



Village of
Tinley Park
ILLINOIS

ANNUAL BUDGET
Fiscal Year 2026

TABLE OF CONTENTS

Budget Overview	4
Budget Message	5
GFOA Budget Award	19
Organization Chart	20
Organization Overview	21
Strategic Plan	22
Budget in Brief	37
Budgetary Fund Structure	39
Schedule of Fund Transfers	41
GENERAL FUND	42
01 General Fund by Department	44
01 General Fund Projected Revenues	48
01 11 Mayor and Trustees	49
01 12 Village Manager	52
01 13 Village Clerk	55
01 14 Overhead	58
01 15 Finance	61
01 16 Information Technology	64
01 17 Police	67
01 19 Fire	77
01 21 Emergency Management Agency	81
01 26 Public Works	85
01 33 Community Development	93
01 35 Marketing & Communications	98
01 41 Commissions	102
01 42 Senior Services (Village Bus)	114
01 75 Downtown Initiatives	117
01 77 Integrated Initiatives	123
01 96 Transfers	125
01 97 Economic Incentive Transfers	127
SPECIAL REVENUE FUNDS	129
05 Motor Fuel Tax Fund	130
06 Local Road Improvements Fund	133
08 Odyssey Street Fund	136
09 Homeland Security (Customs) Seizures Fund	139
10 Drug Enforcement Fund	142

11	Enhanced 9-1-1 Services	145
12	Hotel / Motel Tax Fund	148
13	S.S.E.R.T. Fund	151
14	Fire Alarm Fund	154
36	Foreign Fire Insurance Tax Fund	157
65	Storm Water Management Fund	160
CAPITAL PROJECT FUNDS		164
	Fiscal Year 2026 Capital Requests	165
16	Legacy Tax Increment Financing (TIF) Fund	168
18	Main Street North Tax Increment Financing (TIF) Fund	171
20	Mental Health Center (State Campus) Tax Increment Financing (TIF) Fund	174
27	New Bremen Tax Increment Financing (TIF) Fund	177
28	159 th & Harlem Avenue Tax Increment Financing (TIF) Fund	180
30	Capital Improvement and Replacement Fund	183
33	Surtax Capital Projects Fund	188
34	Municipal Real Estate Fund	192
75	Downtown Initiatives Capital Fund	195
77	Integrated Initiatives Capital Fund	199
CIP	Capital Improvement Program	202
CIP	Five Year Capital Improvement Program Overview	203
DEBT SERVICE FUNDS		211
21	Limited Sales Tax Bond Fund	212
22	Special Service Area (SSA) #3 Unlimited Ad-Valorem Tax Bond Fund	215
31	Tax (Bond) Stabilization Fund	217
41	Hotel Debt Service Reserve Fund	220
ENTERPRISE FUNDS		223
	Water and Sewer Funds	224
60	Water Retail	227
61	Sewer Rehabilitation and Replacement Fund	232
62	Water and Sewer Construction Fund	233
63	Water Wholesale Fund	234
64	Sewer Fund	237
70	Commuter Parking Lots	241
71	Commuter Parking Improvement and Replacement Fund	245
FIDUCIARY FUND		248
80	Tinley Park Police Pension Fund	249

TINLEY PARK PUBLIC LIBRARY	252
Library Funds Detail	255
APPENDIX A: STAFFING TABLE	265
APPENDIX B: LONG TERM FINANCIAL FORECAST	271
APPENDIX C: FISCAL POLICIES MANUAL	
APPENDIX D: HISTORY AND ECONOMIC DEVELOPMENT	
APPENDIX E: VILLAGE OF TINLEY PARK SHIELD	
APPENDIX F: GLOSSARY OF TERMS AND ACRONYMS	

Budget Overview - Budget at a Glance

		Beginning Balance	Budgeted Revenues	Budgeted Expenses	Ending Balance
General Fund					
01	General Fund	47,478,521	72,517,575	74,861,385	45,134,711
Special Revenue Funds					
05	Motor Fuel Tax	4,476,611	2,606,000	2,568,442	4,514,169
06	Local Road Improvements	2,487,192	1,158,000	1,600,000	2,045,192
08	Odyssey Street Maintenance	753,256	99,900	43,500	809,656
09	Customs Seizures	31,281	500	31,281	500
10	Drug Enforcement	401,704	50,000	242,249	209,455
11	Enhanced 9-1-1 Service	4,597,451	1,112,400	728,466	4,981,385
12	Hotel Accomodations Tax	4,096,576	2,255,000	1,833,000	4,518,576
13	S.S.E.R.T Fund	0	70,000	70,000	0
14	Fire Alarm	3,759,375	485,000	2,793,948	1,450,427
36	Foreign Fire Insurance Tax Fund	232,128	118,040	212,000	138,168
65	Stormwater Management Fund	5,228,563	863,725	2,822,912	3,269,376
		26,064,137	8,818,565	12,945,798	21,936,904
Capital Projects Funds					
16	Legacy TIF District (#5)	4,633,724	1,325,100	2,565,800	3,393,024
18	Main Street North TIF District (#2)	3,609,610	235,100	1,035,800	2,808,910
20	State Campus TIF District (#4)	1,444,727	1,430,865	2,785,310	90,282
27	New Bremen TIF District (#6)	4,239,579	505,100	341,119	4,403,560
28	159th & Harlem TIF District (#7)	2,546,319	1,050,100	932,800	2,663,619
30	Capital Improvement Fund	65,739,497	2,033,874	40,700,962	27,072,409
33	Surtax Capital Projects Fund	19,792,413	2,990,000	7,914,275	14,868,138
34	Municipal Real Estate Fund	150,490	2,500	0	152,990
75	Downtown Initiatives Capital	-115,572	12,163,031	12,047,459	0
77	Integrated Initiatives Capital	-1,361,108	3,860,965	1,860,965	638,892
		100,679,679	25,596,635	70,184,490	56,091,824
Debt Service Funds					
21	SSA #3 Ltd S/Tax Bond	16,032	300	0	16,332
22	SSA #3 R/E Tax	90,462	1,500	90,462	1,500
26	SERIES 2021A Bonds & 2021B Ref Bonds	0	0	0	0
31	Bond/Tax Stabilization Fund	5,525,134	75,000	0	5,600,134
41	Hotel Tax Debt Service Reserve	4,295,562	672,800	384,775	4,583,587
		9,927,190	749,600	475,237	10,201,553
Enterprise Funds					
60	Water Retail Fund	26,695,651	20,547,320	29,442,744	17,800,227
63	Water Wholesale Fund	-61,058	9,558,000	8,170,632	1,326,310
64	Sewer Fund	5,480,622	6,302,520	7,608,813	4,174,329
61	Sewer Rehab & Replacement	8,920,910	175,000	600,000	8,495,910
62	Water/Sewer Construction	9,533,521	801,550	0	10,335,071
70	Commuter Parking M&O	677,259	181,500	179,197	679,562
71	Commuter Parking Imp. & Repl.	2,569,014	60,000	210,000	2,419,014
		53,815,919	37,625,890	46,211,386	45,230,423
Fiduciary Funds					
80	Police Pension (includes investments)	111,719,002	20,924,649	6,470,120	126,173,531
84	Escrow Fund	3,959,622	160,000	0	4,119,622
		115,678,624	21,084,649	6,470,120	130,293,153
Total Village of Tinley Park		353,644,070	166,392,914	211,148,416	308,888,568
Tinley Park Public Library					
07	Library General Fund	8,687,617	10,629,100	10,629,100	8,687,617
37	Library Capital Improvements Fund	14,508,015	368,650	4,241,500	10,635,165
38	Library Bond Fund	524,145	10,000	0	534,145
82	Library Working Cash Fund	719,945	30,000	0	749,945
		24,439,722	11,037,750	14,870,600	20,606,872
Total Tinley Park Public Library		24,439,722	11,037,750	14,870,600	20,606,872
Total Municipal Government		378,083,792	177,430,664	226,019,016	329,495,440



April 30, 2025

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

This budget document has been prepared to provide the Village Board, Staff, and other interested parties a comprehensive overview of the Village's financial operational plan for the fiscal year of May 1, 2025 through April 30, 2026 (FY 2026). The document outlines the process, policies, priorities, and issues involved in the development and management of the budget. In addition to the overview of the budget, the document provides an in-depth look at the Village departments including details to their programs and priorities.

It is important to note, in February 2025, the Village transitioned to a new ERP financial system. The Finance team worked hard behind the scenes for over a year to ensure a smooth transition given the large scale and impact of the project. You may note that throughout the document, reporting appears different compared to past budgets, which is due to the new system's improved reporting capabilities.

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

The Village shall allocate financial resources to:

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

The major challenge the Village faces each budget cycle is meeting the above objectives in an environment of constrained revenues and growing expenditures to support annual operations. It is particularly visible in this budget, as 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 34% of total revenues. These (sales and other taxes) revenues are "economically sensitive" and heavily dependent on consumer spending. Should an economic downturn occur, there could be a significant decrease in these operating revenues. An economic downturn, however, would not typically have a corresponding effect on the Village's expenditures that tend to be less economically sensitive in nature.

Projected revenues for the budget were determined following the Village's long-standing conservative approach. Expenditure budgets were determined using a conservative approach with regards to operations. 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.

USE OF ESTIMATES

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

FINANCIAL POLICIES

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

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

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

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

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

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

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

Basis of Accounting

For financial reporting purposes, the Governmental Funds use the modified accrual basis of accounting, under which revenues considered to be both measurable and available for funding the current budgets are recognized when earned. All other revenues are recognized when

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

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

Budgetary Data

The Village budget is prepared on an accrual basis except for the following:

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

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

Operating Revenues and Operating Expenses

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

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

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

Internal Controls

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

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

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

BUDGET PROCESS

Budget Adoption

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

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

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

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

Budget Calendar

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

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

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

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

Budget Amendment

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

Budget Monitoring

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

REVENUES

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

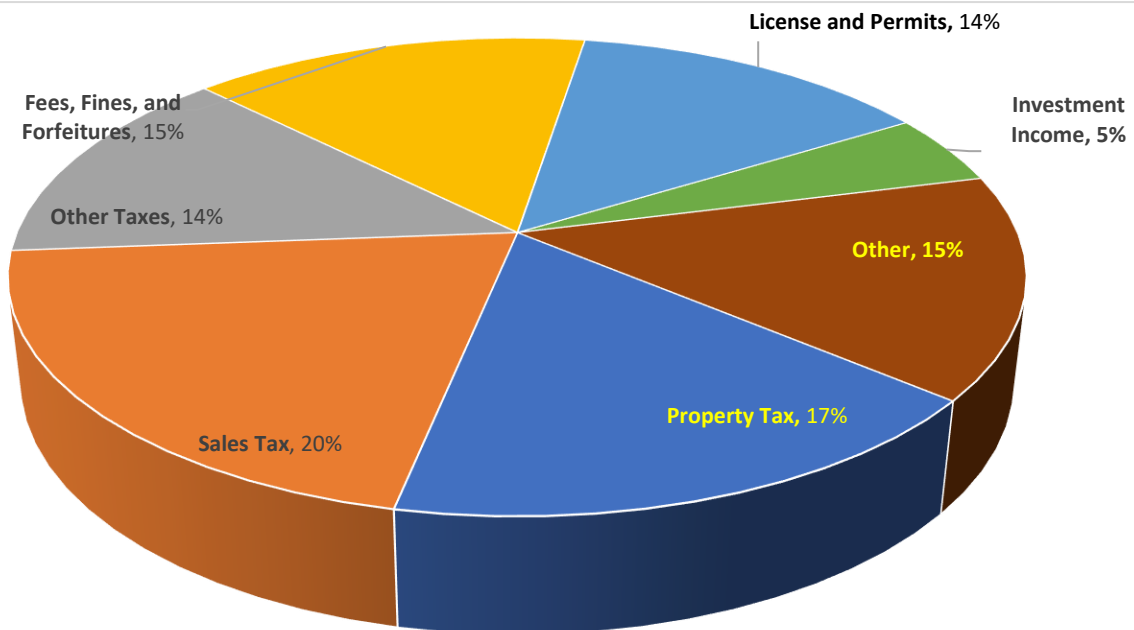
Fiscal Year	Actual	Budget	Variance
2019	121,727,898	112,091,784	9,636,114
2020	108,607,053	108,556,411	50,642
2021	119,175,087	109,619,602	9,555,485
2022	143,862,807	106,212,519	3,650,288
2023	131,284,898	131,446,282	-161,384
2024	142,855,580	133,188,670	9,666,910
2025*	192,825,172	142,513,072	50,312,100
2026		166,392,914	

*Actual is the estimated revenues for the fiscal year. FY25 received \$50 million in bond proceeds showing as revenue, reflecting in the higher estimate.

In fiscal year 2026, budgeted revenues are projected to remain relatively in line with the prior year budget.

The pie chart below depicting the estimated composition of the FY 2026 projected (budgeted) revenues (excluding transfers), reflects that property, sales, and other taxes encompass roughly 51% of the total revenues budget. Fees also comprise a large portion of the budgeted revenues and are primarily associated with the provision of the Village's water and sewer utility services. The proportional breakdown of revenues has remained fairly consistent over the past five years.

EXPENDITURES

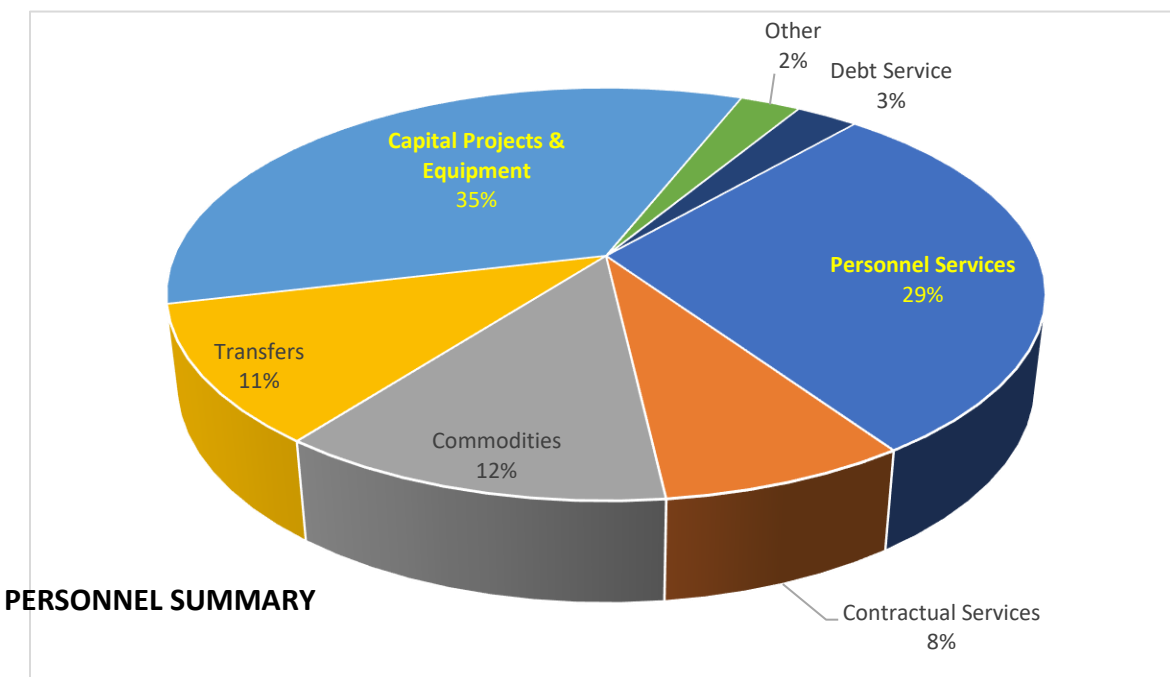


Expenditures in the table presentation below includes not only the day-to-day operations of the Village, such as personnel, contractual services, and commodities, but also capital expenditures and debt service. The Village's conscious decisions to defer some capital projects and equipment replacements to conserve financial resources due to the economic uncertainties created by COVID-19 and "The Shutdown" in fiscal years 2020 through 2022 are clearly reflected in the lower budget and actual figures during that timeframe. 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
2019	109,276,837	153,072,167	43,795,330
2020	108,092,647	148,516,457	40,423,810
2021	92,459,981	142,163,514	49,703,533
2022	120,792,955	139,783,659	18,990,704
2023	130,499,799	184,690,753	54,190,954
2024	154,789,836	191,380,595	36,590,759
2025*	179,940,849	188,426,254	8,485,405
2026		211,148,416	

*Actual is the estimated expenditures for the fiscal year end. FY25 est. includes expenditures of bond proceeds.

The FY 2026 budget contains a large proportion of expenditures for Capital Projects and Equipment (35%), especially when compared to recent fiscal years. As noted earlier, the Village had deferred a number of capital expenditures in recent fiscal years due to economic uncertainties. The Village has largely returned to higher levels of reinvestment in its buildings, infrastructure, and equipment. Typical of service-based organizations, the Village has a large portion of its operational expenses attributable to Personnel Services (29%) including salaries, wages, payroll taxes and fringe benefits.



The changes in staffing expected during FY2026 are as follows:

Budgeted Staff FY 2025	Deletions	Additions	Budgeted Staff FY 2026
526	3	38	561

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

- Building Inspector (Full-Time)
- Skate Guards (Part-Time)
- Harmony Square Marketing Program Coordinator (Part-Time)
- CCTV Operator(s) (Part-Time)
- Staff Accountant (Part-Time to Full-Time)
- Public Safety Technology Coordinator (Full-Time)
- Human Resources Assistant (Part-Time)
- Assistant to the Village Manager (Full-Time)
- Marketing Coordinator (Part-Time to Full-Time)
- (2) Maintenance Technician (Facilities) (Full-Time)
- Intern – Engineering (Part-Time)
- Custodian (Full-Time)
- Custodian (Part-Time)
- Maintenance 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. The expenditures include replacement of rolling stock, building and infrastructure repairs, and contributions for grant-funded projects.

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

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

The comparison of actual capital expenditures and budgets over the past five fiscal years are reflected in the table below. Note, the Village issued a \$50 million bond in 2025 to fund major infrastructure and capital projects. Therefore, there is a dip in the capital expenditures for the prior and current fiscal year, as the bond is otherwise funding certain capital needs.

Fiscal Year	Actual	Budget	Variance
2019	12,621,724	52,685,171	40,063,447
2020	18,838,645	52,431,941	33,593,296
2021	13,914,848	46,713,312	32,798,464
2022	6,187,989	47,446,664	41,258,675
2023	23,376,179	77,549,686	54,173,507
2024	42,805,733	77,805,733	35,000,000
2025*	14,591,776	63,489,699	48,897,923
2026		40,700,962	

*Actual is estimated for the fiscal year end

Some of the major projects included in the fiscal year 2026 budget include the following:

- 191st Street Right of Way Improvements
- Pavement Management Program
- Emergency Operations Center (EOC) Renovation
- 175th Street/Ridgeland Reconstruction and Utility Relocation
- 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 2026 budget are found in the Capital Improvement Program Section within this document.

DEBT SERVICE

The table below reflects the debt service payments, in aggregate, for the last five fiscal years and the current fiscal year 2026 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.

Fiscal Year	Debt Service Obligation
2021	2,101,720
2022	2,087,520

2023	1,666,410
2024	1,676,150
2025	1,683,400
2026	5,370,758

Detail of the fiscal year 2026 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	\$500,000	\$246,650	\$746,650
Series 2021B	865,000	95,750	960,750
Series 2024	765,000	2,898,358	3,663,358
Fiscal Year Total	\$2,130,000	\$3,240,758	\$5,370,758

Debt Service Funding Source	Amount
Enterprise Fund (Water & Sewer)	\$1,925,643
Special Revenue Fund (Hotel Tax)	384,300
Special Revenue Fund (Stormwater)	233,893
Capital Funds (Surtax)	634,559
Capital Funds (TIF)	10,318
General Fund (Property Taxes)	350,000
Downtown Initiatives	1,832,045

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

Additionally, the Board has actively managed the amount of the required debt service that is to be received from property taxes by identifying alternate funding sources to cover the debt payments when the bonds are issued. The Village annually approves a series of abatement ordinances to supersede the scheduled debt service levies associated with a bond issue where alternate funding has been identified. Through these systematic abatements, the Village of Tinley Park tax levy for debt service has not been more than \$350,000 in any year since 1982 even though the total annual debt service has been as high as \$7 million. Over the forty years of debt management, the systematic tax abatements have saved taxpayers of Tinley Park over \$87 million dollars. Relative to the debt service coming due during fiscal year 2026, the amount to be paid from property taxes will be a mere 6.5% of the total.

In April 2008, in conjunction with refinancing an existing bond issue, the Village's bond rating was upgraded by Standard & Poor's to "AA+" (considered equivalent to Moody's Aa1). This rating was most recently reaffirmed in 2024. This rating represents that debt issued by the government carries a very low credit risk. It reflects a strong likelihood the debt will be repaid, and correspondingly the risk of default is very low.

The AA+ rating places the Village among the top five percent (5%) of rated governmental issuers in the Nation (and since 2011, is currently comparable to the Standard & Poor's rating assigned to the US Government itself). In assigning this rating, Standard & Poor's specifically cited the region's deep and diverse local economy, the Village's large and growing tax base, favorable economic indicators, strong financial operation, significant reserve levels, and moderate debt burden. The rating rationale reflects the conservative and responsible fiscal management of the Village government.

As a Home Rule Unit, the Village of Tinley Park has no statutory legal limits on the amount of general obligation debt it may issue and have outstanding at any time. As in other areas, the Village Board has chosen to use its Home Rule powers sparingly and has only issued debt, when necessary, economically feasible, and fiscally prudent. The ratio of General Obligation Debt as of April 30, 2024, to the 2021 equalized assessed valuation was approximately 1%, well below the 8.625% limit imposed under Illinois State Statutes if the Village were not a Home Rule Unit.

The current debt burden is approximately 0.0017% per resident of the Village based on total bonded debt outstanding as of April 30, 2025. As discussed earlier, the Village Board has identified alternate funding sources to pay the bulk of the debt service on most outstanding bond issues and correspondingly minimizes the portion to be paid from property taxes. If the alternate funding were considered, the debt per-capita metric would be further reduced. The continued growth in the community, and the Village's fiscal practices, has resulted in an extremely stable per-capita debt.

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

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

At the close of FY 2025, a total of \$59,820,000 in 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%	\$7,565,000
Series 2021B	General Obligation Refunding	1.80-2.00%	5,660,000
Series 2024	General Obligation	4.00-5.00%	46,595,000

The debt service schedule for the next several years, excluding the revenue bonds associated with a Special Service Area (Limited Sales Tax Revenue Bonds, Series 1988).

Fiscal Year	Principal	Interest	Total
2025	1,280,000	403,400	1,683,400
2026	2,130,000	3,240,758	5,370,758
2027	2,925,000	2,458,500	5,383,500
2028	3,055,000	2,344,023	5,399,023
2029	3,190,000	2,223,013	5,413,013

LONG TERM AND STRATEGIC PLAN

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

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

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presents a Distinguished Budget Presentation Award to governmental units where the budget

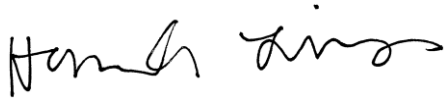
document meets established criteria as a policy document, an operations guide, a financial plan, and communications device.

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

ACKNOWLEDGEMENT

The credit for the preparation of this Annual Budget Report cannot be taken entirely by one individual alone, and I would like to express my appreciation for the contributions of the Finance Department, including, Leasha Cooper, Amy Lutchen, Sheryl Maliwat, Joe Page, Laura Laird, Kayla Slawecki, Sady Rivera, and other members of the Village staff who have assisted in its creation.

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

A handwritten signature in black ink, appearing to read "Hannah M. Lipman". The signature is fluid and cursive, with a large initial "H" and a long, sweeping underline.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Tinley Park
Illinois**

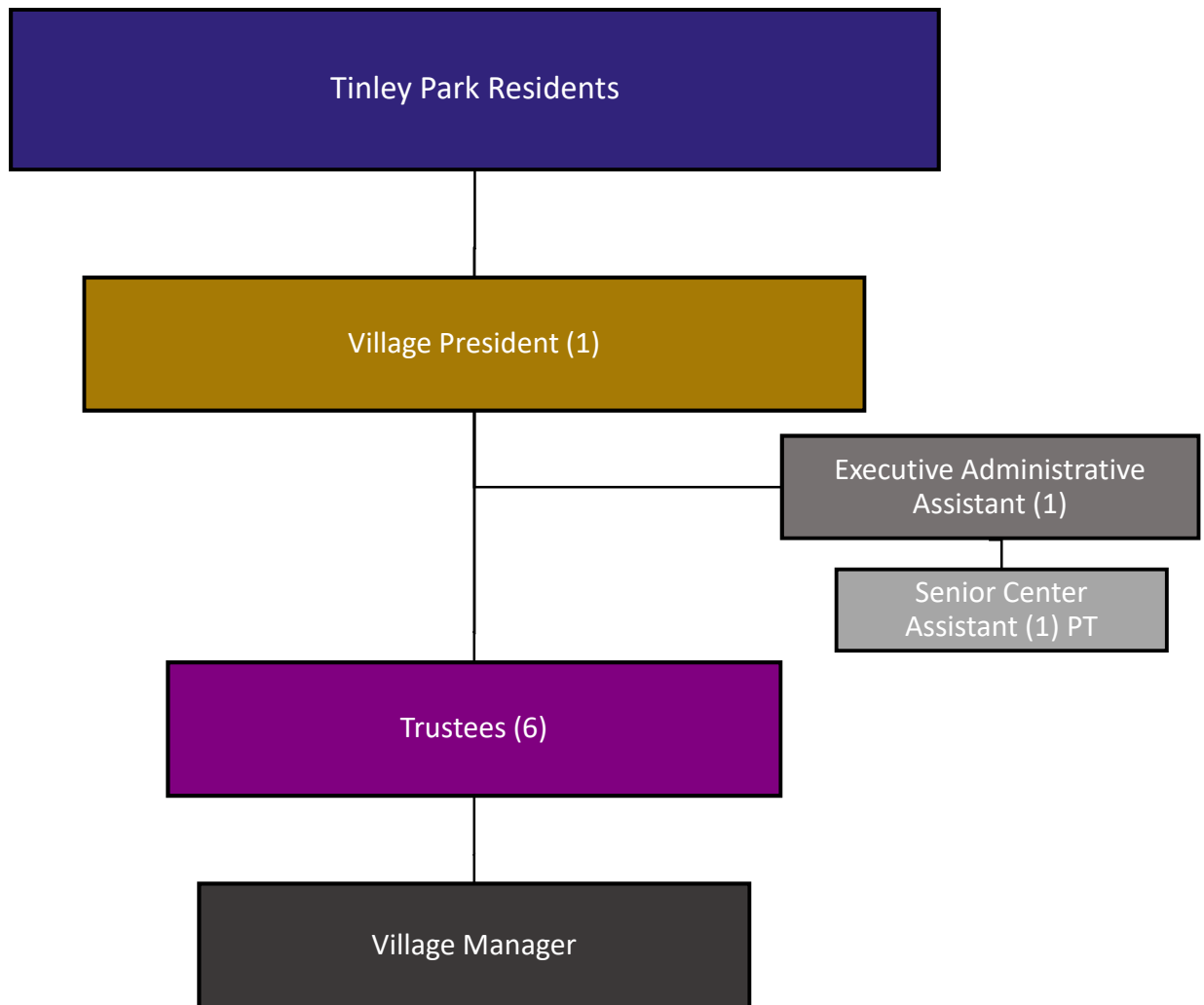
For the Fiscal Year Beginning

May 01, 2024

Christopher P. Morrell

Executive Director

FY2026 Mayor & Trustee Structure



FY26(9)

ORGANIZATION

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

The Village Board meets at 6:30 p.m. the first and third Tuesdays of the month. Committee Meetings are held at 6:00pm 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

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

First appointed 2021

Steve Klotz

Fire Services Administrator

Thomas Tilton

Police Chief

Daniel Ritter

Community Development Director

John Urbanski

Public Works Director

Angela Arrigo

Human Resources Director

Donna Framke

Marketing Director

Anthony Ardolino

Information Technology Director

Lisa Kortum

EMA/911 & Telecommunications
Director

Laura Godette

Deputy Clerk

Village of Tinley Park Strategic Plan 2020-2025



Approved March 3, 2020



Prepared for the Village of Tinley Park by Management Partners



Table of Contents

Methodology	1
VISION	3
MISSION	4
VALUES.....	5
Goal A. Support and enhance a comprehensive public safety network in partnership with the community we serve. ..	6
Goal B. Cultivate a highly motivated workforce through investments in our employees, processes and technology.	7
Goal C. Expand economic development opportunities strategies.	8
Goal D. Increase neighborhood and business district stability.....	9
Goal E. Improve internal and external communication between Village staff and the public.	10
Conclusion	11

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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.

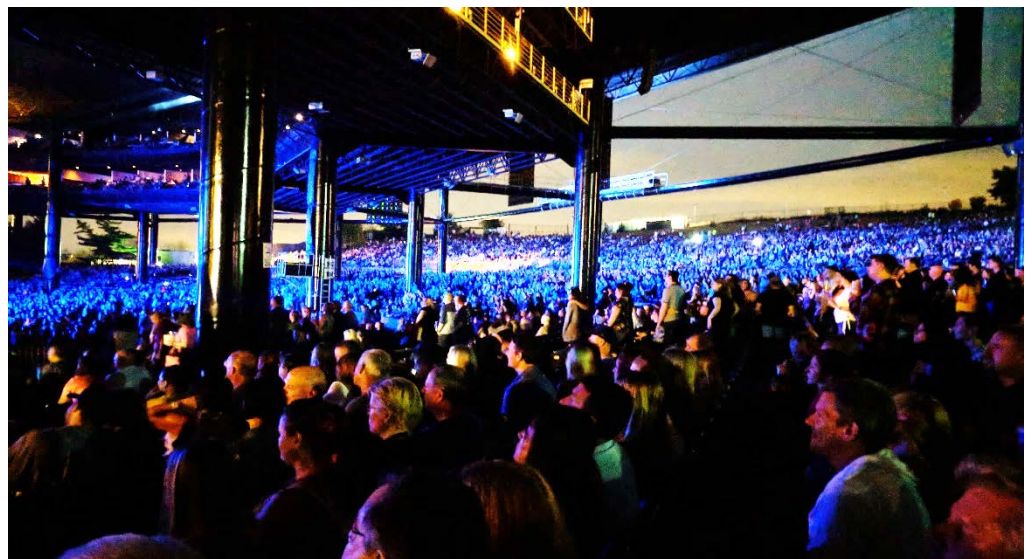
The **values** are the core operating principles of Tinley Park. Values govern the actions and behaviors of policy makers and employees to effectuate the mission and vision of Tinley Park.

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.

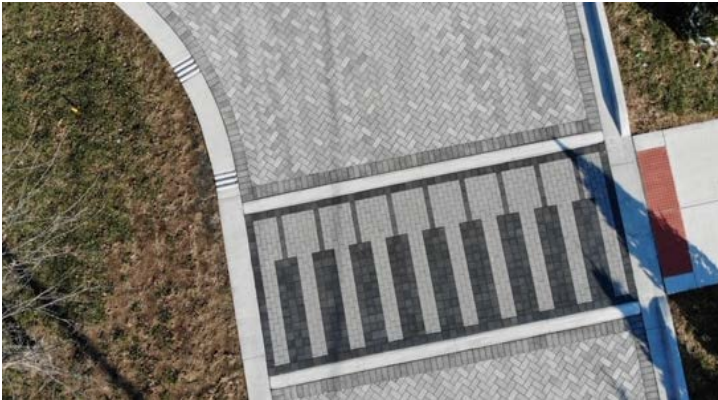
Strategies are the means to achieve multi-year goals. They are measurable, with specific resources assigned, timeframes allocated, and responsibilities determined.

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 2026 Budget in Brief

The fiscal year 2026 Village of Tinley Park budget follows long established conservative fiscally and financially sound budgeting practices; revenue projections, with limited exceptions, are established at conservative levels that are potentially lower than may actually be received. This practice minimizes the risk of budgeting operations against a revenue stream that may not be realized due to unanticipated outside forces, shifts in the economy, or where that revenue source could be diminished or eliminated during the ensuing year. Similarly, expenditure budgets are generally established at levels that are potentially higher than may actually be incurred providing a margin for the unexpected. The budget contemplates changes that are known or may occur to certain revenue sources or expenditures.

It does not fully address the possibility of sudden changes to the amounts or schedule of receipt of State distributed revenues due to the State's continued financial issues. Primary of these revenues is the Local Government Distributive Fund (LGDF), the State's revenue sharing of Income Tax, continues to be at risk of reduction by the General Assembly. The Village continues to oppose any and all attempts to reduce municipal sharing.

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

The budget details are grouped by fund type. The budgetary fund structures are provided in this section. The FY2026 Capital Projects and the five-year Capital Plan can be found in the Capital Projects Fund section. Information about the Village of Tinley Park staffing is provided in Appendix B. Further requests and questions about summary or detailed information should be directed to the Village of Tinley Park Finance Department.

Budgetary Fund Structure

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

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

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

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

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

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

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

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

			Governmental				Proprietary	Fiduciary	
Fund #	Fund Name	Major	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enterprise Funds	Pension Trust Funds	Agency Funds
01	General	✓	✓						
05	Motor Fuel Tax			✓					
06	Local Road			✓					
08	Odyssey Street Maintenance			✓					
09	Custom Seizures			✓					
10	Drug Enforcement			✓					
11	Enhanced 9-1-1 Services			✓					
12	Hotel / Motel Tax			✓					
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				✓				
21	Legacy Sales Tax Bond					✓			
22	Special Service Area #3					✓			
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			40					✓

Schedule of Funds Transfers

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

Please note that the only funds shown below are those with budgeted activity in FY 2026. Along with the Budget Adoption Ordinance, the Village passes an annual Transfer Ordinance, which provides for the below not to exceed amounts. Omitted funds have no budgeted transfer scheduled for the current fiscal year. The transfers related to debt service have also been excluded from the chart below.

		Operating Fund 01	Capital Improvement Fund 30	Surtax Capital Projects Fund 33	Hotel Debt Service Fund 41	Commuter Parking Capital Fund 71	Downtown Initiatives Fund 75	Integrated Initiatives Fund 77	Total Transfers To (Out)
General Fund									
1	Operating Fund		110,000	2,760,000			1,975,000		4,845,000
Special Revenue Funds									
12	Hotel / Motel Tax Fund	884,000			597,800				1,481,800.00
14	Fire Alarm Fund							1,860,965.00	1,860,965.00
Capital Projects Funds									
30	Capital Improvements Fund						5,000,000		5,000,000
Enterprise Funds									
70	Commuter Parking Lots					150,000.00			150,000.00
	Total Transfer From (In)	884,000	110,000	2,760,000	597,800	150,000	6,975,000	1,860,965	

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
1 General Fund									
Opening Cash Balance			32,778,069	32,778,069			47,478,521		
Revenue	70,204,621	74,742,128	72,666,291	75,724,171	4.2%	3,057,880	72,517,575	-0.2%	(148,716)
11 Mayor/Trustees	335,113	326,003	337,130	216,020	-35.9%	121,110	320,990	-4.8%	(16,140)
12 Manager	1,059,084	1,226,840	1,510,191	1,388,180	-8.1%	122,011	1,945,533	28.8%	435,342
13 Clerk	271,659	275,251	299,925	284,995	-5.0%	14,930	310,265	3.5%	10,340
14 General Overhead	3,308,035	2,752,930	4,179,544	3,452,340	-17.4%	727,204	4,426,820	5.9%	247,276
15 Finance	1,305,349	1,463,501	1,752,205	1,297,190	-26.0%	455,015	2,047,515	16.9%	295,310
16 Information Technology	1,401,986	1,558,178	1,900,627	1,823,566	-4.1%	77,061	2,209,581	16.3%	308,954
17 Police	16,304,834	17,332,504	21,028,274	17,441,785	-17.1%	3,586,489	20,917,010	-0.5%	(111,264)
19 Fire Supression	4,588,166	5,426,107	7,711,924	7,635,461	-1.0%	76,463	8,160,240	5.8%	448,316
19 020 Fire Prevention	1,081,503	1,069,107	0	0		0	0		0
21 Emergency Management	1,039,080	1,022,295	1,445,795	1,083,386	-25.1%	362,409	1,537,460	6.3%	91,665
21 210 EMA Telecommunications	1,749,204	1,951,636	2,429,303	2,003,364	-17.5%	425,939	2,363,224	-2.7%	(66,079)
26 023 Streets	5,569,489	5,915,978	8,016,535	6,712,508	-16.3%	1,304,027	8,154,571	1.7%	138,036
26 024 Electrical	941,436	1,119,084	0	0		0	0		0
26 025 Municipal Buildings	1,580,064	1,760,744	3,775,566	3,086,411	-18.3%	689,155	4,056,465	7.4%	280,899
33 Community Development	2,078,452	2,279,453	2,668,665	2,356,984	-11.7%	311,681	2,812,310	5.4%	143,645
35 Marketing/Communications	1,179,092	1,611,769	2,365,059	1,840,900	-22.2%	524,159	2,032,691	-14.1%	(332,368)
42 Senior Services (was Bus)	91,812	127,124	197,600	156,802	-20.7%	40,798	219,948	11.3%	22,348
<u>Commissions</u>									
41 040 Civil Service	32,496	53,802	35,400	78,455	121.6%	(43,055)	100,800	184.8%	65,400
41 044 Environmental	5,417	6,407	9,500	6,400	-32.6%	3,100	9,500	0.0%	0
41 045 ECC	5,595	7,268	5,800	1,900	-67.2%	3,900	4,950	-14.7%	(850)
41 046 Community Resources	11,200	7,892	14,400	13,125	-8.9%	1,275	16,800	16.7%	2,400
41 047 ZBA	0	0	500	0	-100.0%	500	0	-100.0%	(500)
41 048 Plan Commission	1,000	131	4,733	500	-89.4%	4,233	3,733	-21.1%	(1,000)
41 050 Veterans	7,781	5,552	26,150	4,423	-83.1%	21,727	25,295	-3.3%	(855)
41 054 Historic Preservation	5,000	5,000	4,375	2,000	-54.3%	2,375	4,375	0.0%	0
41 056 Senior Services	45,840	47,378	62,400	41,125	-34.1%	21,275	64,850	3.9%	2,450
41 057 Sister Cities	3,229	2,605	8,800	1,375	-84.4%	7,425	8,800	0.0%	0
58 Main Street Commission	0	0	0	0		0	0		0
75 Downtown Initiatives	0	0	200,000	11,270	-94.4%	188,730	1,486,819	643.4%	1,286,819
77 Integrated Initiatives	0	0	570,900	281,124	-50.8%	289,776	495,840	-13.2%	(75,060)
Other									
96 Transfers	25,887,213	24,265,198	10,280,000	9,310,180	-9.4%	969,820	10,475,000	1.9%	195,000
97 Economic Incentives	803,024	717,578	805,000	485,950	-39.6%	319,050	650,000	-19.3%	(155,000)
98 Contingency	10,856	969	200,000	6,000	-97.0%	194,000	0	-100.0%	(200,000)
Estimated Funds Available	70,703,009	72,338,284	71,846,301	61,023,719	-15.1%	10,822,582	74,861,385	4.2%	3,015,084
For Capital Expenditures and Transfers			819,990	14,700,452		13,880,462	(2,343,810)		(3,163,800)
Ending Cash Balance			33,598,060	47,478,521		13,880,462	45,134,711		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 00-000						
01-00-000-40102	2002 LEVY - COOK	(1.86)		0.00	0.00	0.00
01-00-000-40103	2003 LEVY - COOK			0.00	(1.62)	0.00
01-00-000-40104	2004 LEVY - COOK	(36.08)	(1.75)	0.00	(159.40)	0.00
01-00-000-40105	2005 LEVY - COOK	657.16	4.22	0.00	(217.90)	0.00
01-00-000-40106	2006 LEVY - COOK	(186.51)	(6.41)	0.00	1.82	0.00
01-00-000-40107	2007 LEVY - COOK	(169.64)	4.46	0.00	(337.00)	0.00
01-00-000-40108	2008 LEVY - COOK			0.00	(22.00)	0.00
01-00-000-40109	2009 LEVY - COOK	(348.92)	(4.26)	0.00	(262.71)	0.00
01-00-000-40110	2010 LEVY - COOK	(588.74)		0.00	4.84	0.00
01-00-000-40111	2011 LEVY - COOK	(1,113.48)		0.00	(225.78)	0.00
01-00-000-40112	2012 LEVY - COOK	(259.76)	4.04	0.00	(10,935.58)	0.00
01-00-000-40113	2013 LEVY - COOK	(18,233.50)		0.00	(507.92)	0.00
01-00-000-40114	2014 LEVY - COOK	(9,946.81)	(22.28)	0.00	(1,208.94)	0.00
01-00-000-40115	2015 LEVY - COOK	(8,473.05)		0.00	(3,046.72)	0.00
01-00-000-40116	2016 LEVY - COOK	(7,215.19)		0.00	(5,469.39)	0.00
01-00-000-40117	2017 LEVY - COOK	(61,817.75)	(6,894.75)	0.00	(12,869.34)	0.00
01-00-000-40118	2018 LEVY - COOK	(87,407.96)	(8,225.86)	0.00	(32,600.48)	0.00
01-00-000-40119	2019 LEVY - COOK	(73,833.31)	(45,552.82)	0.00	(71,088.15)	0.00
01-00-000-40120	2020 LEVY - COOK	59,291.13	(11,531.58)	0.00	(113,760.97)	0.00
01-00-000-40121	2021 LEVY - COOK	6,970,783.20	39,958.49	0.00	(65,089.17)	0.00
01-00-000-40122	2022 LEVY - COOK	7,632,111.25	7,592,456.26	0.00	89,868.49	0.00
01-00-000-40123	2023 LEVY - COOK		7,782,377.31	6,790,000.00	7,980,000.00	0.00
01-00-000-40124	2024 LEVY-COOK			7,710,000.00	8,192,241.00	7,370,000.00
01-00-000-40125	2025 LEVY - COOK			0.00	0.00	7,750,000.00
01-00-000-40221	2021 LEVY - WILL	4,142,396.52		0.00	0.00	0.00
01-00-000-40222	2022 LEVY - WILL		5,318,505.08	0.00	0.00	0.00
01-00-000-40223	2023 LEVY-WILL			5,090,000.00	5,306,591.86	0.00
01-00-000-40224	2024 LEVY - WILL			0.00	0.00	2,770,000.00
01-00-000-40302	2002 LEVY - COOK R/B	(0.05)		0.00	0.00	0.00
01-00-000-40303	2003 LEVY - COOK R/B			0.00	(0.03)	0.00
01-00-000-40304	2004 LEVY - COOK R&B	(0.71)	(0.04)	0.00	(3.36)	0.00
01-00-000-40305	2005 LEVY - COOK R&B	11.28	0.07	0.00	(3.74)	0.00
01-00-000-40306	2006 LEVY - COOK R&B	(3.06)	(0.11)	0.00	0.04	0.00
01-00-000-40307	2007 LEVY - COOK R&B	(3.19)	0.15	0.00	(9.00)	0.00
01-00-000-40308	2008 LEVY - COOK R&B			0.00	(0.33)	0.00
01-00-000-40309	2009 LEVY - COOK R&B	(5.44)	(0.16)	0.00	(4.19)	0.00
01-00-000-40310	2010 LEVY - COOK R/B	(8.39)		0.00	0.08	0.00
01-00-000-40311	2011 LEVY - COOK R/B	(16.73)		0.00	(3.00)	0.00
01-00-000-40312	2012 LEVY - COOK R/B	(4.98)	0.07	0.00	(155.00)	0.00
01-00-000-40313	2013 LEVY - COOK R/B	(94.92)		0.00	(7.00)	0.00
01-00-000-40314	2014 LEVY - COOK R/B	(141.60)	(0.45)	0.00	(20.68)	0.00
01-00-000-40315	2015 LEVY - COOK R/B	(127.67)		0.00	(49.95)	0.00
01-00-000-40316	2016 LEVY - COOK R/B	(103.90)		0.00	(205.56)	0.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 00-000						
01-00-000-40317	2017 LEVY - COOK R/B	(1,031.35)	(160.14)	0.00	(273.29)	0.00
01-00-000-40318	2018 LEVY - COOK R/B	(1,708.77)	(143.85)	0.00	(664.34)	0.00
01-00-000-40319	2019 LEVY - COOK R/B	(1,351.97)	(636.70)	0.00	(1,515.10)	0.00
01-00-000-40320	2020 LEVY - COOK R/B	1,149.93	(187.56)	0.00	(2,337.02)	0.00
01-00-000-40321	2021 LEVY - COOK R&B	135,724.99	1,036.52	0.00	(775.26)	0.00
01-00-000-40322	2022 LEVY - COOK R&B	145,158.20	134,799.08	0.00	2,584.13	0.00
01-00-000-40323	2023 LEVY - COOK R&B		141,387.15	149,000.00	133,700.13	148,000.00
01-00-000-40324	2024 LEVY-COOK R&B			150,000.00	144,000.00	150,000.00
01-00-000-40421	2021 LEVY - WILL R & B	298,654.28		0.00	0.00	0.00
01-00-000-40422	2022 LEVY - WILL R&B		317,820.35	0.00	0.00	0.00
01-00-000-40423	2023 LEVY - WILL R&B			320,000.00	321,085.00	320,000.00
01-00-000-40580	POLICE PENSION TAX RECEIPTS	3,752,670.57	4,171,801.68	4,990,000.00	4,500,000.00	5,280,000.00
01-00-000-41000	SALES TAX - GENERAL	18,184,777.08	18,379,947.00	18,080,000.00	17,782,511.00	17,810,000.00
01-00-000-41001	SALES TAX - HOME RULE	7,942,678.04	7,860,962.04	8,500,000.00	8,100,000.00	8,700,000.00
01-00-000-41002	SALES TAX - MUNI GROCERY TAX			0.00	0.00	300,000.00
01-00-000-41005	SALES TAX-OUT/STATE USE	2,336,755.33	2,087,599.52	2,300,000.00	2,100,000.00	1,600,000.00
01-00-000-41010	SALES TAX - AUTO RENTALS	896.24	919.06	500.00	1,500.00	1,500.00
01-00-000-41015	ILLINOIS CANNABIS TAX	86,243.02	88,566.57	88,000.00	91,000.00	88,000.00
01-00-000-41017	LOCAL CANNABIS TAX					
01-00-000-42010	AMUSEMENT TAX	1,456,385.39	1,397,022.70	1,200,000.00	1,560,980.69	1,500,000.00
01-00-000-42015	AMUSEMENT PUSH TAX	82,525.66	264,119.37	0.00	332,225.00	0.00
01-00-000-42027	STORAGE TAX			50,000.00	80,000.00	110,000.00
01-00-000-42035	TELECOM TAX & IMF TAX	165,345.66	122,740.89	130,000.00	128,000.00	120,000.00
01-00-000-43020	BUSINESS LICENSE	178,096.25	177,056.80	160,000.00	175,000.00	170,000.00
01-00-000-43025	CRIME FREE RENTAL LICENSE	41,925.00	42,790.00	185,000.00	118,265.00	120,000.00
01-00-000-43028	PROPERTY REGISTRATION FEE	55,128.00	27,400.00	40,000.00	35,250.00	35,000.00
01-00-000-43030	LIQUOR LICENSE	223,708.75	221,987.50	225,000.00	222,000.00	225,000.00
01-00-000-43033	VIDEO GAMING LICENSE	136,800.00	138,700.00	137,000.00	146,000.00	145,000.00
01-00-000-43035	VIDEO GAMING TERMINAL OPERATO	183,291.67	193,875.00	175,000.00	175,000.00	185,000.00
01-00-000-43040	CONTRACTOR LICENSE	71,850.00	117,625.00	75,000.00	119,350.00	80,000.00
01-00-000-43050	DOG LICENSE	1,098.00	693.00	750.00	700.00	750.00
01-00-000-43060	HANDICAP PARKING FEES	276.00	138.00	150.00	144.00	125.00
01-00-000-43065	ALARM SYSTEM PERMITS	10,325.00	11,575.00	10,000.00	10,000.00	10,000.00
01-00-000-43120	CABLE TV FRANCHISE	1,020,459.82	942,196.53	900,000.00	865,000.00	780,000.00
01-00-000-43125	NATURAL GAS FRANCHISE FEE	78,240.34	86,091.19	80,000.00	85,000.00	80,000.00
01-00-000-43200	BUILDING PERMITS	639,012.50	915,313.96	600,000.00	750,000.00	600,000.00
01-00-000-43201	OVERSIZE/OVERWEIGHT PERMITS	5,280.00	10,430.00	4,000.00	18,000.00	5,000.00
01-00-000-43202	FIRE PREV PERMIT/APPL	4,050.00	4,500.00	4,000.00	5,500.00	4,000.00
01-00-000-45100	IL INCOME TAXES	6,278,138.91	6,361,139.46	6,680,000.00	6,766,000.00	7,230,000.00
01-00-000-45151	INCOME TAX SURCHARGE II	2,765,564.50	2,802,126.84	2,900,000.00	2,950,000.00	2,760,000.00
01-00-000-45200	IL REPLACEMENT TAXES	245,303.63	177,369.64	189,000.00	108,000.00	104,000.00
01-00-000-45205	IL REPL TAX - BREMEN	5,367.99		5,000.00	5,000.00	5,000.00
01-00-000-45210	IL REPL TAX - ORLAND			1,200.00	3,600.00	1,200.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 00-000						
01-00-000-45215	IL REPL TAX - FRANKFORT	683.08	520.99	500.00	500.00	500.00
01-00-000-45220	IL REPL TAX - RICH	2,175.86		2,000.00	4,500.00	1,000.00
01-00-000-45230	IL CHARITABLE GAMES TAX	3,081.93	1,405.33	1,000.00	968.00	1,000.00
01-00-000-45235	PULL TABS/JAR GAMES TAX	1,399.88	3,020.58	1,000.00	2,648.00	1,500.00
01-00-000-45237	VIDEO GAMING	1,013,558.74	1,077,411.75	1,118,000.00	1,200,000.00	1,500,000.00
01-00-000-45520	POLICE GRANTS	35,819.38	53,429.00	5,000.00	412,567.70	5,000.00
01-00-000-45525	POLICE OVERTIME REIMBURSEMENT		24,086.58	40,000.00	38,666.00	30,000.00
01-00-000-45530	AMERICAN RESCUE PLAN ACT GRAN	3,620.00		0.00	0.00	0.00
01-00-000-45599	MISCELLANEOUS GRANTS	799.61	16,510.00	0.00	34,500.00	0.00
01-00-000-45710	STATE REIMBURSEMENTS	5,030.00	5,379.50	12,700.00	5,471.00	13,000.00
01-00-000-45720	STATE REIMB - EMERGENCY MGMT		32,103.86	24,625.00	2,298.35	24,600.00
01-00-000-45735	LIBRARY ACCOUNTING SERVICES	12,000.00	16,000.00	20,000.00	20,000.00	60,000.00
01-00-000-45760	RECYCLING REIMBURSEMENT	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
01-00-000-48010	COURT FINES	44,206.93	79,424.92	50,000.00	64,000.00	50,000.00
01-00-000-48012	ADMIN ADJUDICATION ORD COURT	22,857.75	31,163.00	25,000.00	29,000.00	25,000.00
01-00-000-48015	IN-HOUSE COLLECTIONS	50,766.00	42,075.00	30,000.00	650.00	0.00
01-00-000-48016	COMPLIANCE FINE	12,575.00	3,350.00	5,000.00	25.00	0.00
01-00-000-48017	EMERGENCY RESPONSE/DUI REIMB	29,000.00	32,000.00	25,000.00	30,000.00	25,000.00
01-00-000-48018	POLICE NON-PARKING FINES	4,250.00	1,950.00	2,500.00	3,525.00	2,500.00
01-00-000-48020	P TICKET FINES	108,654.52	105,840.98	50,000.00	125,000.00	75,000.00
01-00-000-48025	LIQUOR LICENSE VIOLATION		1,175.00	0.00	0.00	0.00
01-00-000-48028	BUSINESS LICENSE VIOLATION	5,000.00		0.00	0.00	0.00
01-00-000-48029	AMUSEMENT PUSH TAX FINES	423,443.46	740,750.00	0.00	185,250.00	0.00
01-00-000-48031	FALSE ALARMS - FIRE	(350.00)	450.00	450.00	1,325.00	400.00
01-00-000-48032	FALSE ALARMS - POLICE	14,925.00	10,725.00	15,000.00	5,000.00	10,000.00
01-00-000-48095	NSF FINES/FEES	225.00	100.00	0.00	50.00	0.00
01-00-000-48310	CODE ENFORCEMENT FINES	35,351.00	19,656.00	20,000.00	35,000.00	20,000.00
01-00-000-48315	MEMORANDUM OF JUDGEMENT	400.00	400.00	0.00	1,000.00	0.00
01-00-000-51007	BUS FEES - TP BUS	2,986.90	3,035.15	2,000.00	3,200.00	2,000.00
01-00-000-51012	ELEVATOR INSPECTION FEES	9,840.00	10,320.00	10,000.00	12,000.00	10,000.00
01-00-000-51210	DOG IMPOUND FEES	2,278.00	1,245.00	0.00	0.00	0.00
01-00-000-51215	COPIES - POLICE REPORTS	10,251.70	10,084.00	8,000.00	11,000.00	8,000.00
01-00-000-51217	POLICE TRAINING/SEMINAR FEES	464.00		0.00	0.00	0.00
01-00-000-51220	FINGERPRINTING	1,500.25	2,033.50	1,000.00	2,500.00	1,000.00
01-00-000-51317	FIRE TRAINING/PROGRAM FEES	3,080.00	3,170.00	2,000.00	4,200.00	2,000.00
01-00-000-51321	FIRE COST RECOVERY		2,805.00	75,000.00	80,000.00	75,000.00
01-00-000-51410	PLAN REVIEW FEES	132,150.47	137,449.07	60,000.00	125,000.00	75,000.00
01-00-000-51415	ZONING VARIANCE FEES	16,355.00	17,095.00	15,000.00	17,000.00	15,000.00
01-00-000-51420	REINSPECTION FEES	50.00	100.00	0.00	600.00	0.00
01-00-000-51422	FILING/RECORDING FEES	1,820.00	2,640.22	1,500.00	2,250.00	1,500.00
01-00-000-54010	PAMPHLET/MAP/BOOK SALES	205.00	225.00	0.00	205.00	0.00
01-00-000-54015	TINLEY PROMO ITEMS	4,593.00	5,111.25	4,000.00	4,500.00	4,000.00
01-00-000-54025	SUPOENA FEES	135.80	150.00	0.00	205.00	0.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 01 GENERAL FUND						
Department: 00-000						
01-00-000-54040	COMMUNITY CENTER ACTIVITIES	2,805.00	2,913.00	1,500.00	7,000.00	3,000.00
01-00-000-54051	TOURISM EVENT REVENUE		70,000.00	0.00	0.00	0.00
01-00-000-54110	REBILLABLES	130,000.82	177,582.05	100,000.00	165,000.00	100,000.00
01-00-000-54115	INSURANCE REIMBURSEMENT	139,224.88	30,141.56	30,000.00	126,231.26	30,000.00
01-00-000-54125	PHOTOCOPY REIMBURSEMENT		10.00	0.00	5.00	0.00
01-00-000-54129	SPECIAL EVENT REIMBURSEMENT	29,591.80	34,943.46	10,000.00	110,000.00	30,000.00
01-00-000-54130	POSTAGE/SHIPPING REIMB	18.79	222.09	0.00	2.00	0.00
01-00-000-54131	POLICE SECURITY REIMB	559,115.20	591,085.47	550,000.00	636,000.00	661,000.00
01-00-000-54140	GAS TAX REFUNDS	11,458.12	11,895.28	10,000.00	11,895.00	10,000.00
01-00-000-54145	PROPERTY DAMAGE	130,961.49	34,411.08	35,000.00	42,255.10	35,000.00
01-00-000-54150	GAS CONSUMPTION REIMB	126,098.12	138,858.97	75,000.00	125,000.00	100,000.00
01-00-000-54160	SPECIAL EVENTS REIMB/SPONSORS	115,497.00	147,860.13	80,000.00	155,000.00	100,000.00
01-00-000-54190	MDSE RETURN/REFUND & O/P	9.80	6,422.87	0.00	0.00	0.00
01-00-000-54195	MISCELLANEOUS REIMBURSE	5,219.26	26,821.53	1,000.00	20,000.00	4,000.00
01-00-000-54200	DONATIONS	8,000.00	3,900.00	4,000.00	23,000.00	5,000.00
01-00-000-54310	LAND LEASE/RENTAL INCOME	146,588.17	137,282.85	155,076.00	174,000.00	179,000.00
01-00-000-54315	LICENSING REVENUE	41,469.37	27,234.93	33,540.00	37,000.00	711,000.00
01-00-000-54350	OVERPAYMENT REFUNDS	2,496.48		0.00	0.00	0.00
01-00-000-54990	CASH OVER/SHORT	193.01	(231.31)	0.00	86.03	0.00
01-00-000-54999	MISCELLANEOUS REVENUE	41,145.91	29,779.28	10,000.00	7,800.00	10,000.00
01-00-000-65700	INTEREST - I/P	654,994.24	1,660,680.00	1,000,000.00	1,670,000.00	1,000,000.00
01-00-000-65720	INTEREST - MKT.VALUE ADJ	7,897.96	14,665.70	0.00	0.00	0.00
01-00-000-65811	INTEREST - R/E TAX COOK	2,689.75	4,263.03	100.00	27,893.00	1,000.00
01-00-000-65812	INTEREST - R/E TAX WILL	103.74	1,441.63	100.00	9,343.00	1,000.00
01-00-000-65820	INTEREST - SALES TAX	25,321.88	47,319.15	48,000.00	43,000.00	43,000.00
01-00-000-65860	LEASE INTEREST INCOME	56,403.00	54,045.00	0.00	0.00	0.00
01-00-000-65899	INTEREST - MISCELLANEOUS	168.01		0.00	0.00	0.00
01-00-000-69012	TRANSFER FROM HOTEL/MOTEL	873,070.07	1,119,518.49	961,100.00	773,783.00	884,000.00
Total Department 00-000:		70,204,621.13	74,742,128.18	72,666,291.00	75,724,170.60	72,517,575.00

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

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

Department Goals

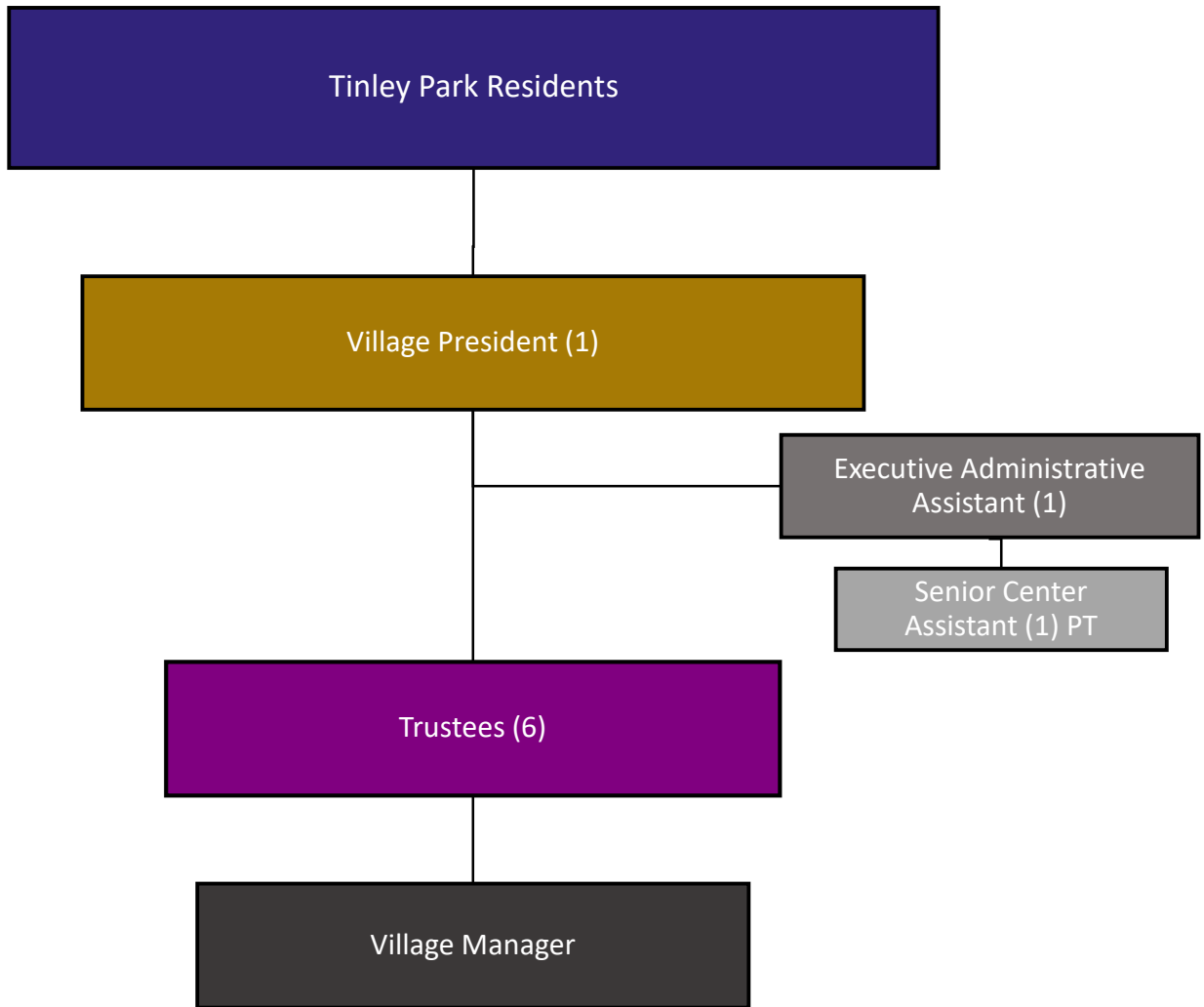
1. Market and support the Village's vision statement, to make Tinley Park a destination community in the region, embracing all walks of life through music and entertainment, vast resources and first-class services.
Strategic Plan Goal B, D, & E
2. Ensure public safety for all residents, with increased police efforts.
Strategic Plan Goal A
3. Attract new businesses and see 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

Maintain Partnerships with Intergovernmental agencies
Comply with the Open Meetings Act (OMA) for all Committee and Board Meetings
Expand community relations with schools, non-for-profits, religious organizations and residents to expand community safety

<i>Benchmark</i>	<i>2024 Actual</i>	<i>2025 Est. Actual</i>	<i>2026 Budget</i>
2	4	4	4
100%	100%	100%	100%
5	5	5	5

FY2026 Mayor & Trustee Structure



FY26(9)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 11-000 MAYOR & TRUSTEES						
01-11-000-71110	SALARIES	210,100.98	203,749.15	205,000.00	115,000.00	205,000.00
01-11-000-71127	PART TIME - NON-PENSIONABLE			8,500.00	8,500.00	0.00
01-11-000-72120	TELEPHONE COMMUNICATIONS	4,671.73	6,681.10	4,320.00	4,390.00	4,390.00
01-11-000-72127	MOBILE DATA COMMUNICATIONS	1,908.53	1,982.69	2,700.00	1,550.00	1,900.00
01-11-000-72130	TRAVEL EXPENSE		417.18	250.00	0.00	2,300.00
01-11-000-72170	MEETINGS & CONFERENCES	2,561.94	2,740.38	5,000.00	0.00	4,000.00
01-11-000-72220	RECEPTION & MEALS	6,175.40	1,837.05	8,000.00	4,500.00	6,500.00
01-11-000-72310	PRINTING		41.95	2,000.00	0.00	500.00
01-11-000-72430	EMPLOYEE HEALTH & LIFE	44,985.73	36,089.26	40,900.00	27,000.00	40,900.00
01-11-000-72480	FICA	15,417.86	15,054.45	17,500.00	10,500.00	16,000.00
01-11-000-72485	IMRF	11,742.21	10,293.71	13,500.00	0.00	13,500.00
01-11-000-72655	SOFTWARE LICENSING & SUPPORT	1,040.94	1,072.17	1,180.00	1,180.00	0.00
01-11-000-72720	DUES & SUBSCRIPTIONS	3,768.70	2,518.70	5,280.00	4,000.00	4,000.00
01-11-000-72790	OTHER CONTRACTUAL SVCS	32,096.00	42,435.00	21,000.00	38,500.00	21,000.00
01-11-000-73110	OFFICE SUPPLIES	642.16	1,091.03	2,000.00	900.00	1,000.00
Total Department 11-000:		(335,112.18)	(326,003.82)	(337,130.00)	(216,020.00)	(320,990.00)

VILLAGE MANAGER

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

Department Goals

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

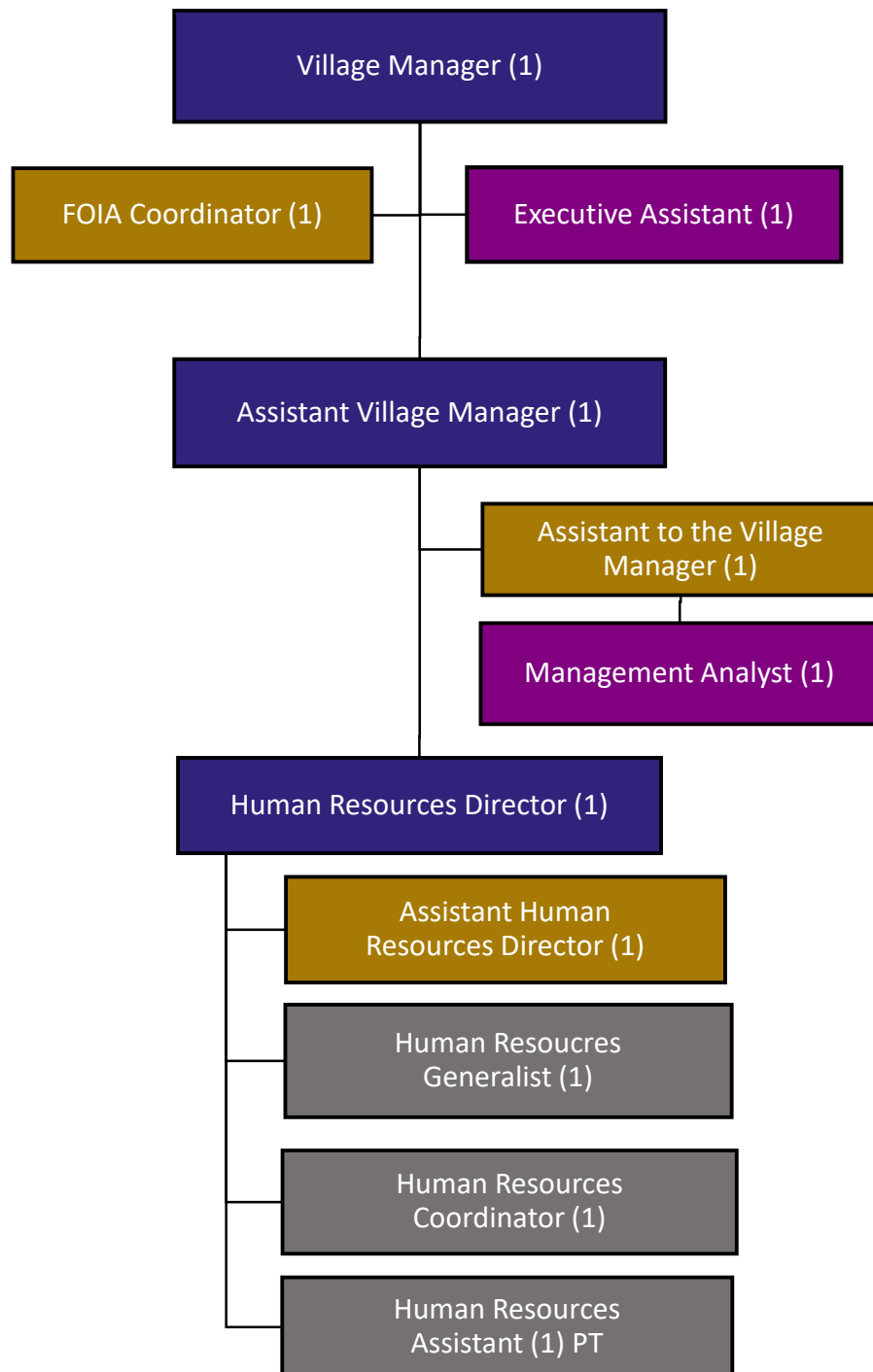
Performance Measures

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

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

Benchmark	2024 Est. Actual	2025 Est. Actual	2026 Budget
35	50	50	35
100%	99%	99%	100%

FY2026 Village Manager Department Structure





GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 12-000 VILLAGE MANAGER						
01-12-000-71110	SALARIES	670,452.64	741,778.12	823,000.00	805,000.00	1,099,138.00
01-12-000-71112	OVERTIME	205.71	420.76	0.00	2,500.00	0.00
01-12-000-71125	PART TIME HELP - PENSIONABLE	20,327.58	19,607.83	20,000.00	12,000.00	32,871.00
01-12-000-71127	PART TIME HELP - NON-PENSIONA	4,428.76	4,130.00	0.00	0.00	20,000.00
01-12-000-72120	TELEPHONE COMMUNICATIONS	4,849.04	6,147.71	2,700.00	3,100.00	3,240.00
01-12-000-72127	MOBILE DATA COMMUNICATIONS	864.24	1,571.74	0.00	850.00	800.00
01-12-000-72130	TRAVEL EXPENSE	30.90	1,002.82	1,000.00	850.00	1,000.00
01-12-000-72140	TRAINING	8,300.00	12,382.44	25,000.00	2,500.00	30,000.00
01-12-000-72170	MEETINGS & CONFERENCES	3,731.31	2,974.05	6,000.00	4,800.00	8,600.00
01-12-000-72220	RECEPTION & MEALS	1,043.30	1,105.93	10,000.00	600.00	6,000.00
01-12-000-72430	EMPLOYEE HEALTH & LIFE	137,613.97	147,330.56	183,431.00	150,000.00	257,050.00
01-12-000-72447	EMPLOYEE ASST PROG	11,717.10	23,576.42	51,000.00	68,550.00	0.00
01-12-000-72449	EMPLOYEE BENEFITS ADMINISTRAT	1,968.60	3,239.12	13,000.00	13,000.00	14,500.00
01-12-000-72480	FICA	50,111.82	55,154.40	70,120.00	70,000.00	96,015.00
01-12-000-72485	IMRF	80,668.31	82,431.93	114,000.00	90,000.00	142,609.00
01-12-000-72540	R & M MOTOR VEHICLES	969.33	151.63	2,000.00	150.00	1,500.00
01-12-000-72565	R&M - COMPUTER EQUIPMENT			500.00	0.00	0.00
01-12-000-72655	SOFTWARE LICENSING & SUPPORT	20,870.98	55,629.75	73,080.00	73,080.00	78,500.00
01-12-000-72720	DUES & SUBSCRIPTIONS	6,013.83	66,922.35	43,560.00	43,000.00	40,960.00
01-12-000-72790	OTHER CONTRACTUAL SERVICES	8,063.22	245.00	40,000.00	40,000.00	90,000.00
01-12-000-72974	EMPLOYEE RECOGNITIONS	3,100.24	3,319.99	25,000.00	4,500.00	18,000.00
01-12-000-73110	OFFICE SUPPLIES	810.08	1,292.52	1,500.00	1,000.00	1,000.00
01-12-000-73530	GASOLINE	2,516.19	2,284.41	5,000.00	2,700.00	3,750.00
01-12-000-73870	OTHER OPERATING SUPPLIES	20,427.41		300.00	0.00	0.00
Total Department 12-000:		(1,059,084.56)	(1,232,699.48)	(1,510,191.00)	(1,388,180.00)	(1,945,533.00)

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, 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 and provide voters registration to all citizens.
Strategic Plan Goal E
3. To continue to update and expand the electronic filing system by means of Document Management and Records Retention.
Strategic Plan Goal B
4. To provide service to residents and staff in their request for information pertaining to Village activities, and Village services and maintain a high level of customer service.
Strategic Plan Goal B & E

Performance Measures

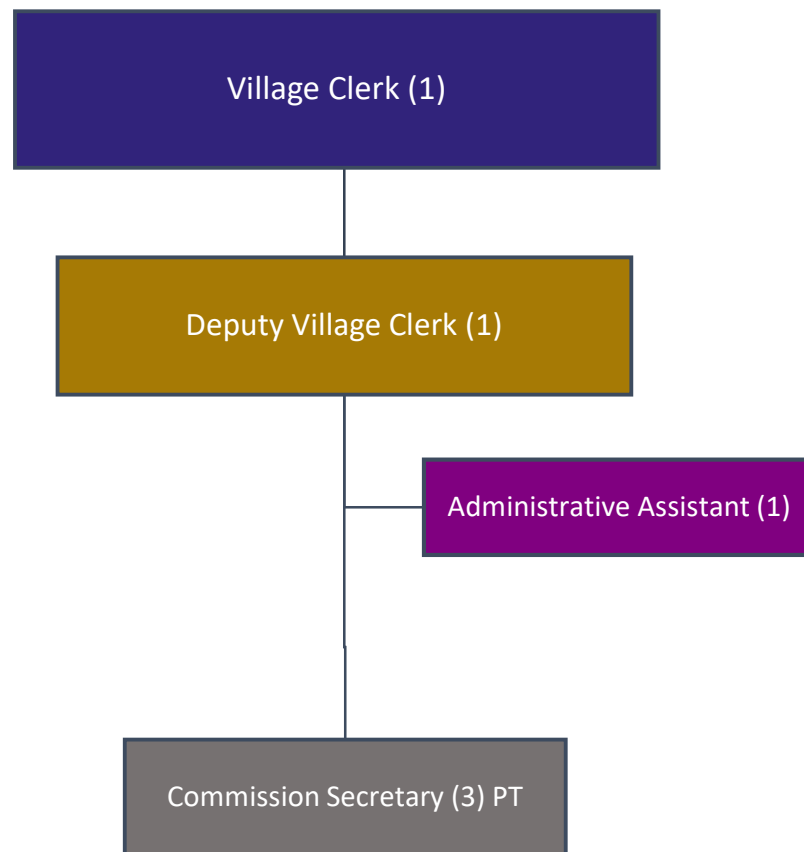
Supervisor Elections, Early Voting, and Deputy Registrars

Public Meeting Agenda posted prior to public meeting

Meeting minutes prepared within 14 days of meeting

Benchmark	2024 Actual	2025 Est. Actual	2026 Budget
100%	100%	100%	100%
100%	100%	100%	100%
14 days or less	100%	100%	100%

FY2026 Village Clerk Department Structure





GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 13-000 CLERK'S OFFICE						
01-13-000-71110	SALARIES	171,639.52	177,455.66	185,000.00	183,000.00	197,960.00
01-13-000-71112	OVERTIME	82.54	281.74	1,000.00	500.00	1,000.00
01-13-000-71127	PART TIME HELP - NON-PENSIONA	1,445.24	9.65	0.00	0.00	0.00
01-13-000-72110	POSTAGE	591.99	929.67	1,800.00	500.00	1,400.00
01-13-000-72120	TELEPHONE COMMUNICATIONS	1,346.92	1,706.47	1,080.00	1,600.00	1,500.00
01-13-000-72127	MOBILE DATA COMMUNICATIONS	432.12	1,700.01	540.00	540.00	540.00
01-13-000-72130	TRAVEL EXPENSE		20.31	0.00	50.00	0.00
01-13-000-72140	TRAINING	925.05	29.00	1,600.00	0.00	1,600.00
01-13-000-72170	MEETINGS & CONFERENCES	47.00		500.00	0.00	500.00
01-13-000-72310	PRINTING	359.00	340.00	1,800.00	0.00	1,200.00
01-13-000-72330	LEGAL NOTICES & ADVERTISING	55.50		500.00	150.00	500.00
01-13-000-72430	EMPLOYEE HEALTH & LIFE	51,313.62	51,723.50	50,350.00	51,000.00	52,350.00
01-13-000-72480	FICA	12,767.54	12,927.27	15,000.00	14,000.00	15,300.00
01-13-000-72485	IMRF	18,150.53	17,685.23	24,600.00	19,000.00	24,600.00
01-13-000-72655	SOFTWARE LICENSING & SUPPORT	3,122.83	3,216.51	3,540.00	3,540.00	0.00
01-13-000-72720	DUES & SUBSCRIPTIONS	290.00	371.99	1,115.00	515.00	1,115.00
01-13-000-72790	OTHER CONTRACTUAL SVCS			500.00	0.00	0.00
01-13-000-72791	CODIFICATION	8,383.05	7,128.52	10,000.00	10,000.00	10,000.00
01-13-000-73110	OFFICE SUPPLIES	703.69	955.14	1,000.00	600.00	700.00
Total Department 13-000:		(271,656.14)	(276,480.67)	(299,925.00)	(284,995.00)	(310,265.00)

GENERAL OVERHEAD

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

Department Goals

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

Strategic Plan Goal B

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

Strategic Plan Goal B

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

Strategic Plan Goal B



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 14-000 GENERAL OVERHEAD						
01-14-000-71111	MERIT SYSTEM PERFORMANCE POOL		55,800.00	65,000.00	71,000.00	65,000.00
01-14-000-71113	HONORARIUM		5,000.00	18,000.00	18,000.00	18,000.00
01-14-000-72110	POSTAGE	7,535.90	10,844.65	10,800.00	10,500.00	12,000.00
01-14-000-72120	TELEPHONE COMMUNICATIONS	8,457.70	6,041.36	14,664.00	15,600.00	14,664.00
01-14-000-72125	INTERNET COMMUNICATIONS	20,298.82		0.00	0.00	0.00
01-14-000-72220	RECEPTIONS AND MEALS	97.43	25.25	0.00	0.00	0.00
01-14-000-72310	PRINTING	2,030.92	2,571.47	2,500.00	1,300.00	2,500.00
01-14-000-72315	BANK CHARGES	22,288.29	35,435.48	50,613.00	47,000.00	46,000.00
01-14-000-72330	LEGAL NOTICES & ADVERTISING	3,400.64	2,116.50	4,000.00	3,500.00	3,500.00
01-14-000-72355	RECORDING FEES	5,049.41	6,172.74	6,300.00	10,000.00	9,000.00
01-14-000-72357	PROPERTY TAXES			20,000.00	0.00	0.00
01-14-000-72421	LIABILITY INSURANCE	639,959.05	682,329.66	1,202,072.00	909,000.00	1,279,096.00
01-14-000-72435	POST EMPLOYMENT BENEFITS	613,998.05	637,632.69	750,000.00	940,000.00	1,008,350.00
01-14-000-72436	IMRF ACCELERATED PAYMENTS			35,000.00	0.00	30,000.00
01-14-000-72445	UNEMPLOYMENT COMP	28,618.87	2,325.48	32,300.00	18,000.00	42,400.00
01-14-000-72446	EMPLOYMENT COSTS	86,440.77	41,938.59	57,250.00	57,250.00	63,250.00
01-14-000-72447	EMPLOYEE ASST PROG SSMMA			0.00	0.00	78,500.00
01-14-000-72448	RECRUITMENT COSTS	6,653.89	5,349.97	8,000.00	6,200.00	8,000.00
01-14-000-72450	DOT TESTING REQUIREMENTS		2,017.00	7,000.00	2,500.00	5,000.00
01-14-000-72540	R & M - MOTOR VEHICLES	107.00	7,380.67	500.00	200.00	500.00
01-14-000-72541	INSURANCE DEDUCTIBLE-IRMA	24,144.85	(16,293.50)	0.00	13,000.00	5,000.00
01-14-000-72542	INSURANCE DEDUCTIBLE-IPMG	589,310.89	209,885.87	285,000.00	225,000.00	265,000.00
01-14-000-72720	DUES & SUBSCRIPTIONS	1,360.67	5,214.31	6,635.00	3,000.00	7,310.00
01-14-000-72750	SERVICE CONTRACTS	139.95	1,201.33	1,560.00	1,500.00	1,650.00
01-14-000-72790	OTHER CONTRACTUAL SVCS	102,661.40	108,114.35	131,000.00	130,000.00	152,600.00
01-14-000-72840	ENGINEERING (REBILLABLE)	93,287.75	188,044.50	138,400.00	180,000.00	178,400.00
01-14-000-72842	APPRAISAL SERVICES		2,500.00	5,600.00	0.00	2,000.00
01-14-000-72845	AUDIT SERVICES	18,124.03	51,405.00	53,900.00	53,900.00	62,650.00
01-14-000-72848	IL S.P. FINGERPRINT FEES	1,897.75	1,264.50	750.00	1,600.00	1,700.00
01-14-000-72850	LEGAL SERVICES	633,787.53	327,267.45	825,000.00	340,000.00	475,000.00
01-14-000-72851	ACTUARIAL SERVICES	14,911.00	18,894.00	24,500.00	16,000.00	17,200.00
01-14-000-72855	LEGAL - LABOR RELATED	74,478.66	50,910.00	100,000.00	80,000.00	125,000.00
01-14-000-72857	LEGAL - FOIA	51,650.00	44,452.50	60,000.00	40,000.00	45,000.00
01-14-000-72858	LEGAL - PROSECUTIONS	61,391.00	61,283.50	75,000.00	42,000.00	60,000.00
01-14-000-72863	LEASE EXPENSE		4,287.00	0.00	0.00	0.00
01-14-000-72876	ADMIN CT HEARING OFFICER	17,108.86	13,136.50	18,000.00	11,000.00	14,000.00
01-14-000-72952	FIREWORKS	15,000.00		0.00	0.00	0.00
01-14-000-72974	EMPLOYEE RECOGNITIONS	15,762.43	24,673.63	30,000.00	30,000.00	25,000.00
01-14-000-72975	VOLUNTEER APPRECIATION	810.60	6,074.22	7,100.00	7,100.00	7,300.00
01-14-000-72985	HEALTH SRVC PROGRAMS	1,668.00		0.00	0.00	0.00
01-14-000-73110	OFFICE SUPPLIES	8,576.71	9,592.82	9,000.00	7,000.00	9,500.00
01-14-000-73115	CONFECTIONARY SUPPLIES	3,347.76	2,881.22	4,100.00	4,300.00	3,500.00
01-14-000-73530	GASOLINE (BREMEN TWNSP)	54.73		0.00	0.00	0.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 14-000 GENERAL OVERHEAD						
01-14-000-73531	FUEL SUPPLIED (SD 140)	120,802.41	133,358.15	117,000.00	125,000.00	130,000.00
01-14-000-73532	FUEL SUPPLIED - TP LIB	1,303.85	1,783.16	2,000.00	2,300.00	2,250.00
01-14-000-73870	OTHER OPERATING SUPPLIES	642.88	986.76	1,000.00	200.00	1,000.00
01-14-000-79000	REFUNDS/OP/CRIME FREE HOUSING	100.00	50.00	0.00	890.00	0.00
01-14-000-79010	REFUNDS - BUSINESS LIC	3,275.00	350.00	0.00	2,000.00	0.00
01-14-000-79015	REFUNDS - BUILD PERMIT	825.00	1,330.00	0.00	25,000.00	0.00
01-14-000-79099	REFUNDS - MISCELLANEOUS	5,655.25	570.00	0.00	500.00	0.00
01-14-000-96141	PRINCIPAL PAYMENT	932.28	944.04	0.00	0.00	0.00
01-14-000-96142	INTEREST EXPENSE	84.78	73.03	0.00	0.00	0.00
01-14-000-99000	CONTINGENCY			0.00	1,000.00	150,000.00
Total Department 14-000:		(3,308,032.76)	(2,757,215.85)	(4,179,544.00)	(3,452,340.00)	(4,426,820.00)

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

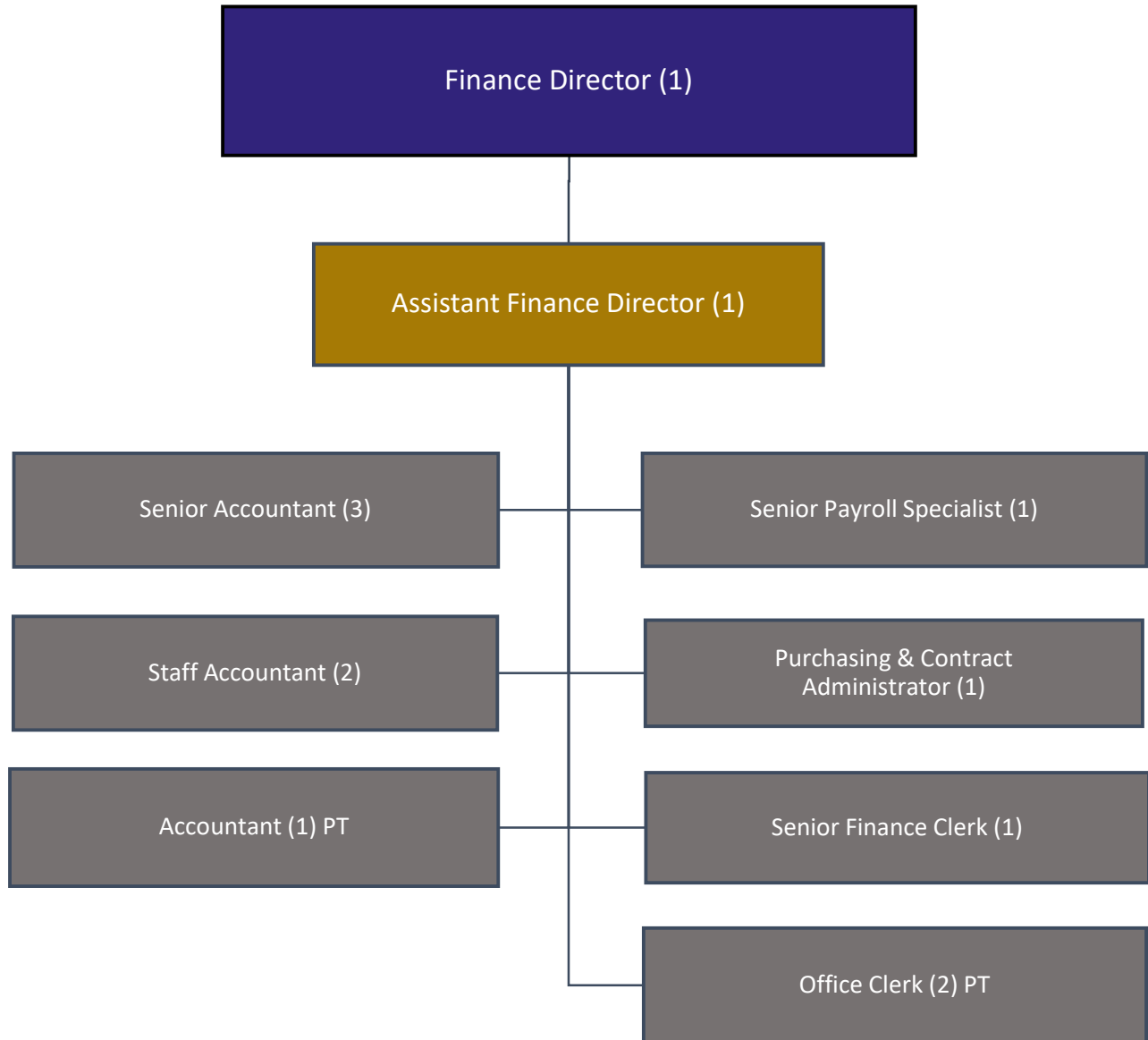
- 1. Provide professional and timely service to Village of Tinley Park departments in the areas of cash disbursements, budgeting, purchasing, payroll, and other areas of financial management.
Strategic Plan Goal B
- 2. Enhance Internal and quality control over accounting processes.
Strategic Plan Goal B
- 3. Produce high quality financial documents for internal and external use.
Strategic Plan Goal B

Performance Measures

Prepare financial documents that qualify for GFOA award program

Benchmark	2024 Actual	2025 Est Actual	2026 Budget
2	1	1	2

FY2026 Finance Department Structure





GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 15-000 FINANCE						
01-15-000-71110	SALARIES	662,098.21	758,246.43	994,000.00	695,000.00	1,089,265.00
01-15-000-71112	OVERTIME	1,417.77	1,610.46	2,000.00	2,500.00	2,000.00
01-15-000-71125	PART TIME HELP - PENSIONABLE	139,246.44	161,544.23	166,000.00	140,000.00	116,000.00
01-15-000-72120	TELEPHONE COMMUNICATIONS	2,928.32	4,519.88	1,080.00	1,500.00	1,080.00
01-15-000-72127	MOBILE DATA COMMUNICATIONS	432.23	958.50	540.00	450.00	540.00
01-15-000-72130	TRAVEL EXPENSES		50.25	200.00	200.00	250.00
01-15-000-72140	TRAINING	950.00	384.00	2,900.00	1,700.00	3,700.00
01-15-000-72170	MEETINGS & CONFERENCES	717.50	3,450.38	10,530.00	1,000.00	14,475.00
01-15-000-72220	RECEPTION & MEALS	487.73	1,425.69	1,500.00	1,500.00	1,500.00
01-15-000-72310	PRINTING	4,477.76	3,253.60	4,840.00	4,840.00	5,110.00
01-15-000-72430	EMPLOYEE HEALTH & LIFE	136,355.47	162,509.22	185,000.00	168,000.00	227,540.00
01-15-000-72480	FICA	59,644.58	68,211.05	88,000.00	64,000.00	95,000.00
01-15-000-72485	IMRF	92,727.25	101,847.49	144,000.00	91,000.00	150,275.00
01-15-000-72655	SOFTWARE LICENSING & SUPPORT	21,769.69	31,237.24	23,300.00	28,500.00	165,300.00
01-15-000-72720	DUES & SUBSCRIPTIONS	3,492.50	3,505.90	4,840.00	1,000.00	5,135.00
01-15-000-72790	OTHER CONTRACTUAL SERV	177,541.02	162,809.50	120,825.00	95,000.00	168,845.00
01-15-000-73110	OFFICE SUPPLIES	1,050.27	3,608.67	2,500.00	1,000.00	1,500.00
01-15-000-73590	BOOKS, MANUALS, REFERENCE	142.22		150.00	0.00	0.00
Total Department 15-000:		(1,305,478.96)	(1,469,172.49)	(1,752,205.00)	(1,297,190.00)	(2,047,515.00)

INFORMATION TECHNOLOGY DEPARTMENT

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

Department Goals

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

Performance Measures

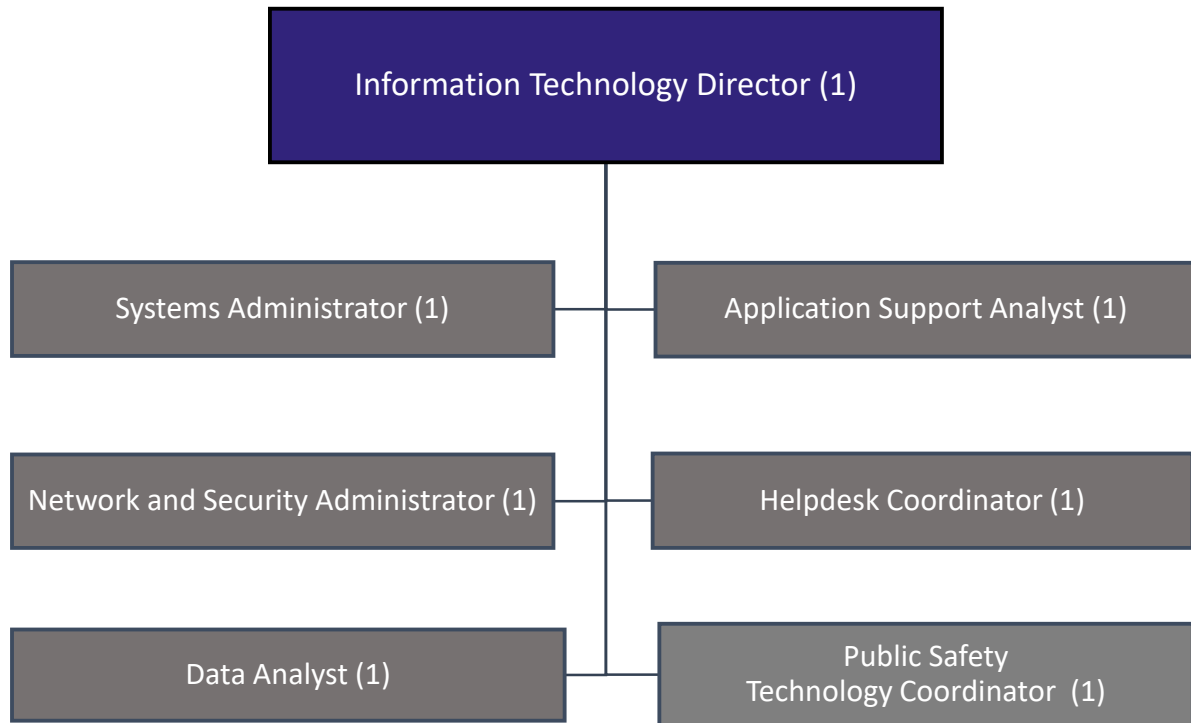
Regularly meet with all department directors to assess operation support and discuss future IT strategic goals

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

Create and maintain Organizational Technology project portfolio of all current and planned IT projects including intended start date, finish date, and customer(s) served.

Benchmark	2024 Actual	2025 Est. Actual	2026 Budget
10	10	10	10
3	1	9	3
3	3	3	3

FY2026 Information Technology Department Structure





GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 16-000 INFORMATION TECHNOLOGY						
01-16-000-71110	SALARIES	409,502.62	473,981.36	601,500.00	486,975.00	568,142.00
01-16-000-71112	OVERTIME		450.89	0.00	1,600.00	2,000.00
01-16-000-71125	PART TIME HELP - PENSIONABLE	17,075.26	692.66	0.00	0.00	0.00
01-16-000-72120	TELEPHONE COMMUNICATIONS	6,551.69	7,125.22	3,780.00	9,600.00	3,780.00
01-16-000-72125	INTERNET COMMUNICATIONS		16,656.52	30,000.00	34,033.00	36,300.00
01-16-000-72127	MOBILE DATA COMMUNICATIONS	3,234.87	3,998.24	3,240.00	3,240.00	3,240.00
01-16-000-72130	TRAVEL EXPENSES		144.72	500.00	1,000.00	500.00
01-16-000-72140	TRAINING	920.06	2,895.00	3,600.00	3,200.00	3,600.00
01-16-000-72170	MEETINGS & CONFERENCES	125.00	441.66	500.00	600.00	500.00
01-16-000-72220	RECEPTION & MEALS		37.02	200.00	0.00	200.00
01-16-000-72430	EMPLOYEE HEALTH & LIFE	77,103.25	72,863.15	110,700.00	95,000.00	137,993.00
01-16-000-72480	FICA	31,317.08	34,443.05	46,000.00	38,000.00	46,076.00
01-16-000-72485	IMRF	47,102.57	49,953.66	74,500.00	54,000.00	79,928.00
01-16-000-72540	R & M - MOTOR VEHICLES	201.31		200.00	0.00	200.00
01-16-000-72565	R&M - COMPUTER EQUIPMENT	367.15	225.00	0.00	0.00	0.00
01-16-000-72650	CONTRACT SERVICE - TECHNOLOGY	91,970.40	79,529.43	70,000.00	100,000.00	75,000.00
01-16-000-72652	CONTRACT SERVICE - GIS	105,463.78	116,980.72	133,324.38	133,324.00	126,998.00
01-16-000-72655	SOFTWARE LICENSING & SUPPORT	326,721.63	428,933.25	436,382.33	436,382.00	494,724.00
01-16-000-72720	DUES & SUBSCRIPTIONS	18,630.00	18,637.09	24,000.00	23,112.00	23,200.00
01-16-000-72756	SERVICE CONTRACTS-COMPUTER EQ	81,981.90	64,721.97	96,700.00	88,000.00	106,700.00
01-16-000-72790	OTHER CONTRACTUAL SERV	67,577.76	67,525.83	150,000.00	200,000.00	400,000.00
01-16-000-73110	OFFICE SUPPLIES	23.72	11.54	500.00	500.00	500.00
01-16-000-73870	OTHER OPERATING SUPPLIES	3,905.79		0.00	0.00	0.00
01-16-000-74128	COMPUTER EQUIPMENT	112,209.21	121,567.18	115,000.00	115,000.00	100,000.00
Total Department 16-000:		(1,401,985.05)	(1,561,815.16)	(1,900,626.71)	(1,823,566.00)	(2,209,581.00)

POLICE DEPARTMENT

The Tinley Park Police Department works together with the community to provide professional police services, and they are dedicated to serving with integrity and compassion. They strive to improve the quality of life within the community of Tinley Park.

Department Goals

- 1. Build upon the unified command and continue to strengthen relationships within all departments and areas of the village.
Strategic Plan Goal A
- 2. Improve public safety networking within the community by engaging through events such as Drug Abuse Resistance Education (DARE), Coffee with a Cop, Seniors and Law Enforcement Together (SALT), Citizen’s Police Academy, Citizen’s Police Academy Alumni Association, National Night Out and other Village-sponsored events.
Strategic Plan Goal A
- 3. Promote technology, research, training, and development to support enhanced safety services - new technology like body-worn cameras (BWC), Unmanned Aerial Vehicles (UAV), eCitations and payments hosted by DACRA. Focus on the integration of FUSUS and the partnership between the village and total parking solutions in the commuter lots.
Strategic Plan Goal A
- 4. Focus on the importance of adhering to all mandates set forth by the Illinois Law Enforcement Training and Standards Board, as well as new state and federal laws.
Strategic Plan Goal B

Performance Measures

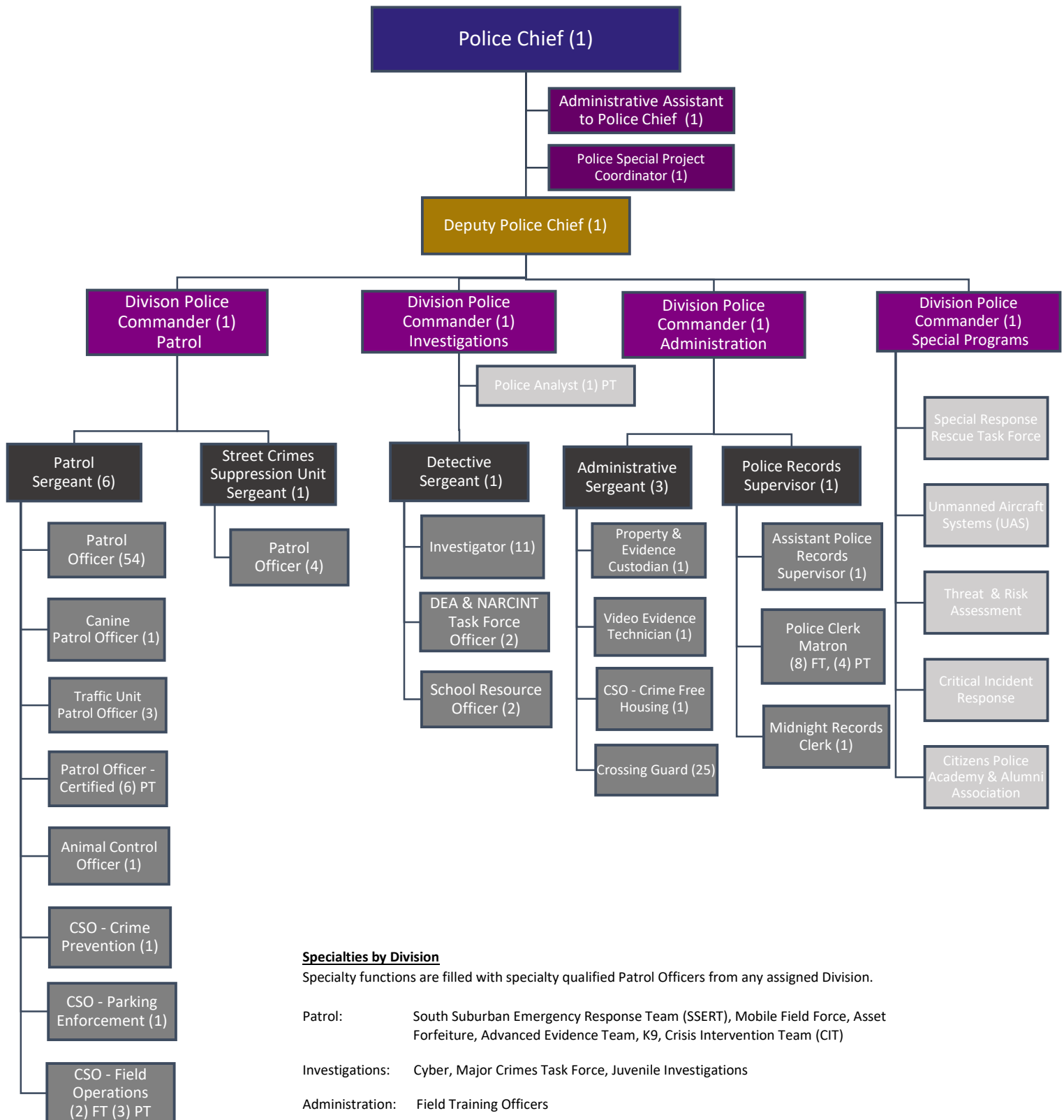
New Hire Timeline to Patrol. Focus on backfilling retirements and expanding special units.

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

Events that the police department hosts or provides services for throughout the community and Schools

Benchmark	2024 Actual	2025 Estimated Actual	2026 Budget
5	6	9	5
40	40	40	40
15	20	22	25

FY2026 Police Department Structure



FY26(154)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 01 GENERAL FUND						
Department: 17-205 POLICE (ADMINISTRATION)						
01-17-205-71110	SALARIES	2,210,000.48	2,391,518.98	2,579,000.00	2,200,000.00	2,624,000.00
01-17-205-71112	OVERTIME	53,825.75	59,713.13	50,000.00	51,000.00	45,000.00
01-17-205-71121	SALARIES - ADMIN	723,805.47	860,899.66	1,299,040.00	950,000.00	1,327,290.00
01-17-205-71125	PART TIME HELP - PENSIONABLE	104,445.96	143,976.15	92,625.00	60,000.00	220,000.00
01-17-205-71127	PART TIME HELP - NON-PENSIONA	32,113.84	54,524.51	34,500.00	37,000.00	39,000.00
01-17-205-71130	WAGES - CROSSING GUARDS	180,464.44	199,936.38	185,000.00	166,000.00	185,000.00
01-17-205-72110	POSTAGE	14,748.40	13,659.92	13,500.00	15,000.00	15,000.00
01-17-205-72120	TELEPHONE COMMUNICATIONS	62,905.81	66,026.63	19,980.00	31,000.00	25,980.00
01-17-205-72122	WIRELESS FIRE ALARM	660.00	660.00	660.00	660.00	660.00
01-17-205-72127	MOBILE DATA COMMUNICATIONS	4,603.13	3,896.24	5,510.00	3,700.00	4,610.00
01-17-205-72130	TRAVEL EXPENSE	2,104.94	1,708.74	1,000.00	750.00	1,000.00
01-17-205-72140	TRAINING	6,989.77	12,088.54	14,000.00	25,000.00	8,000.00
01-17-205-72143	TUITION REIMBURSEMENT			3,000.00	0.00	0.00
01-17-205-72170	MEETINGS & CONFERENCES	8,958.98	14,343.24	24,625.00	15,000.00	18,750.00
01-17-205-72220	RECEPTION & MEALS	2,495.91	2,544.87	3,200.00	2,500.00	2,600.00
01-17-205-72310	PRINTING	6,160.82	12,923.56	10,000.00	10,500.00	10,000.00
01-17-205-72345	MICROFILM/DIGITAL IMAGING	276.76	1,080.00	5,000.00	0.00	2,500.00
01-17-205-72430	EMPLOYEE HEALTH & LIFE	531,912.57	551,256.87	870,033.00	600,000.00	881,000.00
01-17-205-72480	FICA/MEDICARE	112,508.92	132,291.30	190,645.00	130,000.00	190,000.00
01-17-205-72485	IMRF	102,047.31	115,573.92	251,986.00	120,000.00	200,000.00
01-17-205-72517	CABLE SERVICES	745.24	705.48	1,000.00	800.00	1,000.00
01-17-205-72530	R&M-MACHNERY & EQUIPMENT	1,998.00	2,445.60	2,000.00	1,000.00	2,000.00
01-17-205-72540	R&M-MOTOR VEHICLES	88,185.92	129,139.91	140,000.00	120,000.00	0.00
01-17-205-72550	R&M-RADIOS	3,506.02	15,279.08	0.00	0.00	0.00
01-17-205-72630	RENT MACHINERY & EQUIP	422.13		0.00	0.00	0.00
01-17-205-72631	RENT - ANTENNA SITE	(422.13)	2,100.91	5,213.42	7,200.00	7,483.74
01-17-205-72655	SOFTWARE LICENSING & SUPPORT	101,908.93	96,143.88	79,110.00	50,000.00	21,250.00
01-17-205-72710	TOWEL & LAUNDRY SERVICE			400.00	400.00	400.00
01-17-205-72720	DUES & SUBSCRIPTIONS	19,977.27	12,686.91	20,250.00	22,250.00	22,785.00
01-17-205-72750	SERVICE CONTRACTS	98,368.19	92,444.91	104,000.00	105,000.00	126,200.00
01-17-205-72756	SERVICE CONTRACTS-COMPUTER EQ	5,514.00		0.00	0.00	0.00
01-17-205-72840	ENGINEERING SERVICES			4,000.00	0.00	4,000.00
01-17-205-72860	VEHICLE LICENSES	2,752.80	4,644.70	4,000.00	4,000.00	4,000.00
01-17-205-72974	EMPLOYEE RECOGNITIONS	4,646.82	2,740.19	5,500.00	2,000.00	4,000.00
01-17-205-73110	OFFICE SUPPLIES	15,826.63	10,972.51	12,500.00	9,000.00	11,000.00
01-17-205-73315	CONFECTIONARY SUPPLIES	1,668.93	1,791.48	2,000.00	2,000.00	1,500.00
01-17-205-73410	EXPENDABLE TOOLS	89.99		0.00	0.00	0.00
01-17-205-73530	GASOLINE	246,523.51	265,858.03	350,000.00	275,000.00	300,000.00
01-17-205-73535	OIL	3,199.60	3,566.20	5,000.00	3,000.00	5,000.00
01-17-205-73540	MISCELLANEOUS FUELS		147.72	0.00	0.00	0.00
01-17-205-73560	TIRES & TUBES	12,615.75	17,622.91	30,000.00	20,000.00	25,000.00
01-17-205-73570	ELECTRICAL SUPPLIES			500.00	0.00	500.00
01-17-205-73590	BOOKS/MANUALS/BROCHURES	835.00	225.00	1,300.00	0.00	550.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 17-205 POLICE (ADMINISTRATION)						
01-17-205-73600	POLICE OPERATING EXPENSE	3,676.58	7,037.44	21,200.00	10,000.00	8,200.00
01-17-205-73610	UNIFORMS	5,400.20	22,208.50	18,500.00	25,000.00	23,500.00
01-17-205-73875	GRANT EXPENDITURES	360.00	540.00	300.00	270.00	300.00
01-17-205-96141	PRINCIPAL PAYMENTS	2,284.20	2,345.21	0.00	0.00	0.00
01-17-205-96142	INTEREST EXPENSE	2,680.86	2,868.09	0.00	0.00	0.00
Total Department 17-205:		(4,783,793.70)	(5,332,137.30)	(6,460,077.42)	(5,075,030.00)	(6,369,058.74)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 17-215 POLICE (CRIME PREVENTION)						
01-17-215-71110	SALARIES	74,199.30	76,507.68	80,000.00	77,000.00	81,500.00
01-17-215-71112	OVERTIME	20,988.52	13,842.72	19,000.00	15,000.00	15,000.00
01-17-215-72110	POSTAGE		17.74	1,000.00	0.00	900.00
01-17-215-72140	TRAINING		110.00	1,100.00	50.00	800.00
01-17-215-72170	MEETINGS & CONFERENCES	34.29	283.12	1,350.00	200.00	700.00
01-17-215-72220	RECEPTION & MEALS	926.65	1,143.57	3,150.00	1,150.00	1,600.00
01-17-215-72310	PRINTING	902.00	803.90	2,000.00	400.00	1,600.00
01-17-215-72430	EMPLOYEE HEALTH & LIFE	18,783.71	15,089.61	16,150.00	16,150.00	16,200.00
01-17-215-72480	FICA/MEDICARE	5,966.86	6,252.16	6,200.00	6,500.00	6,500.00
01-17-215-72485	IMRF	9,302.82	9,328.10	10,000.00	10,000.00	11,500.00
01-17-215-72655	SOFTWARE LICENSING & SUPPORT	5,524.19	5,800.39	0.00	0.00	0.00
01-17-215-72720	DUES & SUBSCRIPTIONS	35.00	35.00	410.00	410.00	420.00
01-17-215-73110	OFFICE SUPPLIES			500.00	500.00	500.00
01-17-215-73590	BOOKS/MANUALS/BROCHURES			250.00	0.00	250.00
01-17-215-73600	POLICE OPERATING EXPENSE	2,408.50	6,825.82	7,500.00	7,200.00	7,000.00
01-17-215-73830	SIGNS & SIGN MATERIALS		79.93	500.00	250.00	500.00
Total Department 17-215:		(139,071.84)	(136,119.74)	(149,110.00)	(134,810.00)	(144,970.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 17-217 POLICE (CRIME FREE HOUSING)						
01-17-217-71110	SALARIES	54,956.06	70,927.94	73,000.00	73,000.00	76,000.00
01-17-217-71112	OVERTIME	3,701.31	5,245.50	3,000.00	3,505.00	3,000.00
01-17-217-72110	POSTAGE	1,044.45	1,154.99	1,000.00	1,000.00	1,000.00
01-17-217-72170	MEETINGS & CONFERENCES	378.27	35.98	1,900.00	50.00	1,000.00
01-17-217-72310	PRINTING			550.00	0.00	550.00
01-17-217-72430	EMPLOYEE HEALTH & LIFE	25,342.44	30,111.24	30,105.00	30,150.00	32,150.00
01-17-217-72480	FICA/MEDICARE	4,253.77	5,505.90	6,000.00	5,600.00	6,000.00
01-17-217-72485	IMRF	6,887.91	8,371.19	9,100.00	9,100.00	9,100.00
01-17-217-72720	DUES & SUBSCRIPTIONS		50.00	525.00	250.00	525.00
01-17-217-73110	OFFICE SUPPLIES			100.00	0.00	100.00
01-17-217-73600	POLICE OPERATING EXPENSE	79.95	79.95	1,100.00	0.00	800.00
Total Department 17-217:		(96,644.16)	(121,482.69)	(126,380.00)	(122,655.00)	(130,225.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 17-220 POLICE (PATROL)						
01-17-220-71110	SALARIES	6,008,945.35	6,086,984.46	6,880,000.00	6,200,000.00	7,155,000.00
01-17-220-71112	OVERTIME	1,279,651.55	1,515,442.62	1,400,000.00	1,000,000.00	685,000.00
01-17-220-71127	PART TIME HELP - NON-PENSIONA	173,642.79	155,895.37	350,000.00	153,000.00	300,000.00
01-17-220-72120	TELEPHONE COMMUNICATIONS			42,120.00	60,000.00	59,000.00
01-17-220-72127	MOBILE DATA COMMUNICATIONS	20,863.74	18,600.56	31,320.00	19,000.00	27,500.00
01-17-220-72140	TRAINING	82,835.91	86,820.31	112,175.00	117,000.00	109,925.00
01-17-220-72230	PRISONER CARE	2,377.89	3,516.58	3,800.00	3,000.00	3,400.00
01-17-220-72240	ANIMAL CARE	2,508.90	19,235.61	16,000.00	9,000.00	12,900.00
01-17-220-72430	EMPLOYEE HEALTH & LIFE	988,867.05	1,020,943.79	1,637,031.00	1,200,000.00	1,707,500.00
01-17-220-72480	FICA/MEDICARE	115,569.45	118,715.17	166,156.00	115,000.00	177,000.00
01-17-220-72530	R&M-MACHINERY & EQUIPMENT	304.60	2,419.29	5,650.00	2,000.00	4,650.00
01-17-220-72540	R&M-MOTOR VEHICLES			0.00	0.00	140,000.00
01-17-220-72567	R&M- MOBILE DATA EQUIPMENT		1,152.22	3,000.00	3,000.00	0.00
01-17-220-72655	SOFTWARE LICENSING & SUPPORT	34,864.47	35,685.71	46,335.00	46,335.00	46,181.00
01-17-220-72753	TOWING SERVICE	968.50	85.00	2,000.00	1,000.00	1,000.00
01-17-220-72756	SERVICE CONTRACTS-COMPUTER EQ	770.09		4,700.00	3,000.00	3,000.00
01-17-220-72855	MEDICAL SERVICES	290.00	15,935.00	15,650.00	15,650.00	22,150.00
01-17-220-73550	CHEMICAL SUPPLIES	6,936.86	7,177.63	7,000.00	6,800.00	7,700.00
01-17-220-73590	BOOKS/MANUALS/BROCHURES			750.00	750.00	750.00
01-17-220-73600	POLICE OPERATING EXPENSE	19,204.88	20,232.20	53,000.00	7,000.00	21,000.00
01-17-220-73610	UNIFORMS	25,371.18	23,731.99	33,500.00	47,000.00	151,000.00
01-17-220-73760	AMMUNITION & TARGETS	25,322.13	33,866.76	36,500.00	34,500.00	34,500.00
01-17-220-74142	FIRST AID KITS/AED	3,642.41	6,022.44	11,250.00	4,000.00	7,250.00
01-17-220-74618	PD BODY ARMOR	12,041.06	13,940.02	21,200.00	23,000.00	22,200.00
01-17-220-74628	STUN GUNS/TASERS	14,224.65	37,708.70	58,750.00	43,000.00	52,750.00
Total Department 17-220:		(8,819,203.46)	(9,224,111.43)	(10,937,887.00)	(9,113,035.00)	(10,751,356.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 17-225 POLICE (INVESTIGATIONS)						
01-17-225-71110	SALARIES	1,544,103.98	1,625,379.70	1,900,000.00	1,700,000.00	2,262,500.00
01-17-225-71112	OVERTIME	123,255.01	101,211.99	125,000.00	420,000.00	150,000.00
01-17-225-72120	TELEPHONE COMMUNICATIONS	607.92	855.83	550.00	600.00	550.00
01-17-225-72130	TRAVEL EXPENSES	2,976.14		10,000.00	5,000.00	8,000.00
01-17-225-72140	TRAINING	24,021.00	17,849.66	20,000.00	20,000.00	16,000.00
01-17-225-72340	PHOTOGRAPHY	193.50		0.00	0.00	0.00
01-17-225-72430	EMPLOYEE HEALTH & LIFE	261,974.17	318,394.08	338,500.00	290,000.00	402,500.00
01-17-225-72480	FICA/MEDICARE	24,232.54	25,061.02	32,000.00	31,000.00	35,000.00
01-17-225-72655	SOFTWARE LICENSING & SUPPORT	25,886.33	42,658.50	40,815.00	45,000.00	42,795.00
01-17-225-72720	DUES & SUBSCRIPTIONS	250.00	6,819.57	7,655.00	7,655.00	9,955.00
01-17-225-72750	CONTRACT SERVICES			5,000.00	0.00	5,000.00
01-17-225-72852	INVESTIGATION SERVICES	5,814.08	6,916.94	9,000.00	16,000.00	19,000.00
01-17-225-73110	OFFICE SUPPLIES	32.30	43.19	1,000.00	500.00	1,000.00
01-17-225-73550	CHEMICAL SUPPLIES	2,568.31	4,726.70	3,500.00	14,500.00	11,500.00
01-17-225-73590	BOOKS/MANUALS/BROCHURES	219.95	146.00	400.00	0.00	400.00
01-17-225-73600	POLICE OPERATING EXPENSE	18,443.21	22,829.86	25,500.00	15,000.00	36,800.00
01-17-225-73610	UNIFORMS			0.00	0.00	37,500.00
Total Department 17-225:		(2,034,578.44)	(2,172,893.04)	(2,518,920.00)	(2,565,255.00)	(3,038,500.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 17-230 POLICE (D.A.R.E.)						
01-17-230-71112	OVERTIME	24,290.71	16,618.19	25,000.00	8,000.00	7,000.00
01-17-230-72480	FICA/MEDICARE	258.59	182.54	750.00	200.00	500.00
01-17-230-72720	DUES & SUBSCRIPTIONS			0.00	0.00	100.00
01-17-230-73600	POLICE OPERATING EXPENSE	7,825.65	9,441.75	10,000.00	10,000.00	10,100.00
Total Department 17-230:		(32,374.95)	(26,242.48)	(35,750.00)	(18,200.00)	(17,700.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 17-235 POLICE (MUSIC THEATRE)						
01-17-235-71110	SALARIES	123,384.26	80,609.12	300,000.00	61,000.00	95,000.00
01-17-235-71112	OVERTIME	282,551.77	265,604.38	450,000.00	290,000.00	300,000.00
01-17-235-71127	PART TIME - NON-PENSIONABLE		30,147.23	0.00	32,000.00	35,000.00
01-17-235-72480	FICA/MEDICARE	13,878.11	12,622.74	26,000.00	13,000.00	26,000.00
01-17-235-72485	IMRF	1,877.10	2,794.29	3,000.00	4,000.00	3,500.00
01-17-235-72855	MEDICAL SERVICES			200.00	0.00	0.00
01-17-235-73110	OFFICE SUPPLIES			250.00	0.00	0.00
01-17-235-73550	CHEMICAL SUPPLIES			5,200.00	0.00	0.00
01-17-235-73570	ELECTRICAL SUPPLIES			1,000.00	0.00	1,000.00
01-17-235-73600	POLICE OPERATING EXPENSE	1,227.76	131.50	4,500.00	2,800.00	3,700.00
01-17-235-73610	UNIFORMS			10,000.00	10,000.00	1,000.00
Total Department 17-235:		(422,919.00)	(391,909.26)	(800,150.00)	(412,800.00)	(465,200.00)

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

Department Goals

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

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

3. In January start the delivery of a Tinley Park resident Basic Firefighter Operations academy.
Strategic Plan Goal A & B

Performance Measures

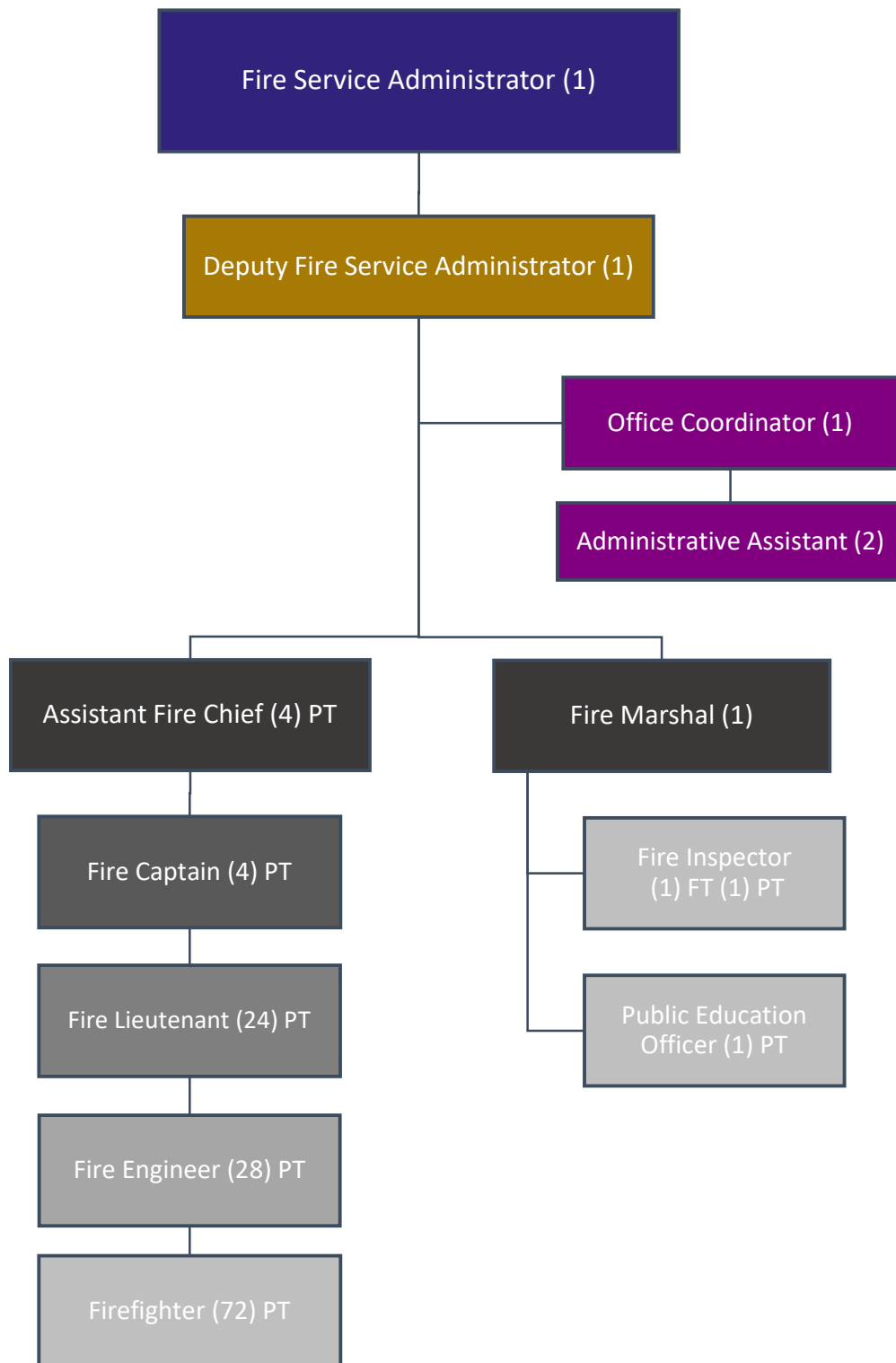
Average response time for
Suppression/Rescue Services

Provide development training that meets
standards for members

Host Community Outreach events at all
educational facilities within jurisdiction

Benchmark	2024 Actual	2025 Estimated Actual	2026 Budget
< 6:00 min	5:17	5:22	< 6:00 min
96%	96%	96%	96%
96%	96%	96%	96%

FY2026 Fire Department Structure



FY26(141)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 01 GENERAL FUND						
Department: 19-000 FIRE SUPPRESSION						
01-19-000-71110	SALARIES	9,067.99	24,237.00	621,000.00	720,000.00	779,800.00
01-19-000-71112	OVERTIME	214,667.56	275,759.67	370,000.00	445,000.00	400,000.00
01-19-000-71125	PART TIME HELP - PENSIONABLE	3,005,409.82	3,691,805.44	4,518,000.00	4,600,000.00	4,763,000.00
01-19-000-71127	PART TIME - NON-PENSIONABLE	127,514.16	102,596.21	343,200.00	100,000.00	145,000.00
01-19-000-71800	RETIREMENT PENSION			0.00	1,000.00	0.00
01-19-000-72110	POSTAGE	441.81	128.13	2,250.00	1,700.00	2,250.00
01-19-000-72120	TELEPHONE COMMUNICATIONS	13,815.66	9,528.80	9,180.00	4,500.00	7,700.00
01-19-000-72122	WIRELESS FIRE ALARM	2,640.00	2,640.00	4,300.00	3,000.00	4,300.00
01-19-000-72127	MOBILE DATA COMMUNICATIONS	10,815.51	9,968.27	15,660.00	9,100.00	18,360.00
01-19-000-72140	TRAINING	54,336.39	13,615.24	16,535.80	16,536.00	50,642.40
01-19-000-72145	TRAINING TUITION	9,058.76	9,056.00	51,359.00	55,000.00	138,700.00
01-19-000-72170	MEETINGS & CONFERENCES	4,348.26	4,323.91	6,200.00	4,500.00	6,900.00
01-19-000-72220	RECEPTION & MEALS	1,510.43	3,000.17	9,000.00	6,500.00	7,000.00
01-19-000-72310	PRINTING	557.50	395.90	2,250.00	1,000.00	1,750.00
01-19-000-72430	EMPLOYEE HEALTH & LIFE	78,297.95	76,884.64	185,500.00	160,000.00	195,000.00
01-19-000-72475	DEFERRED COMP CONTRIBUTION	4,742.46	3,966.97	16,000.00	3,500.00	14,000.00
01-19-000-72480	FICA	57,441.08	66,364.60	122,000.00	142,000.00	145,000.00
01-19-000-72485	IMRF	375,531.72	436,036.20	600,000.00	620,000.00	630,000.00
01-19-000-72517	CABLE SERVICES	2,423.67	2,304.97	2,850.00	2,850.00	2,850.00
01-19-000-72520	R & M - BUILDINGS/STRUCT	5,618.88	2,217.74	15,600.00	10,000.00	12,000.00
01-19-000-72524	REPAIR & REPL FURNITURE & FIX	21,281.23	13,962.06	13,700.00	8,000.00	14,700.00
01-19-000-72530	R & M - MACHINERY & EQ	7,469.58	17,361.36	10,920.00	10,920.00	12,420.00
01-19-000-72535	R&M FIRE EXTINGUISHERS	938.60	609.15	2,080.00	700.00	1,000.00
01-19-000-72540	R & M - MOTOR VEHICLES	173,161.47	262,562.62	232,000.00	170,000.00	212,000.00
01-19-000-72550	R & M - RADIOS	5,113.56	7,071.78	0.00	0.00	0.00
01-19-000-72552	R&M CAMERA/MONITORING SYSTEMS	855.20	400.00	0.00	0.00	0.00
01-19-000-72567	R&M- MOBILE DATA EQUIPMENT		275.94	1,500.00	0.00	0.00
01-19-000-72570	R & M - TIRES & TUBES	27,444.12	6,627.79	18,080.00	19,550.00	26,080.00
01-19-000-72578	R&M AIRPAKS	7,668.98	9,654.78	8,112.00	10,153.00	8,112.00
01-19-000-72631	RENT - ANTENNA SITE		1,750.67	4,561.24	7,100.00	6,236.39
01-19-000-72644	CART EXPENSES		2,181.46	2,000.00	0.00	7,000.00
01-19-000-72655	SOFTWARE LICENSING & SUPPORT	24,054.62	30,130.75	17,950.00	21,000.00	250.00
01-19-000-72720	DUES & SUBSCRIPTIONS	11,841.00	9,302.00	12,072.00	11,000.00	12,072.00
01-19-000-72750	SERVICE CONTRACTS	62,729.25	54,949.92	59,740.00	63,500.00	60,330.00
01-19-000-72756	SERVICE CONTRACTS-COMPUTER EQ	9,108.70	3,702.50	0.00	0.00	0.00
01-19-000-72844	SPRINKLER REVIEW FEES			15,000.00	15,000.00	15,000.00
01-19-000-72846	TESTING SERVICES	3,457.90	7,711.88	22,350.00	17,000.00	1,500.00
01-19-000-72974	EMPLOYEE RECOGNITIONS	5,043.44	881.51	3,000.00	600.00	1,000.00
01-19-000-73110	OFFICE SUPPLIES	6,040.02	3,610.57	4,912.00	4,100.00	4,900.00
01-19-000-73115	MEDICAL SUPPLIES	1,084.93	15.99	8,500.00	8,262.00	9,800.00
01-19-000-73410	EXPENDABLE TOOLS	2,604.10	7,138.03	6,250.00	6,470.00	9,250.00
01-19-000-73530	GASOLINE	16,534.78	20,196.98	36,000.00	26,000.00	36,000.00
01-19-000-73535	OIL	830.60	1,113.74	1,600.00	1,200.00	1,600.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 19-000 FIRE SUPPRESSION						
01-19-000-73540	MISCELLANEOUS FUELS	556.98	1,574.04	1,040.00	1,700.00	1,040.00
01-19-000-73545	DIESEL	34,434.08	42,079.54	55,000.00	42,000.00	55,000.00
01-19-000-73555	HAZARDOUS MATERIAL SUPPLIES	1,224.15	900.00	1,500.00	0.00	0.00
01-19-000-73570	ELECTRICAL SUPPLIES	(152.90)		0.00	0.00	0.00
01-19-000-73580	JANITORIAL SUPPLIES	7,535.36	9,091.50	8,925.00	12,000.00	0.00
01-19-000-73585	FIRE STATION SUPPLIES	6,016.59	4,721.21	5,300.00	8,000.00	14,000.00
01-19-000-73595	PAMPHLETS			250.00	500.00	0.00
01-19-000-73605	FIRE SAFETY/ED PROGRAMS SUPPL			6,500.00	6,500.00	7,500.00
01-19-000-73606	CPR SUPPLIES			500.00	1,200.00	1,500.00
01-19-000-73610	UNIFORMS	48,439.88	73,467.65	89,750.00	110,000.00	124,750.00
01-19-000-73615	FIRE INVESTIGATIONS EQUIP/SUP			150.00	178.00	150.00
01-19-000-73620	PAINT SUPPLIES			0.00	30.00	0.00
01-19-000-73845	SAFETY SUPPLIES	756.85	1,015.40	2,000.00	0.00	500.00
01-19-000-73870	OTHER OPERATING SUPPLIES	13,398.83	11,977.00	12,250.00	8,500.00	9,500.00
01-19-000-73872	KNOX BOX MAINTENANCE			0.00	0.00	250.00
01-19-000-74184	HOSE	4,282.87	5,361.00	3,000.00	3,200.00	20,000.00
01-19-000-74604	CAMERAS	8,601.88	3,452.71	7,000.00	7,000.00	10,000.00
01-19-000-74614	AIRPACK MASKS	2,060.00		2,062.00	2,062.00	2,062.00
01-19-000-74619	BUNKER GEAR	100,436.88	95,315.15	125,485.00	125,850.00	150,485.00
01-19-000-96141	PRINCIPAL PAYMENTS	1,903.50	1,954.35	0.00	0.00	0.00
01-19-000-96142	INTEREST EXPENSE	2,233.94	2,390.08	0.00	0.00	0.00
Total Department 19-000:		(4,597,230.58)	(5,449,340.97)	(7,711,924.04)	(7,635,461.00)	(8,160,239.79)

EMERGENCY MANAGEMENT AGENCY

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

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

Department Goals

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

Strategic Plan Goal A

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

Strategic Plan Goal A

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

Strategic Plan Goal A

Performance Measures

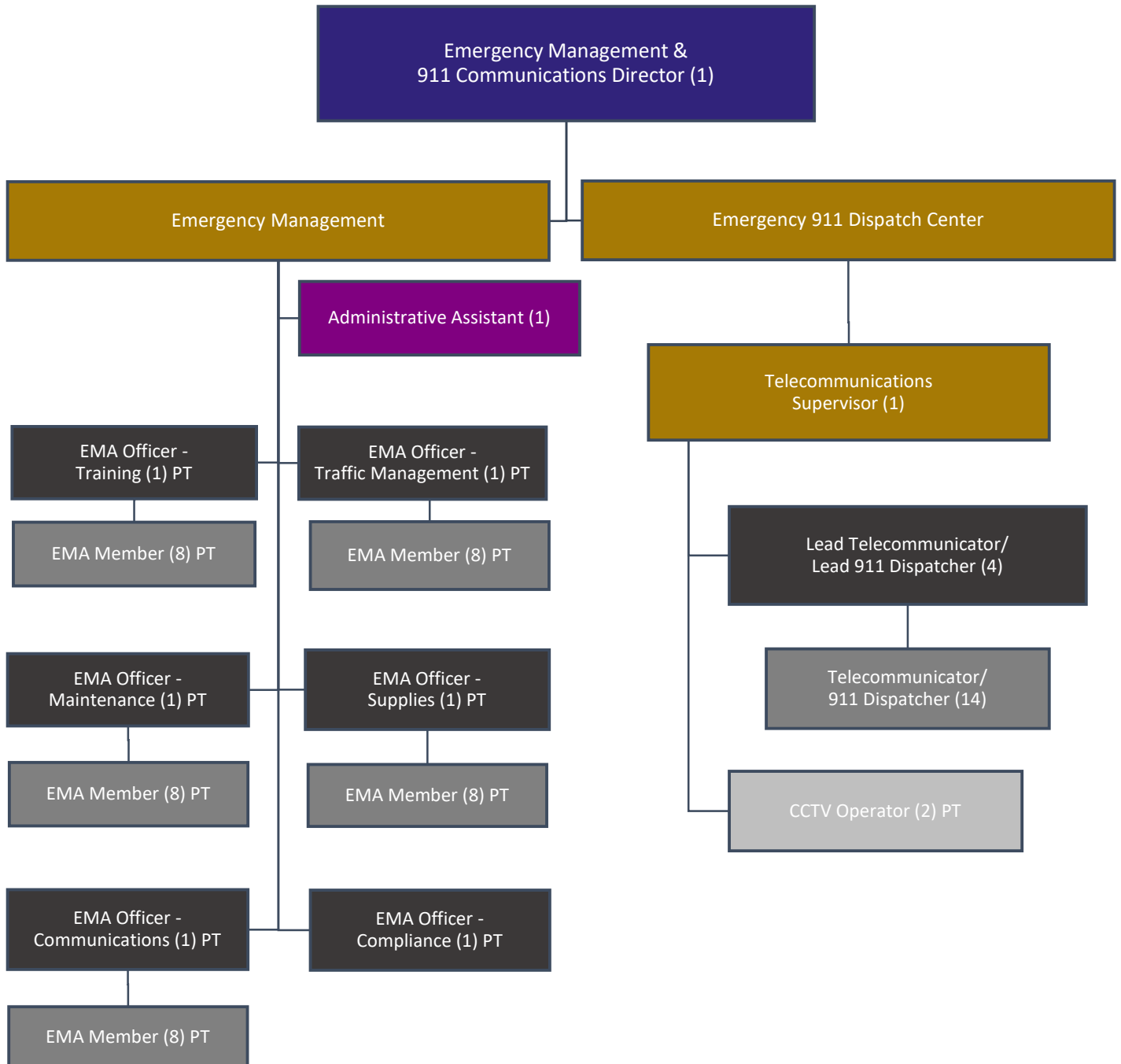
Reduce Staff Overtime

Joint Command Participation in tabletop exercise

Provide Emergency Preparedness training at each school in Tinley Park

Benchmark	2024 Actual	2025 Est. Actual	2026 Budget
5%	5%	5%	5%
2	3	2	3
100%	100%	100%	100%

FY2026 Emergency Management Agency Structure





GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 21-000 EM & 911 COMMUNICATIONS						
01-21-000-71110	SALARIES	149,381.85	155,312.01	161,000.00	160,000.00	175,000.00
01-21-000-71112	OVERTIME	2,269.87	83.50	0.00	116.00	0.00
01-21-000-71125	PART TIME HELP - PENSIONABLE	13,551.68	13,071.92	0.00	0.00	0.00
01-21-000-71127	PART TIME HELP - NON-PENSIONA	161,845.35	122,473.79	375,000.00	120,000.00	250,000.00
01-21-000-72110	POSTAGE	34.70	3.66	100.00	50.00	100.00
01-21-000-72120	TELEPHONE COMMUNICATIONS	1,855.36	4,303.66	3,240.00	1,900.00	3,240.00
01-21-000-72127	MOBILE DATA COMMUNICATIONS		217.28	1,620.00	1,620.00	1,620.00
01-21-000-72130	TRAVEL EXPENSE			1,000.00	0.00	1,000.00
01-21-000-72140	TRAINING	481.69	5,378.50	1,900.00	180.00	1,400.00
01-21-000-72170	MEETINGS & CONFERENCES	527.93	1,087.75	3,200.00	2,500.00	2,950.00
01-21-000-72220	RECEPTION & MEALS	731.01	1,320.64	1,500.00	650.00	1,000.00
01-21-000-72310	PRINTING			0.00	40.00	500.00
01-21-000-72430	EMPLOYEE HEALTH & LIFE	39,407.06	44,991.98	45,250.00	36,000.00	47,300.00
01-21-000-72480	FICA	24,501.38	21,570.96	48,500.00	24,000.00	45,000.00
01-21-000-72485	IMRF	19,140.03	18,550.96	20,500.00	21,000.00	25,000.00
01-21-000-72517	CABLE SERVICES	(18.51)		0.00	0.00	0.00
01-21-000-72530	R & M - MACHINERY & EQ	7,402.97	7,525.27	6,000.00	2,500.00	5,000.00
01-21-000-72540	R & M - MOTOR VEHICLES	11,794.56	11,834.02	35,000.00	23,000.00	33,000.00
01-21-000-72550	R & M - RADIOS	1,048.67	299.70	0.00	0.00	0.00
01-21-000-72575	R & M SIRENS	7,828.00	8,454.00	8,645.00	8,200.00	8,645.00
01-21-000-72655	SOFTWARE LICENSING & SUPPORT	7,063.69	12,534.65	6,360.00	6,500.00	16,925.00
01-21-000-72720	DUES & SUBSCRIPTIONS	479.00	504.00	780.00	500.00	780.00
01-21-000-72750	SERVICE CONTRACTS			0.00	30.00	100.00
01-21-000-72790	OTHER CONTRACTUAL SERVICES		5,785.00	10,000.00	0.00	10,000.00
01-21-000-72792	EMERGENCY DISASTER PLAN		255.24	1,400.00	0.00	2,400.00
01-21-000-72856	AMBULANCE SERVICE	530,166.21	547,072.56	650,000.00	650,000.00	850,000.00
01-21-000-72988	MARKETING/RECRUITMENT			0.00	0.00	200.00
01-21-000-73110	OFFICE SUPPLIES	1,846.28	699.70	1,500.00	500.00	500.00
01-21-000-73530	GASOLINE	18,239.44	18,940.91	30,000.00	17,500.00	27,500.00
01-21-000-73535	OIL	500.00	521.33	500.00	400.00	500.00
01-21-000-73593	PUBLIC INFORMATION	109.53	113.80	500.00	0.00	500.00
01-21-000-73610	UNIFORMS	27,123.93	13,061.75	24,000.00	1,700.00	19,000.00
01-21-000-73870	OTHER OPERATING SUPPLIES	11,789.59	7,110.15	8,300.00	4,500.00	8,300.00
Total Department 21-000:		(1,039,101.27)	(1,023,078.69)	(1,445,795.00)	(1,083,386.00)	(1,537,460.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 21-210 EM & 911 COMMUNICATIONS (DISPATCH)						
01-21-210-71110	SALARIES	1,014,627.41	1,132,151.32	1,404,500.00	1,037,510.00	1,353,000.00
01-21-210-71112	OVERTIME	137,234.60	187,208.60	200,000.00	223,000.00	185,000.00
01-21-210-71127	PART TIME - NON-PENSIONABLE	24,570.13	24,068.02	32,000.00	26,000.00	40,000.00
01-21-210-72110	POSTAGE	56.00		100.00	0.00	100.00
01-21-210-72120	TELEPHONE COMMUNICATIONS	2,632.18	2,173.59	2,700.00	1,600.00	2,700.00
01-21-210-72127	MOBILE DATA COMMUNICATIONS	3,221.16	3,119.41	3,780.00	2,300.00	3,780.00
01-21-210-72140	TRAINING	3,371.00	8,176.00	8,639.00	4,500.00	10,009.00
01-21-210-72170	MEETINGS & CONFERENCES	1,399.89	1,283.91	2,750.00	1,000.00	5,250.00
01-21-210-72220	RECEPTION & MEALS		232.71	200.00	200.00	200.00
01-21-210-72430	EMPLOYEE HEALTH & LIFE	235,789.04	253,738.35	282,000.00	232,000.00	287,500.00
01-21-210-72480	FICA	87,610.33	99,008.75	97,500.00	96,000.00	110,000.00
01-21-210-72485	IMRF	134,731.21	143,342.69	154,500.00	138,000.00	160,000.00
01-21-210-72550	R&M COMM RADIO EQUIP	100.00	120.00	0.00	0.00	0.00
01-21-210-72655	SOFTWARE LICENSING & SUPPORT	91,916.42	100,069.11	209,953.75	209,954.00	173,705.00
01-21-210-72720	DUES & SUBSCRIPTIONS	2,410.00	1,697.00	2,800.00	4,500.00	2,600.00
01-21-210-72756	SERVICE CONTRACTS-COMPUTER EQ	5,514.00		21,000.00	21,000.00	21,000.00
01-21-210-72974	EMPLOYEE RECOGNITIONS	651.98	565.47	750.00	0.00	750.00
01-21-210-73110	OFFICE SUPPLIES	6,226.37	5,676.96	5,330.00	5,800.00	5,330.00
01-21-210-74111	MULTIMEDIA EQUIPMENT		428.00	800.00	0.00	2,300.00
Total Department 21-210:		(1,752,061.72)	(1,963,059.89)	(2,429,302.75)	(2,003,364.00)	(2,363,224.00)

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 third 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

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

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

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

Measure average completion time of storm sewer repairs from date necessary repair is requested (Measure added in 2026).

Benchmark	2024 Actual	2025 Est. Actual	2026 Budget
100%	100%	100%	100%
365 days	8 days	6 days	5 days
365 days	25 days	14 days	10 days
365 days	12 days	38 days	35 days

Facilities Division

Performance Measures

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

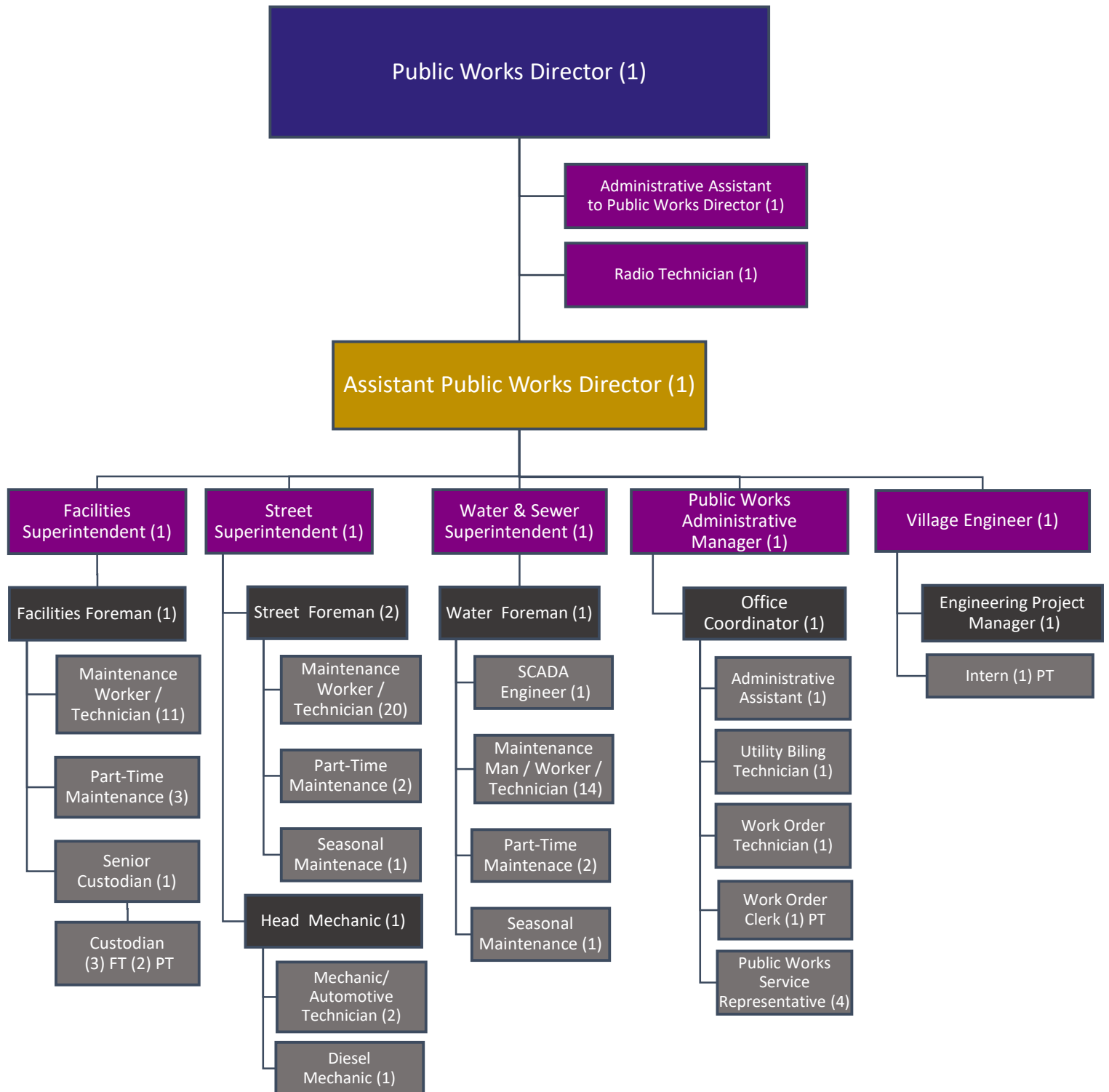
Advanced repair of streetlights within 60 business days of reported outage/issue (Knock down/cable break/foundation replacement).

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

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

Benchmark	2024 Actual	2025 Est. Actual	2026 Budget
14 Days	94%	100%	100%
60 Days	86%	100%	100%
5 Days	85%	89%	100%
5 Days	96%	100%	100%

FY2026 Public Works Department Structure



FY26(89)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 26-023 PUBLIC WORKS (STREETS)						
01-26-023-71110	SALARIES	2,028,949.30	2,149,366.75	2,399,550.00	2,222,000.00	2,501,500.00
01-26-023-71112	OVERTIME	150,615.12	183,566.74	250,000.00	240,000.00	250,000.00
01-26-023-71125	PART TIME HELP - PENSIONABLE			58,000.00	21,670.00	92,000.00
01-26-023-71127	PART TIME - NON-PENSIONABLE		3,131.25	0.00	0.00	17,982.00
01-26-023-72110	POSTAGE	50.59	56.18	1,000.00	100.00	500.00
01-26-023-72120	TELEPHONE COMMUNICATIONS	14,826.70	17,144.33	16,200.00	12,000.00	16,500.00
01-26-023-72127	MOBILE DATA COMMUNICATIONS	6,194.24	5,542.32	1,320.00	4,600.00	8,000.00
01-26-023-72140	TRAINING	10,672.26	10,775.37	22,000.00	10,999.00	30,000.00
01-26-023-72170	MEETINGS & CONFERENCES	712.92	732.31	800.00	800.00	800.00
01-26-023-72220	RECEPTION & MEALS	2,124.71	2,593.64	2,000.00	1,500.00	2,000.00
01-26-023-72266	VEHICLE INSPECTION	3,478.00	3,100.97	3,200.00	2,700.00	3,200.00
01-26-023-72310	PRINTING	117.20	69.46	2,800.00	200.00	1,800.00
01-26-023-72330	LEGAL NOTICES & ADVERTISING	3,735.59	1,203.69	1,400.00	2,160.00	1,400.00
01-26-023-72430	EMPLOYEE HEALTH & LIFE	447,269.68	483,538.27	534,000.00	511,130.00	539,500.00
01-26-023-72480	FICA	162,031.43	172,382.03	207,071.00	200,000.00	220,000.00
01-26-023-72485	IMRF	253,934.83	254,107.19	334,750.00	279,000.00	340,000.00
01-26-023-72510	ELECTRICITY	3,120.86	4,155.44	4,260.00	4,260.00	4,400.00
01-26-023-72512	WATER & SEWER	4,988.10	5,568.06	11,150.00	17,000.00	17,850.00
01-26-023-72513	UTILITY LOCATING SERVICE	2,324.82	2,433.92	3,125.00	2,500.00	3,125.00
01-26-023-72526	R & M - DRAINAGE	2,484.15	8,602.98	88,500.00	30,000.00	53,500.00
01-26-023-72527	STREETPRINT MAINTENANCE			90,000.00	0.00	90,000.00
01-26-023-72530	R & M - MACHINERY & EQ	34,231.67	45,123.62	45,000.00	26,000.00	40,000.00
01-26-023-72540	R & M - MOTOR VEHICLES	66,821.17	63,303.91	65,000.00	81,000.00	70,000.00
01-26-023-72550	R & M - RADIOS	181.27		0.00	0.00	0.00
01-26-023-72655	SOFTWARE LICENSING & SUPPORT	59,534.22	53,084.52	59,220.00	59,220.00	69,670.00
01-26-023-72710	TOWEL & LAUNDRY SERVICES	507.76	767.90	1,100.00	1,100.00	1,100.00
01-26-023-72720	DUES & SUBSCRIPTIONS	4,484.52	4,342.64	7,500.00	5,200.00	7,500.00
01-26-023-72750	SERVICE CONTRACTS	452.64	283.32	600.00	150.00	600.00
01-26-023-72785	CONTRACT SNOW REMOVAL	337,288.29	354,096.00	737,590.00	350,000.00	625,000.00
01-26-023-72790	OTHER CONTRACTUAL SVCS	84,385.47	100,087.15	148,800.00	182,800.00	125,000.00
01-26-023-72840	ENGINEERING SERVICES	18,139.45	35,808.25	60,000.00	45,000.00	60,000.00
01-26-023-72847	PLANNING SERVICES	153,299.60	176,164.92	219,844.00	219,844.00	219,844.00
01-26-023-72860	VEHICLE LICENSE	858.97	710.89	700.00	1,100.00	1,000.00
01-26-023-72881	CONTRACT LANDSCAPE MAINTENANCE	601,257.68	642,241.77	861,600.00	861,600.00	885,600.00
01-26-023-72890	REFUSE DISPOSAL	84,202.41	109,339.20	110,000.00	135,000.00	125,000.00
01-26-023-72974	EMPLOYEE RECOGNITIONS	593.31		0.00	0.00	0.00
01-26-023-73110	OFFICE SUPPLIES	3,198.91	3,176.37	6,000.00	4,500.00	5,000.00
01-26-023-73115	CONFECTIONARY SUPPLIES	2,151.92	2,568.03	3,000.00	3,000.00	2,700.00
01-26-023-73117	FIRST AID SUPPLIES			450.00	75.00	450.00
01-26-023-73410	EXPENDABLE TOOLS	13,974.07	18,524.04	17,500.00	15,500.00	14,500.00
01-26-023-73520	KEROSENE & LP GAS	490.00	137.58	500.00	250.00	250.00
01-26-023-73530	GASOLINE	34,904.72	39,390.55	50,000.00	50,000.00	58,000.00
01-26-023-73535	OIL	5,290.43	4,881.19	5,500.00	5,500.00	5,500.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 26-023 PUBLIC WORKS (STREETS)						
01-26-023-73545	DIESEL	48,015.17	63,199.91	80,000.00	80,000.00	85,000.00
01-26-023-73550	CHEMICAL SUPPLIES	603.14	519.66	1,000.00	200.00	500.00
01-26-023-73560	TIRES & TUBES	14,480.09	2,998.20	17,000.00	15,000.00	15,000.00
01-26-023-73570	ELECTRICAL SUPPLIES	107.76	21.13	750.00	2,300.00	750.00
01-26-023-73590	BOOKS/MANUALS/BROCHURES		67.39	500.00	515.00	500.00
01-26-023-73610	UNIFORMS	7,303.09	17,680.12	19,875.00	19,875.00	21,275.00
01-26-023-73620	PAINT SUPPLIES	1,539.55	1,134.76	4,500.00	700.00	4,500.00
01-26-023-73625	LANE MARKING SUPPLIES			1,000.00	0.00	1,000.00
01-26-023-73630	PLUMBING SUPPLIES		194.43	350.00	500.00	350.00
01-26-023-73680	LANDSCAPING MATERIALS	22,964.19	26,745.17	22,000.00	28,000.00	28,000.00
01-26-023-73681	RETENTION MAINTENANCE		417.00	5,000.00	7,000.00	9,000.00
01-26-023-73730	WELDING SUPPLIES	1,768.09	1,727.25	1,500.00	1,500.00	1,500.00
01-26-023-73770	CONCRETE & MASONRY SUPPL	1,141.83	2,903.15	10,000.00	6,700.00	12,000.00
01-26-023-73780	ASPHALT/ROAD OIL & TAR	8,607.43	7,246.19	11,000.00	11,300.00	11,000.00
01-26-023-73790	SEWER TILE/CULV & REL SP	9,054.09	1,969.55	13,500.00	3,500.00	12,000.00
01-26-023-73810	SALT FOR ICE CONTROL	202,084.50	245,434.99	480,480.00	275,000.00	410,000.00
01-26-023-73812	ORGANIC DEICER	14,705.40	15,212.72	50,400.00	24,000.00	47,500.00
01-26-023-73830	SIGNS & SIGN MATERIALS	14,338.43	24,735.28	20,000.00	16,500.00	18,000.00
01-26-023-73840	HARDWARE	4,976.24	3,358.25	12,000.00	11,500.00	12,000.00
01-26-023-73845	SAFETY SUPPLIES	10,306.35	9,070.15	10,000.00	11,900.00	10,000.00
01-26-023-73850	STEEL SUPPLIES			0.00	10.00	0.00
01-26-023-73860	SAND, GRAVEL & ROCK	11,707.01	10,944.91	15,000.00	18,950.00	15,000.00
01-26-023-73870	OTHER OPERATING SUPPLIES	11,312.67	7,072.05	10,000.00	7,500.00	9,000.00
01-26-023-75200	SIDEWALK REPR/REPL/ADDL	189,477.73	201,502.03	246,600.00	246,600.00	270,000.00
01-26-023-75406	CRACK SEALING	114,824.64	99,101.32	150,000.00	111,000.00	250,000.00
01-26-023-75630	TREES REPL/ADDL	92,471.25	102,108.60	303,050.00	160,000.00	249,925.00
01-26-023-75802	STRIPING	185,174.04	126,730.57	100,000.00	43,000.00	150,000.00
Total Department 26-023:		(5,570,841.67)	(5,934,197.53)	(8,016,535.00)	(6,712,508.00)	(8,154,571.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 26-025 PUBLIC WORKS (FACILITIES)						
01-26-025-71110	SALARIES	463,335.14	546,258.18	1,105,000.00	920,000.00	1,172,000.00
01-26-025-71112	OVERTIME	30,777.66	61,315.00	44,000.00	132,000.00	145,000.00
01-26-025-71125	PART TIME HELP - PENSIONABLE	82,075.55	39,888.43	144,334.00	90,000.00	144,000.00
01-26-025-71127	PART TIME - NON-PENSIONABLE	2,410.80	3,961.04	30,000.00	12,000.00	32,000.00
01-26-025-72110	POSTAGE			100.00	100.00	100.00
01-26-025-72120	TELEPHONE COMMUNICATIONS	5,929.06	6,688.62	7,020.00	7,020.00	7,020.00
01-26-025-72122	WIRELESS FIRE ALARM	11,023.50	8,461.00	9,855.00	9,855.00	11,105.00
01-26-025-72127	MOBILE DATA COMMUNICATIONS	2,273.65	1,844.44	3,780.00	2,500.00	3,780.00
01-26-025-72140	TRAINING	2,501.75		18,460.00	2,000.00	16,000.00
01-26-025-72143	TUITION REIMBURSEMENT			3,000.00	0.00	3,000.00
01-26-025-72170	MEETINGS & CONFERENCES			8,000.00	0.00	4,000.00
01-26-025-72220	RECEPTIONS & MEALS			900.00	900.00	900.00
01-26-025-72266	VEHICLE INSPECTIONS			1,700.00	1,300.00	2,400.00
01-26-025-72310	PRINTING		56.48	775.00	100.00	775.00
01-26-025-72330	LEGAL NOTICES & ADVERTISING	2,124.97		2,400.00	0.00	2,000.00
01-26-025-72430	EMPLOYEE HEALTH & LIFE	126,335.43	164,259.25	322,551.00	290,000.00	450,298.00
01-26-025-72480	FICA	38,742.76	46,398.25	119,208.00	94,000.00	125,350.00
01-26-025-72485	IMRF	66,061.34	70,240.05	186,875.00	130,000.00	215,050.00
01-26-025-72510	ELECTRICITY	57,013.99	64,188.83	319,284.00	175,000.00	282,700.00
01-26-025-72511	NATURAL GAS	113,680.05	68,897.70	158,150.00	80,000.00	133,950.00
01-26-025-72512	WATER & SEWER	66,141.90	46,925.70	70,000.00	90,000.00	77,440.00
01-26-025-72513	UTILITY LOCATING SERVICE			3,125.00	3,125.00	3,125.00
01-26-025-72517	CABLE SERVICES	578.45	631.57	720.00	720.00	720.00
01-26-025-72520	R & M - BUILDINGS/STRUCT	107,740.07	121,582.18	137,000.00	125,000.00	135,000.00
01-26-025-72523	R&M - SIDEWALKS/PAVERS	2,039.79	12,420.00	21,000.00	12,000.00	15,000.00
01-26-025-72525	CUSTODIAL SERVICES	49,266.09	40,920.00	50,000.00	35,000.00	26,000.00
01-26-025-72530	R & M - MACHINERY & EQ	65,806.42	85,180.90	85,860.00	78,000.00	87,860.00
01-26-025-72535	R&M FIRE EXTINGUISHERS	3,988.83	7,796.55	6,000.00	6,834.00	6,000.00
01-26-025-72540	R & M - MOTOR VEHICLES		429.99	10,000.00	13,900.00	12,000.00
01-26-025-72552	R&M CAMERA/MONITORING SYSTEMS	8,360.00	7,491.20	0.00	0.00	0.00
01-26-025-72565	R&M - COMPUTER EQUIPMENT		49.98	1,500.00	1,500.00	1,500.00
01-26-025-72630	RENT - EQUIPMENT & STORAGE			1,000.00	1,000.00	1,000.00
01-26-025-72655	SOFTWARE LICENSING & SUPPORT	18,041.12	12,156.38	35,473.75	35,474.00	39,100.00
01-26-025-72710	TOWEL & LAUNDRY SERVICES			600.00	600.00	600.00
01-26-025-72720	DUES & SUBSCRIPTIONS			650.00	450.00	650.00
01-26-025-72750	SERVICE CONTRACTS			675.00	475.00	675.00
01-26-025-72775	R & M - TRAFFIC SIGNALS			93,602.00	80,000.00	134,440.00
01-26-025-72777	PHONE SYSTEM MAINTENANCE	7,353.87	31,545.15	77,000.00	40,000.00	70,000.00
01-26-025-72779	SHOOTING RANGE MAINTENANCE	10,775.00	17,610.00	32,325.00	40,000.00	37,675.00
01-26-025-72790	OTHER CONTRACTUAL SVCS	129,900.93	164,092.65	226,608.30	226,608.00	226,052.30
01-26-025-72840	ENGINEERING			6,000.00	0.00	4,000.00
01-26-025-72854	INSPECTION FEES	2,661.00	3,028.00	2,700.00	2,700.00	2,700.00
01-26-025-72860	VEHICLE LICENSE		61.35	500.00	500.00	500.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 26-025 PUBLIC WORKS (FACILITIES)						
01-26-025-72881	CONTRACT LANDSCAPE MAINTENANC	7,884.68		45,000.00	5,000.00	28,000.00
01-26-025-73110	OFFICE SUPPLIES	1,253.76	1,840.11	3,000.00	3,000.00	3,000.00
01-26-025-73112	FLAGS/BANNERS	10,041.91	7,555.22	8,000.00	8,000.00	8,000.00
01-26-025-73115	CONFECTIONARY SUPPLIES	523.40	201.11	1,700.00	1,700.00	1,700.00
01-26-025-73117	FIRST AID SUPPLIES	19,667.02	28,761.73	24,500.00	24,500.00	27,500.00
01-26-025-73410	EXPENDABLE TOOLS	4,271.28	5,092.27	9,500.00	9,500.00	9,500.00
01-26-025-73520	KEROSENE & LP GAS		582.50	100.00	150.00	100.00
01-26-025-73530	GASOLINE		1,080.02	16,400.00	18,500.00	18,500.00
01-26-025-73535	OIL			1,500.00	1,500.00	1,500.00
01-26-025-73545	DIESEL FUEL	2,431.10	455.40	9,800.00	9,800.00	9,800.00
01-26-025-73550	CHEMICAL SUPPLIES	7.99	14.99	800.00	150.00	700.00
01-26-025-73560	TIRES & TUBES			2,000.00	2,000.00	2,000.00
01-26-025-73570	ELECTRICAL SUPPLIES	552.42	7,785.58	130,000.00	120,000.00	128,000.00
01-26-025-73580	JANITORIAL SUPPLIES	25,434.80	29,627.93	31,000.00	32,500.00	31,000.00
01-26-025-73590	BOOKS/MANUALS/BROCHURES			50.00	50.00	50.00
01-26-025-73610	UNIFORMS	2,528.20	5,485.91	11,535.00	10,000.00	13,700.00
01-26-025-73620	PAINT SUPPLIES	181.78	259.63	1,750.00	1,500.00	1,750.00
01-26-025-73630	PLUMBING SUPPLIES	288.98	1,374.50	2,100.00	1,200.00	2,100.00
01-26-025-73680	LANDSCAPING MATERIALS	123.28	277.73	6,000.00	3,500.00	5,000.00
01-26-025-73730	WELDING SUPPLIES			1,500.00	900.00	1,500.00
01-26-025-73770	CONCRETE			6,000.00	1,500.00	4,000.00
01-26-025-73780	ASPHALT			1,000.00	0.00	1,000.00
01-26-025-73840	HARDWARE	292.63	3,381.13	2,600.00	2,600.00	2,600.00
01-26-025-73845	SAFETY SUPPLIES		2,252.23	3,000.00	4,800.00	3,000.00
01-26-025-73870	OTHER OPERATING SUPPLIES	2,801.01	3,487.62	6,000.00	3,400.00	6,000.00
01-26-025-74110	FURNITURE REPR/REPL	25,137.15	35,600.60	103,000.00	80,000.00	113,000.00
Total Department 26-025:		(1,580,360.51)	(1,769,495.08)	(3,775,566.05)	(3,086,411.00)	(4,056,465.30)

COMMUNITY DEVELOPMENT

The Community Development Department is comprised of five functional areas:

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

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

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

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

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

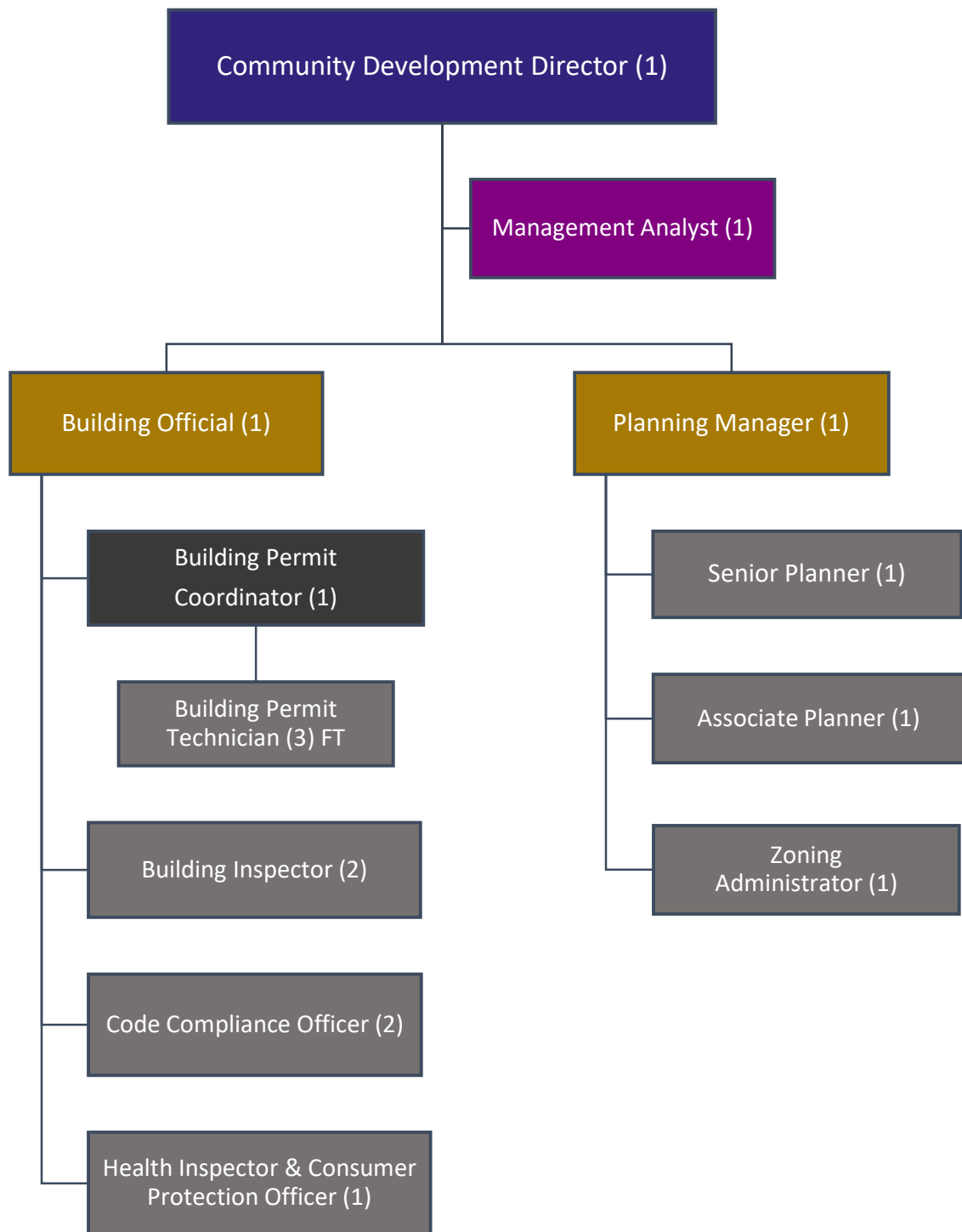
Department Goals

1. Develop a consensus plan for the I-80 corridor.
Strategic Plan Goal 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

<i>Performance Measure</i>	<i>Benchmark</i>	<i>2024 Actual</i>	<i>2025 Estimate</i>	<i>2026 Goal</i>
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	23	21
Routine Health Inspections of all food serving establishments	400	442	450	450

FY2026 Community Development Department Structure



FY26(16)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 33-000 COMMUNITY DEVELOPMENT						
01-33-000-71110	SALARIES	206,224.11	182,825.84	210,000.00	210,000.00	213,000.00
01-33-000-72110	POSTAGE	180.97	106.63	1,500.00	500.00	2,000.00
01-33-000-72120	TELEPHONE COMMUNICATIONS	7,772.35	9,299.15	5,940.00	2,500.00	5,940.00
01-33-000-72127	MOBILE DATA COMMUNICATIONS	4,099.34	3,887.05	4,860.00	3,600.00	4,860.00
01-33-000-72130	TRAVEL EXPENSE		9.50	200.00	200.00	200.00
01-33-000-72140	TRAINING	(370.00)	3,831.00	500.00	500.00	2,250.00
01-33-000-72170	MEETINGS & CONFERENCES	1,425.93	1,666.55	5,300.00	5,050.00	7,800.00
01-33-000-72220	RECEPTIONS & MEALS	572.72	1,492.20	3,000.00	1,500.00	2,000.00
01-33-000-72310	PRINTING	2,625.84	699.73	2,000.00	600.00	3,000.00
01-33-000-72430	EMPLOYEE HEALTH & LIFE	39,192.14	45,369.63	36,250.00	38,000.00	42,500.00
01-33-000-72480	FICA	15,323.35	13,420.92	16,500.00	16,500.00	17,500.00
01-33-000-72485	IMRF	24,258.83	19,849.53	29,000.00	27,000.00	30,000.00
01-33-000-72530	GASOLINE			9,000.00	5,500.00	8,000.00
01-33-000-72540	R & M - MOTOR VEHICLE		974.42	0.00	0.00	0.00
01-33-000-72720	DUES & SUBSCRIPTIONS	95.00	3,929.02	1,650.00	3,400.00	4,700.00
01-33-000-72750	SERVICE CONTRACTS	95.21	79.78	0.00	0.00	0.00
01-33-000-73110	OFFICE SUPPLIES	2,356.81	2,478.21	4,000.00	3,850.00	5,000.00
01-33-000-73115	CONFECTIONARY SUPPLIES		226.28	300.00	250.00	300.00
01-33-000-73610	UNIFORMS	804.97	1,069.15	1,500.00	1,000.00	1,700.00
Total Department 33-000:		(304,657.57)	(291,214.59)	(331,500.00)	(319,950.00)	(350,750.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 33-310 COMMUNITY DEVELOPMENT (PLANNING)						
01-33-310-71110	SALARIES	135,162.34	314,253.98	277,000.00	355,000.00	373,500.00
01-33-310-71112	OVERTIME			0.00	0.00	10,000.00
01-33-310-71125	PART TIME HELP - PENSIONABLE	40,761.94		68,000.00	0.00	0.00
01-33-310-72110	POSTAGE	443.20	144.12	0.00	0.00	0.00
01-33-310-72120	TELEPHONE COMMUNICATIONS		486.57	0.00	0.00	0.00
01-33-310-72130	TRAVEL EXPENSE			300.00	0.00	300.00
01-33-310-72140	TRAINING	42.00	625.00	3,000.00	50.00	1,750.00
01-33-310-72170	MEETINGS & CONFERENCES	1,167.09	875.74	4,900.00	2,500.00	5,000.00
01-33-310-72330	LEGAL NOTICES & ADVERTISING	4,826.75	3,653.12	5,000.00	3,250.00	5,500.00
01-33-310-72430	EMPLOYEE HEALTH & LIFE	37,769.63	37,978.02	55,500.00	55,500.00	60,000.00
01-33-310-72480	FICA	12,958.26	22,935.88	27,000.00	27,000.00	31,150.00
01-33-310-72485	IMRF	20,572.22	34,137.93	44,000.00	44,000.00	47,000.00
01-33-310-72540	R & M - MOTOR VEHICLE	244.61	525.73	1,200.00	150.00	1,000.00
01-33-310-72565	R&M - COMPUTER EQUIPMENT			500.00	0.00	500.00
01-33-310-72655	SOFTWARE LICENSING & SUPPORT	3,122.83	3,216.51	3,540.00	3,540.00	0.00
01-33-310-72720	DUES & SUBSCRIPTIONS	1,006.00	449.15	2,500.00	1,700.00	2,500.00
01-33-310-72840	ENGINEERING SERVICES	17,307.75	11,782.75	15,000.00	12,000.00	45,000.00
01-33-310-72847	PLANNING SERVICES	9,993.58		5,000.00	2,000.00	5,000.00
01-33-310-73530	GASOLINE		240.72	0.00	0.00	0.00
01-33-310-73590	BOOKS/MANUALS/BROCHURES	167.58		1,500.00	0.00	800.00
Total Department 33-310:		(285,545.78)	(431,305.22)	(513,940.00)	(506,690.00)	(589,000.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 33-300 COMMUNITY DEVELOPMENT (BUILDING)						
01-33-300-71110	SALARIES	665,299.16	726,252.16	762,000.00	730,000.00	884,200.00
01-33-300-71112	OVERTIME	16,529.99	12,748.87	20,000.00	20,700.00	30,000.00
01-33-300-72110	POSTAGE	402.99	471.37	0.00	51.00	0.00
01-33-300-72120	TELEPHONE COMMUNICATIONS		486.57	0.00	0.00	0.00
01-33-300-72130	TRAVEL EXPENSE	8.95		500.00	250.00	500.00
01-33-300-72140	TRAINING	2,890.58	2,380.00	4,450.00	1,500.00	4,800.00
01-33-300-72170	MEETINGS & CONFERENCES	121.00	1,145.00	1,040.00	155.00	3,315.00
01-33-300-72310	PRINTING	481.54		0.00	0.00	0.00
01-33-300-72430	EMPLOYEE HEALTH & LIFE	175,531.72	184,402.48	193,500.00	165,000.00	271,990.00
01-33-300-72480	FICA	50,519.62	54,400.45	58,000.00	55,000.00	76,400.00
01-33-300-72485	IMRF	79,900.43	81,365.76	95,000.00	90,000.00	110,500.00
01-33-300-72540	R & M - MOTOR VEHICLE	1,834.02	4,387.74	5,000.00	2,000.00	4,500.00
01-33-300-72565	R&M - COMPUTER EQUIPMENT	45.97		500.00	0.00	500.00
01-33-300-72655	SOFTWARE LICENSING & SUPPORT	49,915.67	52,203.26	54,800.00	15,000.00	0.00
01-33-300-72720	DUES & SUBSCRIPTIONS		737.00	2,010.00	1,500.00	1,955.00
01-33-300-72743	DEMOLITION COSTS	81.85	32,091.00	0.00	0.00	75,000.00
01-33-300-72744	PROPERTY MAINTENANCE	67,539.55	47,381.04	80,000.00	50,000.00	80,000.00
01-33-300-72750	SERVICE CONTRACTS	131.06	106.21	900.00	50.00	900.00
01-33-300-72790	OTHER CONTRACTUAL SERVICES	252,134.46	243,524.21	300,000.00	290,000.00	300,000.00
01-33-300-72840	ENGINEERING SERVICES		131.50	20,000.00	0.00	0.00
01-33-300-72841	ARCHITECTURAL FEES	330.00		5,000.00	0.00	0.00
01-33-300-72844	SPRINKLER REVIEW FEES	7,573.00	1,440.00	0.00	0.00	0.00
01-33-300-72853	ELEVATOR INSPECTIONS	10,268.00	10,796.00	20,000.00	18,000.00	25,000.00
01-33-300-73530	GASOLINE	5,594.48	6,299.62	0.00	500.00	500.00
01-33-300-73590	BOOKS/MANUALS/BROCHURES	1,410.59	53.00	2,000.00	1,900.00	2,000.00
01-33-300-73610	UNIFORMS		300.00	0.00	0.00	0.00
01-33-300-73870	OTHER OPERATING SUPPLIES	196.17	288.56	500.00	500.00	500.00
Total Department 33-300:		(1,388,740.80)	(1,463,391.80)	(1,625,200.00)	(1,442,106.00)	(1,872,560.00)

MARKETING & COMMUNICATIONS

The Marketing Department coordinates the Village’s communications, community engagement, public relations, special events, economic development, business retention, 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 department is also responsible for economic development initiatives and markets Tinley Park’s tourism amenities, promoting Tinley Park 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, which is in the process of being redeveloped. Annual programming includes the popular *Benches on the Avenue* public art project, a summer Music in the Plaza concert series and several parades and seasonal events which will transition to the new Harmony Square community plaza this year. The department also manages the special event permitting process for community- sponsored special events.

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.

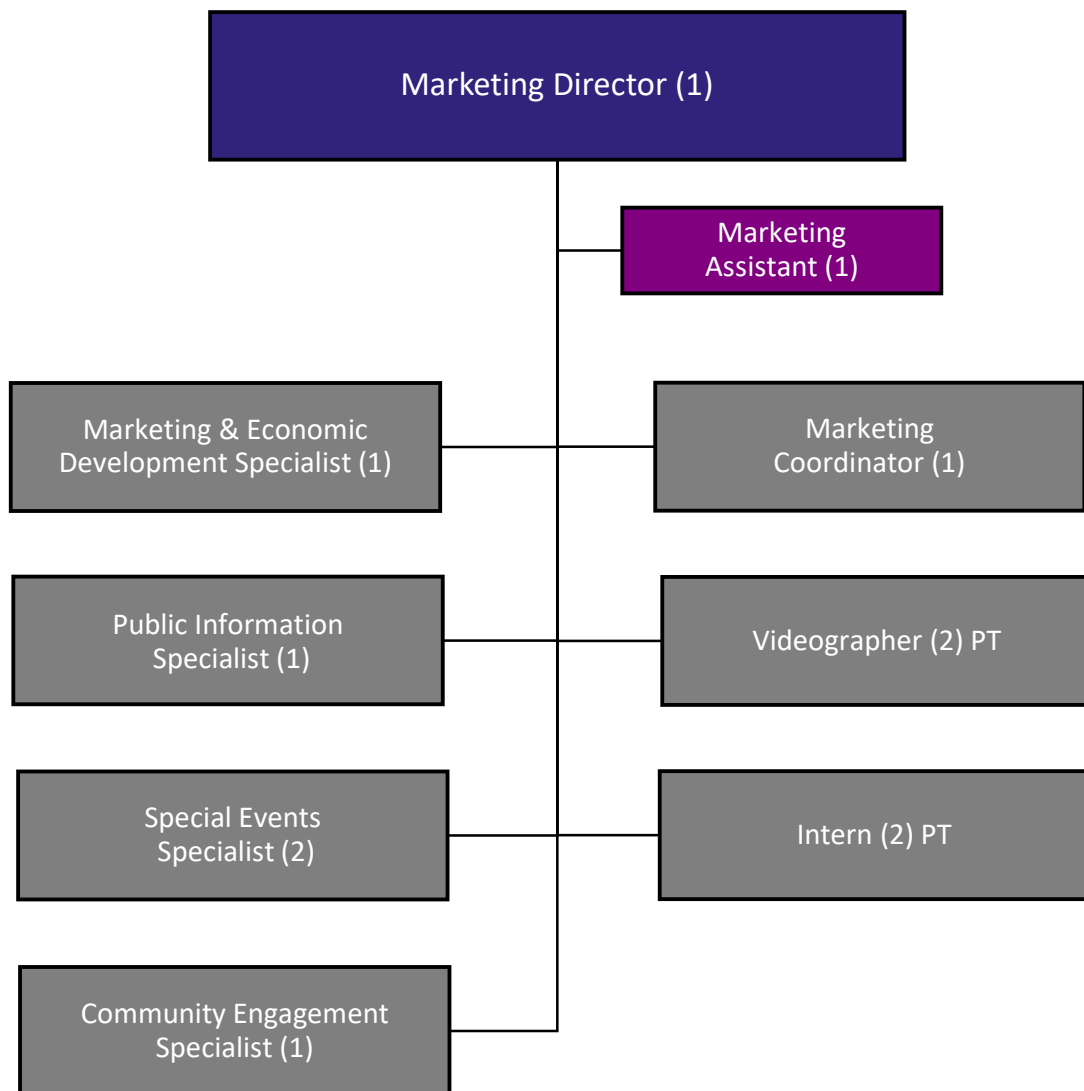
Department Goals

1. Successfully open Harmony Square and deliver a high-quality, year-round schedule of special events there. *Strategic Plan Goal E*
2. Promote the Tinley Park business community by building Tinley Park Life Amplified brand recognition through a robust schedule of tourism marketing initiatives and consistent economic development and business retention efforts. *Strategic Plan Goal E*
3. Continue to deliver quality communication through effective management of all Village communication channels with an emphasis on video delivery. *Strategic Plan Goal B & E*

Performance Measures

	2024 Actual	2025 Est. Actual	2026 Goal
Special Event attendance	115,175	129,690	142,700
Government FB page engagement	193,236	278,909	306,800
Life Amplified FB page engagement	114,895	154,982	170,480
Public Safety FB page engagement	460,356	402,033	442,236
TinleyPark.org views	1,017,122	1,070,149	1,177,163
VisitTinleyPark.com views	90,967	178,170	195,987

FY2026 Marketing Department Structure



FY26(12)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 35-000 MARKETING/COMMUNICATIONS						
01-35-000-71110	SALARIES	335,491.27	378,722.35	492,500.00	530,900.00	672,000.00
01-35-000-71112	OVERTIME	355.50	368.03	600.00	800.00	600.00
01-35-000-71125	PART TIME HELP - PENSIONABLE	57,037.93	67,676.88	45,000.00	37,500.00	0.00
01-35-000-71127	PART TIME HELP - NON-PENSIONA	30,390.49	29,378.11	49,000.00	17,000.00	56,343.00
01-35-000-72110	POSTAGE	5,738.05	10,347.90	7,000.00	14,500.00	7,000.00
01-35-000-72120	TELEPHONE COMMUNICATIONS	2,575.13	4,095.63	2,450.00	2,450.00	3,050.00
01-35-000-72127	MOBILE DATA COMMUNICATIONS	885.88	655.98	1,550.00	750.00	1,550.00
01-35-000-72130	TRAVEL EXPENSE		1,103.44	2,500.00	1,000.00	2,800.00
01-35-000-72170	MEETINGS & CONFERENCES	1,540.96	4,932.07	4,500.00	1,000.00	17,000.00
01-35-000-72220	RECEPTIONS & MEALS	297.54	353.89	5,000.00	1,200.00	3,000.00
01-35-000-72310	PRINTING	6,054.03	25,444.33	10,000.00	32,300.00	10,000.00
01-35-000-72430	EMPLOYEE HEALTH & LIFE	36,324.10	58,955.04	85,951.00	97,000.00	132,993.00
01-35-000-72480	FICA	32,032.97	35,844.15	46,503.00	43,000.00	54,075.00
01-35-000-72485	IMRF	46,161.16	48,992.10	70,625.00	63,000.00	75,750.00
01-35-000-72517	CABLE SERVICES	84.08	219.90	180.00	0.00	180.00
01-35-000-72560	OFFICE EQUIPMENT			2,000.00	0.00	0.00
01-35-000-72653	WEBSITE MAINTENANCE SERVICES	9,430.08	12,663.41	35,000.00	18,000.00	26,200.00
01-35-000-72655	SOFTWARE LICENSING & SUPPORT	6,231.06	6,438.91	10,900.00	10,900.00	10,500.00
01-35-000-72720	DUES & SUBSCRIPTIONS	10,572.79	5,182.32	19,800.00	16,000.00	31,500.00
01-35-000-72790	OTHER CONTRACTUAL SVCS	19,320.00	14,362.70	132,000.00	24,000.00	138,000.00
01-35-000-72923	DOWNTOWN PROGRAMS AND EVENTS	215,725.11	421,758.57	380,000.00	305,000.00	74,750.00
01-35-000-72952	FIREWORKS		50,000.00	50,000.00	50,000.00	50,000.00
01-35-000-72954	SPECIAL EVENTS	83,612.42	103,538.51	198,500.00	120,000.00	19,900.00
01-35-000-72982	MUNICIPAL TV STATION	9,637.28	258.61	15,000.00	13,000.00	15,000.00
01-35-000-72985	TOURISM PROGRAMS	5,079.99		0.00	0.00	0.00
01-35-000-72991	ANNUAL REPORT			0.00	0.00	25,000.00
01-35-000-73110	OFFICE SUPPLIES	5,746.71	4,792.69	10,000.00	4,700.00	7,000.00
01-35-000-73112	SEASONAL DECOR/BANNERS	74,371.40	88,398.31	125,000.00	125,000.00	200,000.00
01-35-000-73210	ITEMS FOR RESALE	16,263.40	16,232.72	30,000.00	19,000.00	30,000.00
01-35-000-73570	ELECTRICAL SUPPLIES	304.40	8,163.69	27,500.00	500.00	20,000.00
01-35-000-73610	UNIFORMS			2,500.00	900.00	1,000.00
01-35-000-73870	OTHER OPERATING SUPPLIES	14,794.20	6,509.28	98,500.00	70,000.00	23,500.00
Total Department 35-000:		(1,026,057.93)	(1,405,389.52)	(1,960,059.00)	(1,619,400.00)	(1,708,691.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 35-100 MARKETING/COMMUNICATIONS (TOURISM)						
01-35-100-72170	MEETINGS & CONFERENCES		786.50	10,000.00	0.00	5,000.00
01-35-100-72220	RECEPTIONS & MEALS	200.50	2,940.00	5,000.00	0.00	0.00
01-35-100-72310	PRINTING	6,775.00	101.50	25,000.00	0.00	10,000.00
01-35-100-72653	WEBSITE MAINTENANCE SERVICES	150.00	19,419.00	20,000.00	12,000.00	15,000.00
01-35-100-72720	DUES & SUBSCRIPTIONS			0.00	0.00	5,000.00
01-35-100-72790	OTHER CONTRACTUAL SVCS	46,000.00	59,617.50	50,000.00	50,000.00	50,000.00
01-35-100-72954	SPECIAL EVENTS		1,395.42	110,000.00	0.00	50,000.00
01-35-100-72983	MEDIA ADVERTISEMENT	61,653.00	102,232.72	150,000.00	125,000.00	150,000.00
01-35-100-72985	TOURISM PROGRAMS	38,282.35	27,500.00	30,000.00	30,000.00	30,000.00
01-35-100-73870	OTHER OPERATING SUPPLIES		6,580.99	5,000.00	4,500.00	9,000.00
Total Department 35-100:		(153,060.85)	(220,573.63)	(405,000.00)	(221,500.00)	(324,000.00)

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	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 41-040 COMMISSIONS (CIVIL SERVICE)						
01-41-040-71125	PART TIME HELP - PENSIONABLE			0.00	0.00	28,500.00
01-41-040-71127	PART TIME - NON-PENSIONABLE	1,614.85	2,590.93	2,500.00	2,500.00	0.00
01-41-040-72110	POSTAGE	380.17	833.50	1,000.00	700.00	1,100.00
01-41-040-72220	RECEPTION & MEALS			300.00	0.00	300.00
01-41-040-72330	LEGAL NOTICES & ADVERTISING		2,218.00	700.00	3,500.00	1,000.00
01-41-040-72480	FICA	123.85	197.41	200.00	200.00	2,200.00
01-41-040-72485	IMRF			0.00	0.00	3,500.00
01-41-040-72720	DUES & SUBSCRIPTIONS			0.00	1,500.00	1,500.00
01-41-040-72846	TESTING SERVICES	30,376.70	47,972.25	30,500.00	70,000.00	62,500.00
01-41-040-73110	OFFICE SUPPLIES			200.00	55.00	200.00
Total Department 41-040:		(32,495.57)	(53,812.09)	(35,400.00)	(78,455.00)	(100,800.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 41-044 COMMISSIONS (ENVIRONMENTAL)						
01-41-044-71127	PART TIME - NON-PENSIONABLE	2,753.02	3,548.66	3,200.00	2,600.00	3,200.00
01-41-044-72110	POSTAGE	2.36		50.00	0.00	50.00
01-41-044-72480	FICA	211.34	271.46	250.00	250.00	250.00
01-41-044-72977	CLEAN UP PROGRAM		1,967.09	2,500.00	2,500.00	2,500.00
01-41-044-73830	SIGNS & SIGN MATERIALS	1,389.39	48.09	2,000.00	550.00	2,000.00
01-41-044-73870	OTHER OPERATING SUPPLIES	1,062.24	572.11	1,500.00	500.00	1,500.00
Total Department 41-044:		(5,418.35)	(6,407.41)	(9,500.00)	(6,400.00)	(9,500.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 41-045 COMMISSIONS (ECONOMIC)						
01-41-045-71127	PART TIME - NON-PENSIONABLE	2,059.83	2,191.27	4,000.00	1,000.00	3,000.00
01-41-045-72110	POSTAGE			250.00	0.00	250.00
01-41-045-72310	PRINTING	716.50	443.00	350.00	600.00	500.00
01-41-045-72480	FICA	157.28	166.93	1,200.00	300.00	1,200.00
01-41-045-72954	SPECIAL EVENTS	2,660.92	4,477.00	0.00	0.00	0.00
Total Department 41-045:		(5,594.53)	(7,278.20)	(5,800.00)	(1,900.00)	(4,950.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 41-046 COMMISSIONS (MARKETING)						
01-41-046-71127	PART TIME - NON-PENSIONABLE	3,812.81	3,563.10	3,500.00	3,100.00	3,500.00
01-41-046-72110	POSTAGE	95.84	715.86	750.00	750.00	750.00
01-41-046-72170	MEETINGS & CONFERENCES			600.00	0.00	600.00
01-41-046-72220	RECEPTIONS & MEALS		165.76	500.00	0.00	500.00
01-41-046-72480	FICA	291.38	272.50	300.00	275.00	300.00
01-41-046-72790	OTHER CONTRACTUAL SVCS			1,200.00	0.00	0.00
01-41-046-72920	SCHOLARSHIPS	7,000.00	3,174.00	4,500.00	9,000.00	9,000.00
01-41-046-72930	YOUTH IN GOVERNMENT			850.00	0.00	850.00
01-41-046-72982	DISCOVER TINLEY TV PROD			1,450.00	0.00	550.00
01-41-046-73870	OTHER OPERATING SUPPLIES			750.00	0.00	750.00
Total Department 41-046:		(11,200.03)	(7,891.22)	(14,400.00)	(13,125.00)	(16,800.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 41-048 COMMISSIONS (PLAN)						
01-41-048-72140	TRAINING			1,000.00	0.00	1,000.00
01-41-048-72170	MEETINGS & CONFERENCES			500.00	0.00	500.00
01-41-048-72220	RECEPTIONS & MEALS		131.48	500.00	500.00	500.00
01-41-048-72630	RENT			1,000.00	0.00	0.00
01-41-048-72720	DUES & SUBSCRIPTIONS			733.00	0.00	733.00
01-41-048-72790	OTHER CONTRACTUAL SVCS	1,000.00		1,000.00	0.00	1,000.00
Total Department 41-048:		(1,000.00)	(131.48)	(4,733.00)	(500.00)	(3,733.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 41-050 COMMISSIONS (VETERANS)						
01-41-050-71127	PART TIME - NON-PENSIONABLE	854.93	852.32	2,500.00	1,000.00	2,500.00
01-41-050-72110	POSTAGE	6.57		150.00	150.00	150.00
01-41-050-72220	RECEPTION & MEALS	535.67	647.62	1,000.00	1,700.00	1,000.00
01-41-050-72480	FICA	65.07	65.20	300.00	100.00	300.00
01-41-050-72790	OTHER CONTRACTUAL SVCS			500.00	0.00	500.00
01-41-050-72920	AWARDS & SCHOLARSHIPS	318.50	500.00	400.00	500.00	400.00
01-41-050-72922	OVERSEAS MILITARY SUPPORT			100.00	0.00	100.00
01-41-050-72928	COMMEMORATIVE EQUIPMENT		629.26	9,000.00	200.00	9,000.00
01-41-050-72930	EDUCATION IN ART PUB BLG			2,600.00	0.00	2,600.00
01-41-050-72932	ARMED SERV REUNION BKFST	3,460.00	1,702.65	3,900.00	223.00	3,900.00
01-41-050-72934	VET/VOLUNTEER RECOG. PRG	303.96	364.40	1,000.00	250.00	1,000.00
01-41-050-72970	VET WELCOME HOME RECEPT	41.57	124.26	1,000.00	0.00	1,000.00
01-41-050-73112	FLAGS/BANNERS	2,192.97	666.59	3,700.00	300.00	2,845.00
Total Department 41-050:		(7,779.24)	(5,552.30)	(26,150.00)	(4,423.00)	(25,295.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 41-054 COMMISSIONS (HISTORIC)						
01-41-054-72110	POSTAGE			25.00	0.00	25.00
01-41-054-72720	DUES & SUBSCRIPTIONS			250.00	0.00	250.00
01-41-054-72790	OTHER CONTRACTUAL SVCS			2,000.00	0.00	2,000.00
01-41-054-72921	HISTORIC SITES SUPPORT	5,000.00	5,000.00	2,000.00	2,000.00	2,000.00
01-41-054-73110	OFFICE SUPPLIES			100.00	0.00	100.00
Total Department 41-054:		(5,000.00)	(5,000.00)	(4,375.00)	(2,000.00)	(4,375.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 41-056 COMMISSIONS (SENIOR SERVICES)						
01-41-056-71125	PART TIME HELP - PENSIONABLE	13,060.64		0.00	0.00	0.00
01-41-056-71127	PART TIME - NON-PENSIONABLE	7,368.72	22,849.24	27,000.00	11,000.00	30,000.00
01-41-056-72110	POSTAGE	1,487.16	1,715.00	3,300.00	2,800.00	3,300.00
01-41-056-72310	PRINTING & PUBLICATIONS	330.80		800.00	0.00	800.00
01-41-056-72480	FICA	1,562.40	1,737.30	400.00	955.00	1,500.00
01-41-056-72485	IMRF			2,700.00	0.00	0.00
01-41-056-72750	SERVICE CONTRACTS		344.00	1,150.00	0.00	1,150.00
01-41-056-72937	COMMUNITY CENTER	15,930.31	14,376.54	19,300.00	19,300.00	20,350.00
01-41-056-72954	PROGRAMS/EVENTS	5,732.23	5,943.52	6,750.00	6,570.00	6,750.00
01-41-056-73110	OFFICE SUPPLIES	367.62	552.60	1,000.00	500.00	1,000.00
Total Department 41-056:		(45,839.88)	(47,518.20)	(62,400.00)	(41,125.00)	(64,850.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 41-057 COMMISSIONS (SISTER CITIES)						
01-41-057-71127	PART TIME - NON-PENSIONABLE	1,526.82	1,189.36	2,500.00	700.00	2,500.00
01-41-057-72110	POSTAGE	21.09	5.00	50.00	0.00	50.00
01-41-057-72220	RECEPTION & MEALS	433.65		2,500.00	0.00	2,500.00
01-41-057-72480	FICA	117.18	91.04	350.00	100.00	350.00
01-41-057-72720	DUES & SUBSCRIPTIONS	50.00		850.00	500.00	850.00
01-41-057-72940	EXCHANGE VISIT	1,006.59	1,320.20	2,500.00	0.00	2,500.00
01-41-057-73110	OFFICE SUPPLIES	73.41		50.00	0.00	50.00
01-41-057-73870	OTHER CONTRACT SERVICES			0.00	75.00	0.00
Total Department 41-057:		(3,228.74)	(2,605.60)	(8,800.00)	(1,375.00)	(8,800.00)

SENIOR SERVICES (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 65 cents each way for riders age 65+ and handicapped persons, or \$1.30 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

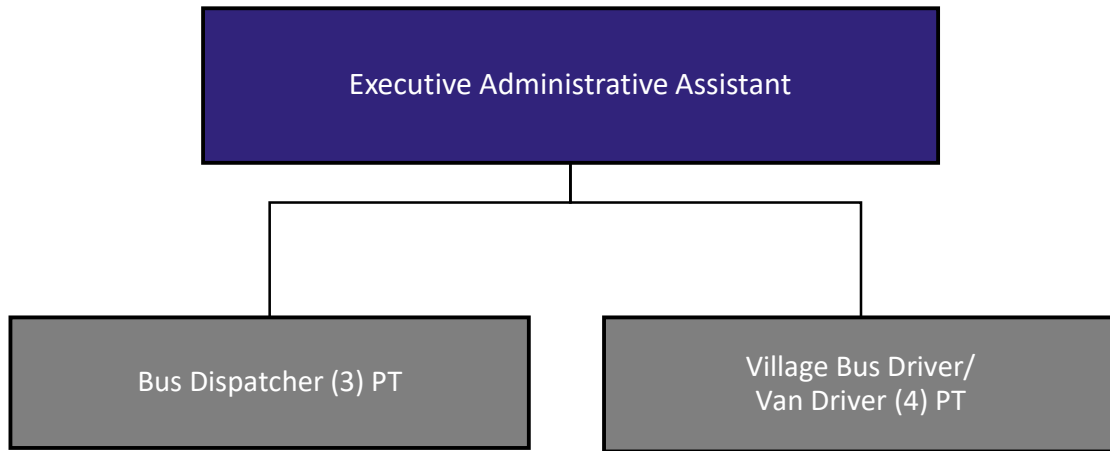
Performance Measures

Provide bus route schedules and timely rides for the residents.

Bus Maintenance – complies with maintenance schedule

Benchmark	2024 Actual	2025 Est. Actual	2026 Budget
99%	96%	96%	99%
4	4	4	4

FY2026 Senior Services Structure



FY26(7)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 42-000 SENIOR SERVICES						
01-42-000-71125	PART TIME HELP - PENSIONABLE	12,201.17	13,719.54	20,000.00	17,000.00	19,838.00
01-42-000-71127	PART TIME HELP - NON-PENSIONA	56,892.40	65,576.57	97,500.00	65,000.00	112,000.00
01-42-000-72120	TELEPHONE COMMUNICATIONS	1,758.53	3,808.64	0.00	650.00	800.00
01-42-000-72266	VEHICLE INSPECTION	56.00	70.00	0.00	140.00	180.00
01-42-000-72480	FICA	5,285.62	6,035.99	8,000.00	6,700.00	10,000.00
01-42-000-72485	IMRF	1,438.84	2,249.74	2,600.00	3,610.00	6,480.00
01-42-000-72540	R&M-MOTOR VEHICLES	1,730.01	2,848.94	2,500.00	2,500.00	2,500.00
01-42-000-72550	R&M-RADIOS	368.72	646.59	500.00	552.00	600.00
01-42-000-72855	MEDICAL SERVICES			750.00	0.00	0.00
01-42-000-72954	SPECIAL EVENTS		19,486.85	50,000.00	45,000.00	50,000.00
01-42-000-73530	GASOLINE	10,902.35	13,340.71	13,500.00	13,500.00	14,500.00
01-42-000-73535	OIL	294.40		500.00	500.00	500.00
01-42-000-73560	TIRES & TUBES	795.02		1,500.00	1,000.00	1,500.00
01-42-000-73610	UNIFORMS			0.00	500.00	800.00
01-42-000-73870	OTHER OPERATING SUPPLIES	88.96	86.51	250.00	150.00	250.00
Total Department 42-000:		(91,812.02)	(127,870.08)	(197,600.00)	(156,802.00)	(219,948.00)

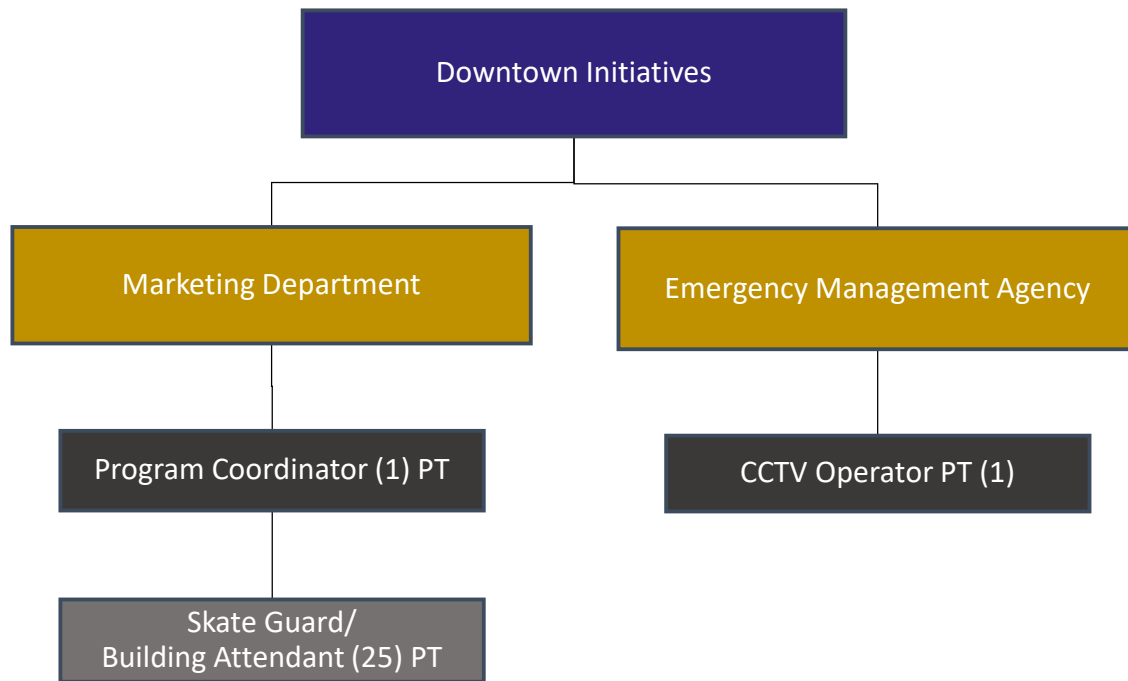
DOWNTOWN INITIATIVES

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.

FY2026 Downtown Initiatives Structure



FY26(27)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 75-000 DOWNTOWN INITIATIVES						
01-75-000-71125	PART TIME HELP - PENSIONABLE			0.00	1,150.00	0.00
01-75-000-72480	FICA			0.00	100.00	0.00
01-75-000-72485	IMRF			0.00	120.00	0.00
Total Department 75-000:		0.00	0.00	0.00	(1,370.00)	0.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 75-205 DOWNTOWN INITIATIVES (ADMIN)						
01-75-205-71125	PART TIME HELP - PENSIONABLE			0.00	0.00	60,000.00
01-75-205-71127	PART TIME - NON-PENSIONABLE			0.00	0.00	70,500.00
01-75-205-72430	EMPLOYEE HEALTH & LIFE			0.00	0.00	6,819.00
01-75-205-72480	FICA			0.00	0.00	10,000.00
01-75-205-72485	IMRF			0.00	0.00	7,500.00
01-75-205-72511	NATURAL GAS			0.00	1,200.00	1,200.00
01-75-205-73110	OFFICE SUPPLIES			0.00	0.00	1,000.00
Total Department 75-205:		0.00	0.00	0.00	(1,200.00)	(157,019.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 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
01-75-206-72510	ELECTRICITY			0.00	0.00	30,000.00
01-75-206-72511	NATURAL GAS			0.00	2,700.00	40,000.00
01-75-206-72512	WATER & SEWER			0.00	0.00	40,000.00
01-75-206-72552	R&M CAMERA/MONITORING SYSTEMS			0.00	0.00	7,000.00
01-75-206-72750	SERVICE CONTRACTS			0.00	0.00	150,000.00
01-75-206-72790	OTHER CONTRACTUAL SERVICES			0.00	6,000.00	73,000.00
01-75-206-72890	REFUSE DISPOSAL			0.00	0.00	20,000.00
01-75-206-72923	DOWNTOWN PROGRAMS AND EVENTS			100,000.00	0.00	588,500.00
01-75-206-72954	SPECIAL EVENTS			0.00	0.00	160,000.00
01-75-206-73110	OFFICE SUPPLIES			0.00	0.00	5,000.00
01-75-206-73117	FIRST AID SUPPLIES			0.00	0.00	16,000.00
01-75-206-73530	GASOLINE			0.00	0.00	4,000.00
01-75-206-73545	DIESEL FUEL			0.00	0.00	4,000.00
01-75-206-73580	JANITORIAL SUPPLIES			0.00	0.00	30,000.00
01-75-206-73610	UNIFORMS			0.00	0.00	7,500.00
01-75-206-73870	OTHER OPERATING SUPPLIES			50,000.00	0.00	100,000.00
Total Department 75-206:		0.00	0.00	(150,000.00)	(8,700.00)	(1,279,800.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 75-207 DOWNTOWN INITIATIVES (STREAMBANK)						
01-75-207-72840	ENGINEERING SERVICES			50,000.00	0.00	50,000.00
Total Department 75-207:		0.00	0.00	(50,000.00)	0.00	(50,000.00)

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.



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 77-000 INTEGRATED INITIATIVES						
01-77-000-71110	SALARIES			103,000.00	100,000.00	120,000.00
01-77-000-72430	EMPLOYEE HEALTH & LIFE			10,150.00	7,000.00	13,200.00
01-77-000-72480	FICA			8,000.00	7,424.00	9,180.00
01-77-000-72485	IMRF			13,000.00	13,000.00	15,000.00
01-77-000-72530	R & M - MACHINERY & EQ			15,000.00	11,000.00	5,000.00
01-77-000-72550	R & M - RADIOS			74,650.00	27,500.00	64,500.00
01-77-000-72552	R&M CAMERA/MONITORING SYSTEMS			77,100.00	30,000.00	57,100.00
01-77-000-72655	SOFTWARE LICENSING & SUPPORT			30,000.00	30,200.00	78,000.00
01-77-000-72790	OTHER CONTRACTUAL SERVCS			240,000.00	55,000.00	133,860.00
Total Department 77-000:		0.00	0.00	(570,900.00)	(281,124.00)	(495,840.00)

TRANSFERS

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



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 01 GENERAL FUND						
Department: 96-000 TRANSFERS						
01-96-000-98030	TRANSFER TO CAPITAL IMPROVEME	16,360,603.31	16,441,268.97	100,000.00	105,500.00	110,000.00
01-96-000-98031	TRANSFER TO BOND/TAX STABILIZ	500,000.00	500,000.00	0.00	0.00	0.00
01-96-000-98033	TRANSFER TO SURTAX CAPITAL IM	2,765,565.00	2,802,126.84	2,900,000.00	2,680,000.00	2,760,000.00
01-96-000-98040	TRANSFER TO DEBT SERVICE		350,000.00	350,000.00	350,000.00	350,000.00
01-96-000-98075	TRANSFER TO DOWNTOWN INITIATIV			1,940,000.00	1,940,000.00	1,975,000.00
01-96-000-98080	TRANSFER TO POLICE PENSION	3,752,670.57	4,171,801.68	4,990,000.00	4,234,680.00	5,280,000.00
Total Department 96-000:		(23,378,838.88)	(24,265,197.49)	(10,280,000.00)	(9,310,180.00)	(10,475,000.00)

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	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 01 GENERAL FUND						
Department: 97-000 ECONOMIC INCENTIVES						
01-97-000-79115	RETAIL INCENTIVE PROGRAM			35,000.00	0.00	35,000.00
01-97-000-79116	CODE COMPLIANCE INCENTIVE PRO			35,000.00	0.00	35,000.00
01-97-000-79118	SIGNAGE INCENTIVE PROGRAM			50,000.00	0.00	50,000.00
01-97-000-79121	SALES TAX RESERVE XVI MENARD	104,125.00	96,698.00	0.00	0.00	0.00
01-97-000-79125	SALES TAX RESERVE XX OH	83,616.69	104,852.28	100,000.00	105,500.00	110,000.00
01-97-000-79126	SALES TAX RESERVE XXI-FAMILY	75,297.70	51,488.45	70,000.00	13,000.00	40,000.00
01-97-000-79128	REAL ESTATE TAX RESERVE - PAN		86,882.00	90,000.00	85,340.00	90,000.00
01-97-000-79135	SALES TAX RES-ORLAND TOYOTA	810.26		0.00	0.00	0.00
01-97-000-79138	SALES TAX RESERVE-CADILLAC	89,912.82	73,911.66	90,000.00	72,623.00	0.00
01-97-000-79141	FACADE IMPROVEMENT PROGRAM	30,000.00	19,162.50	35,000.00	0.00	35,000.00
01-97-000-79143	SALES TAX RESERVE - CHRYSLER	326,508.00	270,183.00	300,000.00	208,000.00	250,000.00
01-97-000-79145	SALES TAX RESERVE - BANGING G			0.00	1,487.00	5,000.00
Total Department 97-000:		(710,270.47)	(703,177.89)	(805,000.00)	(485,950.00)	(650,000.00)
Fund 01 - GENERAL FUND:						
TOTAL ESTIMATED REVENUES		70,204,621.13	74,742,128.18	72,666,291.00	75,724,170.60	72,517,575.00
TOTAL APPROPRIATIONS		68,128,516.81	72,510,811.41	71,645,800.97	61,017,719.00	74,861,384.83
NET OF REVENUES & APPROPRIATIONS:		2,076,104.32	2,231,316.77	1,020,490.03	14,706,451.60	(2,343,809.83)

SPECIAL REVENUE FUNDS

MOTOR FUEL TAX FUND

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

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

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

The Village's Motor Fuel Tax is computed as a portion of the State imposed motor fuel taxes on diesel fuel, gasoline, and combustible gases. These taxes are imposed on a fixed rate per gallon basis. Effective July 1, 2019 an additional Transportation Renewal Fund (TRF) Tax was imposed adding 19 cents per gallon which doubled the rate and was the first increase since 1990. At this time the tax rates became indexed for inflation on an annual basis to avoid loss of purchasing power over time. Effective July 1, 2024 through June 30, 2025, the combined tax on diesel fuel, liquified petroleum gas and liquified natural gas is currently 54.5 cents. The tax on gasoline and compressed natural gas is now 47.0 cents. The municipalities allotment from the new incremental TRF tax will be less than the percentage that will continue to be received from the regular MFT tax. Historically, as fuel prices increase, consumption will decrease as individuals reduce discretionary travel. The inverse (increased consumption) can occur as fuel prices decrease. Increases in fuel economy of vehicles generally will contribute toward a trend of reduced fuel consumption over time. As hybrid and alternate fuel source vehicles expand in both availability and consumer acceptance, this traditional fuel consumption based tax can be expected to be negatively impacted.

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
5 Motor Fuel Tax									
Opening Cash Balance			4,281,353	4,281,353			4,476,611		
Revenue	2,993,669	2,690,003	2,640,000	2,673,817	1.3%	33,817	2,606,000	-1.3%	(34,000)
Expenditures	3,474,001	3,427,988	2,647,001	2,478,559	-6.4%	168,442	2,568,442	-3.0%	(78,559)
	(480,332)	(737,985)	(7,001)	195,258		(134,625)	37,558		44,559
Transfer In	210,458	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	210,458	0	0	0		0	0		0
Ending Cash Balance			4,274,352	4,476,611			4,514,169		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 05 MOTOR FUEL TAX						
Department: 00-000						
05-00-000-45300	MFT STATE ALLOTMENTS	1,276,474.12	1,270,283.51	1,270,000.00	1,258,272.00	1,186,000.00
05-00-000-45310	MFT TRANSPORTATION RENEWAL FU	1,018,102.08	1,187,953.60	1,220,000.00	1,270,545.00	1,295,000.00
05-00-000-45320	REBUILD ILLINOIS	622,825.14		0.00	0.00	0.00
05-00-000-45350	MFT GROWTH IMPACT ALLOC		38,558.62	0.00	0.00	0.00
05-00-000-65700	INTEREST - I/P	75,403.68	191,734.97	150,000.00	145,000.00	125,000.00
05-00-000-65720	INTEREST - MKT.VALUE ADJ	863.26	1,472.54	0.00	0.00	0.00
05-00-000-69006	TRANSFER FROM LRI FUND	210,458.26		0.00	0.00	0.00
05-00-000-72742	CONSTRUCTION COSTS			168,442.00	0.00	168,442.00
05-00-000-72840	ENGINEERING SERVICES	324,000.00	18,549.36	0.00	0.00	0.00
05-00-000-75405	OVERLAY PROGRAM	3,150,000.70	3,409,439.00	2,478,559.00	2,478,559.00	2,400,000.00
Total Department 00-000:		(269,874.16)	(737,985.12)	(7,001.00)	195,258.00	37,558.00
Fund 05 - MOTOR FUEL TAX:						
TOTAL ESTIMATED REVENUES		3,204,126.54	2,690,003.24	2,640,000.00	2,673,817.00	2,606,000.00
TOTAL APPROPRIATIONS		3,474,000.70	3,427,988.36	2,647,001.00	2,478,559.00	2,568,442.00
NET OF REVENUES & APPROPRIATIONS:		(269,874.16)	(737,985.12)	(7,001.00)	195,258.00	37,558.00

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
6 Local Road Improvements									
Opening Cash Balance			1,230,385	1,230,385			2,487,192		
Revenue	336,960	605,326	1,150,000	1,267,800	10.2%	117,800	1,158,000	0.7%	8,000
Expenditures	123,039	270,274	2,024,941	1,310,993	-35.3%	(713,948)	1,600,000	-21.0%	(424,941)
	213,921	335,052	(874,941)	(43,193)		831,748	(442,000)		432,941
Transfer In	0	0	1,300,000	1,300,000	0.0%	0	0	-100.0%	(1,300,000)
Transfer Out	210,458	0	0	0		0	0		0
	(210,458)	0	1,300,000	1,300,000		0	0		(1,300,000)
Ending Cash Balance			1,655,444	2,487,192			2,045,192		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 06 LOCAL ROAD IMPROVEMENTS						
Department: 00-000						
06-00-000-43010	VEHICLE LICENSE	309,428.00		0.00	0.00	0.00
06-00-000-48023	TRAFFIC SIGNAL ENFORCEMENT FE	2,034.50	473.25	0.00	0.00	0.00
06-00-000-48107	LATE PAY PENALTY - INFRASTRUC			0.00	9,300.00	0.00
06-00-000-51421	INFRASTRUCTURE ADMINISTRATION		376,581.54	1,125,000.00	1,173,000.00	1,125,000.00
06-00-000-52110	ACCRUED INFRASTRUCTURE ADMIN		140,823.00	0.00	0.00	0.00
06-00-000-54028	APRON COST SHARE REVENUES		41,172.59	0.00	20,000.00	8,000.00
06-00-000-54999	MISCELLANEOUS REVENUE	5,640.00		0.00	0.00	0.00
06-00-000-65700	INTEREST - I/P	19,798.49	45,891.95	25,000.00	65,500.00	25,000.00
06-00-000-65720	INTEREST - MKT.VALUE ADJ	59.30	384.13	0.00	0.00	0.00
06-00-000-69030	TRANSFER FROM CAPITAL			1,300,000.00	1,300,000.00	0.00
06-00-000-72110	POSTAGE	7,333.75		0.00	0.00	0.00
06-00-000-72310	PRINTING	7,331.01		3,500.00	3,500.00	0.00
06-00-000-72840	ENGINEERING SERVICES	63,295.94	12,488.57	23,714.00	23,714.00	0.00
06-00-000-75405	OVERLAY PROGRAM	38,558.74	257,728.10	1,997,727.00	1,283,778.84	1,600,000.00
06-00-000-75406	CRACK SEAL PROGRAM	5,640.00		0.00	0.00	0.00
06-00-000-79005	REFUNDS - VEHICLE STICKER	878.50	57.00	0.00	0.00	0.00
06-00-000-98005	TRANSFER TO MFT	210,458.26		0.00	0.00	0.00
Total Department 00-000:		3,464.09	335,052.79	425,059.00	1,256,807.16	(442,000.00)
Fund 06 - LOCAL ROAD IMPROVEMENTS:						
TOTAL ESTIMATED REVENUES		336,960.29	605,326.46	2,450,000.00	2,567,800.00	1,158,000.00
TOTAL APPROPRIATIONS		333,496.20	270,273.67	2,024,941.00	1,310,992.84	1,600,000.00
NET OF REVENUES & APPROPRIATIONS:		3,464.09	335,052.79	425,059.00	1,256,807.16	(442,000.00)

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
8 Odyssey Street Maintenance									
Opening Cash Balance			665,366	665,366			753,256		
Revenue	85,833	102,126	101,600	109,090	7.4%	7,490	99,900	-1.7%	(1,700)
Expenditures	7,900	11,709	43,500	21,200	-51.3%	22,300	43,500	0.0%	0
	77,933	90,417	58,100	87,890		(14,810)	56,400		(1,700)
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			723,466	753,256			809,656		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 08 ODYSSEY STREET MAINTENANCE						
Department: 00-000						
08-00-000-48105	LATE FEES-STREET MAINTENANCE	762.57	705.53	600.00	990.00	700.00
08-00-000-51110	ACCRUED STREET MAINTENANCE FE	95.00	(15,925.00)	0.00	0.00	0.00
08-00-000-51115	STREET MAINTENANCE FEES	76,802.99	91,770.25	89,000.00	79,400.00	79,200.00
08-00-000-65700	INTEREST - I/P	8,120.17	25,409.09	12,000.00	28,700.00	20,000.00
08-00-000-65720	INTEREST - MKT.VALUE ADJ	52.11	166.03	0.00	0.00	0.00
08-00-000-72510	ELECTRICITY	1,457.06	2,122.33	3,000.00	2,000.00	3,000.00
08-00-000-72785	CONTRACT SNOW REMOVAL	2,319.39	3,615.00	12,000.00	12,000.00	12,000.00
08-00-000-73810	SALT FOR ICE CONTROL	4,124.19	5,971.56	10,000.00	6,200.00	10,000.00
08-00-000-73870	OTHER OPERATING SUPPLIES			18,500.00	1,000.00	18,500.00
Total Department 00-000:		77,932.20	90,417.01	58,100.00	87,890.00	56,400.00
Fund 08 - ODYSSEY STREET MAINTENANCE:						
TOTAL ESTIMATED REVENUES		85,832.84	102,125.90	101,600.00	109,090.00	99,900.00
TOTAL APPROPRIATIONS		7,900.64	11,708.89	43,500.00	21,200.00	43,500.00
NET OF REVENUES & APPROPRIATIONS:		77,932.20	90,417.01	58,100.00	87,890.00	56,400.00

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.

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
9 Customs Seizures									
Opening Cash Balance			30,031	30,031			31,281		
Revenue	8,642	1,219	400	1,250	212.5%	850	500	25.0%	100
Expenditures	0	0	0	0		0	31,281		31,281
Ending Cash Balance			30,431	31,281			500		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 09 CUSTOM SEIZURES FUND						
Department: 00-000						
09-00-000-45410	CUSTOM SEIZURES DISTRIBS	8,239.35		0.00	0.00	0.00
09-00-000-65700	INTEREST - INVEST POOL	400.57	1,210.18	400.00	1,250.00	500.00
09-00-000-65720	INTEREST - MKT.VALUE ADJ	2.08	8.50	0.00	0.00	0.00
09-00-000-74220	AUTOMOBILES			0.00	0.00	31,281.00
Total Department 00-000:		8,642.00	1,218.68	400.00	1,250.00	(30,781.00)
Fund 09 - CUSTOM SEIZURES FUND:						
TOTAL ESTIMATED REVENUES		8,642.00	1,218.68	400.00	1,250.00	500.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	31,281.00
NET OF REVENUES & APPROPRIATIONS:		8,642.00	1,218.68	400.00	1,250.00	(30,781.00)

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
10 Drug Enforcement									
Opening Cash Balance			538,320	538,320			401,704		
Revenue	104,827	328,425	5,000	175,984	3419.7%	170,984	50,000	900.0%	45,000
Expenditures	3,500	1,000	231,600	312,600	35.0%	(81,000)	242,249	4.6%	10,649
Ending Cash Balance			311,720	401,704			209,455		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 10 DRUG ENFORCEMENT FUND						
Department: 00-000						
10-00-000-45420	DRUG FORFEITURES RECEIPTS	68,474.55	305,362.51	0.00	100,483.83	40,000.00
10-00-000-45421	NATIONAL OPIOIDS SETTLEMENT	33,987.75	9,397.50	0.00	55,000.00	0.00
10-00-000-65700	INTEREST-INVEST POOL	2,380.76	13,603.02	5,000.00	20,500.00	10,000.00
10-00-000-65720	INTEREST-MKT. VALUE ADJ	(16.16)	61.61	0.00	0.00	0.00
10-00-000-72790	OTHER CONTRACTURAL SERVICES	3,500.00	1,000.00	3,000.00	2,000.00	3,000.00
10-00-000-74025	DRONES			0.00	50,000.00	0.00
10-00-000-74110	FURNITURE			0.00	32,000.00	0.00
10-00-000-74150	RADIO & COMMUNICATION EQUIP			228,600.00	228,600.00	0.00
10-00-000-74159	COMPUTER SOFTWARE			0.00	0.00	5,749.00
10-00-000-74604	IN CAR CAMERA			0.00	0.00	225,000.00
10-00-000-74634	INVEST.SURVEILLANCE EQ			0.00	0.00	8,500.00
Total Department 00-000:		101,326.90	327,424.64	(226,600.00)	(136,616.17)	(192,249.00)
Fund 10 - DRUG ENFORCEMENT FUND:						
TOTAL ESTIMATED REVENUES		104,826.90	328,424.64	5,000.00	175,983.83	50,000.00
TOTAL APPROPRIATIONS		3,500.00	1,000.00	231,600.00	312,600.00	242,249.00
NET OF REVENUES & APPROPRIATIONS:		101,326.90	327,424.64	(226,600.00)	(136,616.17)	(192,249.00)

ENHANCED 9-1-1 SERVICES FUND

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

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
11 Enhanced 9-1-1 Service									
Opening Cash Balance			3,792,151	3,792,151			4,597,451		
Revenue	1,146,999	1,385,291	1,107,400	1,283,400	15.9%	176,000	1,112,400	0.4%	5,000
Expenditures	710,925	434,223	703,116	478,100	-32.0%	225,016	728,466	3.6%	25,350
	436,074	951,068	404,284	805,300		(49,016)	383,934		(20,350)
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			4,196,435	4,597,451			4,981,385		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 11 ENHANCED 9-1-1 SERVICE FUND						
Department: 00-000						
11-00-000-42030	9-1-1 SURCHARGE REVENUE	969,662.86	1,214,083.54	1,000,000.00	1,080,000.00	1,000,000.00
11-00-000-45000	MABAS 24 COMM & DISPATCH	29,580.00	31,200.00	32,400.00	32,400.00	32,400.00
11-00-000-45599	MISCELLANEOUS GRANTS	105,324.69		0.00	0.00	0.00
11-00-000-65700	INTEREST - I/P	42,217.96	139,133.19	75,000.00	171,000.00	80,000.00
11-00-000-65720	INTEREST - MKT.VALUE ADJ	213.79	874.57	0.00	0.00	0.00
11-00-000-71110	SALARIES	235,871.51	242,569.46	344,000.00	275,000.00	380,000.00
11-00-000-71112	OVERTIME	54,263.84	53,872.93	67,500.00	62,700.00	67,500.00
11-00-000-72120	TELEPHONE COMMUNICATIONS		381.73	0.00	600.00	500.00
11-00-000-72127	MOBILE DATA COMMUNICATIONS	883.60	1,493.50	1,080.00	800.00	1,080.00
11-00-000-72143	TUITION REIMBURSEMENT			4,000.00	0.00	0.00
11-00-000-72430	EMPLOYEE HEALTH & LIFE	61,839.78	60,389.19	73,801.00	64,000.00	85,851.00
11-00-000-72480	FICA	21,478.21	21,799.41	26,585.00	26,000.00	33,885.00
11-00-000-72485	IMRF	33,976.10	32,423.99	43,250.00	38,000.00	53,250.00
11-00-000-72530	R&M EQUIPMENT			20,000.00	0.00	0.00
11-00-000-72655	SOFTWARE LICENSING & SUPPORT	10,431.26		12,900.00	0.00	42,900.00
11-00-000-72750	CONTRACTUAL SERVICES	122,950.70	18,247.31	0.00	0.00	3,500.00
11-00-000-74150	RADIO & COMMUNICATION EQUIP	169,229.67	3,045.00	30,000.00	10,000.00	10,000.00
11-00-000-74165	RADIO CONSOLE			80,000.00	1,000.00	50,000.00
Total Department 00-000:		436,074.63	951,068.78	404,284.00	805,300.00	383,934.00
Fund 11 - ENHANCED 9-1-1 SERVICE FUND:						
TOTAL ESTIMATED REVENUES		1,146,999.30	1,385,291.30	1,107,400.00	1,283,400.00	1,112,400.00
TOTAL APPROPRIATIONS		710,924.67	434,222.52	703,116.00	478,100.00	728,466.00
NET OF REVENUES & APPROPRIATIONS:		436,074.63	951,068.78	404,284.00	805,300.00	383,934.00

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
12 Hotel Accommodations Tax									
Opening Cash Balance			3,576,976	3,576,976			4,096,576		
Revenue	2,221,625	2,320,180	2,285,000	2,305,500	0.9%	20,500	2,255,000	-1.3%	(30,000)
Expenditures	717,239	327,997	401,200	195,800	-51.2%	205,400	351,200	-12.5%	(50,000)
	1,504,386	1,992,183	1,883,800	2,109,700		(184,900)	1,903,800		20,000
Transfer In	0	0	0	0		0	0		0
Transfer Out	1,451,910	1,711,350	1,589,100	1,590,100	0.1%	(1,000)	1,481,800	-6.8%	(107,300)
	(1,451,910)	(1,711,350)	(1,589,100)	(1,590,100)		1,000	(1,481,800)		107,300
Ending Cash Balance			3,871,676	4,096,576			4,518,576		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 12 HOTEL/MOTEL TAX FUND						
Department: 00-000						
12-00-000-42025	HOTEL/MOTEL TAX	2,086,711.46	2,161,608.29	2,200,000.00	2,135,000.00	2,150,000.00
12-00-000-48010	LATE PAYMENT FINES	59,848.55	15,866.54	10,000.00	15,000.00	5,000.00
12-00-000-54999	MISCELLANEOUS REVENUE	23,750.00		0.00	0.00	0.00
12-00-000-65700	INTEREST - I/P	50,790.16	141,713.10	75,000.00	155,500.00	100,000.00
12-00-000-65720	INTEREST - MKT.VALUE ADJ	524.51	992.35	0.00	0.00	0.00
12-00-000-72510	ELECTRICITY	913.28	895.43	1,200.00	1,200.00	1,200.00
12-00-000-79142	CONVENTION CTR MANAGEMENT INC	330,534.76	327,102.15	400,000.00	194,600.00	350,000.00
12-00-000-98001	TRANSFER TO GENERAL	873,070.07	1,119,518.49	961,100.00	961,100.00	884,000.00
12-00-000-98041	TRANSFER TO HOTEL TAX DEBT SE	583,420.63	617,602.80	628,000.00	629,000.00	597,800.00
Total Department 00-000:		433,685.94	255,061.41	294,700.00	519,600.00	422,000.00
Fund 12 - HOTEL/MOTEL TAX FUND:						
TOTAL ESTIMATED REVENUES		2,221,624.68	2,320,180.28	2,285,000.00	2,305,500.00	2,255,000.00
TOTAL APPROPRIATIONS		1,787,938.74	2,065,118.87	1,990,300.00	1,785,900.00	1,833,000.00
NET OF REVENUES & APPROPRIATIONS:		433,685.94	255,061.41	294,700.00	519,600.00	422,000.00

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
13 S.S.E.R.T. Fund									
Opening Cash Balance			0	0			0		
Revenue	0	0	71,000	70,622	-0.5%	(378)	70,000	-1.4%	(1,000)
Expenditures	0	0	71,000	70,622	-0.5%	378	70,000	-1.4%	(1,000)
	0	0	0	0		(756)	0		0
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			0	0			0		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 13 S.S.E.R.T. FUND						
Department: 00-000						
13-00-000-45532	S.S.E.R.T. GRANT			71,000.00	70,622.00	70,000.00
13-00-000-72140	TRAINING			71,000.00	70,622.00	70,000.00
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	0.00	71,000.00	70,622.00	70,000.00
TOTAL APPROPRIATIONS		0.00	0.00	71,000.00	70,622.00	70,000.00
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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
14 Fire Alarm									
Opening Cash Balance			3,522,134	3,522,134			3,759,375		
Revenue	459,931	558,161	486,000	557,967	14.8%	71,967	485,000	-0.2%	(1,000)
Expenditures	216,296	180,863	493,144	320,726	-35.0%	172,418	932,983	89.2%	439,839
	243,635	377,298	(7,144)	237,241		(100,451)	(447,983)		(440,839)
Transfer In									
Transfer Out							1,860,965		
	0	0	0	0		0	(1,860,965)		0
Ending Cash Balance			3,514,990	3,759,375			1,450,427		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 14 FIRE ALARM FUND						
Department: 00-000						
14-00-000-43070	FIRE ALARM FEES	409,975.54	421,253.67	410,000.00	412,000.00	410,000.00
14-00-000-48105	FIRE ALARM LATE CHARGES	1,182.86	(315.90)	0.00	(33.00)	0.00
14-00-000-54999	MISCELLANEOUS REVENUE	2,940.00	960.00	1,000.00	0.00	0.00
14-00-000-65700	INTEREST - I/P	45,448.40	135,328.65	75,000.00	146,000.00	75,000.00
14-00-000-65720	INTEREST - MKT.VALUE ADJ	384.04	934.72	0.00	0.00	0.00
14-00-000-71110	SALARIES	(445.00)		0.00	0.00	0.00
14-00-000-71125	PART TIME HELP - PENSIONABLE	34,236.40		0.00	0.00	0.00
14-00-000-72110	POSTAGE	503.82		550.00	200.00	550.00
14-00-000-72140	TRAINING	60.00	900.00	1,500.00	1,000.00	1,500.00
14-00-000-72310	PRINTING			1,000.00	500.00	1,000.00
14-00-000-72315	BANK CHARGES	479.03	786.34	702.00	915.00	1,000.00
14-00-000-72480	FICA	2,619.08		0.00	0.00	0.00
14-00-000-72485	IMRF	4,156.29		0.00	0.00	0.00
14-00-000-72540	R & M VEHICLES	50.95		1,000.00	500.00	1,000.00
14-00-000-72550	R & M RADIOS	15,911.00	46,975.70	30,000.00	40,000.00	30,000.00
14-00-000-72553	R & M HEAD END EQUIPMENT	20,772.29		177,000.00	0.00	177,000.00
14-00-000-72567	R&M- MOBILE DATA EQUIPMENT			500.00	0.00	500.00
14-00-000-72655	SOFTWARE LICENSING & SUPPORT	1,616.94	4,256.17	5,180.00	5,100.00	4,721.00
14-00-000-72720	DUES & SUBSCRIPTIONS			250.00	0.00	250.00
14-00-000-72750	SERVICE CONTRACTS-FIRE ALARMS	112,989.00	109,246.50	112,140.00	112,140.00	112,140.00
14-00-000-72800	FIRE ALARM RADIO INSTALLATION	18,131.00	16,528.78	15,000.00	15,500.00	15,000.00
14-00-000-72850	LEGAL			500.00	0.00	500.00
14-00-000-73110	OFFICE SUPPLIES		182.61	500.00	100.00	500.00
14-00-000-73530	GASOLINE	647.49	383.20	2,000.00	450.00	2,000.00
14-00-000-73610	UNIFORMS	274.00	881.50	1,000.00	0.00	1,000.00
14-00-000-74150	RADIO & COMMUNICATION EQUIPME	3,850.00	721.20	144,321.68	144,321.00	144,321.68
14-00-000-75505	FIBER OPTIC CABLING			0.00	0.00	440,000.00
14-00-000-98077	TRANSFER TO INTEGRATED INTIAT			0.00	0.00	1,860,965.00
Total Department 00-000:		244,078.55	377,299.14	(7,143.68)	237,241.00	(2,308,947.68)
Fund 14 - FIRE ALARM FUND:						
TOTAL ESTIMATED REVENUES		459,930.84	558,161.14	486,000.00	557,967.00	485,000.00
TOTAL APPROPRIATIONS		215,852.29	180,862.00	493,143.68	320,726.00	2,793,947.68
NET OF REVENUES & APPROPRIATIONS:		244,078.55	377,299.14	(7,143.68)	237,241.00	(2,308,947.68)

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
36 Foreign Fire Insurance Tax Fund									
Opening Cash Balance			385,080	385,080			232,128		
Revenue	110,980	113,646	110,050	125,568	14.1%	15,518	118,040	7.3%	7,990
Expenditures	97,166	57,504	313,500	278,520	-11.2%	34,980	212,000	-32.4%	(101,500)
Ending Cash Balance			181,630	232,128			138,168		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 36 FOREIGN FIRE INSURANCE TAX FUND						
Department: 00-000						
36-00-000-42037	FOREIGN FIRE INSURANCE TAX RE	110,920.37	113,546.81	110,000.00	125,528.00	118,000.00
36-00-000-54195	MISCELLANEOUS REIMBURSE		25.00	0.00	0.00	0.00
36-00-000-65110	INTEREST	59.41	74.30	50.00	40.00	40.00
36-00-000-72140	TRAINING			0.00	0.00	1,500.00
36-00-000-72530	MAINTENANCE			5,000.00	0.00	1,000.00
36-00-000-72720	DUES & SUBSCRIPTIONS			500.00	520.00	1,500.00
36-00-000-72790	OTHER CONTRACTUAL SERVICES			3,000.00	0.00	3,000.00
36-00-000-73110	OFFICE SUPPLIES		419.00	2,000.00	0.00	3,500.00
36-00-000-73610	UNIFORMS	43,367.81	37,765.00	40,000.00	105,000.00	30,000.00
36-00-000-73845	SAFETY SUPPLIES & EQUIPMENT	416.00	1,161.73	1,000.00	9,000.00	5,000.00
36-00-000-73870	OTHER OPERATING SUPPLIES		596.00	2,000.00	9,000.00	1,500.00
36-00-000-74032	EXERCISE EQUIPMENT			0.00	70,000.00	30,000.00
36-00-000-74110	FURNITURE REPR/REPL	38,284.19	5,133.82	10,000.00	20,000.00	25,000.00
36-00-000-74183	FD TOOLS/EQUIPMENT	15,097.65	2,996.00	0.00	30,000.00	35,000.00
36-00-000-75129	FIRE STATION IMPROVEMENTS			250,000.00	35,000.00	75,000.00
Total Department 00-000:		13,814.13	65,574.56	(203,450.00)	(152,952.00)	(93,960.00)
Fund 36 - FOREIGN FIRE INSURANCE TAX FUND:						
TOTAL ESTIMATED REVENUES		110,979.78	113,646.11	110,050.00	125,568.00	118,040.00
TOTAL APPROPRIATIONS		97,165.65	48,071.55	313,500.00	278,520.00	212,000.00
NET OF REVENUES & APPROPRIATIONS:		13,814.13	65,574.56	(203,450.00)	(152,952.00)	(93,960.00)

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
65 Stormwater Management										
	Opening Cash Balance			2,532,967	2,532,967			5,228,563		
	Revenue -000	762,456	699,048	557,000	890,000	59.8%	333,000	757,500	36.0%	200,500
	Revenue -002	0	0	0	3,063,341		3,063,341	6,225		6,225
	Expenditures -000	301,322	1,069,443	3,225,263	525,263	-83.7%	(2,700,000)	668,912	-79.3%	(2,556,351)
	Expenditures -002	0	0	0	832,482		832,482	2,154,000		2,154,000
		461,134	(370,395)	(2,668,263)	2,595,596		5,263,859	(2,059,187)		609,076
	Transfer In -000	81,820	97,052	100,000	100,000	0.0%	0	100,000	0.0%	0
	Transfer In -002						0			0
	Transfer Out -000	0	0	0	0		0	0		0
	Transfer Out -002						0			0
		81,820	97,052	100,000	100,000		0	100,000		0
	Ending Cash Balance			(35,296)	5,228,563			3,269,376		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 65 STORM WATER MANAGEMENT						
Department: 00-000						
65-00-000-43325	STORM SEWER SYSTEM EXPANSION	5,850.00	27,100.00	5,000.00	35,000.00	5,000.00
65-00-000-45599	MISCELLANEOUS GRANTS	216,625.00		0.00	0.00	0.00
65-00-000-48105	LATE FEES-STORM WATER	2,847.25	2,336.44	2,000.00	5,000.00	2,500.00
65-00-000-52110	ACCRUED STORM WATER FEES	(1,116.19)	935.19	0.00	0.00	0.00
65-00-000-52112	STORM WATER FEES	478,347.54	554,862.89	500,000.00	775,000.00	700,000.00
65-00-000-54999	MISCELLANEOUS REVENUE	17,414.03		0.00	0.00	0.00
65-00-000-65700	INTEREST-INVESTMENT POOL	42,120.75	112,976.04	50,000.00	75,000.00	50,000.00
65-00-000-65720	INTEREST - MKT.VALUE ADJ	368.14	837.44	0.00	0.00	0.00
65-00-000-69030	TRANSFER FROM CAP IMP	81,819.69	97,052.28	100,000.00	100,000.00	100,000.00
65-00-000-72525	R & M - LIFT STATION	2,103.19	176,227.21	250,000.00	100,000.00	35,000.00
65-00-000-72591	R&M RETENTION POND	184,409.29	246,533.20	300,000.00	350,000.00	340,000.00
65-00-000-72720	DUES & SUBSCRIPTIONS			5,000.00	3,500.00	4,000.00
65-00-000-72840	ENGINEERING	2,704.50	3,874.25	20,000.00	20,000.00	20,000.00
65-00-000-72847	PLANNING SERVICES		4,168.75	30,000.00	33,000.00	30,000.00
65-00-000-72861	LICENSE & PERMITS	1,000.00	1,000.00	6,000.00	2,000.00	6,000.00
65-00-000-75310	STORMWATER CONSTRUCTION PROJE	94,675.00	649,778.47	2,597,500.00	0.00	0.00
65-00-000-96140	2010 GO/2013/2021B REF BOND A			16,763.00	16,763.00	233,912.00
65-00-000-98040	TRANSFER TO DEBT SERVICE	16,429.83	16,677.19	0.00	0.00	0.00
Total Department 00-000:		542,954.40	(302,158.79)	(2,568,263.00)	464,737.00	188,588.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 65 STORM WATER MANAGEMENT						
Department: 00-002						
65-00-002-54800	BOND ISSUE PROCEEDS			0.00	2,749,105.00	0.00
65-00-002-54900	BOND PREMIUM			0.00	230,076.00	0.00
65-00-002-65160	INTEREST - BONDS INVESTMENTS			0.00	84,160.00	6,225.00
65-00-002-72790	OTHER CONTRACTUAL SERVICES			0.00	9,726.00	0.00
65-00-002-72850	LEGAL SERVICES			0.00	1,446.00	0.00
65-00-002-72851	BOND COUNSEL			0.00	4,720.00	0.00
65-00-002-72855	BOND UNDERWRITING			0.00	13,010.00	0.00
65-00-002-75310	KIMBERLY HEIGHTS DRAINAGE IMP			0.00	803,500.00	2,154,000.00
65-00-002-96200	BOND FEES			0.00	80.00	0.00
Total Department 00-002:		0.00	0.00	0.00	2,230,859.00	(2,147,775.00)
Fund 65 - STORM WATER MANAGEMENT:						
TOTAL ESTIMATED REVENUES		844,276.21	796,100.28	657,000.00	4,053,341.00	863,725.00
TOTAL APPROPRIATIONS		301,321.81	1,098,259.07	3,225,263.00	1,357,745.00	2,822,912.00
NET OF REVENUES & APPROPRIATIONS:		542,954.40	(302,158.79)	(2,568,263.00)	2,695,596.00	(1,959,187.00)

CAPITAL PROJECT FUNDS

FISCAL YEAR 2026 CAPITAL REQUESTS						
Capital Request	Requesting Department	Funding Source	Carryover Y/N	Requested Cost	Recommended Cost	Comments
2025 Pavement Management Program (PMP)	Public Works - Streets	5	N	\$ 2,400,000	\$ 2,400,000	Split cost between Funds 05 & 06
				Fund 05 Total Requests	\$ 2,400,000	
2025 Pavement Management Program (PMP)	Public Works - Streets	6	N	\$ 1,600,000	\$ 1,600,000	Split cost between Funds 05 & 06
				Fund 06 Total Requests	\$ 1,600,000	
Replacement - Squad Cars (1)	Police Department	9	N	\$ 92,000	\$ 31,281.00	Split funding with Fund 30
				Fund 09 Total Requests	\$ 31,281	
LPR Phase 5	Integrated Initiatives	10	Y	\$ 225,000	\$ 225,000	
				Fund 10 Total Requests	\$ 225,000	
Oak Park Ave Radio Tower	Integrated Initiatives	11	N	\$ 50,000	\$ 50,000	
Orland Water Tower	Integrated Initiatives	11	Y	\$ 50,000	\$ 50,000	
Portable Radio Replacements (12)	Integrated Initiatives	11	N	\$ 159,000	\$ 159,000	
Radio Analyzer	Integrated Initiatives	11	N	\$ 23,000	\$ 23,000	
School Mapping project	EM& 911 Communications	11	N	\$ 98,280	\$ 98,280	
				Fund 11 Total Requests	\$ 380,280	
2025 Fiber Pull and Extensions	EM& 911 Communications	14	N	\$ 380,000	\$ 380,000	
Fiber Cable and Conduit on Oak Park Avenue from 175th to Hickory Street	EM& 911 Communications	14	N	\$ 60,000	\$ 60,000	
				Fund 14 Total Requests	\$ 440,000	
175th Street/Ridgeland Ave/Oak Forest Ave Reconstruction and Utility Relocations	Public Works (Legacy TIF)	16	Y	\$ 2,375,000	\$ 2,500,000.00	
175th Street/Ridgeland Ave/Oak Forest Ave Reconstruction and Utility Relocations - Additional	Public Works (Legacy TIF)	16	Y	\$ 275,000	\$ -	Combined with carryover
Freedom Detention Pond, Ridgeland Ave	Public Works (Legacy TIF)	16	N	\$ 30,000	\$ 30,000	
				Fund 16 Total Requests	\$ 2,530,000	
Streambank Stabilization - architectural (landscape) services	Public Works (MSN TIF)	18	Y	\$ 230,000	\$ 230,000	
Streambank Stabilization - Engineering	Public Works (MSN TIF)	18	Y	\$ 200,000	\$ 200,000	
Streambank Stabilization - land acquisition/development	Public Works (MSN TIF)	18	Y	\$ 568,278	\$ 250,000	
Streetscape Improvements	Community Development/ Public Works (MSN TIF)	18	Y	\$ 200,000	\$ 200,000	
				Fund 18 Total Requests	\$ 880,000	
Emergency Warning Siren (Mental Health Center)	EM& 911 Communications	20	Y	\$ 150,000	\$ 150,000	
Fire Dept Training Facility & Garage roof replacement	Public Works (MHC TIF)	20	Y	\$ 10,000	\$ 10,000	
Helipad Aircraft Pavement Imprvmnts REBUILD IL Project - (IGA TF8-5050)	Public Works (MHC TIF)	20	Y	\$ 1,444,510	\$ 1,444,510	
Helipad Aircraft Pavement Imprvmnts REBUILD IL Grant - (IGA TF8-5050)	Public Works (MHC TIF)	GRANT (20)	Y	\$ (885,765)	\$ (885,765)	Grant Offset
Helipad Dry Utility Relocation Project	EM& 911 Communications	20	N	\$ 75,000	\$ 75,000	
Replacement of Sally Port Steel Man Doors and Frames @ PD	Police Department/ Public Works (MHC TIF)	20	N	\$ 30,000	\$ 30,000	
Resurface of Fire Training Tower/Heliport	Public Works (MHC TIF)	20	N	\$ 755,000	\$ 755,000	
Timber Drive Traffic Signal Improvements - Design Engineering	Public Works (MHC TIF)	20	Y	\$ 80,000	\$ 80,000	
Timber Drive Traffic Signal Improvements - Design Engineering - Additional	Public Works (MHC TIF)	20	N	\$ 30,000	\$ 30,000	
				Fund 20 Total Requests	\$ 1,688,745	
Council Chambers Lighting Renovation	Public Works (159th TIF)	28	Y	\$ 20,000	\$ 20,000	
Replace VH entry way	Public Works (159th TIF)	28	Y	\$ 13,000	\$ 13,000	
Replace VH lobby & restrooms ceramic/porcelain flooring	Public Works (159th TIF)	28	Y	\$ 80,000	\$ 80,000	
Village Hall Upgrades Additional	Public Works (159th TIF)	28	N	\$ 14,000	\$ 14,000	
				Fund 28 Total Requests	\$ 127,000	
191st & Harlem Avenue ROW improvements	Public Works - Streets	30	N	\$ 10,000,000	\$ 10,000,000	
80th Avenue Bridge (REBUILD) includes funds due to Will Cty	Public Works - Streets	30	Y	\$ 1,030,500	\$ 1,030,500	\$862,034 + \$168,442 in Fund 05
Apparats Purchase (Engine and Ladder Truck)	Fire Department	30	N	\$ 800,000	\$ 800,000	
AutoPulse	Fire Department	30	N	\$ 98,000	\$ 98,000	
Convention Center EV Charging Stations-Phase 2	Public Works - Facilities	30	N	\$ 1,000,000	\$ 1,000,000	Will split 50/50 with Fund 12
Downtown Streetscape Engineering Design	Community Development	30	Y	\$ 300,000	\$ 300,000	
Emergency Warning Siren (Memorial School)	EM& 911 Communications	30	Y	\$ 105,000	\$ 105,000	
Fire Station #48 Floor Paint Coating	Public Works - Facilities	30	N	\$ 50,000	\$ 50,000	
Fire Station #49 HVAC Unit Split System	Public Works - Facilities	30	N	\$ 35,000	\$ 35,000	

Harlem Avenue Median Landscape Improvements						
Phase I (irrigation)	Public Works - Streets	30	Y	\$ 314,544	\$ 314,544	
John Deere Gator	Emergency Management	30	N	\$ 24,951	\$ 24,951	
LaGrange Road Pedestrian Crossing	Public Works - Streets	30	Y	\$ 135,000	\$ 100,000	
Land Acquisition/Development	Manager's Office	30	Y	\$ 2,500,000	\$ 2,500,000.00	
Large Fire/Rescue Apparatus purchases	Fire Department	30	N	\$ 400,000	\$ 400,000	
LED Street Lighting Phase 7	Public Works - Facilities	30	Y	\$ 400,000	\$ 400,000	
Network Refresh Phase 3 of 3	Information Technology	30	N	\$ 50,000	\$ 50,000.00	
Oak Park Ave Brick Paver						
Maintenance/Replacement	Public Works - Streets	30	Y	\$ 400,000	\$ 400,000	
Office and Cubicle Upgrades	Community Development	30	N	\$ 200,000	\$ 200,000	
OPA Train Station Irrigation Replacement	Public Works - Streets	30	Y	\$ 204,623	\$ 204,623	
Portable Emergency Back Up Generator	Public Works - Facilities	30	N	\$ 180,000	\$ 180,000	
Printer/Copier Upgrades	Information Technology	30	N	\$ 25,000	\$ 25,000.00	
Public Works Superintendents Office Space						
Remodel/Window Replacements	Public Works - Facilities	30	N	\$ 30,000	\$ 30,000	
Quantity (5) F150 Pick Up Trucks for New						Recommending 1 (Potential Lease Program)
Maintenance Techs and Custodians	Downtown Initiatives	30	N	\$ 250,000	\$ 50,000	
Replace 2006 International 5 yard dump/plow truck (#44)	Public Works - Streets	30	N	\$ 280,000	\$ 280,000	
Replace F350 Pick up Truck (#3)	Public Works - Streets	30	N	\$ 70,000	\$ -	Lease Program
Replace F350 Pick up with Plow (#40)	Public Works - Streets	30	N	\$ 70,000		Lease Program
Replace Wheel Loader (#112)	Public Works - Streets	30	N	\$ 250,000	\$ 250,000	
Replace/Upgrade Police Vehicle IT Equip	Information Technology	30	N	\$ 100,000	\$ 100,000.00	
Replacement - Prisoner Transport Van 1W	Police Department	30	N	\$ 125,000	\$ 125,000	
Replacement - Squad Cars (10)	Police Department	30	N	\$ 920,000	\$ 520,720.00	Recommending 6 (1 split in Fund 09)
Replacement of F450 Crew Cab Dump Truck (#92)	Public Works - Streets	30	N	\$ 95,000	\$ 95,000	
Replacement Vehicle Unit#37 Ford F-250 Service Truck	Public Works - Facilities	30	N	\$ 75,000	\$ -	Lease Program
Right of Way (ROW)/Signalization 191st	Public Works - Facilities	30	N	\$ 1,500,000	\$ 2,000,000	
Road Salt Containment Area (Study)	Public Works - Streets	30	N	\$ 100,000	\$ 100,000	
SCBA	Fire Department	30	N	\$ 587,050	\$ 587,050	
Sidewalk Program	Public Works - Streets	30	N	\$ 250,000		Moved to operating (annual program)
Strategic Plan Consultant	Manager's Office	30	N	\$ 50,000	\$ 50,000.00	
Upgrade Video/LPR Server	Information Technology	30	N	\$ 25,000	\$ 25,000.00	
Vehicle Purchase (Lease Related)	Public Works - Streets	30	N	\$ 150,000	\$ 150,000	
Vehicle replacement (2 Pickup Trucks)	Fire Department	30	N	\$ 142,300	\$ -	Lease Program
Vehicle Replacement (Tahoe)	Fire Department	30	N	\$ 76,900	\$ -	Lease Program
Vehicle Replacement Unit#30 Aerial Truck	Public Works - Facilities	30	N	\$ 220,000	\$ 220,000	
Village Hall Boiler Replacements Community Development Area	Public Works - Facilities	30	N	\$ 115,000	\$ 115,000	
Walk Thru Metal Detectors (6)	Police Department	30	N	\$ 50,000	\$ 50,000.00	
Zoning / Subdivision Ordinance Update	Community Development	30	N	\$ 200,000	\$ 200,000	
				Fund 30 Total Requests	\$ 23,165,388	
Construction for Parking Lots and Facility Needs at Bechstein Property	Public Works (New Bremen TIF)	33	Y	\$ 2,433,000	\$ 2,000,000	Will be a multi-phase project covering
Upgrades to the exterior and interior of Bechstein building.	Public Works (New Bremen TIF)	33		\$ 125,000	\$ -	
Village Hall upgrades	Manager's Office/ Public Works	33	Y	\$ 1,247,195	\$ 1,247,195	
				Fund 33 Total Requests	\$ 3,247,195	
Hydrant Painting	Public Works - Water	60	N	\$ 1,400,000	\$ 1,400,000	
				Fund 60 Total Requests	\$ 1,400,000	
2025 Municipal Parking Lots	Public Works / Commuter Parking Lots	71	N	\$ 210,000	\$ 210,000	
				Fund 71 Total Requests	\$ 210,000	
All Terrain Vehicle(Gator) with Trailer	Downtown Initiatives	75	N	\$ 30,000	\$ 30,000	
Articulating Boom Lift for Harmony Square and Downtown Areas	Downtown Initiatives	75	N	\$ 70,000	\$ 70,000	
Harmony Square Project (non-bonds portion)	Downtown Initiatives	75	N	\$ 2,250,000	\$ 2,250,000	
Mural on south facing side of new hospitality building (Harmony Square)	Downtown Initiatives	75	N	\$ 50,000	\$ 50,000	
Sculpture - entryway to plaza (Harmony Square)	Downtown Initiatives	75	N	\$ 100,000	\$ 100,000	
				Fund 75 Total Requests	\$ 2,500,000	
80th Ave Security Upgrade	Integrated Initiatives	77	N	\$ 175,000	\$ 175,000	
EOC Renovation	Integrated Initiatives	77	Y	\$ 1,225,515	\$ 1,225,515	
Jogman AV upgrades	Integrated Initiatives	77	N	\$ 75,000	\$ 75,000	
Kallsen AV upgrades	Integrated Initiatives	77	N	\$ 75,000	\$ 75,000	
Mobile Radio Replacements (18)	Integrated Initiatives	77	N	\$ 132,450	\$ 132,450	
Portable Radio Replacement - FIRE	Integrated Initiatives	77	N	\$ 160,000	\$ 160,000	
Tethered Drone System for PD	Integrated Initiatives	77	N	\$ 18,000	\$ 18,000	
				Fund 77 Total Requests	\$ 1,860,965	
171st Street/70th Avenue Watermain Improvements	Public Works - Water	BONDS	Y	\$ 711,867	\$ 711,867	
175th Street/Ridgeland Ave/Oak Forest Ave Reconstruction and Utility Relocations	Public Works - Water	BONDS	Y	\$ 245,000	\$ 245,000	

175th Street/Ridgeland Ave/Oak Forest Ave Reconstruction and Utility Relocations	Public Works - Sewer	BONDS	Y	\$ 245,000	\$ 245,000	
Barrett's Watermain Improvements	Public Works - Water	BONDS	Y	\$ 1,574,535	\$ 1,574,535	
Construction for Parking Lots at Bechstein Property	Public Works - Streets	BONDS	Y	\$ 933,256	\$ 933,256	
Kimberly Heights Ph II-V	Public Works - Water	BONDS	Y	\$ 788,000	\$ 788,000	
Kimberly Heights Phase VI -	Public Works - Water	BONDS	Y	\$ 1,366,000	\$ 1,366,000	
LaPorte Lift Station Improvements (Post 17)	Public Works - Water	BONDS	Y	\$ 1,140,000	\$ 1,140,000	
New England Avenue Watermain Improvements	Public Works - Water	BONDS	Y	\$ 1,599,734	\$ 1,599,734	
Ozark Ave Watermain Improvements	Public Works - Water	BONDS	Y	\$ 889,801	\$ 889,801	
Ozark Lift Station Improvements	Public Works - Sewer	BONDS	Y	\$ 889,801	\$ 889,801	
Post 11 Elevated Tower Rehab	Public Works - Water	BONDS	Y	\$ 2,459,584	\$ 2,459,584	
Post 2 Electrical Improvements	Public Works - Water	BONDS	Y	\$ 1,035,000	\$ 1,035,000	
Sayre Avenue Watermain Improvements	Public Works - Water	BONDS	Y	\$ 1,203,734	\$ 1,203,734	
Village Hall Upgrades	Manager's Office/ Public Works	BONDS	Y	\$ 1,169,000	\$ 1,169,000	
Watermain Replacement	Public Works - Water	BONDS	Y	\$ 640,002	\$ 640,002	
Harmony Square Project	Public Works	BONDS (33)	Y	\$ 1,580,265	\$ 1,580,265	
Harmony Square Project	Downtown Initiatives	BONDS (75)	Y	\$ 7,715,414	\$ 7,715,414	
				Bonded Projects	\$ 26,185,993	
Boiler Replacements for Village Hall Main Area	Public Works - Facilities		N	\$ 215,000	\$ -	Defer
Floor Painting Coating for Fire Station#46	Public Works - Facilities		N	\$ -	\$ -	Defer
Forestry Trucks	Public Works - Streets		N	\$ -	\$ -	Defer
Fountain Replacement	Downtown Initiatives		N	\$ -	\$ -	Defer
Harlem Avenue Landscape Improvements Phase II (Landscape)	Public Works - Streets		N	\$ 172,000	\$ -	Defer
IICP Sanitary Sewer and Manhole Lining	Public Works - Water		N	\$ 565,000	\$ -	Moved to operating (annual program)
Land acquisition	Manager's Office		Y	\$ 400,000	\$ -	Release funds
Panduit Bikepath Extensions to Ridgeland Ave Bikepath	Public Works - Streets		N	\$ 25,000	\$ -	Defer
				\$ 72,154,324	\$ 68,871,846.64	

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
16 Legacy TIF District #5									
Opening Cash Balance			2,693,908	2,693,908			4,633,724		
Revenue	997,825	578,155	200,100	2,087,331	943.1%	1,887,231	1,325,100	562.2%	1,125,000
Expenditures	611,316	129,385	2,567,700	147,515	-94.3%	2,420,185	2,565,800	-0.1%	(1,900)
	386,509	448,770	(2,367,600)	1,939,816		(532,954)	(1,240,700)		1,126,900
Transfer In	0	0	0	0		0	0		0
Transfer Out	0	88,479	0	0		0	0		0
	0	(88,479)	0	0		0	0		0
Ending Cash Balance			326,308	4,633,724			3,393,024		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 16 LEGACY TIF						
Department: 00-000						
16-00-000-40117	2017 BREMEN INCREMENTAL TAX	(336.39)		0.00	0.00	0.00
16-00-000-40118	2018 BREMEN INCREMENTAL TAX	(1,528.51)	(268.56)	0.00	(58.08)	0.00
16-00-000-40119	2019 BREMEN INCREMENTAL TAX	6,134.64	(401.75)	0.00	(26,200.88)	0.00
16-00-000-40120	2020 BREMEN INCREMENTAL TAX	10,028.76	(942.60)	0.00	(2,172.30)	0.00
16-00-000-40121	2021 BREMEN INCREMENTAL TAX	409,743.18	3,495.20	0.00	(8,663.57)	0.00
16-00-000-40122	2022 BREMEN INCREMENTAL TAX	475,368.11	129,663.72	0.00	6,372.31	0.00
16-00-000-40123	2023 BREMEN INCREMENTAL TAX		316,319.02	160,000.00	1,168,593.45	0.00
16-00-000-40124	2024 BREMEN INCREMENTAL TAX			0.00	754,297.50	810,000.00
16-00-000-40125	2025 BREMEN INCREMENTAL TAX			0.00	0.00	470,000.00
16-00-000-54110	REBILLABLES	68,942.97	29,032.25	0.00	45,000.00	0.00
16-00-000-65700	INTEREST - I/P	29,065.11	100,307.90	40,000.00	146,000.00	45,000.00
16-00-000-65720	INTEREST - MKT.VALUE ADJ	236.69	631.48	0.00	0.00	0.00
16-00-000-65811	INTEREST - R/E TAX COOK	170.81	317.98	100.00	4,162.09	100.00
16-00-000-72790	OTHER CONTRACT SERVICES			5,000.00	0.00	5,000.00
16-00-000-72840	ENGINEERING	74,037.25	89,293.25	50,000.00	16,000.00	20,000.00
16-00-000-72845	AUDIT SERVICES	2,697.60	795.00	2,700.00	795.00	800.00
16-00-000-72850	LEGAL	300.00	625.80	10,000.00	500.00	10,000.00
16-00-000-75315	STORM WATER DETENTION	28,983.00		0.00	0.00	30,000.00
16-00-000-75500	STREET LIGHTING	126,027.99	4,643.55	0.00	1,294.08	0.00
16-00-000-75703	WATER MAIN CONSTRUCTION	381,888.08	14,085.43	0.00	3,926.00	0.00
16-00-000-75806	ROADWAY IMPROVEMENTS			2,500,000.00	125,000.00	2,500,000.00
16-00-000-98033	TRANSFER TO SURTAX CAP FUND		88,479.00	0.00	0.00	0.00
Total Department 00-000:		383,891.45	380,232.61	(2,367,600.00)	1,939,815.44	(1,240,700.00)
Fund 16 - LEGACY TIF:						
TOTAL ESTIMATED REVENUES		997,825.37	578,154.64	200,100.00	2,087,330.52	1,325,100.00
TOTAL APPROPRIATIONS		613,933.92	197,922.03	2,567,700.00	147,515.08	2,565,800.00
NET OF REVENUES & APPROPRIATIONS:		383,891.45	380,232.61	(2,367,600.00)	1,939,815.44	(1,240,700.00)

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
18 Main Street North TIF District #2									
Opening Cash Balance			3,146,091	3,146,091			3,609,610		
Revenue	369,974	444,520	335,025	464,814	38.7%	129,789	235,100	-29.8%	(99,925)
Expenditures	139,649	1,255,294	1,365,978	1,295	-99.9%	1,364,683	1,035,800	-24.2%	133,500
	230,325	(810,774)	(1,030,953)	463,519		(1,234,894)	(800,700)		(233,425)
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			2,115,138	3,609,610			2,808,910		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 18 MAIN ST NORTH TIF						
Department: 00-000						
18-00-000-40111	2011 BREMEN INCREMENTAL TAX	(42.91)		0.00	0.00	0.00
18-00-000-40113	2013 BREMEN INCREMENTAL TAX	20.65		0.00	0.00	0.00
18-00-000-40117	2017 BREMEN INCREMENTAL TAX	(1,263.77)		0.00	(1,740.31)	0.00
18-00-000-40118	2018 BREMEN INCREMENTAL TAX	(1,696.08)		0.00	(7,304.30)	0.00
18-00-000-40119	2019 BREMEN INCREMENTAL TAX	(2,741.45)	6,755.69	0.00	(17,808.32)	0.00
18-00-000-40120	2020 BREMEN INCREMENTAL TAX	6,434.44	3,450.59	0.00	(8,146.90)	0.00
18-00-000-40121	2021 BREMEN INCREMENTAL TAX	149,045.95	5,341.00	0.00	4,317.00	0.00
18-00-000-40122	2022 BREMEN INCREMENTAL TAX	162,880.15	138,914.94	0.00	3,489.00	0.00
18-00-000-40123	2023 BREMEN INCREMENTAL TAX		149,548.54	130,000.00	206,253.11	0.00
18-00-000-40124	2024 BREMEN INCREMENTAL TAX			130,000.00	150,000.00	160,000.00
18-00-000-65700	INTEREST - I/P	56,741.46	139,279.24	75,000.00	135,500.00	75,000.00
18-00-000-65720	INTEREST - MKT.VALUE ADJ	524.45	1,158.80	0.00	0.00	0.00
18-00-000-65811	INTEREST - R/E TAX COOK	70.71	71.60	25.00	255.00	100.00
18-00-000-72330	LEGAL NOTICES & ADVERTISING	313.09		0.00	0.00	0.00
18-00-000-72357	PROPERTY TAXES			0.00	0.00	(50,000.00)
18-00-000-72743	DEMOLITION COSTS			0.00	0.00	50,000.00
18-00-000-72790	OTHER CONTRACT SERVICES	4,250.00		5,000.00	0.00	5,000.00
18-00-000-72840	ENGINEERING	8,446.25	49,076.70	210,000.00	0.00	200,000.00
18-00-000-72841	ARCHITECT SERVICES			230,000.00	0.00	230,000.00
18-00-000-72845	AUDIT SERVICES	2,697.60	795.00	2,700.00	795.00	800.00
18-00-000-72850	LEGAL	18,363.75	14,461.05	10,000.00	500.00	10,000.00
18-00-000-75200	SIDEWALK/PATH	38,239.00	759,239.15	0.00	0.00	0.00
18-00-000-75610	STREETSCAPE IMPROVEMENTS			200,000.00	0.00	200,000.00
18-00-000-75906	LAND ACQUISITION	67,339.00	431,722.00	568,278.00	0.00	250,000.00
18-00-000-79115	RETAIL INCENTIVE PROGRAM			35,000.00	0.00	35,000.00
18-00-000-79116	CODE COMPLIANCE INCENTIVE PRO			70,000.00	0.00	70,000.00
18-00-000-79141	FACADE IMPROVEMENT PROGRAM			35,000.00	0.00	35,000.00
Total Department 00-000:		230,324.91	(810,773.50)	(1,030,953.00)	463,519.28	(800,700.00)
Fund 18 - MAIN ST NORTH TIF:						
TOTAL ESTIMATED REVENUES		369,973.60	444,520.40	335,025.00	464,814.28	235,100.00
TOTAL APPROPRIATIONS		139,648.69	1,255,293.90	1,365,978.00	1,295.00	1,035,800.00
NET OF REVENUES & APPROPRIATIONS:		230,324.91	(810,773.50)	(1,030,953.00)	463,519.28	(800,700.00)

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
20 State Campus TIF District #4									
Opening Cash Balance			1,389,249	1,389,249			1,444,727		
Revenue	481,412	548,720	1,930,100	990,973	-48.7%	(939,127)	1,430,865	-25.9%	(499,235)
Expenditures	98,962	839,627	2,901,710	935,495	-67.8%	1,966,215	2,785,310	-4.0%	(116,400)
	382,450	(290,907)	(971,610)	55,478		(2,905,342)	(1,354,445)		(382,835)
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			417,639	1,444,727			90,282		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 20 MENTAL HEALTH CENTER (STATE CAMPUS) TIF						
Department: 00-000						
20-00-000-40117	2017 BREMEN INCREMENTAL TAX			0.00	(2,272.00)	0.00
20-00-000-40118	2018 BREMEN INCREMENTAL TAX	(1,843.01)		0.00	0.00	0.00
20-00-000-40119	2019 BREMEN INCREMENTAL TAX	(1,944.49)		0.00	0.00	0.00
20-00-000-40120	2020 BREMEN INCREMENTAL TAX	(2,039.79)		0.00	0.00	0.00
20-00-000-40121	2021 BREMEN INCREMENTAL TAX	97,887.77		0.00	0.00	0.00
20-00-000-40122	2022 BREMEN INCREMENTAL TAX	171,811.46	190,766.82	0.00	(7,851.00)	0.00
20-00-000-40123	2023 BREMEN INCREMENTAL TAX		195,156.06	160,000.00	27,355.00	0.00
20-00-000-40124	2024 BREMEN INCREMENTAL TAX			170,000.00	110,000.00	100,000.00
20-00-000-40125	2025 BREMEN INCREMENTAL TAX			0.00	0.00	110,000.00
20-00-000-40217	2017 ORLAND INCREMENTAL TAX	(2,218.36)	(357.80)	0.00	0.00	0.00
20-00-000-40218	2018 ORLAND INCREMENTAL TAX	(2,132.92)		0.00	0.00	0.00
20-00-000-40219	2019 ORLAND INCREMENTAL TAX	(1,536.57)	(3,135.03)	0.00	662.36	0.00
20-00-000-40220	2020 ORLAND INCREMENTAL TAX	5,031.79	(3,313.36)	0.00	(2,552.49)	0.00
20-00-000-40221	2021 ORLAND INCREMENTAL TAX	93,286.11		0.00	(3,325.05)	0.00
20-00-000-40222	2022 ORLAND INCREMENTAL TAX	104,208.03	28,985.26	0.00	15,203.64	0.00
20-00-000-40223	2023 ORLAND INCREMENTAL TAX		66,378.92	60,000.00	266,268.45	0.00
20-00-000-40224	2024 ORLAND INCREMENTAL TAX			50,000.00	140,000.00	150,000.00
20-00-000-40225	2025 ORLAND INCREMENTAL TAX			0.00	0.00	140,000.00
20-00-000-45599	MISCELLANEOUS GRANTS		10,207.28	1,440,000.00	375,000.00	885,765.00
20-00-000-54110	MENTAL HEALTH CENTER TIF REBI		763.50	0.00	11,079.87	0.00
20-00-000-65700	INTEREST - I/P	20,714.91	62,544.70	50,000.00	60,405.00	45,000.00
20-00-000-65720	INTEREST - MKT.VALUE ADJ	109.95	457.99	0.00	0.00	0.00
20-00-000-65811	INTEREST - R/E TAX COOK	76.80	265.17	100.00	999.56	100.00
20-00-000-72790	OTHER CONTRACT SERVICES			10,000.00	0.00	10,000.00
20-00-000-72840	ENGINEERING		6,849.75	170,000.00	32,000.00	160,000.00
20-00-000-72845	AUDIT SERVICES	2,697.60	795.00	2,700.00	795.00	800.00
20-00-000-72849	CONSULT. SERV & STUDIES	27,033.98		100,000.00	0.00	100,000.00
20-00-000-72850	LEGAL	6,312.50	11,908.30	100,000.00	1,700.00	50,000.00
20-00-000-72987	MARKETING			5,000.00	0.00	0.00
20-00-000-74191	LIGHTS/SIRENS			150,000.00	0.00	150,000.00
20-00-000-75103	ROOF REPAIR			50,000.00	40,000.00	10,000.00
20-00-000-75112	BUILDING IMPROVE/REMODEL			0.00	0.00	30,000.00
20-00-000-75315	STORM WATER DETENTION			49,500.00	41,000.00	0.00
20-00-000-75504	VAULT GRATE			70,000.00	70,000.00	0.00
20-00-000-75801	PARKING LOT CONSTRUCTION			0.00	0.00	755,000.00
20-00-000-75814	HELISTOP IMPROVEMENTS	62,918.17	830,149.37	2,194,510.00	750,000.00	1,519,510.00
Total Department 00-000:		382,449.43	(300,982.91)	(971,610.00)	55,478.34	(1,354,445.00)
Fund 20 - MENTAL HEALTH CENTER (STATE CAMPUS) TIF:						
TOTAL ESTIMATED REVENUES		481,411.68	548,719.51	1,930,100.00	990,973.34	1,430,865.00
TOTAL APPROPRIATIONS		98,962.25	849,702.42	2,901,710.00	935,495.00	2,785,310.00
NET OF REVENUES & APPROPRIATIONS:		382,449.43	(300,982.91)	(971,610.00)	55,478.34	(1,354,445.00)

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 afforded the Village the ability to terminate the Expanded Main Street South TIF and reconstitute a new TIF with similar boundaries and redevelopment goals. The New Bremen TIF that was approved in this process provided the ability to “reset the clock” and create a new 23-year TIF cycle without significantly increasing the frozen base above that of the Expanded Main Street South TIF.

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

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

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

The Village is also nearing completion of Harmony Square construction, a new multi-use plaza that will be 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 water feature, a 30’x50’ concert stage, fire pits, a gateway pergola, and synthetic ice rink with curling lanes in the winter. Programming will occur at least 250 days of the year and will be a great draw for Tinley Park visitation. Three key buildings will be included on the new site to 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.

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
27 New Bremen TIF District #6									
Opening Cash Balance			444,397	444,397			4,239,579		
Revenue	187,941	325,980	222,525	746,998	235.7%	524,473	505,100	127.0%	282,575
Expenditures	973,948	3,763,381	302,775	219,816	-27.4%	82,959	341,119	12.7%	38,344
	(786,007)	(3,437,401)	(80,250)	527,182		441,514	163,981		244,231
Transfer In	0	642,816	0	0		0	0		0
Interfund Loan (IN)				3,268,000					
Transfer Out	0	0	0	0		0	0		0
	0	642,816	0	3,268,000		0	0		0
Ending Cash Balance			364,147	4,239,579			4,403,560		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 27 NEW BREMEN TIF						
Department: 00-000						
27-00-000-40118	2018 BREMEN COOK COUNTY TAX	(4,902.86)	(935.71)	0.00	0.00	0.00
27-00-000-40120	2020 BREMEN INCREMENTAL TAX	6,392.00	(2,402.40)	0.00	(1,812.83)	0.00
27-00-000-40121	2021 BREMEN INCREMENTAL TAX	76,105.94	709.45	0.00	(15.48)	0.00
27-00-000-40122	2022 BREMEN INCREMENTAL TAX	99,545.76	165,126.20	0.00	0.00	0.00
27-00-000-40123	2023 BREMEN INCREMENTAL TAX		140,996.65	120,000.00	423,833.00	0.00
27-00-000-40124	2024 BREMEN INCREMENTAL TAX			100,000.00	270,663.49	270,000.00
27-00-000-40125	2025 BREMEN INCREMENTAL TAX			0.00	0.00	230,000.00
27-00-000-54110	NEW BREMEN TIF REBILLABLES		6,148.50	0.00	27,000.00	0.00
27-00-000-65700	INTEREST - I/P	10,381.81	15,903.16	2,500.00	26,500.00	5,000.00
27-00-000-65720	INTEREST - MKT.VALUE ADJ	383.13	312.40	0.00	0.00	0.00
27-00-000-65811	INTEREST - R/E TAX COOK	34.81	121.64	25.00	829.39	100.00
27-00-000-69017	TRANSFER FROM OPA TIF		328,020.97	0.00	0.00	0.00
27-00-000-69019	TRANSFER FROM MSS TIF		314,794.97	0.00	0.00	0.00
27-00-000-72357	PROPERTY TAXES		56,265.89	25,000.00	13,400.00	25,000.00
27-00-000-72743	DEMOLITION COSTS			0.00	0.00	100,000.00
27-00-000-72790	OTHER CONTRACT SERVICES		1,452.50	10,000.00	0.00	10,000.00
27-00-000-72840	ENGINEERING	17,966.25	117,311.75	50,000.00	15,000.00	45,000.00
27-00-000-72845	AUDIT SERVICES	2,697.60	795.00	2,700.00	795.00	800.00
27-00-000-72850	LEGAL	86,893.38	135,950.80	100,000.00	915.00	45,000.00
27-00-000-74418	PRESSURE WASH/SAND BLAST	3,032.00		0.00	0.00	0.00
27-00-000-75001	TIF QUALIFIED COST REIMB		450,000.00	0.00	0.00	0.00
27-00-000-75500	STREET LIGHTING	84,292.23	3,095.70	0.00	863.00	0.00
27-00-000-75703	WATER MAIN CONSTRUCTION	570,746.61	21,050.76	0.00	5,867.00	0.00
27-00-000-75806	ROADWAY IMPROVEMENTS	238,348.34	8,719.56	0.00	2,430.00	0.00
27-00-000-75906	LAND ACQUISITION		2,917,065.33	0.00	170,472.00	0.00
27-00-000-79115	RETAIL INCENTIVE PROGRAM			35,000.00	0.00	35,000.00
27-00-000-79116	CODE COMPLIANCE INCENTIVE PRO			35,000.00	0.00	35,000.00
27-00-000-79117	LANDSCAPE INCENTIVE PROGRAM	3,257.50		0.00	0.00	0.00
27-00-000-79118	SIGNAGE INCENTIVE GRANT	992.50	5,797.50	0.00	0.00	0.00
27-00-000-79141	FACADE IMPROVEMENT PROGRAM			35,000.00	0.00	35,000.00
27-00-000-96140	2010 GO/2013/2021B REF DEBT S			10,075.00	10,074.12	10,319.00
27-00-000-98040	TRANSFER TO DEBT SERVICE	9,874.46	10,023.12	0.00	0.00	0.00
Total Department 00-000:		(830,160.28)	(2,758,732.08)	(80,250.00)	527,181.45	163,981.00
Fund 27 - NEW BREMEN TIF:						
TOTAL ESTIMATED REVENUES		187,940.59	968,795.83	222,525.00	746,997.57	505,100.00
TOTAL APPROPRIATIONS		1,018,100.87	3,727,527.91	302,775.00	219,816.12	341,119.00
NET OF REVENUES & APPROPRIATIONS:		(830,160.28)	(2,758,732.08)	(80,250.00)	527,181.45	163,981.00

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
28 159th & Harlem TIF District #7									
Opening Cash Balance			1,663,761	1,663,761			2,546,319		
Revenue	1,121,374	423,701	750,100	1,485,260	98.0%	735,160	1,050,100	40.0%	300,000
Expenditures	562,699	577,692	1,135,700	602,702	-46.9%	532,998	932,800	-17.9%	(202,900)
	558,675	(153,991)	(385,600)	882,558		202,162	117,300		502,900
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			1,278,161	2,546,319			2,663,619		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 28 159TH & HARLEM TIF						
Department: 00-000						
28-00-000-40120	2020 BREMEN INCREMENTAL TAX		(2,544.00)	0.00	(5,139.76)	0.00
28-00-000-40121	2021 BREMEN INCREMENTAL TAX	466,224.18		0.00	(324.32)	0.00
28-00-000-40122	2022 BREMEN INCREMENTAL TAX	338,603.30	169,949.98	0.00	(46.83)	0.00
28-00-000-40123	2023 BREMEN INCREMENTAL TAX		277,310.87	230,000.00	473,116.00	0.00
28-00-000-40124	2024 BREMEN INCREMENTAL TAX			250,000.00	370,000.00	340,000.00
28-00-000-40125	2025 BREMEN INCREMENTAL TAX			0.00	0.00	370,000.00
28-00-000-40221	2021 ORLAND INCREMENTAL TAX	87,567.31	(36,765.75)	0.00	0.00	0.00
28-00-000-40222	2022 ORLAND INCREMENTAL TAX	202,946.34	(117,065.10)	180,000.00	0.00	0.00
28-00-000-40223	2023 ORLAND INCREMENTAL TAX		11,471.36	20,000.00	325,708.00	0.00
28-00-000-40224	2024 ORLAND INCREMENTAL TAX			20,000.00	191,423.91	150,000.00
28-00-000-40225	2025 ORLAND INCREMENTAL TAX			0.00	0.00	140,000.00
28-00-000-54110	159TH & HARLEM TIF REBILLABLE	1,422.00	47,529.50	0.00	50,000.00	0.00
28-00-000-65700	INTEREST - I/P	24,504.48	72,892.35	50,000.00	78,000.00	50,000.00
28-00-000-65720	INTEREST - MKT.VALUE ADJ	(92.58)	646.21	0.00	0.00	0.00
28-00-000-65811	INTEREST - R/E TAX COOK	198.70	275.24	100.00	2,522.78	100.00
28-00-000-72330	LEGAL NOTICES & ADVERTISING			5,000.00	0.00	5,000.00
28-00-000-72790	OTHER CONTRACT SERVICES	825.00		15,000.00	2,765.00	15,000.00
28-00-000-72840	ENGINEERING	33,450.75	81,114.85	200,000.00	63,000.00	200,000.00
28-00-000-72845	AUDIT SERVICES	2,697.60	795.00	2,700.00	800.00	800.00
28-00-000-72850	LEGAL	1,050.00	5,125.80	40,000.00	275.00	35,000.00
28-00-000-75001	TIF QUALIFIED COST REIMB	513,466.00	486,752.00	650,000.00	522,862.00	550,000.00
28-00-000-75128	VILLAGE HALL REMODEL/IMPROVEM	3,412.50		100,000.00	0.00	100,000.00
28-00-000-75131	VILLAGE HALL CONSTRUCTION			0.00	0.00	14,000.00
28-00-000-75500	STREET LIGHTING	1,940.40		110,000.00	0.00	0.00
28-00-000-75610	LANDSCAPE ENHANCEMENTS	5,856.00	3,904.00	13,000.00	13,000.00	13,000.00
Total Department 00-000:		558,675.48	(153,990.99)	(385,600.00)	882,557.78	117,300.00
Fund 28 - 159TH & HARLEM TIF:						
TOTAL ESTIMATED REVENUES		1,121,373.73	423,700.66	750,100.00	1,485,259.78	1,050,100.00
TOTAL APPROPRIATIONS		562,698.25	577,691.65	1,135,700.00	602,702.00	932,800.00
NET OF REVENUES & APPROPRIATIONS:		558,675.48	(153,990.99)	(385,600.00)	882,557.78	117,300.00

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
30 Capital Improvement									
Opening Cash Balance			79,841,778	79,841,778			65,739,497		
Revenue	1,742,126	4,433,888	1,659,087	3,340,495	101.4%	1,681,408	1,923,874	16.0%	264,787
Expenditures	5,978,391	9,951,362	24,044,229	4,719,511	-80.4%	19,324,718	28,529,026	18.7%	4,484,797
	(4,236,265)	(5,517,474)	(22,385,142)	(1,379,016)		(17,643,310)	(26,605,152)		(4,220,010)
Transfer In	16,360,603	16,441,269	100,000	100,000		0	110,000	0.0%	10,000
Interfund Loan (OUT)				(2,951,000)					
Transfer Out	81,820	97,052	11,172,265	9,872,265		(1,300,000)	12,171,936	8.9%	999,671
	16,278,783	16,344,217	(11,072,265)	(12,723,265)		1,300,000	(12,061,936)		(989,671)
Ending Cash Balance			46,384,371	65,739,497			27,072,409		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 30 CAPITAL IMPROVEMENTS						
Department: 00-000						
30-00-000-43310	EMERGENCY NOTIFICATION IMPACT	330.00	2,820.00	200.00	2,010.00	200.00
30-00-000-43315	PERIPHERAL ROADS IMPACT FEES	2,581.28	652.17	200.00	203.70	100.00
30-00-000-43316	SIDEWALKS IMPACT/IN LIEU FEES		284,715.86	0.00	0.00	0.00
30-00-000-45599	MISCELLANEOUS GRANTS	259,427.40		52,000.00	0.00	0.00
30-00-000-54030	AUCTION PROCEEDS	92,058.00	48,773.50	0.00	63,594.00	0.00
30-00-000-54035	SALE OF PROPERTY	85,250.00		0.00	3,000.00	0.00
30-00-000-54810	CAPITAL LEASE ISSUANCE	322,915.00	626,263.00	0.00	0.00	0.00
30-00-000-54999	MISCELLANEOUS REVENUE	8,200.68	612,993.92	0.00	0.00	329,858.00
30-00-000-65700	INTEREST - INVEST POOL	838,122.47	2,722,638.99	1,500,000.00	3,165,000.00	1,500,000.00
30-00-000-65720	INTEREST - MKT.VALUE ADJ	3,023.37	16,114.19	0.00	0.00	0.00
30-00-000-65899	INTEREST - OTHER	130,217.05	118,916.86	106,687.00	106,687.00	93,716.00
30-00-000-69001	TRANSFER FROM GENERAL	16,360,603.31	16,441,268.97	100,000.00	100,000.00	110,000.00
30-00-000-71110	SALARY RESERVE			3,780,917.00	0.00	3,961,645.00
30-00-000-72145	CANINE TEAM	11,075.37		0.00	0.00	0.00
30-00-000-72420	INSURANCE RESERVE			796,809.00	0.00	0.00
30-00-000-72523	R&M - SIDEWALKS/PAVERS			410,000.00	300.00	400,000.00
30-00-000-72841	ARCHITECTURAL SERVICES	6,750.00		0.00	0.00	0.00
30-00-000-72847	PLANNING SERVICES		91,119.51	200,000.00	200,000.00	200,000.00
30-00-000-72873	SPACE NEEDS STUDY			0.00	0.00	100,000.00
30-00-000-72881	LANDSCAPE MAINT HARLEM			364,544.00	50,000.00	314,544.00
30-00-000-72882	LANDSCAPE MAINT MUN BLGS			234,623.00	50,000.00	204,623.00
30-00-000-72945	STRATEGIC PLANNING			0.00	0.00	50,000.00
30-00-000-73830	SIGNS & SIGN MATERIALS	9,247.84	36,021.28	0.00	0.00	0.00
30-00-000-74013	LIVESCAN FINGERPRINT		11,910.00	0.00	0.00	0.00
30-00-000-74106	TRAIN STATION EQUIPMENT/FIXTU	2,450.00		0.00	0.00	0.00
30-00-000-74107	REFRIGERATOR			6,889.00	2,000.00	0.00
30-00-000-74108	TV/DVR		14,016.43	0.00	0.00	0.00
30-00-000-74110	FURNITURE			45,000.00	45,000.00	0.00
30-00-000-74120	EVENTS EQUIPMENT/DECOR	209,710.00	116,941.80	15,000.00	14,655.00	0.00
30-00-000-74121	DOCUMENT MANAGEMENT			150,000.00	100,000.00	0.00
30-00-000-74126	COMPUTER/SERVERS	77,680.00	211,645.27	100,000.00	25,000.00	25,000.00
30-00-000-74128	COMPUTER EQUIPMENT	193,789.64	172,615.31	231,000.00	35,000.00	150,000.00
30-00-000-74132	READER/PRINTER	30,000.00		0.00	0.00	0.00
30-00-000-74133	LASER PRINTER	19,939.69	15,936.00	20,000.00	8,000.00	25,000.00
30-00-000-74149	PORTABLE RADIOS		76,857.42	0.00	0.00	0.00
30-00-000-74150	RADIO & COMMUNICA EQUIP	314,975.56	1,421,816.22	0.00	139.97	0.00
30-00-000-74159	COMPUTER SOFTWARE	35,344.00	53,515.00	50,000.00	0.00	0.00
30-00-000-74160	BLDG DEPT SOFTWARE	11,594.00		0.00	0.00	0.00
30-00-000-74164	GUN HOLDERS			4,000.00	0.00	0.00
30-00-000-74167	FINANCE SOFTWARE	40,107.25	394,468.75	452,186.00	275,000.00	0.00
30-00-000-74168	FD SOFTWARE	62,457.00		0.00	0.00	0.00
30-00-000-74183	FD TOOLS/EQUIPMENT	43,365.00		0.00	0.00	98,000.00
30-00-000-74190	EMERGENCY NOTIFICATION		46,351.74	105,000.00	0.00	105,000.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 30 CAPITAL IMPROVEMENTS						
Department: 00-000						
30-00-000-74220	POLICE DEPT VEHICLES	408,095.21	509,812.32	1,190,000.00	1,000,000.00	645,720.00
30-00-000-74222	ADMIN VEHICLES	37,347.00	161,286.30	0.00	1,840.00	0.00
30-00-000-74223	FIRE DEPT VEHICLES		198,879.00	150,000.00	150,000.00	1,200,000.00
30-00-000-74224	PW VEHICLES	151,422.19		0.00	0.00	150,000.00
30-00-000-74225	VAN/BUS		58,615.00	60,000.00	0.00	0.00
30-00-000-74226	EMA VEHICLES		73,768.54	51,000.00	51,000.00	24,951.00
30-00-000-74230	TRUCKS	583,460.55		260,000.00	0.00	280,000.00
30-00-000-74231	DUMP TRUCK		171,562.00	315,000.00	115,000.00	95,000.00
30-00-000-74232	PICK UP TRUCK	78,291.50	44,684.00	120,000.00	0.00	50,000.00
30-00-000-74234	AERIAL LIFT TRUCK	79,927.30		0.00	0.00	220,000.00
30-00-000-74240	GENERATOR			0.00	0.00	180,000.00
30-00-000-74261	FRONTEND LOADER	402,594.85		0.00	0.00	250,000.00
30-00-000-74262	BACKHOE			161,865.00	161,865.00	0.00
30-00-000-74265	TRAILER	21,200.04		61,500.00	56,684.00	0.00
30-00-000-74269	AERIAL LADDER REPLACE			876,992.00	876,992.00	0.00
30-00-000-74321	STREET SWEEPER			368,650.00	368,650.00	0.00
30-00-000-74335	BRUSH CHIPPER	89,011.84		0.00	0.00	0.00
30-00-000-74415	VEHICLE TESTING EQUIPMENT	24,330.49		0.00	0.00	0.00
30-00-000-74418	PRESSURE WASH/SAND BLAST	2,950.00		30,000.00	0.00	0.00
30-00-000-74425	CHARGING STATIONS			0.00	0.00	1,000,000.00
30-00-000-74449	PW EQUIPMENT	12,308.00		198,400.00	198,400.00	0.00
30-00-000-74603	P D CAMERAS	74,632.04	385,678.22	195,000.00	0.00	0.00
30-00-000-74604	CAMERA	104,812.98	94,379.44	0.00	0.00	0.00
30-00-000-74610	EMA (ESDA) EQUIPMENT	55,775.85		0.00	0.00	0.00
30-00-000-74614	AIRPACK MASKS	10,250.50		0.00	0.00	0.00
30-00-000-74615	FD AIRPAKS			0.00	0.00	587,050.00
30-00-000-74621	ARROW BOARD		57,000.00	0.00	0.00	0.00
30-00-000-74626	RIOT GEAR	18,977.35	2,220.00	0.00	0.00	0.00
30-00-000-74629	TRAINING DUMMIES		26,995.00	0.00	0.00	0.00
30-00-000-74637	HIGH TECH EQUIP		5,000.00	0.00	0.00	0.00
30-00-000-75004	HVAC EQUIPMENT	10,569.00	225,000.06	25,000.00	0.00	35,000.00
30-00-000-75008	BOILER/WATER HEATER			0.00	0.00	115,000.00
30-00-000-75103	ROOF REPAIR	353,597.70		0.00	0.00	0.00
30-00-000-75108	GARAGE DOORS			95,000.00	82,000.00	0.00
30-00-000-75109	PAINTING/REMODEL FIRE STATION			0.00	0.00	50,000.00
30-00-000-75110	OFFICE SPACE PW	35,070.15	24,819.74	55,000.00	35,000.00	30,000.00
30-00-000-75111	PAINTING - VILLAGE BUILDINGS			120,000.00	120,000.00	0.00
30-00-000-75112	PUBLIC SAFETY REMODEL	781,937.91	461,009.04	190,000.00	120,000.00	0.00
30-00-000-75115	SHOOTING RANGE IMPROVE	263,494.00		0.00	0.00	0.00
30-00-000-75123	SIDEWALK REPL - MUNI BLG	34,204.11		25,000.00	0.00	0.00
30-00-000-75125	GARAGE			22,000.00	22,000.00	0.00
30-00-000-75128	VILLAGE HALL REMODEL/IMPROVEM			50,000.00	0.00	200,000.00
30-00-000-75200	SIDEWALK PROGRAM	23,135.00	14,700.00	125,000.00	8,000.00	100,000.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 30 CAPITAL IMPROVEMENTS						
Department: 00-000						
30-00-000-75310	WATERMAIN LOOP FIRE TWR			45,000.00	0.00	0.00
30-00-000-75420	PD STATION IMPROVEMENTS/UPGRA	44,360.56	13,380.00	4,800.00	5,522.00	0.00
30-00-000-75500	STREET LIGHTING	525,823.03	606,367.37	175,000.00	100,000.00	400,000.00
30-00-000-75502	SECURITY SYSTEMS		103,715.00	25,000.00	0.00	50,000.00
30-00-000-75505	FIBER OPTIC CABLING			60,000.00	0.00	0.00
30-00-000-75610	STREETSCAPE IMPROVEMENTS			582,500.00	0.00	300,000.00
30-00-000-75801	PARKING LOT REPAIR	156,442.79		1,086,729.00	31,082.45	0.00
30-00-000-75805	PERIPHERAL ROADS			768,993.00	0.00	768,993.00
30-00-000-75806	CONTRACT ROADWAY IMPROV	137,120.40		0.00	0.00	0.00
30-00-000-75807	191ST STREET IMPROV			0.00	0.00	12,000,000.00
30-00-000-75810	80TH AVE BRIDGE REBUILD (WILL	1,156.25		862,034.00	0.00	1,030,500.00
30-00-000-75812	COMMUNICATION INFRASTRUCTURE	402,332.66	236,677.33	0.00	0.00	0.00
30-00-000-75905	DOWNTOWN PLAZA IMPROVEMENTS	66,054.90	3,222,060.77	0.00	0.00	0.00
30-00-000-75906	PROPERTY ACQUISITION		220,766.00	8,363,798.00	0.00	2,500,000.00
30-00-000-75909	TRAIN STATION IMPROVEMENTS	1,945.00	51,385.55	359,000.00	170,000.00	0.00
30-00-000-96141	CAPITAL LEASE PRINCIPAL PAYME	33,409.00	125,066.00	0.00	240,380.40	490,000.00
30-00-000-96142	CAPITAL LEASE INTEREST EXPENS	7,529.93	12,710.60	0.00	0.00	0.00
30-00-000-96145	AFTER MARKET EQUIPMENT (LEAS			0.00	0.00	143,000.00
30-00-000-98006	TRANSFER TO LOCAL ROADS			1,300,000.00	0.00	0.00
30-00-000-98065	TRANSFER TO STORM WATER MGMT	81,819.69	97,052.28	90,000.00	90,000.00	0.00
30-00-000-98075	TRANSFER TO DOWNTOWN INITIATI			6,608,213.00	6,608,213.00	10,171,936.00
30-00-000-98077	TRANSFER TO INTEGRATED INITIAT			3,174,052.00	3,174,052.00	2,000,000.00
Total Department 00-000:		11,918,853.44	11,007,353.17	(33,457,407.00)	(11,151,281.12)	(38,667,088.00)
Fund 30 - CAPITAL IMPROVEMENTS:						
TOTAL ESTIMATED REVENUES		18,102,728.56	20,875,157.46	1,759,087.00	3,440,494.70	2,033,874.00
TOTAL APPROPRIATIONS		6,183,875.12	9,867,804.29	35,216,494.00	14,591,775.82	40,700,962.00
NET OF REVENUES & APPROPRIATIONS:		11,918,853.44	11,007,353.17	(33,457,407.00)	(11,151,281.12)	(38,667,088.00)

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 "brick and mortar" type capital projects, or providing for debt service on bonds issued to fund these larger capital projects.

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
33 Surtax Capital Projects Fund									
Opening Cash Balance			13,573,691	13,573,691			19,792,413		
Revenue -000	1,843,142	472,132	1,125,800	822,100	-27.0%	(303,700)	230,000	-79.6%	(895,800)
Revenue -002 (bond)	0	0	0	8,026,353		8,026,353	0		0
Expenditures -000	2,227,888	304,837	8,377,077	956,908	-88.6%	7,420,169	4,231,754	-49.5%	(4,145,323)
Expenditures -002 (bond)				4,622,823		(4,622,823)	3,682,521		3,682,521
	(384,746)	167,295	(7,251,277)	3,268,722		4,925,307	(7,684,275)		(432,998)
Transfer In -000	2,765,565	2,890,606	2,900,000	2,950,000	1.7%	50,000	2,760,000	-4.8%	(140,000)
Transfer In -002 (bond)						0			
Transfer Out -000	0					0	0		0
Transfer Out -002 (bond)						0			
	2,765,565	2,890,606	2,900,000	2,950,000		50,000	2,760,000		(140,000)
Ending Cash Balance			9,222,414	19,792,413			14,868,138		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 33 SURTAX CAPITAL PROJECTS FUND						
Department: 00-000						
33-00-000-43330	FIRE STATION IMPACT FEES	275.00		0.00	100.00	0.00
33-00-000-43335	FIRE DEPARTMENT IMPACT FEES	2,488.13	18,988.13	0.00	14,500.00	0.00
33-00-000-45231	CASINO GAMBLING TAX SHARING -			0.00	40,000.00	30,000.00
33-00-000-45599	MISCELLANEOUS GRANTS	25,381.41	3,266.24	972,800.00	220,000.00	0.00
33-00-000-54035	SALE OF PROPERTY	1,697,937.51		0.00	0.00	0.00
33-00-000-54200	DONATIONS - VETERANS MEMORIAL	3,650.00	5,370.00	3,000.00	2,500.00	0.00
33-00-000-65700	INTEREST - I/P	113,190.49	442,185.07	150,000.00	545,000.00	200,000.00
33-00-000-65720	INTEREST - MKT.VALUE ADJ	219.89	2,322.55	0.00	0.00	0.00
33-00-000-69001	TRANSFER FROM GENERAL FD	2,765,565.00	2,802,126.84	2,900,000.00	2,950,000.00	2,760,000.00
33-00-000-69016	TRANSFER FROM LEGACY TIF		88,479.00	0.00	0.00	0.00
33-00-000-75131	VILLAGE HALL CONSTRUCTION			1,250,000.00	2,805.00	1,247,195.00
33-00-000-75205	BIKE PATH	15,216.50	174,763.29	200,000.00	200,000.00	0.00
33-00-000-75612	VETERANS MEMORIALS		1,530.00	0.00	3,000.00	0.00
33-00-000-75806	CONTRACT ROADWAY IMPROVEMENTS	178,666.78	78,609.46	2,410,000.00	671,250.00	0.00
33-00-000-75817	PARKING LOT IMPROVEMENTS			4,000,000.00	27,882.00	2,000,000.00
33-00-000-75901	HISTORIC SITE ACQUISITION			100,000.00	0.00	0.00
33-00-000-75906	PROPERTY ACQUISITION	1,490,001.04		0.00	0.00	0.00
33-00-000-96140	2010 GO/2013/2021B REF DEBT S			417,077.00	51,971.00	984,559.03
33-00-000-98038	TRANSFER TO LIBRARY BOND FUND	150,000.00		0.00	0.00	0.00
33-00-000-98040	DEBT SERVICE 2002 GO REFUNDIN	394,003.40	49,934.94	0.00	0.00	0.00
Total Department 00-000:		2,380,819.71	3,057,900.14	(4,351,277.00)	2,815,192.00	(1,241,754.03)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 33 SURTAX CAPITAL PROJECTS FUND						
Department: 00-002						
33-00-002-54800	BOND ISSUE PROCEEDS			0.00	7,287,458.00	0.00
33-00-002-54900	BOND PREMIUM			0.00	609,895.00	0.00
33-00-002-65160	INTEREST - BONDS INVESTMENTS			0.00	129,000.00	0.00
33-00-002-72742	CONSTRUCTION COSTS			0.00	3,519,735.00	1,580,265.00
33-00-002-72790	OTHER CONTRACTUAL SERVICES			0.00	25,780.00	0.00
33-00-002-72850	LEGAL SERVICES			0.00	3,832.00	0.00
33-00-002-72851	BOUND COUNSEL			0.00	12,512.00	0.00
33-00-002-72855	BOND UNDERWRITING			0.00	34,486.00	0.00
33-00-002-75118	STORAGE FACILITY UPGRADES			0.00	633,744.00	933,256.00
33-00-002-75131	VILLAGE HALL UPGRADES			0.00	81,000.00	1,169,000.00
33-00-002-75906	PROPERTY ACQUISITION			0.00	311,523.32	0.00
33-00-002-96200	BOND FEES			0.00	211.14	0.00
Total Department 00-002:		0.00	0.00	0.00	3,403,529.54	(3,682,521.00)
Fund 33 - SURTAX CAPITAL PROJECTS FUND:						
TOTAL ESTIMATED REVENUES		4,608,707.43	3,362,737.83	4,025,800.00	11,798,453.00	2,990,000.00
TOTAL APPROPRIATIONS		2,227,887.72	304,837.69	8,377,077.00	5,579,731.46	7,914,275.03
NET OF REVENUES & APPROPRIATIONS:		2,380,819.71	3,057,900.14	(4,351,277.00)	6,218,721.54	(4,924,275.03)

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
34 Municipal Real Estate Fund Opening Cash Balance			144,490	144,490			150,490		
Revenue	2,084	5,864	2,500	6,000	140.0%	3,500	2,500	0.0%	0
Expenditures	0	0	0	0		0	0		0
Ending Cash Balance			146,990	150,490			152,990		



GL Number	Description	22-23 Activity	23-24 Activity	24-25 Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 34 MUNICIPAL REAL ESTATE FUND						
Department: 00-000						
34-00-000-65700	INTEREST - I/P	2,063.43	5,822.64	2,500.00	6,000.00	2,500.00
34-00-000-65720	INTEREST - MKT.VALUE ADJ	20.62	40.92	0.00	0.00	0.00
Total Department 00-000:		2,084.05	5,863.56	2,500.00	6,000.00	2,500.00
Fund 34 - MUNICIPAL REAL ESTATE FUND:						
TOTAL ESTIMATED REVENUES		2,084.05	5,863.56	2,500.00	6,000.00	2,500.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		2,084.05	5,863.56	2,500.00	6,000.00	2,500.00

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 has been a project years in the making. With the project officially under construction (anticipated completion summer of 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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
75 Downtown Initiatives Capital										
Opening Cash Balance				0	0			(115,572)		
Revenue	-000	0	0	0	(101,552)		(101,552)	0		0
Revenue	-002	0	0	0	25,922,660		25,922,660	16,095		16,095
Expenditures	-000	0	0	8,548,213	16,700,000	95.4%	8,151,787	4,332,045	-49.3%	(4,216,168)
Expenditures	-002	0	0	0	17,344,893		17,344,893	7,715,414		7,715,414
		0	0	(8,548,213)	(8,223,785)		324,428	(12,031,364)		(3,483,151)
Transfer In	-000	0	0	8,548,213	8,108,213	-5.2%	(440,000)	12,146,936	42.1%	3,598,723
Transfer In	-002									0
Transfer Out	-000	0	0	0	0		0			0
Transfer Out	-002									0
		0	0	8,548,213	8,108,213		(440,000)	12,146,936		3,598,723
Ending Cash Balance				0	(115,572)			0		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 75 DOWNTOWN INITIATIVES CAPITAL						
Department: 00-000						
75-00-000-65700	INTEREST - INVEST POOL			0.00	(101,551.89)	0.00
75-00-000-69001	TRANSFER FROM GENERAL			1,940,000.00	1,500,000.00	1,975,000.00
75-00-000-69030	TRANSFER FROM CAP IMP			6,608,213.00	6,608,213.00	10,171,936.00
75-00-000-72742	CONSTRUCTION COSTS			8,548,213.00	16,700,000.00	2,250,000.00
75-00-000-74236	UTILITY VEHICLE			0.00	0.00	30,000.00
75-00-000-74449	PW EQUIPMENT			0.00	0.00	70,000.00
75-00-000-75111	PAINTING - VILLAGE BUILDINGS			0.00	0.00	50,000.00
75-00-000-75905	DOWNTOWN PLAZA IMPROVEMENTS			0.00	0.00	100,000.00
75-00-000-96140	2010 GO/2013/2021B/2024 DEBT			0.00	0.00	1,832,045.15
Total Department 00-000:		0.00	0.00	0.00	(8,693,338.89)	7,814,890.85



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 75 DOWNTOWN INITIATIVES CAPITAL						
Department: 00-002						
75-00-002-54800	BOND ISSUE PROCEEDS			0.00	23,306,819.00	0.00
75-00-002-54900	BOND PREMIUM			0.00	1,950,574.00	0.00
75-00-002-65160	INTEREST - BONDS INVESTMENTS			0.00	665,267.00	16,095.00
75-00-002-72742	CONSTRUCTION COSTS			0.00	17,100,000.00	7,715,414.00
75-00-002-72790	OTHER CONTRACTUAL SERVICES			0.00	81,652.00	0.00
75-00-002-72850	LEGAL SERVICES			0.00	12,255.00	0.00
75-00-002-72851	BOND COUNSEL			0.00	40,016.00	0.00
75-00-002-72855	BOND UNDERWRITING			0.00	110,294.00	0.00
75-00-002-96200	BOND FEES			0.00	676.00	0.00
Total Department 00-002:		0.00	0.00	0.00	8,577,767.00	(7,699,319.00)
Fund 75 - DOWNTOWN INITIATIVES CAPITAL:						
TOTAL ESTIMATED REVENUES		0.00	0.00	8,548,213.00	33,929,321.11	12,163,031.00
TOTAL APPROPRIATIONS		0.00	0.00	8,548,213.00	34,044,893.00	12,047,459.15
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	0.00	(115,571.89)	115,571.85

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
77 Integrated Initiatives Capital									
Opening Cash Balance			0	0			(1,361,108)		
Revenue	0	0	0	(3,108)		(3,108)	0		0
Expenditures	0	0	3,174,052	1,358,000	-57.2%	(1,816,052)	1,860,965	-41.4%	(1,313,087)
	0	0	(3,174,052)	(1,361,108)		1,812,944	(1,860,965)		1,313,087
Transfer In	0	0	3,174,052	0	-100.0%	(3,174,052)	3,860,965	21.6%	686,913
Transfer Out	0	0	0	0		0	0		0
	0	0	3,174,052	0		(3,174,052)	3,860,965		686,913
Ending Cash Balance			0	(1,361,108)			638,892		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 77 INTEGRATED INITIATIVES CAPITAL						
Department: 00-000						
77-00-000-65700	INTEREST - INVEST POOL			0.00	(3,107.57)	0.00
77-00-000-69030	TRANSFER FROM CAP IMP			3,174,052.00	0.00	2,000,000.00
77-00-000-69034	TRANSFER FROM FIRE ALARM FUND			0.00	0.00	1,860,965.00
77-00-000-74150	RADIO & COMMUNICATION EQUIP			200,000.00	25,000.00	310,450.00
77-00-000-74159	COMPUTER SOFTWARE			200,000.00	200,000.00	0.00
77-00-000-74604	CAMERAS			375,000.00	8,000.00	175,000.00
77-00-000-75112	BUILDING IMPROVE/REMODEL			1,700,000.00	1,100,000.00	1,225,515.00
77-00-000-75812	COMMUNICATION INFRASTRUCTURE			699,052.26	25,000.00	150,000.00
Total Department 00-000:		0.00	0.00	(0.26)	(1,361,107.57)	2,000,000.00
Fund 77 - INTEGRATED INITIATIVES CAPITAL:						
TOTAL ESTIMATED REVENUES		0.00	0.00	3,174,052.00	(3,107.57)	3,860,965.00
TOTAL APPROPRIATIONS		0.00	0.00	3,174,052.26	1,358,000.00	1,860,965.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	(0.26)	(1,361,107.57)	2,000,000.00

CAPITAL IMPROVEMENT PROGRAM

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

Department		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
01-12	Village Manager	550,000	0	0	0	0	550,000
01-13	Clerk	0	0	0	0	0	0
01-15	Finance	0	0	0	0	0	0
01-16	IT	575,000	575,000	475,000	525,000	350,000	2,500,000
01-17	Police	1,345,500	1,577,000	1,245,000	1,047,000	0	5,214,500
01-19	Fire Suppression	915,000	3,820,000	4,485,000	5,075,000	1,000,000	15,295,000
01-21	Emergency Management & 911 Communications	1,873,000	70,000	110,000	70,000	70,000	2,193,000
01-26-023	Streets	3,034,700	1,155,000	1,049,700	1,025,000	295,000	6,559,400
01-26-023	Streets - Pavement Management Program	5,410,590	5,410,590	5,410,590	5,410,590	5,410,590	27,052,950
01-26-023	Streets - Street Projects	2,475,000	300,000	300,000	300,000	300,001	3,675,001
01-26-023	Streets - Public Landscape Projects	1,266,950	328,050	328,050	363,050	338,050	2,624,150
01-26-023	Streets - Flood Control Projects	350,000	350,000	350,000	350,000	350,000	1,750,000
01-26-025	Facilities	1,510,000	1,225,000	725,000	440,000	555,000	4,455,000
01-33	Community Development	1,180,000	2,040,000	100,000	120,000	0	3,440,000
01-35	Marketing	245,000	0	0	100,000	0	345,000
01-42	Senior Services	0	102,000	0	0	0	102,000
01-75	Downtown Initiatives	50,000	50,000	50,000	50,000	50,000	250,000
Multiple	Integrated Departmental Initiatives	2,960,000	2,515,000	2,415,000	1,820,000	680,000	10,390,000
Total General Fund		23,740,740	19,517,640	17,043,340	16,695,640		86,396,001
60	Water/Sewer Fund	3,127,800	4,367,000	4,152,000	6,007,000	2,305,000	19,958,800
70	Commuter Parking Lot Fund	600,000	0	0	490,000	310,000	1,400,000
Total Capital Requests		27,468,540	23,884,640	21,195,340	23,192,640		107,754,801

* Requests have not been reviewed by Manager, Committees or Board and no approval is assumed.

Village of Tinley Park, Illinois
Five Year Capital Plan Detail

Village Manager Department

DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
Human Capital Management Modules/HRIS	500,000					500,000
Strategic Plan						0
Village Space Needs Study	50,000					50,000
Total - Village Manager Department	550,000	0	0	0	0	550,000

Village Clerk Department

DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
						0
Total - Village Clerk Department	0	0	0	0	0	0

Finance Department

DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
						0
Total - Finance Department	0	0	0	0	0	0

Information Technology

DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
Operations & Maintenance						
Replace/Upgrade Police Vehicle IT Equip	100,000	100,000	100,000	100,000	100,000	500,000
Wireless Upgrade		75,000				75,000
Printer/Copier Upgrades	25,000		25,000	25,000		75,000
Replace Secondary Data Center Servers					200,000	200,000
Replace Primary Data Center Servers				250,000		250,000
Document Management System Upgrade			100,000			100,000
Network Refresh	50,000		100,000	100,000	50,000	300,000
Security Surveillance Servers		150,000				150,000
Expand Cloud Services Footprint	100,000		100,000			200,000
Replace/Upgrade Fire MDT	100,000	50,000				150,000
Cybersecurity	100,000	100,000	50,000	50,000		300,000
Advanced Technologies (AI/ML)	100,000	100,000				200,000
Total - Information Technology	575,000	575,000	475,000	525,000	350,000	2,500,000

Police Department

DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
ADMINISTRATION						
Chief Vehicle	57,000					57,000
Commander Vehicle	57,000		57,000			114,000
Admin Sergeant Vehicle		57,000				57,000
Quartermaster Room Storage Cabinet						
	114,000	57,000	57,000	0	0	228,000
PATROL						
Replacement Prisoner Transport						0
Patrol Unit Replacements (6 annually)	600,000	600,000	600,000	600,000		2,400,000
Toughbooks replacements (N/A FY24)						0
Patrol Sergeant Vehicle Replacements (1 annually)	85,000			85,000		170,000
Drones			50,000			50,000
Command Unit						0
	685,000	600,000	650,000	685,000	0	2,620,000
INVESTIGATIONS						
Detective Sergeant Vehicle			57,000			57,000
Detective Vehicles	80,000	80,000				160,000
Tactical Ofc Vehicles			80,000	80,000		160,000
	80,000	80,000	137,000	80,000	0	377,000
PD TECHNICAL						
Starcom Subscription (Radios)	54,000	60,000	66,000	72,000		252,000
Portable Radio Purchase (6)	80,000	90,000	100,000	110,000		380,000
Mobile Radio Purchase (6)	85,000	90,000	95,000	100,000		370,000
	219,000	240,000	261,000	282,000	0	1,002,000

PD BUILDINGS AND FACILITIES

Update Exercise Room Equipment			15,000			15,000
Replace Room Signage inside PD	7,500					7,500
Police Station 3M Tape Ext Windows	40,000					40,000
Police Locker Rooms & Bathroom Demo/Renovation		600,000				600,000
Police Kitchen Renovation			125,000			125,000
Police Records Front Lobby Renovation	200,000					200,000
	247,500	600,000	140,000	0	0	965,000

Total - Police Department

1,345,500	1,577,000	1,245,000	1,047,000	0	5,214,500
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Fire

DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
VEHICLES						
Chevy Silverado Utility Units	60,000		65,000			125,000
Chevy Tahoe Command Units	65,000	70,000	70,000	75,000		280,000
Engine Company Replacement	350,000	350,000	350,000			1,050,000
Station #48 additional funds for potential replacement		3,000,000	3,000,000	4,000,000		10,000,000
Replace INS246						0
Replace INS346	40,000					40,000
Ladder Truck Company Replacement			600,000	600,000	600,000	1,800,000
Large Fire/Rescue Apparatus	400,000	400,000	400,000	400,000	400,000	2,000,000
Total - Fire	915,000	3,820,000	4,485,000	5,075,000	1,000,000	15,295,000

Emergency Management & 911 Communications

DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
EMERGENCY MANAGEMENT						
Outdoor Warning Sirens (2 needed)			50,000	50,000	50,000	150,000
Vehicles						0
Shed 24x30						0
Message board		20,000				20,000
Emergency Equipment (tents)	5,000		5,000			10,000
Trailer (for parades)	18,000					18,000
Portable Light unit with Generator				20,000		20,000
	23,000	20,000	55,000	70,000	50,000	218,000
DISPATCH						
24/7 Dispatch Chairs					20,000	20,000
New CAD		TBD				0
Paper Shredder			5,000			5,000
911 Consolidation Expansion	50,000	50,000	50,000			150,000
New Radio Console	1,800,000					1,800,000
	1,850,000	50,000	55,000	0	20,000	1,975,000
Total - Emergency Management & 911 Communications	1,873,000	70,000	110,000	70,000	70,000	2,193,000

Street Department						
DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	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	200,000	200,000	200,000	200,000		800,000
Message Board			20,000			20,000
	1,250,000	200,000	220,000	200,000	0	1,870,000
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	195,700		195,700			391,400
Sewer Jet		375,000				375,000
One Ton Dump Truck Snow/Ice			75,000			75,000
One Ton Dump Truck		85,000		85,000		170,000
Paint Machine for crosswalks						
Total - Street Dept. Projects & Equipment	3,034,700	1,155,000	1,049,700	1,025,000	295,000	4,689,400
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	175,001	875,001
175th Street Improvements	2,175,000					2,175,000
Pavement Patching Program	125,000	125,000	125,000	125,000	125,000	625,000
Total - Street Projects	2,475,000	300,000	300,000	300,000	300,001	3,675,001
PUBLIC LANDSCAPE PROJECTS						
183rd Street Sprinklers and Landscape Phase 1						0
183th Street Sprinklers and Landscape Phase 2	294,000					294,000
183th Street Sprinklers and Landscape Phase 3	339,900					339,900
Median & Landscape Replacement-LaGrange, 171st, 163rd	25,000	25,000	25,000	30,000	35,000	140,000
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	20,000			5,000		25,000
Harlem Ave Median-Phase 1 Irrigation						0
Harlem Ave Median-Phase 1 Landscape Improvements	100,000					100,000
167th Median Sprinklers & plant replacement	185,000					185,000
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
Tree Pruning moved operating	149,925	149,925	149,925	149,925	149,925	749,625
Total - Public Landscape Projects	1,266,950	328,050	328,050	363,050	338,050	2,624,150
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
Total - Flood Control Projects	350,000	350,000	350,000	350,000	350,000	1,750,000

Facilities Department						
DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	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	25,000	25,000	25,000	125,000
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 VH Main Boilers	235,000					235,000
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	120,000					120,000
Floor coating Fire Station#46	100,000					100,000
Facilities - Public Works						
Replace Overhead doors at PW garage	120,000					120,000
PW lunchroom remodel	85,000					85,000
Superintendent Area Remodel	80,000					80,000
Public Works/Foreman's & Work Order Office RTU Replacement	85,000					85,000
Facilities - Public Works (Water/Sewer Fund)						
Roof replacement Post 1			100,000			100,000
Facilities - Public Safety						
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	250,000	500,000	480,000	250,000	385,000	1,865,000
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
Total - Facilities Department	1,510,000	1,225,000	725,000	440,000	555,000	4,455,000

Community Development Department						
DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
Department Pool Cars	80,000	40,000	100,000	120,000		340,000
Zoning/Subdivision Ordinance Update	50,000					50,000
Downtown Streetscape Engineering Design	50,000					50,000
Downtown Streetscape Construction	1,000,000	2,000,000				3,000,000
						0
Total - Community Development Dept	1,180,000	2,040,000	100,000	120,000	0	3,440,000

Marketing Department						
DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
Replace Illuminated Holiday light pole decor in Downtown Tinley	160,000					160,000
Purchase additional seasonal decor in Harmony Square	85,000					85,000
Replace Community Christmas tree in Downtown Tinley				100,000		100,000
Total - Marketing Department	245,000	0	0	100,000	0	345,000

Senior Services						
DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
Replace Village Bus (Bus 1)		\$102,000				102,000
Total - Senior Services	0	102,000	0	0	0	102,000

Downtown Initiatives						
DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
Harmony Square Maintenance	\$50,000		\$50,000		\$50,000	150,000
Harmony Square Equipment		\$50,000		\$50,000		100,000
Total - Downtown Initiatives	50,000	50,000	50,000	50,000	50,000	250,000

Integrated Department Initiatives						
DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
Communications Infrastructure Master Plan	195,000	205,000	205,000	160,000	160,000	925,000
Consulting, Design, Project Mgt & Technology Maintenance	115,000	120,000	125,000	80,000	70,000	510,000
Technology Equipment and Services	275,000	140,000	160,000	140,000	135,000	850,000
Upgrade Aged Microwave Paths	60,000	70,000	300,000	60,000	60,000	550,000
Replace Outdated PW Base & Receivers	40,000	50,000	75,000	65,000	55,000	285,000
Replace Outdated Fire Base & Receivers	325,000					325,000
Public Safety System Upgrade - Replace Infrastructure	325,000					325,000
Network, Technology & Equipment Upgrades	160,000	320,000	280,000			760,000
Portables and Mobiles - EMA	40,000	50,000	60,000	75,000	100,000	325,000
Portables and Mobiles - PW	200,000	30,000	35,000	40,000		305,000
Portables and Mobiles - Fire	250,000	80,000				330,000
Portables and Mobiles - PD	125,000	150,000	175,000			450,000
Communications Console Upgrades	600,000	800,000	1,000,000	1,200,000	100,000	3,700,000
New Technology Implementation	250,000	500,000				750,000
	2,960,000	2,515,000	2,415,000	1,820,000	680,000	10,390,000
Total - Integrated Department Initiatives	2,960,000	2,515,000	2,415,000	1,820,000	680,000	10,390,000

Water / Sewer Fund						
DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
EQUIPMENT						
Administration Vehicle			42,000			42,000
6 Wheel Dump	185,000				195,000	380,000
1 Ton Dump Truck	82,000					82,000
Backhoe		175,000			185,000	360,000
Trailer		21,000				21,000
Unit 18 Van	38,300					38,300
Unit 84	44,500					44,500
Camera Van/Truck			220,000			220,000
Water Service Truck		300,000				300,000
Pickup Truck	58,000		60,000			118,000
Jetter Truck				230,000		230,000
						0
	407,800	496,000	322,000	230,000	380,000	1,835,800
WATERMAIN REPLACEMENT						
Watermain Replacement- multiple locations	1,450,000	1,600,000	1,600,000	2,800,000	300,000	7,750,000
	1,450,000	1,600,000	1,600,000	2,800,000	300,000	7,750,000
RESERVOIRS						
Reservoir Rehabilitation Program						
Paint and rehabilitate Post 2 North Reservoir				920,000		920,000
Paint and Rehabilitate Post 1 West Reservoir			900,000			900,000
Paint and Rehabilitate Post 1 East Reservoir		850,000				850,000
Paint and rehabilitate Post 2 South Reservoir					950,000	950,000
	0	850,000	900,000	920,000	950,000	3,620,000
SANITARY						
Sanitary Sewer/Forcemain Replacement						
IICP Lining	590,000	625,000	650,000	650,000	675,000	3,190,000
Line Post 5 Force Main Phase 1	680,000					680,000
Line Post 5 Force Main Phase 2		680,000				680,000
Line Post 5 Force Main Phase 3			680,000			680,000
Line Post 5 Force Main Phase 4				700,000		700,000
	1,270,000	1,305,000	1,330,000	1,350,000	675,000	5,930,000
Lift Stations						
Post 6 Improvements				585,000		585,000
						0
	0	0	0	585,000	0	585,000
	0	0	0	0	0	0
Miscellaneous						
						0
	0	0	0	0	0	0
Personnel						
Maintenance Technician		116,000		122,000		238,000
	0	116,000	0	122,000	0	238,000
	3,127,800	4,367,000	4,152,000	6,007,000	2,305,000	19,958,800

Commuter Parking Lot Fund						
DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Five Year Totals
OPA Metra Lot - North Street (West Half)	225,000					225,000
80th Avenue Metra Lot - South of Timber Drive	100,000					100,000
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
Hickory Street Metra Lot	275,000					275,000
OPA Metra Lot - South Street				490,000		490,000
						0
Total - Commuter Parking Lot Fund	600,000	0	0	490,000	310,000	1,400,000

DEBT SERVICE FUNDS

LIMITED SALES TAX BOND FUND

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
21 SSA #3 Ltd S/Tax Bond									
Opening Cash Balance			15,402	15,402			16,032		
Revenue	222	625	300	630	110.0%	330	300	0.0%	0
Expenditures	0	0	0	0		0	0		0
Ending Cash Balance			15,702	16,032			16,332		
22 SSA #3 R/E Tax									
Opening Cash Balance			86,862	86,862			90,462		
Revenue	1,253	3,525	1,000	3,600	260.0%	2,600	1,500	50.0%	500
Expenditures	0	0	87,837	0	-100.0%	(87,837)	90,462	3.0%	2,625
Transfer Out			0	0		0	0		0
Ending Cash Balance			25	90,462			1,500		
24 2010 GO BAB Bond issue									
Opening Cash Balance			0	0			0		
Revenue	0	0	0	0		0	0		0
Expenditures	0	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
Ending Cash Balance			0	0			0		
25 2009A GO Bond issue									
Opening Cash Balance			0	0			0		
Revenue	0	0	0	0		0	0		0
Transfer In	0	0	0	0		0	0		0
Expenditures	0	0	0	0		0	0		0
Ending Cash Balance			0	0			0		
26 2010 GO BAB Bond issue (W/S)									
Opening Cash Balance			0	0			0		
Revenue	0	0	0	0		0	0		0
Expenditures			0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
Ending Cash Balance			0	0			0		
26 Series 2021A Bonds & 2021B Ref Bonds									
Opening Cash Balance			254,229	254,229			0		
Revenue	4,839	7,498	0	494		494	0		0
Expenditures	2,988,678	6,408,562	0	0		0	0		0
	(2,983,839)	(6,401,064)	0	494		494	0		0
Transfer In	3,451,806	6,408,563	0	0		0	0		0
Transfer Out	0	0	0	254,722		(254,722)	0		0
	3,451,806	6,408,563	0	(254,722)		254,722	0		0
Ending Cash Balance			254,229	0			0		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 21 LIMITED SALES TAX BONDS						
Department: 00-000						
21-00-000-65700	INTEREST - INVEST POOL	219.95	620.69	300.00	630.00	300.00
21-00-000-65720	INTEREST - MKT.VALUE ADJ	2.20	4.36	0.00	0.00	0.00
Total Department 00-000:		222.15	625.05	300.00	630.00	300.00
Fund 21 - LIMITED SALES TAX BONDS:						
TOTAL ESTIMATED REVENUES		222.15	625.05	300.00	630.00	300.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		222.15	625.05	300.00	630.00	300.00

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.



GL Number	Description	22-23 Activity	23-24 Activity	24-25 Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 22 SPECIAL SERVICE AREA #3						
Department: 00-000						
22-00-000-65700	INTEREST - I/P	1,240.44	3,500.36	1,000.00	3,600.00	1,500.00
22-00-000-65720	INTEREST - MKT.VALUE ADJ	12.40	24.60	0.00	0.00	0.00
22-00-000-79000	REFUNDS			87,837.00	0.00	90,462.00
Total Department 00-000:		1,252.84	3,524.96	(86,837.00)	3,600.00	(88,962.00)
Fund 22 - SPECIAL SERVICE AREA #3:						
TOTAL ESTIMATED REVENUES		1,252.84	3,524.96	1,000.00	3,600.00	1,500.00
TOTAL APPROPRIATIONS		0.00	0.00	87,837.00	0.00	90,462.00
NET OF REVENUES & APPROPRIATIONS:		1,252.84	3,524.96	(86,837.00)	3,600.00	(88,962.00)

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
31 Bond/Tax Stabilization									
Opening Cash Balance			5,305,134	5,305,134			5,525,134		
Revenue	61,554	195,695	75,000	220,000	193.3%	145,000	75,000	0.0%	0
Expenditures	0	0	0	0		0	0		0
Transfer In	500,000	500,000	0	500,000		500,000	0		0
Transfer Out	0	0	0	0		0	0		0
	500,000	500,000	0	500,000		500,000	0		0
Ending Cash Balance			5,380,134	5,525,134			5,600,134		



GL Number	Description	22-23 Activity	23-24 Activity	24-25 Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 31 TAX (BOND) STABILIZATION						
Department: 00-000						
31-00-000-65700	INTEREST - INVEST POOL	61,168.05	194,481.87	75,000.00	220,000.00	75,000.00
31-00-000-65720	INTEREST - MKT.VALUE ADJ	386.10	1,212.96	0.00	0.00	0.00
31-00-000-69001	TRANSFER FROM GENERAL	500,000.00	500,000.00	0.00	500,000.00	0.00
Total Department 00-000:		561,554.15	695,694.83	75,000.00	720,000.00	75,000.00
Fund 31 - TAX (BOND) STABILIZATION:						
TOTAL ESTIMATED REVENUES		561,554.15	695,694.83	75,000.00	720,000.00	75,000.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		561,554.15	695,694.83	75,000.00	720,000.00	75,000.00

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 potentially a future bond issuance expected to support renovations.

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

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
41 Hotel Tax Debt Service Reserve									
Opening Cash Balance			3,900,237	3,900,237			4,295,562		
Revenue	51,304	155,131	75,000	161,500	115.3%	86,500	75,000	0.0%	0
Expenditures	368,739	374,275	376,175	376,175	0.0%	0	384,775	2.3%	8,600
	(317,435)	(219,144)	(301,175)	(214,675)		86,500	(309,775)		(8,600)
Transfer In	583,421	617,603	628,000	610,000	-2.9%	(18,000)	597,800	-4.8%	(30,200)
Transfer Out	0	0	0	0		0	0		0
	583,421	617,603	628,000	610,000		(18,000)	597,800		(30,200)
Ending Cash Balance			4,227,062	4,295,562			4,583,587		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 41 HOTEL TAX DEBT SERVICE RESERVE						
Department: 00-000						
41-00-000-65700	INTEREST - I/P	50,871.01	154,105.49	75,000.00	161,500.00	75,000.00
41-00-000-65720	INTEREST - MKT.VALUE ADJ	433.59	1,025.75	0.00	0.00	0.00
41-00-000-69012	TRANSFER FROM HOTEL/MOTEL	583,420.63	617,602.80	628,000.00	610,000.00	597,800.00
41-00-000-96140	2010 GO/2013/2021B REF DEBT S			375,200.00	375,200.00	384,300.00
41-00-000-96200	BOND FEES	975.00	975.00	975.00	975.00	475.00
41-00-000-98040	TRANSFER TO DEBT SERVICE	367,763.50	373,300.00	0.00	0.00	0.00
Total Department 00-000:		265,986.73	398,459.04	326,825.00	395,325.00	288,025.00
Fund 41 - HOTEL TAX DEBT SERVICE RESERVE:						
TOTAL ESTIMATED REVENUES		634,725.23	772,734.04	703,000.00	771,500.00	672,800.00
TOTAL APPROPRIATIONS		368,738.50	374,275.00	376,175.00	376,175.00	384,775.00
NET OF REVENUES & APPROPRIATIONS:		265,986.73	398,459.04	326,825.00	395,325.00	288,025.00

ENTERPRISE FUNDS

WATER AND SEWER FUND

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

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

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

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

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

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

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

Department Goals

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

Strategic Plan Goal D

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

Strategic Plan Goal B

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

Strategic Plan Goal B

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

Strategic Plan Goal B

Performance Measures

Duration of service interruption due to water system repairs

Recommended linear feet of water main to replace per water model

Utility billing reads obtained from the tower read system

Payment plans in compliance or completed within agreed term

Customer service response scheduled in less than 3 days

Benchmark	2024 Actual	2025 Estimated Actual	2026 Budget
2 Hours	1 Hour 30 Minutes	1Hour 45 Minutes	1 Hour 30 Minutes
2500	2700	2700	10800
>95%	99%	99%	99%
92%	96%	95%	90%
100%	100%	100%	100%

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
60 Combined Water & Sewer Funds									
Opening Cash Balance			12,554,718	12,554,718			19,001,211		
Revenue	28,922,051	30,926,992	30,099,000	37,285,847	23.9%	7,186,847	36,388,000	20.9%	6,289,000
Expenditures	27,055,123	28,379,821	28,921,724	30,236,682	4.6%	(1,314,958)	32,029,552	10.8%	3,107,828
	1,866,928	2,547,171	1,177,276	7,049,165		8,501,805	4,358,448		3,181,172
Transfer In	7,500,012	19,871,964	0	45,871		45,871	0		0
Transfer Out	4,018,132	8,958,637	558,579	648,543	16.1%	89,964	558,579	0.0%	0
	3,481,880	10,913,327	(558,579)	(602,672)		(44,093)	(558,579)		0
Ending Cash Balance			13,173,415	19,001,211			22,801,080		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 60 WATER AND SEWER FUND						
Department: 00-000						
60-00-000-48016	COMPLIANCE FINE	4,200.00	4,480.00	3,000.00	6,720.00	3,000.00
60-00-000-48095	NSF FINES/FEES	4,775.00	5,275.00	4,000.00	6,000.00	4,000.00
60-00-000-48106	LATE PAY PENALTY - WATER	90,144.00	68,610.68	72,000.00	110,000.00	80,000.00
60-00-000-48108	DELINQUENCY NOTICE FEE	50,137.49	48,492.40	45,000.00	95,000.00	55,000.00
60-00-000-48109	SERVICE REINSTATEMENT FEE	33,705.00	40,576.78	28,000.00	140,000.00	65,000.00
60-00-000-52110	ACCRUED ROUTE CONSUMPTION	41,041.63	(646,647.63)	0.00	0.00	0.00
60-00-000-52111	ROUTE CONSUMP - WATER	14,383,186.61	15,762,704.22	15,400,000.00	19,200,000.00	19,500,000.00
60-00-000-52121	MISC CONSUMP - WATER	34,125.87	15,199.18	5,000.00	12,000.00	5,000.00
60-00-000-52141	CONSTRUCTION WATER	2,269.50	13,750.50	5,000.00	18,000.00	7,000.00
60-00-000-52151	METER SALES	31,019.80	34,594.40	20,000.00	45,000.00	20,000.00
60-00-000-52152	METER RENTALS	5,316.35	3,746.28	3,000.00	4,774.36	3,000.00
60-00-000-52161	W / S REPAIRS	4,477.89	210.00	500.00	52.00	0.00
60-00-000-52181	WATER TAP FEE	335,750.00	823,250.00	200,000.00	1,000,000.00	500,000.00
60-00-000-54030	AUCTION PROCEEDS	27,900.00	6,367.00	0.00	12,784.00	0.00
60-00-000-54035	SALE OF PROPERTY	24,628.04		0.00	0.00	0.00
60-00-000-54115	INSURANCE REIMBURSEMENT	15,456.20	11,953.99	0.00	28,102.64	10,000.00
60-00-000-54145	PROPERTY DAMAGE REIMB	500.00		0.00	0.00	0.00
60-00-000-54990	CASH OVER/SHORT		(60.53)	0.00	(6.50)	0.00
60-00-000-54999	MISCELLANEOUS REVENUE	357,516.00	424,593.00	0.00	156,295.83	0.00
60-00-000-65700	INTEREST - INVEST POOL	172,990.30	436,939.66	250,000.00	500,000.00	285,000.00
60-00-000-65720	INTEREST - MKT.VALUE ADJ	198.97	3,505.18	0.00	0.00	0.00
60-00-000-65899	INTEREST - MISCELLANEOUS	669.55	695.30	0.00	0.00	0.00
60-00-000-69026	TRANSFER FROM 2021A & 2021B B			0.00	32,140.62	0.00
60-00-000-69042	TRANSFER FROM GASB 42	2,701,948.20	5,408,383.16	0.00	0.00	0.00
60-00-000-69061	TRANSFER FROM WS REHAB		4,656,077.81	0.00	0.00	0.00
60-00-000-69062	TRANSFER FROM WS CONST	371,835.00	391,270.34	0.00	0.00	0.00
60-00-000-69063	TRANSFER FROM WATER WHOLESALE	1,233.38	1,187,475.00	0.00	0.00	0.00
60-00-000-69064	TRANSFER FROM SEWER FUND	551,472.63	1,717,444.00	0.00	0.00	0.00
60-00-000-71110	SALARIES	1,097,539.31	1,154,978.03	1,314,338.00	1,250,000.00	1,466,500.00
60-00-000-71112	OVERTIME	127,554.69	129,585.74	130,000.00	150,000.00	150,000.00
60-00-000-71125	PART TIME HELP - PENSIONABLE	24,298.66	33,948.55	46,000.00	31,000.00	33,000.00
60-00-000-71127	PART TIME HELP - NON-PENSIONA	4,640.79	16,574.25	10,000.00	7,000.00	10,000.00
60-00-000-72110	POSTAGE	30,546.73	49,429.91	77,525.00	70,000.00	77,525.00
60-00-000-72120	TELEPHONE COMMUNICATIONS	18,648.10	8,276.00	8,680.60	6,300.00	8,680.60
60-00-000-72122	WIRELESS FIRE ALARM	1,320.00	1,320.00	1,425.00	1,425.00	1,425.00
60-00-000-72127	MOBILE DATA COMMUNICATIONS	4,051.30	3,783.53	12,960.00	3,000.00	12,960.00
60-00-000-72140	TRAINING	2,591.80	4,974.11	7,700.00	1,000.00	6,980.00
60-00-000-72150	MEDICAL EXAMS/DRUG TESTS			210.00	0.00	210.00
60-00-000-72170	MEETINGS & CONFERENCES	2,851.02	1,916.48	2,968.00	500.00	2,450.00
60-00-000-72220	RECEPTION & MEALS	852.38	846.40	527.50	528.00	525.00
60-00-000-72266	VEHICLE INSPECTION	280.00	276.85	228.00	350.00	228.00
60-00-000-72310	PRINTING	28,177.32	32,573.25	46,550.00	42,000.00	46,550.00
60-00-000-72315	BANK CHARGES	116,551.42	179,514.81	190,587.00	375,000.00	355,637.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 60 WATER AND SEWER FUND						
Department: 00-000						
60-00-000-72330	LEGAL NOTICES & ADVERTISING	113.78	1,363.04	1,750.00	800.00	1,750.00
60-00-000-72421	LIABILITY INSURANCE	167,373.90	178,455.45	483,179.91	250,000.00	262,828.00
60-00-000-72430	EMPLOYEE HEALTH & LIFE	301,277.46	298,060.38	381,740.00	315,000.00	342,000.00
60-00-000-72437	OPEB EXPENSE	(6,214.00)	(512,192.00)	0.00	0.00	0.00
60-00-000-72480	FICA	90,507.43	95,845.21	101,000.00	101,000.00	105,000.00
60-00-000-72485	IMRF	145,702.41	142,829.56	163,000.00	156,050.00	167,000.00
60-00-000-72487	NET PENSION EXPENSE - IMRF	62,947.00	(146,379.00)	0.00	0.00	0.00
60-00-000-72510	ELECTRICITY	65,962.33	119,919.82	142,750.00	97,000.00	137,750.00
60-00-000-72511	NATURAL GAS	976.91	764.42	875.00	1,000.00	875.00
60-00-000-72513	LEAK LOCATION SURVEY/UTILITY	40,560.91	30,077.88	48,969.00	42,000.00	48,912.50
60-00-000-72520	R & M - BUILDINGS/STRUCT	4,366.19	7,878.43	7,560.00	2,000.00	4,410.00
60-00-000-72525	R & M - LIFT STATION			0.00	100.00	0.00
60-00-000-72528	R & M - PUMP STATION	18,993.17	10,010.08	26,000.00	16,000.00	20,000.00
60-00-000-72530	R & M - MACHINERY & EQ	2,742.81	8,118.22	15,750.00	12,000.00	15,900.00
60-00-000-72540	R & M - MOTOR VEHICLES	6,705.39	9,278.68	15,750.00	13,000.00	15,900.00
60-00-000-72542	INSURANCE DEDUCTIBLE-IPMG	45,149.23	43,916.18	50,000.00	35,000.00	10,000.00
60-00-000-72550	R & M - RADIOS	381.61		350.00	0.00	350.00
60-00-000-72552	R&M CAMERA/MONITORING SYSTEMS	694.01		0.00	0.00	0.00
60-00-000-72565	R&M - COMPUTER EQUIPMENT		2,248.60	2,275.00	0.00	2,000.00
60-00-000-72567	R&M- MOBILE DATA EQUIPMENT			350.00	0.00	350.00
60-00-000-72630	RENT - MACHINERY & EQ			1,750.00	0.00	1,750.00
60-00-000-72631	RENT - ANTENNA SITE		1,050.49	2,483.00	4,700.00	2,483.00
60-00-000-72652	CONTRACT SERVICES - GIS	66,442.19	73,017.45	73,837.00	73,837.00	73,837.00
60-00-000-72655	SOFTWARE LICENSING & SUPPORT	63,087.95	64,777.50	66,728.10	66,728.00	75,319.10
60-00-000-72710	TOWEL & LAUNDRY SVCS	177.71	268.74	420.00	420.00	420.00
60-00-000-72720	DUES & SUBSCRIPTIONS	1,727.40	1,501.36	987.00	1,700.00	1,112.00
60-00-000-72726	METER TESTING		260.92	25,545.00	2,000.00	15,550.00
60-00-000-72745	EMERGENCY W/S REPAIRS	31,530.79	27,627.25	38,500.00	150,000.00	55,750.00
60-00-000-72750	SERVICE CONTRACTS	5,687.47	8,166.70	14,515.00	8,000.00	13,703.00
60-00-000-72756	SERVICE CONTRACTS-COMPUTER EQ			727.00	727.00	727.00
60-00-000-72790	OTHER CONTRACTUAL SERVCS	134,029.16	223,297.67	394,000.00	225,000.00	281,000.00
60-00-000-72840	ENGINEERING SERVICES	28,274.90	10,921.53	123,000.00	45,000.00	90,200.00
60-00-000-72845	AUDIT SERVICES	7,610.40		13,125.00	13,125.00	13,125.00
60-00-000-72850	LEGAL SERVICES			39,375.00	0.00	0.00
60-00-000-72854	WATER TANK INSPECTION	13,640.00	13,288.00	21,500.00	16,800.00	26,500.00
60-00-000-72859	BOND ISSUE EXPENSES	(45,176.00)	(45,176.00)	0.00	0.00	0.00
60-00-000-72860	VEHICLE LICENSE	197.49	190.57	263.00	263.00	265.50
60-00-000-72863	CAPITAL LEASE MANAGEMENT FEE	(84.05)		0.00	0.00	0.00
60-00-000-72865	LABORATORY FEES	10,667.34	17,470.43	12,750.00	18,500.00	16,750.00
60-00-000-72870	SOIL TESTING			1,400.00	400.00	1,400.00
60-00-000-72881	CONTRACT LANDSCAPE MAINTENANC			26,566.00	0.00	26,566.00
60-00-000-72974	EMPLOYEE RECOGNITIONS			3,528.00	1,500.00	3,540.00
60-00-000-73110	OFFICE SUPPLIES	2,750.19	2,295.48	3,402.00	3,402.00	3,402.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 60 WATER AND SEWER FUND						
Department: 00-000						
60-00-000-73115	CONFECTIONARY SUPPLIES	744.96	952.68	700.00	1,000.00	700.00
60-00-000-73117	FIRST AID SUPPLIES			175.00	175.00	175.00
60-00-000-73220	OAK LAWN - WATER PURCH	8,822,755.29	8,758,876.49	7,822,932.00	8,700,000.00	8,830,260.00
60-00-000-73221	OAK LAWN - DEBT SERVICE	1,049,775.20	1,630,245.93	2,033,602.00	2,033,602.00	2,228,105.23
60-00-000-73222	OAK LAWN D/S PHASE I IMP	107,824.09	117,036.52	117,734.26	117,734.00	0.00
60-00-000-73223	OAK LAWN D/S 2006 IMP	73,819.08	96,254.47	96,653.00	96,653.00	0.00
60-00-000-73410	EXPENDABLE TOOLS	6,182.84	8,846.94	8,190.00	8,190.00	8,190.00
60-00-000-73520	KEROSENE & LP GAS	28.70	48.15	175.00	100.00	175.00
60-00-000-73530	GASOLINE	20,632.56	24,662.56	22,489.00	30,000.00	27,060.77
60-00-000-73535	OIL	1,195.17	1,594.54	1,855.00	1,600.00	1,855.00
60-00-000-73540	MISCELLANEOUS FUELS		172.19	0.00	0.00	0.00
60-00-000-73545	DIESEL	10,912.94	15,975.50	11,564.00	17,000.00	18,540.00
60-00-000-73550	CHEMICAL SUPPLIES	3,633.92	846.19	2,940.00	3,500.00	2,940.00
60-00-000-73560	TIRES & TUBES	414.29	4,098.75	3,498.00	2,600.00	3,498.00
60-00-000-73570	ELECTRICAL SUPPLIES	60.01		525.00	400.00	525.00
60-00-000-73590	BOOKS/MANUALS/BROCHURES		39.65	175.00	125.00	175.00
60-00-000-73610	UNIFORMS	2,993.06	6,930.45	7,473.10	7,473.00	7,493.40
60-00-000-73620	PAINT SUPPLIES	1,481.54	1,256.28	1,750.00	1,700.00	1,925.00
60-00-000-73630	PLUMBING SUPPLIES	42,368.28	50,311.60	56,700.00	106,000.00	65,000.00
60-00-000-73631	WATER METER REPAIR PARTS	6,361.84	8,518.72	12,050.00	7,000.00	14,050.00
60-00-000-73632	HYDRANT REPAIR PARTS	14,702.22	6,728.51	10,850.00	10,850.00	10,850.00
60-00-000-73680	LANDSCAPING MATERIALS	7,877.89	6,826.01	12,600.00	11,000.00	12,600.00
60-00-000-73681	SPOILS DISPOSAL	23,179.17	27,345.78	23,310.00	37,500.00	30,000.00
60-00-000-73710	LUMBER SUPPLIES			420.00	420.00	420.00
60-00-000-73730	WELDING SUPPLIES	618.83	698.17	525.00	525.00	525.00
60-00-000-73770	CONCRETE & MASONRY SUPPL	5,339.85	25,465.48	37,800.00	37,800.00	37,800.00
60-00-000-73780	ASPHALT/ROAD OIL & TAR	18,532.12	15,859.81	34,650.00	25,000.00	34,650.00
60-00-000-73830	SIGNS & SIGN MATERIALS			700.00	0.00	700.00
60-00-000-73840	HARDWARE	1,838.31	2,258.56	1,855.00	1,700.00	1,855.00
60-00-000-73845	SAFETY SUPPLIES	6,683.45	5,600.06	7,245.00	12,000.00	10,040.00
60-00-000-73860	SAND, GRAVEL & ROCK	10,414.99	13,619.95	15,120.00	25,000.00	20,000.00
60-00-000-73870	OTHER OPERATING SUPPLIES	1,686.66	1,996.88	2,100.00	1,700.00	2,100.00
60-00-000-74017	UNDERGROUND LOCATOR			1,400.00	200.00	1,400.00
60-00-000-74175	WATER METERS	9,535.09	28,575.97	70,000.00	70,000.00	70,000.00
60-00-000-74220	AUTOMOBILES		4,137.48	0.00	0.00	0.00
60-00-000-74231	DUMP TRUCK	2,748.00		0.00	0.00	0.00
60-00-000-74232	PICKUP TRUCK	(58,821.65)	3,148.69	185,000.00	185,000.00	0.00
60-00-000-74412	SAW	2,645.00		0.00	0.00	0.00
60-00-000-75118	STORAGE	869.40	869.40	875.00	0.00	0.00
60-00-000-75710	HYDRANTS	17,684.79	17,553.66	37,600.00	37,600.00	1,437,600.00
60-00-000-75812	COMMUNICATION INFRASTRUCTURE	9,161.20	7,886.14	8,000.00	8,000.00	8,000.00
60-00-000-75813	GIS	7,015.40	2,650.55	3,500.00	1,500.00	3,500.00
60-00-000-75906	LAND ACQUISITION			50,000.00	0.00	50,000.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 60 WATER AND SEWER FUND						
Department: 00-000						
60-00-000-95000	DEPRECIATION	1,139,262.02	1,102,714.53	0.00	0.00	0.00
60-00-000-96100	INTEREST EXPENSE	130,217.05	118,916.86	106,686.66	106,687.00	106,686.66
60-00-000-96140	2010 GO BOND/2013/2021A REF G	223,629.89	182,785.74	480,552.00	480,552.00	1,341,002.00
60-00-000-96141	CAPITAL LEASE PRINCIPAL PAYME	0.10	(0.39)	0.00	0.00	109,000.00
60-00-000-96142	CAPITAL LEASE INTEREST EXPENS	4,542.27	5,650.09	0.00	0.00	0.00
60-00-000-96143	CAPITAL LEASE MANAGEMENT FEE	84.05		0.00	0.00	0.00
60-00-000-96145	AFTER MARKET EQUIPTMENT (LEAS			0.00	0.00	14,000.00
60-00-000-96200	BOND ADMIN FEES	306.23	306.23	307.77	308.00	416.00
60-00-000-96202	AMORTIZATION	22,635.00	31,451.00	0.00	0.00	0.00
60-00-000-98026	TRANSFER TO 2021A GO BOND	2,710,901.13	4,529,813.08	0.00	0.00	0.00
60-00-000-98062	TRANSFER TO W/S CONST	565,009.45	848,604.71	558,579.00	648,543.00	558,579.00
60-00-000-98063	TRANSFER TO WATER WHOLESALE F	427,548.31	1,727,475.00	0.00	0.00	0.00
60-00-000-98064	TRANSFER TO SEWER FUND	669,165.21	6,554,067.36	0.00	0.00	0.00
Total Department 00-000:		391,595.21	2,112,061.85	29,245.10	4,918,970.95	1,453,513.24



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 60 WATER AND SEWER FUND						
Department: 00-002						
60-00-002-54800	BOND ISSUE PROCEEDS			0.00	10,935,847.00	0.00
60-00-002-54900	BOND PREMIUM			0.00	915,233.00	0.00
60-00-002-65160	INTEREST - BONDS INVESTMENTS			0.00	440,000.00	10,320.00
60-00-002-72790	OTHER CONTRACTUAL SERVICES			0.00	38,688.00	0.00
60-00-002-72850	LEGAL SERVICES			0.00	5,751.00	0.00
60-00-002-72851	BOND COUNSEL			0.00	18,776.00	0.00
60-00-002-72855	BOND UNDERWRITING			0.00	51,752.00	0.00
60-00-002-75338	WATER TOWER MAINTENANCE			0.00	40,416.00	2,459,584.00
60-00-002-75704	WATERMAIN REPLACEMENT			0.00	109,498.00	640,002.00
60-00-002-75706	179TH STREET WATERMAIN REPLAC			0.00	750,000.00	0.00
60-00-002-75707	NEW ENGLAND AVE WATERMAIN IMP			0.00	60,266.00	1,599,734.00
60-00-002-75708	SAYRE AVENUE WATERMAIN IMPROV			0.00	60,266.00	1,203,734.00
60-00-002-75709	171ST ST & 70TH AVE WATERMAIN			0.00	30,133.00	711,867.00
60-00-002-75710	OZARK AVENUE WATERMAIN IMPROV			0.00	45,199.00	889,801.00
60-00-002-75711	BARRETT'S WATERMAIN IMPROVEME			0.00	105,465.00	1,574,535.00
60-00-002-75712	POST 2 CONTROL IMPROVEMENTS			0.00	65,000.00	1,035,000.00
60-00-002-75806	175TH ST RECONSTRUCTION/UTILI			0.00	105,000.00	245,000.00
60-00-002-96200	BOND FEES			0.00	317.00	0.00
Total Department 00-002:		0.00	0.00	0.00	10,804,553.00	(10,348,937.00)
Fund 60 - WATER AND SEWER FUND:						
TOTAL ESTIMATED REVENUES		19,246,497.41	30,418,885.72	16,035,500.00	33,657,942.95	20,547,320.00
TOTAL APPROPRIATIONS		18,854,902.20	28,306,823.87	16,006,254.90	17,934,419.00	29,442,743.76
NET OF REVENUES & APPROPRIATIONS:		391,595.21	2,112,061.85	29,245.10	15,723,523.95	(8,895,423.76)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 61 SEWER REHAB & REPLACEMENT						
Department: 00-000						
61-00-000-43325	SANITARY SEWER IMPACT FEES	600.00	18,400.00	0.00	13,000.00	0.00
61-00-000-45530	AMERICAN RESCUE PLAN ACT GRAN	2,508,373.96	1,369,343.53	0.00	500,000.00	0.00
61-00-000-54120	RECAPTURES RECEIVED		70,760.20	0.00	141,000.00	0.00
61-00-000-65700	INTEREST - INVEST POOL	122,937.74	332,366.63	175,000.00	320,000.00	175,000.00
61-00-000-65720	INTEREST - MKT.VALUE ADJ	1,181.91	2,401.84	0.00	0.00	0.00
61-00-000-69064	TRANSFER FROM SEWER FUND		250,000.00	0.00	0.00	0.00
61-00-000-75305	SANITARY SEWER			635,000.00	269,000.00	600,000.00
61-00-000-75320	LIFT STATION MODIFY			690,000.00	697,000.00	0.00
61-00-000-98060	TRANSFER TO WS		4,656,077.81	0.00	0.00	0.00
61-00-000-98064	TRANSFER TO SEWER FUND	2,508,933.50	(2,645,791.23)	0.00	0.00	0.00
Total Department 00-000:		124,160.11	32,985.62	(1,150,000.00)	8,000.00	(425,000.00)
Fund 61 - SEWER REHAB & REPLACEMENT:						
TOTAL ESTIMATED REVENUES		2,633,093.61	2,043,272.20	175,000.00	974,000.00	175,000.00
TOTAL APPROPRIATIONS		2,508,933.50	2,010,286.58	1,325,000.00	966,000.00	600,000.00
NET OF REVENUES & APPROPRIATIONS:		124,160.11	32,985.62	(1,150,000.00)	8,000.00	(425,000.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 62 w/S CONSTRUCTION						
Department: 00-000						
62-00-000-43310	DEVELOPER ASSESSMENTS	275.00	25,500.00	0.00	0.00	0.00
62-00-000-43320	WATER SYSTEM EXPANSION IMPACT	2,000.00	2,000.00	0.00	967.00	0.00
62-00-000-54120	RECAPTURES RECEIVED	853.48	31,692.93	0.00	62,730.60	0.00
62-00-000-54999	MISCELLANEOUS REVENUE		1,365,240.91	0.00	0.00	0.00
62-00-000-65700	INTEREST - I/P	117,170.95	336,543.69	150,000.00	341,000.00	230,000.00
62-00-000-65720	INTEREST - MKT.VALUE ADJ	936.37	2,293.08	0.00	0.00	0.00
62-00-000-69060	TRANSFER FROM W/S	565,009.45	848,604.71	558,579.00	648,543.00	571,550.00
62-00-000-72840	ENGINEERING SERVICES	9,401.00		0.00	0.00	0.00
62-00-000-75325	PUMP STATION MODIFY			75,000.00	105,000.00	0.00
62-00-000-75338	WATER TOWER MAINTENANCE			2,456,000.00	100,000.00	0.00
62-00-000-75703	WATER MAIN CONSTRUCTION			50,000.00	40,000.00	0.00
62-00-000-75705	WATERMAIN REPLACEMENT			538,000.00	650,000.00	0.00
62-00-000-98060	TRANSFER TO WS	371,835.00	391,270.34	0.00	0.00	0.00
Total Department 00-000:		305,009.25	2,220,604.98	(2,410,421.00)	158,240.60	801,550.00
Fund 62 - w/S CONSTRUCTION:						
TOTAL ESTIMATED REVENUES		686,245.25	2,611,875.32	708,579.00	1,053,240.60	801,550.00
TOTAL APPROPRIATIONS		381,236.00	391,270.34	3,119,000.00	895,000.00	0.00
NET OF REVENUES & APPROPRIATIONS:		305,009.25	2,220,604.98	(2,410,421.00)	158,240.60	801,550.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 63 WATER RESERVOIR FUND						
Department: 00-000						
63-00-000-52131	WATER RESALES - IL AM WATER	885,665.93	963,273.06	975,000.00	1,015,000.00	1,050,000.00
63-00-000-52133	WATER RESALES - NEW LENOX	8,007,415.79	7,848,770.60	8,250,000.00	8,360,000.00	8,500,000.00
63-00-000-54035	SALE OF PROPERTY	(6,157.01)		0.00	0.00	0.00
63-00-000-54115	INSURANCE REIMBURSEMENT	12,272.44	11,999.06	0.00	28,000.00	0.00
63-00-000-65700	INTEREST - INV POOL	6,832.71	7,994.49	8,000.00	9,200.00	8,000.00
63-00-000-65720	INTEREST - MKT.VALUE ADJ	(265.23)	143.12	0.00	0.00	0.00
63-00-000-69042	TRANSFER FROM GASB 42	267,678.07	875,563.43	0.00	0.00	0.00
63-00-000-69060	TRANSFER FROM W/S	427,548.31	1,727,475.00	0.00	0.00	0.00
63-00-000-71110	SALARIES	202,235.76	219,676.98	263,772.00	230,000.00	283,772.00
63-00-000-71112	OVERTIME	24,239.07	24,363.75	24,000.00	29,000.00	24,000.00
63-00-000-71125	PART TIME HELP - PENSIONABLE	4,628.31	6,466.40	9,480.00	65,000.00	9,480.00
63-00-000-71127	PART TIME - NON-PENSIONABLE	883.96	3,157.00	2,000.00	1,200.00	2,000.00
63-00-000-72110	POSTAGE	11.47		0.00	3.00	0.00
63-00-000-72120	TELEPHONE COMMUNICATIONS	1,592.80	985.02	65.52	2,100.00	65.52
63-00-000-72122	WIRELESS FIRE ALARM			567.00	567.00	567.00
63-00-000-72127	MOBILE DATA COMMUNICATIONS	962.92	1,104.53	0.00	2,500.00	0.00
63-00-000-72140	TRAINING	2,301.43	3,716.74	7,700.00	7,000.00	7,700.00
63-00-000-72150	MEDICAL EXAMS/DRUG TESTS			210.00	210.00	210.00
63-00-000-72170	MEETINGS & CONFERENCES	2,639.84	1,891.87	2,968.00	2,000.00	2,968.00
63-00-000-72220	RECEPTION & MEALS	852.38	735.66	525.00	525.00	525.00
63-00-000-72266	VEHICLE INSPECTION	280.00	276.85	227.00	3,000.00	227.00
63-00-000-72310	PRINTING		4.69	0.00	7,000.00	0.00
63-00-000-72330	LEGAL NOTICES & ADVERTISING	113.78	311.93	1,750.00	750.00	1,750.00
63-00-000-72421	LIABILITY INSURANCE	78,764.19	83,979.04	242,110.84	180,000.00	70,087.00
63-00-000-72430	EMPLOYEE HEALTH & LIFE	48,788.24	56,771.79	77,360.00	77,360.00	77,360.00
63-00-000-72437	OPEB EXPENSE	(1,184.00)	(97,559.00)	0.00	0.00	0.00
63-00-000-72446	EMPLOYMENT COSTS			20.00	20.00	20.00
63-00-000-72480	FICA	16,730.65	18,214.11	19,000.00	19,000.00	19,000.00
63-00-000-72485	IMRF	26,949.31	27,144.70	31,200.00	31,200.00	31,200.00
63-00-000-72487	NET PENSION EXPENSE - IMRF	11,883.00	(27,041.00)	0.00	0.00	0.00
63-00-000-72510	ELECTRICITY	53,586.12	120,427.04	94,550.00	90,000.00	94,550.00
63-00-000-72511	NATURAL GAS	976.90	764.42	875.00	1,200.00	875.00
63-00-000-72513	LEAK LOCATION SURVEY/UTILITY	2,185.65	1,042.62	3,457.00	3,457.00	3,463.25
63-00-000-72520	R & M - BUILDINGS/STRUCT	4,291.01	7,770.35	7,560.00	7,000.00	4,410.00
63-00-000-72528	R & M - PUMP STATION	18,923.83	10,010.04	26,000.00	24,000.00	26,000.00
63-00-000-72530	R & M - MACHINERY & EQ	914.27	2,709.72	5,250.00	5,000.00	5,100.00
63-00-000-72540	R & M - MOTOR VEHICLES	2,232.18	2,910.44	5,250.00	5,000.00	5,100.00
63-00-000-72542	INSURANCE DEDUCTIBLE-IPMG	8,599.50	8,364.92	50,000.00	5,000.00	5,000.00
63-00-000-72550	R & M - RADIOS	251.70		350.00	350.00	350.00
63-00-000-72565	R&M - COMPUTER EQUIPMENT		2,248.60	2,275.00	1,500.00	2,275.00
63-00-000-72567	R&M- MOBILE DATA EQUIPMENT			350.00	350.00	350.00
63-00-000-72630	RENT - MACHINERY & EQ			1,750.00	750.00	1,750.00
63-00-000-72631	RENT - ANTENNA SITE		1,050.49	2,485.00	4,500.00	2,485.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 63 WATER RESERVOIR FUND						
Department: 00-000						
63-00-000-72652	CONTRACT SERVICES - GIS	7,382.49	8,113.05	8,205.00	8,205.00	8,205.00
63-00-000-72655	SOFTWARE LICENSING & SUPPORT	7,175.22	7,328.13	7,253.50	9,000.00	11,031.41
63-00-000-72710	TOWEL & LAUNDRY SVCS	177.71	268.74	420.00	420.00	420.00
63-00-000-72720	DUES & SUBSCRIPTIONS	1,370.93	1,327.41	987.00	2,500.00	987.00
63-00-000-72745	EMERGENCY W/S REPAIRS	31,098.29	16,474.25	38,500.00	80,000.00	38,500.00
63-00-000-72750	SERVICE CONTRACTS	5,898.76	8,397.80	16,790.00	16,790.00	18,778.00
63-00-000-72756	SERVICE CONTRACTS-COMPUTER EQ			726.00	726.00	726.00
63-00-000-72790	OTHER CONTRACTUAL SERVCS	29.05		0.00	170.00	0.00
63-00-000-72840	ENGINEERING SERVICES	3,629.43	6,377.75	22,250.00	12,000.00	22,250.00
63-00-000-72845	AUDIT SERVICES	3,805.20		4,375.00	4,375.00	4,375.00
63-00-000-72850	LEGAL FEES			13,125.00	4,000.00	12,750.00
63-00-000-72859	BOND ISSUE EXPENSES	(19,058.00)	(19,058.00)	0.00	0.00	0.00
63-00-000-72860	VEHICLE LICENSE	65.85	63.54	87.00	87.00	84.50
63-00-000-72865	LABORATORY FEES	3,585.03	4,419.00	1,700.00	7,000.00	1,700.00
63-00-000-72870	SOIL TESTING			1,400.00	400.00	1,400.00
63-00-000-72881	CONTRACT LANDSCAPE MAINTENANC			26,565.00	6,000.00	26,565.00
63-00-000-72974	EMPLOYEE RECOGNITIONS			672.00	250.00	660.00
63-00-000-73110	OFFICE SUPPLIES	307.17	271.11	378.00	378.00	378.00
63-00-000-73115	CONFECTIONARY SUPPLIES	743.93	937.46	700.00	1,000.00	700.00
63-00-000-73117	FIRST AID SUPPLIES			175.00	175.00	175.00
63-00-000-73220	OAK LAWN - WATER PURCH	8,144,081.78	8,085,116.74	7,221,172.00	8,400,000.00	7,221,172.00
63-00-000-73410	EXPENDABLE TOOLS	719.54	983.44	910.00	910.00	910.00
63-00-000-73520	KEROSENE & LP GAS	28.70	48.15	175.00	175.00	175.00
63-00-000-73530	GASOLINE	5,168.06	6,177.78	7,630.25	7,630.00	7,620.25
63-00-000-73535	OIL	347.55	616.21	630.00	550.00	630.00
63-00-000-73545	DIESEL	2,728.19	3,993.77	2,891.00	4,400.00	2,891.00
63-00-000-73550	CHEMICAL SUPPLIES	3,310.85	772.44	2,940.00	2,940.00	2,940.00
63-00-000-73560	TIRES & TUBES	140.77	1,366.26	1,188.00	1,000.00	1,188.00
63-00-000-73570	ELECTRICAL SUPPLIES	60.01		525.00	350.00	525.00
63-00-000-73590	BOOKS/MANUALS/BROCHURES		7.55	175.00	75.00	175.00
63-00-000-73610	UNIFORMS	570.15	1,301.37	1,417.30	1,417.00	1,397.00
63-00-000-73620	PAINT SUPPLIES	551.26	1,256.28	1,750.00	1,500.00	1,750.00
63-00-000-73630	PLUMBING SUPPLIES	4,721.21	5,590.17	6,300.00	11,500.00	6,300.00
63-00-000-73631	WATER METER REPAIR PARTS		178.50	0.00	0.00	0.00
63-00-000-73680	LANDSCAPING MATERIALS	889.45	768.92	1,400.00	1,000.00	1,400.00
63-00-000-73681	SPOILS DISPOSAL	2,548.99	3,038.48	2,590.00	5,250.00	2,590.00
63-00-000-73710	LUMBER SUPPLIES			420.00	150.00	420.00
63-00-000-73730	WELDING SUPPLIES	617.83	698.17	525.00	525.00	525.00
63-00-000-73770	CONCRETE & MASONRY SUPPL	593.34	2,829.49	4,200.00	4,000.00	4,200.00
63-00-000-73780	ASPHALT/ROAD OIL & TAR	2,059.12	1,762.20	3,850.00	3,500.00	3,850.00
63-00-000-73830	SIGNS & SIGN MATERIALS			700.00	0.00	700.00
63-00-000-73840	HARDWARE	470.04	805.11	612.50	500.00	595.00
63-00-000-73845	SAFETY SUPPLIES	744.62	622.24	805.00	925.00	805.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 63 WATER RESERVOIR FUND						
Department: 00-000						
63-00-000-73860	SAND, GRAVEL & ROCK	1,167.76	1,504.78	1,680.00	2,500.00	1,680.00
63-00-000-73870	OTHER OPERATING SUPPLIES	1,666.20	1,503.52	2,100.00	1,000.00	2,100.00
63-00-000-74017	UNDERGROUND LOCATOR			1,400.00	900.00	1,400.00
63-00-000-75118	STORAGE	869.40	869.40	875.00	0.00	0.00
63-00-000-75813	GIS	7,015.40	2,650.55	3,500.00	1,500.00	3,500.00
63-00-000-95000	DEPRECIATION	185,135.30	178,568.77	0.00	0.00	0.00
63-00-000-96140	2013 REF GO/2021A ABATEMENT/2	14,646.88	25,375.50	66,714.00	66,714.00	66,826.00
63-00-000-96141	CAPITAL LEASE PRINCIPAL PAYME	0.10	(0.39)	0.00	0.00	0.00
63-00-000-96142	CAPITAL LEASE INTEREST EXPENS	1,340.49	1,434.05	0.00	0.00	0.00
63-00-000-96200	BOND ADMIN FEES	42.51	42.51	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	261,408.35	900,420.71	0.00	0.00	0.00
63-00-000-98060	TRANSFER TO WATER RETAIL	1,233.38	1,187,475.00	0.00	0.00	0.00
63-00-000-98064	TRANSFER TO SEWER FUND	197.51		0.00	0.00	0.00
Total Department 00-000:		392,083.94	498,034.15	866,466.09	(68,772.00)	1,387,368.07
Fund 63 - WATER RESERVOIR FUND:						
TOTAL ESTIMATED REVENUES		9,600,991.01	11,435,218.76	9,233,000.00	9,412,200.00	9,558,000.00
TOTAL APPROPRIATIONS		9,208,907.07	10,937,184.61	8,366,533.91	9,480,972.00	8,170,631.93
NET OF REVENUES & APPROPRIATIONS:		392,083.94	498,034.15	866,466.09	(68,772.00)	1,387,368.07



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 64 SEWER FUND						
Department: 00-000						
64-00-000-48016	COMPLIANCE FINE	1,800.00	1,920.00	1,000.00	2,880.00	1,000.00
64-00-000-48107	LATE PAY PENALTY - SEWER	24,483.62	23,261.29	20,000.00	35,000.00	20,000.00
64-00-000-48108	DELINQUENCY NOTICE FEE	21,487.50	20,782.46	18,000.00	43,500.00	20,000.00
64-00-000-48109	SERVICE REINSTATEMENT FEE	14,445.00	17,390.07	12,000.00	67,000.00	20,000.00
64-00-000-52110	ACCRUED ROUTE CONSUMPTION	95,728.50	(483,677.50)	0.00	0.00	0.00
64-00-000-52112	ROUTE CONSUMP - SEWER	2,061,510.52	2,428,884.06	2,200,000.00	3,805,000.00	3,700,000.00
64-00-000-52117	SEWER TREATMENT WILL CO - IL	775,204.33	1,247,926.05	1,100,000.00	1,080,000.00	1,100,000.00
64-00-000-52118	SEWER TREATMENT WILL CO - MWR	783,492.53	919,819.07	790,000.00	760,000.00	760,000.00
64-00-000-52119	SEWER TREATMENT WILL CO - FRA	545,496.79	664,236.90	595,000.00	604,000.00	605,000.00
64-00-000-52151	METER SALES	13,294.20	20,802.60	13,500.00	19,000.00	14,000.00
64-00-000-52161	W / S REPAIRS	277.50	1,488.89	0.00	0.00	0.00
64-00-000-52182	SEWER TAP FEE	1,100.00	5,300.00	1,000.00	7,000.00	3,000.00
64-00-000-54035	SALE OF PROPERTY	(12,239.63)	42,083.50	0.00	0.00	0.00
64-00-000-54115	INSURANCE REIMBURSEMENT	11,883.97	10,326.45	0.00	24,000.00	0.00
64-00-000-54999	MISCELLANEOUS REVENUE			0.00	1,545.00	0.00
64-00-000-65700	INTEREST - INVEST POOL	58,628.01	114,946.59	80,000.00	90,000.00	50,000.00
64-00-000-65720	INTEREST -MKT.VALUE ADJ	(313.63)	1,084.85	0.00	0.00	0.00
64-00-000-69026	TRANSFER FROM 2021A & 2021B B			0.00	13,729.98	0.00
64-00-000-69060	TRANSFER FROM W/S M & O	669,165.21	6,554,067.36	0.00	0.00	0.00
64-00-000-69061	TRANSFER FROM W/S M & O	2,508,933.50	(2,645,791.23)	0.00	0.00	0.00
64-00-000-69063	TRANSFER FROM WATER WHOLESALE	197.51		0.00	0.00	0.00
64-00-000-71110	SALARIES	570,797.35	618,404.15	693,836.00	650,000.00	708,836.00
64-00-000-71112	OVERTIME	64,925.99	65,817.48	63,000.00	75,000.00	66,100.00
64-00-000-71125	PART TIME HELP - PENSIONABLE	12,397.29	17,320.64	23,500.00	20,000.00	23,500.00
64-00-000-71127	PART TIME - NON-PENSIONABLE	2,367.75	8,456.25	5,000.00	5,000.00	5,000.00
64-00-000-72110	POSTAGE	15,308.51	21,184.21	33,225.00	30,000.00	33,225.00
64-00-000-72120	TELEPHONE COMMUNICATIONS	7,818.31	3,528.36	90.00	4,350.00	90.00
64-00-000-72122	WIRELESS FIRE ALARM			486.00	0.00	486.00
64-00-000-72127	MOBILE DATA COMMUNICATIONS	2,192.84	3,798.42	0.00	2,600.00	0.00
64-00-000-72140	TRAINING	1,866.41	3,678.98	6,600.00	1,000.00	6,000.00
64-00-000-72150	MEDICAL EXAMS/DRUG TESTS			180.00	180.00	180.00
64-00-000-72170	MEETINGS & CONFERENCES	2,358.67	1,634.01	2,544.00	170.00	2,544.00
64-00-000-72220	RECEPTION & MEALS	730.56	677.98	450.00	450.00	450.00
64-00-000-72266	VEHICLE INSPECTION	240.00	237.33	195.00	300.00	195.00
64-00-000-72310	PRINTING	12,075.98	13,676.24	19,950.00	10,000.00	17,150.00
64-00-000-72315	BANK CHARGES	49,950.69	76,935.19	57,994.40	150,000.00	150,299.00
64-00-000-72330	LEGAL NOTICES & ADVERTISING	97.53	608.97	1,500.00	500.00	1,500.00
64-00-000-72421	LIABILITY INSURANCE	78,764.19	83,979.04	242,110.84	115,000.00	247,894.84
64-00-000-72430	EMPLOYEE HEALTH & LIFE	133,566.84	155,361.91	202,000.00	160,000.00	202,000.00
64-00-000-72437	OPEB EXPENSE	(3,170.00)	(261,323.00)	0.00	0.00	0.00
64-00-000-72480	FICA	47,012.77	51,074.83	57,000.00	55,000.00	57,000.00
64-00-000-72485	IMRF	75,596.17	76,041.71	91,500.00	80,000.00	91,500.00
64-00-000-72487	NET PENSION EXPENSE - IMRF	31,859.00	(62,393.00)	0.00	0.00	0.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 64 SEWER FUND						
Department: 00-000						
64-00-000-72510	ELECTRICITY	76,179.34	103,621.68	95,200.00	86,000.00	95,200.00
64-00-000-72511	NATURAL GAS	1,473.53	1,230.65	750.00	1,400.00	750.00
64-00-000-72513	LEAK LOCATION SURVEY/UTILITY	4,663.33	1,787.33	2,325.00	4,700.00	1,875.00
64-00-000-72520	R & M - BUILDINGS/STRUCT	3,686.64	6,754.85	6,480.00	1,000.00	3,780.00
64-00-000-72525	R & M - LIFT STATION	17,089.91	7,314.29	31,000.00	12,000.00	31,000.00
64-00-000-72530	R & M - MACHINERY & EQ	1,567.36	4,645.35	9,000.00	9,000.00	9,000.00
64-00-000-72540	R & M - MOTOR VEHICLES	3,806.31	4,999.20	9,000.00	7,500.00	9,000.00
64-00-000-72541	INSURANCE DEDUCTIBLE			5,400.00	0.00	0.00
64-00-000-72542	INSURANCE DEDUCTIBLE-IPMG	23,035.44	22,406.08	43,000.00	17,000.00	5,000.00
64-00-000-72550	R & M - RADIOS	215.72		300.00	0.00	0.00
64-00-000-72552	R&M CAMERA/MONITORING SYSTEMS	3,098.37		4,000.00	5,500.00	5,500.00
64-00-000-72565	R&M - COMPUTER EQUIPMENT		1,927.37	1,950.00	0.00	1,950.00
64-00-000-72567	R&M- MOBILE DATA EQUIPMENT			300.00	0.00	0.00
64-00-000-72630	RENT - MACHINERY & EQ			1,500.00	0.00	1,500.00
64-00-000-72631	RENT - ANTENNA SITE	(211.07)	1,050.49	2,485.00	4,300.00	2,485.00
64-00-000-72652	CONTRACT SERVICES - GIS	31,639.04	34,770.22	35,161.00	35,161.00	35,161.00
64-00-000-72655	SOFTWARE LICENSING & SUPPORT	30,101.01	30,473.84	31,065.00	33,000.00	37,418.90
64-00-000-72710	TOWEL & LAUNDRY SVCS	152.28	230.34	360.00	300.00	360.00
64-00-000-72720	DUES & SUBSCRIPTIONS	1,531.40	1,292.75	846.00	1,300.00	1,336.00
64-00-000-72726	METER TESTING		111.83	10,945.00	1,000.00	8,945.00
64-00-000-72745	EMERGENCY W/S REPAIRS	31,869.40	24,297.87	33,000.00	70,000.00	33,000.00
64-00-000-72750	SERVICE CONTRACTS	5,077.67	7,198.10	12,570.00	5,500.00	14,274.00
64-00-000-72756	SERVICE CONTRACTS-COMPUTER EQ			622.00	0.00	622.00
64-00-000-72790	OTHER CONTRACTUAL SERVCS	24.90		0.00	146.00	0.00
64-00-000-72840	ENGINEERING SERVICES	23,921.81	27,484.30	90,000.00	1,000.00	72,000.00
64-00-000-72845	AUDIT SERVICES	6,183.45		7,500.00	7,500.00	7,500.00
64-00-000-72850	LEGAL SERVICES			22,500.00	0.00	0.00
64-00-000-72859	BOND ISSUE EXPENSES	(10,297.00)	(15,377.33)	0.00	0.00	0.00
64-00-000-72860	VEHICLE LICENSE	112.84	88.94	150.00	150.00	150.00
64-00-000-72865	LABORATORY FEES	986.70	3,577.42	3,750.00	3,750.00	3,750.00
64-00-000-72870	SOIL TESTING			1,200.00	0.00	1,200.00
64-00-000-72881	CONTRACT LANDSCAPE MAINTENANC			22,770.00	0.00	22,770.00
64-00-000-72974	EMPLOYEE RECOGNITIONS			1,800.00	800.00	1,800.00
64-00-000-73110	OFFICE SUPPLIES	1,356.44	1,100.64	1,620.00	1,620.00	1,620.00
64-00-000-73115	CONFECTIONARY SUPPLIES	631.88	796.82	600.00	700.00	600.00
64-00-000-73117	FIRST AID SUPPLIES			150.00	150.00	150.00
64-00-000-73225	SEWER SERVICE - IL AMERICAN W	860,522.29	1,053,526.74	745,000.00	1,200,000.00	745,000.00
64-00-000-73226	MWRD-GC SEWER AGRMT PMTS	804,003.76	781,532.03	812,000.00	812,000.00	812,000.00
64-00-000-73227	FRANKFORT SEWER SERVICES	555,309.24	526,053.06	546,800.00	546,800.00	546,800.00
64-00-000-73410	EXPENDABLE TOOLS	2,946.37	4,212.49	3,900.00	3,900.00	3,900.00
64-00-000-73520	KEROSENE & LP GAS	24.59	41.27	150.00	100.00	150.00
64-00-000-73530	GASOLINE	11,057.40	13,211.08	12,735.00	13,000.00	12,735.00
64-00-000-73535	OIL	660.88	869.82	1,050.00	900.00	1,050.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 64 SEWER FUND						
Department: 00-000						
64-00-000-73545	DIESEL	5,846.19	8,558.25	6,195.00	8,000.00	6,195.00
64-00-000-73550	CHEMICAL SUPPLIES	2,837.85	662.08	2,520.00	2,520.00	2,520.00
64-00-000-73560	TIRES & TUBES	465.73	2,342.12	1,980.00	1,500.00	1,980.00
64-00-000-73570	ELECTRICAL SUPPLIES	51.42		450.00	400.00	450.00
64-00-000-73590	BOOKS/MANUALS/BROCHURES		20.23	150.00	100.00	150.00
64-00-000-73610	UNIFORMS	1,527.04	3,485.76	3,810.00	3,810.00	3,810.00
64-00-000-73620	PAINT SUPPLIES	871.30	1,076.79	1,500.00	1,200.00	1,500.00
64-00-000-73630	PLUMBING SUPPLIES	20,391.89	24,775.82	27,000.00	50,000.00	27,000.00
64-00-000-73631	WATER METER REPAIR PARTS	2,726.47	3,472.38	3,450.00	3,450.00	3,450.00
64-00-000-73632	HYDRANT REPAIR PARTS	6,300.95	2,883.64	4,650.00	4,650.00	4,650.00
64-00-000-73680	LANDSCAPING MATERIALS	3,813.25	3,250.00	6,000.00	4,500.00	6,000.00
64-00-000-73681	SPOILS DISPOSAL	11,041.10	13,022.14	11,100.00	18,600.00	18,500.00
64-00-000-73710	LUMBER SUPPLIES			360.00	0.00	360.00
64-00-000-73730	WELDING SUPPLIES	531.41	598.40	450.00	450.00	450.00
64-00-000-73770	CONCRETE & MASONRY SUPPL	2,542.76	12,126.44	18,000.00	18,000.00	18,000.00
64-00-000-73780	ASPHALT/ROAD OIL & TAR	8,824.82	7,552.29	16,500.00	8,000.00	16,500.00
64-00-000-73790	SEWER TILE/CULV & REL SP		417.40	10,000.00	4,000.00	10,000.00
64-00-000-73800	IICP INVESTIGATIONS & REPAIRS	90,126.31	125,039.89	500,000.00	200,000.00	500,000.00
64-00-000-73830	SIGNS & SIGN MATERIALS			600.00	0.00	600.00
64-00-000-73840	HARDWARE	2,521.30	1,313.11	1,050.00	1,000.00	1,050.00
64-00-000-73845	SAFETY SUPPLIES	3,182.86	2,668.30	3,450.00	4,600.00	4,400.00
64-00-000-73860	SAND, GRAVEL & ROCK	4,924.45	6,530.79	7,200.00	12,000.00	7,200.00
64-00-000-73870	OTHER OPERATING SUPPLIES	1,436.83	1,500.13	1,800.00	1,000.00	1,800.00
64-00-000-74017	UNDERGROUND LOCATOR			1,200.00	100.00	1,200.00
64-00-000-74175	WATER METERS	4,086.46	12,246.86	30,000.00	26,500.00	30,000.00
64-00-000-75118	STORAGE	745.20	745.20	750.00	0.00	0.00
64-00-000-75812	COMMUNICATION INFRASTRUCTURE		308.69	0.00	0.00	0.00
64-00-000-75813	GIS	5,180.40	2,271.90	3,000.00	3,000.00	3,000.00
64-00-000-95000	DEPRECIATION	646,788.12	696,353.78	0.00	0.00	0.00
64-00-000-96140	2010/2013/2021A & B REF GO AB	90,125.98	97,300.16	332,129.00	332,129.00	517,816.00
64-00-000-96141	CAPITAL LEASE PRINCIPAL PAYME	0.10	(0.39)	0.00	0.00	0.00
64-00-000-96142	CAPITAL LEASE INTEREST EXPENS	1,340.49	1,434.05	0.00	0.00	0.00
64-00-000-96200	BOND ADMIN FEES	126.26	126.26	125.00	125.00	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	479,496.94	978,328.56	0.00	0.00	0.00
64-00-000-98060	TRANSFER TO WATER RETAIL	551,472.63	1,717,444.00	0.00	0.00	0.00
64-00-000-98061	TRANSFER TO SEWER REHAB		250,000.00	0.00	0.00	0.00
Total Department 00-000:		2,023,083.84	1,434,080.16	(277,014.24)	1,596,293.98	958,988.26



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 64 SEWER FUND						
Department: 00-002						
64-00-002-54800	BOND ISSUE PROCEEDS			0.00	2,315,772.00	0.00
64-00-002-54900	BOND PREMIUM			0.00	193,809.00	0.00
64-00-002-65160	INTEREST - BONDS INVESTMENTS			0.00	34,480.00	9,520.00
64-00-002-72790	OTHER CONTRACTUAL SERVICES			0.00	8,192.37	0.00
64-00-002-72850	LEGAL SERVICES			0.00	1,217.65	0.00
64-00-002-72851	BOND COUNSEL			0.00	3,976.00	0.00
64-00-002-72855	BOND UNDERWRITING			0.00	10,958.83	0.00
64-00-002-75713	OZARK LIFT STATION IMPROVEMEN			0.00	45,199.00	889,801.00
64-00-002-75714	LAPORTE LIFT STATION			0.00	60,000.00	1,140,000.00
64-00-002-75806	175TH ST RECONSTRUCTION/UTILI			0.00	105,000.00	245,000.00
64-00-002-96200	BOND FEES			0.00	67.10	0.00
Total Department 00-002:		0.00	0.00	0.00	2,309,450.05	(2,265,281.00)
Fund 64 - SEWER FUND:						
TOTAL ESTIMATED REVENUES		7,574,575.43	8,944,851.41	4,830,500.00	9,096,715.98	6,302,520.00
TOTAL APPROPRIATIONS		5,551,491.59	7,510,771.25	5,107,514.24	5,190,971.95	7,608,812.74
NET OF REVENUES & APPROPRIATIONS:		2,023,083.84	1,434,080.16	(277,014.24)	3,905,744.03	(1,306,292.74)

COMMUTER PARKING LOT

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

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

Effective April 1, 2024, The Village began the implementation of a new electronic parking meter system at the Oak Park Avenue and 80th Avenue train stations that uses real-time data tracking to allow for better management of parking spaces and resources. Commuters can pay with cash, coin or credit card at a parking kiosk, or on an Apple or Android smartphone. In conjunction with the changeover, daily parking rates increased from \$1.50 to \$2. The rates were last adjusted in January 2010. As part of the changeover, all lots will now be daily pay and monthly permits have been eliminated.

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

Department Goals

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

Performance Measures

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

Benchmark	2024 Actual	2025 Est. Actual	2026 Budget
5 Days	100%	100%	100%

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
70 Commuter Parking									
Opening Cash Balance			565,014	565,014			677,259		
Revenue	353,405	369,885	329,450	248,075	-24.7%	(81,375)	181,500	-44.9%	(147,950)
Expenditures	114,080	119,134	204,588	135,830	-33.6%	68,758	179,197	-12.4%	(25,391)
	239,325	250,751	124,862	112,245		(150,133)	2,303		(122,559)
Transfer In	0	143,080	0	0		0	0		0
Transfer Out	7,278	258,661	8,000	0	-100.0%	8,000	0	-100.0%	(8,000)
	(7,278)	(115,581)	(8,000)	0		(8,000)	0		8,000
Ending Cash Balance			681,876	677,259			679,562		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 70 COMMUTER PARKING LOTS						
Department: 00-000						
70-00-000-52201	PERMITS - (B) OAK PARK AVE	1,800.00	1,680.00	0.00	0.00	0.00
70-00-000-52202	PERMITS - (D) BEATTY	27,613.50	21,660.00	0.00	0.00	0.00
70-00-000-52203	PERMITS - (C) SOUTH STREET	9,391.50	7,537.00	0.00	0.00	0.00
70-00-000-52206	PERMITS - TPUMC	450.00	450.00	0.00	0.00	0.00
70-00-000-52224	DAILY FEES - HICKORY, HARMONY	15,483.02	18,900.06	57,450.00	37,500.00	30,500.00
70-00-000-52227	DAILY FEES - N 80TH AV	68,169.77	74,888.33	77,000.00	77,500.00	67,000.00
70-00-000-52228	DAILY FEES- S 80TH AVE	77,450.73	78,643.56	76,000.00	105,000.00	77,000.00
70-00-000-52230	TOKENS-COMMUTER DAILY LOTS	120,690.00	117,060.00	95,000.00	0.00	0.00
70-00-000-52241	FINES - OAK PARK AVE	2,525.00	2,950.00	1,500.00	175.00	0.00
70-00-000-52242	FINES - BEATTY	1,425.00	875.00	1,000.00	100.00	0.00
70-00-000-52243	FINES - SOUTH STREET	1,175.00	750.00	500.00	200.00	0.00
70-00-000-52244	FINES - HICKORY	1,425.00	1,175.00	1,000.00	300.00	0.00
70-00-000-52245	FINES - MUNICIPAL	50.00		0.00	0.00	0.00
70-00-000-52246	FINES - TPUMC		50.00	0.00	0.00	0.00
70-00-000-52247	FINES - 80TH AV	9,300.00	8,275.00	5,000.00	400.00	0.00
70-00-000-52248	FINES - S 80TH AVE	6,225.00	6,200.00	5,000.00	1,300.00	0.00
70-00-000-54030	AUCTION PROCEEDS	2,840.00		0.00	0.00	0.00
70-00-000-65700	INTEREST - I/P	7,397.90	28,623.92	10,000.00	25,600.00	7,000.00
70-00-000-65720	INTEREST - MKT.VALUE ADJ	(6.79)	166.58	0.00	0.00	0.00
70-00-000-69071	TRANSFER FROM CPL RESERVE		143,080.20	0.00	0.00	0.00
70-00-000-71110	SALARIES	23,783.27	29,464.29	30,000.00	30,230.00	30,000.00
70-00-000-71112	OVERTIME	115.30	584.39	500.00	500.00	500.00
70-00-000-71125	PART TIME HELP - PENSIONABLE	14,500.97	14,172.07	30,500.00	14,000.00	27,000.00
70-00-000-71127	PART TIME HELP - NON-PENSIONA			3,500.00	0.00	3,500.00
70-00-000-72310	PRINTING	1,512.00	1,492.41	7,575.00	1,500.00	2,075.00
70-00-000-72315	BANK CHARGES	2,395.27	3,932.58	5,752.00	0.00	0.00
70-00-000-72421	LIABILITY INSURANCE	19,691.05	20,994.75	31,311.00	15,000.00	17,522.00
70-00-000-72430	EMPLOYEE HEALTH & LIFE	1,858.43	(573.78)	500.00	100.00	500.00
70-00-000-72480	FICA	3,040.86	3,430.20	4,800.00	3,000.00	4,800.00
70-00-000-72485	IMRF	4,647.49	4,879.31	7,500.00	4,700.00	7,500.00
70-00-000-72487	NET PENSION EXPENSE - IMRF	2,285.00	(6,283.00)	0.00	0.00	0.00
70-00-000-72510	ELECTRICITY	1,759.20	1,473.62	5,850.00	2,500.00	3,900.00
70-00-000-72512	WATER & SEWER	2,913.28	6,340.17	6,400.00	12,000.00	11,500.00
70-00-000-72530	R & M - MACHINERY & EQ			2,500.00	2,500.00	2,500.00
70-00-000-72541	INSURANCE DEDUCTIBLE	13,588.50	7,270.78	0.00	0.00	0.00
70-00-000-72542	INSURANCE DEDUCTIBLE-IPMG			15,000.00	0.00	15,000.00
70-00-000-72621	LAND RENTAL	14,400.00	13,200.00	14,400.00	14,400.00	14,400.00
70-00-000-72775	R & M TRAFFIC SIGNALS	2,088.75	3,340.49	3,600.00	3,600.00	3,600.00
70-00-000-72790	OTHER CONTRACTUAL SVCS			6,000.00	3,000.00	6,000.00
70-00-000-72840	ENGINEERING SERVICES			1,000.00	0.00	1,000.00
70-00-000-72845	AUDIT SERVICES	2,378.25		0.00	0.00	0.00
70-00-000-72881	CONTRACT LANDSCAPE MAINTENANC			18,000.00	18,000.00	18,000.00
70-00-000-73550	CHEMICAL SUPPLIES			200.00	200.00	200.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 70 COMMUTER PARKING LOTS						
Department: 00-000						
70-00-000-73570	ELECTRICAL SUPPLIES	1,142.32		2,000.00	2,000.00	2,000.00
70-00-000-73610	UNIFORMS			150.00	150.00	150.00
70-00-000-73620	PAINT SUPPLIES			500.00	500.00	500.00
70-00-000-73680	LANDSCAPING MATERIALS		16.72	500.00	0.00	500.00
70-00-000-73770	CONCRETE & MASONRY SUPPL			1,000.00	500.00	1,000.00
70-00-000-73830	SIGNS & SIGN MATERIALS			250.00	250.00	250.00
70-00-000-73840	HARDWARE			200.00	200.00	200.00
70-00-000-73860	SAND, GRAVEL & ROCK	2,889.07	3,657.68	4,000.00	4,000.00	4,000.00
70-00-000-73870	OTHER OPERATING SUPPLIES		295.14	500.00	500.00	500.00
70-00-000-79000	REFUNDS		5,380.50	600.00	2,500.00	600.00
70-00-000-95000	DEPRECIATION	50,809.70	60,301.46	0.00	0.00	0.00
70-00-000-98071	TRANSFER TO CPL RESERVE	7,277.50	258,661.01	8,000.00	0.00	0.00
70-00-000-99999	DO NOT USE-CONVERTED ASSETS		(8,550.00)	0.00	0.00	0.00
Total Department 00-000:		180,328.42	89,483.86	116,862.00	112,245.00	2,303.00
Fund 70 - COMMUTER PARKING LOTS:						
TOTAL ESTIMATED REVENUES		353,404.63	512,964.65	329,450.00	248,075.00	181,500.00
TOTAL APPROPRIATIONS		173,076.21	423,480.79	212,588.00	135,830.00	179,197.00
NET OF REVENUES & APPROPRIATIONS:		180,328.42	89,483.86	116,862.00	112,245.00	2,303.00

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 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
71 CPL Improv/Repl									
Opening Cash Balance			2,903,014	2,903,014			2,569,014		
Revenue	50,241	126,852	185,000	117,000	-36.8%	(68,000)	60,000	-67.6%	(125,000)
Expenditures	167,878	814,030	500,000	451,000	-9.8%	(49,000)	210,000	-58.0%	(290,000)
	(117,637)	(687,178)	(315,000)	(334,000)		(19,000)	(150,000)		165,000
Transfer In	7,278	258,661	8,000	0	-100.0%	(8,000)	0	-100.0%	(8,000)
Transfer Out	0	0	0	0		0	0		0
	7,278	258,661	8,000	0		(8,000)	0		(8,000)
Ending Cash Balance			2,596,014	2,569,014			2,419,014		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 71 COMMUTER PARKING IMPROV & REPL						
Department: 00-000						
71-00-000-45599	MISCELLANEOUS GRANTS			115,000.00	0.00	0.00
71-00-000-65700	INTEREST - INVEST POOL	49,688.09	125,890.57	70,000.00	117,000.00	60,000.00
71-00-000-65720	INTEREST - MKT.VALUE ADJ	553.42	961.89	0.00	0.00	0.00
71-00-000-69070	TRANSFER FROM CPL	7,277.50	258,661.01	8,000.00	0.00	0.00
71-00-000-75125	STATION AREA IMPROVEMENT		(3,250.00)	50,000.00	0.00	0.00
71-00-000-75801	PARK LOT REPAIR/RESURFAC	167,878.46	649,095.25	250,000.00	251,000.00	210,000.00
71-00-000-75815	ELECTRONIC PARKING METERS		11,094.00	0.00	0.00	0.00
71-00-000-75816	ELECTRIC VEHICLE CHARGING INF		14,010.50	200,000.00	200,000.00	0.00
71-00-000-98070	TRANSFER TO CPL		143,080.20	0.00	0.00	0.00
Total Department 00-000:		(110,359.45)	(428,516.48)	(307,000.00)	(334,000.00)	(150,000.00)
Fund 71 - COMMUTER PARKING IMPROV & REPL:						
TOTAL ESTIMATED REVENUES		57,519.01	385,513.47	193,000.00	117,000.00	60,000.00
TOTAL APPROPRIATIONS		167,878.46	814,029.95	500,000.00	451,000.00	210,000.00
NET OF REVENUES & APPROPRIATIONS:		(110,359.45)	(428,516.48)	(307,000.00)	(334,000.00)	(150,000.00)

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

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



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 80 POLICE PENSION						
Department: 00-000						
80-00-000-40107	2007 LEVY - COOK	(16.35)	0.43	0.00	(32.43)	0.00
80-00-000-40108	2008 LEVY - COOK			0.00	(2.06)	0.00
80-00-000-40109	2009 LEVY - COOK	(33.99)	(0.42)	0.00	(25.58)	0.00
80-00-000-40110	2010 LEVY - COOK	(73.03)		0.00	0.00	0.00
80-00-000-40111	2011 LEVY - COOK	(133.25)		0.00	(27.02)	0.00
80-00-000-40112	2012 LEVY - COOK	(30.09)	0.47	0.00	(1,266.90)	0.00
80-00-000-40113	2013 LEVY - COOK	(563.49)		0.00	(58.44)	0.00
80-00-000-40114	2014 LEVY - COOK	(1,277.92)	(2.86)	0.00	(155.32)	0.00
80-00-000-40115	2015 LEVY - COOK	(1,304.53)		0.00	(469.08)	0.00
80-00-000-40116	2016 LEVY - COOK	(1,169.17)		0.00	(887.86)	0.00
80-00-000-40117	2017 LEVY - COOK	(9,642.42)	(1,391.16)	0.00	(2,242.50)	0.00
80-00-000-40118	2018 LEVY - COOK	(14,203.81)	(1,336.69)	0.00	(5,401.19)	0.00
80-00-000-40119	2019 LEVY - COOK	(14,429.97)	(8,902.83)	0.00	(11,963.89)	0.00
80-00-000-40120	2020 LEVY - COOK	13,501.46	(2,625.90)	0.00	(21,301.50)	0.00
80-00-000-40121	2021 LEVY - COOK	1,320,136.16	8,358.97	0.00	(9,546.26)	0.00
80-00-000-40122	2022 LEVY - COOK	1,596,574.75	1,507,025.05	0.00	23,762.99	0.00
80-00-000-40123	2023 LEVY-COOK		1,586,474.14	1,870,000.00	2,270,000.00	0.00
80-00-000-40124	2024 LEVY-COOK			1,880,000.00	1,960,000.00	2,260,000.00
80-00-000-40125	2025 LEVY-COOK			0.00	0.00	2,230,000.00
80-00-000-40221	2021 LEVY - WILL	865,336.22		0.00	0.00	0.00
80-00-000-40222	2022 LEVY - WILL		1,084,202.48	0.00	0.00	0.00
80-00-000-40223	2023 LEVY-WILL			1,240,000.00	1,294,681.31	0.00
80-00-000-40224	2024 LEVY-WILL			0.00	0.00	790,000.00
80-00-000-54225	EMPLOYEE PRE-TAX CONTR	920,321.49	954,296.79	915,000.00	815,000.00	1,065,000.00
80-00-000-54230	EMPLOYEE AFTER TAX CONTR		106,794.56	225,000.00	60,000.00	150,000.00
80-00-000-54235	PORTABILITY PYMTS - EMPLOYEE	113,350.80	92,218.54	0.00	192,872.86	0.00
80-00-000-54240	PORTABILITY PYMTS - OPD	135,092.90	157,593.12	0.00	0.00	0.00
80-00-000-65110	INTEREST - CHECKING	490.35	2,125.73	1,000.00	2,925.00	2,500.00
80-00-000-65403	INTEREST & DIVIDENDS - FIXED	269,899.91	40,818.36	40,000.00	42,500.00	42,000.00
80-00-000-65446	INTEREST & DIVIDENDS - MUTUAL	80,861.83		80,000.00	0.00	0.00
80-00-000-65447	INTEREST - ACCRUED INTEREST	(225,349.56)		0.00	0.00	0.00
80-00-000-65448	INTEREST - IPOPIF POOLED INVE	384,572.94	569,834.01	500,000.00	608,000.00	575,000.00
80-00-000-65811	INTEREST - R/E TAX COOK	554.90	874.76	500.00	6,137.45	0.00
80-00-000-65812	INTEREST - R/E TAX WILL	20.21	277.31	0.00	2,149.34	0.00
80-00-000-65901	GAIN/(LOSS) SCHWAB FIXED INCO	(81,329.68)		0.00	0.00	0.00
80-00-000-65902	GAIN/(LOSS) TRANSAMERICA LIFE	(23,434.21)	827,426.35	50,000.00	700,000.00	500,000.00
80-00-000-65903	GAIN/(LOSS) SCHWAB MUTUAL FUN	(540,519.92)		0.00	0.00	0.00
80-00-000-65906	UNREALIZED GAIN/(LOSS) IPOPIF	3,881,135.41	6,230,436.18	0.00	9,000,000.00	0.00
80-00-000-65907	REALIZED GAIN/(LOSS) IPOPIF P	(3,006,012.14)	1,291,001.21	0.00	2,500,000.00	0.00
80-00-000-65950	MARKET VALUE ADJUSTMENTS	598,337.74		0.00	0.00	0.00
80-00-000-65951	OTHER INVESTMENT INCOME	24.25	1,776.87	0.00	0.00	0.00
80-00-000-71800	RETIREMENT PENSION	4,910,117.24	5,125,086.38	5,195,140.00	5,300,000.00	5,820,800.00
80-00-000-71805	LINE OF DUTY DISABILITY	333,983.85	363,961.92	363,120.00	363,120.00	365,700.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 80 POLICE PENSION						
Department: 00-000						
80-00-000-71810	NON-DUTY DISABILITY	44,853.48	50,235.88	45,000.00	61,000.00	61,000.00
80-00-000-71815	WIDOW RETIREMENT PENSION	375,636.93	465,286.04	430,800.00	595,000.00	551,635.00
80-00-000-71850	REFUND OF CONTRIBUTIONS	8,578.27	76,027.32	0.00	0.00	0.00
80-00-000-71851	PENSIONER LOAN REPAYMENT	10,068.18		0.00	0.00	0.00
80-00-000-72130	TRAVEL EXPENSE			1,500.00	0.00	1,500.00
80-00-000-72170	MEETINGS & CONFERENCES	1,050.00	950.00	2,500.00	2,500.00	2,000.00
80-00-000-72315	BANK CHARGES	168.93		0.00	75.00	0.00
80-00-000-72424	FIDUCIARY BONDING INS	10,700.75	11,022.00	15,000.00	15,000.00	15,000.00
80-00-000-72720	DUES & SUBSCRIPTIONS	795.00	795.00	815.00	815.00	815.00
80-00-000-72790	OTHER CONTRACTUAL SERVICES	29,990.00	38,250.00	38,110.00	38,110.00	40,000.00
80-00-000-72841	INVESTMENT ADVISORY FEES	117,945.51	54,362.19	125,000.00	70,000.00	100,000.00
80-00-000-72850	LEGAL SERVICES	13,257.06	9,347.28	15,000.00	10,000.00	10,000.00
80-00-000-72855	MEDICAL SERVICES	9,284.00	2,160.00	6,000.00	2,500.00	5,000.00
80-00-000-72880	COMPLIANCE/FILING FEES	10,250.00	2,250.00	12,000.00	12,000.00	10,000.00
Total Department 00-000:		384,008.59	8,247,541.46	551,515.00	12,954,528.92	631,050.00
Fund 80 - POLICE PENSION:						
TOTAL ESTIMATED REVENUES		6,260,687.79	14,447,275.47	6,801,500.00	19,424,648.92	7,614,500.00
TOTAL APPROPRIATIONS		5,876,679.20	6,199,734.01	6,249,985.00	6,470,120.00	6,983,450.00
NET OF REVENUES & APPROPRIATIONS:		384,008.59	8,247,541.46	551,515.00	12,954,528.92	631,050.00

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. However, it has been rare for the Village Board to deny or modify the budget, levy, or debt issuance requests approved by the Library Board.

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

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
7 Library									
Opening Cash Balance			7,208,393	7,208,393			8,687,617		
Revenue	6,233,774	6,611,832	6,674,050	7,311,631	9.5%	637,581	6,387,600	-4.3%	(286,450)
Expenditures	5,114,665	5,617,958	13,480,350	12,617,707	-6.4%	(862,643)	10,592,950	-21.4%	(2,887,400)
	1,119,109	993,874	(6,806,300)	(5,306,076)		1,500,224	(4,205,350)		2,600,950
Transfer In	330,714	603,890	7,341,500	7,320,500	-0.3%	21,000	4,241,500	-42.2%	(3,100,000)
Transfer Out	1,000,000	1,500,000	535,200	535,200	0.0%	0	36,150	-93.3%	(499,050)
	(669,286)	(896,110)	6,806,300	6,785,300		21,000	4,205,350		(2,600,950)
Ending Cash Balance			7,208,393	8,687,617			8,687,617		
37 Library Capital Improvement Fd									
Opening Cash Balance			13,306,380	13,306,380			14,508,015		
Revenue	308,403	641,504	308,000	666,435	116.4%	358,435	332,500	7.9%	24,500
Expenditures	0	0	0	0		0	0		0
	308,403	641,504	308,000	666,435		358,435	332,500		24,500
Transfer In	1,000,000	1,500,000	535,200	535,200	0.0%	0	36,150	-93.3%	(499,050)
Transfer Out	330,714	603,890	7,341,500	0	-100.0%	(7,341,500)	4,241,500	-42.2%	(3,100,000)
	669,286	896,110	(6,806,300)	535,200		7,341,500	(4,205,350)		2,600,950
Ending Cash Balance			6,808,080	14,508,015			10,635,165		

Village of Tinley Park, Illinois
Budget Recap

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	Percent +/- Budget	Dollars + / -	FY 2026 Request	Percent Budget Chg	Dollars Change
38 Library Bond Fund									
Opening Cash Balance			506,742	506,742			524,145		
Revenue	328,589	24,776	10,000	17,403	74.0%	7,403	10,000	0.0%	0
Expenditures	536,400	0	0	0		0	0		0
	(207,811)	24,776	10,000	17,403		7,403	10,000		0
Transfer In	150,000	0	0	0		0	0		0
Transfer Out	0	0	0	0		0	0		0
	150,000	0	0	0		0	0		0
Ending Cash Balance			516,742	524,145			534,145		
82 Library Working Cash									
Opening Cash Balance			683,945	683,945			719,945		
Revenue	19,612	35,906	30,000	36,000	20.0%	6,000	30,000	0.0%	5,000
Expenditures	0	0	0	0		0	0		0
	19,612	35,906	30,000	36,000		6,000	30,000		5,000
Ending Cash Balance			713,945	719,945			749,945		



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 07 LIBRARY						
Department: 00-000						
07-00-000-40102	2002 LEVY - COOK	(0.47)		0.00	0.00	0.00
07-00-000-40103	2003 LEVY - COOK			0.00	(0.41)	0.00
07-00-000-40104	2004 LEVY - COOK	(9.25)	(0.45)	0.00	(40.83)	0.00
07-00-000-40105	2005 LEVY - COOK	179.57	1.15	0.00	(59.54)	0.00
07-00-000-40106	2006 LEVY - COOK	(50.77)	(1.74)	0.00	0.71	0.00
07-00-000-40107	2007 LEVY - COOK	(51.48)	1.35	0.00	(102.00)	0.00
07-00-000-40108	2008 LEVY - COOK			0.00	(7.00)	0.00
07-00-000-40109	2009 LEVY - COOK	(106.38)	(1.30)	0.00	(80.08)	0.00
07-00-000-40110	2010 LEVY - COOK	(183.97)		0.00	1.68	0.00
07-00-000-40111	2011 LEVY - COOK	(334.64)		0.00	(67.85)	0.00
07-00-000-40112	2012 LEVY - COOK	(75.68)	1.18	0.00	(3,185.51)	0.00
07-00-000-40113	2013 LEVY - COOK	(1,380.57)		0.00	(143.18)	0.00
07-00-000-40114	2014 LEVY - COOK	(2,837.86)	(6.35)	0.00	(344.92)	0.00
07-00-000-40115	2015 LEVY - COOK	(2,471.99)		0.00	(888.87)	0.00
07-00-000-40116	2016 LEVY - COOK	(2,115.28)		0.00	(1,606.32)	0.00
07-00-000-40117	2017 LEVY - COOK	(16,349.81)	(2,358.90)	0.00	(3,800.75)	0.00
07-00-000-40118	2018 LEVY - COOK	(25,696.83)	(2,401.27)	0.00	(9,564.85)	0.00
07-00-000-40119	2019 LEVY - COOK	(22,360.68)	(13,568.74)	0.00	(21,827.52)	0.00
07-00-000-40120	2020 LEVY - COOK	17,987.05	(3,498.33)	0.00	(35,123.15)	0.00
07-00-000-40121	2021 LEVY - COOK	2,041,834.56	11,929.90	0.00	(19,991.27)	0.00
07-00-000-40122	2022 LEVY - COOK	2,497,671.92	2,027,940.74	0.00	33,358.56	0.00
07-00-000-40123	2023 LEVY - COOK		2,313,367.88	2,170,000.00	2,563,000.00	0.00
07-00-000-40124	2024 LEVY - COOK			2,360,000.00	2,460,000.00	2,430,000.00
07-00-000-40125	2025 LEVY - COOK			0.00	0.00	2,460,000.00
07-00-000-40221	2021 LEVY - WILL	1,238,658.93		0.00	0.00	0.00
07-00-000-40222	2022 LEVY - WILL		1,588,415.42	0.00	0.00	0.00
07-00-000-40223	2023 LEVY - WILL			1,566,000.00	1,631,491.69	0.00
07-00-000-40224	2024 LEVY - WILL			0.00	0.00	882,000.00
07-00-000-45200	IL REPLACEMENT TAXES	48,051.58	34,744.25	28,000.00	24,000.00	26,000.00
07-00-000-45510	PER CAPITA GRANT	82,557.23	82,557.23	80,000.00	83,117.00	82,000.00
07-00-000-45511	ORLAND HILLS PER CAPITA	10,167.18	10,167.18	9,000.00	10,236.00	10,000.00
07-00-000-45515	OHPLD CAPITAL CONTRIB	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
07-00-000-45599	MISCELLANEOUS GRANTS			0.00	5,000.00	0.00
07-00-000-48205	FINES	15,825.57	17,533.39	10,000.00	17,000.00	10,000.00
07-00-000-48206	SWAN E-COMMERCE FINES	4,077.88	3,872.03	3,000.00	4,500.00	3,000.00
07-00-000-48210	LOST/DAMAGED BOOK FINES	7,099.30	7,344.15	6,000.00	6,500.00	6,000.00
07-00-000-51605	SLS RECIPROCAL BORROWING		555.97	0.00	729.95	0.00
07-00-000-51610	COPY MACHINE USE FEES	3,434.22	3,196.17	3,000.00	3,500.00	3,000.00
07-00-000-51612	MICRO FICHE PRINTER	1.40		0.00	0.00	0.00
07-00-000-51616	FAX USE FEES	3,807.30	4,069.00	3,500.00	3,900.00	3,000.00
07-00-000-51620	COMPUTER USE FEES	739.50	695.00	100.00	600.00	100.00
07-00-000-51621	COMPUTER PRINTING FEES	15,037.85	18,204.88	10,000.00	18,250.00	10,000.00
07-00-000-51626	LIBRARY REPLACEMENT CARDS	148.00	192.00	0.00	150.00	0.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 07 LIBRARY						
Department: 00-000						
07-00-000-51630	ORLAND HILLS CONTRACT	120,000.00	120,000.00	120,000.00	120,000.00	132,000.00
07-00-000-51635	INTERLIBRARY LOAN FEES	1,173.80	742.77	700.00	450.00	400.00
07-00-000-54115	INSURANCE REIMBURSEMENT	7,946.24		0.00	0.00	0.00
07-00-000-54195	MISC REIMBURSEMENT	5,636.68	11,686.49	0.00	484.00	0.00
07-00-000-54200	DONATIONS RECEIVED	2,508.30	459.81	0.00	386.61	0.00
07-00-000-54305	MEETING ROOM RENTAL		175.00	0.00	0.00	0.00
07-00-000-54990	CASH OVER & SHORT	25.57	0.99	0.00	57.12	0.00
07-00-000-54999	MISCELLANEOUS REVENUE	1,342.81	3,400.02	0.00	1,206.24	0.00
07-00-000-65110	INTEREST - CHECKING	122.98	134.93	50.00	9.48	0.00
07-00-000-65135	INTEREST - IPTIP	176,367.53	366,005.38	300,000.00	405,000.00	325,000.00
07-00-000-65811	INTEREST - R/E TAX COOK	864.79	1,368.45	100.00	8,327.08	500.00
07-00-000-65812	INTEREST - R/E TAX WILL	31.66	406.30	100.00	2,709.00	100.00
07-00-000-69037	TRANSFER FROM LIBRARY CAP FUN	330,713.98	603,890.00	7,341,500.00	7,320,500.00	4,241,500.00
07-00-000-71110	SALARIES	1,833,946.07	1,988,152.66	2,260,000.00	2,124,700.00	2,345,000.00
07-00-000-71125	PART TIME HELP - PENSIONABLE	291,220.93	305,489.55	395,000.00	277,400.00	400,000.00
07-00-000-71127	PART TIME - NON-PENSIONABLE	312,091.75	327,507.13	370,000.00	356,300.00	385,000.00
07-00-000-72110	POSTAGE	15,329.63	16,043.94	19,000.00	15,000.00	18,000.00
07-00-000-72120	TELEPHONE/COMMUNICATIONS	33,625.07	34,769.64	40,000.00	30,000.00	40,000.00
07-00-000-72122	WIRELESS FIRE ALARM	660.00	660.00	800.00	660.00	800.00
07-00-000-72125	TELECOMMUNICATIONS EXP	3,600.00	3,600.00	4,000.00	3,600.00	4,000.00
07-00-000-72130	TRAVEL EXPENSE	668.16	576.41	1,500.00	1,000.00	1,100.00
07-00-000-72140	TRAINING	2,521.70	8,104.26	8,000.00	8,000.00	8,000.00
07-00-000-72170	MEETINGS & CONFERENCES	6,597.39	10,797.94	25,700.00	13,000.00	33,600.00
07-00-000-72220	RECEPTION & MEALS	3,490.71	4,676.99	5,500.00	5,500.00	5,500.00
07-00-000-72315	BANK CHARGES	4,049.28	5,002.64	5,500.00	6,000.00	6,500.00
07-00-000-72421	INSURANCE	57,819.91	61,776.30	80,000.00	68,297.00	80,000.00
07-00-000-72430	EMPLOYEE HEALTH & LIFE	401,781.94	426,615.10	550,000.00	462,000.00	540,000.00
07-00-000-72445	UNEMPLOYMENT COMP		13,527.50	0.00	0.00	0.00
07-00-000-72446	EMPLOYMENT COSTS	1,165.28	1,401.70	2,500.00	1,000.00	2,000.00
07-00-000-72480	FICA	179,257.92	190,323.06	240,000.00	203,000.00	240,000.00
07-00-000-72485	IMRF	253,846.24	253,497.72	350,000.00	270,000.00	350,000.00
07-00-000-72511	NATURAL GAS	8,176.95	4,878.74	10,000.00	6,400.00	10,000.00
07-00-000-72512	WATER & SEWER	3,814.78	4,721.03	7,000.00	6,000.00	7,000.00
07-00-000-72520	R & M - BUILDINGS/STRUCT	51,298.36	50,922.87	63,800.00	50,000.00	63,800.00
07-00-000-72521	R & M - GROUNDS/LANDSCAP	21,302.01	35,674.92	50,000.00	40,000.00	50,600.00
07-00-000-72522	R & M - BUILDING EQUIP	35,746.01	48,397.15	50,550.00	55,000.00	54,000.00
07-00-000-72561	R & M - LIBRARY EQUIP	59,067.87	59,641.47	54,600.00	55,000.00	60,000.00
07-00-000-72563	SWAN	66,529.13	67,698.28	73,000.00	63,000.00	73,000.00
07-00-000-72565	R&M - COMPUTER EQUIPMENT	107,375.43	98,131.22	145,000.00	100,000.00	151,000.00
07-00-000-72653	WEBSITE MAINTENANCE SERVICES	4,355.00		3,000.00	3,000.00	5,500.00
07-00-000-72655	SOFTWARE LICENSING & SUPPORT	98,641.71	107,726.76	149,000.00	147,000.00	155,650.00
07-00-000-72720	DUES & SUBCRIPTIONS	5,654.95	5,717.95	8,500.00	6,600.00	8,500.00
07-00-000-72765	BOOK PROCESSING SUPPLIES	12,322.60	9,175.65	13,000.00	13,500.00	13,000.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 07 LIBRARY						
Department: 00-000						
07-00-000-72767	I.L.L. & COPY SERVICES	42.01	75.00	500.00	100.00	500.00
07-00-000-72790	OTHER CONTRACTUAL SERVICES	77,083.18	26,150.13	60,000.00	30,000.00	39,600.00
07-00-000-72796	PUBLICITY/PUBLIC INFORM	58,371.91	63,531.35	73,000.00	65,000.00	73,000.00
07-00-000-72835	CULTURAL ARTS & PROGRAMS	21,788.07	29,809.94	33,000.00	36,000.00	33,000.00
07-00-000-72836	PROGRAM/YOUNG ADULT	9,542.13	10,591.29	11,500.00	10,000.00	11,500.00
07-00-000-72837	PROGRAM/CHILDREN	16,904.61	19,944.26	25,000.00	21,000.00	25,000.00
07-00-000-72845	ACCOUNTING & AUDIT SERV	19,255.00	23,620.00	23,600.00	20,000.00	99,000.00
07-00-000-72850	LEGAL SERVICES	6,317.63	11,606.79	15,000.00	35,000.00	20,000.00
07-00-000-72985	PROMOTIONAL ITEMS	15,068.24	23,725.96	30,000.00	28,000.00	30,000.00
07-00-000-73110	OFFICE SUPPLIES	11,924.71	17,281.65	20,000.00	17,000.00	20,000.00
07-00-000-73115	LIBRARY SUPPLIES	8,765.12	6,797.37	12,000.00	7,000.00	10,000.00
07-00-000-73530	GASOLINE	1,317.79	1,572.62	2,800.00	2,200.00	2,800.00
07-00-000-73575	COMPUTER SOFTWARE/SUPPLY	9,326.17	22,422.64	16,000.00	8,000.00	51,000.00
07-00-000-73591	BOOK PURCH - CHILDREN'S	70,365.61	57,461.81	80,000.00	45,000.00	75,000.00
07-00-000-73593	BOOK PURCH - YOUNG ADULT	10,739.07	8,297.72	18,000.00	13,000.00	18,000.00
07-00-000-73594	MATERIALS - OTHER			0.00	0.00	10,000.00
07-00-000-73595	PERIODICALS & PAMPHLETS	19,246.40	19,452.21	25,000.00	22,000.00	25,000.00
07-00-000-73701	ADULT NON-FICTION BOOKS	70,858.82	65,777.84	95,000.00	50,000.00	80,000.00
07-00-000-73709	ADULT NON-FICTION STANDING	3,345.89	3,445.78	5,000.00	3,500.00	5,000.00
07-00-000-73711	ADULT FICTION BOOKS	100,553.84	87,478.82	130,000.00	115,000.00	130,000.00
07-00-000-73741	AUDIO/VISUAL - ADULT	39,334.84	33,715.20	60,000.00	35,000.00	50,000.00
07-00-000-73743	AUDIO/ADULT	14,562.17	12,820.85	15,000.00	12,000.00	15,000.00
07-00-000-73751	AUDIO/VISUAL CHILDRENS	28,359.08	24,478.15	30,000.00	20,000.00	30,000.00
07-00-000-73754	EREADER DOWNLOADS	123,416.75	138,100.68	142,500.00	115,000.00	145,000.00
07-00-000-73761	REFERENCE BOOKS	1,409.73	663.51	2,000.00	500.00	2,000.00
07-00-000-73769	REFERENCE STANDING ORDER	10,498.22	8,986.03	10,000.00	9,000.00	10,000.00
07-00-000-73771	INFORMATION SERVICES	126,647.32	130,398.74	155,000.00	140,000.00	165,000.00
07-00-000-73870	OTHER OPERATING SUPPLIES	20,034.32	22,318.40	30,000.00	20,000.00	30,000.00
07-00-000-74225	MISCELLANEOUS GRANT EXP			0.00	150.00	0.00
07-00-000-78099	NSF BAD DEBTS			200.00	0.00	200.00
07-00-000-79000	REFUNDS	133.80	178.75	500.00	200.00	500.00
07-00-000-96200	BOND FEES	125.00		0.00	0.00	0.00
07-00-000-98037	TRANSFER TO LIBRARY CAPITAL I	1,000,000.00	1,500,000.00	535,200.00	535,200.00	36,150.00
07-00-000-99000	CONTINGENCY	1,334.47	1,079.46	5,000.00	1,000.00	5,000.00
Total Department 00-000:		791,859.04	698,730.40	7,369,800.00	8,825,324.07	4,270,300.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 07 LIBRARY						
Department: 74-000 LIBRARY BOOKMOBILE						
07-74-000-72125	TELECOMMUNICATIONS EXP	1,908.77	1,264.86	1,800.00	1,500.00	1,800.00
07-74-000-72540	R & M VEHICLES	674.80	230.22	3,000.00	3,000.00	3,000.00
07-74-000-72796	PUBLICITY/PUBLIC INFORM	2,865.05	2,547.88	2,500.00	2,100.00	3,000.00
07-74-000-73590	BOOKMOBILE COLLECTIONS	14,053.68	16,094.01	20,000.00	18,000.00	20,000.00
07-74-000-74020	BOOKMOBILE EQUIPMENT		961.11	1,000.00	1,000.00	1,000.00
Total Department 74-000:		(19,502.30)	(21,098.08)	(28,300.00)	(25,600.00)	(28,800.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 07 LIBRARY						
Department: 95-000 LIBRARY CAPITAL						
07-95-000-74020	LIBRARY EQUIPMENT	5,088.11	2,007.40	15,000.00	10,000.00	15,000.00
07-95-000-74110	FURNITURE & FIXTURES	2,949.51	51.94	15,000.00	15,000.00	15,000.00
07-95-000-74111	CHAIRS	1,440.60	5,529.70	15,000.00	15,000.00	15,000.00
07-95-000-74128	COMPUTER EQUIPMENT	157,414.41	149,893.29	140,500.00	130,000.00	88,500.00
07-95-000-74142	FIRST AID KITS	2,042.30		3,000.00	1,500.00	3,000.00
07-95-000-74187	ALARM SYSTEM	10,538.63	23,962.46	55,000.00	55,000.00	45,000.00
07-95-000-75004	HVAC EQUIPMENT	37,763.05	104,059.81	30,000.00	25,000.00	110,000.00
07-95-000-75111	PAINTING	4,049.34	8,200.00	5,000.00	6,000.00	6,000.00
07-95-000-75113	BUILDING REMODEL		102,341.16	5,850,000.00	5,850,000.00	2,500,000.00
07-95-000-75115	CARPETING	23.99		0.00	0.00	0.00
07-95-000-75125	BUILDING & GROUND IMPROVEMENT	98,989.05	200,335.24	1,208,000.00	1,208,000.00	1,439,000.00
07-95-000-75801	PARKING LOT REPAIR	4,268.00		5,000.00	5,000.00	5,000.00
Total Department 95-000:		(324,566.99)	(596,381.00)	(7,341,500.00)	(7,320,500.00)	(4,241,500.00)
Fund 07 - LIBRARY:						
TOTAL ESTIMATED REVENUES		6,564,487.72	7,215,721.93	14,015,550.00	14,632,131.07	10,629,100.00
TOTAL APPROPRIATIONS		6,116,697.97	7,134,470.61	14,015,550.00	13,152,907.00	10,629,100.00
NET OF REVENUES & APPROPRIATIONS:		447,789.75	81,251.32	0.00	1,479,224.07	0.00



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 37 LIBRARY CAPITAL IMPROVE FUND						
Department: 00-000						
37-00-000-43250	BUILDING IMPACT FEES	2,165.00	19,165.00	0.00	14,500.00	0.00
37-00-000-65135	INTEREST - IPTIP	293,412.20	563,921.93	300,000.00	606,500.00	300,000.00
37-00-000-65700	INTEREST - I/P	838.40	2,876.10	3,000.00	3,600.00	2,500.00
37-00-000-65720	INTEREST - MKT.VALUE ADJ	7.34	16.74	0.00	0.00	0.00
37-00-000-65899	INTEREST - OTHER	11,980.38	55,524.05	5,000.00	41,835.17	30,000.00
37-00-000-69007	TRANSFER FROM LIBRARY	1,000,000.00	1,500,000.00	535,200.00	535,200.00	36,150.00
37-00-000-98007	TRANSFER TO LIBRARY	330,713.98	603,890.00	7,341,500.00	0.00	4,241,500.00
Total Department 00-000:		977,689.34	1,537,613.82	(6,498,300.00)	1,201,635.17	(3,872,850.00)
Fund 37 - LIBRARY CAPITAL IMPROVE FUND:						
TOTAL ESTIMATED REVENUES		1,308,403.32	2,141,503.82	843,200.00	1,201,635.17	368,650.00
TOTAL APPROPRIATIONS		330,713.98	603,890.00	7,341,500.00	0.00	4,241,500.00
NET OF REVENUES & APPROPRIATIONS:		977,689.34	1,537,613.82	(6,498,300.00)	1,201,635.17	(3,872,850.00)



GL Number	Description	22-23 Activity	23-24 Activity	Original Budget	24-25 Projected	25-26 BUDGET
Fund: 38 LIBRARY BOND FUND						
Department: 00-000						
38-00-000-40103	2003 BOND LEVY COOK			0.00	(0.10)	0.00
38-00-000-40104	2004 BOND LEVY COOK	(1.94)	(0.10)	0.00	(8.59)	0.00
38-00-000-40105	2005 BOND LEVY COOK	27.21	0.18	0.00	(9.02)	0.00
38-00-000-40106	2006 BOND LEVY COOK	(8.00)	(0.28)	0.00	(0.14)	0.00
38-00-000-40107	2007 BOND LEVY COOK	(7.13)	0.19	0.00	(14.00)	0.00
38-00-000-40108	2008 BOND LEVY COOK			0.00	(1.00)	0.00
38-00-000-40109	2009 BOND LEVY COOK	(12.57)	(0.15)	0.00	(9.47)	0.00
38-00-000-40110	2010 BOND LEVY COOK	(20.90)		0.00	0.00	0.00
38-00-000-40111	2011 BOND LEVY COOK	(34.11)		0.00	(6.92)	0.00
38-00-000-40112	2012 BOND LEVY COOK	(7.88)	0.12	0.00	(332.11)	0.00
38-00-000-40113	2013 BOND LEVY COOK	(147.29)		0.00	(15.28)	0.00
38-00-000-40114	2014 BOND LEVY COOK	(293.41)	(0.66)	0.00	(35.66)	0.00
38-00-000-40115	2015 BOND LEVY COOK	(258.58)		0.00	(92.98)	0.00
38-00-000-40116	2016 BOND LEVY COOK	(223.08)		0.00	(169.40)	0.00
38-00-000-40117	2017 BOND LEVY COOK	(1,760.32)	(253.97)	0.00	(409.39)	0.00
38-00-000-40118	2018 BOND LEVY COOK	(2,637.96)	(265.27)	0.00	(1,003.13)	0.00
38-00-000-40119	2019 BOND LEVY - COOK	(2,230.41)	(1,603.14)	0.00	(1,849.24)	0.00
38-00-000-40120	2020 BOND LEVY - COOK	1,794.16	(348.95)	0.00	(2,830.68)	0.00
38-00-000-40121	2021 BOND LEVY - COOK	196,282.90	1,146.83	0.00	(1,309.71)	0.00
38-00-000-40221	2021 BOND LEVY - WILL	116,844.39		0.00	0.00	0.00
38-00-000-65135	INTEREST - IPTIP	21,284.28	26,101.19	10,000.00	25,500.00	10,000.00
38-00-000-69033	TRANSFER FROM SURTAX CAP	150,000.00		0.00	0.00	0.00
38-00-000-96100	BOND DEBT SERVICE	26,400.00		0.00	0.00	0.00
38-00-000-96141	PRINCIPAL PAYMENTS	660,000.00		0.00	0.00	0.00
Total Department 00-000:		(207,810.64)	24,775.99	10,000.00	17,403.18	10,000.00
Fund 38 - LIBRARY BOND FUND:						
TOTAL ESTIMATED REVENUES		478,589.36	24,775.99	10,000.00	17,403.18	10,000.00
TOTAL APPROPRIATIONS		686,400.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		(207,810.64)	24,775.99	10,000.00	17,403.18	10,000.00



GL Number	Description	22-23 Activity	23-24 Activity	24-25 Original Budget	24-25 Projected	25-26 2026 BUDGET
Fund: 82 LIBRARY WORKING CASH						
Department: 00-000						
82-00-000-65135	INTEREST - IPTIP AC	19,611.50	35,905.72	30,000.00	36,000.00	30,000.00
Total Department 00-000:		19,611.50	35,905.72	30,000.00	36,000.00	30,000.00
Fund 82 - LIBRARY WORKING CASH:						
TOTAL ESTIMATED REVENUES		19,611.50	35,905.72	30,000.00	36,000.00	30,000.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & APPROPRIATIONS:		19,611.50	35,905.72	30,000.00	36,000.00	30,000.00
Report Totals:						

APPENDIX A

STAFFING TABLE

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2026**

Summary

Mayor & Trustees
Village Clerk
Village Manager
Finance
Information Technology
Police
Fire
Emergency Management Agency/911 Communications
Public Works
Community Development
Marketing
Senior Services
Downtown Initiatives
Total
Organization Total*

FY 2025			FY 2026		
Elected	FT	PT	Elected	FT	PT
7	1	1	7	1	1
1	2	3	1	2	3
0	8	0	0	10	1
0	9	5	0	10	3
0	6	0	0	7	0
0	115	39	0	115	39
0	7	134	0	7	134
0	21	48	0	21	48
0	72	13	0	75	14
0	16	0	0	16	0
0	6	5	0	8	4
0	0	7	0	0	7
0	0	0	0	0	27
8	263	255	8	272	281
526			561		

Positions Added Fiscal Year 2026:

Assistant to the Village Manager (Full-Time)
 Building Inspector (Full-Time)
 Public Safety Technology Coordinator (Full-Time)
 Maintenance Technician (Full-Time (2))
 Staff Accountant (Part-Time to Full-Time)
 Marketing Coordinator (Part-Time to Full-Time)
 Custodian (Full-Time (1) and Part-Time (1))
 Program Coordinator - Harmony Square (Part-Time)
 Building Attendant/Skate Guard (Part-Time (25))
 CCTV Operator (Part-Time)
 Human Resources Assistant (Part-Time)
 Intern - Engineering (Part-Time)

Mayor & Trustees

Village President
Trustees
Executive Administrative Assistant
Senior Center Assistant
Total
Elected, Full & Part-Time Total

FY 2024			FY 2025			FY 2026		
Elected	FT	PT	Elected	FT	PT	Elected	FT	PT
1	0	0	1	0	0	1	0	0
6	0	0	6	0	0	6	0	0
0	1	0	0	1	0	0	1	0
0	0	1	0	0	1	0	0	1
7	1	1	7	1	1	7	1	1
9			9			9		

Village Clerk

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

FY 2024			FY 2025			FY 2026		
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	3	0	0	3	0	0	3
1	2	3	1	2	3	1	2	3
6			6			6		

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2026**

Village Manager

Village Manager
Assistant Village Manager
Assistant to the Village Manager
Human Resources Director
Human Resources Assistant Director
Human Resources Generalist
Executive Assistant
Management Analyst
FOIA Coordinator
Human Resources Coordinator
Human Resources Assistant
Intern (position ended)
Total
Full & Part-Time Total

FY 2024		FY 2025		FY 2026	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
0	0	0	0	1	0
1	0	1	0	1	0
0	0	0	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	0	1	0	1	0
1	0	1	0	1	0
0	1	0	0	0	1
0	1	0	0	0	0
7	2	8	0	10	1
9		8		11	

Finance

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

FY 2024		FY 2025		FY 2026	
FT	PT	FT	PT	FT	PT
0	0	1	0	1	0
2	0	1	0	1	0
2	0	3	0	3	0
1	0	0	0	0	0
1	0	1	0	2	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	2	0	2	0	1
0	2	0	2	0	2
0	1	0	1	0	0
9	5	9	5	10	3
14		14		13	

Information Technology

Information Technology Director
Systems Administrator
Network and Security Administrator
Public Safety Technology Coordinator
Helpdesk Coordinator
Application Support Analyst
Data Analyst
Intern (position ended)
Total
Full & Part-Time Total

FY 2024		FY 2025		FY 2026	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	0	0	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	1	0	0	0	0
6	1	6	0	7	0
7		6		7	

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2026**

Police

	FY 2024		FY 2025		FY 2026	
	FT	PT	FT	PT	FT	PT
Police Chief	1	0	1	0	1	0
Deputy Police Chief	2	0	1	0	1	0
Division Police Commander	2	0	4	0	4	0
Sergeant	11	0	11	0	11	0
Patrol Officer	76	7	77	6	77	6
Community Service Officer	3	4	5	3	5	3
Animal Control Officer	1	0	1	0	1	0
Crossing Guard	0	22	0	25	0	25
Police Records Supervisor	0	0	1	0	1	0
Assistant Police Records Supervisor	1	0	1	0	1	0
Senior Police Clerk Matron	0	0	2	0	2	0
Police Clerk Matron	8	6	6	4	6	4
Midnight Records Clerk	1	0	1	0	1	0
Administrative Assistant to Police Chief	1	0	1	0	1	0
Police Special Project Coordinator	1	0	1	0	1	0
Property & Evidence Custodian	0	0	1	0	1	0
Video Evidence Technician	0	0	1	0	1	0
Police Analyst	0	0	0	1	0	1
Management Analyst (position ended)	1	0	0	0	0	0
Total	109	39	115	39	115	39
Full & Part-Time Total	148		154		154	

Fire

	FY 2024		FY 2025		FY 2026	
	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 Chief	0	4	0	4	0	4
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	72
Fire Marshal	1	0	1	0	1	0
Fire Inspector	1	2	1	1	1	1
Public Education Officer	0	1	0	1	0	1
Office Coordinator	0	0	1	0	1	0
Administrative Assistant	1	1	2	0	2	0
Total	5	136	7	134	7	134
Full & Part-Time Total	141		141		141	

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2026**

Emergency Management Agency/911 Communications

Emergency Management & 911 Communications Director
Telecommunications Supervisor
Lead Telecommunicator / Lead 911 Disptacher
Telecommunicator / 911 Dispatcher
Administrative Assistant
EMA Officer
EMA Member
CCTV Operator
Total
Full & Part-Time Total

FY 2024		FY 2025		FY 2026	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
3	0	4	0	4	0
14	0	14	0	14	0
1	0	1	0	1	0
0	6	0	6	0	6
0	57	0	40	0	40
0	3	0	2	0	2
20	66	21	48	21	48
86		69		69	

Public Works

Public Works Director
Assistant Public Works Director
Street Superintendent
Facilities Superintendent
Water Superintendent
Public Works Administrative Manager
Foreman
Village Engineer
Engineering Project Manager
Radio Technician
Head Mechanic
Mechanic/Automotive Technician
Diesel Mechanic
Maintenance Man
Maintenance Worker
Maintenance Technician
Part-Time Maintenance
Senior Custodian
Custodian
Administrative Assistant to Public Works Director
Office Coordinator
Administrative Assistant
Work Order Technician
Work Order Clerk
Utility Billing Technician
Senior Public Works Clerk (position ended)
Public Works Service Representative
Office Clerk (position ended)
SCADA Enginer
Seasonal Maintenance Worker
Intern
Total
Full & Part-Time Total

FY 2024		FY 2025		FY 2026	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
0	0	1	0	1	0
4	0	4	0	4	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	1	0
3	0	2	0	2	0
0	0	1	0	1	0
0	0	1	0	1	0
28	0	25	0	21	0
14	0	17	0	23	0
0	7	0	7	0	7
1	0	1	0	1	0
1	3	2	1	3	2
0	0	1	0	1	0
1	0	1	0	1	0
2	0	1	0	1	0
1	2	1	1	1	0
0	0	0	0	0	1
1	0	1	0	1	0
1	0	0	0	0	0
3	0	4	0	4	0
0	2	0	1	0	0
0	1	0	1	0	1
0	2	0	2	0	2
0	0	0	0	0	1
69	17	72	13	75	14
86		85		89	

**Village of Tinley Park
Budgeted Positions
Fiscal Year 2026**

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 2024		FY 2025		FY 2026	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
1	0	1	0	0	0
1	0	1	0	1	0
1	0	1	0	1	0
1	0	1	0	2	0
2	0	2	0	2	0
1	0	1	0	1	0
0	0	1	0	1	0
4	0	3	0	3	0
1	0	1	0	1	0
0	0	0	0	1	0
2	0	2	0	1	0
0	1	1	0	1	0
15	1	16	0	16	0
16		16		16	

Marketing

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

FY 2024		FY 2025		FY 2026	
FT	PT	FT	PT	FT	PT
1	0	1	0	1	0
0	0	0	0	1	0
1	0	1	0	2	0
1	0	1	0	1	0
1	0	1	0	1	0
0	2	1	0	0	0
0	1	1	0	1	0
0	1	0	1	1	0
0	3	0	2	0	2
0	1	0	2	0	2
4	8	6	5	8	4
12		11		12	

Senior Services

Bus Dispatcher
Village Bus Driver II (position ended)
Village Bus Driver/Van Driver
Total
Full & Part-Time Total

FY 2024		FY 2025		FY 2026	
FT	PT	FT	PT	FT	PT
0	3	0	3	0	3
0	0	0	2	0	0
0	4	0	2	0	4
0	7	0	7	0	7
7		7		7	

Downtown Initiatives

Program Coordinator - Harmony Square
Building Attendant/Skateguard
CCTV Operator
Total
Full & Part-Time Total

FY 2024		FY 2025		FY 2026	
FT	PT	FT	PT	FT	PT
0	0	0	0	0	1
0	0	0	0	0	25
0	0	0	0	0	1
0	0	0	0	0	27
0		0		27	

APPENDIX B

LONG TERM FINANCIAL FORECAST

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

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.