

NOTICE - VILLAGE OF TINLEY PARK
MEETING OF THE FINANCE COMMITTEE

NOTICE HEREBY GIVEN that a Finance Committee Meeting of the Village of Tinley Park, Cook and Will Counties, Illinois will be held on Tuesday, August 19, 2025, beginning at 5:30 PM in Council Chambers, located in the Tinley Park Village Hall, 16250 South Oak Park Avenue, Tinley Park, Illinois 60477.

THE AGENDA IS AS FOLLOWS:

1. OPEN THE MEETING
2. ROLL CALL
3. CONSIDER APPROVAL OF THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON JUNE 17, 2025.
4. RECEIVE FINANCIAL UPDATE
5. DISCUSS SIKICH REPORT - REVIEW OF POLICE DEPARTMENT PAYROLL
6. RECEIVE COMMENTS FROM THE PUBLIC

ADJOURNMENT

NANCY M. O'CONNOR, VILLAGE CLERK

MINUTES
Meeting of the Finance Committee
June 17, 2025 – 5:15 p.m.
Village Hall - Council Chambers
16250 S Oak Park Ave.
Tinley Park, IL 60477

Item #1 - At 5:19 p.m. the meeting of the Finance Committee was called to order.

Item #2 – Chairperson Shaw called the roll. Present and responding to roll call were the following:

Members Present:

K. Shaw, Chairperson
D. Mahoney, Village Trustee (Arrived at 5:29 p.m.)
C. Sullivan, Village Trustee

Other Board Members Present:

W. Brady, Village Trustee (Arrived at 5:31 p.m.)
M. Mueller, Village Trustee
M. Glotz, Village President (Arrived at 5:22 p.m.)
N. O'Connor, Village Clerk

Members Absent:

None

Staff Present:

P. Carr, Village Manager
H. Lipman, Assistant Village Manager/Interim Finance Director
T. Tilton, Interim Police Chief
S. Klotz, Fire Chief
J. Urbanski, Public Works Director
D. Framke, Marketing Director
M. DelGaldo, Village Attorney

Others Present:

Item #3 - CONSIDER APPROVAL OF THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON MARCH 4, 2025– Motion was made by Trustee Shaw, seconded by Trustee Sullivan, to approve the minutes of the Finance Committee held on March 4, 2025. Vote by roll call. Ayes: Shaw, Sullivan. Nays: None. Absent: Mahoney. Chairperson Shaw declared the motion carried.

Item #4 – DISCUSS CREDIT CARD FEES – A discussion on credit card processing fees paid by the Village and potential recovery options was had.

Item #5 – DISCUSS MAIN STREET NORTH TAX INCREMENT FINANCING (TIF) – The Main Street North TIF District officially closes on December 31, 2025. A discussion was held on exploring the potential of re-opening the TIF District as well as a contract for general TIF consulting both with SB Friedman.

Item #6 – RECEIVE FINANCIAL SYSTEM TRANSITION UPDATE – Hannah Lipman, Assistant Village Manager/Interim Finance Director presented a status update on the financial system transition noting support is provided from BS&A Customer Service and Project Managers.

Item #7 – DISCUSS FINANCIAL REPORTING – Ms. Lipman provided an update on the potential financial reporting options available through the BS&A financial system.

Item #8 – RECEIVE GENERAL FINANCIAL UPDATE – Ms. Lipman provided a general update on Village finances. She noted the annual audit field work will begin in July.

Item #5 – RECEIVE COMMENTS FROM THE PUBLIC –

Chairperson Shaw asked if there were any comments from the public. There were none.

Motion was made by Trustee Sullivan, seconded by Trustee Mahoney, to adjourn the Finance Committee meeting. Vote by roll call. Ayes: Mahoney, Shaw, Sullivan. Nays: None. Absent: None. Chairperson Shaw declared the meeting adjourned at 5:37 p.m.



Interoffice Memo

Date: August 19, 2025

To: Finance Committee

From: Hannah Lipman, Assistant Village Manager/Interim Finance Director

Cc: Scott Bordui, MGT Consultant/Assistant Finance Director

Subject: Financial Update

As the Finance Committee is aware, the finance team is continuing to work internally to streamline reporting efforts following the conversion to our new ERP financial system. Part of these efforts include making long overdue process improvements to reduce unnecessarily burdensome tasks. Furthermore, we are completing cleanup in a variety of ways that will support clearer, more valuable financial reports.

In the meantime, we are presenting two monthly financial reports we will share with the Finance Committee moving forward.

Revenue and Expense Report – Board Summary

This report provides a summary of revenues and expenditures by fund. The column titled '25-26 Amended Budget' shows what was budgeted for FY26. It includes a YTD balance, in addition to the percent of budget used thus far. As we are almost four months into the fiscal year, operating budgets on average should hover around 33% at this time. With that said, keep in mind that some projects occur at different times during the year, so some may have higher expenditures, or some may not have started yet. The same can be said for revenues; certain revenues are received at different times throughout the year. L

Expenditures Over Budget Report

This report highlights any account that is overbudget. With the new ERP systems workflows, it is more visible when expenditures come in over budget. The finance team has been working with the departments closely to take advantage of new tools we have available to us to better manage and monitor expenditures.

I would like to note the following related to this report—

- Funds 75 and 77 show large amounts over budget. FY26 transfers have not been initiated yet; when those are completed, both will show positive fund balances. These funds are not actually over budget.
- Fund 60 currently shows high overages. Most capital projects within the Water (Enterprise) funds are currently bond funded. As bids for these large capital projects are coming in (some over budget, some under budget), our team is currently working with the Water department to iron out where funds need to be shifted, and will adjust accordingly so these don't appear over budget, as there are enough funds available for these projects. Bond projects appear with the '002' sub department on the report.

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg Used
Fund: 01 GENERAL FUND							
Department: 00-000							
Account Category: Revenues							
01	GENERAL FUND	309,604.50	72,517,575.00	14,398,195.46		58,119,379.54	19.85
	Revenues	309,604.50	72,517,575.00	14,398,195.46	0.00	58,119,379.54	19.85
	Net - Dept 00-000	309,604.50	72,517,575.00	14,398,195.46	0.00	58,119,379.54	
Department: 11-000 MAYOR & TRUSTEES							
Account Category: Expenditures							
01	GENERAL FUND	4,140.63	320,990.00	63,431.39		257,558.61	19.76
	Expenditures	4,140.63	320,990.00	63,431.39	0.00	257,558.61	19.76
	Net - Dept 11-000 - MAYOR & TRUSTEES	(4,140.63)	(320,990.00)	(63,431.39)	0.00	(257,558.61)	
Department: 12-000 VILLAGE MANAGER							
Account Category: Expenditures							
01	GENERAL FUND	58,978.47	1,945,533.00	400,102.94	12,105.85	1,533,324.21	20.57
	Expenditures	58,978.47	1,945,533.00	400,102.94	12,105.85	1,533,324.21	20.57
	Net - Dept 12-000 - VILLAGE MANAGER	(58,978.47)	(1,945,533.00)	(400,102.94)	(12,105.85)	(1,533,324.21)	
Department: 13-000 CLERK'S OFFICE							
Account Category: Expenditures							
01	GENERAL FUND	12,051.28	310,265.00	83,432.95		226,832.05	26.89
	Expenditures	12,051.28	310,265.00	83,432.95	0.00	226,832.05	26.89
	Net - Dept 13-000 - CLERK'S OFFICE	(12,051.28)	(310,265.00)	(83,432.95)	0.00	(226,832.05)	
Department: 14-000 GENERAL OVERHEAD							
Account Category: Expenditures							
01	GENERAL FUND	45,927.72	4,426,820.00	500,313.05	249,769.07	3,676,737.88	11.30
	Expenditures	45,927.72	4,426,820.00	500,313.05	249,769.07	3,676,737.88	11.30
	Net - Dept 14-000 - GENERAL OVERHEAD	(45,927.72)	(4,426,820.00)	(500,313.05)	(249,769.07)	(3,676,737.88)	
Department: 15-000 FINANCE							
Account Category: Expenditures							
01	GENERAL FUND	64,772.80	2,047,515.00	434,787.91	229,100.02	1,383,627.07	21.23
	Expenditures	64,772.80	2,047,515.00	434,787.91	229,100.02	1,383,627.07	21.23
	Net - Dept 15-000 - FINANCE	(64,772.80)	(2,047,515.00)	(434,787.91)	(229,100.02)	(1,383,627.07)	
Department: 16-000 INFORMATION TECHNOLOGY							
Account Category: Expenditures							
01	GENERAL FUND	124,810.10	2,209,581.00	498,504.43	347,327.46	1,363,749.11	22.56
	Expenditures	124,810.10	2,209,581.00	498,504.43	347,327.46	1,363,749.11	22.56
	Net - Dept 16-000 - INFORMATION TECHNOLOGY	(124,810.10)	(2,209,581.00)	(498,504.43)	(347,327.46)	(1,363,749.11)	
Department: 17-205 POLICE (ADMINISTRATION)							
Account Category: Expenditures							
01	GENERAL FUND	201,042.83	6,369,058.74	1,595,931.46	19,183.62	4,753,943.66	25.06
	Expenditures	201,042.83	6,369,058.74	1,595,931.46	19,183.62	4,753,943.66	25.06
	Net - Dept 17-205 - POLICE (ADMINISTRATION)	(201,042.83)	(6,369,058.74)	(1,595,931.46)	(19,183.62)	(4,753,943.66)	

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 01 GENERAL FUND							
Department: 17-215 POLICE (CRIME PREVENTION)							
Account Category: Expenditures							
01	GENERAL FUND	4,440.36	144,970.00	36,921.56		108,048.44	25.47
	Expenditures	4,440.36	144,970.00	36,921.56	0.00	108,048.44	25.47
	Net - Dept 17-215 - POLICE (CRIME PREVENTION)	(4,440.36)	(144,970.00)	(36,921.56)	0.00	(108,048.44)	
Department: 17-217 POLICE (CRIME FREE HOUSING)							
Account Category: Expenditures							
01	GENERAL FUND	4,787.64	130,225.00	36,974.59		93,250.41	28.39
	Expenditures	4,787.64	130,225.00	36,974.59	0.00	93,250.41	28.39
	Net - Dept 17-217 - POLICE (CRIME FREE HOUSING)	(4,787.64)	(130,225.00)	(36,974.59)	0.00	(93,250.41)	
Department: 17-220 POLICE (PATROL)							
Account Category: Expenditures							
01	GENERAL FUND	314,540.36	10,751,356.00	2,661,572.16	26,579.52	8,063,204.32	24.76
	Expenditures	314,540.36	10,751,356.00	2,661,572.16	26,579.52	8,063,204.32	24.76
	Net - Dept 17-220 - POLICE (PATROL)	(314,540.36)	(10,751,356.00)	(2,661,572.16)	(26,579.52)	(8,063,204.32)	
Department: 17-225 POLICE (INVESTIGATIONS)							
Account Category: Expenditures							
01	GENERAL FUND	86,582.61	3,038,500.00	814,792.77	5,700.00	2,218,007.23	26.82
	Expenditures	86,582.61	3,038,500.00	814,792.77	5,700.00	2,218,007.23	26.82
	Net - Dept 17-225 - POLICE (INVESTIGATIONS)	(86,582.61)	(3,038,500.00)	(814,792.77)	(5,700.00)	(2,218,007.23)	
Department: 17-230 POLICE (D.A.R.E.)							
Account Category: Expenditures							
01	GENERAL FUND		17,700.00			17,700.00	0.00
	Expenditures	0.00	17,700.00	0.00	0.00	17,700.00	0.00
	Net - Dept 17-230 - POLICE (D.A.R.E.)	0.00	(17,700.00)	0.00	0.00	(17,700.00)	
Department: 17-235 POLICE (MUSIC THEATRE)							
Account Category: Expenditures							
01	GENERAL FUND	56,185.00	465,200.00	187,537.36		277,662.64	40.31
	Expenditures	56,185.00	465,200.00	187,537.36	0.00	277,662.64	40.31
	Net - Dept 17-235 - POLICE (MUSIC THEATRE)	(56,185.00)	(465,200.00)	(187,537.36)	0.00	(277,662.64)	
Department: 19-000 FIRE SUPPRESSION							
Account Category: Expenditures							
01	GENERAL FUND	290,326.59	8,160,239.79	2,613,523.80	252,893.96	5,293,822.03	32.03
	Expenditures	290,326.59	8,160,239.79	2,613,523.80	252,893.96	5,293,822.03	32.03
	Net - Dept 19-000 - FIRE SUPPRESSION	(290,326.59)	(8,160,239.79)	(2,613,523.80)	(252,893.96)	(5,293,822.03)	
Department: 21-000 EM & 911 COMMUNICATIONS							
Account Category: Expenditures							
01	GENERAL FUND	67,018.08	1,537,460.00	291,523.75	11,812.50	1,234,123.75	18.96
	Expenditures	67,018.08	1,537,460.00	291,523.75	11,812.50	1,234,123.75	18.96
	Net - Dept 21-000 - EM & 911 COMMUNICATIONS	(67,018.08)	(1,537,460.00)	(291,523.75)	(11,812.50)	(1,234,123.75)	

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdgt Used
Fund: 01 GENERAL FUND							
Department: 21-210 EM & 911 COMMUNICATIONS (DISPATCH)							
Account Category: Expenditures							
01	GENERAL FUND	240,871.13	2,363,224.00	757,221.07		1,606,002.93	32.04
	Expenditures	240,871.13	2,363,224.00	757,221.07	0.00	1,606,002.93	32.04
	Net - Dept 21-210 - EM & 911 COMMUNICATIONS (DISPATCH)	(240,871.13)	(2,363,224.00)	(757,221.07)	0.00	(1,606,002.93)	
Department: 26-023 PUBLIC WORKS (STREETS)							
Account Category: Expenditures							
01	GENERAL FUND	212,063.23	8,154,571.00	1,751,328.08	1,233,137.70	5,170,105.22	21.48
	Expenditures	212,063.23	8,154,571.00	1,751,328.08	1,233,137.70	5,170,105.22	21.48
	Net - Dept 26-023 - PUBLIC WORKS (STREETS)	(212,063.23)	(8,154,571.00)	(1,751,328.08)	(1,233,137.70)	(5,170,105.22)	
Department: 26-025 PUBLIC WORKS (FACILITIES)							
Account Category: Expenditures							
01	GENERAL FUND	166,489.06	4,056,465.30	938,967.56	131,742.09	2,985,755.65	23.15
	Expenditures	166,489.06	4,056,465.30	938,967.56	131,742.09	2,985,755.65	23.15
	Net - Dept 26-025 - PUBLIC WORKS (FACILITIES)	(166,489.06)	(4,056,465.30)	(938,967.56)	(131,742.09)	(2,985,755.65)	
Department: 33-000 COMMUNITY DEVELOPMENT							
Account Category: Expenditures							
01	GENERAL FUND	7,719.63	350,750.00	135,672.98		215,077.02	38.68
	Expenditures	7,719.63	350,750.00	135,672.98	0.00	215,077.02	38.68
	Net - Dept 33-000 - COMMUNITY DEVELOPMENT	(7,719.63)	(350,750.00)	(135,672.98)	0.00	(215,077.02)	
Department: 33-300 COMMUNITY DEVELOPMENT (BUILDING)							
Account Category: Expenditures							
01	GENERAL FUND	81,697.42	1,872,560.00	415,581.52	306,178.64	1,150,799.84	22.19
	Expenditures	81,697.42	1,872,560.00	415,581.52	306,178.64	1,150,799.84	22.19
	Net - Dept 33-300 - COMMUNITY DEVELOPMENT (BUILDING)	(81,697.42)	(1,872,560.00)	(415,581.52)	(306,178.64)	(1,150,799.84)	
Department: 33-310 COMMUNITY DEVELOPMENT (PLANNING)							
Account Category: Expenditures							
01	GENERAL FUND	19,678.48	589,000.00	144,813.67		444,186.33	24.59
	Expenditures	19,678.48	589,000.00	144,813.67	0.00	444,186.33	24.59
	Net - Dept 33-310 - COMMUNITY DEVELOPMENT (PLANNING)	(19,678.48)	(589,000.00)	(144,813.67)	0.00	(444,186.33)	
Department: 33-320 COMMUNITY DEVELOPMENT (ECONOMIC DEV)							
Account Category: Expenditures							
01	GENERAL FUND		0.00	1,158.27		(1,158.27)	100.00
	Expenditures	0.00	0.00	1,158.27	0.00	(1,158.27)	100.00
	Net - Dept 33-320 - COMMUNITY DEVELOPMENT (ECONOMIC DEV)	0.00	0.00	(1,158.27)	0.00	1,158.27	
Department: 35-000 MARKETING/COMMUNICATIONS							
Account Category: Expenditures							
01	GENERAL FUND	32,739.00	1,708,691.00	381,269.71	7,399.55	1,320,021.74	22.31
	Expenditures	32,739.00	1,708,691.00	381,269.71	7,399.55	1,320,021.74	22.31

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdgt Used
Fund: 01 GENERAL FUND							
Department: 35-000 MARKETING/COMMUNICATIONS							
	Net - Dept 35-000 - MARKETING/COMMUNICATIONS	(32,739.00)	(1,708,691.00)	(381,269.71)	(7,399.55)	(1,320,021.74)	
Department: 35-100 MARKETING/COMMUNICATIONS (TOURISM)							
Account Category: Expenditures							
01	GENERAL FUND	18,988.49	324,000.00	88,736.55	14,369.81	220,893.64	27.39
	Expenditures	18,988.49	324,000.00	88,736.55	14,369.81	220,893.64	27.39
	Net - Dept 35-100 - MARKETING/COMMUNICATIONS (TOURISM)	(18,988.49)	(324,000.00)	(88,736.55)	(14,369.81)	(220,893.64)	
Department: 41-040 COMMISSIONS (CIVIL SERVICE)							
Account Category: Expenditures							
01	GENERAL FUND		100,800.00	2,295.00	27,073.00	71,432.00	2.28
	Expenditures	0.00	100,800.00	2,295.00	27,073.00	71,432.00	2.28
	Net - Dept 41-040 - COMMISSIONS (CIVIL SERVICE)	0.00	(100,800.00)	(2,295.00)	(27,073.00)	(71,432.00)	
Department: 41-044 COMMISSIONS (ENVIRONMENTAL)							
Account Category: Expenditures							
01	GENERAL FUND	676.05	9,500.00	2,822.63		6,677.37	29.71
	Expenditures	676.05	9,500.00	2,822.63	0.00	6,677.37	29.71
	Net - Dept 41-044 - COMMISSIONS (ENVIRONMENTAL)	(676.05)	(9,500.00)	(2,822.63)	0.00	(6,677.37)	
Department: 41-045 COMMISSIONS (ECONOMIC)							
Account Category: Expenditures							
01	GENERAL FUND		4,950.00			4,950.00	0.00
	Expenditures	0.00	4,950.00	0.00	0.00	4,950.00	0.00
	Net - Dept 41-045 - COMMISSIONS (ECONOMIC)	0.00	(4,950.00)	0.00	0.00	(4,950.00)	
Department: 41-046 COMMISSIONS (MARKETING)							
Account Category: Expenditures							
01	GENERAL FUND	108.79	16,800.00	3,333.09		13,466.91	19.84
	Expenditures	108.79	16,800.00	3,333.09	0.00	13,466.91	19.84
	Net - Dept 41-046 - COMMISSIONS (MARKETING)	(108.79)	(16,800.00)	(3,333.09)	0.00	(13,466.91)	
Department: 41-048 COMMISSIONS (PLAN)							
Account Category: Expenditures							
01	GENERAL FUND		3,733.00	36.94		3,696.06	0.99
	Expenditures	0.00	3,733.00	36.94	0.00	3,696.06	0.99
	Net - Dept 41-048 - COMMISSIONS (PLAN)	0.00	(3,733.00)	(36.94)	0.00	(3,696.06)	
Department: 41-050 COMMISSIONS (VETERANS)							
Account Category: Expenditures							
01	GENERAL FUND	22.86	25,295.00	4,605.02		20,689.98	18.21
	Expenditures	22.86	25,295.00	4,605.02	0.00	20,689.98	18.21
	Net - Dept 41-050 - COMMISSIONS (VETERANS)	(22.86)	(25,295.00)	(4,605.02)	0.00	(20,689.98)	
Department: 41-054 COMMISSIONS (HISTORIC)							
Account Category: Expenditures							
01	GENERAL FUND		4,375.00			4,375.00	0.00

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdgt Used
Fund: 01 GENERAL FUND							
Department: 41-054 COMMISSIONS (HISTORIC)							
Account Category: Expenditures							
	Expenditures	0.00	4,375.00	0.00	0.00	4,375.00	0.00
	Net - Dept 41-054 - COMMISSIONS (HISTORIC)	0.00	(4,375.00)	0.00	0.00	(4,375.00)	
Department: 41-056 COMMISSIONS (SENIOR SERVICES)							
Account Category: Expenditures							
01	GENERAL FUND	3,495.13	64,850.00	12,783.66		52,066.34	19.71
	Expenditures	3,495.13	64,850.00	12,783.66	0.00	52,066.34	19.71
	Net - Dept 41-056 - COMMISSIONS (SENIOR SERVICES)	(3,495.13)	(64,850.00)	(12,783.66)	0.00	(52,066.34)	
Department: 41-057 COMMISSIONS (SISTER CITIES)							
Account Category: Expenditures							
01	GENERAL FUND	15.24	8,800.00	210.21		8,589.79	2.39
	Expenditures	15.24	8,800.00	210.21	0.00	8,589.79	2.39
	Net - Dept 41-057 - COMMISSIONS (SISTER CITIES)	(15.24)	(8,800.00)	(210.21)	0.00	(8,589.79)	
Department: 42-000 SENIOR SERVICES							
Account Category: Expenditures							
01	GENERAL FUND	4,059.88	219,948.00	42,174.76		177,773.24	19.17
	Expenditures	4,059.88	219,948.00	42,174.76	0.00	177,773.24	19.17
	Net - Dept 42-000 - SENIOR SERVICES	(4,059.88)	(219,948.00)	(42,174.76)	0.00	(177,773.24)	
Department: 75-000 DOWNTOWN INITIATIVES							
Account Category: Expenditures							
01	GENERAL FUND		0.00	8,000.00		(8,000.00)	100.00
	Expenditures	0.00	0.00	8,000.00	0.00	(8,000.00)	100.00
	Net - Dept 75-000 - DOWNTOWN INITIATIVES	0.00	0.00	(8,000.00)	0.00	8,000.00	
Department: 75-205 DOWNTOWN INITIATIVES (ADMIN)							
Account Category: Expenditures							
01	GENERAL FUND		157,019.00	5,662.34		151,356.66	3.61
	Expenditures	0.00	157,019.00	5,662.34	0.00	151,356.66	3.61
	Net - Dept 75-205 - DOWNTOWN INITIATIVES (ADMIN)	0.00	(157,019.00)	(5,662.34)	0.00	(151,356.66)	
Department: 75-206 DOWNTOWN INITIATIVES (HARMONY SQUARE)							
Account Category: Expenditures							
01	GENERAL FUND	16,470.39	1,279,800.00	292,864.85	30,730.00	956,205.15	22.88
	Expenditures	16,470.39	1,279,800.00	292,864.85	30,730.00	956,205.15	22.88
	Net - Dept 75-206 - DOWNTOWN INITIATIVES (HARMONY SQUARE)	(16,470.39)	(1,279,800.00)	(292,864.85)	(30,730.00)	(956,205.15)	
Department: 75-207 DOWNTOWN INITIATIVES (STREAMBANK)							
Account Category: Expenditures							
01	GENERAL FUND		50,000.00			50,000.00	0.00
	Expenditures	0.00	50,000.00	0.00	0.00	50,000.00	0.00
	Net - Dept 75-207 - DOWNTOWN INITIATIVES (STREAMBANK)	0.00	(50,000.00)	0.00	0.00	(50,000.00)	

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 01 GENERAL FUND							
Department: 77-000 INTEGRATED INITIATIVES							
Account Category: Expenditures							
01	GENERAL FUND	5,434.11	495,840.00	44,995.25	698.38	450,146.37	9.07
	Expenditures	5,434.11	495,840.00	44,995.25	698.38	450,146.37	9.07
	Net - Dept 77-000 - INTEGRATED INITIATIVES	(5,434.11)	(495,840.00)	(44,995.25)	(698.38)	(450,146.37)	
Department: 96-000 TRANSFERS							
Account Category: Expenditures							
01	GENERAL FUND		10,475,000.00	497,245.72		9,977,754.28	4.75
	Expenditures	0.00	10,475,000.00	497,245.72	0.00	9,977,754.28	4.75
	Net - Dept 96-000 - TRANSFERS	0.00	(10,475,000.00)	(497,245.72)	0.00	(9,977,754.28)	
Department: 97-000 ECONOMIC INCENTIVES							
Account Category: Expenditures							
01	GENERAL FUND		650,000.00			650,000.00	0.00
	Expenditures	0.00	650,000.00	0.00	0.00	650,000.00	0.00
	Net - Dept 97-000 - ECONOMIC INCENTIVES	0.00	(650,000.00)	0.00	0.00	(650,000.00)	
Fund 01 - GENERAL FUND:							
	TOTAL REVENUES	309,604.50	72,517,575.00	14,398,195.46	0.00	58,119,379.54	19.85
	TOTAL EXPENDITURES	2,146,133.36	74,861,384.83	15,751,129.00	2,905,801.17	56,204,454.66	21.04
	NET OF REVENUES & EXPENDITURES:	(1,836,528.86)	(2,343,809.83)	(1,352,933.54)	(2,905,801.17)	1,914,924.88	
Fund: 05 MOTOR FUEL TAX							
Department: 00-000							
Account Category: Revenues							
05	MOTOR FUEL TAX		2,606,000.00	614,035.55		1,991,964.45	23.56
	Revenues	0.00	2,606,000.00	614,035.55	0.00	1,991,964.45	23.56
Account Category: Expenditures							
05	MOTOR FUEL TAX		2,568,442.00	2,343,526.62	343,227.84	(118,312.46)	91.24
	Expenditures	0.00	2,568,442.00	2,343,526.62	343,227.84	(118,312.46)	91.24
	Net - Dept 00-000	0.00	37,558.00	(1,729,491.07)	(343,227.84)	2,110,276.91	
Fund 05 - MOTOR FUEL TAX:							
	TOTAL REVENUES	0.00	2,606,000.00	614,035.55	0.00	1,991,964.45	23.56
	TOTAL EXPENDITURES	0.00	2,568,442.00	2,343,526.62	343,227.84	(118,312.46)	91.24
	NET OF REVENUES & EXPENDITURES:	0.00	37,558.00	(1,729,491.07)	(343,227.84)	2,110,276.91	
Fund: 06 LOCAL ROAD IMPROVEMENTS							
Department: 00-000							
Account Category: Revenues							
06	LOCAL ROAD IMPROVEMENTS	(57.60)	1,158,000.00	299,276.27		858,723.73	25.84
	Revenues	(57.60)	1,158,000.00	299,276.27	0.00	858,723.73	25.84
Account Category: Expenditures							
06	LOCAL ROAD IMPROVEMENTS	12,288.00	1,600,000.00	917,280.90	1,272,001.06	(589,281.96)	57.33
	Expenditures	12,288.00	1,600,000.00	917,280.90	1,272,001.06	(589,281.96)	57.33

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 06 LOCAL ROAD IMPROVEMENTS							
Department: 00-000							
	Net - Dept 00-000	(12,345.60)	(442,000.00)	(618,004.63)	(1,272,001.06)	1,448,005.69	
Fund 06 - LOCAL ROAD IMPROVEMENTS:							
	TOTAL REVENUES	(57.60)	1,158,000.00	299,276.27	0.00	858,723.73	25.84
	TOTAL EXPENDITURES	12,288.00	1,600,000.00	917,280.90	1,272,001.06	(589,281.96)	57.33
	NET OF REVENUES & EXPENDITURES:	(12,345.60)	(442,000.00)	(618,004.63)	(1,272,001.06)	1,448,005.69	
Fund: 08 ODYSSEY STREET MAINTENANCE							
Department: 00-000							
Account Category: Revenues							
08	ODYSSEY STREET MAINTENANCE	12.39	99,900.00	27,627.40		72,272.60	27.66
	Revenues	12.39	99,900.00	27,627.40	0.00	72,272.60	27.66
Account Category: Expenditures							
08	ODYSSEY STREET MAINTENANCE		43,500.00			43,500.00	0.00
	Expenditures	0.00	43,500.00	0.00	0.00	43,500.00	0.00
	Net - Dept 00-000	12.39	56,400.00	27,627.40	0.00	28,772.60	
Fund 08 - ODYSSEY STREET MAINTENANCE:							
	TOTAL REVENUES	12.39	99,900.00	27,627.40	0.00	72,272.60	27.66
	TOTAL EXPENDITURES	0.00	43,500.00	0.00	0.00	43,500.00	0.00
	NET OF REVENUES & EXPENDITURES:	12.39	56,400.00	27,627.40	0.00	28,772.60	
Fund: 09 CUSTOM SEIZURES FUND							
Department: 00-000							
Account Category: Revenues							
09	CUSTOM SEIZURES FUND		500.00			500.00	0.00
	Revenues	0.00	500.00	0.00	0.00	500.00	0.00
Account Category: Expenditures							
09	CUSTOM SEIZURES FUND		31,281.00			31,281.00	0.00
	Expenditures	0.00	31,281.00	0.00	0.00	31,281.00	0.00
	Net - Dept 00-000	0.00	(30,781.00)	0.00	0.00	(30,781.00)	
Fund 09 - CUSTOM SEIZURES FUND:							
	TOTAL REVENUES	0.00	500.00	0.00	0.00	500.00	0.00
	TOTAL EXPENDITURES	0.00	31,281.00	0.00	0.00	31,281.00	0.00
	NET OF REVENUES & EXPENDITURES:	0.00	(30,781.00)	0.00	0.00	(30,781.00)	
Fund: 10 DRUG ENFORCEMENT FUND							
Department: 00-000							
Account Category: Revenues							
10	DRUG ENFORCEMENT FUND		50,000.00	37,805.41		12,194.59	75.61
	Revenues	0.00	50,000.00	37,805.41	0.00	12,194.59	75.61
Account Category: Expenditures							
10	DRUG ENFORCEMENT FUND		242,249.00	2,000.00		240,249.00	0.83
	Expenditures	0.00	242,249.00	2,000.00	0.00	240,249.00	0.83

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 10 DRUG ENFORCEMENT FUND							
Department: 00-000							
	Net - Dept 00-000	0.00	(192,249.00)	35,805.41	0.00	(228,054.41)	
Fund 10 - DRUG ENFORCEMENT FUND:							
	TOTAL REVENUES	0.00	50,000.00	37,805.41	0.00	12,194.59	75.61
	TOTAL EXPENDITURES	0.00	242,249.00	2,000.00	0.00	240,249.00	0.83
	NET OF REVENUES & EXPENDITURES:	0.00	(192,249.00)	35,805.41	0.00	(228,054.41)	
Fund: 11 ENHANCED 9-1-1 SERVICE FUND							
Department: 00-000							
Account Category: Revenues							
11	ENHANCED 9-1-1 SERVICE FUND	74,964.08	1,112,400.00	409,901.20		702,498.80	36.85
	Revenues	74,964.08	1,112,400.00	409,901.20	0.00	702,498.80	36.85
Account Category: Expenditures							
11	ENHANCED 9-1-1 SERVICE FUND	19,605.59	728,466.00	134,365.97	30,381.53	563,718.50	18.45
	Expenditures	19,605.59	728,466.00	134,365.97	30,381.53	563,718.50	18.45
	Net - Dept 00-000	55,358.49	383,934.00	275,535.23	(30,381.53)	138,780.30	
Fund 11 - ENHANCED 9-1-1 SERVICE FUND:							
	TOTAL REVENUES	74,964.08	1,112,400.00	409,901.20	0.00	702,498.80	36.85
	TOTAL EXPENDITURES	19,605.59	728,466.00	134,365.97	30,381.53	563,718.50	18.45
	NET OF REVENUES & EXPENDITURES:	55,358.49	383,934.00	275,535.23	(30,381.53)	138,780.30	
Fund: 12 HOTEL/MOTEL TAX FUND							
Department: 00-000							
Account Category: Revenues							
12	HOTEL/MOTEL TAX FUND	97,229.25	2,255,000.00	681,578.50		1,573,421.50	30.23
	Revenues	97,229.25	2,255,000.00	681,578.50	0.00	1,573,421.50	30.23
Account Category: Expenditures							
12	HOTEL/MOTEL TAX FUND	177.97	1,833,000.00	321.84		1,832,678.16	0.02
	Expenditures	177.97	1,833,000.00	321.84	0.00	1,832,678.16	0.02
	Net - Dept 00-000	97,051.28	422,000.00	681,256.66	0.00	(259,256.66)	
Fund 12 - HOTEL/MOTEL TAX FUND:							
	TOTAL REVENUES	97,229.25	2,255,000.00	681,578.50	0.00	1,573,421.50	30.23
	TOTAL EXPENDITURES	177.97	1,833,000.00	321.84	0.00	1,832,678.16	0.02
	NET OF REVENUES & EXPENDITURES:	97,051.28	422,000.00	681,256.66	0.00	(259,256.66)	
Fund: 13 S.S.E.R.T. FUND							
Department: 00-000							
Account Category: Revenues							
13	S.S.E.R.T. FUND		70,000.00			70,000.00	0.00
	Revenues	0.00	70,000.00	0.00	0.00	70,000.00	0.00
Account Category: Expenditures							
13	S.S.E.R.T. FUND		70,000.00			70,000.00	0.00
	Expenditures	0.00	70,000.00	0.00	0.00	70,000.00	0.00

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdgt Used
Fund: 13 S.S.E.R.T. FUND							
Department: 00-000							
Net - Dept 00-000		0.00	0.00	0.00	0.00	0.00	
Fund 13 - S.S.E.R.T. FUND:							
TOTAL REVENUES		0.00	70,000.00	0.00	0.00	70,000.00	0.00
TOTAL EXPENDITURES		0.00	70,000.00	0.00	0.00	70,000.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	0.00	0.00	0.00	0.00	
Fund: 14 FIRE ALARM FUND							
Department: 00-000							
Account Category: Revenues							
14	FIRE ALARM FUND		485,000.00	33,137.10		451,862.90	6.83
Revenues		0.00	485,000.00	33,137.10	0.00	451,862.90	6.83
Account Category: Expenditures							
14	FIRE ALARM FUND	59.39	2,793,947.68	12,544.01	119,980.00	2,661,423.67	0.45
Expenditures		59.39	2,793,947.68	12,544.01	119,980.00	2,661,423.67	0.45
Net - Dept 00-000		(59.39)	(2,308,947.68)	20,593.09	(119,980.00)	(2,209,560.77)	
Fund 14 - FIRE ALARM FUND:							
TOTAL REVENUES		0.00	485,000.00	33,137.10	0.00	451,862.90	6.83
TOTAL EXPENDITURES		59.39	2,793,947.68	12,544.01	119,980.00	2,661,423.67	0.45
NET OF REVENUES & EXPENDITURES:		(59.39)	(2,308,947.68)	20,593.09	(119,980.00)	(2,209,560.77)	
Fund: 16 LEGACY TIF							
Department: 00-000							
Account Category: Revenues							
16	LEGACY TIF		1,325,100.00	41,985.58		1,283,114.42	3.17
Revenues		0.00	1,325,100.00	41,985.58	0.00	1,283,114.42	3.17
Account Category: Expenditures							
16	LEGACY TIF		2,565,800.00	18,881.75	5,552.00	2,541,366.25	0.74
Expenditures		0.00	2,565,800.00	18,881.75	5,552.00	2,541,366.25	0.74
Net - Dept 00-000		0.00	(1,240,700.00)	23,103.83	(5,552.00)	(1,258,251.83)	
Fund 16 - LEGACY TIF:							
TOTAL REVENUES		0.00	1,325,100.00	41,985.58	0.00	1,283,114.42	3.17
TOTAL EXPENDITURES		0.00	2,565,800.00	18,881.75	5,552.00	2,541,366.25	0.74
NET OF REVENUES & EXPENDITURES:		0.00	(1,240,700.00)	23,103.83	(5,552.00)	(1,258,251.83)	
Fund: 18 MAIN ST NORTH TIF							
Department: 00-000							
Account Category: Revenues							
18	MAIN ST NORTH TIF		235,100.00	4,013.01		231,086.99	1.71
Revenues		0.00	235,100.00	4,013.01	0.00	231,086.99	1.71
Account Category: Expenditures							
18	MAIN ST NORTH TIF	16,550.00	1,035,800.00	49,230.00	189,620.00	796,950.00	4.75
Expenditures		16,550.00	1,035,800.00	49,230.00	189,620.00	796,950.00	4.75

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdgt Used
Fund: 18 MAIN ST NORTH TIF							
Department: 00-000							
	Net - Dept 00-000	(16,550.00)	(800,700.00)	(45,216.99)	(189,620.00)	(565,863.01)	
Fund 18 - MAIN ST NORTH TIF:							
	TOTAL REVENUES	0.00	235,100.00	4,013.01	0.00	231,086.99	1.71
	TOTAL EXPENDITURES	16,550.00	1,035,800.00	49,230.00	189,620.00	796,950.00	4.75
	NET OF REVENUES & EXPENDITURES:	(16,550.00)	(800,700.00)	(45,216.99)	(189,620.00)	(565,863.01)	
Fund: 20 MENTAL HEALTH CENTER (STATE CAMPUS) TIF							
Department: 00-000							
Account Category: Revenues							
20	MENTAL HEALTH CENTER (STATE CAMPUS)		1,430,865.00	8,254.39		1,422,610.61	0.58
	Revenues	0.00	1,430,865.00	8,254.39	0.00	1,422,610.61	0.58
Account Category: Expenditures							
20	MENTAL HEALTH CENTER (STATE CAMPUS)	12,326.25	2,785,310.00	35,436.64	439,539.48	2,310,333.88	1.27
	Expenditures	12,326.25	2,785,310.00	35,436.64	439,539.48	2,310,333.88	1.27
	Net - Dept 00-000	(12,326.25)	(1,354,445.00)	(27,182.25)	(439,539.48)	(887,723.27)	
Fund 20 - MENTAL HEALTH CENTER (STATE CAMPUS) TIF:							
	TOTAL REVENUES	0.00	1,430,865.00	8,254.39	0.00	1,422,610.61	0.58
	TOTAL EXPENDITURES	12,326.25	2,785,310.00	35,436.64	439,539.48	2,310,333.88	1.27
	NET OF REVENUES & EXPENDITURES:	(12,326.25)	(1,354,445.00)	(27,182.25)	(439,539.48)	(887,723.27)	
Fund: 21 LIMITED SALES TAX BONDS							
Department: 00-000							
Account Category: Revenues							
21	LIMITED SALES TAX BONDS		300.00			300.00	0.00
	Revenues	0.00	300.00	0.00	0.00	300.00	0.00
	Net - Dept 00-000	0.00	300.00	0.00	0.00	300.00	
Fund 21 - LIMITED SALES TAX BONDS:							
	TOTAL REVENUES	0.00	300.00	0.00	0.00	300.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
	NET OF REVENUES & EXPENDITURES:	0.00	300.00	0.00	0.00	300.00	
Fund: 22 SPECIAL SERVICE AREA #3							
Department: 00-000							
Account Category: Revenues							
22	SPECIAL SERVICE AREA #3		1,500.00			1,500.00	0.00
	Revenues	0.00	1,500.00	0.00	0.00	1,500.00	0.00
Account Category: Expenditures							
22	SPECIAL SERVICE AREA #3		90,462.00			90,462.00	0.00
	Expenditures	0.00	90,462.00	0.00	0.00	90,462.00	0.00
	Net - Dept 00-000	0.00	(88,962.00)	0.00	0.00	(88,962.00)	
Fund 22 - SPECIAL SERVICE AREA #3:							
	TOTAL REVENUES	0.00	1,500.00	0.00	0.00	1,500.00	0.00

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 22 SPECIAL SERVICE AREA #3							
	TOTAL EXPENDITURES	0.00	90,462.00	0.00	0.00	90,462.00	0.00
	NET OF REVENUES & EXPENDITURES:	0.00	(88,962.00)	0.00	0.00	(88,962.00)	
Fund: 27 NEW BREMEN TIF							
Department: 00-000							
Account Category: Revenues							
27	NEW BREMEN TIF		505,100.00			505,100.00	0.00
	Revenues	0.00	505,100.00	0.00	0.00	505,100.00	0.00
Account Category: Expenditures							
27	NEW BREMEN TIF		341,119.00	4,374.18	800.00	335,944.82	1.28
	Expenditures	0.00	341,119.00	4,374.18	800.00	335,944.82	1.28
	Net - Dept 00-000	0.00	163,981.00	(4,374.18)	(800.00)	169,155.18	
Fund 27 - NEW BREMEN TIF:							
	TOTAL REVENUES	0.00	505,100.00	0.00	0.00	505,100.00	0.00
	TOTAL EXPENDITURES	0.00	341,119.00	4,374.18	800.00	335,944.82	1.28
	NET OF REVENUES & EXPENDITURES:	0.00	163,981.00	(4,374.18)	(800.00)	169,155.18	
Fund: 28 159TH & HARLEM TIF							
Department: 00-000							
Account Category: Revenues							
28	159TH & HARLEM TIF		1,050,100.00	2,202.50		1,047,897.50	0.21
	Revenues	0.00	1,050,100.00	2,202.50	0.00	1,047,897.50	0.21
Account Category: Expenditures							
28	159TH & HARLEM TIF		932,800.00		6,684.15	926,115.85	0.00
	Expenditures	0.00	932,800.00	0.00	6,684.15	926,115.85	0.00
	Net - Dept 00-000	0.00	117,300.00	2,202.50	(6,684.15)	121,781.65	
Fund 28 - 159TH & HARLEM TIF:							
	TOTAL REVENUES	0.00	1,050,100.00	2,202.50	0.00	1,047,897.50	0.21
	TOTAL EXPENDITURES	0.00	932,800.00	0.00	6,684.15	926,115.85	0.00
	NET OF REVENUES & EXPENDITURES:	0.00	117,300.00	2,202.50	(6,684.15)	121,781.65	
Fund: 30 CAPITAL IMPROVEMENTS							
Department: 00-000							
Account Category: Revenues							
30	CAPITAL IMPROVEMENTS	1,338.13	2,033,874.00	98,583.50		1,935,290.50	4.85
	Revenues	1,338.13	2,033,874.00	98,583.50	0.00	1,935,290.50	4.85
Account Category: Expenditures							
30	CAPITAL IMPROVEMENTS	169,146.94	40,700,962.00	1,794,777.60	1,502,908.86	37,403,275.54	4.41
	Expenditures	169,146.94	40,700,962.00	1,794,777.60	1,502,908.86	37,403,275.54	4.41
	Net - Dept 00-000	(167,808.81)	(38,667,088.00)	(1,696,194.10)	(1,502,908.86)	(35,467,985.04)	
Fund 30 - CAPITAL IMPROVEMENTS:							
	TOTAL REVENUES	1,338.13	2,033,874.00	98,583.50	0.00	1,935,290.50	4.85
	TOTAL EXPENDITURES	169,146.94	40,700,962.00	1,794,777.60	1,502,908.86	37,403,275.54	4.41

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 30 CAPITAL IMPROVEMENTS							
NET OF REVENUES & EXPENDITURES:		(167,808.81)	(38,667,088.00)	(1,696,194.10)	(1,502,908.86)	(35,467,985.04)	
Fund: 31 TAX (BOND) STABILIZATION							
Department: 00-000							
Account Category: Revenues							
31	TAX (BOND) STABILIZATION		75,000.00			75,000.00	0.00
	Revenues	0.00	75,000.00	0.00	0.00	75,000.00	0.00
	Net - Dept 00-000	0.00	75,000.00	0.00	0.00	75,000.00	
Fund 31 - TAX (BOND) STABILIZATION:							
TOTAL REVENUES		0.00	75,000.00	0.00	0.00	75,000.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	75,000.00	0.00	0.00	75,000.00	
Fund: 33 SURTAX CAPITAL PROJECTS FUND							
Department: 00-000							
Account Category: Revenues							
33	SURTAX CAPITAL PROJECTS FUND		2,990,000.00	40,423.24		2,949,576.76	1.35
	Revenues	0.00	2,990,000.00	40,423.24	0.00	2,949,576.76	1.35
Account Category: Expenditures							
33	SURTAX CAPITAL PROJECTS FUND	322.09	4,231,754.03	302,309.54	45,450.80	3,883,993.69	7.14
	Expenditures	322.09	4,231,754.03	302,309.54	45,450.80	3,883,993.69	7.14
	Net - Dept 00-000	(322.09)	(1,241,754.03)	(261,886.30)	(45,450.80)	(934,416.93)	
Department: 00-002							
Account Category: Revenues							
33	SURTAX CAPITAL PROJECTS FUND		0.00	29,018.35		(29,018.35)	100.00
	Revenues	0.00	0.00	29,018.35	0.00	(29,018.35)	100.00
Account Category: Expenditures							
33	SURTAX CAPITAL PROJECTS FUND	377,062.02	3,682,521.00	1,045,559.54	3,065,899.04	(428,937.58)	28.39
	Expenditures	377,062.02	3,682,521.00	1,045,559.54	3,065,899.04	(428,937.58)	28.39
	Net - Dept 00-002	(377,062.02)	(3,682,521.00)	(1,016,541.19)	(3,065,899.04)	399,919.23	
Fund 33 - SURTAX CAPITAL PROJECTS FUND:							
TOTAL REVENUES		0.00	2,990,000.00	69,441.59	0.00	2,920,558.41	2.32
TOTAL EXPENDITURES		377,384.11	7,914,275.03	1,347,869.08	3,111,349.84	3,455,056.11	17.03
NET OF REVENUES & EXPENDITURES:		(377,384.11)	(4,924,275.03)	(1,278,427.49)	(3,111,349.84)	(534,497.70)	
Fund: 34 MUNICIPAL REAL ESTATE FUND							
Department: 00-000							
Account Category: Revenues							
34	MUNICIPAL REAL ESTATE FUND		2,500.00			2,500.00	0.00
	Revenues	0.00	2,500.00	0.00	0.00	2,500.00	0.00
	Net - Dept 00-000	0.00	2,500.00	0.00	0.00	2,500.00	
Fund 34 - MUNICIPAL REAL ESTATE FUND:							
TOTAL REVENUES		0.00	2,500.00	0.00	0.00	2,500.00	0.00

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 34 MUNICIPAL REAL ESTATE FUND							
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
	NET OF REVENUES & EXPENDITURES:	0.00	2,500.00	0.00	0.00	2,500.00	
Fund: 36 FOREIGN FIRE INSURANCE TAX FUND							
Department: 00-000							
Account Category: Revenues							
36	FOREIGN FIRE INSURANCE TAX FUND		118,040.00			118,040.00	0.00
	Revenues	0.00	118,040.00	0.00	0.00	118,040.00	0.00
Account Category: Expenditures							
36	FOREIGN FIRE INSURANCE TAX FUND		212,000.00	15,391.62		196,608.38	7.26
	Expenditures	0.00	212,000.00	15,391.62	0.00	196,608.38	7.26
	Net - Dept 00-000	0.00	(93,960.00)	(15,391.62)	0.00	(78,568.38)	
Fund 36 - FOREIGN FIRE INSURANCE TAX FUND:							
	TOTAL REVENUES	0.00	118,040.00	0.00	0.00	118,040.00	0.00
	TOTAL EXPENDITURES	0.00	212,000.00	15,391.62	0.00	196,608.38	7.26
	NET OF REVENUES & EXPENDITURES:	0.00	(93,960.00)	(15,391.62)	0.00	(78,568.38)	
Fund: 41 HOTEL TAX DEBT SERVICE RESERVE							
Department: 00-000							
Account Category: Revenues							
41	HOTEL TAX DEBT SERVICE RESERVE		672,800.00			672,800.00	0.00
	Revenues	0.00	672,800.00	0.00	0.00	672,800.00	0.00
Account Category: Expenditures							
41	HOTEL TAX DEBT SERVICE RESERVE		384,775.00	19,150.00		365,625.00	4.98
	Expenditures	0.00	384,775.00	19,150.00	0.00	365,625.00	4.98
	Net - Dept 00-000	0.00	288,025.00	(19,150.00)	0.00	307,175.00	
Fund 41 - HOTEL TAX DEBT SERVICE RESERVE:							
	TOTAL REVENUES	0.00	672,800.00	0.00	0.00	672,800.00	0.00
	TOTAL EXPENDITURES	0.00	384,775.00	19,150.00	0.00	365,625.00	4.98
	NET OF REVENUES & EXPENDITURES:	0.00	288,025.00	(19,150.00)	0.00	307,175.00	
Fund: 60 WATER RETAIL FUND							
Department: 00-000							
Account Category: Revenues							
60	WATER RETAIL FUND	82,972.37	20,537,000.00	5,198,645.69		15,338,354.31	25.31
	Revenues	82,972.37	20,537,000.00	5,198,645.69	0.00	15,338,354.31	25.31
Account Category: Expenditures							
60	WATER RETAIL FUND	1,174,889.87	19,083,486.76	5,449,531.33	466,705.70	13,167,249.73	28.56
	Expenditures	1,174,889.87	19,083,486.76	5,449,531.33	466,705.70	13,167,249.73	28.56
	Net - Dept 00-000	(1,091,917.50)	1,453,513.24	(250,885.64)	(466,705.70)	2,171,104.58	
Department: 00-002							
Account Category: Revenues							
60	WATER RETAIL FUND		10,320.00	163,925.54		(153,605.54)	1,588.43

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 60 WATER RETAIL FUND							
Department: 00-002							
Account Category: Revenues							
	Revenues	0.00	10,320.00	163,925.54	0.00	(153,605.54)	1,588.43
Account Category: Expenditures							
60	WATER RETAIL FUND	110,776.80	10,359,257.00	1,894,852.69	6,292,643.95	2,171,760.36	18.29
	Expenditures	110,776.80	10,359,257.00	1,894,852.69	6,292,643.95	2,171,760.36	18.29
	Net - Dept 00-002	(110,776.80)	(10,348,937.00)	(1,730,927.15)	(6,292,643.95)	(2,325,365.90)	
Fund 60 - WATER RETAIL FUND:							
	TOTAL REVENUES	82,972.37	20,547,320.00	5,362,571.23	0.00	15,184,748.77	26.10
	TOTAL EXPENDITURES	1,285,666.67	29,442,743.76	7,344,384.02	6,759,349.65	15,339,010.09	24.94
	NET OF REVENUES & EXPENDITURES:	(1,202,694.30)	(8,895,423.76)	(1,981,812.79)	(6,759,349.65)	(154,261.32)	
Fund: 61 SEWER REHAB & REPLACEMENT							
Department: 00-000							
Account Category: Revenues							
61	SEWER REHAB & REPLACEMENT	2,851.00	175,000.00	9,501.00		165,499.00	5.43
	Revenues	2,851.00	175,000.00	9,501.00	0.00	165,499.00	5.43
Account Category: Expenditures							
61	SEWER REHAB & REPLACEMENT	4,357.50	600,000.00	4,357.50	12,661.91	582,980.59	0.73
	Expenditures	4,357.50	600,000.00	4,357.50	12,661.91	582,980.59	0.73
	Net - Dept 00-000	(1,506.50)	(425,000.00)	5,143.50	(12,661.91)	(417,481.59)	
Fund 61 - SEWER REHAB & REPLACEMENT:							
	TOTAL REVENUES	2,851.00	175,000.00	9,501.00	0.00	165,499.00	5.43
	TOTAL EXPENDITURES	4,357.50	600,000.00	4,357.50	12,661.91	582,980.59	0.73
	NET OF REVENUES & EXPENDITURES:	(1,506.50)	(425,000.00)	5,143.50	(12,661.91)	(417,481.59)	
Fund: 62 W/S CONSTRUCTION							
Department: 00-000							
Account Category: Revenues							
62	W/S CONSTRUCTION	1,700.50	801,550.00	631,290.81		170,259.19	78.76
	Revenues	1,700.50	801,550.00	631,290.81	0.00	170,259.19	78.76
Account Category: Expenditures							
62	W/S CONSTRUCTION		0.00		9,365.48	(9,365.48)	0.00
	Expenditures	0.00	0.00	0.00	9,365.48	(9,365.48)	0.00
	Net - Dept 00-000	1,700.50	801,550.00	631,290.81	(9,365.48)	179,624.67	
Fund 62 - W/S CONSTRUCTION:							
	TOTAL REVENUES	1,700.50	801,550.00	631,290.81	0.00	170,259.19	78.76
	TOTAL EXPENDITURES	0.00	0.00	0.00	9,365.48	(9,365.48)	0.00
	NET OF REVENUES & EXPENDITURES:	1,700.50	801,550.00	631,290.81	(9,365.48)	179,624.67	
Fund: 63 WATER WHOLESALE FUND							
Department: 00-000							
Account Category: Revenues							

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 63 WATER WHOLESALE FUND							
Department: 00-000							
Account Category: Revenues							
63	WATER WHOLESALE FUND	1,168,555.92	9,558,000.00	3,886,452.25		5,671,547.75	40.66
	Revenues	1,168,555.92	9,558,000.00	3,886,452.25	0.00	5,671,547.75	40.66
Account Category: Expenditures							
63	WATER WHOLESALE FUND	967,409.22	8,170,631.93	2,758,347.30	16,861.38	5,395,423.25	33.76
	Expenditures	967,409.22	8,170,631.93	2,758,347.30	16,861.38	5,395,423.25	33.76
	Net - Dept 00-000	201,146.70	1,387,368.07	1,128,104.95	(16,861.38)	276,124.50	
Fund 63 - WATER WHOLESALE FUND:							
	TOTAL REVENUES	1,168,555.92	9,558,000.00	3,886,452.25	0.00	5,671,547.75	40.66
	TOTAL EXPENDITURES	967,409.22	8,170,631.93	2,758,347.30	16,861.38	5,395,423.25	33.76
	NET OF REVENUES & EXPENDITURES:	201,146.70	1,387,368.07	1,128,104.95	(16,861.38)	276,124.50	
Fund: 64 SEWER FUND							
Department: 00-000							
Account Category: Revenues							
64	SEWER FUND	5,281.48	6,293,000.00	1,679,572.58		4,613,427.42	26.69
	Revenues	5,281.48	6,293,000.00	1,679,572.58	0.00	4,613,427.42	26.69
Account Category: Expenditures							
64	SEWER FUND	132,324.88	5,334,011.74	861,806.51	69,636.17	4,402,569.06	16.16
	Expenditures	132,324.88	5,334,011.74	861,806.51	69,636.17	4,402,569.06	16.16
	Net - Dept 00-000	(127,043.40)	958,988.26	817,766.07	(69,636.17)	210,858.36	
Department: 00-002							
Account Category: Revenues							
64	SEWER FUND		9,520.00	16,971.75		(7,451.75)	178.27
	Revenues	0.00	9,520.00	16,971.75	0.00	(7,451.75)	178.27
Account Category: Expenditures							
64	SEWER FUND	10,646.75	2,274,801.00	44,996.00	1,137,946.76	1,091,858.24	1.98
	Expenditures	10,646.75	2,274,801.00	44,996.00	1,137,946.76	1,091,858.24	1.98
	Net - Dept 00-002	(10,646.75)	(2,265,281.00)	(28,024.25)	(1,137,946.76)	(1,099,309.99)	
Fund 64 - SEWER FUND:							
	TOTAL REVENUES	5,281.48	6,302,520.00	1,696,544.33	0.00	4,605,975.67	26.92
	TOTAL EXPENDITURES	142,971.63	7,608,812.74	906,802.51	1,207,582.93	5,494,427.30	11.92
	NET OF REVENUES & EXPENDITURES:	(137,690.15)	(1,306,292.74)	789,741.82	(1,207,582.93)	(888,451.63)	
Fund: 65 STORM WATER MANAGEMENT							
Department: 00-000							
Account Category: Revenues							
65	STORM WATER MANAGEMENT	623.21	857,500.00	200,954.76		656,545.24	23.43
	Revenues	623.21	857,500.00	200,954.76	0.00	656,545.24	23.43
Account Category: Expenditures							
65	STORM WATER MANAGEMENT		668,912.00	112,682.97	640,578.47	(84,349.44)	16.85

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 65 STORM WATER MANAGEMENT							
Department: 00-000							
Account Category: Expenditures							
	Expenditures	0.00	668,912.00	112,682.97	640,578.47	(84,349.44)	16.85
	Net - Dept 00-000	623.21	188,588.00	88,271.79	(640,578.47)	740,894.68	
Department: 00-002							
Account Category: Revenues							
65	STORM WATER MANAGEMENT		6,225.00	18,634.65		(12,409.65)	299.35
	Revenues	0.00	6,225.00	18,634.65	0.00	(12,409.65)	299.35
Account Category: Expenditures							
65	STORM WATER MANAGEMENT	1,767.57	2,154,000.00	33,133.66	1,840.00	2,119,026.34	1.54
	Expenditures	1,767.57	2,154,000.00	33,133.66	1,840.00	2,119,026.34	1.54
	Net - Dept 00-002	(1,767.57)	(2,147,775.00)	(14,499.01)	(1,840.00)	(2,131,435.99)	
Fund 65 - STORM WATER MANAGEMENT:							
	TOTAL REVENUES	623.21	863,725.00	219,589.41	0.00	644,135.59	25.42
	TOTAL EXPENDITURES	1,767.57	2,822,912.00	145,816.63	642,418.47	2,034,676.90	5.17
	NET OF REVENUES & EXPENDITURES:	(1,144.36)	(1,959,187.00)	73,772.78	(642,418.47)	(1,390,541.31)	
Fund: 70 COMMUTER PARKING LOTS							
Department: 00-000							
Account Category: Revenues							
70	COMMUTER PARKING LOTS		181,500.00	20,615.32		160,884.68	11.36
	Revenues	0.00	181,500.00	20,615.32	0.00	160,884.68	11.36
Account Category: Expenditures							
70	COMMUTER PARKING LOTS	7,152.62	179,197.00	26,162.46	2,976.41	150,058.13	14.60
	Expenditures	7,152.62	179,197.00	26,162.46	2,976.41	150,058.13	14.60
	Net - Dept 00-000	(7,152.62)	2,303.00	(5,547.14)	(2,976.41)	10,826.55	
Fund 70 - COMMUTER PARKING LOTS:							
	TOTAL REVENUES	0.00	181,500.00	20,615.32	0.00	160,884.68	11.36
	TOTAL EXPENDITURES	7,152.62	179,197.00	26,162.46	2,976.41	150,058.13	14.60
	NET OF REVENUES & EXPENDITURES:	(7,152.62)	2,303.00	(5,547.14)	(2,976.41)	10,826.55	
Fund: 71 COMMUTER PARKING IMPROV & REPL							
Department: 00-000							
Account Category: Revenues							
71	COMMUTER PARKING IMPROV & REPL		60,000.00			60,000.00	0.00
	Revenues	0.00	60,000.00	0.00	0.00	60,000.00	0.00
Account Category: Expenditures							
71	COMMUTER PARKING IMPROV & REPL		210,000.00		56,530.50	153,469.50	0.00
	Expenditures	0.00	210,000.00	0.00	56,530.50	153,469.50	0.00
	Net - Dept 00-000	0.00	(150,000.00)	0.00	(56,530.50)	(93,469.50)	
Fund 71 - COMMUTER PARKING IMPROV & REPL:							
	TOTAL REVENUES	0.00	60,000.00	0.00	0.00	60,000.00	0.00

REVENUE & EXPENSE REPORT-BOARD SUMMARY FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 71 COMMUTER PARKING IMPROV & REPL							
	TOTAL EXPENDITURES	0.00	210,000.00	0.00	56,530.50	153,469.50	0.00
	NET OF REVENUES & EXPENDITURES:	0.00	(150,000.00)	0.00	(56,530.50)	(93,469.50)	
Fund: 75 DOWNTOWN INITIATIVES CAPITAL							
Department: 00-000							
Account Category: Revenues							
75	DOWNTOWN INITIATIVES CAPITAL	32,217.52	12,146,936.00	382,652.82		11,764,283.18	3.15
	Revenues	32,217.52	12,146,936.00	382,652.82	0.00	11,764,283.18	3.15
Account Category: Expenditures							
75	DOWNTOWN INITIATIVES CAPITAL	110,078.12	4,332,045.15	1,430,666.11	2,159,543.65	741,835.39	33.03
	Expenditures	110,078.12	4,332,045.15	1,430,666.11	2,159,543.65	741,835.39	33.03
	Net - Dept 00-000	(77,860.60)	7,814,890.85	(1,048,013.29)	(2,159,543.65)	11,022,447.79	
Department: 00-002							
Account Category: Revenues							
75	DOWNTOWN INITIATIVES CAPITAL		16,095.00	61,639.52		(45,544.52)	382.97
	Revenues	0.00	16,095.00	61,639.52	0.00	(45,544.52)	382.97
Account Category: Expenditures							
75	DOWNTOWN INITIATIVES CAPITAL	1,853,757.29	7,715,414.00	5,083,266.41	10,869,676.72	(8,237,529.13)	65.88
	Expenditures	1,853,757.29	7,715,414.00	5,083,266.41	10,869,676.72	(8,237,529.13)	65.88
	Net - Dept 00-002	(1,853,757.29)	(7,699,319.00)	(5,021,626.89)	(10,869,676.72)	8,191,984.61	
Fund 75 - DOWNTOWN INITIATIVES CAPITAL:							
	TOTAL REVENUES	32,217.52	12,163,031.00	444,292.34	0.00	11,718,738.66	3.65
	TOTAL EXPENDITURES	1,963,835.41	12,047,459.15	6,513,932.52	13,029,220.37	(7,495,693.74)	54.07
	NET OF REVENUES & EXPENDITURES:	(1,931,617.89)	115,571.85	(6,069,640.18)	(13,029,220.37)	19,214,432.40	
Fund: 77 INTEGRATED INITIATIVES CAPITAL							
Department: 00-000							
Account Category: Revenues							
77	INTEGRATED INITIATIVES CAPITAL		3,860,965.00			3,860,965.00	0.00
	Revenues	0.00	3,860,965.00	0.00	0.00	3,860,965.00	0.00
Account Category: Expenditures							
77	INTEGRATED INITIATIVES CAPITAL	86,766.85	1,860,965.00	618,861.63	129,322.20	1,112,781.17	33.25
	Expenditures	86,766.85	1,860,965.00	618,861.63	129,322.20	1,112,781.17	33.25
	Net - Dept 00-000	(86,766.85)	2,000,000.00	(618,861.63)	(129,322.20)	2,748,183.83	
Fund 77 - INTEGRATED INITIATIVES CAPITAL:							
	TOTAL REVENUES	0.00	3,860,965.00	0.00	0.00	3,860,965.00	0.00
	TOTAL EXPENDITURES	86,766.85	1,860,965.00	618,861.63	129,322.20	1,112,781.17	33.25
	NET OF REVENUES & EXPENDITURES:	(86,766.85)	2,000,000.00	(618,861.63)	(129,322.20)	2,748,183.83	
Report Totals:							
	TOTAL REVENUES - ALL FUNDS	1,777,292.75	145,308,265.00	28,996,894.15	0.00	116,311,370.85	19.96
	TOTAL EXPENDITURES - ALL FUNDS	7,213,599.08	204,678,295.12	40,764,943.78	31,794,135.23	132,119,216.11	19.92
	NET OF REVENUES & EXPENDITURES:	(5,436,306.33)	(59,370,030.12)	(11,768,049.63)	(31,794,135.23)	(15,807,845.26)	

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdgt Used
Fund: 01 GENERAL FUND							
Department: 11-000 MAYOR & TRUSTEES							
Account Category: Expenditures							
01-11-000-71125	PART TIME HELP - PENSIONABLE	0.00	0.00	3,025.53	0.00	(3,025.53)	100.00
Expenditures		0.00	0.00	3,025.53	0.00	(3,025.53)	100.00
Net - Dept 11-000 - MAYOR & TRUSTEES		0.00	0.00	(3,025.53)	0.00	3,025.53	
Department: 12-000 VILLAGE MANAGER							
Account Category: Expenditures							
01-12-000-71112	OVERTIME	(12.43)	0.00	236.13	0.00	(236.13)	100.00
01-12-000-72447	EMPLOYEE ASST PROG	0.00	0.00	2,310.66	0.00	(2,310.66)	100.00
Expenditures		(12.43)	0.00	2,546.79	0.00	(2,546.79)	100.00
Net - Dept 12-000 - VILLAGE MANAGER		12.43	0.00	(2,546.79)	0.00	2,546.79	
Department: 14-000 GENERAL OVERHEAD							
Account Category: Expenditures							
01-14-000-72974-0456	EMPLOYEE RECOGNITIONS	152.19	0.00	8,168.61	0.00	(8,168.61)	100.00
01-14-000-73115-0194	CONFECTIONARY SUPPLIES	0.00	0.00	102.38	0.00	(102.38)	100.00
01-14-000-79010	REFUNDS - BUSINESS LIC	0.00	0.00	200.00	0.00	(200.00)	100.00
Expenditures		152.19	0.00	8,470.99	0.00	(8,470.99)	100.00
Net - Dept 14-000 - GENERAL OVERHEAD		(152.19)	0.00	(8,470.99)	0.00	8,470.99	
Department: 15-000 FINANCE							
Account Category: Expenditures							
01-15-000-72790	OTHER CONTRACTUAL SVCS	14,682.70	168,845.00	52,977.48	221,100.02	(105,232.50)	162.32
Expenditures		14,682.70	168,845.00	52,977.48	221,100.02	(105,232.50)	31.38
Net - Dept 15-000 - FINANCE		(14,682.70)	(168,845.00)	(52,977.48)	(221,100.02)	105,232.50	
Department: 16-000 INFORMATION TECHNOLOGY							
Account Category: Expenditures							
01-16-000-72540	R & M MOTOR VEHICLES	213.00	200.00	213.00	0.00	(13.00)	106.50
01-16-000-72720	DUES & SUBSCRIPTIONS	0.00	23,200.00	23,662.09	0.00	(462.09)	101.99
Expenditures		213.00	23,400.00	23,875.09	0.00	(475.09)	102.03
Net - Dept 16-000 - INFORMATION TECHNOLOGY		(213.00)	(23,400.00)	(23,875.09)	0.00	475.09	
Department: 17-205 POLICE (ADMINISTRATION)							
Account Category: Expenditures							
01-17-205-72540	R & M MOTOR VEHICLES	103.51	0.00	103.51	0.00	(103.51)	100.00
01-17-205-73610	UNIFORMS	1,749.33	23,500.00	28,960.22	2,683.62	(8,143.84)	134.65
Expenditures		1,852.84	23,500.00	29,063.73	2,683.62	(8,247.35)	123.68
Net - Dept 17-205 - POLICE (ADMINISTRATION)		(1,852.84)	(23,500.00)	(29,063.73)	(2,683.62)	8,247.35	
Department: 17-220 POLICE (PATROL)							
Account Category: Expenditures							
01-17-220-72753	TOWING SERVICE	1,075.00	1,000.00	1,075.00	0.00	(75.00)	107.50
Expenditures		1,075.00	1,000.00	1,075.00	0.00	(75.00)	107.50
Net - Dept 17-220 - POLICE (PATROL)		(1,075.00)	(1,000.00)	(1,075.00)	0.00	75.00	
Department: 17-225 POLICE (INVESTIGATIONS)							

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdgt Used
Fund: 01 GENERAL FUND							
Department: 17-225 POLICE (INVESTIGATIONS)							
Account Category: Expenditures							
01-17-225-71112	OVERTIME	11,190.94	150,000.00	177,625.30	0.00	(27,625.30)	118.42
01-17-225-72120-0129	TELEPHONE COMMUNICATIONS	0.00	0.00	110.62	0.00	(110.62)	100.00
	Expenditures	11,190.94	150,000.00	177,735.92	0.00	(27,735.92)	118.49
	Net - Dept 17-225 - POLICE (INVESTIGATIONS)	(11,190.94)	(150,000.00)	(177,735.92)	0.00	27,735.92	
Department: 17-235 POLICE (MUSIC THEATRE)							
Account Category: Expenditures							
01-17-235-71110-0058	SALARIES	301.50	0.00	301.50	0.00	(301.50)	100.00
01-17-235-71112-0058	OVERTIME	28,625.14	0.00	90,350.53	0.00	(90,350.53)	100.00
01-17-235-71127-0058	PART TIME - NON-PENSIONABLE	3,229.80	0.00	9,290.40	0.00	(9,290.40)	100.00
01-17-235-72480-0058	FICA/MEDICARE	730.49	0.00	1,579.06	0.00	(1,579.06)	100.00
01-17-235-72485-0058	IMRF	139.93	0.00	301.40	0.00	(301.40)	100.00
	Expenditures	33,026.86	0.00	101,822.89	0.00	(101,822.89)	100.00
	Net - Dept 17-235 - POLICE (MUSIC THEATRE)	(33,026.86)	0.00	(101,822.89)	0.00	101,822.89	
Department: 19-000 FIRE SUPPRESSION							
Account Category: Expenditures							
01-19-000-71800	RETIREMENT PENSION	140.00	0.00	1,480.12	0.00	(1,480.12)	100.00
	Expenditures	140.00	0.00	1,480.12	0.00	(1,480.12)	100.00
	Net - Dept 19-000 - FIRE SUPPRESSION	(140.00)	0.00	(1,480.12)	0.00	1,480.12	
Department: 21-000 EM & 911 COMMUNICATIONS							
Account Category: Expenditures							
01-21-000-71112	OVERTIME	0.00	0.00	283.77	0.00	(283.77)	100.00
	Expenditures	0.00	0.00	283.77	0.00	(283.77)	100.00
	Net - Dept 21-000 - EM & 911 COMMUNICATIONS	0.00	0.00	(283.77)	0.00	283.77	
Department: 21-210 EM & 911 COMMUNICATIONS (DISPATCH)							
Account Category: Expenditures							
01-21-210-73610	UNIFORMS	0.00	0.00	5,400.00	0.00	(5,400.00)	100.00
	Expenditures	0.00	0.00	5,400.00	0.00	(5,400.00)	100.00
	Net - Dept 21-210 - EM & 911 COMMUNICATIONS (DISPATCH)	0.00	0.00	(5,400.00)	0.00	5,400.00	
Department: 26-023 PUBLIC WORKS (STREETS)							
Account Category: Expenditures							
01-26-023-72540-0005	R & M MOTOR VEHICLES	255.00	0.00	1,233.16	0.00	(1,233.16)	100.00
01-26-023-72847	PLANNING SERVICES	15,741.50	219,844.00	63,167.35	156,769.15	(92.50)	100.04
	Expenditures	15,996.50	219,844.00	64,400.51	156,769.15	(1,325.66)	29.29
	Net - Dept 26-023 - PUBLIC WORKS (STREETS)	(15,996.50)	(219,844.00)	(64,400.51)	(156,769.15)	1,325.66	
Department: 26-025 PUBLIC WORKS (FACILITIES)							
Account Category: Expenditures							
01-26-025-72535	R&M FIRE EXTINGUISHERS	741.85	6,000.00	6,748.65	0.00	(748.65)	112.48
01-26-025-72755	MAINTENANCE CONTRACTS	0.00	0.00	0.00	3,433.00	(3,433.00)	0.00
	Expenditures	741.85	6,000.00	6,748.65	3,433.00	(4,181.65)	112.48

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 01 GENERAL FUND							
Department: 26-025 PUBLIC WORKS (FACILITIES)							
Net - Dept 26-025 - PUBLIC WORKS (FACILITIES)		(741.85)	(6,000.00)	(6,748.65)	(3,433.00)	4,181.65	
Department: 33-300 COMMUNITY DEVELOPMENT (BUILDING)							
Account Category: Expenditures							
01-33-300-72790	OTHER CONTRACTUAL SVCS	43,158.00	300,000.00	108,821.36	306,178.64	(115,000.00)	138.33
01-33-300-72840	ENGINEERING SERVICES	0.00	0.00	220.00	0.00	(220.00)	100.00
01-33-300-73530	GASOLINE	0.00	500.00	1,496.38	0.00	(996.38)	299.28
Expenditures		43,158.00	300,500.00	110,537.74	306,178.64	(116,216.38)	36.78
Net - Dept 33-300 - COMMUNITY DEVELOPMENT (BUILDING)		(43,158.00)	(300,500.00)	(110,537.74)	(306,178.64)	116,216.38	
Department: 33-320 COMMUNITY DEVELOPMENT (ECONOMIC DEV)							
Account Category: Expenditures							
01-33-320-72140	TRAINING	0.00	0.00	535.00	0.00	(535.00)	100.00
01-33-320-72750	SERVICE CONTRACTS	0.00	0.00	623.27	0.00	(623.27)	100.00
Expenditures		0.00	0.00	1,158.27	0.00	(1,158.27)	100.00
Net - Dept 33-320 - COMMUNITY DEVELOPMENT (ECONOMIC DEV)		0.00	0.00	(1,158.27)	0.00	1,158.27	
Department: 35-000 MARKETING/COMMUNICATIONS							
Account Category: Expenditures							
01-35-000-71125	PART TIME HELP - PENSIONABLE	0.00	0.00	3,767.30	0.00	(3,767.30)	100.00
01-35-000-72540	R & M MOTOR VEHICLES	0.00	0.00	257.46	0.00	(257.46)	100.00
01-35-000-72923-0082	DOWNTOWN PROGRAMS AND EVENTS	0.00	0.00	1,650.00	0.00	(1,650.00)	100.00
01-35-000-72952-0410	FIREWORKS	(25,000.00)	0.00	25,000.00	0.00	(25,000.00)	100.00
01-35-000-73530	GASOLINE	0.00	0.00	182.45	0.00	(182.45)	100.00
Expenditures		(25,000.00)	0.00	30,857.21	0.00	(30,857.21)	100.00
Net - Dept 35-000 - MARKETING/COMMUNICATIONS		25,000.00	0.00	(30,857.21)	0.00	30,857.21	
Department: 75-000 DOWNTOWN INITIATIVES							
Account Category: Expenditures							
01-75-000-72923-0070	DOWNTOWN PROGRAMS AND EVENTS	0.00	0.00	8,000.00	0.00	(8,000.00)	100.00
Expenditures		0.00	0.00	8,000.00	0.00	(8,000.00)	100.00
Net - Dept 75-000 - DOWNTOWN INITIATIVES		0.00	0.00	(8,000.00)	0.00	8,000.00	
Department: 75-206 DOWNTOWN INITIATIVES (HARMONY SQUARE)							
Account Category: Expenditures							
01-75-206-72315	BANK CHARGES	485.50	0.00	528.38	0.00	(528.38)	100.00
01-75-206-72923-0018	DOWNTOWN PROGRAMS AND EVENTS	450.00	0.00	5,681.68	0.00	(5,681.68)	100.00
01-75-206-72923-0050	DOWNTOWN PROGRAMS AND EVENTS	547.20	0.00	115,701.62	3,205.00	(118,906.62)	100.00
01-75-206-72923-0070	DOWNTOWN PROGRAMS AND EVENTS	11,018.00	0.00	90,440.24	8,260.00	(98,700.24)	100.00
01-75-206-72923-0082	DOWNTOWN PROGRAMS AND EVENTS	510.00	0.00	4,545.00	0.00	(4,545.00)	100.00
01-75-206-72923-0197	DOWNTOWN PROGRAMS AND EVENTS	700.00	0.00	3,800.00	0.00	(3,800.00)	100.00
01-75-206-72923-0472	DOWNTOWN PROGRAMS AND EVENTS	0.00	0.00	1,530.00	0.00	(1,530.00)	100.00
01-75-206-72923-0473	DOWNTOWN PROGRAMS AND EVENTS	0.00	0.00	300.00	0.00	(300.00)	100.00
01-75-206-72923-0474	DOWNTOWN PROGRAMS AND EVENTS	0.00	0.00	600.00	0.00	(600.00)	100.00
01-75-206-72923-0475	DOWNTOWN PROGRAMS AND EVENTS	0.00	0.00	1,775.00	0.00	(1,775.00)	100.00
01-75-206-72923-0476	DOWNTOWN PROGRAMS AND EVENTS	1,040.78	0.00	1,040.78	0.00	(1,040.78)	100.00
Expenditures		14,751.48	0.00	225,942.70	11,465.00	(237,407.70)	100.00

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdgt Used
Fund: 01 GENERAL FUND							
Department: 75-206 DOWNTOWN INITIATIVES (HARMONY SQUARE)							
	Net - Dept 75-206 - DOWNTOWN INITIATIVES (HARMONY SQUARE)	(14,751.48)	0.00	(225,942.70)	(11,465.00)	237,407.70	
Fund 01 - GENERAL FUND:							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	111,968.93	893,089.00	855,402.39	701,629.43	(663,942.82)	95.78
	NET OF REVENUES & EXPENDITURES:	(111,968.93)	(893,089.00)	(855,402.39)	(701,629.43)	663,942.82	
Fund: 05 MOTOR FUEL TAX							
Department: 00-000							
Account Category: Expenditures							
	05-00-000-75405-0179 OVERLAY PROGRAM	0.00	0.00	2,343,526.62	343,227.84	(2,686,754.46)	100.00
	Expenditures	0.00	0.00	2,343,526.62	343,227.84	(2,686,754.46)	100.00
	Net - Dept 00-000	0.00	0.00	(2,343,526.62)	(343,227.84)	2,686,754.46	
Fund 05 - MOTOR FUEL TAX:							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	2,343,526.62	343,227.84	(2,686,754.46)	100.00
	NET OF REVENUES & EXPENDITURES:	0.00	0.00	(2,343,526.62)	(343,227.84)	2,686,754.46	
Fund: 06 LOCAL ROAD IMPROVEMENTS							
Department: 00-000							
Account Category: Expenditures							
	06-00-000-72840-0179 ENGINEERING SERVICES	0.00	0.00	3,957.00	6,681.00	(10,638.00)	100.00
	06-00-000-75405-0179 OVERLAY PROGRAM	0.00	0.00	901,035.90	1,265,320.06	(2,166,355.96)	100.00
	Expenditures	0.00	0.00	904,992.90	1,272,001.06	(2,176,993.96)	100.00
	Net - Dept 00-000	0.00	0.00	(904,992.90)	(1,272,001.06)	2,176,993.96	
Fund 06 - LOCAL ROAD IMPROVEMENTS:							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	904,992.90	1,272,001.06	(2,176,993.96)	100.00
	NET OF REVENUES & EXPENDITURES:	0.00	0.00	(904,992.90)	(1,272,001.06)	2,176,993.96	
Fund: 11 ENHANCED 9-1-1 SERVICE FUND							
Department: 00-000							
Account Category: Expenditures							
	11-00-000-73610 UNIFORMS	0.00	0.00	1,350.00	0.00	(1,350.00)	100.00
	Expenditures	0.00	0.00	1,350.00	0.00	(1,350.00)	100.00
	Net - Dept 00-000	0.00	0.00	(1,350.00)	0.00	1,350.00	
Fund 11 - ENHANCED 9-1-1 SERVICE FUND:							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	1,350.00	0.00	(1,350.00)	100.00
	NET OF REVENUES & EXPENDITURES:	0.00	0.00	(1,350.00)	0.00	1,350.00	
Fund: 18 MAIN ST NORTH TIF							
Department: 00-000							

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdgt Used
Fund: 18 MAIN ST NORTH TIF							
Department: 00-000							
Account Category: Expenditures							
18-00-000-72357	PROPERTY TAXES	0.00	(50,000.00)	0.00	0.00	(50,000.00)	0.00
18-00-000-72840-0373	ENGINEERING SERVICES	0.00	0.00	32,680.00	169,320.00	(202,000.00)	100.00
	Expenditures	0.00	(50,000.00)	32,680.00	169,320.00	(252,000.00)	65.36
	Net - Dept 00-000	0.00	50,000.00	(32,680.00)	(169,320.00)	252,000.00	
Fund 18 - MAIN ST NORTH TIF:							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	(50,000.00)	32,680.00	169,320.00	(252,000.00)	65.36
	NET OF REVENUES & EXPENDITURES:	0.00	50,000.00	(32,680.00)	(169,320.00)	252,000.00	
Fund: 20 MENTAL HEALTH CENTER (STATE CAMPUS) TIF							
Department: 00-000							
Account Category: Expenditures							
20-00-000-72840-0437	ENGINEERING	0.00	0.00	8,400.00	70,612.25	(79,012.25)	100.00
20-00-000-75814-0367	HELISTOP IMPROVEMENTS	0.00	0.00	450.00	229,806.34	(230,256.34)	100.00
	Expenditures	0.00	0.00	8,850.00	300,418.59	(309,268.59)	100.00
	Net - Dept 00-000	0.00	0.00	(8,850.00)	(300,418.59)	309,268.59	
Fund 20 - MENTAL HEALTH CENTER (STATE CAMPUS) TIF:							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	8,850.00	300,418.59	(309,268.59)	100.00
	NET OF REVENUES & EXPENDITURES:	0.00	0.00	(8,850.00)	(300,418.59)	309,268.59	
Fund: 27 NEW BREMEN TIF							
Department: 00-000							
Account Category: Expenditures							
27-00-000-79118	SIGNAGE INCENTIVE PROGRAM	0.00	0.00	3,860.00	0.00	(3,860.00)	100.00
	Expenditures	0.00	0.00	3,860.00	0.00	(3,860.00)	100.00
	Net - Dept 00-000	0.00	0.00	(3,860.00)	0.00	3,860.00	
Fund 27 - NEW BREMEN TIF:							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	3,860.00	0.00	(3,860.00)	100.00
	NET OF REVENUES & EXPENDITURES:	0.00	0.00	(3,860.00)	0.00	3,860.00	
Fund: 30 CAPITAL IMPROVEMENTS							
Department: 00-000							
Account Category: Expenditures							
30-00-000-74230	TRUCKS	0.00	280,000.00	0.00	536,599.10	(256,599.10)	191.64
30-00-000-74234	AERIAL LIFT TRUCK	0.00	220,000.00	69,082.00	157,603.00	(6,685.00)	103.04
30-00-000-75123	SIDEWALK REPL - MUNI BLG	0.00	0.00	0.00	374.34	(374.34)	0.00
30-00-000-75502	SECURITY SYSTEMS	0.00	50,000.00	61,530.00	0.00	(11,530.00)	123.06
30-00-000-75801	PARKING LOT REPAIR	0.00	0.00	0.00	9,850.00	(9,850.00)	0.00
	Expenditures	0.00	550,000.00	130,612.00	704,426.44	(285,038.44)	23.75
	Net - Dept 00-000	0.00	(550,000.00)	(130,612.00)	(704,426.44)	285,038.44	

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg Used
Fund: 30 CAPITAL IMPROVEMENTS							
Fund 30 - CAPITAL IMPROVEMENTS:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	550,000.00	130,612.00	704,426.44	(285,038.44)	23.75
NET OF REVENUES & EXPENDITURES:		0.00	(550,000.00)	(130,612.00)	(704,426.44)	285,038.44	
Fund: 33 SURTAX CAPITAL PROJECTS FUND							
Department: 00-000							
Account Category: Expenditures							
33-00-000-75205-2031	BIKE PATH	0.00	0.00	0.00	45,450.80	(45,450.80)	0.00
Expenditures		0.00	0.00	0.00	45,450.80	(45,450.80)	0.00
Net - Dept 00-000		0.00	0.00	0.00	(45,450.80)	45,450.80	
Department: 00-002							
Account Category: Expenditures							
33-00-002-72742-0323	CONSTRUCTION COSTS	375,231.02	0.00	1,025,290.04	2,960,912.45	(3,986,202.49)	100.00
33-00-002-75131-0445	VILLAGE HALL UPGRADES	1,755.00	0.00	16,443.50	40,029.75	(56,473.25)	100.00
33-00-002-96200	BOND FEES	76.00	0.00	76.00	0.00	(76.00)	100.00
Expenditures		377,062.02	0.00	1,041,809.54	3,000,942.20	(4,042,751.74)	100.00
Net - Dept 00-002		(377,062.02)	0.00	(1,041,809.54)	(3,000,942.20)	4,042,751.74	
Fund 33 - SURTAX CAPITAL PROJECTS FUND:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		377,062.02	0.00	1,041,809.54	3,046,393.00	(4,088,202.54)	100.00
NET OF REVENUES & EXPENDITURES:		(377,062.02)	0.00	(1,041,809.54)	(3,046,393.00)	4,088,202.54	
Fund: 36 FOREIGN FIRE INSURANCE TAX FUND							
Department: 00-000							
Account Category: Expenditures							
36-00-000-73110	OFFICE SUPPLIES	0.00	3,500.00	3,817.85	0.00	(317.85)	109.08
Expenditures		0.00	3,500.00	3,817.85	0.00	(317.85)	109.08
Net - Dept 00-000		0.00	(3,500.00)	(3,817.85)	0.00	317.85	
Fund 36 - FOREIGN FIRE INSURANCE TAX FUND:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	3,500.00	3,817.85	0.00	(317.85)	109.08
NET OF REVENUES & EXPENDITURES:		0.00	(3,500.00)	(3,817.85)	0.00	317.85	
Fund: 60 WATER RETAIL FUND							
Department: 00-000							
Account Category: Expenditures							
60-00-000-72860	VEHICLE LICENSES	317.47	265.50	441.37	0.00	(175.87)	166.24
60-00-000-74232	PICK UP TRUCK	0.00	0.00	0.00	69,184.00	(69,184.00)	0.00
60-00-000-98062	TRANSFER TO W/S CONSTRUCTION	0.00	558,579.00	620,853.70	0.00	(62,274.70)	111.15
Expenditures		317.47	558,844.50	621,295.07	69,184.00	(131,634.57)	111.17
Net - Dept 00-000		(317.47)	(558,844.50)	(621,295.07)	(69,184.00)	131,634.57	
Department: 00-002							
Account Category: Expenditures							

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg't Used
Fund: 60 WATER RETAIL FUND							
Department: 00-002							
Account Category: Expenditures							
60-00-002-75338-0399	WATER TOWER MAINTENANCE	0.00	0.00	119,201.85	1,359,150.19	(1,478,352.04)	100.00
60-00-002-75707	NEW ENGLAND AVE WATERMAIN IMPROVEMEN	24,791.06	1,599,734.00	369,939.59	1,358,484.45	(128,690.04)	108.04
60-00-002-75708	SAYRE AVENUE WATERMAIN IMPROVEMENTS	24,791.06	1,203,734.00	296,561.92	1,047,702.12	(140,530.04)	111.67
60-00-002-75709	171ST ST & 70TH AVE WATERMAIN	12,395.54	711,867.00	166,625.38	609,787.60	(64,545.98)	109.07
60-00-002-75710	OZARK AVENUE WATERMAIN IMPROVEMENTS	11,349.80	889,801.00	314,789.87	632,495.17	(57,484.04)	106.46
60-00-002-75711	BARRETT'S WATERMAIN IMPROVEMENTS	26,482.84	1,574,535.00	595,363.33	1,159,272.93	(180,101.26)	111.44
60-00-002-75712-0433	POST 2 CONTROL IMPROVEMENTS	10,857.50	0.00	16,697.50	61,955.00	(78,652.50)	100.00
60-00-002-75806-0113	175TH ST RECONSTRUCTION/UTILITIES BU	0.00	0.00	15,564.25	42,465.49	(58,029.74)	100.00
60-00-002-96200	BOND FEES	109.00	0.00	109.00	0.00	(109.00)	100.00
Expenditures		110,776.80	5,979,671.00	1,894,852.69	6,271,312.95	(2,186,494.64)	31.69
Net - Dept 00-002		(110,776.80)	(5,979,671.00)	(1,894,852.69)	(6,271,312.95)	2,186,494.64	
Fund 60 - WATER RETAIL FUND:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		111,094.27	6,538,515.50	2,516,147.76	6,340,496.95	(2,318,129.21)	38.48
NET OF REVENUES & EXPENDITURES:		(111,094.27)	(6,538,515.50)	(2,516,147.76)	(6,340,496.95)	2,318,129.21	
Fund: 61 SEWER REHAB & REPLACEMENT							
Department: 00-000							
Account Category: Expenditures							
61-00-000-75320-0397	LIFT STATION MODIFY	4,357.50	0.00	4,357.50	12,661.91	(17,019.41)	100.00
Expenditures		4,357.50	0.00	4,357.50	12,661.91	(17,019.41)	100.00
Net - Dept 00-000		(4,357.50)	0.00	(4,357.50)	(12,661.91)	17,019.41	
Fund 61 - SEWER REHAB & REPLACEMENT:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		4,357.50	0.00	4,357.50	12,661.91	(17,019.41)	100.00
NET OF REVENUES & EXPENDITURES:		(4,357.50)	0.00	(4,357.50)	(12,661.91)	17,019.41	
Fund: 62 W/S CONSTRUCTION							
Department: 00-000							
Account Category: Expenditures							
62-00-000-75705-0435	WATERMAIN REPLACEMENT	0.00	0.00	0.00	9,365.48	(9,365.48)	0.00
Expenditures		0.00	0.00	0.00	9,365.48	(9,365.48)	0.00
Net - Dept 00-000		0.00	0.00	0.00	(9,365.48)	9,365.48	
Fund 62 - W/S CONSTRUCTION:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	9,365.48	(9,365.48)	0.00
NET OF REVENUES & EXPENDITURES:		0.00	0.00	0.00	(9,365.48)	9,365.48	
Fund: 63 WATER WHOLESALE FUND							
Department: 00-000							
Account Category: Expenditures							
63-00-000-72120	TELEPHONE COMMUNICATIONS	0.00	65.52	511.92	0.00	(446.40)	781.32
63-00-000-72127	MOBILE DATA COMMUNICATIONS	27.98	0.00	199.19	0.00	(199.19)	100.00

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg Used
Fund: 63 WATER WHOLESALE FUND							
Department: 00-000							
Account Category: Expenditures							
63-00-000-72860	VEHICLE LICENSES	101.83	84.50	141.98	0.00	(57.48)	168.02
Expenditures		129.81	150.02	853.09	0.00	(703.07)	568.65
Net - Dept 00-000		(129.81)	(150.02)	(853.09)	0.00	703.07	
Fund 63 - WATER WHOLESALE FUND:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		129.81	150.02	853.09	0.00	(703.07)	568.65
NET OF REVENUES & EXPENDITURES:		(129.81)	(150.02)	(853.09)	0.00	703.07	
Fund: 64 SEWER FUND							
Department: 00-000							
Account Category: Expenditures							
64-00-000-72120	TELEPHONE COMMUNICATIONS	0.00	90.00	531.23	0.00	(441.23)	590.26
64-00-000-72127	MOBILE DATA COMMUNICATIONS	23.97	0.00	83.61	0.00	(83.61)	100.00
64-00-000-72860	VEHICLE LICENSES	179.70	150.00	250.00	0.00	(100.00)	166.67
Expenditures		203.67	240.00	864.84	0.00	(624.84)	360.35
Net - Dept 00-000		(203.67)	(240.00)	(864.84)	0.00	624.84	
Department: 00-002							
Account Category: Expenditures							
64-00-002-75806-0113	175TH ST RECONSTRUCTION/UTILITIES BU	0.00	0.00	15,564.25	42,465.51	(58,029.76)	100.00
64-00-002-96200	BOND FEES	43.00	0.00	43.00	0.00	(43.00)	100.00
Expenditures		43.00	0.00	15,607.25	42,465.51	(58,072.76)	100.00
Net - Dept 00-002		(43.00)	0.00	(15,607.25)	(42,465.51)	58,072.76	
Fund 64 - SEWER FUND:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		246.67	240.00	16,472.09	42,465.51	(58,697.60)	6,863.37
NET OF REVENUES & EXPENDITURES:		(246.67)	(240.00)	(16,472.09)	(42,465.51)	58,697.60	
Fund: 65 STORM WATER MANAGEMENT							
Department: 00-000							
Account Category: Expenditures							
65-00-000-72525-0448	R & M - LIFT STATION	0.00	0.00	0.00	27,980.00	(27,980.00)	0.00
65-00-000-72591	R&M RETENTION POND	0.00	340,000.00	4,337.50	339,695.68	(4,033.18)	101.19
65-00-000-75310-0364	STORMWATER CONSTRUCTION PROJECTS	0.00	0.00	0.00	268,651.84	(268,651.84)	0.00
Expenditures		0.00	340,000.00	4,337.50	636,327.52	(300,665.02)	1.28
Net - Dept 00-000		0.00	(340,000.00)	(4,337.50)	(636,327.52)	300,665.02	
Department: 00-002							
Account Category: Expenditures							
65-00-002-75310-0364	KIMBERLY HEIGHTS DRAINAGE IMPROVEMEN	1,767.57	0.00	32,817.57	1,840.00	(34,657.57)	100.00
Expenditures		1,767.57	0.00	32,817.57	1,840.00	(34,657.57)	100.00
Net - Dept 00-002		(1,767.57)	0.00	(32,817.57)	(1,840.00)	34,657.57	

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For 08/31/2025 Incr (Decr)	25-26 Amended Budget	YTD Balance 08/31/2025 Norm (Abnorm)	Encumbrance 08/31/2025 Incr (Decr)	Available Balance 08/31/2025 Norm (Abnorm)	% Bdg Used
Fund: 65 STORM WATER MANAGEMENT							
Fund 65 - STORM WATER MANAGEMENT:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,767.57	340,000.00	37,155.07	638,167.52	(335,322.59)	10.93
NET OF REVENUES & EXPENDITURES:		(1,767.57)	(340,000.00)	(37,155.07)	(638,167.52)	335,322.59	
Fund: 71 COMMUTER PARKING IMPROV & REPL							
Department: 00-000							
Account Category: Expenditures							
71-00-000-75816-0457	ELECTRIC VEHICLE CHARGING INFRASTRUC	0.00	0.00	0.00	56,530.50	(56,530.50)	0.00
Expenditures		0.00	0.00	0.00	56,530.50	(56,530.50)	0.00
Net - Dept 00-000		0.00	0.00	0.00	(56,530.50)	56,530.50	
Fund 71 - COMMUTER PARKING IMPROV & REPL:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	56,530.50	(56,530.50)	0.00
NET OF REVENUES & EXPENDITURES:		0.00	0.00	0.00	(56,530.50)	56,530.50	
Fund: 75 DOWNTOWN INITIATIVES CAPITAL							
Department: 00-000							
Account Category: Expenditures							
75-00-000-72742-0323	CONSTRUCTION COSTS	110,078.12	0.00	530,305.79	2,159,543.65	(2,689,849.44)	100.00
Expenditures		110,078.12	0.00	530,305.79	2,159,543.65	(2,689,849.44)	100.00
Net - Dept 00-000		(110,078.12)	0.00	(530,305.79)	(2,159,543.65)	2,689,849.44	
Department: 00-002							
Account Category: Expenditures							
75-00-002-72742-0323	CONSTRUCTION COSTS	1,853,510.29	0.00	5,083,019.41	10,869,676.72	(15,952,696.13)	100.00
75-00-002-96200	BOND FEES	247.00	0.00	247.00	0.00	(247.00)	100.00
Expenditures		1,853,757.29	0.00	5,083,266.41	10,869,676.72	(15,952,943.13)	100.00
Net - Dept 00-002		(1,853,757.29)	0.00	(5,083,266.41)	(10,869,676.72)	15,952,943.13	
Fund 75 - DOWNTOWN INITIATIVES CAPITAL:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,963,835.41	0.00	5,613,572.20	13,029,220.37	(18,642,792.57)	100.00
NET OF REVENUES & EXPENDITURES:		(1,963,835.41)	0.00	(5,613,572.20)	(13,029,220.37)	18,642,792.57	
Fund: 77 INTEGRATED INITIATIVES CAPITAL							
Department: 00-000							
Account Category: Expenditures							
77-00-000-75112-0470	BUILDING IMPROVE/REMODEL	79,301.25	0.00	319,330.35	254,055.85	(573,386.20)	100.00
Expenditures		79,301.25	0.00	319,330.35	254,055.85	(573,386.20)	100.00
Net - Dept 00-000		(79,301.25)	0.00	(319,330.35)	(254,055.85)	573,386.20	
Fund 77 - INTEGRATED INITIATIVES CAPITAL:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		79,301.25	0.00	319,330.35	254,055.85	(573,386.20)	100.00
NET OF REVENUES & EXPENDITURES:		(79,301.25)	0.00	(319,330.35)	(254,055.85)	573,386.20	

EXPENDITURES OVER BUDGET-BUDGETS IN TROUBLE REPORT FOR VILLAGE OF TINLEY PARK

Balance As of 08/31/2025

GL Number	Description	Activity For	25-26	YTD Balance	Encumbrance	Available	% Bdggt Used
		08/31/2025 Incr (Decr)	Amended Budget	08/31/2025 Norm (Abnorm)	08/31/2025 Incr (Decr)	Balance 08/31/2025 Norm (Abnorm)	
Report Totals:							
TOTAL REVENUES - ALL FUNDS		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES - ALL FUNDS		2,649,763.43	8,275,494.52	13,834,789.36	26,920,380.45	(32,479,675.29)	167.18
NET OF REVENUES & EXPENDITURES:		(2,649,763.43)	(8,275,494.52)	(13,834,789.36)	(26,920,380.45)	32,479,675.29	



Interoffice Memo

Date: August 19, 2025
To: Finance Committee
From: Hannah Lipman, Assistant Village Manager/Interim Finance Director, Patrick Carr, Village Manager
Cc: Thomas Tilton, Police Chief
Subject: Sikich Report - Review of Police Department Payroll

The Village engaged its independent auditing firm, Sikich LLC, to complete a review of the Police Department's payroll. The findings of their review is attached for review.

By means of history, when it comes to Police overtime, the Village historically had the approach of 'do more with less', and preferred to pay overtime instead of increasing staffing. In late 2017 (early 2018), efforts began to change that mentality, and to instead start increase staffing for the Police Department. Northwestern University Center for Public Safety was hired by the Village to complete a Police Staffing Study to assess the deployment of resources, and number of Police Officers needed to ultimately bring down overtime. The chart below shows the recommended number of Officers needed.

Recommended Patrol Staffing for Various Unobligated Time Alternatives

Unobligated Minutes per Hour	Per Cent Of Hour	Total Patrol Time Hours	Patrol Hours Per Day	Number of Officers Needed
24	40%	81,033	222	54
25	42%	83,349	228	55
26	43%	85,800	235	57
27	45%	88,400	242	59
28	47%	91,163	250	60
29	48%	94,103	258	62
30	50%	97,240	266	64

Since then, the Village has authorized 18 additional positions, 13 of which are Patrol Officers, exceeding the recommendations of the study. The current number of authorized Police Officers per the budget is 77. Despite increasing staffing levels, overtime only continues to increase. Police department overtime the last 15 years totals nearly \$22 million.

The intent of the Sikich engagement was to further understand the use of compensatory time and incursion of overtime. Given constraints of current Collective Bargaining language, the objective was to largely gather input from an outside, independent source from a payroll perspective. There has been ongoing conversation with Command staff on implementing various recommendations of the report once all Command positions are filled this month.



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SIKICH.COM

INVESTIGATIVE REPORT FOR THE VILLAGE OF TINLEY PARK RE: REVIEW OF POLICE DEPARTMENT PAYROLL

Sikich LLC (“Sikich”) was engaged by the Village of Tinley Park (the “Village”) to conduct a review of the police department’s payroll, including the use of time off and the payment of overtime. Sikich was tasked with identifying any internal control deficiencies and recommending control enhancements. This report summarizes the investigation, notes relevant findings, and lists recommendations to enhance controls.

BACKGROUND AND POLICES

The Village of Tinley Park Police Department employs over 150 people, including patrol officers, investigators, community service officers, school resource officers, part-time officers, and records and administrative personnel. The Village is subject to an agreement with the Tinley Park Police Sergeants and a Collective Bargaining Agreement with the Metropolitan Alliance of Police Tinley Park Chapter #192, representing patrol officers (collectively, the “union contract”).

Currently, depending on seniority and role, police officers are eligible for a certain number of days off, including vacation, sick, personal, holiday, administrative, etc. A normal work week is considered 40 hours, which is generally four 10-hour shifts, as defined by the union contract. Police officers earn overtime for any hours over the normal 40 “hours of work” per week. The union contract states that “paid absences from work, excluding, however, sick leave, shall be considered as ‘hours of work’ for purposes of calculating overtime pay.”

Overtime can be paid at time-and-a-half or converted to compensatory time (“comp time”) at the same rate (x1.5) to be used in the future as paid time off. At any given time, an officer can accrue up to 75 hours of comp time, after which any overtime hours must be paid out in that week’s paycheck. According to the union contract, requests to use compensatory time “must be made at least 24 hours in advance unless the supervisor grants approval without such notice.”

According to the Village’s Compensatory Time Policy in the Personnel Handbook, compensatory time should be used in half day or full day increments but does refer to the union contract for police officers. However, the union contract does not state what amount of comp time may be used at a given time.

INTERVIEWS AND PROCESS OVERVIEW

During this engagement, Sikich interviewed numerous employees in all roles involved in the scheduling and processing of payroll for the police department. Key takeaways from these interviews – including process highlights – are summarized below.

The police department utilizes two software systems to schedule shifts, including Aladtec (for patrol officers and records personnel) and Executime (for commanders, a special projects coordinator, the police chief, and the executive admin to the chief), and one software system Village-wide to process payroll (Eden).

Schedules are entered into the Aladtec for the year by the sergeants and commanders, including regular shifts and known special events that will require additional staffing. Officers then adjust their regular schedule either on a proactive basis (i.e. scheduling vacations for the year), on a short-term basis (i.e. calling in sick), or after the fact (i.e. having to stay late to finish their tasks). Officers can also adjust their schedule by signing up for extra duty positions, or extra shifts, including for those special events or when another officer has taken time off and their shift needs to be filled.

Minimum staffing levels are required at any given time, mainly for patrol positions. These levels are set by the department and often at the discretion of the sergeants, who are the boots-on-the-ground supervisors. Should the amount of officers on hand go below these levels, officers from other shifts may voluntarily sign up to cover them, or officers may be ordered in.

Scheduling often requires adjustment on a daily basis, which includes reviewing staffing levels, addressing issues, reallocating resources, and juggling competing priorities. Additional details on schedule adjustments are as follows:

If an officer's shift runs over, the officer will update their schedule accordingly after the completion of the shift. The officer will enter necessary information, such as a case number, to explain the extra time.

When an officer puts in a request for time off, a sergeant or commander will review the request to determine whether that time will need to be filled based on minimum staffing levels. If it does, a notice will go out to all the officers who can fulfill that role that the shift is available. Officers can then sign up for these extra shifts based on their seniority. Time off requests for vacation, personal, and sick leave are generally "protected" – meaning that officers subject to the union contract must be able to take that time within reason and based on staffing levels. Requests for compensatory time off, however, can be denied if the time off needed to be covered by another officer and one wasn't available.

Any extra time or extra shifts outside of an officer's regular four 10-hour days is considered overtime, regardless of how the time was spent during those four days (with the exception of sick time). For example, if an officer takes vacation for one day, works the three other days, and signs up for an extra one-day shift, that extra shift will be considered overtime. However, if an officer takes a sick day for one day, works the three other days, and signs up for an extra one-day shift, that extra shift will not be considered overtime and will be paid as a regular shift. Due to this provision, it has been suggested that officers seek to diminish other time banks before utilizing sick time in order to ensure any extra hours worked that week will be paid as overtime or banked as comp time, however, Sikich is unable to test the validity of this statement. Sikich also reviewed publicly available union contracts for a few nearby municipalities and noted that Palos Park appears to be another police department that also counts paid absences from work (excluding sick time) toward overtime, while other municipalities likely default to the U.S. Department of Labor's Fair Labor Standards Act, where only time spent on duty or on call counts toward overtime.

Every two weeks, all employees must submit their time sheets in Aladtec. In the current process, these time sheets are not reviewed by a supervisor based on the rationale that regular shifts are a rigid schedule and any adjustments to a schedule (time off or overtime), would have already been approved at the time when the supervisor had the most relevant information necessary. Once timecards are submitted, payroll is processed by importing the timesheet data from Aladtec into the payroll software Eden via an internally developed

patch. The imports are reviewed to ensure the systems match and to determine what manual adjustments need to be made. Finally, the process is passed along to the finance department.

OBSERVATIONS AND DOCUMENT REVIEW

Sikich obtained and reviewed the following payroll related documents and records for the overall time period of January 2024 to August 2024:

- Schedules for the months January 2024 to August 2024
- Time sheets for pay periods December 24, 2023, to August 31, 2024, for full-time patrol officers
- Payroll reports for pay periods December 24, 2023, to August 31, 2024, for full-time patrol officers
- A spreadsheet detailing over 75 different hour types and payroll codes applicable to the police department
- Collective Bargaining Agreement with the Metropolitan Alliance of Police Tinley Park Chapter #192 (effective through April 30, 2024)
- Sergeants Agreement between Tinley Park Police Sergeants (effective through April 30, 2025)
- Village Personnel Handbook
- Organization charts
- Staffing tables
- Budget-to-actual report for fiscal years 2024 (5/1/2023 to 4/30/2024) and 2025 (5/1/2024 to date)
- *Scope limitation note: Sikich did not review payroll records for administrative personnel, records personnel, part-time employees, or higher-level police officers, or any data from Executime.*

Noting that the Village's top concerns related to the use of comp time and incurring overtime, Sikich focused on reviewing those trends with the payroll data. With that in mind, Sikich made the following observations:

1. For context, the payroll report reviewed by Sikich for the period December 24, 2023, to August 31, 2024, included a total of approximately 136,000 hours over 84 employees at a cost of \$7.2 million. This included full-time employees mainly in patrol and investigation positions.
2. Per an overview of the budget-to-actual report for FY 2025, patrol officers are expected to incur an additional 20% over base salaries in overtime, and investigators an additional 7% over base salaries in overtime.

For patrol, budgeted overtime is currently at 45% incurred for FY 2025, which is in line with the number of months that have lapsed in the period to date (approx. 50%). For investigations, budgeted overtime is currently at 131% for FY 2025, well over the number of months that have lapsed in the period so far (approx. 50%).

In FY 2024, overtime was 152% of what was budgeted for patrol (costing an additional \$500K), and 101% of what was budgeted for investigations.

3. On average, during a bi-weekly pay period, 15% of hours were for time off, and 85% of hours were for time worked.
4. Comp time was used nearly every day in the period reviewed, except for two dates in January 2024. The average number of comp time used was 25 hours per day.
5. Overtime hours were incurred every day in the period reviewed, with an average of 75 hours per day.
6. Every officer worked overtime, at an average of 230 hours per person over the time period reviewed, and all but two newer officers utilized comp time off.
7. Approximately 29% of overtime hours were incurred to fill shifts due to another officer's time off. The most common type of leave to be filled utilizing overtime was comp time, followed by vacation time.
8. Comp time was used in increments as small as 0.25 hours up to 10.00 hours, with the average being 4.25 hours. The most frequent increments of comp time used were under 1.00 hours (259 instances), followed by 10.00 hours (238 instances), as summarized in the table below:

Range	# of Instances	Total Hours
0.00 – 0.75 hours	259	128.75
1.00 – 1.75 hours	136	161.50
2.00 – 2.75 hours	200	425.00
3.00 – 3.75 hours	158	483.75
4.00 – 4.75 hours	100	414.75
5.00 – 5.75 hours	222	1,113.00
6.00 – 6.75 hours	19	116.00
7.00 – 7.75 hours	8	57.00
8.00 – 8.75 hours	67	536.50
9.00 – 9.75 hours	54	513.00
10.00 hours	238	2,380.00
Total	1,461	6,329.25

9. For most employees, Sikich noted instances of a shift including both overtime hours and comp time off within the same day. This included scenarios where (1) officers came in early (incurring overtime) and then left early (using comp time off) or (2) officers came in late (using comp time off) and then stayed late (incurring overtime). Overall, they were still working the same or similar number of hours that they would have during their regular day. This shift in start and end time resulted in both overtime being incurred and the employee having to utilize their comp time. Had their working hours been modified to start earlier and end earlier, the day could have been considered a regular shift. Sikich does recognize, however, that these modifications may have a domino effect, requiring another officer to fill any gaps (incurring even more overtime). Example scenarios are provided on the next page.

Example scenarios with shifts in an officer's regular schedule include the following:

- a. Officer's regular shift is 04:00 to 14:00 (10 hours)
 - i. 04:00 to 06:00 – Use of comp time off (2 hours)
 - ii. 06:00 to 14:00 – Regular shift (8 hours)
 - iii. 14:00 to 15:30 – Overtime (1.5 hours)
 - iv. Total hours worked: 9.5 hours, of which 8 hours are considered regular time, 1.5 hours are considered overtime, and 2 hours of comp time were used.
- b. Officer's regular shift is 08:00 to 18:00 (10 hours)
 - i. 08:00 to 10:00 – Regular shift (2 hours)
 - ii. 10:00 to 12:00 – Use of comp time off (2 hours)
 - iii. 12:00 to 18:00 – Regular shift (6 hours)
 - iv. 18:00 to 20:00 – Overtime (2 hours)
 - v. Total hours worked: 10 hours, of which 8 hours are considered regular time, 2 hours are considered overtime, and 2 hours of comp time were used.
- c. Officer's regular shift is 13:30 to 23:30 (10 hours)
 - i. 13:30 to 15:00 – Use of comp time off (1.5 hours)
 - ii. 15:00 to 23:30 – Regular shift (8.5 hours)
 - iii. 23:30 to 01:00 – Overtime (1.5 hours)
 - iv. Total hours worked: 10 hours, of which 8.5 hours are considered regular time, 1.5 hours are considered overtime, and 1.5 hours of comp time were used.

RECOMMENDATIONS

Based on the above review, which included numerous interviews of police officers and administrative staff, analysis of documents and records, and an assessment of Village policies and procedures, Sikich makes the following recommendations for the Village. It should be noted that implementing certain suggestions are contingent on software capabilities and the Village's negotiation of the terms of the union contracts.

1. It does not appear that the payroll processing procedure specific to the police department is documented. Employees are often performing payroll processing tasks based on instructions from the person before them. In addition, there seems to be a lack of clarity on the various different time codes available, including who they apply to and when.

Risk: In case of employee absences or personnel changes, procedures might not be executed correctly and consistently if they are undocumented or the backup person has not performed the procedures in a long while, increasing the risk of incorrect payments and inefficient execution of procedures. In addition, it is a risk for mistakes or habits to pass from one employee to the next when transitioning a role.

Recommendation: The payroll processing steps should be documented, and trained back-up colleagues should be available to fill in. In addition, training should be offered on the different types of time codes, including assessing whether software is able to “tag” each individual with the time codes that only apply to their position.

2. While sergeants and commanders approve schedule changes in the moment, there is no police department wide approval of payroll per pay period for patrol officers or sergeants.

Risk: It is difficult to “see the forest from the trees” when only assessing and approving scheduling, rather than reviewing and approving payroll.

Recommendation: It is recommended that the police department routinely review the total pay for a pay period and compare the total to the last pay period and to the budget, and explain significant variances (increases in individual pay, variation from budget-to-date) on a Payroll Change Report (or other method) submitted for the Village’s review.

3. The policies around comprehensive time are unclear:

- a. Comp banks: Per the Village’s Personnel Handbook, comp time can be banked up to a maximum of 60 hours, and per the union contract, up to 75 hours. However, per Sikich’s interviews, banks vary by role between 60 and 80 hours.
- b. Comp time increments: Comp time has been used in increments as small as 0.25 hours, but per the Personnel Handbook, comp time should be used in half day or full day increments. The union contract does not state what amount of comp hours should be used at a given time, leaving it open to interpretation.
- c. Comp time requests: Sikich was unable to determine if requests for comp time off followed the union contract’s requirement of 24 hours in advance.
- d. Earning comp time: It appears that any extra time may be eligible to be banked as comp time, as long as the total accumulated hours do not exceed the maximum.

Risk: Policies may be applied inconsistently or unfairly across the police department and the Village.

Recommendation: Policies around earning and using compensatory time should be documented clearly.

4. There are some manual adjustments required when entering payroll between Aladtec and Eden, including adjusting overtime when sick time was also used in the same pay period, converting requests to bank overtime as comp time when it should be paid out (i.e. the maximum has been reached), and adjusting the category of leave when someone does not have a sufficient bank to cover it. In addition, Aladtec exports do not include subtotals by time category, making the review of the import between Aladtec and Eden more cumbersome.

Risk: Manual adjustments leave room for error.

Recommendation: Continue working with internal IT and/or software companies on items like “if, then” scenarios for the program to identify errors and scenarios that require adjustment and for information that would be more helpful in importing the data from one software system to another.

5. Sergeants, as the “boots-on-the-ground” supervisors, are given leeway to determine the minimum staffing levels required for any given shift. There does not appear to be a formal or documented review process within the department to approve these levels.

Risk: Sergeants may not have the big picture outlook of the police department and its budget as a whole that the commanders and police chief would have.

Recommendation: The Village and police department should work together to document situations where and when commander and police chief approval is required.

6. Minor shifts in a regular schedule – such as coming in early only to leave early or coming in late only to leave late – often result in excess overtime because of how the scheduling software requires officers to sign up for the time outside of the rigid regular schedule as “extra duty” rather than a shift in their regular working hours. Examples were provided in the Observations section for additional clarity.

Risk: The Village may be incurring excess overtime.

Recommendation: Depending on the capabilities in the scheduling software, while also ensuring that hours are covered, it is recommended that the police department attempt to reduce the amount of overtime incurred in these scenarios.