifying a stormwater detention pond located in neighboring Village of Orland Hills to accommodate the development of the shopping center until the Village's costs have been fully recovered.

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

Grant Funds

The fiscal year 2026 budget does not include any transfers associated with grants.

Prior budgets included transfers for the American Rescue Plan Act (ARPA) grant funds received which the Village Board has earmarked to support several water and sewer infrastructure projects. The transfers were to capital accounts associated with the Village's Water and Sewer Enterprise Funds where the capital project expenditures are incurred.

ENTERPRISE FUNDS

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

WATER AND SEWER FUNDS

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

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

Water Retail

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

Water Wholesale

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

Sewer Services

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

The Sanitary District of Chicago was formed in 1889 to redirect and treat wastewater in the City of Chicago for public health and environmental benefits. Their early work addressed the quality of the drinking water supply in Lake Michigan and river contamination. An early engineering feat was reversing the flow of the Chicago River to prevent contamination of Lake Michigan which now serves as the drinking water source for Chicago and a larger multi-county area. In 1955, the District’s service area was expanded to encompass a substantial portion of Cook County, and its name was changed to the Metropolitan Sanitary District of Greater Chicago to reflect its expanded scope and service area. Coinciding with its centennial anniversary in 1989,

the current name Metropolitan Water Reclamation District of Greater Chicago (MWRD) was adopted. In addition to the territories within its Cook County corporate boundaries, the MWRD also has established contracts to provide services to several adjacent areas outside of its Cook County base.

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

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

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

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

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

For decades, the standard model for water and sewer services took existing consumption and projected growth in consumption rooted in growing populations. Once frequently viewed as an endless commodity, the world has recognized that potable water is a limited resource.

Conservation of our world resources has received considerable attention in recent years accompanied by governmental regulations to reduce consumption of a variety of resources including potable water. Manufacturers have made significant efforts through research and development to produce products and provide services that consume less. Combined with rising costs, consumers are increasingly seeking ways to reduce their consumption. These collective impacts have disrupted the historic approach to modelling and projections for utilities. Tinley Park, like most water utilities have seen consumption decrease over time, despite population growth. However, there continue to be periodic exceptions typically tied to drought weather conditions, and property owners' infatuation with lush lawns and water-thirsty landscaping.

The result is that utility rate models are moving away from assumed consumption increases and redirecting the focus on the cost of the consumed utility and the operating costs associated having the commodity readily available to the consumer when it is needed (sometimes referred to as a cost-of-service focus).

For decades, the Village water and sewer rate structures had contained a minimum billed consumption to account for some of the costs of having the water and sewer infrastructure available to supply services at any time regardless of consumption. However, the Village found that many residents had difficulty grasping the basis for the minimum consumption requirements. As a result, the Village moved to a rate structure than contained both fixed and volumetric components. The Village's current rate structure also contains conservation driven tiered volumetric rates whereby consumption is billed at a higher rate as more water is used.

The Village completed a utility rate study in 2022 with a goal of generating sufficient funds to not only cover operating costs, but to support the reinvestment in infrastructure maintenance and replacement needs. Some of these infrastructure needs have been deferred in recent years due to a variety of factors including increased operating costs consuming funds that previously would have been available for system reinvestment and a restriction on the Village's ability to increase rates. The rate study indicated significant rate increases were necessary to achieve the desired goal, and the Village Board opted to take a phased approach to adjusting rates. The first phase of rate study recommended adjustments was implemented in 2023.

COMMUTER PARKING LOTS FUND

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

The Village created the Commuter Parking Lots Fund in the late 1970s with the goal of creating a better commuter parking environment for its residents and neighbors. The resulting improvements arguably fostered even greater utilization of the commuter rail system. The Village's foresight in this area included the creation of a new second commuter station and associated parking near 80th Avenue long before development and commuter demand existed. At its dedication, all that could be seen in any direction of the original 80th Avenue station (replaced in 2010) was farm fields. Prior to "The Shutdown" associated with the COVID-19 pandemic, the 80th Avenue train station had become amongst the top locations for commuter boarding in the entire Metra commuter rail system and was the number one commuter boarding location on the Metra Rock Island District rail line.

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

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

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

Prior to the COVID-19 pandemic and "The Shutdown," the commuter lots would typically serve over 30,000 commuter vehicles in any given month. After "The Shutdown" mandate was imposed, the number of commuter vehicles plummeted to levels where daily commuter parking activity could easily be counted on fingers and toes. During "The Shutdown" the Village suspended the daily parking fees, and commuters were provided credit for the prepaid permit fees which could be applied for future parking. Addressing its own operational costs, in addition

to the reduced ridership resulting from the Governor’s “Stay at Home” Executive Order (The Shutdown), Metra reduced the service frequency which impacted ridership convenience and may have discouraged some of the remaining commuters from using public transportation.

Metra ridership continues to be a fraction of its pre-pandemic levels, although the number of commuters was increasing slowly throughout fiscal year 2025.

In the fiscal year 2023 budget, the Village had to supplement the commuter parking operating costs from the General Fund. It was expected that a General Fund subsidy would be required for some time. General Fund subsidies have not been required since fiscal year 2024. During fiscal year 2024, the Village increased the daily parking fee, as well as investing in electronic payment kiosks and a mobile application to replace the “honor box” payment structures and monthly permits. The electronic payment options have added convenience to customers and have aided in administration of the parking facilities (e.g., issuing tickets for non-paying vehicles, etc.).

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

The need for commuter parking is not going to disappear. However, it is expected to take years to return to occupancy levels that had previously been experienced prior to “The Shutdown.”

OTHER FUNDS

Other funds in the budget process are approached in a similar fashion to General and Enterprise Funds discussed at length in this report. Most of these funds are tied to the General Fund like the Police Pension Fund, Capital Projects Funds and Debt Service Funds. The key details for generating revenue or related expenditures have been addressed in other interconnected funds or follow the same methodology when forecasting, using historical trends and appropriate indices.

Special Revenue Funds are typically created to track a specific revenue stream due to local preference, other requirements, or where a revenue stream has been restricted in the way the funds can be expended. For example, Motor Fuel Tax distributions (received as a per capita sharing of the State of Illinois tax on gasoline and diesel fuel sales) are restricted by state statute for uses related to roadway maintenance. Tax Increment Financing (TIF) Funds, which are considered capital funds, are similarly restricted as to how the funds may be expended and are further limited to support purposes within the redevelopment project area.

As with other parts of the budget, revenue and expense budgets are determined utilizing a variety of resources including information provided by other units of government and trend analysis. Expenditures are often governed by available funds and statutory or locally imposed

restrictions regarding how a revenue source can be utilized for approved projects or missions of the Village.

The Village's Strategic Plan touches on these missions and plans from a global perspective, and each section of the budget that pertains to these types of funds typically will provide further details.

RESERVES

The General Fund reserve policy sets forth a minimum, unassigned reserve, level of 25% (or the equivalent of three months of expenditures) of the subsequent year's budget. The minimum balance is as threshold, that if approached or breeched, would require staff to take immediate action to re-align spending decisions to avoid further reduction of the Village's reserve fund balance. The action proposed would include a plan to restore the fund balance above the fiscal policy minimum. It is important to maintain strong reserves for several reasons; it provides the Village flexibility to react and respond to threats on revenue. It helps to better withstand any unfunded legislative mandates that will create additional expenditure obligations without corresponding revenue and can fund unforeseen infrastructure/capital asset costs.

Absent an unforeseen economic crisis, the use of reserves to support operating expenditures not able to be covered by current revenues represents a budget that is structurally unbalanced. In some situations, spending down of prior period reserve balances may allow the Village time to reallocate resources within the budget and restructure service levels to respond to a changing fiscal environment. If or when fund balance is utilized, it is important to rebuild those reserves to remain flexible and sustainable to respond to future threats or economic impacts. Fund balance is not intended to support day-to-day operations unless related to a short-term cash flow need. In that example the funds temporarily used will be replenished in the short term by a specific revenue stream.

CAPITAL

The Village has long followed a practice of annually transferring an amount of available funds determined at the close of a fiscal year from its primary operating funds to capital reserve funds to support its capital needs in the subsequent and following fiscal year cycles. This methodology is most preferred, as it allows capital investments to be less dependent upon the current fiscal year's revenues and operations. The Village reviews all capital requests each budget cycle to assess and prioritize what projects need to be completed in the current fiscal year and which projects/purchases could/should be deferred to a future fiscal year. As noted, the current budget strategy utilizes funds transferred from the prior fiscal year to capital reserves to remain

largely on a pay-as-you-go basis from most capital assets. If reserve amounts are depleted, or inadequate to meet certain capital needs, the Village will periodically consider debt financing.

Over the next five years it is anticipated that \$107.8 million in capital funding will be required (including TIF Districts and Enterprise Funds). The Village will continue funding capital and infrastructure needs primarily through the year-end transfers, as well as utilize other funds as appropriate to meet the needs of the Village Capital Improvement Plan (CIP). Details of the fiscal year 2026 planned capital expenditures and subsequent five-year CIP are found elsewhere in this budget document.

APPENDIX C

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 D

HISTORY AND

ECONOMIC

DEVELOPMENT

Village of Tinley Park History and Economic Development

The Village of Tinley Park has a current population of around 56,000 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. Metra also offers select “express” trains departing from the Tinley Park 80th Avenue station non-stop with arrival at LaSalle Street Station in Chicago in about 35 minutes or less. These express routes are offered both in the primary morning and afternoon commuter schedules.

Permanent settlement in this area likely began in the late 1820s. Early settlement in the area was sparse, typically with small settlements initially 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.” The Village of Bremen was 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 dedicated an area for “Station Grounds” straddling the recently constructed Chicago Rock Island and Pacific Railroad (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 further away from 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 streets south of the railroad were given names 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 common practice of that earlier time, it was given the same name as the Township in which it was located. The location of 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 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 community 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 had been for two years each). The Village Government has provided over one hundred thirty-three 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. The unemployment rate for the Village remains below the Illinois 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 (COVID-19 pandemic), Tinley Park generally maintained lower unemployment rates than the comparable State and US measures.

Despite the residual impacts of the 2007 Recession, commercial and industrial developments continued 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.

While development post-recession was initially slow to return at first, development across all sectors (residential, commercial and industrial) has continued at an expected rate. Many of these projects are expected to produce additional sales tax revenues to the Village, add to the property tax base, and provided expanded 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 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 serve as the company's research and development center. 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 the 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. Other educational institutions with satellite locations in Tinley Park include Moraine Valley Community College, Chamberlain University, 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 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 with neighboring communities toward establishing a coordinated and cooperative effort in the promotion and development of this area; however, this committee was disbanded in Fall of 2025. 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 over 1,100 rooms spread amongst eleven hotels located in Tinley Park between the Harlem Avenue and LaGrange Road interchanges of Interstate 80. Tinley's location and local economy continue to drive more growth, with an additional two hotels on the horizon to open soon. A full-service EVEN 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 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.

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 redevelopment and improve related infrastructure.

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 eligibility approval 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. 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 in support of the TIF District’s Redevelopment Plan and Project.

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 were 18 times greater than existed when the District was formed and provided 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 was very successful even though there were sites that were still 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.

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 two districts had 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 the County’s excess-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.

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 centerpiece of this TIF District was the former State of Illinois Mental Health Center complex including the W. A. Howe Development Center which encompassed approximately 280 acres. It was anticipated that property taxes generated by the redevelopment of this tax-exempt property would support the clearing of the site and necessary infrastructure improvements. The State Campus TIF 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 State of Illinois approved the transfer the Mental Health Center property to the Tinley Park Park District in 2024 which will cause the property to remain tax-exempt. This transfer has significantly impacted the tax increment projections for this TIF District and the Village's ability to support the Redevelopment Plan and Project. During 2025, the Tinley Park Park District, supported by grant funding from the State of Illinois, began demolition of the buildings on the Mental Health Center site.

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" Tinley Park

area. Freedom Pond, a regional detention facility was constructed at the southwest corner of the former Panduit site that addresses the off-site storm water storage and management needs for anticipated development sites in the New Bremen, and Legacy TIF districts and allow for constructing greater densities necessary to make the projects economically viable on identified redevelopment sites. The development of the Oak Ridge residential community on the former Panduit site benefits from the Freedom Pond and is expected to generate incremental revenues in support of the Redevelopment Plan and Project activities.

The Village of Tinley Park established the 159th and Harlem TIF District in 2020 to encourage redevelopment of properties along the commercial corridors of 159th Street and Harlem Avenue. The Village's TIF and sales tax incentive agreements with the owners of the Tinley Park Plaza shopping center were the catalysts to a significant project to redevelop and refresh this complex originally constructed between 1974 and 1988. A long-shuttered former Super K Mart has been redeveloped as a regional warehouse for the Pete's Fresh Markets grocery chain. The owners are also finalizing the construction of a new grocery store, adjacent tenant space, and development of additional out lots.

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 Credit Union 1 Amphitheater (originally known as the World Music Theatre, and subsequently Tweeter Center, and First Midwest Bank Amphitheater, and Hollywood Casino 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. As of 2025, additional development, inclusive of a Top Golf, is set to break ground to further develop the entertainment district.

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 have been 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. The State of Illinois has eliminated the local share of sales taxes on qualified food (grocery) sales beginning in 2026. This elimination was projected to result in over a \$2 million loss to the Village's sales tax revenues. To address this, the Village has enacted

a Municipal Grocery Tax to become effective coincident with the elimination of the statewide grocery tax. Additionally, the Village approved the increase in the Home Rule sales tax to 1% beginning in 2026.

Financial Foundation for the Future

The Village of Tinley Park has served the community, and overseen its growth and development, for over 133 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 in the Village's budgets and operations.

APPENDIX E

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 F

GLOSSARY OF TERMS AND ACRONYMS

Glossary of Terms and Acronyms

Abatement - A complete or partial cancellation of a levy imposed by the Village.

Account - A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position, and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Actual - The actual figures in the budget document are year-end audited totals for the fiscal year preceding the budget year.

Actuarial/Actuary - A methodology or person that makes determinations of required contributions to achieve future funding levels that address risk and time.

Adopted Budget - The proposed budget as initially and formally approved by the Village Board.

Ad Valorem Tax - A tax levied in proportion to the value of the property levied.

Allotment - Portion of an annual budget appropriated to an interim period.

Amortization - The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

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

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the time it may be expended.

Arbitrage - Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.

Assessed Valuation (AV) - A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes. Usually a percentage of fair market value. Illinois statutes dictate 1/3 of fair market value be used as assessed value for property tax purpose.

Assets - Property owned by a government which has a monetary value.

Audit - A comprehensive investigation of the way the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine whether the government's resources were recorded in conformance with Generally Accepted Accounting Principles.

Balanced Budget - The budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to expenditures.

Board of Trustees - The governing body responsible for the oversight of the municipality.

Bond - A written promise, generally under a seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bonded Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A one-year financial document embodying an estimate of proposed revenues and expenditures of the year. The Village is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Village. It is the primary means by which most of the expenditures and service levels of the Village are controlled.

Budget Adjustment - A legal procedure utilized by the Village Staff and Village Board of Trustees to revise a budget at any time during the year.

Budget Authority - Authority provided by Village ordinance that permits departments to incur obligations requiring either immediate or future payment of funds.

Budget Calendar - The schedule of essential dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial plan of operations of the Village Board.

Budget Message - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Budget Ordinance - The official document approved by the Village Board to legally authorize the Village staff to obligate and expend resources.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Building Permits - Permits, issued by the Village that authorize construction within the Village.

Cable TV Franchise - Franchise tax levied on a cable television company for use of public rights of way in providing services to customers.

Capital Assets - Assets of significant value and having a useful life of a least one year with a value over \$15,000. Capital assets are also call fixed assets.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Improvement - A nonrecurring project including, but not limited to, construction of, a major alterations, remodeling or repair of physical facilities, buildings, structures, streets and highways, storm and sanitary sewers, fixed equipment and landscaping.

Capital Improvement Plan/Program - A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. The Program identifies each project and specifies its funding source and projected annual expenditures.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Project - Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increases their useful life.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Cash Reserve - Policy established by the Village Board which requires a certain level of fund be maintained and available for expenses caused by unforeseen events.

Certificate of Excellence in Financial Reporting - An award presented to Governmental units and public employee retirement systems whose comprehensive annual finance reports (CAFRs) are judged by the Government Finance Officer Association of the United States and Canada (GFOA) to substantially conform to certain program standards.

Chart of Accounts - The classification system used by the Village to organize the accounting for various funds.

Commodities - Consumable items used by Village departments. Examples include office supplies, replacement parts for equipment, and gasoline.

Component Unit - A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with Generally Accepted Accounting Principles (GAAP).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Contractual Services - Services provided by another individual, agency, or private entity.

Debt Proceeds - Funds received from the issuance of debt.

Debt Service - The payment of principal and interest on outstanding bonds and notes.

Debt Service Fund - A fund established to account for the accumulations of resources for, and the payment of general long-term debt principal and interest.

Debt Service Requirements - The amounts of money which must be provided pay principal and interest in full and on schedule.

Deficit - (1) The excess of an entity's liabilities over assets or, (2) expenditures in excess of revenues in a fund over an accounting period.

Delinquent Taxes - Taxes that remain unpaid after the date on which a penalty for nonpayment is applied.

Department - A major administrative organization unit of the Village which indicates overall management responsibility for one or more activities.

Depreciation - The estimated decrease in the value of physical assets due to usage and the passage of time.

Disbursement - The expenditure of funds from an account.

Distinguished Budget Presentation Award Program - A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish organized and reader "friendly" budget documents, and providing peer recognition and technical assistance to the fiscal officers preparing them.

Division - A sub-unit of organization within a department.

Encumbrance - The commitment of funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure and reduce the available budget.

Enterprise Funds - A fund established to finance and account for operations: (1) that are financed and operated in a manner similar to private business enterprises whereby the intent of the governing body is that costs of providing goods or services to the general public are financed through user charges; or (2) whereby the governing body has decided that periodic determination of

revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Equalization Rate - Illinois property tax statutes require that properties be assessed at 1/3 of fair market value for property tax purposes. However, if a classified system of assessment is used, whereby property is assessed at different rates based on how a property is used (classified), the statutes require that the overall assessment of all properties still be at 1/3 of fair market value. Cook County utilizes a classified system of assessment. The Illinois Department of Revenue determines an Equalization Factor (rate; also referred to as a Multiplier) that is applied against the classified assessed value of each property in order to achieve the prescribed assessment rate of 1/3 (33 1/3%) overall.

Equalized Assessed Value (EAV) - A term associated with valuation for property tax purposes, representing the assessed value (AV) as adjusted by any equalization rate and reduced by any applicable exemptions.

Estimate - A prediction of an amount to be received or spent in a given period of time. The Village prepares estimates of revenues and expenditures for the current fiscal year as part of the budget preparations process.

Expenditures - If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the from which retired, and capital outlays. If they are kept on the cash basis; the term covers only actual disbursements for these purposes.

Expenditure by Classification - A basis for distinguishing types of expenditures; the major classifications used by the Village are: Personal Services, Contractual Services, Commodities, Equipment, Capital Outlay.

Expenses - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period.

Fiduciary Funds (Trust and Agency Funds) - Funds that a government holds or manages in an agent or fiduciary capacity.

Fiscal Policy - Policies established with respect to revenue, spending, and debt management as these relate to a government's services, program and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Tinley Park has specified May 1 to April 30 as its fiscal year.

Fixed Assets - Assets of a long-term character in which the intent is for the item to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith & Credit - A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to general obligation bonds).

Full-Time Equivalent (FTE) - A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours per year.

Fund—A fiscal and accounting entity with self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting - The accounts of the Village are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its asset, liability, fund equity, revenue and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.

Fund Balance - The excess of assets over liabilities and reserves.

Fund Transfer - A budgeted transfer of funds from one fund to another fund.

General Fund - The General Fund is the primary operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligations bonds are considered to be those payable from property taxes.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Generally Accepted Auditing Standards (GAAS) - A set of systematic guidelines used by auditors when conducting audits to ensure accuracy, consistency and verifiability of auditor's actions and reports.

Governmental Accounting Standards Board (GASB) - The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Governmental Fund Type - One of three broad fund categories which also includes proprietary and fiduciary funds. Within this type are general, special revenue, capital projects and debt service funds.

Grant - A contribution by a governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes for general purposes.

Home Rule Municipality - Under the Illinois Constitution, a municipal entity that may exercise any power and perform any function pertaining to its governmental and affairs including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare, to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reached 25,000 or if home rule is approved by voters via a referendum.

Infrastructure - The physical assets of a government, e.g. roads, bridges, curbs, gutters, sidewalks, water and drainage systems, lighting systems.

Interfund Transfers - Amounts transferred from one fund to another fund.

Internal Service Fund - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are reimbursed, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

Levy - To impose or collect tax an amount of tax, special assessment, or service charge for the financial support of Village operations; generally, from property taxes.

Liabilities - Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Line Item Budget - A budget that itemizes in detail the receipt or expense of funds within a category, typically an account.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Mandate - A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard. An Unfunded Mandate is a requirement imposed that does not provide a means for compensating the government for added costs that may be required to perform the task demanded.

Modified Accrual Basis of Accounting - A basis of accounting used by Governmental fund types under which revenues are recorded when collectable within the current period or soon thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only liabilities, but also encumbrances not yet paid.

Operating Budget - The portion of the budget that pertains to daily operations that provides the basic government services.

Operating Expenses - Expenses that are ordinary, recurring in nature and directly related to providing basic government services.

Operating Revenue - Revenue received for ongoing operations (e.g. taxes, fees), that are used to pay day-to-day operating expenses.

Per Capita - A measurement of the proportion of some statistic that is derived by dividing the statistic by the current population. The Village receives certain revenues from the State of Illinois on a per capita basis (e.g. income, Motor Fuel, and Use Taxes).

Personal Services - One of the major categories of operating expenses, Personnel Services include salaries, wages, payroll taxes, insurance and other fringe benefits.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of the department.

Police Pension Employees Retirement System (PPERS) - The PPERS is the retirement system for all of the Village's sworn police employees. PPERS functions for the benefit of these employees and is governed by state statutes and administered by a five-member pension board.

Prior Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable as an appropriation and are reserved. They cease to be encumbrances when the obligates are paid or otherwise terminated.

Property Tax Levy - The amount of money a local government requests to receive from a tax against real property. See also Levy.

Property Taxes - Operating revenues received as a result of property taxes levied on real property.

Proprietary Funds - A proprietary fund is used in government accounting for activities that involve business-like interactions, either within the government or outside of it. See also Enterprise Fund.

Purchase Order - A document stating or confirming an offer to buy goods and/or services, which upon acceptance by a vendor becomes a contract. Its main function is to enhance and control the buying practices of the Village.

Reserve Fund Balance - Portions of fund balance that are either legally restricted to a specific future use or not available for appropriation or expenditure.

Retained Earnings - The term Retained Earnings generally relates to "for profit" accounting indicating the cumulative net earnings or profit not otherwise paid out or restricted. It is the equivalent of "Fund Balance" in governmental accounting.

Revenues - Amounts received by a government from a given source such as taxes, fees, fines, et cetera.

Revised Budget - The formally adopted budget that is subsequently adjusted by the Village Board.

Sales Tax - A tax imposed on the sales of goods, commodities, and certain services.

Special Revenue Funds - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent individualized benefits such as special assessments.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance. See also Levy.

Taxes - Charges levied by a government for the purpose of financing services performed for the common benefit of the people. See also Levy.

Tax Increment Financing (TIF) - A public financing method that is used to assist redevelopment, infrastructure, and other community improvement projects within an established area. The creation of a TIF district and how TIF funds can be expended are established by Illinois statutes. The tax increment is the difference in taxes produced for a property or area when a TIF district is established and the amount produced after redevelopment or improvements have occurred. TIF revenues received are accounted for in a special revenue fund and used to pay qualified project costs within the district including debt service.

Trial Balance - A list of that includes the account number, account description and debit or credit balances, reflected in separate columns.

User Charges - A charge assessed for a particular service.

Water & Sewer Fund - A fund established to account for operations of water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery. See also Proprietary and Enterprise Funds.