



Village of Oak Park, IL
Department of Finance

Quarterly Finance and Performance
Report
2014, 1st Quarter

April, 2014

Table of Contents

- Section 1: Introduction 4
- Section 2: 1st Quarter Financial and Performance Report Summary 5
- Section 2.1: General Fund Revenue Analysis 8
 - Property Tax Revenues 10
 - Liquor Tax Revenues 11
 - Natural Gas Use Tax Revenues 12
 - Sales and Use Tax Revenues 13
 - Real Estate Transfer Tax Revenues 14
 - Utility Tax Revenues 15
 - Licenses and Permits 16
 - Intergovernmental Revenues 18
 - Charges for Services 19
 - Fines 21
- Section 2.2 : General Fund Expenditure Analysis 22
 - Personnel and Benefits Expenditures 24
 - Professional and Technical Services Expenditures 25
 - Purchased Property Services 26
 - Other Purchased Services 27
 - Supplies and Materials 28
 - Real Property, Community Development Block Grant (CDBG) and Other 29
- Section 2.3: Enterprise Funds 30
 - Water and Sewer Fund 31
 - Parking Fund 34
 - Environmental Services Fund 36

Section 3 MAP Program Performance Reporting..... 38

Section 1: Introduction

The Quarterly Financial and Performance Report provides a summary analysis of the Village of Oak Park's budget to actual performance, and provides a summary report of monthly performance for Village departments that currently participate with the MAP Program, the Village's performance Management Program. This report is segmented into two sections:

- Section 2 of the report presents the Quarterly Financial Report Section;
- Section 3 of the report presents a performance reporting information for January – March 2014.

Section 2: 1st Quarter Financial Report Summary

The Quarterly Financial Section presents key revenue and expenditure activity in relation to the Village's approved budget. This report covers revenue and expenditure activity through the first quarter of FY 2014. The report highlights the performance of key revenues and expenditures, by identifying a rating and providing a summary explanation. The goal of the report is to provide stakeholders with a regular assessment of the Village's financial performance and to proactively identify and address significant issues that may impact year-end performance.

<u>Overview</u>	<u>Rating</u>	<u>Comments</u>
General Fund		
<u>General Fund Revenues</u>		Green- First quarter revenues are 15% above budgeted yield.
Property Taxes		Green- Property tax revenue yield are 93% above budgeted projections.
Liquor Taxes		Yellow- Taxes are 28% below first quarter projections.
Natural Gas Use Taxes		Green- Taxes are 81% above first quarter projections.
Sales Taxes		Undetermined- First quarter sales tax revenue information is not available at this time
Real Estate Transfer Tax		Green- Taxes are performing significantly above budgeted expectations for the quarter
Utility Taxes		Green- Tax revenues are within a reasonable margin of satisfactory performance.
Licenses and Permits		Green- Revenue proceeds are moderately above budgeted estimates.
Intergovernmental Revenues		Yellow- Revenue is currently 52% below budgeted projections.
Charges for Services		Yellow- Revenues began the year 43% below projected revenue estimates.
Fines		Red- Revenues remain below budgeted projections.
<u>General Fund Expenditures</u>		Green- Year-end expenditures 17% below budgeted estimates.
Personnel and Benefits		Yellow- Personnel and benefit costs are 12% below budgeted estimates.
Professional and Technical Services		Green- Expenditures are 48% below projected expenditures.

Purchased Property Services		Yellow- Expenditures are 39% above projected expenditures.
Other Purchased Services		Green- Expenditures are 30% below projected expenditures.
Supplies and Materials		Green- Expenditures are 18% below projected expenditures.
Real Property, CDBG and Other		Green- First quarter expenditures are small and within a reasonable threshold of performance.

Water and Sewer Fund

Water and Sewer Fund Revenues		Yellow- Utility Sales are 56% below anticipated yields for the first quarter.
Water and Sewer Fund Expenditures		Green- Year-end expenditures are 62% below budget.

Parking Fund

Parking Fund Revenues		Green- Revenues are nearly double (99%) budgeted projections for the quarter.
Parking Fund Expenditures		Green- First quarter budgeted expenditures are 53% below budgeted expenditures.

Environmental Services Fund

Environmental Services Revenue		Yellow- First quarter revenues are 67% below budgeted projections.
Environmental Services Expenditures		Green- Year-end expenditures are 60% below budget.

Table 1-1: Quarterly Report Summary

The Quarterly Report Summary, as illustrated above in Table 1-1 presents a rating summary for each of the revenue and expenditure items that are presented within the report, along with summary comments related to each rating.

Table 1-2 below presents the Quarterly Report Rating Legend, which explains the ratings that have been attributed to each identified revenue or expenditure item.

Rating Legend	
	Within approved cost or revenue estimates; no concern regarding revenue or expenditure performance
	Minor variance from approved cost or revenue estimates; minor concern regarding revenue or expenditure performance
	Major variance approved cost or revenue estimates; and/or significant concern regarding revenue or expenditure performance
	There is not enough current year information to assess a performance rating at this time

Table 1-2: Quarterly Report Rating Legend

The remaining sections of the report present summaries for each of the above revenue and expenditure areas. Please contact the Village of Oak Park Finance Department with any questions related to this report.

Section 2.1: General Fund Revenue Analysis

Brief Description: General Fund Revenues are the taxes, fees, and charges that the Village assesses to provide services to its citizens. General Fund revenues are managed within the Village's General Fund, and are comprised the following revenue streams:

- Tax revenues (e.g.- property taxes)
- Licenses and permits (e.g.- business licenses)
- Intergovernmental revenues (e.g.- state shared income taxes)
- Charges for services (e.g.- police reports)
- Fines (e.g.- parking tickets)
- Other financing sources (transfer of resources from other funds)

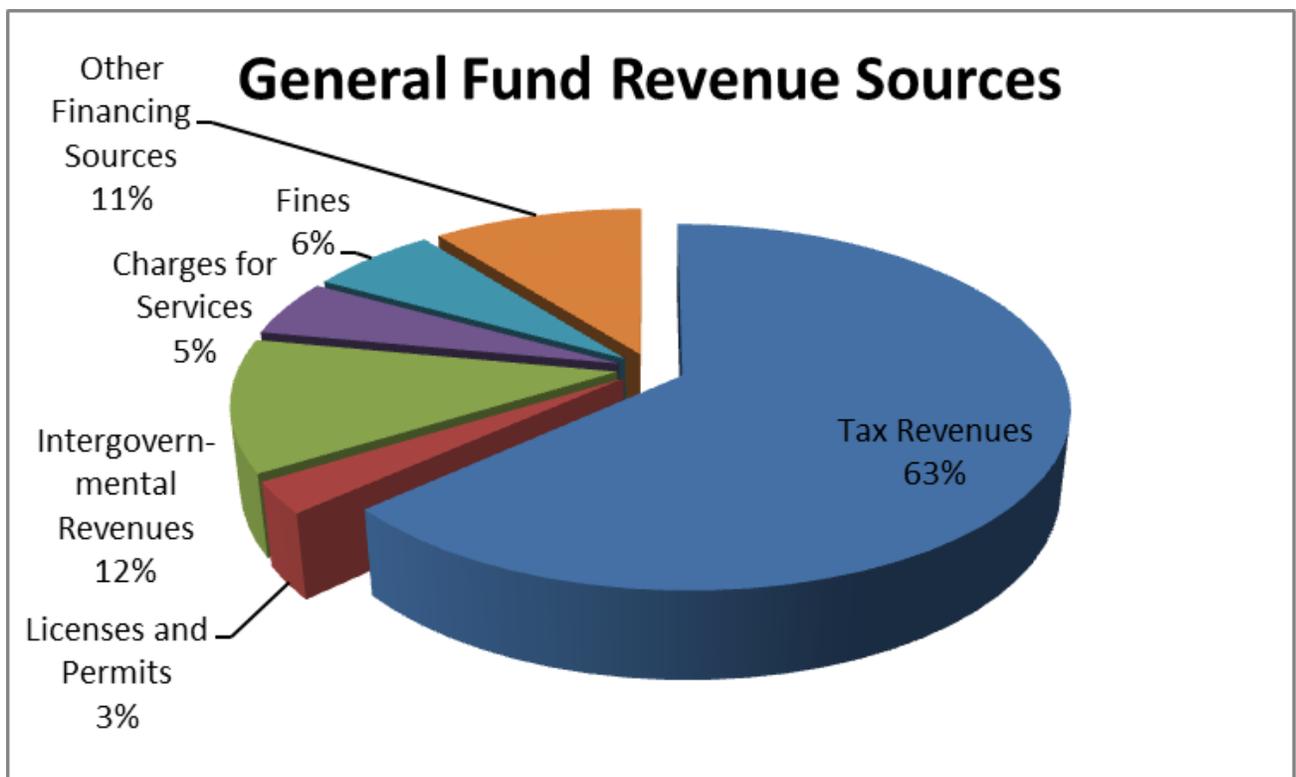


Figure 2-1: Proportion of General Fund Revenue Sources

2014 First Quarter Rating: Green 

General Comments: First quarter General Fund revenues for 2014 are performing in accordance with budgeted projections. Tax proceeds, which make up about 62% of the Village's General Fund revenue proceeds, are currently performing at about 2% above the planned yield for the quarter. The Village has also experienced higher than expected proceeds within its portfolio of License and Permitting proceeds, which are at 40% above estimated yield for the first quarter.

However, the Village has experienced sluggish yields in other areas, including Inter-governmental Revenues, Charges for Services and Village Fines, which are performing below expectations for the period. We will discuss these issues more specifically later in the report.

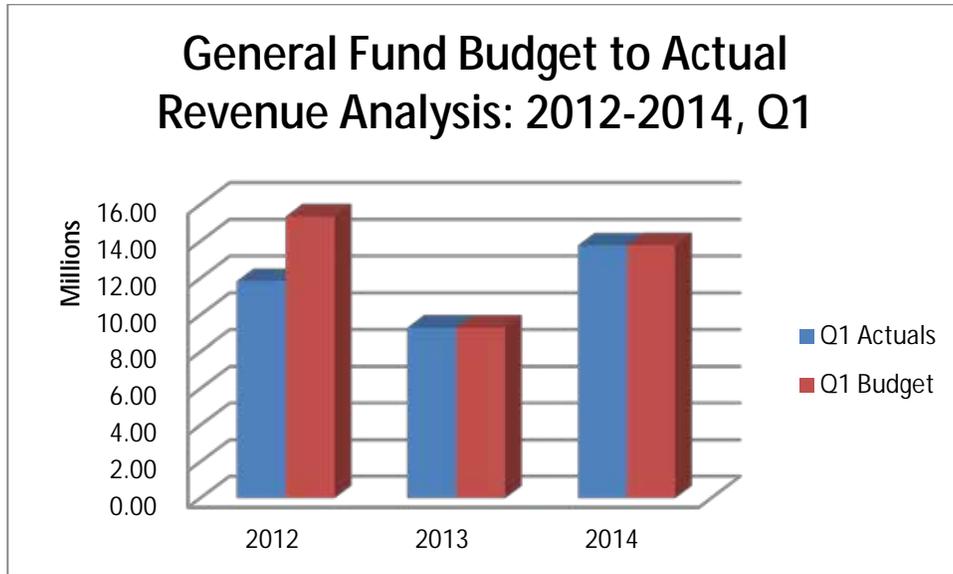


Figure 2-2: General Fund Budget-to-Actual Revenue Analysis

General Fund Revenues				
Description	YTD Actuals	YTD Budget	Variance Good/(Bad)	Variance %
Tax Revenues	\$11,065,078.01	\$10,827,621.13	237,456.88	2.2%
Licenses and Permits	\$490,021.78	\$350,876.70	139,145.08	39.7%
Intergovernmental Revenues	\$791,834.04	\$874,349.15	(82,515.11)	-9.4%
Charges for Services	\$450,319.01	\$537,401.69	(87,082.68)	-16.2%
Fines	\$386,077.54	\$672,767.81	(286,690.27)	-42.6%
Other Local Government	\$10,458.74	\$33,284.90	(22,826.16)	-68.6%
Other Financing Sources	\$568,335.39	\$471,416.34	96,919.05	20.6%

Table 2-3: Summary of General Fund Revenue Streams

Property Tax Revenues

Brief Description: Property tax revenues are the proceeds that the Village receives from assessing taxes on residential and commercial properties within the Village. Each year, the Village Board sets a levy by fixing an exact dollar amount that is used to fund operations, debt service, and the Police and Fire Pension funds. In order to collect the necessary amount, the County extends the levy by a set percentage beyond the Village's request to account for any potential loss in collections.

Property Tax Revenue Drivers: The following are the drivers that impact property taxes:

- Equalized Assessed Valuation (EAV)
- Local tax rates
- Timing of the assessment and collections process

2014 First Quarter Rating: Green 

Comments: As illustrated below in Figure 2-4, property tax yields for the first quarter are on par with budgeted estimates for the quarter. Currently The Village has received property taxes at slightly below (6%) budgeted projections. Given the magnitude of this revenue stream and the relatively small variance, the Finance Department believes that this variance falls within a reasonable performance threshold.

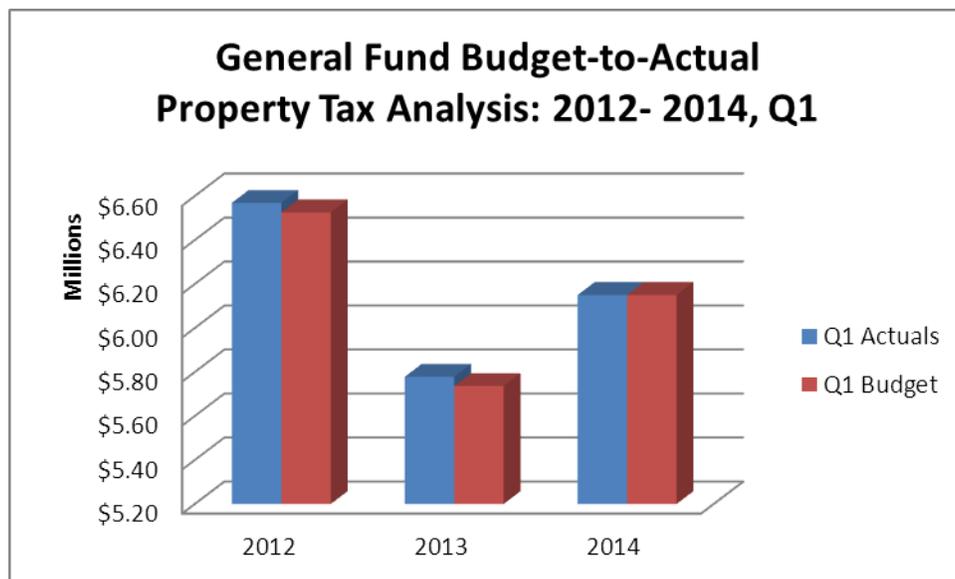


Figure 2-4: General Fund Budget-to-Actual Property Tax Analysis

Liquor Tax Revenues

Brief Description: Liquor Tax Revenues are the revenues that the Village charges to vendors that sell liquor within the Village. The current Liquor Tax rate is 3% of the liquor purchase price.

Liquor Tax Revenue Drivers: The following are the drivers that impact Liquor Taxes:

- Number of liquor-selling establishments within the Village
- Customer volume
- Price of liquor at retail

2014 First Quarter Rating: Yellow 

Comments: As indicated below in Figure 2-5, Liquor Tax revenue yields for the first quarter are moderately below (28%) first quarter projections.

Note: It is important to note that the Village has formally transitioned to a “modified accrual” accounting basis, which means that revenues for a given year shall be credited to the year that it is intended (rather than the year in which it is received). In the past, first quarter tax revenues such as Liquor tax revenues, may have appeared inflated due to prior year revenues being collected during the first quarter revenues of the current year. However, under the modified accrual basis, all prior year revenues, even if collected in the current year, are actually subtracted from the current year and are credited to prior year revenues.

As previously reported, the Village has experienced the closings of retail establishments, such as Dominick's, which generated significant liquor sales (for example, Dominick's generated 5% of the Village's liquor tax proceeds). While other establishments, such as Lou Malnati's, have opened since this closing, they have not completely offset the net loss in liquor tax proceeds that the Village had received prior to Dominick's closing.

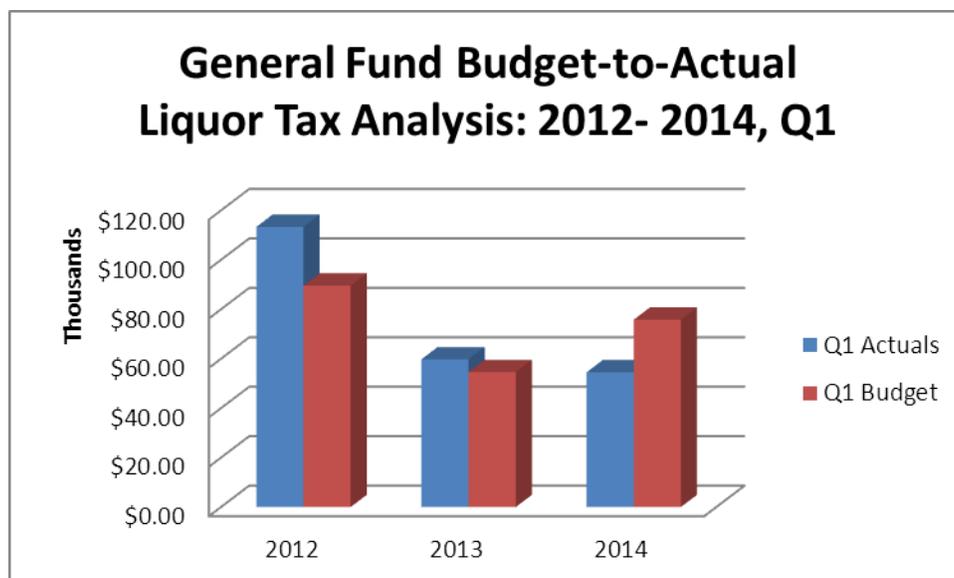


Figure 2-5: General Fund Budget-to-Actual Liquor Tax Analysis

Natural Gas Use Tax Revenues

Brief Description: The Natural Gas Use Tax is a tax that the Village charges to users based upon the purchase of natural gas. The current Use Tax rate is 2.2 cents per therm.

Natural Gas Use Tax Revenue Drivers: The following are the drivers that impact Natural Gas Use taxes:

- Number of Therms consumed
- Weather conditions

2014 First Quarter Rating: Green 

Comments: As illustrated below in Figure 2-6, the revenue yield for the Natural Gas Use Tax is 81% more than projected for the first quarter. As discussed in previous reports, the performance of this revenue stream is significantly impacted by weather conditions. As such, the protracted winter temperatures have likely increased natural gas consumption beyond initial projections.

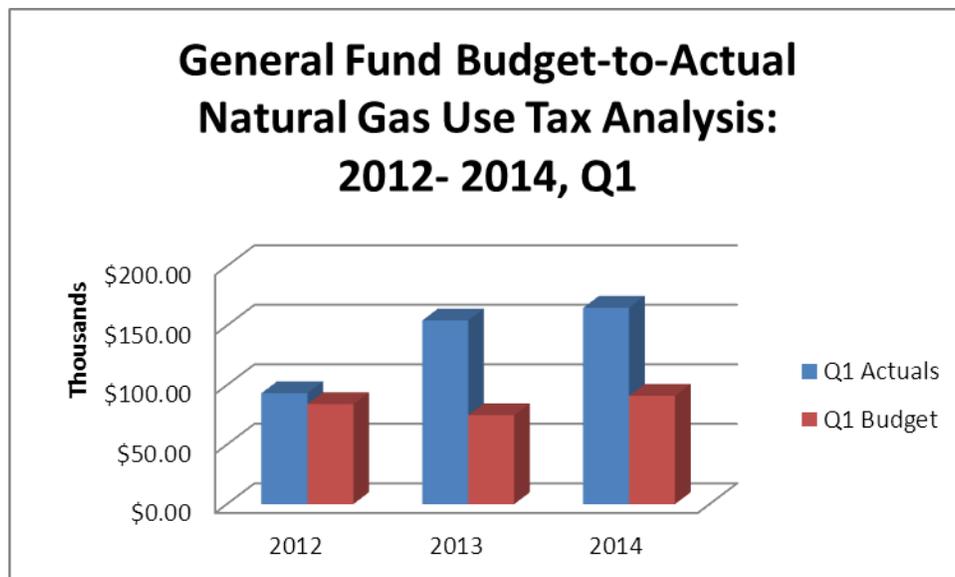


Figure 2-6: General Fund Budget-to-Actual Natural Gas Use Tax Analysis

Sales and Use Tax Revenues

Brief Description: In the State of Illinois, there is a base 6.25 % Sales Tax on general merchandise. It is administered and collected by the Illinois Department of Revenue. One percent (1%) of this Sales Tax is distributed to the municipality where the sale occurred. This tax, officially referred to as the Retailer's Occupation Tax (ROT) is captured in the Village's General Fund and is used for basic Village operations.

The Village also imposes a 1% Home Rule Occupation Tax (HROT). While approved locally, this tax is also administered and collected at the state level. This tax is dedicated for Village capital projects and is accounted for in the Capital Improvement Project (CIP) Fund.

Sales and Use Tax Revenue Drivers: The following are the drivers that impact Sales and Use Tax revenue performance:

- Retail sales
- Retail establishments

2014 First Quarter Rating: Undetermined ○

Comments: As mentioned in previous reports, there is a quarterly lag in Sales Tax yields, where current quarter actuals typically reflect the sales tax yield from the previous quarter. This is to say that current revenues actuals would reflect revenue performance from the fourth quarter of the previous year. Because first quarter revenues are not available at this time, we are unable to determine Sales and Use Tax performance for the first quarter. First Quarter ratings for Sales and Use Tax revenues will be available within the second quarter report.

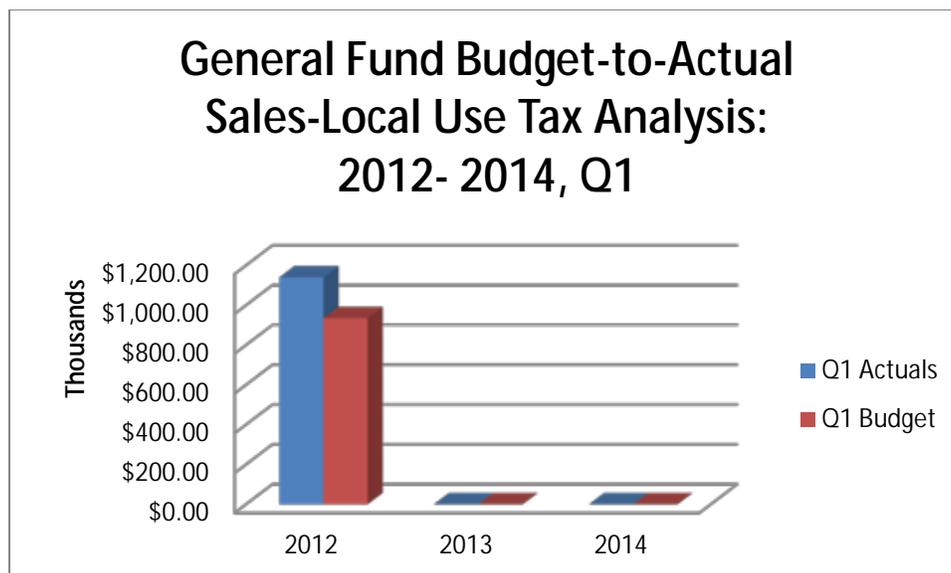


Figure 2-7: General Fund Budget-to-Actual Sales-Local Use Tax Analysis

Real Estate Transfer Tax Revenues

Brief Description: The Real Estate Transfer Tax (RETT) is a tax on the seller of property within the Village. The tax is assessed at \$8.00 for every \$1,000.00 of the sale or “transfer” price. For example, when a \$500,000.00 house is sold, the seller would pay a RETT of \$4,000.00 ($\$500,000/\$1,000 = 500 \times \$8.00 = \$4,000.00$).

Real Estate Transfer Tax Revenue Drivers: The following are the drivers that impact Real Estate Transfer Tax revenues:

- Number of transactions
- Price of transactions

2014 First Quarter Rating: Green 

Comments: As illustrated below in Figure 2-8, first quarter Real Estate Transfer tax proceeds are performing significantly above (60%) budgeted expectations for the quarter. This reflects a consistent growth from previous years and continues to signal a rebound from the slowdown of prior years.

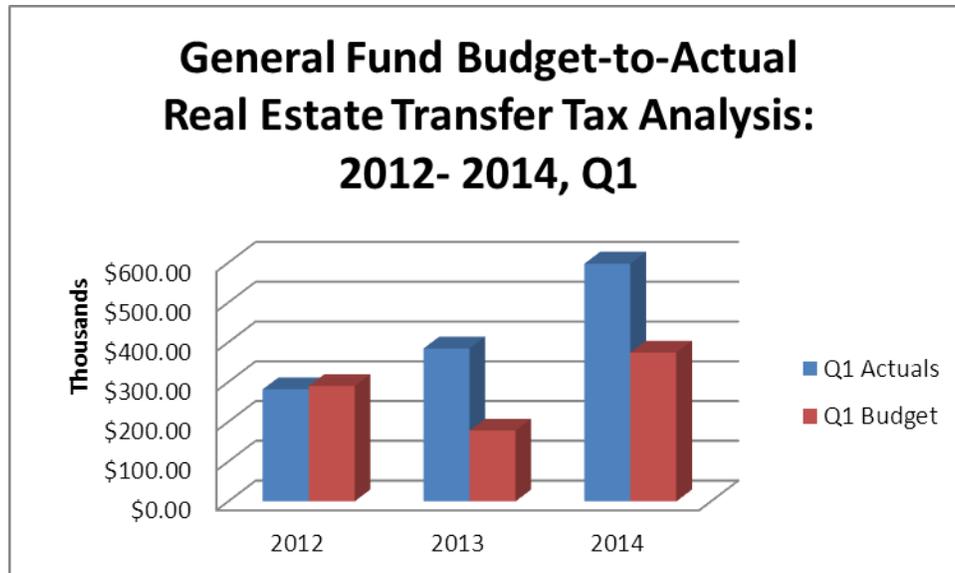


Figure 2-8: General Fund Budget-to-Actual Real Estate Transfer Tax Analysis

Utility Tax Revenues

Brief Description: The Utility Tax is composed of two taxes: the Electricity Tax and the Natural Gas Tax. Both taxes are assessed based upon user consumption within the Village. The Electricity Tax is based on the number of kilowatt hours (kwh) consumed. The actual rate varies from a low of \$0.00202/kwh to a high of \$0.0033/kwh, based on usage. The Natural Gas Tax is also assessed on a unit charge, called the "Therm". The tax rate is \$0.024/therm.

Utility Tax Revenue Drivers: The following are the drivers that impact Utility Taxes:

- Energy consumption
- Weather conditions

2014 First Quarter Rating: Green 

Comments: At the end of the first quarter, Utility Tax revenues are only 6% below budgeted projections, which is to say that the revenue yield is within a reasonable margin of performance. It is noteworthy to mention that both budgeted and actual yields for the current year are slightly above prior year budgeted and actual yields, yet significantly below previous year periods.

As reported previously, performance within this revenue may be due to a number of issues: weather conditions impacting utility consumption; as Village residents implement energy-saving programs within their homes and business, this may contribute to reduced consumption; as residents adopt more economical behaviors (e.g.- turn off unused lights, wearing warmer clothing while lowering the thermostat) their need for energy may be reduced. All of these factors may contribute to energy consumption rates. As such changes become long-term in nature; the Village may ultimately become the "victims of success", and may need to adjust our Utility Tax revenue estimates accordingly.

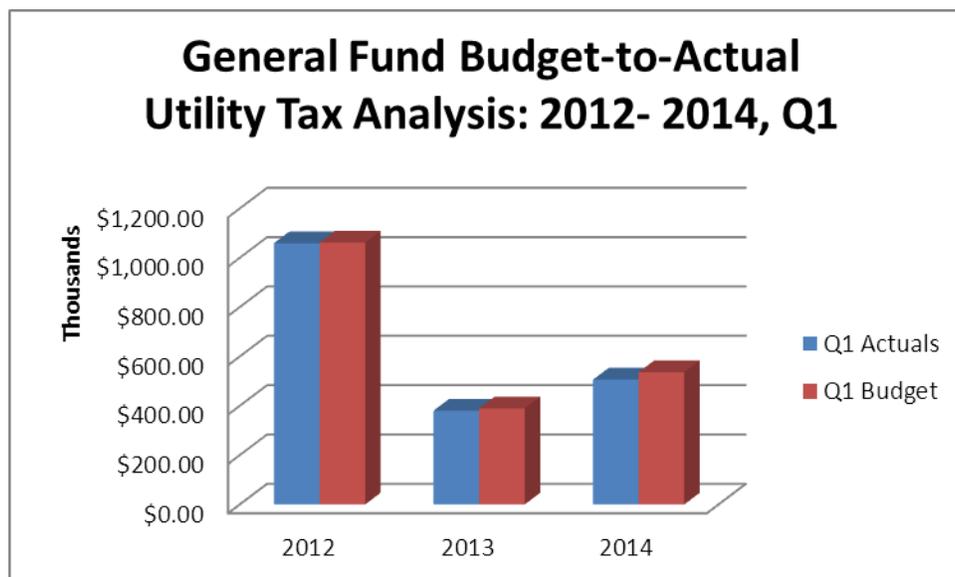


Figure 2-9: General Fund Budget-to-Actual Utility Tax Analysis

Licenses and Permits

Brief Description: The Village charges fees to individuals, businesses and other entities to acquire authorization and permission to conduct certain activities within the Village. These authorizations and permissions are extended in the form of licenses and permits. For example, the Village charges business licensing fees for entities that wish to conduct business within the Village. Individuals that wish to park in public spaces within the Village must acquire a parking permit. Figure 2-10 below illustrates the types of licenses and fees for which the Village receives revenue and their relative proportion of the total Licenses and Permits revenue stream.

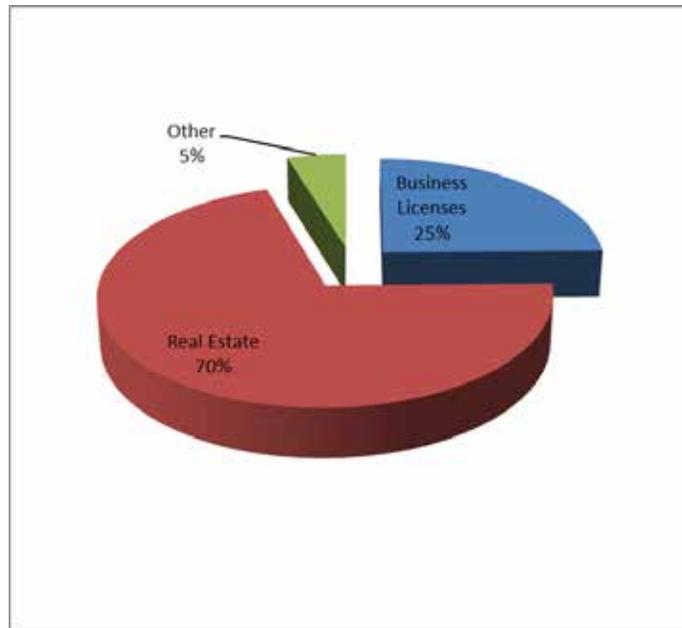


Figure 2-10: Proportion of Licenses and Permits

Licenses and Permits Drivers: The following are the drivers that impact licenses and permits:

- Economic conditions in real estate and retail markets

2014 First Quarter Rating: Green



Comments: As illustrated in Figure 2-11 below, first quarter proceeds from licenses and permits are significantly above (40%) budgeted estimates. Business License proceeds have begun exceptionally strong, yielding 197% above budgeted estimates. Building permit revenues have also begun the year strongly, contributing significantly to Licensing and Permits performance.

General Fund Budget-to-Actual Licenses and Permits Analysis: 2012- 2014, Q1

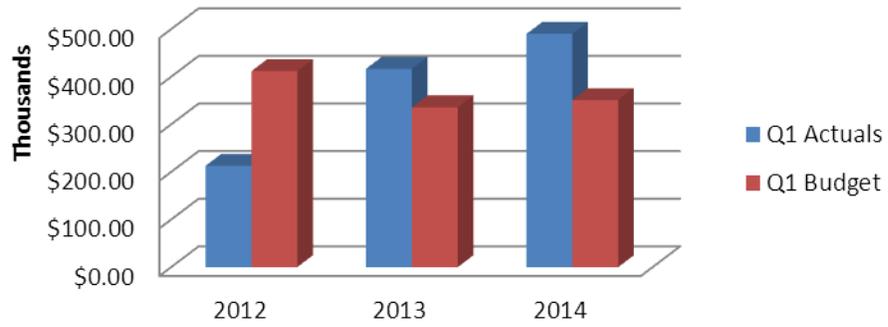


Figure 2-11: General Fund Budget-to-Actual Analysis of Licenses and Permits

Intergovernmental Revenues

Brief Description: Intergovernmental revenues are revenues that the Village receives from other government entities. Apart from other grants, the revenues that the Village receives from this revenue stream are primarily from the State of Illinois. Intergovernmental revenues typically take the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Intergovernmental Revenue Drivers: The following are the drivers that impact intergovernmental revenues:

- State of Illinois Income Tax collections

2014 First Quarter Rating: Yellow



Comments: As illustrated below in Figure 2-12, intergovernmental revenues ended the first quarter 9% below our budgeted projections. The majority of revenues that comprise the Intergovernmental Revenues portfolio include State Income Taxes, which make up 76% of the portfolio, and Personal Property Replacement Tax (PPRT), which make up 21% of the portfolio. Currently, State Income taxes reflect a 4% underperformance from anticipated revenues for the first quarter. Similarly, the PPRT reflects an 11% underperformance from the anticipated yield. The Finance Department will continue to actively review this revenue stream to observe any changes in trends.

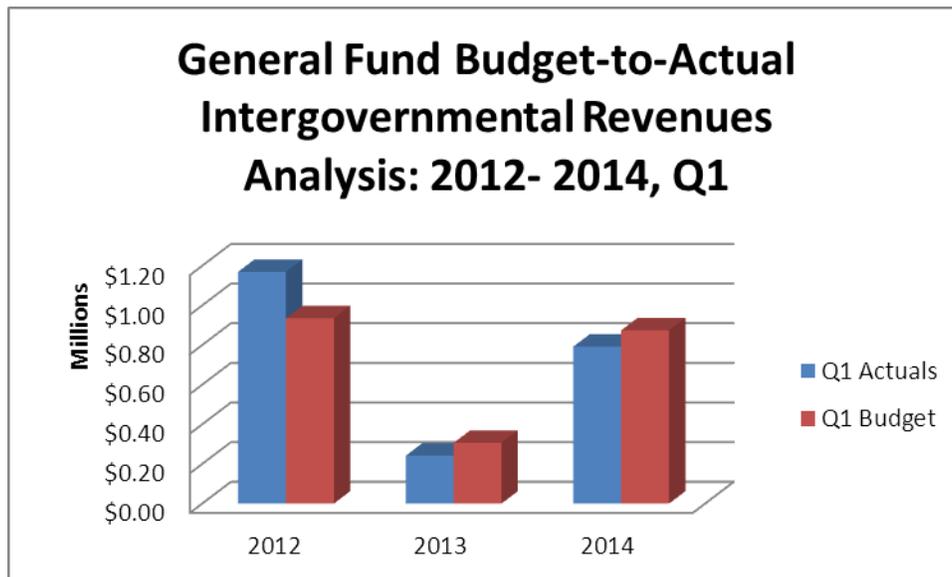


Figure 2-12: General Fund Budget-to-Actual Intergovernmental Revenues Analysis

Charges for Services

Brief Description: The Village provides a number of services for which it charges fees directly to the service recipient. Such services include: drafting of police reports, ambulance services, animal adoption services, and environmental health services. Figure 2-13 below illustrates the types of services for which the Village charges fees and their relative proportion of revenue yield this revenue stream.

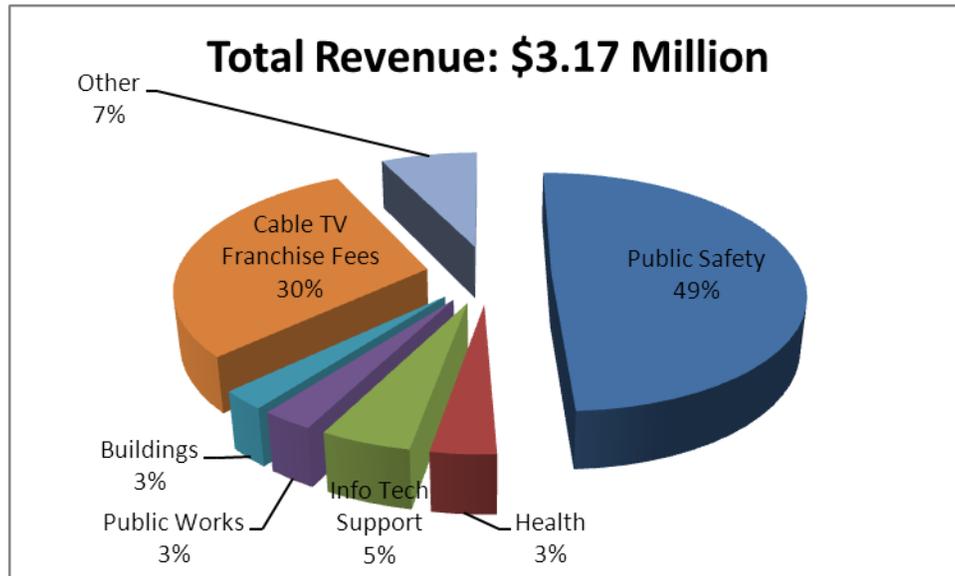


Figure 2-13: Types and Proportion of Licenses and Permits

Drivers for Charges for Services: The following are the drivers that impact Charges for Services:

- **Public Safety:**
 - Vehicular accidents
 - Traffic and other insurance-related claims
- **Health**
 - Number of health-related inspections
- **Info Tech support:**
 - Reimbursement for services provided to other taxing bodies
- **Public works**
 - Services volume and maintenance service related to the public way
- **Buildings**
 - Condo inspection fees
- **Cable TV**
 - Number of cable subscribers
 - Cost of cable service
- **Other**
 - Miscellaneous demands for services

2014 First Quarter Rating: Yellow 

Comments: The charges for Services portfolio of revenue streams have begun the year 16% below projected revenue estimates. Many of the underages in charges are due to billing delays. As such, it is expected that, as departments catch up with service billings, we will expect proceeds from this revenue portfolio to attain step with budgeted estimates for the remainder of the year.

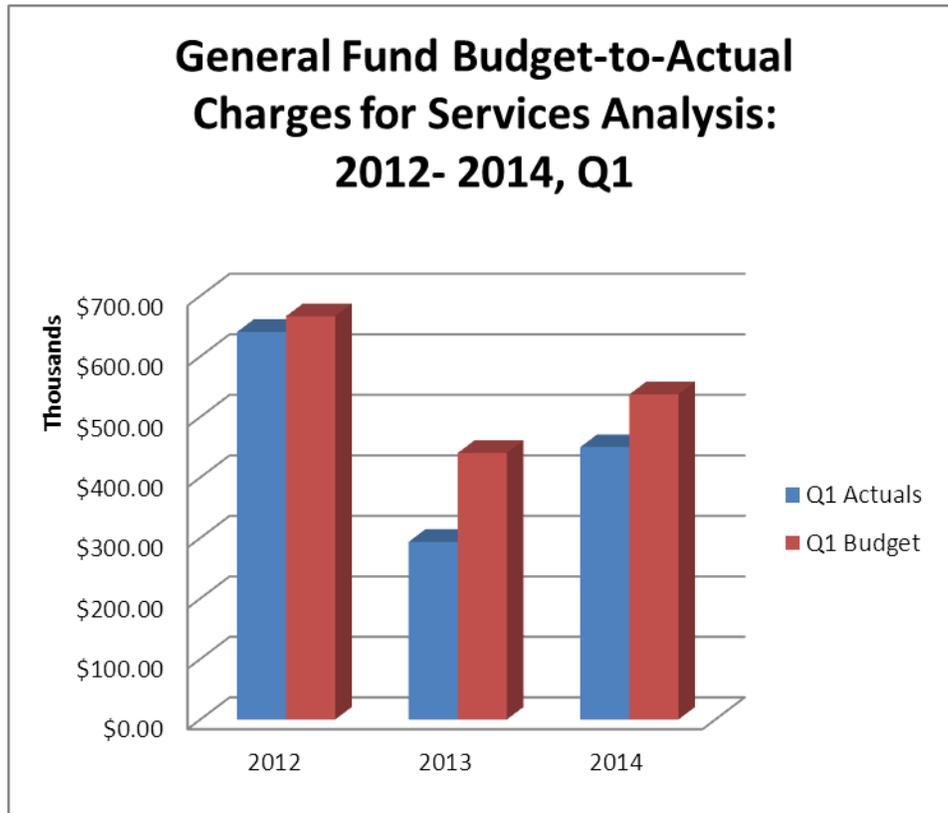


Figure 2-14: General Fund Budget-to-Actual Charges for Services Analysis

Fines

Brief Description: The Village charges fines and penalties to individuals and businesses when they become non-compliant with Village rules and regulations. Parking citations is an example of such a fine for which the Village charges a fee directly to the offender.

Drivers of Fines: The following are the drivers that impact fine proceeds:

- Number of tickets issued
- Village Parking Policy
- Number of parking enforcement officers
- Degree of enforcement by Parking Enforcement Officers
- Spoilage (e.g.- fine is waived)
- Resident bankruptcies
- Reductions in vehicles
- Collection rates

2014 First Quarter Rating: Red



Comments: As illustrated in the figure below, first quarter yields from fines were 41% below projected estimates. As indicated in previous reports, parking fine proceeds remains a significant challenge for this revenue stream. As indicated in prior reports, the Village has actively recruited and acquired Parking Enforcement Officers. However, ticket yields remain below historical averages. The Finance Department will continue to work with Police and Parking department staff to conduct more analysis to better understand the reason for this ongoing dip in revenues.

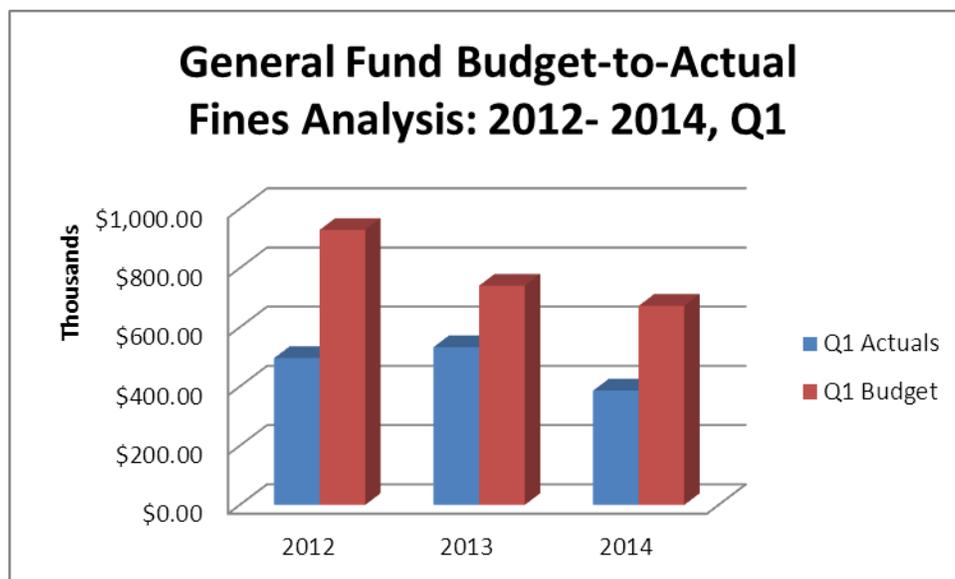


Figure 2-15: General Fund Budget-to-Actual Fines Analysis

Section 2.2: General Fund Expenditure Analysis

General Fund Expenditures

Brief Description: General Fund Expenditures are the expenditures related to the performance of direct Village services, such as police, fire, public works and housing services. General fund expenditures also relate to the performance of back-office services, such as finance, human resources, and information technology.

2014 First Quarter Rating: Green 

General Comments: At the end of the first quarter, general fund expenditures are at 15% below planned estimates. As mentioned previously, while on its face, under-expenditures may appear to be a good thing, it may also reflect delays and challenges in performing planned services.

As indicated previously, because the Quarterly Report is focused primarily on assessing the Village's financial position, we continue to rate areas of under-expenditure as "Green". However, it is important for the reader to understand that there remain other factors to consider in evaluating overall performance of Village services such as the impact on community services, accomplishment of organizational objectives, etc.

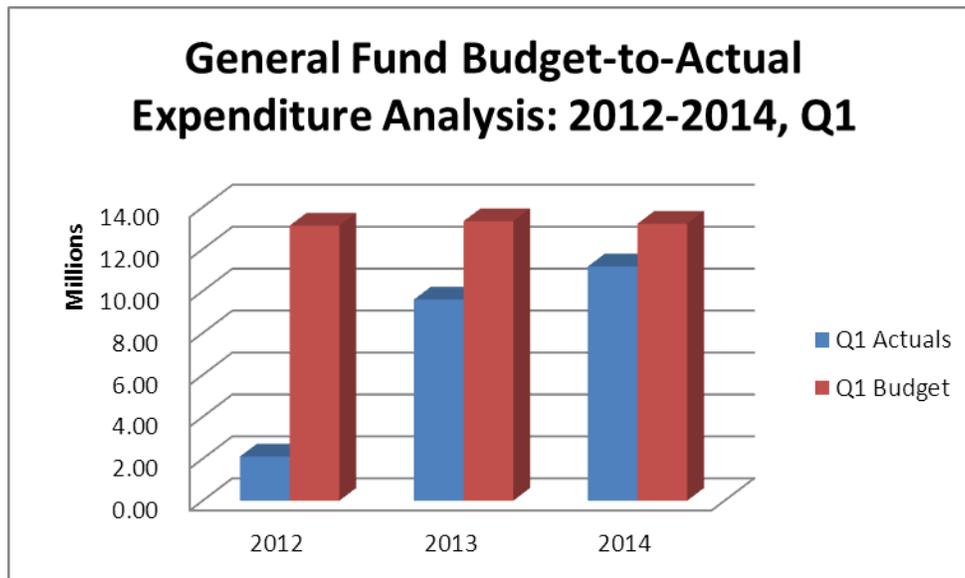


Figure 3-1: General Fund Budget-to-Actual Expenditure Analysis

General Fund Expenditures				
Description	YTD Actuals	YTD Budget	Variance Good/(Bad)	Variance %
Personnel and Benefits	\$9,039,818.85	\$10,290,922.53	\$1,251,103.68	12.2%
Professional and Technical	\$701,164.39	\$1,355,874.55	\$654,710.16	48.3%
Purchased Property Services	\$206,398.39	\$148,600.93	(\$57,797.46)	-38.9%
Other Purchased Services	\$116,885.71	\$165,987.22	\$49,101.51	29.6%
Supplies and Materials	\$376,591.34	\$456,568.36	\$79,977.02	17.5%
Real Property, CDBG & Other	\$13,705.86	\$2,250.18	(\$11,455.68)	-509.1%

Table 3-2: Summary of General Fund Expenditure Streams

Personnel and Benefits Expenditures

Brief Description: Personnel and Benefits expenditures are the expenditures for the compensation of Village staff to perform Village services and activities. Given the labor-intensive nature of Village services, personnel and benefits expenditures typically make up the largest proportion of general fund expenditures.

Personnel and Benefits Drivers: The following are the drivers that impact personnel and benefits expenditures:

- Changes in labor agreements
- Vacancies
- Health and pension costs

2014 First Quarter Rating: Green 

Comments: The Village's expenditures for combined wages and benefits for the first quarter are 12% below budgeted projections.

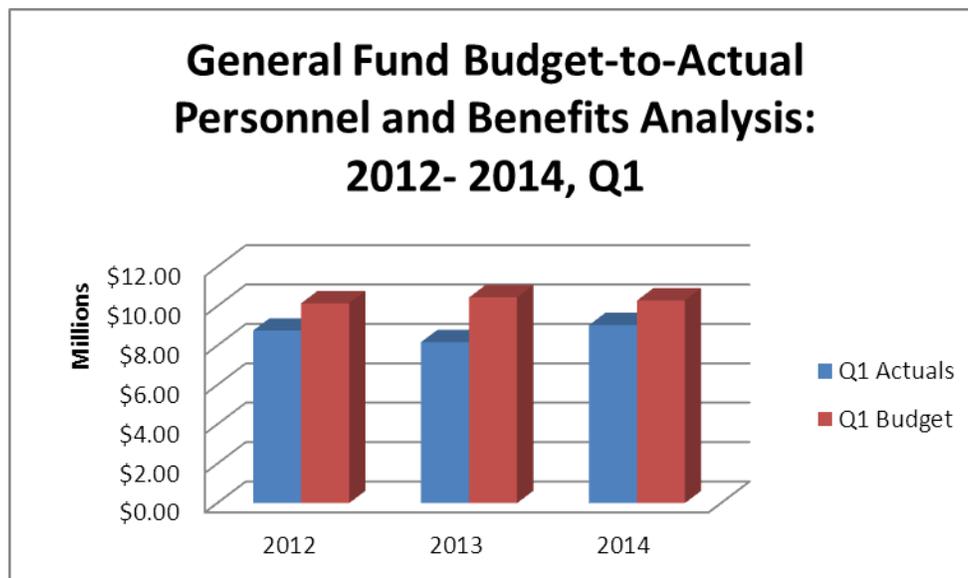


Figure 3-3: General Fund Budget-to-Actual Personnel and Benefits Analysis

Professional and Technical Services Expenditures

Brief Description: Professional and technical expenditures are for infrequent or unique services that are provided to the Village by independent contractors or by consultants. These expenditures are tracked separately from the Village's salary and benefits resources.

Professional and Technical Services Drivers: The following are the drivers that impact professional and technical services expenditures:

- Availability and ability of Village staff to perform specialized activities
- Skillsets of Village staff

2014 First Quarter Rating: Green 

Comments: Professional and Technical Services net expenditures for the first quarter are 48% below projected expenditures.

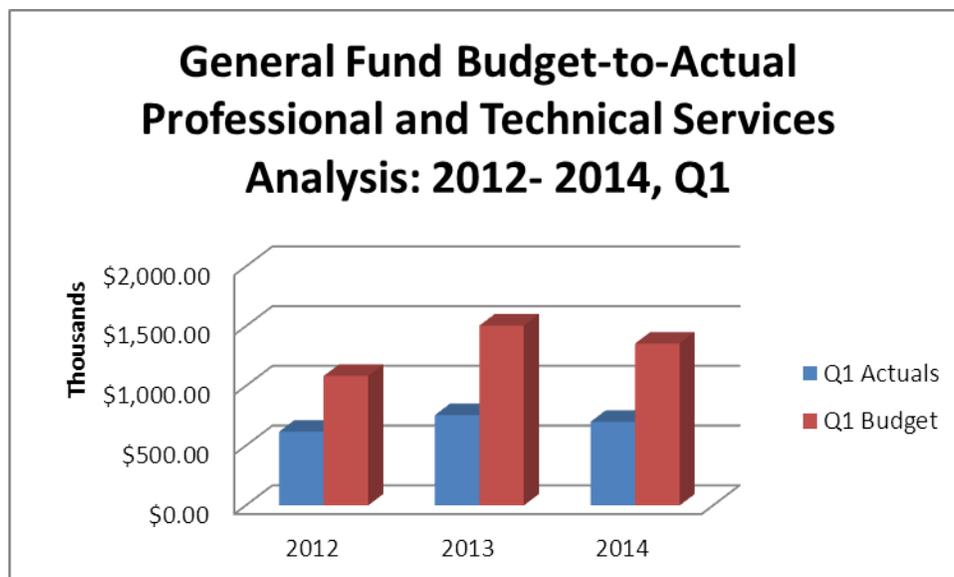


Figure 3-4: General Fund Budget-to-Actual Professional and Technical Services Analysis

Purchased Property Services

Brief Description: Purchased Property Service expenditures are expenditures related to: a) maintaining support for Village buildings and facilities; and b) providing emergency services to properties within the Village for the safety of Village residents. These activities include: the purchase of utility services, such as water, electricity and natural gas, maintaining property repair, and hardware maintenance.

Purchased Property Services Drivers: The following are the drivers that impact purchased property services expenditures:

- Usage of village-owned properties
- Private maintenance during foreclosures

2014 First Quarter Rating: Yellow



Comments: First quarter expenditures within the Purchased Property Services expenditure area are at 39% above budgeted estimates. Expenditures in this area are driven by unexpectedly high Electricity costs, which are currently 117% higher than expected for the first quarter. While Property Repair expenditures are relatively low in terms of magnitude of expenditures, this expense area is significantly higher (250%) than what was budgeted for the first quarter. It is expected that these expenditures will slow down as the year progresses and that year-end expenditures will be in alignment with budget. The Finance department will continue to actively monitor these expenditure areas.

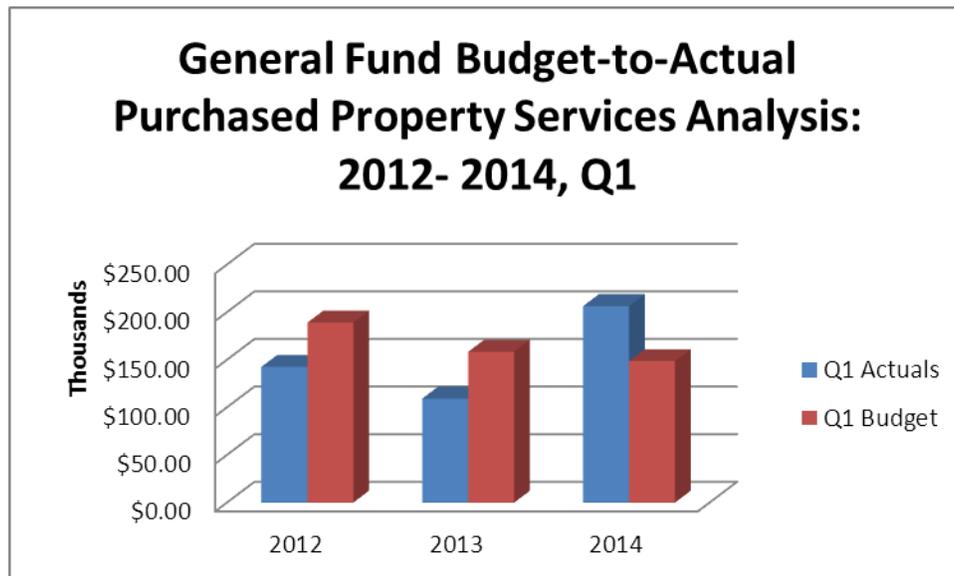


Figure 3-5: General Fund Budget-to-Actual Purchased Property Services Analysis

Other Purchased Services

Brief Description: Other Purchased Service expenditures are expenditures related to maintaining administrative operations within Village departments. These expenditures include costs such as printing costs, general maintenance and upkeep, telephones services and software support.

Other Purchased Services Drivers: The following are the drivers that impact other purchased services expenditures:

- The need for special and complex printing jobs
- Volume of laundry services
- Other back-office operational issues

2014 First Quarter Rating: Green



Comments: First quarter expenditures within Other Purchased Services are at 30% below projected expenditures.

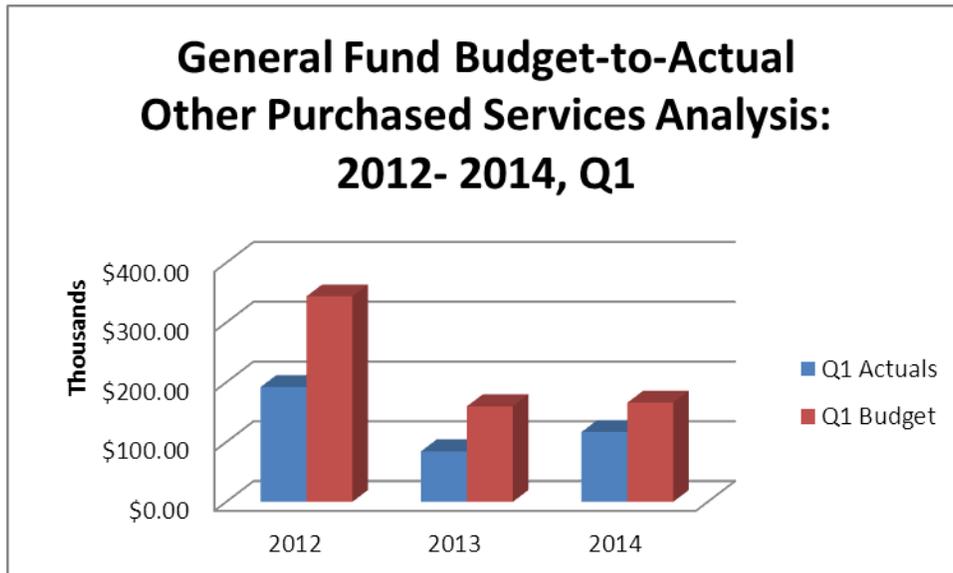


Figure 3-6: General Fund Budget-to-Actual Other Purchased Services Analysis

Supplies and Materials

Brief Description: Supplies and Materials expenditures are primarily for office supplies and materials. Expenditures in this area include: office supplies, clothing and uniforms, motor fuel, vehicle equipment parts, and equipment rental.

Supplies and Materials Drivers: The following are the drivers that impact supplies and materials expenditures:

- General use of village-owned assets (e.g.- fuel)
- Weather conditions

2014 First Quarter Rating: Green



Comments: Total expenditures for the 1st quarter within the Supplies and Materials expenditure area are 18% under budget.

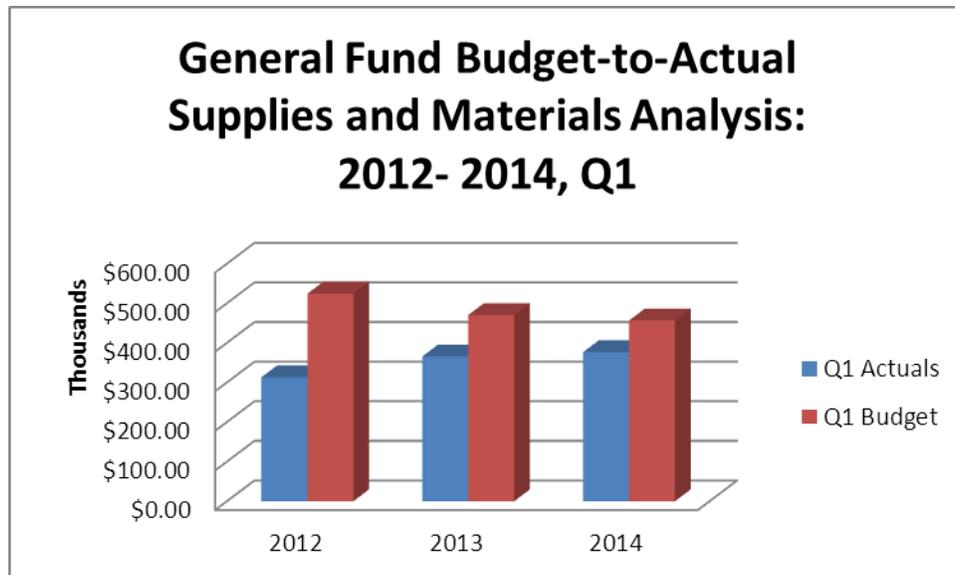


Figure 3-6: General Fund Budget-to-Actual Supplies and Materials Analysis

Real Property, Community Development Block Grant (CDBG) and Other

Brief Description:

- **Real Property:** These are minor administrative expenditures related to the operations of Village-owned properties.
- **Community Development Block Grant:** These minor expenditures are for the administrative costs related to the management of the federally funded Community Development Block Grant.
- **Other:** These expenditures are miscellaneous expenditures for unplanned activities or services.

Drivers for Real Property, CDBG, and Other Services: The following are the drivers that impact expenditures within Real Property, CDBG and Other services:

- **Real Property**
 - Purchase of property
- **CDBG**
 - The administrative costs borne by the general fund and reimbursed by the grant
- **Other**
 - Other unplanned expenditures

2014 First Quarter Rating: Green 

Comments: For the first quarter, the expenditures in this area are significantly above budget. Expenditures in this area are primarily driven by Community Development Block Grant (CDBG) expenditures. Because expenditures in this area are relatively small and are typically offset by CDBG revenues later in the year, the Finance department is confident that current expenditures in this area will remain on track. That said, we will continue to actively monitor expenditures in this area.

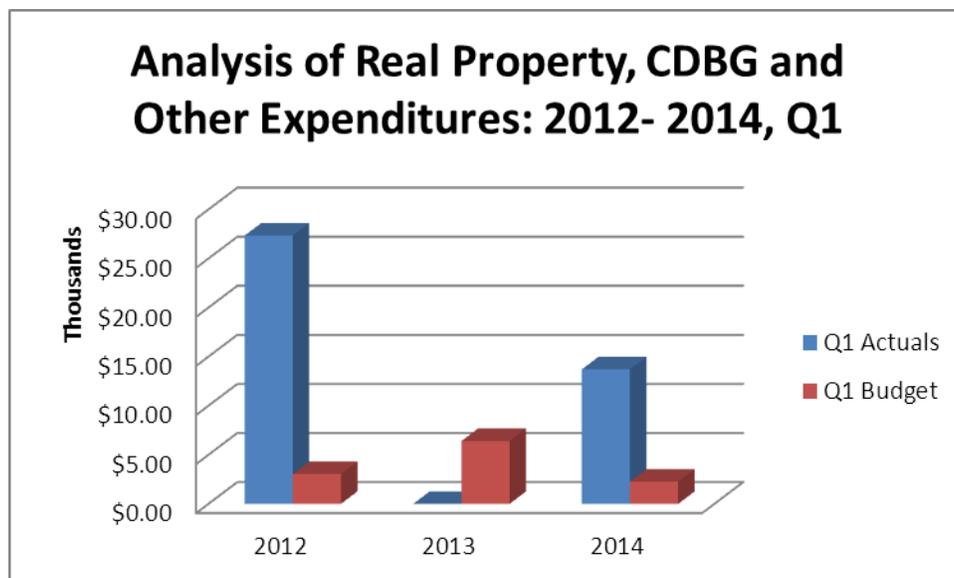


Figure 3-7: Analysis of Real Property, CDBG and Other Expenditures

Section 2.3: Enterprise Funds

Brief Description: This section provides 3rd Quarter Report summaries for the following Enterprise Funds:

- Water and Sewer Fund
- Parking Fund
- Environmental Services Fund

Water and Sewer Fund

Water and Sewer Fund Revenues

Brief Description:

Water Description: The Village purchases water from the City of Chicago and distributes it to customers throughout the Village through its own water system. The Water Fund is the enterprise fund that accounts for the revenues and expenditures of operating the water system, inclusive of capital costs.

Sewer Description: The Village maintains the system that carries sewage to the Metropolitan Water Reclamation District's system. The Sewer Fund is the enterprise fund that accounts for the revenues and expenditures of operating the system, inclusive of capital costs. The sewer charge is derived from the amount of water consumed per account.

Water and Sewer Fund Revenue Drivers: The following are the drivers that impact Water Fund revenues:

- Water Revenue Drivers
 - Cost of water purchased from the City of Chicago
 - Amount of gallons used by customers
- Sewer Revenues Drivers
 - Sewer charges imposed by local ordinance
 - Amount of gallons used by customers

2014 First Quarter Rating: Yellow 

Comments: During the first quarter of 2013, Utility Sales are currently 56% below budgeted yield. This has resulted in a corresponding underage for Water and Sewer revenues for the quarter. The department is working with Public Works to understand and factors that may contribute to this underperformance.

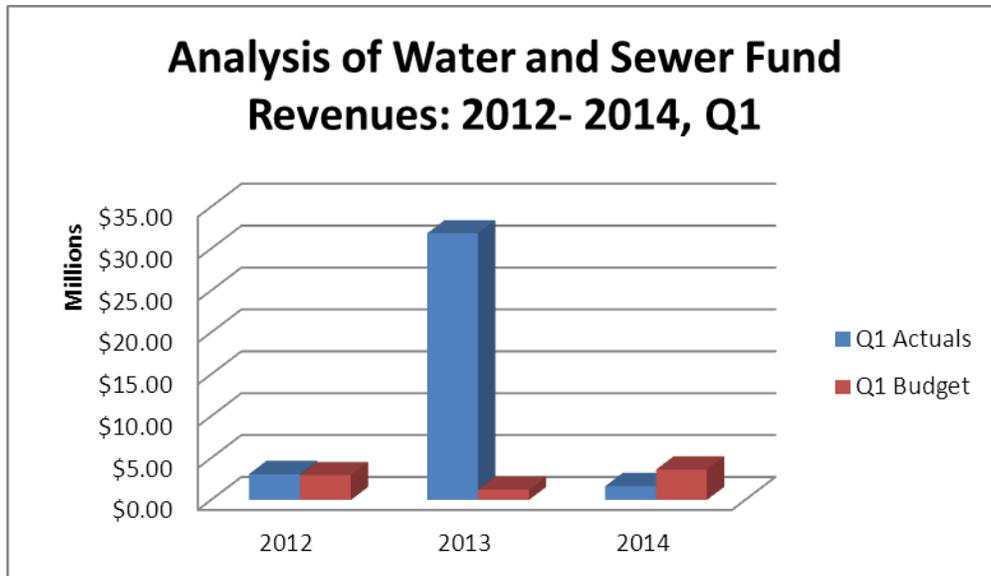


Figure 4-1: Analysis of Water Fund Revenues

Water and Sewer Fund Expenditures:

Brief Description:

Water: The Water Fund maintains the infrastructure required to deliver water to Village residences and businesses throughout the community. Expenditures within the Water fund reflect the costs related to the staff and equipment that are required to operate the pumping stations, and to repair broken water mains.

Sewer: The Sewer Fund maintains the infrastructure required to transport water from residences and businesses throughout the community. Sewer fund expenditures reflect the staff and equipment necessary to repair broken sewer lines.

Water and Sewer Fund Expenditure Drivers: The following are the drivers that impact Water and Sewer Fund expenditures:

- Water Fund Expenditure Drivers
 - Cost of water
 - Personnel costs
 - Outside contractor costs
 - Bill-to-pump ratio

- Sewer Fund Expenditure Drivers
 - Capital requirements
 - Personnel costs
 - Outside contractor costs

2014 First Quarter Rating: Green ●

Comments: Total expenditures for the Water and Sewer Fund for the first quarter are at 62% below budget. It is anticipated that the expenditures within this fund will eventually catch up to budget throughout the year, and that fund expenditures will end up at their budgeted levels.

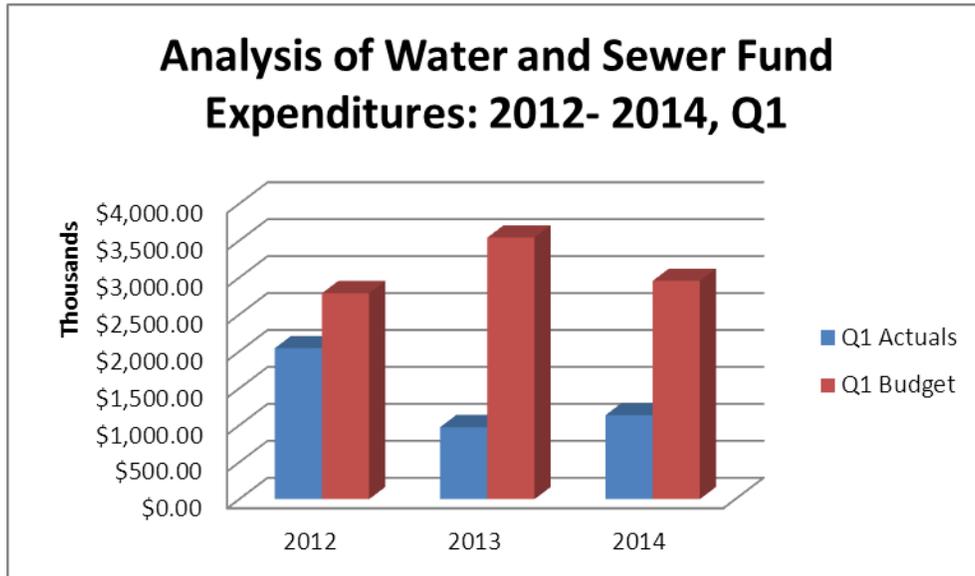


Figure 4-2: Analysis of Water Fund Expenditures

Parking Fund

Parking Fund Revenues

Brief Description: The Village owns and operates the vast majority of public parking throughout the Village. This includes the on-street meters, parking garages located in Downtown Oak Park, as well as a large number of off-street lots throughout the Village

Parking Fund Revenue Drivers: The following are the “drivers” that “fuel” Parking Fund revenues:

- Parking rates
- Volume of parkers

2014 First Quarter Rating: Green 

Comments: Parking fund revenues for the first quarter are nearly double (99%) budgeted projections for the quarter.

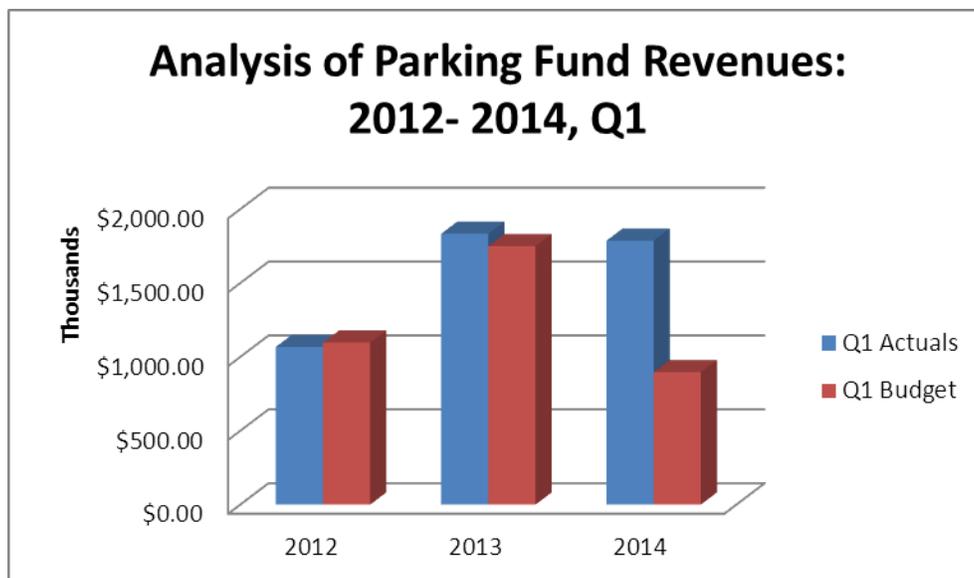


Figure 4-5: Analysis of Parking Fund Revenues

Parking Fund Expenditures:

Brief Description: The Village owns and operates the vast majority of public parking throughout the Village. This includes the on-street meters, parking garages located in Downtown Oak Park, as well as a large number of off-street lots throughout the Village.

The Village provides for staff to directly service the public to comply with the overnight parking ban and other relevant restrictions. Further, this Fund accounts for the maintenance and repair of parking meters, lots and garages.

Parking Fund Expenditure Drivers: The following are the drivers that impact Parking Fund expenditures:

- Personnel costs
- Capital costs

2014 First Quarter Rating: Green 

Comments: Total first quarter expenditures for the Fund are currently 53% below budgeted expenditures.

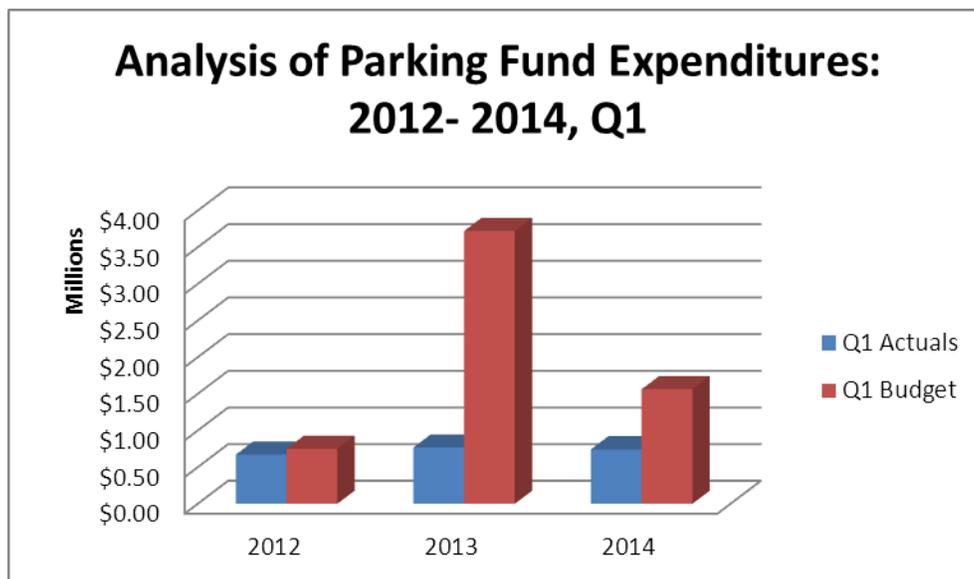


Figure 4-6: Analysis of Parking Fund Expenditures

Environmental Services Fund

Environmental Services Fund Revenues

Brief Description: The Environmental Services Fund accounts for the Village's solid waste removal and recycling programs. An enterprise fund, the costs are charged to users of the system via charges on their utility bill.

Parking Fund Revenue Drivers: The following are the drivers that impact Environmental Services Fund revenues:

- Garbage collection rates
- Sale of yard waste stickers

2014 First Quarter Rating: Yellow 

Comments: Revenues for this fund are currently 67% below budgeted projections. However, as indicated in previous reports, the Environmental Services fund continues to experience stress in Refuse Collection Fees. This reduction may be due to Village-initiated waste diversion programs, such as recycling and composting programs. As such, as these programs expand and become successful, the Village may experience structural reductions in revenue yields.

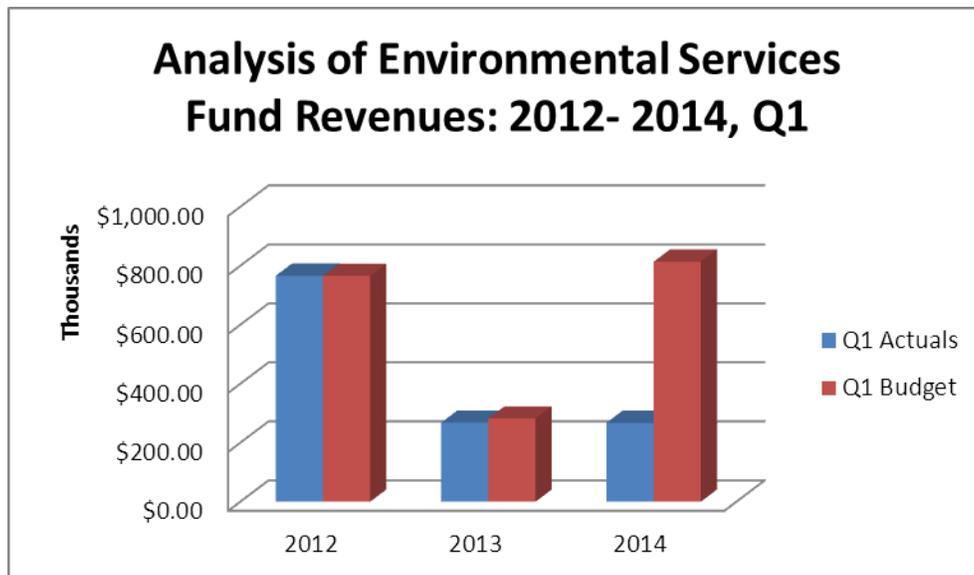


Figure 4-7: Analysis of Environmental Services Fund Revenues

Environmental Services Fund Expenditures:

Brief Description: The Environmental Services Fund accounts for the Village’s solid waste removal and recycling programs. An enterprise fund, the costs are charged to users of the system via charges on their utility bill.

Environmental Services Fund Expenditure Drivers: The following are the drivers that impact Environmental Services Fund expenditures:

- Personnel costs
- Contractual costs of waste disposal

2014 First Quarter Rating: Green 

Comments: Total expenditures for the Fund for the first quarter are currently 60% below first quarter expenditure estimates.

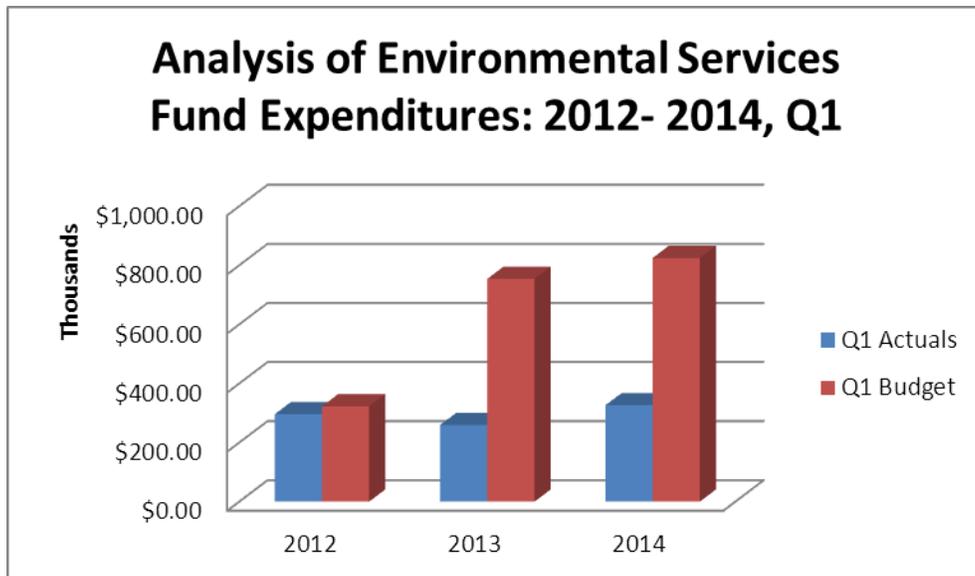


Figure 4-8: Analysis of Environmental Services Fund Expenditures

Section 3 MAP Program Performance Reporting

MAP Program 2014 Monthly Performance Measures Reporting January - March 2014

Reporting Element Description

The following table includes a description for each of the performance reporting elements that are included within the reporting template:

Reporting Element	Description
Measure	The processes and/or activities that are selected to evaluate performance within a specific service or activity
Metric	The quantifiable element(s) of the performance measure, by which measures can be objectively evaluated, based upon established and standardized units of measure.
Description	Provides a description of the performance metric and describes the relevance of the measure in relation to the designated service area.
Explanation	Provides a brief narrative explaining the reason for the trend rating and the factors that have contributed to current performance rating.

Development Customer Services

Measure	Metric	Description	1 st Quarter 2014	Explanation
Permit Issuance Satisfaction	Percentage of survey respondents indicating that they "agreed" or "strongly agreed" that the permit issuance/plan review experience was excellent.	Measurement of customer satisfaction related to efficiency, timeliness, and transparency of service delivery related to the plan review and permit issuance process.	100%	
Inspection Satisfaction	Percentage of survey respondents indicating that they "agreed" or "strongly agreed" that the inspection experience was excellent.	Measurement of customer satisfaction related to performance of construction and housing inspections.	Survey is in process, rollout in 2 nd Quarter.	
User Friendly Environment	Percentage of survey	Measuring customer satisfaction with all aspects	Survey is in process, rollout in	

	respondents indicating that they "agreed" or "strongly agreed" that the business license renewal process, chauffer license process and liquor license process experience were excellent.	of these processes including clarity of communication, ease of process and client interaction.	2 nd Quarter.	
User Friendly Environment	Percentage of survey respondents indicating that they "agreed" or "strongly agreed" that the process to open a new business was excellent.	Measuring customer satisfaction with all aspect of this process including clarity of communication, ease of process and client interaction.	Survey is in process, rollout in 2 nd Quarter.	
Meet Con Plan-Action Plan Goals each Program Year	Proposed Con Plan-Action Plan Accomplishments	Each Program Year, every project proposes to accomplish a set goal that is stated in the Con Plan-Action Plan	VOP Accomplishments: 1,775 persons served; 11 housing units improved. Met	

			VOP Quarterly Goals.	
Customer Satisfaction of Programs	Percentage of survey respondents indicating their housing programs experience was "satisfactory" or "very satisfactory".	Improve housing stock, provide affordable housing options and encourage diversity.	100%	
Alignment of approved community and business district planning activities into capital planning activities	Percentage of approved plans incorporated into the Village Capital Improvement Plan and completed.	Understand the impact of approved planning initiatives or plans have on the CIP budget and Plan.	Nothing presented or approved in this quarter	

Fire and EMS

Measure	Metric	Description	January 2014	February 2014	March 2014	Explanation
Fire Prevention	Proportion of fire incidences at inspected buildings to total incidences	Comparison of fire incidences between Village buildings that have been inspected by the department, and those that the department has not inspected	0/20	0/7	0/6	
Fire Prevention	Plan review turn-around time	Business days from receipt to approval	6.5	3.3	6.5	
Fire Response and Control	Fire Response Times	Combined total of turn-out and travel times	4:43	4:14	3:56	
Fire Response and Control	Property Value Salvage (Property Value Saved to Value	Each fire incident has fire loss data and property/contents valuation determined	3,496,620/ 518,481	7,695,000/16,400	1,912,316/ 6,036	

	Loss)					
Emergency Medical Response	EMS Response Times	Combined total of turn-out and travel times	4:08	3:57	3:58	

Police

Measure	Metric	Description	January 2014	February 2014	March 2014
Law Enforcement	Service Call Response Time	Police response to high priority calls	0:03:41	4:04:06	0:03:15
Law Enforcement	Case Clearance Rate	Number of Part I crimes (below) cleared by arrest or exceptional clearance	See below	See below	See below
		<i>Homicide</i>	N/A	N/A	N/A
		<i>Forcible Rape</i>	N/A	0.0%	33.3%
		<i>Robbery</i>	42.9%	44.4%	60.0%
		<i>Agg. Assault/Battery</i>	100.0%	100%	83.3%
		<i>Burglary</i>	20.5%	16.4%	27.7%
		<i>Theft</i>	20.0%	21.9%	24.7%
		<i>Motor Vehicle Theft</i>	50.0%	50.0%	42.9%
		<i>Arson</i>	N/A	N/A	N/A
Law Enforcement	Perception of Safety	TBD			
Protect Life and Property	Crime Rate	Part I crimes/population * 100,000	194.2	148.0	198.0
Maintain Peace and Order	Citizen Complaints	Number of formal complaints filed	1	0	0

Public Works

Measure	Metric	Description	January 2014	February 2014	March 2014	Explanation
Street safety and quality	Pavement Condition Index rating of overall street network	Rating between 0 – 100 with 100 being excellent. Noted as Local streets/Arterial streets/Combined total.	69.7/72.9/70.5	69.7/72.9/70.5	69.7/72.9/70.5	2012 metric. 2013 data is being worked on and will be completed in Q2
Alley safety and quality	Pavement Condition Index rating of overall alley network	Rating between 0 – 100 with 100 being excellent.	58	58	58	2012 metric. 2013 data is being worked on and will be completed in Q2
Fleet quality	Percentage of vehicles that are within designated period of service	Equipment replacement parameters include: Age, Mileage/Hours, Lifetime Maintenance Cost and Condition Evaluation.	69.2%	69.2%	69.2%	Metric is based on the vehicles that have been evaluated to date. 117 of 218 vehicles have been evaluated to date 54%
Village tree Canopy	Percentage of urban tree canopy within the public right of way	Represents the percent of tree canopy over the Village's public right of way.	39.6%	39.6%	39.6%	Metric is from 2013 data and will be re-evaluated in Q3.
Water efficiency	Water bill to pump ratio	Percent of gallons of water that is billed compared to the gallons of water purchased from the City of Chicago.	85.1%	85.1%	85.1%	2013 AWWA Water Audit.
Waste Diversion	Percentage of Village waste diverted from landfill	Percent of all materials being diverted from the landfill from all Village programs	38.2%	38.1%	35.3%	Includes percent of recyclables, yard waste, organics and special event recycling collected compared to the total refuse and diverted materials