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## Finance Department

To: Village President and Board of Trustees  
Cara Pavlicek, Village Manager  
Lisa Shelley, Deputy Village Manager

Cc: Paul Gasiiecki, Budget and Finance Manager  
John Kramer, Finance Office Manager

From: Steve Drazner, CFO

RE: Quarter 1, 2017 Financial Summary

Date: May 2, 2017

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The Quarterly Financial Report presents interim data and analysis to Village Management and the Board on financial progress during the course of the fiscal year. The information presented herein is unaudited and on a cash basis of accounting. The unaudited, interim cash basis applies to both revenues and expenditures. There are several tax revenues which may have a one to three month delay (and in some cases more than three months) between the liability month and the collection month. The liability month is defined as the month that the Village is entitled to receive the revenue while the collection month is the month the revenue is actually received and deposited into one of the Village's bank accounts. Some examples of this are as follow:

- 1) Retailers' Occupation and Home Rule Sales Tax Revenue. When a business remits monthly sales tax using the Illinois Department of Revenue (IDOR) ST-1 form, there is often a three month delay between the filing deadline date with the IDOR and the time the State of Illinois distributes the municipal share of that revenue to the Village. For example, a business files its January 2017 ST-1 with the IDOR in February 2017 and the IDOR distributes the municipal share of that sales tax to the Village in April 2017. Thus, for this particular revenue, there is a three month delay between the liability month (January 2017) and the collection month (April 2017).
- 2) Electric Utility Tax Revenue. The Village assesses a tax per kilowatt hour for electricity purchased in Oak Park. Com Ed collects the revenue from customers and remits to the Village on a monthly basis. There is often a two month delay in the payment of the tax by the customer and the time that Com Ed remits it to the Village. For example, a customer pays his or her January 2017 electric bill in February and the municipal tax portion of that bill is typically paid by Com Ed to the Village in March.
- 3) Some tax revenues are not evenly distributed every month during the course of the year. The two primary examples of this are the property tax (the largest revenue source) and the personal property replacement tax. Property tax bills are sent out twice a year and therefore, collections are concentrated in only about four of the twelve months. Usually, the months before and the month after the property tax bill deadline result in the highest collections. In addition, please note that the first installment is always an estimate of the levy from the prior year and calculated at 55% of that prior year levy. Therefore, if there is a large fluctuation between levy amounts between two consecutive tax

years, revenue from the first installment may be significantly more or less than half of the levy expected to be collected on the first installment. A simplified example follows:

Tax Year 2015 (Collected in Calendar Year 2016) Levy=\$10,000,000

Tax Year 2016 (Collected in Calendar Year 2017) Levy=\$13,000,000

In calendar year 2017, one might expect revenue from the 1<sup>st</sup> installment property tax to be \$6,500,000, or half of the \$13,000,000 levy for that year. However, the reality is that the Village would only collect approximately \$5,500,000 (55% of the prior year \$10,000,000) as the 1<sup>st</sup> installment and the 2<sup>nd</sup> installment would then be \$7,500,000 (\$13,000,000 less the \$5,500,000 estimate).

Conversely, albeit in a much less likely scenario, assume the following:

Tax Year 2015 (Collected in Calendar Year 2016) Levy= \$10,000,000

Tax Year 2016 (Collected in Calendar Year 2017) Levy=\$7,000,000

In calendar year 2017, the 1<sup>st</sup> installment revenue would again be approximately \$5,500,000. However, revenue from the 2<sup>nd</sup> installment would see a significant decrease and only be \$1,500,000 (\$7,000,000 less \$5,500,000).

There are also several non-tax revenues that are primarily collected only during specific times of the year such as business licenses, animal licenses, vehicle stickers, and liquor licenses. Real estate transfer stamp revenue also is somewhat cyclical in nature and typically has a busy (spring/summer) and slow season (fall/winter).

Similar to revenues, expenditures (or as most refer to as “expenses”), may not be evenly incurred throughout the year. The Village’s two largest expense categories, salaries/benefits and capital expenditures, are good opposite examples. For the most part, salaries/benefits are evenly incurred throughout the year based on the twenty-six payrolls evenly spread out. Ten months have two payrolls and two months have three payrolls. Therefore, it may appear that there is a small spike in payroll expense in those two months with the extra payrolls. Capital expenditures, depending on the project or purchase, can be very seasonal in nature. To complicate it further, capital expenditures, excluding equipment purchases, are invoiced in installments, often spanning over more than one fiscal year. Thus, the expenditure may hit the Village’s “books” well after the expense has been incurred.

Finally, grants add an additional layer of complexity for the Village’s accounting system. Some grants are reimbursed after the expense is incurred while other grants are provided in advance and then spent down. There are also some grants for Village projects when the grantor (the agency issuing the grant) pays the grant funds directly to contractor and thus, the Village would neither record the grant revenue or the expense associated with that project. Regardless of whether a particular grant provides funding to the Village before or after the completion of a grant project, grant revenue is always shown separately of grant expenditures rather than netting the two together.



Village of Oak Park, IL  
Department of Finance

# Quarterly Finance and Performance Report 2017, 1st Quarter

Completed April, 2017

**Village of Oak Park**  
**Interim and Unaudited Q1, 2017 Financial Report**  
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## **GENERAL FUND**

After accounting for the cyclical nature of certain revenue and the normal delay in collections of up to three months for certain tax revenues such as Municipal Sales (ROT), Electric, Use, and Telecommunications, revenues are on target with budget. Some of the more cyclical revenues such as Vehicle Sticker Tax and Building Permits occur during the spring/summer months. In addition, a one-time interfund transfer of \$1,680,000 has been budgeted from the sale of property in the South & Harlem Redevelopment Fund to the General Fund. This will be recorded upon completion of the sale rather than prorated throughout the year.

Expenses are on target with budget, although many categories of expenses are below the 25% budget threshold for the first quarter due to normal vendor billing cycles. For example, many goods and services provided in February and March may not be invoiced to the Village until April or beyond. In any given year, the Village pays invoices for good services received through December 31<sup>st</sup> well into the new fiscal year, typically through mid-March. For example, an invoice for consulting services provided to the Village in December 2016 may not be invoiced to the Village until January, February, or even March 2017. As long as this invoice is received and paid before the CFO locks down the prior year general ledger, it would be charged back to the year in which the good or service was received, or in this example, fiscal year 2016.

## **DEBT SERVICE FUND**

The Debt Service Fund (DSF) collects property tax levy revenue at the same pace as the levy collected by the General Fund but expenses in the DSF are highly irregular and are based on amortization schedules and specific due dates for each bond issue. While payments fluctuate each month, there is a spike in debt service payments due on May 1<sup>st</sup> and November 1<sup>st</sup>.

## **ENTERPRISE FUNDS**

The enterprise funds consist of Water/Sewer, Parking, and Refuse Collection. There are often timing issues with both revenue collection and expenses paid in all these Funds. For example, for Water, Sewer, and Refuse, residential households are billed on a quarterly basis while commercial and industrial customers are billed monthly. These timing issues are accounted for at the year-end as part of the audit adjustment process. The Parking Fund also has some irregular revenues primarily related to permit renewal cycles.

Enterprise Funds are often known to have extensive capital project expense and these Funds are no exception. Although each project has different requirements, major projects are often started in the Spring and last well into late Fall. Therefore, it is expected that expenses will begin to be paid at a much faster pace starting with the second quarter of the fiscal year.

## **CAPITAL FUNDS**

Similar to Enterprise Funds, the timing of the expenses charged in these Funds is highly dependent on project start dates which typically begin in Quarter 2 (3/1-6/30). Revenues in the Capital Funds primarily originate from the issuance of bond proceeds and an allocation of the Home Rule Sales Tax revenues to these Funds. Such revenues are budgeted in the main CIP Fund (#3095) and then this Fund shares a predesignated portion of these revenues with the other Capital Funds (Building, Fleet, and Equipment) via interfund transfers. Home Rule Sales tax typically has a three month delay from the liability month (as previously discussed) and the collection month. Therefore, no such revenue has been recorded as of the end of the first quarter. In order to save on interest costs, the process to issue bonds for the amount budgeted is expected to begin in September 2017 for a closing date scheduled in November of this year. The Village does have adequate cash on hand to advance monies for projects billed before the receipt of the new bond issue and any short term loans among Funds will be reimbursed once the new bond revenue is received. By waiting until later in the year to issue the bonds, a budgeted bond issue of approximately \$12 million at an estimated 4% interest would save the Village approximately \$480,000.

## **INTERNAL SERVICE FUNDS**

These Funds include the Health Insurance Fund (HIF) and Self Insured Retention Fund (SIRF). Utilizing such funds is primarily for the benefit of the Village for tracking internal costs. The HIF tracks all activity related to the Village's PPO and HMO plans. Such activity includes employee/employer/retiree contributions into the Fund to pay for the cost of healthcare and the payment of administrative and health insurance claims.

The SIRF is primarily funded via interfund transfers-in from other Funds but some revenue may also be collected from the subrogation of claims. Expenses in the SIRF includes various payments on claims or settlements related to workers compensation, general liability, and property damage as well as insurance premium payments.

Expenses in both the HIF and the SIRF can be highly irregular and sometimes unpredictable, although it is often easier to forecast expenses in the HIF compared to the SIRF due to the large amount of historical data on health claims and payments.

## **SPECIAL REVENUE FUNDS**

The Village has several "Special Revenue" Funds (SRF) and these are often funds that serve a very specific purpose, cannot otherwise be categorized as Enterprise Funds (which have business type focus), and typically do not support their costs by utilizing unrestricted general operating revenues. Two major SRFs are the Downtown and Madison Street TIFs. TIF eligible expenses in both these Funds are supported by tax incremental revenue which is generally the amount of equalized assessed value (EAV) that exceeds the base, or frozen EAV, when the TIF was adopted and this is then multiplied by the total tax rate for all taxing districts in Oak Park. Tax agencies excluding the Village are entitled to collect their property tax levy on the base EAV while the Village collects all the property tax calculated on the incremental EAV which is known as the incremental property tax revenue. Pursuant to State law, this revenue may only be spent on TIF eligible expenses. The amount of increment collected from the first installment for both TIFs is on target with budget.

Expenses budgeted in the Madison TIF are primarily CIP focused and the timing of such expenses will be based on the project start dates. The Downtown TIF is in a different situation however due a Settlement Agreement executed with School Districts #97 and #200. Under this agreement, the Village may only spend Downtown tax increment on predetermined debt service, a calculated amount to transfer into Special Service Area #1, and a deduction for certain parcels if they exceed the frozen EAV amount in place upon execution of the settlement agreement.

Village of Oak Park  
All Fund Financial Summary  
As of March 31, 2017

| <u>Fund Name</u>                 | <u>Fund Type</u>    | <u>Fund #</u> | <u>YTD Revenues</u> | <u>YTD Expenses</u> | <u>YTD Net</u>   | <u>Cash Balance</u> |
|----------------------------------|---------------------|---------------|---------------------|---------------------|------------------|---------------------|
| General Fund                     | General             | 1001          | 16,258,832          | 13,380,732          | 2,878,100        | 13,296,732          |
| Community Dev Block Grant        | Special Revenue     | 2083          | 226,531             | 155,709             | 70,822           | (146,519)           |
| Community Dev Loan               | Special Revenue     | 2020          | 490                 | 22,286              | (21,796)         | 509,403             |
| Downtown TIF                     | Special Revenue     | 2098          | 4,782,850           | 771,559             | 4,011,291        | 6,209,654           |
| Earth Fest                       | Special Revenue     | 5057          | 1,500               | 1,853               | (353)            | 434                 |
| Emergency Solutions Grant        | Special Revenue     | 2080          | 29,102              | 37,784              | (8,682)          | (13,187)            |
| Farmers Market                   | Special Revenue     | 2027          | -                   | 1,368               | (1,368)          | (101,157)           |
| Federal RICO                     | Special Revenue     | 2024          | 14,225              | 39,900              | (25,675)         | (114,494)           |
| Foreign Fire Insurance           | Special Revenue     | 2014          | -                   | 3,297               | (3,297)          | (24,239)            |
| Harlem Garfield TIF              | Special Revenue     | 2073          | 91,537              | -                   | 91,537           | 677,226             |
| Keep Oak Park Beautiful          | Special Revenue     | 5056          | 2,000               | 1,990               | 10               | 7,455               |
| Madison St. TIF                  | Special Revenue     | 2072          | 903,843             | 89,061              | 814,782          | 10,101,037          |
| Motor Fuel Tax                   | Special Revenue     | 2038          | 228,953             | 336,000             | (107,047)        | 233,729             |
| SSA#1                            | Special Revenue     | 2081          | 310,339             | 162,500             | 147,839          | 458,079             |
| SSA#7                            | Special Revenue     | 2090          | 3,754               | -                   | 3,754            | 17,947              |
| Sustainability Fund              | Special Revenue     | 2310          | 94,638              | 323                 | 94,315           | 822,939             |
| Travel, Training & Wellness      | Special Revenue     | 1050          | -                   | 750                 | (750)            | 93,104              |
| Building Improvement Fund        | Capital Improvement | 3012          | 161,000             | 209,164             | (48,164)         | 543,938             |
| Equipment Replacement Fund       | Capital Improvement | 3029          | 275,000             | 227,428             | 47,572           | 1,321,023           |
| Fleet Replacement Fund           | Capital Improvement | 3032          | 315,375             | 91,786              | 223,589          | 635,758             |
| General Improvement Fund         | Capital Improvement | 3095          | 107,293             | 1,140,801           | (1,033,508)      | 1,926,245           |
| Lake Forest Development Projects | Capital Improvement | 4001          | -                   | 9,899,739           | (9,899,739)      | 50,669              |
| Colt Westgate Redevelopment      | Capital Improvement | 4002          | -                   | 2,935               | (2,935)          | (4,122,513)         |
| South & Harlem Redevelopment     | Capital Improvement | 4003          | -                   | -                   | -                | (133,384)           |
| Environmental Services Fund      | Enterprise          | 5055          | 933,376             | 402,698             | 530,678          | 356,933             |
| Parking Fund                     | Enterprise          | 5060          | 2,131,443           | 829,139             | 1,302,304        | 6,895,864           |
| Water/Sewer Fund                 | Enterprise          | 5040          | 4,095,023           | 1,723,769           | 2,371,254        | 1,984,988           |
| Debt Service Fund                | Internal Service    | 4025          | 3,624,512           | 47,064              | 3,577,448        | 5,268,609           |
| Health Insurance Fund            | Internal Service    | 6028          | 389,174             | 1,825,074           | (1,435,900)      | 674,996             |
| Self Insured Retention Fund      | Internal Service    | 6026          | 500,000             | 61,807              | 438,193          | 77,934              |
|                                  |                     |               | <u>35,480,790</u>   | <u>31,466,516</u>   | <u>4,014,274</u> | <u>47,509,203</u>   |



Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 GENERAL FUND

| <u>Category</u>                     | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of 2017<br><u>Budget</u> |
|-------------------------------------|--------------------------------|----------------------------------|--------------------------------|----------------------------|
| Taxes Property Tax Levy- Regular    | 7,064,843                      | 15,232,408                       | 7,702,666                      | 51%                        |
| Taxes Property Tax Levy- Police     | 2,102,736                      | 4,940,474                        | 2,417,414                      | 49%                        |
| Taxes Property Tax Levy- Fire       | 1,773,582                      | 5,601,488                        | 1,927,668                      | 34%                        |
| Taxes Income                        | 512,138                        | 5,325,000                        | 962,011                        | 18%                        |
| Taxes ROT (1% Sales Tax)            | -                              | 4,200,000                        | -                              | 0%                         |
| Taxes Real Estate Transfer          | 468,492                        | 3,200,000                        | 552,800                        | 17%                        |
| Taxes Electric Utility              | 262,199                        | 1,600,000                        | 144,577                        | 9%                         |
| Taxes Telecommunications            | -                              | 1,300,000                        | -                              | 0%                         |
| Taxes Use                           | 64,804                         | 1,300,000                        | -                              | 0%                         |
| Taxes Personal Property Replacement | 267,449                        | 1,300,000                        | 111,467                        | 9%                         |
| Taxes Other                         | 233,605                        | 2,974,000                        | 459,942                        | 15%                        |
| Licenses & Permits                  | 526,706                        | 3,722,500                        | 720,547                        | 19%                        |
| Charges for Services                | 589,611                        | 3,266,900                        | 306,062                        | 9%                         |
| Fines Parking                       | 421,862                        | 2,500,000                        | 599,398                        | 24%                        |
| Fines Other                         | 9,727                          | 90,000                           | 4,709                          | 5%                         |
| Interfund Transfers-In              | 837,501                        | 3,024,000                        | 336,000                        | 11%                        |
| Intergovernmental/Grants/Misc       | 17,705                         | 237,560                          | 13,571                         | 6%                         |
| <br>Total Revenues                  | <br><u>15,152,960</u>          | <br><u>59,814,330</u>            | <br><u>16,258,832</u>          | <br>27%                    |
| <br>Personnel Services              | <br>5,621,775                  | <br>28,154,558                   | <br>4,610,797                  | <br>16%                    |
| Employee Benefits                   | 5,532,199                      | 17,803,093                       | 6,001,286                      | 34%                        |
| Professional Services               | 855,589                        | 6,443,723                        | 996,423                        | 15%                        |
| Other Purchased Services            | 98,225                         | 684,668                          | 133,195                        | 19%                        |
| Commodities & Supplies              | 322,317                        | 1,875,859                        | 220,703                        | 12%                        |
| Utilities & Maintenance             | 116,884                        | 1,238,890                        | 597,495                        | 48%                        |
| Equipment                           | 2,473                          | 189,700                          | 13,465                         | 7%                         |
| Interfund Transfers-Out             | 710,694                        | 540,000                          | 135,000                        | 25%                        |
| Incentives & Subsidies              | 284,358                        | 2,247,500                        | 629,097                        | 28%                        |
| Debt Service                        | 43,271                         | 671,046                          | 43,271                         | 6%                         |
| <br>Total Expenditures              | <br><u>13,587,785</u>          | <br><u>59,849,037</u>            | <br><u>13,380,732</u>          | <br>22%                    |
| <br>NET SURPLUS (DEFICIT)           | <br><u>1,565,175</u>           | <br><u>(34,707)</u>              | <br><u>2,878,100</u>           |                            |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 DEBT SERVICE FUND

| <u>Category</u>                  | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|----------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Taxes Property Tax Levy- Regular | 2,226,087                      | 4,510,099                        | 2,337,206                      | 52%                   |
| Intergovernmental/Grants/Misc    | 2,594,238                      | 1,088,804                        | 1,088,804                      | 100%                  |
| Interfund Transfers-In           | 138,942                        | 780,000                          | 195,000                        | 25%                   |
| Bond Issuances                   | 6,920,000                      | 11,523,443                       | -                              | 0%                    |
| Misc/Other                       | 198                            | -                                | 3,502                          | N/A                   |
| <br>Total Revenues               | <br><u>11,879,465</u>          | <br><u>17,902,346</u>            | <br><u>3,624,512</u>           | <br>20%               |
| <br>Bond Paying Agent Fees       | <br>6,830,981                  | <br>6,000                        | <br>-                          | <br>0%                |
| Bond Principal                   | 12,480                         | 3,143,655                        | 12,480                         | 0%                    |
| Bond Interest                    | 34,771                         | 2,189,108                        | 34,584                         | 2%                    |
| Interfund Transfers-Out          |                                | 11,823,423                       | -                              | 0%                    |
| Misc/Other                       | 120,000                        | 120,000                          | -                              | 0%                    |
| <br>Total Expenditures           | <br><u>6,998,232</u>           | <br><u>17,282,186</u>            | <br><u>47,064</u>              | <br>0%                |
| <br>NET SURPLUS (DEFICIT)        | <br><u><u>4,881,233</u></u>    | <br><u><u>620,160</u></u>        | <br><u><u>3,577,448</u></u>    |                       |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 CAPITAL IMPROVEMENT FUND- BUILDINGS

| <u>Category</u>                   | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|-----------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Interfund Transfer-In CIP General | 125,001                        | 644,000                          | 161,000                        | 25%                   |
| Total Revenues                    | <u>125,001</u>                 | <u>644,000</u>                   | <u>161,000</u>                 | 25%                   |
| Building Maintenance              | 18,468                         | 2,137,963                        | 209,164                        | 10%                   |
| Total Expenditures                | <u>18,468</u>                  | <u>2,137,963</u>                 | <u>209,164</u>                 | 10%                   |
| NET SURPLUS (DEFICIT)             | <u><u>106,533</u></u>          | <u><u>(1,493,963)</u></u>        | <u><u>(48,164)</u></u>         |                       |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 CAPITAL IMPROVEMENT FUND- FLEET

| <u>Category</u>                   | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|-----------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Interfund Transfer-In CIP General | 250,002                        | 1,150,000                        | 287,500                        | 25%                   |
| Gain/Loss on Sale of Property     |                                | 16,903                           | 27,875                         | 165%                  |
| <br>Total Revenues                | <u>250,002</u>                 | <u>1,166,903</u>                 | <u>315,375</u>                 | 27%                   |
| <br>Vehicle Purchases             | 273,346                        | 891,058                          | (7,477)                        | -1%                   |
| Capital Lease Expense             | 113,780                        | 265,903                          | 99,262                         | 37%                   |
| <br>Total Expenditures            | <u>387,126</u>                 | <u>1,156,961</u>                 | <u>91,785</u>                  | 8%                    |
| <br>NET SURPLUS (DEFICIT)         | <u>(137,124)</u>               | <u>9,942</u>                     | <u>223,590</u>                 |                       |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 CAPITAL IMPROVEMENT FUND- GENERAL CIP

| <u>Category</u>                | <u>YTD</u><br><u>As of</u><br><u>3/31/16</u> | <u>2017</u><br><u>Amended</u><br><u>Budget</u> | <u>YTD</u><br><u>As of</u><br><u>3/31/17</u> | <u>% of</u><br><u>Budget</u> |
|--------------------------------|--|--|--|------------------------------|
| Charges for Services           | 3,022  | 12,000   | 11,149                                       | 93%                          |
| Taxes- Home Rule Sales         | (56)   | 2,600,000                                      | -  | 0%                           |
| Taxes- Local Gasoline Tax      | 96,933                                       | 800,000  | 94,336                                       | 12%                          |
| Taxes- Telecommunications      | -  | 240,000  | -  | 0%                           |
| Grant Revenue                  | -  | 243,960  | -  | 0%                           |
| Interfund Transfer-In DSF      | 287,502                                      | 11,823,443                                     | -  | 0%                           |
| Other/Misc.                    | 86   | 750  | 1,808  | 241%                         |
| <br>Total Revenues             | <br><u>387,487</u>                           | <br><u>15,720,153</u>                          | <br><u>107,293</u>                           | <br>1%                       |
| <br>Personnel Services         | <br>50,547                                   | <br>489,504                                    | <br>73,878                                   | <br>15%                      |
| Employee Benefits              | 19,015                                       | 180,990  | 35,199                                       | 19%                          |
| Professional Services          | 64,424                                       | 423,860  | 16,325                                       | 4%                           |
| Other Purchased Services       | 9,277  | 34,724   | 3,847  | 11%                          |
| Commodities & Supplies         | 598  | 6,000  | 522  | 9%                           |
| Utilities & Maintenance        | -  | -  | -  | N/A                          |
| Equipment                      | 1,808  | -  | 38   | N/A                          |
| Interfund Transfers-Out        | 762,504                                      | 2,744,000                                      | 686,000                                      | 25%                          |
| Capital projects and purchases | 93,172                                       | 15,391,537                                     | 324,992                                      | 2%                           |
| <br>Total Expenditures         | <br><u>1,001,345</u>                         | <br><u>19,270,615</u>                          | <br><u>1,140,801</u>                         | <br>6%                       |
| <br>NET SURPLUS (DEFICIT)      | <br><u>(613,858)</u>                         | <br><u>(3,550,462)</u>                         | <br><u>(1,033,508)</u>                       |                              |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 CAPITAL IMPROVEMENT FUND- EQUIPMENT

| <u>Category</u>                   | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|-----------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Interfund Transfer-In CIP General | 262,501                        | 1,100,000                        | 275,000                        | 25%                   |
| Total Revenues                    | <u>262,501</u>                 | <u>1,100,000</u>                 | <u>275,000</u>                 | 25%                   |
| Equipment Purchases               | 78,876                         | 1,268,729                        | 227,428                        | 18%                   |
| Total Expenditures                | <u>78,876</u>                  | <u>1,268,729</u>                 | <u>227,428</u>                 | 18%                   |
| NET SURPLUS (DEFICIT)             | <u><u>183,625</u></u>          | <u><u>(168,729)</u></u>          | <u><u>47,572</u></u>           |                       |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 HEALTH INSURANCE

| <u>Category</u>             | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|-----------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Misc/Other                  |                                | -                                | 12,246                         | N/A                   |
| Employee Payroll Deductions | 14,666                         | 1,339,000                        | 144,722                        | 11%                   |
| Employer Contributions      | 1,602,771                      | 5,628,000                        | -                              | 0%                    |
| Pensioner Premium Payments  | 260,548                        | 1,365,000                        | 232,205                        | 17%                   |
| <br>Total Revenues          | <br><u>1,877,985</u>           | <br><u>8,332,000</u>             | <br><u>389,173</u>             | <br>5%                |
| <br>Personnel Services      | <br>90,068                     | <br>-                            | <br>-                          |                       |
| Health Insurance Premiums   | 857,412                        | 6,000,000                        | 1,717,412                      | 29%                   |
| Prescription Claims Paid    | 115                            | 1,500,000                        | -                              | 0%                    |
| Dental Insurance Premiums   | -                              | 416,000                          | 70,343                         | 17%                   |
| Life Insurance Premiums     | -                              | 25,000                           | 37,319                         | 149%                  |
| External Support            | -                              | 73,500                           | -                              | 0%                    |
| <br>Total Expenditures      | <br><u>947,595</u>             | <br><u>8,014,500</u>             | <br><u>1,825,074</u>           | <br>23%               |
| <br>NET SURPLUS (DEFICIT)   | <br><u>930,390</u>             | <br><u>317,500</u>               | <br><u>(1,435,901)</u>         |                       |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 PARKING FUND

| <u>Category</u>                | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|--------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Charges for Services           | 6,247                          | 184,000                          | 8,608                          | 5%                    |
| Parking Permits                | 1,484,598                      | 3,890,000                        | 1,324,822                      | 34%                   |
| Parking Garages                | 353,303                        | 1,250,000                        | 558,489                        | 45%                   |
| Parking Paystation             | 84,963                         | -                                | 71,055                         | N/A                   |
| Parking Meters                 | 108,018                        | 1,350,000                        | 158,418                        | 12%                   |
| Interfund Transfers-In         | 15,000                         | 40,000                           | 10,000                         | 25%                   |
| Misc/Other                     | 23                             | -                                | 49                             | N/A                   |
| <br>Total Revenues             | <br><u>2,052,152</u>           | <br><u>6,714,000</u>             | <br><u>2,131,441</u>           | <br>32%               |
| <br>Personnel Services         | <br>172,604                    | <br>948,528                      | <br>124,247                    | <br>13%               |
| Employee Benefits              | 79,036                         | 461,117                          | 102,489                        | 22%                   |
| Professional Services          | 198,635                        | 1,678,000                        | 152,056                        | 9%                    |
| Other Purchased Services       | 2,588                          | 67,300                           | 3,302                          | 5%                    |
| Commodities & Supplies         | 7,216                          | 126,800                          | 4,732                          | 4%                    |
| Utilities & Maintenance        | 61,255                         | 301,000                          | 30,962                         | 10%                   |
| Capital Improvements/Equipment | 269,774                        | 2,105,737                        | 161,351                        | 8%                    |
| Interfund Transfers-Out        | -                              | 1,000,000                        | 250,000                        | 25%                   |
| Incentives & Subsidies         | -                              | -                                | -                              | N/A                   |
| Debt Service                   | -                              | 1,544,396                        | -                              | 0%                    |
| <br>Total Expenditures         | <br><u>791,108</u>             | <br><u>8,232,878</u>             | <br><u>829,139</u>             | <br>10%               |
| <br>NET SURPLUS (DEFICIT)      | <br><u><u>1,261,044</u></u>    | <br><u><u>(1,518,878)</u></u>    | <br><u><u>1,302,302</u></u>    |                       |



Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 REFUSE COLLECTION FUND

| <u>Category</u>           | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|---------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Refuse Collection Fees    | 241,528                        | 3,858,000                        | 930,371                        | 24%                   |
| Yard Waste Stickers       | 588                            | 12,500                           | 393                            | 3%                    |
| Refuse Stickers           | 13,270                         | 49,500                           | 2,612                          | 5%                    |
| <br>Total Revenues        | <br><u>255,386</u>             | <br><u>3,920,000</u>             | <br><u>933,376</u>             | <br>24%               |
| <br>Personnel Services    | <br>43,604                     | <br>219,012                      | <br>35,974                     | <br>16%               |
| Employee Benefits         | 19,482                         | 91,892                           | 17,921                         | 20%                   |
| Professional Services     | 211,088                        | 3,309,057                        | 240,643                        | 7%                    |
| Other Purchased Services  | 808                            | 3,962                            | 587                            | 15%                   |
| Commodities & Supplies    | 28                             | 8,700                            | 72                             | 1%                    |
| Interfund Transfers-Out   | 125,151                        | 430,000                          | 107,500                        | 25%                   |
| Legal Settlements         | 5,000                          | -                                | -                              | N/A                   |
| Total Expenditures        | <u>405,161</u>                 | <u>4,062,623</u>                 | <u>402,697</u>                 | 10%                   |
| <br>NET SURPLUS (DEFICIT) | <br><u>(149,775)</u>           | <br><u>(142,623)</u>             | <br><u>530,679</u>             |                       |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 SELF INSURED RETENTION FUND

| <u>Category</u>               | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|-------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Interfund Transfers-In        | -                              | 2,000,000                        | 500,000                        | 25%                   |
| Intergovernmental/Grants/Misc | -                              | 100,000                          | -                              | 0%                    |
| <br>Total Revenues            | <br><u>-</u>                   | <br><u>2,100,000</u>             | <br><u>500,000</u>             | <br>24%               |
| <br>Personnel Services        | <br>13,351                     | <br>63,044                       | <br>10,913                     | <br>17%               |
| Employee Benefits             | 4,949                          | 22,001                           | 2,344                          | 11%                   |
| Professional Services         |                                | 27,500                           | 113                            | 0%                    |
| Other Purchased Services      | -                              | 3,650                            | -                              | 0%                    |
| Premiums                      | 1,977                          | 320,000                          | -                              | 0%                    |
| Legal Settlements             | 468,024                        | 1,364,500                        | 48,438                         | 4%                    |
| <br>Total Expenditures        | <br><u>488,301</u>             | <br><u>1,800,695</u>             | <br><u>61,808</u>              | <br>3%                |
| <br>NET SURPLUS (DEFICIT)     | <br><u>(488,301)</u>           | <br><u>299,305</u>               | <br><u>438,192</u>             |                       |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 DOWNTOWN TIF FUND

| <u>Category</u>             | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|-----------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Property Tax Increment      | 4,353,914                      | 8,692,000                        | 4,782,650                      | 55%                   |
| Other/Misc.                 | 558                            | 2,000                            | 201                            | 10%                   |
| <br>Total Revenues          | <br><u>4,354,472</u>           | <br><u>8,694,000</u>             | <br><u>4,782,851</u>           | <br>55%               |
| <br>Interfund Transfers-Out | <br>-                          | <br>469,236                      | <br>117,309                    | <br>25%               |
| Tax Agency Distributions    |                                | 6,370,477                        | -                              | 0%                    |
| Debt Service                | 640,250                        | 1,854,287                        | 654,250                        | 35%                   |
| Water Charges               | 7,483                          | -                                | -                              |                       |
| <br>Total Expenditures      | <br><u>647,733</u>             | <br><u>8,694,000</u>             | <br><u>771,559</u>             | <br>9%                |
| <br>NET SURPLUS (DEFICIT)   | <br><u><u>3,706,739</u></u>    | <br><u><u>-</u></u>              | <br><u><u>4,011,292</u></u>    |                       |

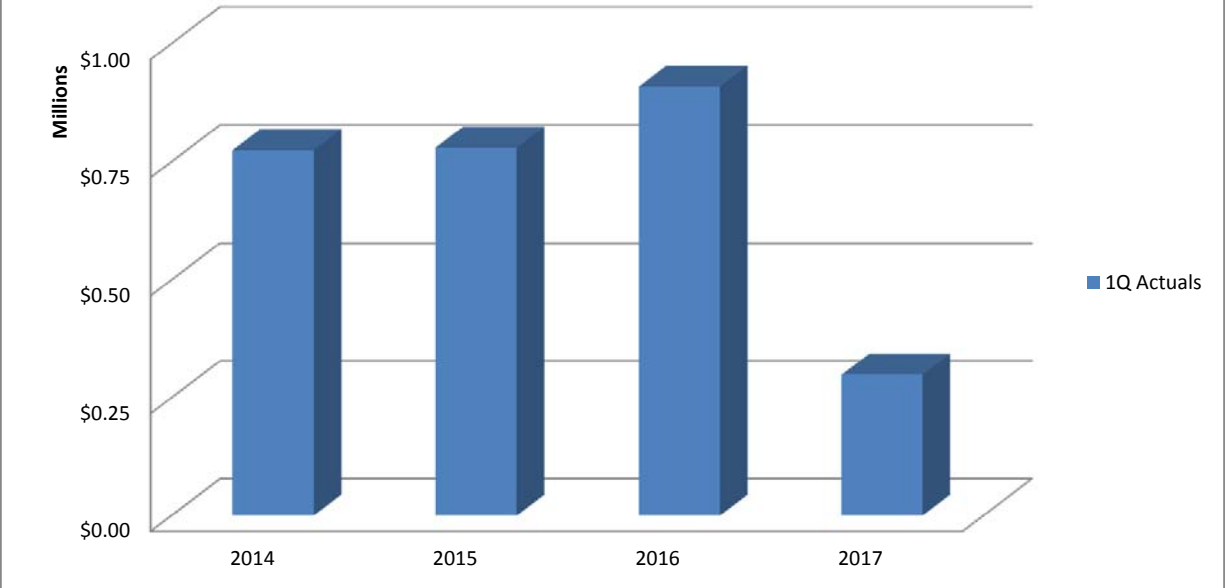
Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 MADISON TIF FUND

| <u>Category</u>                | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|--------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Property Tax Increment         | 1,018,030                      | 1,800,000                        | 900,924                        | 50%                   |
| Other/Misc.                    | 19,344                         | 2,500                            | 2,919                          | 117%                  |
| <br>Total Revenues             | <br><u>1,037,374</u>           | <br><u>1,802,500</u>             | <br><u>903,843</u>             | <br>50%               |
| <br>Professional Services      | <br>-                          | <br>-                            | <br>32,514                     | <br>N/A               |
| Capital Improvements/Equipment | 4,025                          | 6,362,448                        | 56,548                         | 1%                    |
| <br>Total Expenditures         | <br><u>4,025</u>               | <br><u>6,362,448</u>             | <br><u>89,062</u>              | <br>1%                |
| <br>NET SURPLUS (DEFICIT)      | <br><u><u>1,033,349</u></u>    | <br><u><u>(4,559,948)</u></u>    | <br><u><u>814,781</u></u>      |                       |

Village of Oak Park  
 Unaudited Quarterly Financial Report  
 As of March 31, 2017  
 WATER/SEWER FUND

| <u>Category</u>                  | YTD<br>As of<br><u>3/31/16</u> | 2017<br>Amended<br><u>Budget</u> | YTD<br>As of<br><u>3/31/17</u> | % of<br><u>Budget</u> |
|----------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------|
| Charges for Services (Non-Water) | 60,800                         | 115,500                          | 34,414                         | 30%                   |
| Water Sales                      | 1,671,477                      | 17,190,875                       | 4,060,608                      | 24%                   |
| Other/Misc.                      |                                | 5,000                            | -                              | 0%                    |
| <br>Total Revenues               | <br><u>1,732,277</u>           | <br><u>17,311,375</u>            | <br><u>4,095,022</u>           | <br>24%               |
| <br>Personnel Services           | <br>191,632                    | <br>977,094                      | <br>160,912                    | <br>16%               |
| Employee Benefits                | 98,014                         | 381,433                          | 81,746                         | 21%                   |
| Professional Services            | 30,020                         | 1,281,170                        | 105,235                        | 8%                    |
| Other Purchased Services         | 13,363                         | 14,500                           | 4,082                          | 28%                   |
| Commodities & Supplies           | 1,219,739                      | 7,234,600                        | 919,653                        | 13%                   |
| Utilities & Maintenance          | 50,657                         | 177,000                          | 12,265                         | 7%                    |
| Capital Improvements/Equipment   | 146,458                        | 7,533,858                        | 123,805                        | 2%                    |
| Interfund Transfers-Out          | 262,500                        | 1,000,000                        | 250,000                        | 25%                   |
| Debt Service                     | 66,333                         | 852,748                          | 66,070                         | 8%                    |
| <br>Total Expenditures           | <br><u>2,078,716</u>           | <br><u>19,452,403</u>            | <br><u>1,723,768</u>           | <br>9%                |
| <br>NET SURPLUS (DEFICIT)        | <br><u>(346,439)</u>           | <br><u>(2,141,028)</u>           | <br><u>2,371,254</u>           |                       |

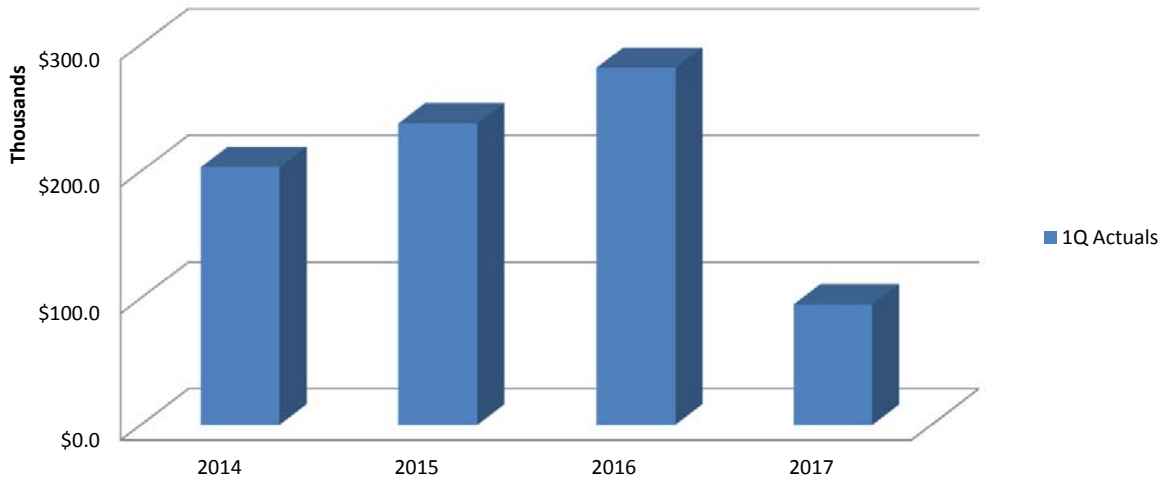
### Retailer's Occupation Tax Revenue Analysis: 2014-2017, 1Q



Please note that only one month of 2017 ROT was received as of 3/31/17 which accounts for the graphical variance shown above.

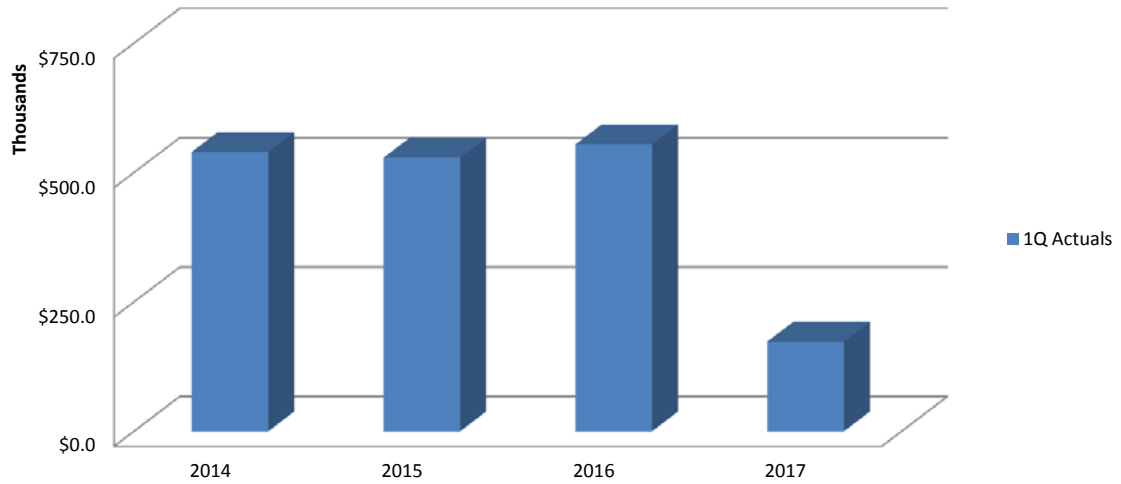
Retailers' Occupation and Home Rule Sales Tax Revenue. When a business remits monthly sales tax using the Illinois Department of Revenue (IDOR) ST-1 form, there is often a three month delay between the filing deadline date with the IDOR and the time the State of Illinois distributes the municipal share of that revenue to the Village. For example, a business files its January 2017 ST-1 with the IDOR in February 2017 and the IDOR distributes the municipal share of that sales tax to the Village in April 2017. Thus, for this particular revenue, there is a three month delay between the liability month (January 2017) and the collection month (April 2017).

### Municipal Use Tax Revenue Analysis: 2014-2017, 1Q



Please note that only one month of 2017 use tax was received as of 3/31/17 which accounts for the graphical variance shown above.

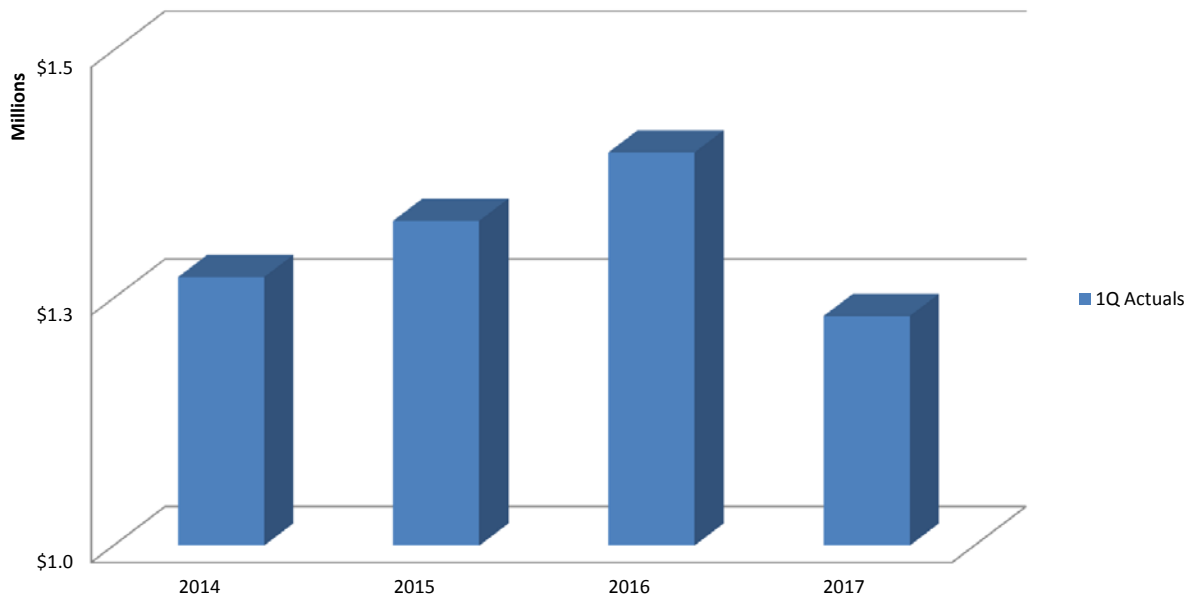
### Home Rule Sales Tax Revenue Analysis: 2014-2017, 1Q



Please note that only one month of 2017 home rule sales tax was received as of 3/31/17 which accounts for the graphical variance shown above.

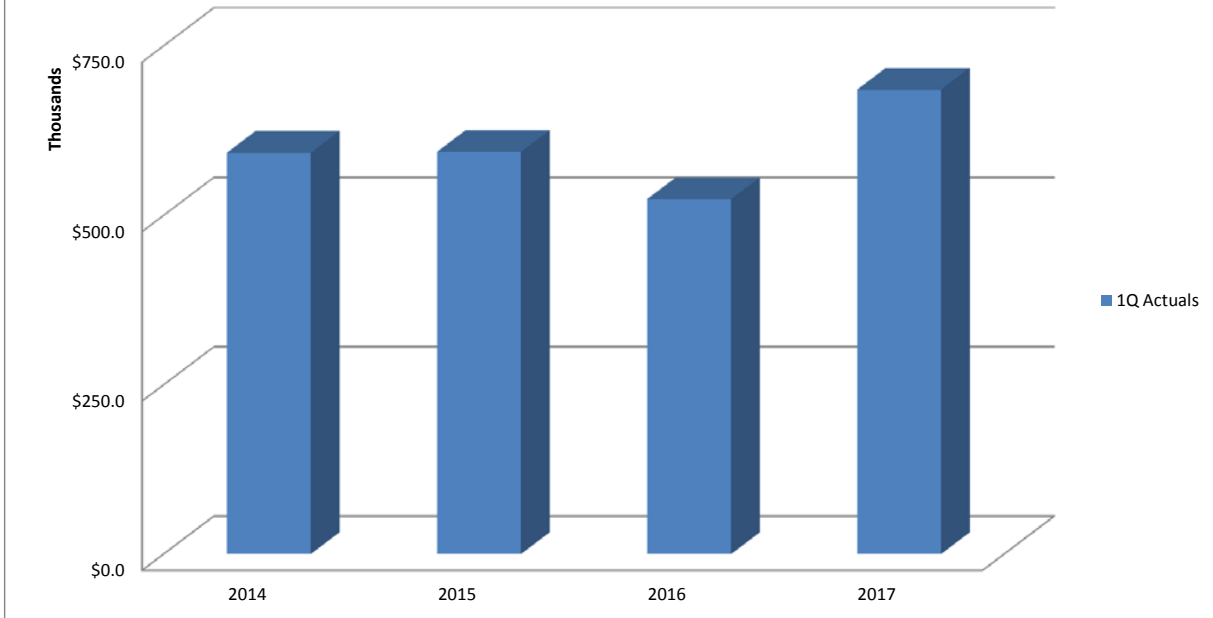


### State Income Tax Revenue Analysis: 2014-2017, 1Q



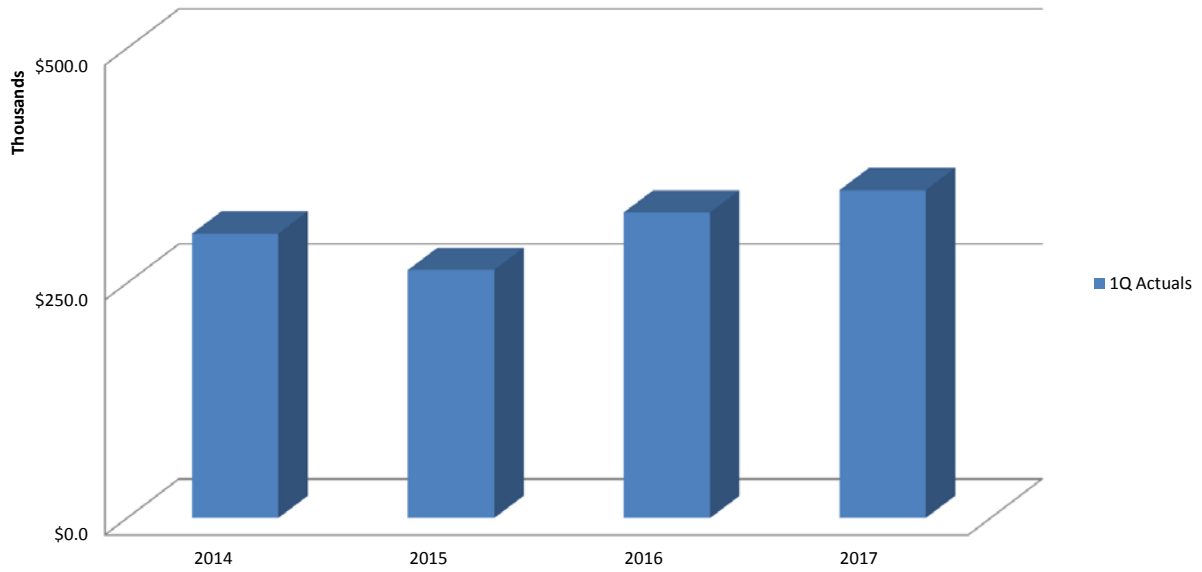
The State Income Tax is distributed to municipalities based on a per capita amount determined by the State of Illinois. This monthly tax is fairly consistent throughout the year but is slightly higher around April and May due to a April 15th filing deadline for personal (non-corporate) income tax returns.

### Personal Property Replacement Tax Revenue Analysis: 2014-2017, 1Q



This tax is similar to the income tax but is paid by Illinois corporations, S-corps, partnerships, and trusts. Distributions by the State are made in January, March, April, May, July, August, October, and December.

### Motor Fuel Tax Revenue Analysis: 2014-2017, 1Q



This revenue should not be confused with the Village's local gasoline tax. Rather, this particular revenue is distributed by the State on a per capita basis and is credited to the Village's Motor Fuel Tax Fund. These funds may only be used on eligible MFT expenditures pursuant to State of Illinois guidelines.

# **Appendix**

## **MAP (Performance Management) Measures**

Fire Department

Police Department

Public Works Department

## **MAP Header Definitions**

Governance – Each department’s governance describes the processes that coordinate and control an organization’s resources and actions. Each of the governances listed below has been identified as an essential function of each department’s overall mandate.

Metric – The standard of measurement that defines a quantifiable outcome that entities use to track, monitor and assess the success or failure of various business processes.

Measurement Description – The definition of how each measurement is derived (i.e. a ratio or other mathematical function used to construct a numerical measurement).

Reporting Frequency – Defines how often the measurement is taken (Note: measurements that are reported on an annual basis may often be internally tracked quarterly or monthly).


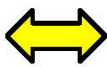
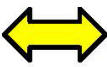


Measurement – The actual numerical measurement associated with the Measurement Description.

Explanation – An explanation of the measurement parameter, most often detailing the calendar year associated with the measurement of the stated metric.

Performance Trend – The description - up, down, and sideways arrows – of the historical trend of the performance in baselining the metric. An upward arrow is improved performance, a sideways arrow represents consistent performance, a downwards arrow represents a declining performance. *It should be noted, however, that performance that has declined may still remain within acceptable business parameters while an upwards trend could yet represent an overall less-than-acceptable performance.* As we create a historical legacy of measurements the establishment of individual measure benchmarks will be added to the process.

## MAP Program

### Fire Department Performance Measures Reporting





| Governance                 | Metric   | Measurement Description  | Reporting Frequency | Measurement                  | Explanation  | Performance Trend   |
|----------------------------|--|--|---------------------|------------------------------|--|---|
| Fire Prevention            | Proportion of fire incidences at inspected buildings to total incidences | Ratio expressed as a percentage  | Monthly             | 4.0%<br>2.2%<br>3.7%<br>7.1% | 2017 Metric (ytd)<br>2016 Metric<br>2015 Metric<br>2014 Metric |    |
| Fire Prevention            | Plan review turn-around time   | Business days from receipt to approval   | *Monthly            | 11.3<br>15.5<br>18.9<br>4.8  | 2017 Metric (ytd)<br>2016 Metric<br>2015 Metric<br>2014 Metric |    |
| Fire Response and Control  | Fire Response Times  | Combined total of turn-out and travel times                                      | Monthly             | 4:26<br>4:21<br>5:17<br>4:18 | 2017 Metric (ytd)<br>2016 Metric<br>2015 Metric<br>2014 Metric |    |
| Fire Response and Control  | Property Value Salvage (Property Value Saved to Value Loss)              | Each fire incident has fire loss data and property/contents valuation determined | Monthly             | 5.6%<br>3.0%<br>6.5%<br>3.3% | 2017 Metric (ytd)<br>2016 Metric<br>2015 Metric<br>2014 Metric |  |
| Emergency Medical Response | EMS Response Times   | Combined total of turn-out and travel times                                      | **Monthly           | 4:04<br>4:03<br>5:09<br>4:10 | 2017 Metric (ytd)<br>2016 Metric<br>2015 Metric<br>2014 Metric |  |

\*September 2015 to October 2016 statistics unavailable.

\*\* October 2015 to October 2016 statistics unavailable.

## MAP Program

### Police Performance Measures Reporting




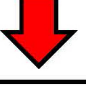


| Governance                      | Metric                     | Measurement Description  | Reporting Frequency | Measurement                       | Explanation  | Performance Trend   |
|---------------------------------|----------------------------|--|---------------------|-----------------------------------|--|---|
| Law Enforcement                 | Service Call Response Time | Police Response to High Priority Calls   | *Monthly            | N/A<br>N/A<br>3:31                | 2016 Metric<br>2015 Metric<br>2014 Metric                      | N/A   |
| Law Enforcement                 | Case Clearance Rate        | Number of Part I Crimes cleared by Arrest or Exceptional Clearance (Non-Theft-Related/Theft-Related/Overall) | **Monthly           | TBD<br>57%/15%/19%<br>88%/23%/29% | 2016 Metric<br>2015 Metric<br>2014 Metric                      |    |
| Law Enforcement                 | Perception of Safety       | Survey Results that Rate the Village as "Very Safe" or "Somewhat Safe" from Violent Crimes                   | Bi-Annual           | 76.0%<br>70.0%<br>68.0%           | 2015 Metric<br>2013 Metric<br>2011 Metric                      |    |
| Protection of Life and Property | Crime Rate                 | Part I Crimes per 100,000 population   | Monthly             | 225.9<br>257.3<br>250.7<br>266.8  | 2017 Metric (ytd)<br>2016 Metric<br>2015 Metric<br>2014 Metric |   |
| Maintain Peace and Order        | Citizen Complaints         | Number of Formal Complaints Filed  | Monthly             | 4<br>14<br>10<br>7                | 2017 Metric (ytd)<br>2016 Metric<br>2015 Metric<br>2014 Metric |  |

\* 2015/16 statistics unavailable due to CAD migration.

\*\* 2016 statistics available with 2017 1Q financial report.

## MAP Program

### Public Works Performance Measures Reporting

| Governance                       | Metric   | Measurement Description   | Reporting Frequency | Measurement  | Explanation  | Performance Trend   |
|----------------------------------|--|---|---------------------|--|--|---|
| Infrastructure/Capital Programs  | Street Safety and Quality as measured by the Pavement Condition Index rating of the Village's overall street network | Rating between 0 - 100 with 100 being excellent. (Local/Arterial/ <b>Combined Total</b> ) as measured by the total street segments rated.   | Annual              | 76.6/79.0/77.1<br>75.6/78.1/76.1<br>70.3/78.9/72.1<br>69.5/73.9/70.6<br>69.7/72.9/70.5 | 2016 Metric<br>2015 Metric<br>2014 Metric<br>2013 Metric<br>2012 Metric                          |    |
| Infrastructure/Capital Programs  | Alley Safety and Quality as measured by the Pavement Condition Index rating of the Village's overall alley network   | Rating between 0 - 100 with 100 being excellent.  | Annual              | 66.4<br>64.7<br>63.6<br>61.9<br>58.0   | 2016 Metric<br>2015 Metric<br>2014 Metric<br>2013 Metric<br>2012 Metric                          |    |
| Infrastructure/Capital Programs  | Fleet Quality as measured by the percentage of vehicles that are within designated period of service                 | Equipment replacement parameters include: Age, Mileage/Hours, Lifetime Maintenance Cost and Condition Evaluation.   | Annual              | 87.0%<br>81.0%<br>76.6%  | 2016 Metric<br>2015 Metric<br>2014 Metric  |    |
| Maintenance and Service Programs | Percentage of urban tree canopy within the public right of way   | Represents the percentage of tree canopy over the Village's public right-of-way.  | Tri-Annual          | 33.1%<br>39.6%   | 2016 Metric<br>2013 Metric   |   |
| Maintenance and Service Programs | Water Usage Efficiency as measured by the 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.   | Annual              | 84.5%<br>81.4%<br>79.7%<br>85.1%   | 2016 AWWA Water Audit<br>2015 AWWA Water Audit<br>2014 AWWA Water Audit<br>2013 AWWA Water Audit |  |
| Maintenance and Service Programs | Percentage of Village waste diverted from landfill   | Percent of all materials being diverted from the landfill from all Village programs. Includes percent of recyclables, yard waste, organics and special event recycling collected and diverted divided by the total amount of refuse and diverted materials. | Monthly             | 43.6%<br>44.3%<br>45.8%  | 2016 Metric<br>2015 Metric<br>2014 Metric  |  |