



City of Highland Park

**Financial  
Status  
Report**

July 2017



City of Highland Park



# CITY OF HIGHLAND PARK

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# CITY OF HIGHLAND PARK

## INTRODUCTION

The revenue and expenditure summaries and detail reports highlight the financial position of the City of Highland Park as compared to the amended budget for the period January 1, 2017 through July 31, 2017 (7 months - 58% of year) and as compared to actual revenues and expenditures for the previous fiscal year-to-date.

A left side icon is included indicating budget variances as follows:



Green – Positive variance vs. year-to-date budget, or timing difference not anticipated to result in a year-end variance.



Yellow – Negative variance of .01% to 4.99% vs. year-to-date budget.



Red – Negative variance  $\geq$  5% vs. year-to-date budget. See commentary below.

### Executive Summary - Revenue by Fund

- Revenue is \$44.4M or 54% of budget as compared to \$48.3M or 58% of prior year.
  - Revenues compared to prior year are lower due to \$5.5M less in bonds issued for Streets and Sewer Capital, consistent with budget.
  - General Fund revenue is \$19.6M or 49% of budget as compared to prior year revenue of \$19.6M or 57% of actual.
    - Fines & Forfeitures are 48% of budget as compared to 98% prior year. Total Sale of Assets/Payment in Lieu of Taxes is 0% of budget as compared to 37% of actual prior year. Payment in Lieu of Taxes includes revenue from Ravinia which is recorded at the end of the year whereas it was recorded monthly in the prior year. A vendor change for the red light camera program is resulting in reduced revenues of \$165,700 or 41% of budget. Fines - Community Development are \$37,400 or 50% of budget and historically pick up in the 3rd quarter.
    - Charges for Services are tracking higher than budget. Police Department services have increased due to Ravinia season. Fire Department services are billed quarterly for the Highwood intergovernmental agreement.
  - HP Theatre Fund rental income is zero as a result of a business closure.
  - Capital Projects reimbursements are lower due to delays in construction for Forest Ave, Park Ave West, Central Ave, and Clavey Road projects.
  - Parking Fund revenue is tracking lower than budget relative to prior year as a percentage of budget. Personnel resources were temporarily re-allocated which may have impacted parking enforcement.

### Executive Summary - Expenditure by Fund

- Expenditures are \$35.6M or 41% of budget as compared to \$35.8M or 45% prior year.

### Executive Summary - Cash & Investments

- Cash & Investments are \$52.5M, an increase of \$4.6M from December 2016, given year-to-date revenue is greater than expenditures.

### Executive Summary - Public Safety Pension Funds

- Public Safety Pension Funds total \$77.3M, an increase of \$4.3M from December 2016. This is a result of year-to-date investment returns and contributions in excess of deductions.

# CITY OF HIGHLAND PARK

## GENERAL FUND SUMMARY

### General Fund Summary

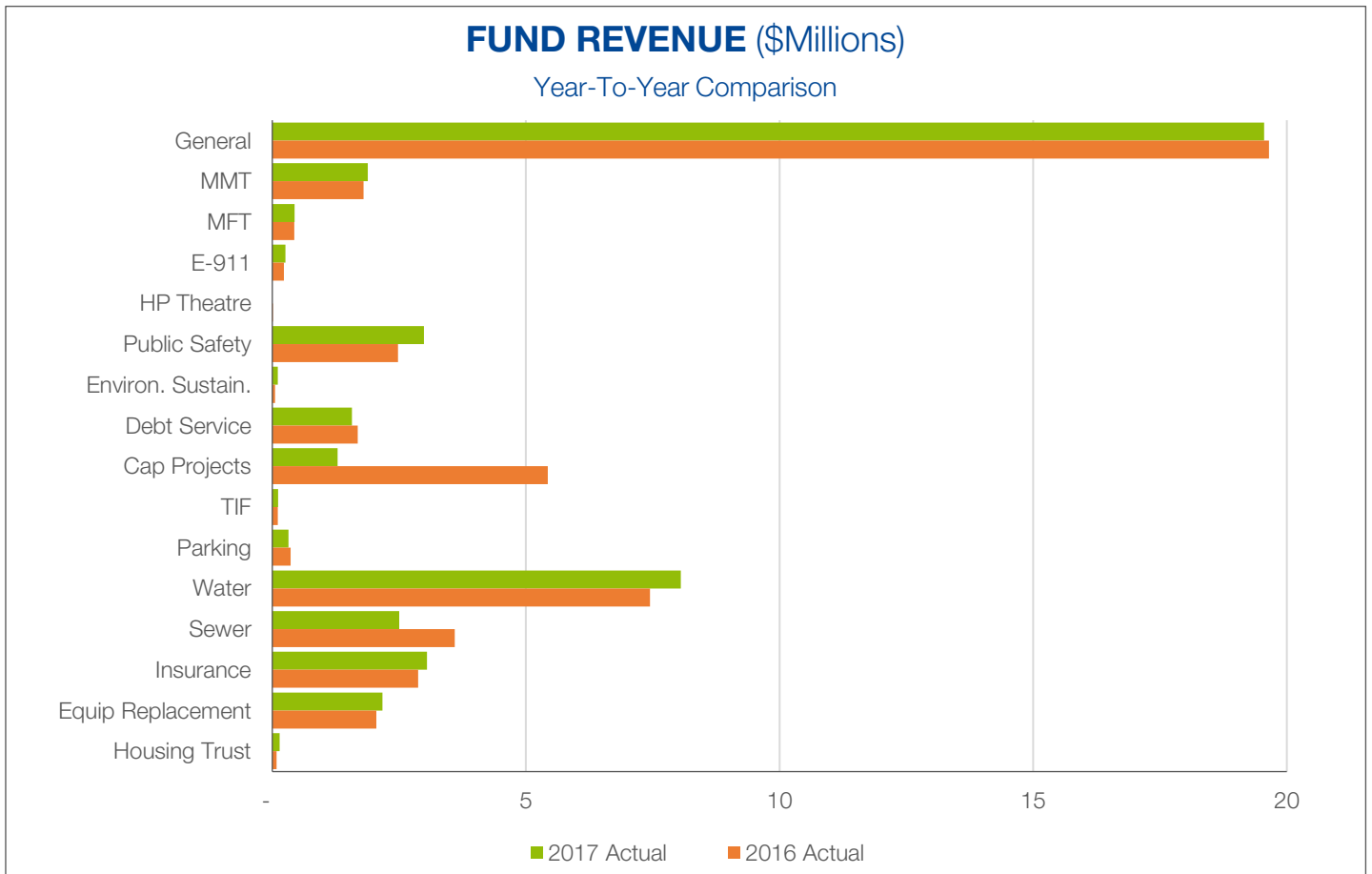
Projected unaudited General Fund Balance at December 31, 2017 based on 2017 amended budget<sup>2</sup> and audited fund balance as of January 1, 2017.

<b>General Fund Balance<sup>1</sup></b>	
<b>Fund Balance - January 1, 2017 (audited)</b>	<b>18,054,780</b>
2017 Revenue	39,536,823
2017 Operating Expenditures	(32,851,383)
2017 Capital Expenditures, Debt, Transfers	(4,936,619)
<b>Projected Fund Balance - December 31, 2017 (unaudited)</b>	<b>19,803,602</b>
% of Operating Expenditures	60.28%

#### NOTES:

1. Adjustments are required at the end of the fiscal year for audit purposes.
2. As amended through July 31, 2017.

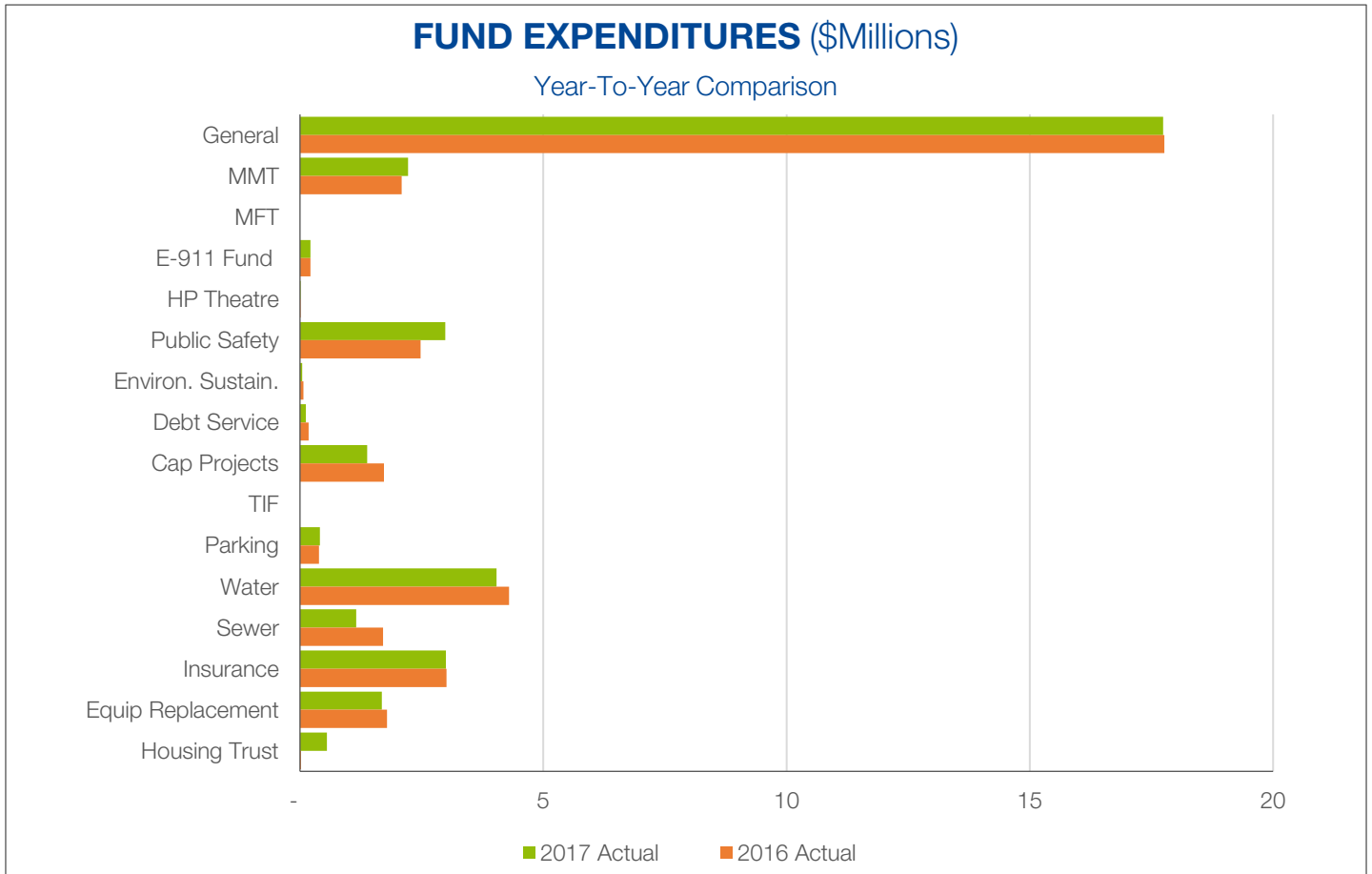
**CITY OF HIGHLAND PARK**  
**REVENUE SUMMARY BY FUND**  
**July 31, 2017**



Fund	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
↑ General	39,536,823	19,552,473	49.45%	19,646,966	56.62%
↑ Multi-Modal Transportation (MMT)	4,399,836	1,883,759	42.81%	1,799,861	42.79%
↑ Motor Fuel Tax (MFT)	750,900	441,324	58.77%	431,728	56.83%
↑ E911	249,240	257,628	103.37%	228,935	50.37%
↓ Highland Park Theatre	8,250	-	0.00%	10,500	63.64%
↑ Public Safety Pension Levy	5,763,868	2,987,110	51.82%	2,478,740	47.37%
↑ Environmental Sustainability	145,000	109,608	75.59%	55,731	59.65%
↑ Debt Service	3,015,424	1,569,594	52.05%	1,683,990	55.21%
↓ Capital Projects	3,161,363	1,284,947	40.65%	5,430,903	83.37%
↑ Tax Increment Financing (TIF)	216,600	116,923	53.98%	107,962	49.82%
↑ Parking	770,600	316,019	41.01%	360,947	41.44%
↑ Water	10,878,769	8,051,417	74.01%	7,442,717	57.76%
↑ Sewer	4,709,484	2,499,034	53.06%	3,596,206	63.37%
↑ Insurance	5,210,980	3,046,464	58.46%	2,876,427	57.27%
↑ Equipment Maintenance & Replacement	3,684,422	2,170,500	58.91%	2,052,424	58.81%
↑ Housing Trust	406,325	146,630	36.09%	87,083	18.98%

<b>Grand Total, All Funds</b>	<b>82,907,884</b>	<b>44,433,432</b>	<b>53.59%</b>	<b>48,291,121</b>	<b>57.73%</b>
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**CITY OF HIGHLAND PARK**  
**EXPENDITURE SUMMARY BY FUND**  
**July 31, 2017**



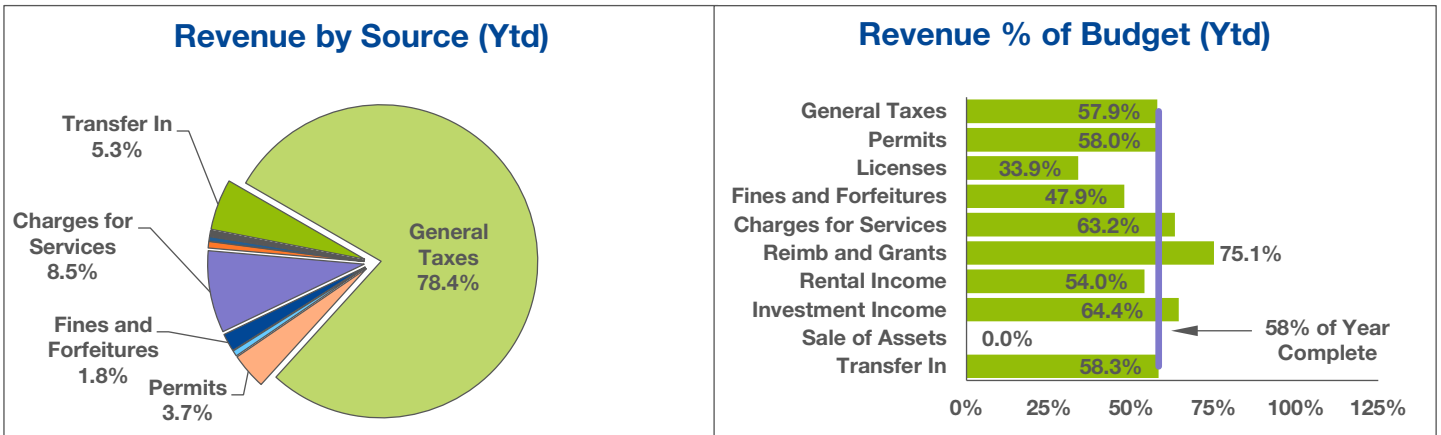
Fund	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
↑ General	37,788,002	17,741,617	46.95%	17,765,581	49.00%
↑ Multi-Modal Transportation (MMT)	4,516,889	2,221,245	49.18%	2,090,433	48.74%
↑ Motor Fuel Tax (MFT)	815,000	-	0.00%	-	0.00%
↑ E911	382,050	212,015	55.49%	212,668	57.47%
↑ Highland Park Theatre	24,000	11,441	47.67%	11,135	67.32%
↑ Public Safety Pension Levy	5,763,868	2,987,110	51.82%	2,478,740	47.37%
↑ Environmental Sustainability	142,970	45,463	31.80%	70,478	38.49%
↑ Debt Service	3,082,778	123,602	4.01%	179,779	5.85%
↑ Capital Projects	5,425,500	1,381,860	25.47%	1,726,192	37.46%
↑ Tax Increment Financing (TIF)	120,000	-	0.00%	-	0.00%
↑ Parking	925,764	409,810	44.27%	387,387	30.34%
↑ Water	12,532,262	4,036,518	32.21%	4,298,251	41.86%
↑ Sewer	5,855,388	1,155,713	19.74%	1,708,029	40.09%
↑ Insurance	5,346,070	3,000,662	56.13%	3,010,289	58.41%
↑ Equipment Maintenance & Replacement	3,937,723	1,681,091	42.69%	1,785,572	50.02%
↑ Housing Trust	600,609	554,830	92.38%	19,483	6.05%

<b>Grand Total, All Funds</b>	<b>87,258,873</b>	<b>35,562,977</b>	<b>40.76%</b>	<b>35,744,017</b>	<b>44.82%</b>
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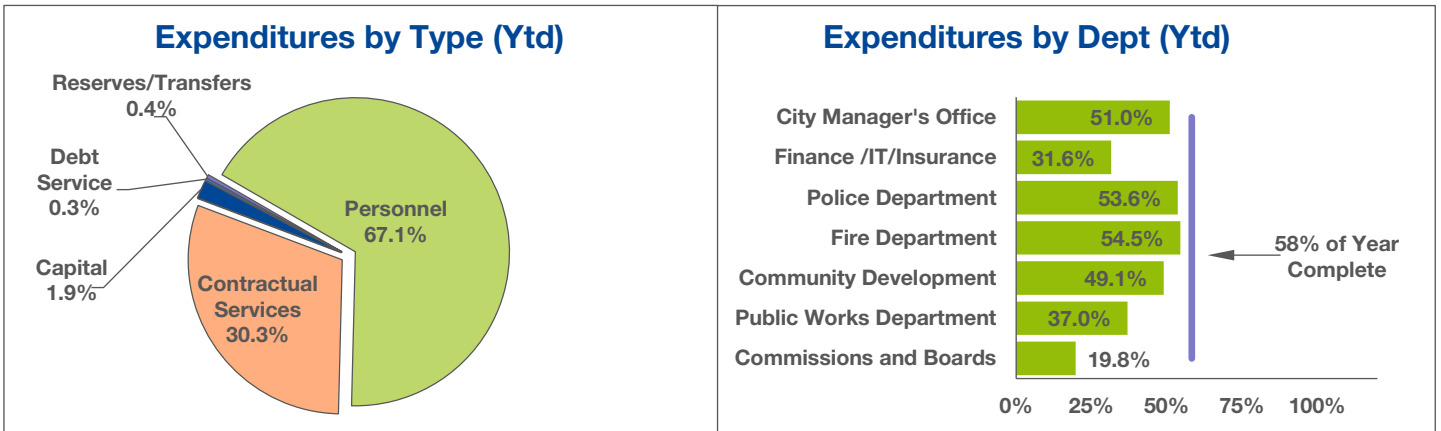
# CITY OF HIGHLAND PARK

## GENERAL FUND

### July 31, 2017



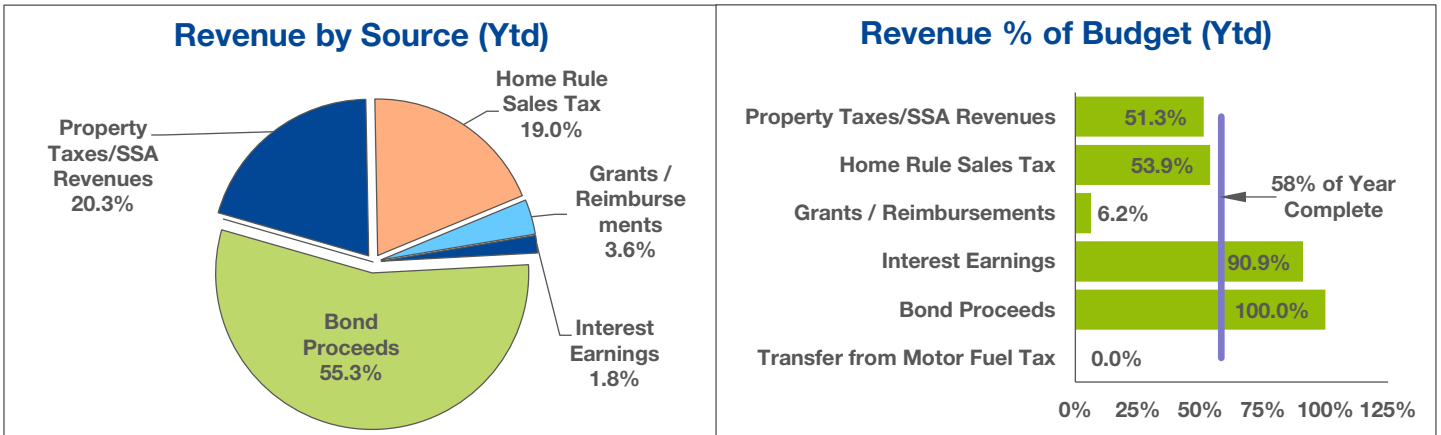
Revenue Source	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
General Taxes	26,479,200	15,329,300	57.9%	15,394,200	58.2%
Permits	1,258,500	729,900	58.0%	914,700	57.0%
Licenses	338,500	114,700	33.9%	119,600	34.4%
Fines and Forfeitures	755,000	361,600	47.9%	490,600	97.8%
Charges for Services	2,618,700	1,656,200	63.2%	1,509,800	56.0%
Reimb and Grants	174,100	130,800	75.1%	66,900	24.8%
Rental Income	169,600	91,600	54.0%	104,500	55.1%
Investment Income	167,500	107,900	64.4%	108,900	58.1%
Sale of Assets	5,810,000	300	0.0%	308,200	36.7%
Transfer In	1,765,700	1,030,000	58.3%	629,500	39.2%
<b>Total</b>	<b>39,536,800</b>	<b>19,552,300</b>	<b>49.5%</b>	<b>19,647,000</b>	<b>56.6%</b>



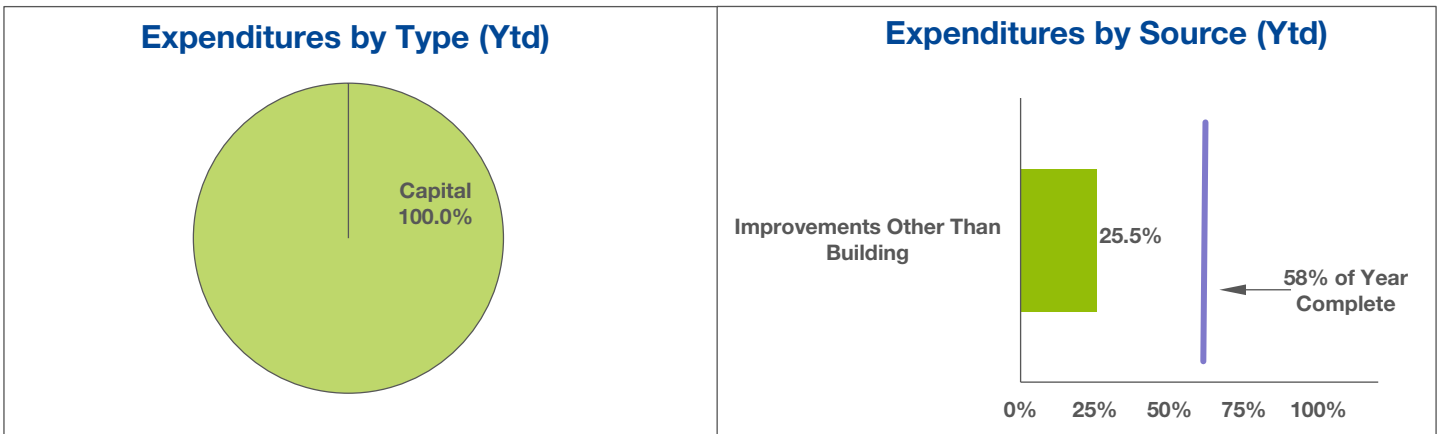
Expenditure Source	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
City Manager's Office	4,645,500	2,370,700	51.0%	2,175,000	54.6%
Finance /IT/Insurance	5,842,800	1,846,900	31.6%	2,368,700	49.1%
Police Department	11,078,600	5,942,300	53.6%	5,859,000	56.5%
Fire Department	7,003,300	3,816,400	54.5%	3,779,500	54.6%
Community Development	3,301,200	1,619,400	49.1%	1,398,000	49.4%
Public Works Department	5,679,800	2,099,000	37.0%	2,129,100	29.8%
Commissions and Boards	236,800	46,900	19.8%	56,100	30.0%
<b>Total</b>	<b>37,788,000</b>	<b>17,741,600</b>	<b>47.0%</b>	<b>17,765,400</b>	<b>49.0%</b>



**CITY OF HIGHLAND PARK**  
**CAPITAL PROJECT FUND**  
**July 31, 2017**



Revenue Source	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
Property Taxes/SSA Revenues	507,200	260,400	51.3%	363,700	72.6%
Home Rule Sales Tax	453,700	244,700	53.9%	244,600	54.3%
Grants / Reimbursements	744,700	46,400	6.2%	88,700	91.2%
Interest Earnings	25,400	23,100	90.9%	18,400	60.7%
Bond Proceeds	710,400	710,400	100.0%	4,715,500	100.0%
Transfer from Motor Fuel Tax	720,000	-	0.0%	-	0.0%
<b>Total</b>	<b>3,161,400</b>	<b>1,285,000</b>	<b>40.6%</b>	<b>5,430,900</b>	<b>83.4%</b>

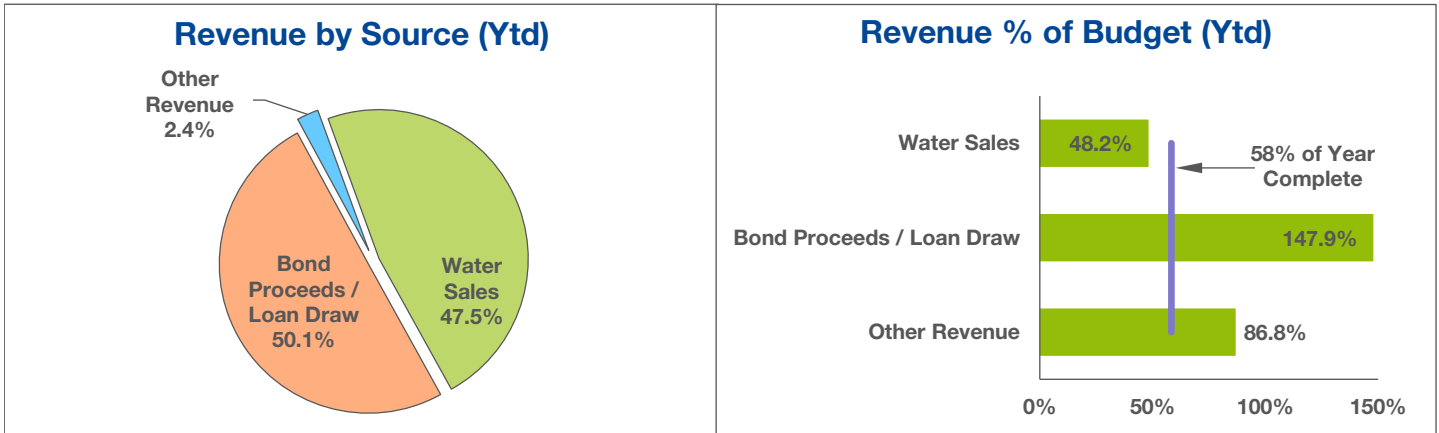


Expenditure Source	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
Improvements Other Than Building	5,425,500	1,381,900	25.5%	1,726,200	37.5%
<b>Total</b>	<b>5,425,500</b>	<b>1,381,900</b>	<b>25.5%</b>	<b>1,726,200</b>	<b>37.5%</b>

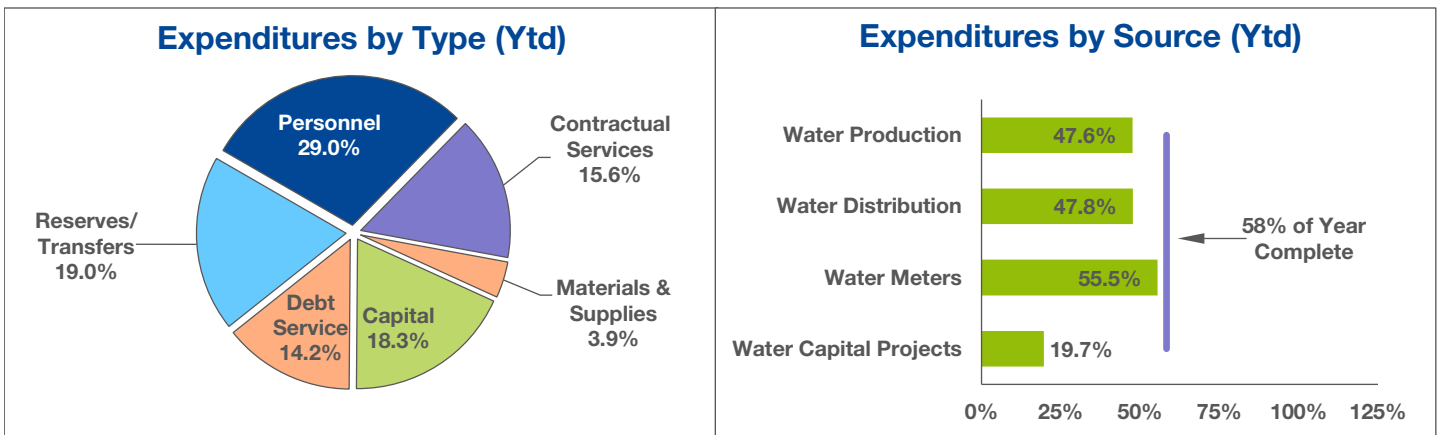
# CITY OF HIGHLAND PARK

## WATER FUND

July 31, 2017



Revenue Source	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
Water Sales	7,930,400	3,825,100	48.2%	3,943,100	50.7%
Bond Proceeds / Loan Draw <sup>1</sup>	2,730,000	4,036,800	147.9%	3,299,900	80.6%
Other Revenue	218,400	189,500	86.8%	199,700	19.8%
<b>Total</b>	<b>10,878,800</b>	<b>8,051,400</b>	<b>74.0%</b>	<b>7,442,700</b>	<b>57.8%</b>



Expenditure Source	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
Water Production	2,369,200	1,128,600	47.6%	1,066,000	45.5%
Water Distribution	1,348,600	644,200	47.8%	582,700	48.6%
Water Meters	1,480,800	822,200	55.5%	1,049,500	32.3%
Water Capital Projects	7,333,700	1,441,500	19.7%	1,600,000	46.0%
<b>Total</b>	<b>12,532,300</b>	<b>4,036,500</b>	<b>32.2%</b>	<b>4,298,200</b>	<b>41.9%</b>

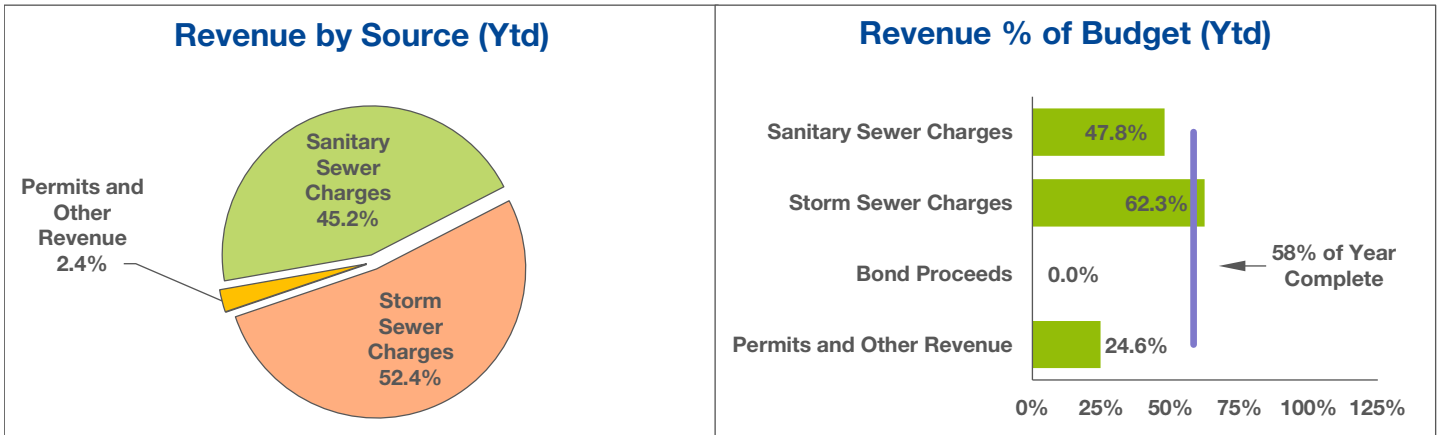
**NOTES:**

1. Bond Proceeds / Loan Draw includes IEPA year-to-date loans of \$1,306,821.

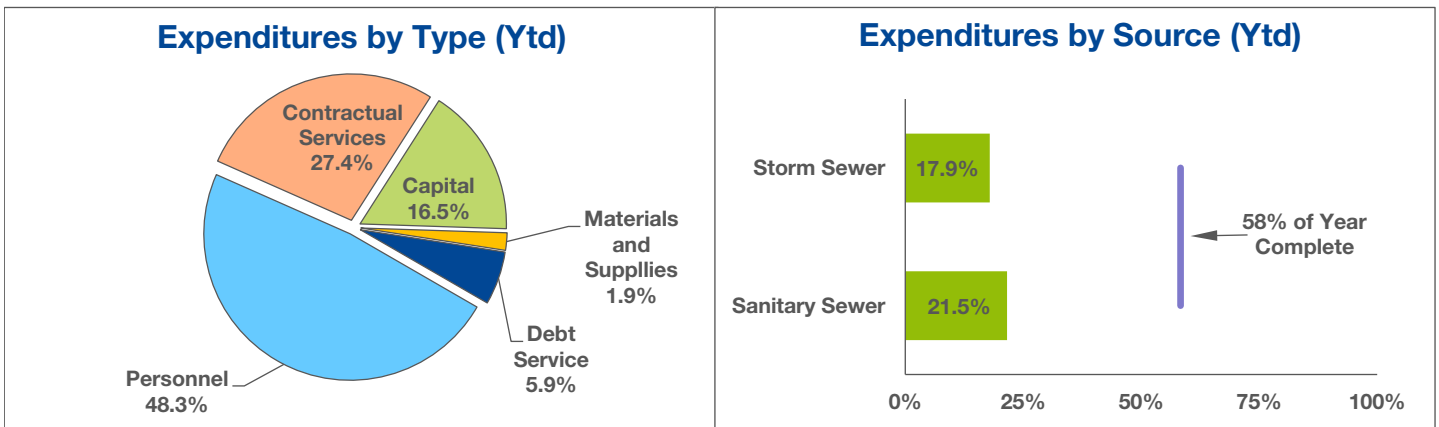
# CITY OF HIGHLAND PARK

## SEWER FUND

July 31, 2017



Revenue Source	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
Sanitary Sewer Charges	2,364,100	1,129,900	47.8%	1,212,700	51.0%
Storm Sewer Charges	2,098,900	1,308,400	62.3%	1,309,600	60.1%
Bond Proceeds	-	-	0.0%	1,007,200	100.0%
Permits and Other Revenue	246,500	60,700	24.6%	66,700	61.1%
<b>Total</b>	<b>4,709,500</b>	<b>2,499,000</b>	<b>53.1%</b>	<b>3,596,200</b>	<b>63.4%</b>



Expenditure Source	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
Storm Sewer	2,908,300	521,100	17.9%	725,800	31.4%
Sanitary Sewer	2,947,000	634,600	21.5%	982,200	50.5%
<b>Total</b>	<b>5,855,300</b>	<b>1,155,700</b>	<b>19.7%</b>	<b>1,708,000</b>	<b>40.1%</b>

# CITY OF HIGHLAND PARK

## EXECUTIVE SUMMARY - REVENUE DETAIL

### July 31, 2017

#### **EXECUTIVE SUMMARY - REVENUE DETAIL**

Revenues denoted with a red icon (↘), with an annual budget exceeding \$10,000:

#### **General Fund**

- **Fines - Red Light Cameras** – As a result of changing red light camera vendors, revenues are and will be lower until the installation of new cameras.
- **Rental Income** – Revenue is lower as a result of an expired lease agreement.

#### **Multi-Modal Transportation Fund**

- **Private Street Snow Plow** – Revenue is lower due to a mild winter and minimal snowfall. As a result, expenditures are reduced for a net impact of zero.

#### **E-911 Fund**

- **Other Services** – Landline telephone revenue budgeted for \$20,000 is being collected by the Illinois State Police and is included in the State's E911 monthly grant disbursement.

#### **Capital Projects Fund**

- **Government Reimbursements** – Reimbursements for bridge improvement grants for Forest Ave, Park Ave West, Central Ave, and Clavey Road are lower due to project delays. As such, expenditures are also lower resulting in a zero net affect.

#### **Parking Fund**

- **Fines - Police** – Personnel resources were re-allocated within the City which may have impacted parking enforcement. Actual revenue collected is \$92,747 or 51.5% of budget.
- **Meter Parking Revenue** – Revenue may be lower as a result of temporarily in-operable meters.

#### **Sewer Fund**

- **State Grants - Public Works** – Reimbursement for Clavey Road has not been received in current year due to project delays. As such, expenditures are also lower resulting in a zero net affect.

#### **Insurance Fund**

- **Employee Reimbursements** – Revenue may be lower as a result of a reduction in covered employees and dependents, an increase in employees receiving a higher insurance benefit discount, and an increase in retired employees.

**CITY OF HIGHLAND PARK**  
**EXECUTIVE SUMMARY - EXPENDITURE DETAIL**  
**July 31, 2017**

***EXECUTIVE SUMMARY - EXPENDITURE DETAIL***

Expenditures denoted with a red icon (↓), with an annual budget exceeding \$10,000:

**None.**

**NOTES:**

1. Revenues are reported on a cash basis.
2. Expenditures are reported on a cash basis and do not reflect outstanding encumbrances.
3. Adjustments are required at the end of the fiscal year for audit purposes, which are not reflected in the report.
4. The Police and Fire Pension Funds are not included in this report.

# CITY OF HIGHLAND PARK

## REVENUE DETAIL

July 31, 2017

Fund	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
<b>111 General</b>					
↑ General Taxes	26,479,156	15,329,349	57.89%	15,394,224	58.19%
↑ Permits	1,258,520	729,921	58.00%	914,687	56.97%
↑ Licenses	338,500	114,681	33.88%	119,623	34.43%
↓ Fines and Forfeitures	755,000	361,632	47.90%	490,555	97.76%
↑ Charges for Services	2,618,725	1,656,246	63.25%	1,509,828	56.04%
↑ Reimbursements and Grants	174,109	130,806	75.13%	66,873	24.80%
↔ Rental Income	169,613	91,598	54.00%	104,473	55.07%
↑ Interest Earnings	167,500	107,901	64.42%	108,882	58.06%
↑ Sale of Assets / Payment in Lieu of Taxes	5,810,000	300	0.01%	308,233	36.70%
↑ Contributions and Donations	-	48	0.00%	54	78.68%
↑ Transfers	1,765,700	1,029,992	58.33%	629,533	39.16%
<b>↑ Total General</b>	<b>39,536,823</b>	<b>19,552,473</b>	<b>49.45%</b>	<b>19,646,966</b>	<b>56.62%</b>
<b>121 Multi-Modal Transportation</b>					
↑ General Taxes	1,664,400	900,319	54.09%	915,765	56.52%
↑ Permits	30,000	20,700	69.00%	14,450	52.35%
↑ Licenses	1,071,700	47,740	4.45%	38,242	4.26%
↑ Fines and Forfeitures	11,000	3,710	33.73%	3,550	28.42%
↑ Charges for Services	68,580	43,351	63.21%	50,216	77.27%
↑ Reimbursements and Grants	1,458,956	868,316	59.52%	777,520	53.50%
↓ Interest Earnings	200	(377)	-188.48%	119	20.15%
↑ Transfers	95,000	-	0.00%	-	0.00%
<b>↑ Total Multi-Modal Transportation</b>	<b>4,399,836</b>	<b>1,883,759</b>	<b>42.81%</b>	<b>1,799,861</b>	<b>42.79%</b>
<b>122 Motor Fuel Tax</b>					
↑ General Taxes	750,400	439,986	58.63%	431,104	56.89%
↑ Interest Earnings	500	1,338	267.55%	624	32.26%
<b>↑ Total Motor Fuel Tax</b>	<b>750,900</b>	<b>441,324</b>	<b>58.77%</b>	<b>431,728</b>	<b>56.83%</b>
<b>124 E-911</b>					
↓ Charges for Services	20,000	-	0.00%	18,592	100.00%
↑ Reimbursements and Grants	229,240	257,805	112.46%	210,233	48.26%
↑ Interest Earnings	-	(177)	0.00%	110	40.83%
<b>↑ Total E-911</b>	<b>249,240</b>	<b>257,628</b>	<b>103.37%</b>	<b>228,935</b>	<b>50.37%</b>
<b>127 HP Theatre</b>					
↓ Rental Income	8,250	-	0.00%	10,500	63.64%
<b>↓ Total Highland Park Theatre</b>	<b>8,250</b>	<b>-</b>	<b>0.00%</b>	<b>10,500</b>	<b>63.64%</b>
<b>128 Public Safety Pension Levy</b>					
↑ General Taxes	5,763,868	2,987,110	51.82%	2,478,740	47.37%
<b>↑ Total Public Safety Pension</b>	<b>5,763,868</b>	<b>2,987,110</b>	<b>51.82%</b>	<b>2,478,740</b>	<b>47.37%</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL

July 31, 2017

Fund	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
129 Environmental Sustainability					
↑ Charges for Services	145,000	109,597	75.58%	55,637	59.68%
↑ Interest Earnings	-	11	0.00%	94	46.45%
<b>↑ Total Environmental Sustainability</b>	<b>145,000</b>	<b>109,608</b>	<b>75.59%</b>	<b>55,731</b>	<b>59.65%</b>
131 Debt Service					
↑ General Taxes	2,934,799	1,543,142	52.58%	1,664,664	56.23%
↑ Reimbursements and Grants	67,925	11,463	16.88%	10,192	15.19%
↑ Interest Earnings	12,700	14,990	118.03%	9,134	40.16%
<b>↑ Total Debt Service</b>	<b>3,015,424</b>	<b>1,569,594</b>	<b>52.05%</b>	<b>1,683,990</b>	<b>55.21%</b>
141 Capital Projects					
↑ General Taxes	960,874	505,110	52.57%	608,220	63.92%
↓ Reimbursements and Grants	744,689	46,384	6.23%	88,741	91.24%
↑ Interest Earnings / Bond Proceeds	735,800	733,453	99.68%	4,733,942	99.75%
↑ Transfers	720,000	-	0.00%	-	0.00%
<b>↓ Total Capital Projects</b>	<b>3,161,363</b>	<b>1,284,947</b>	<b>40.65%</b>	<b>5,430,903</b>	<b>83.37%</b>
143 Tax Increment Financing					
↑ General Taxes	216,600	116,970	54.00%	107,553	49.86%
↑ Interest Earnings	-	(47)	0.00%	409	40.67%
<b>↑ Total Tax Increment Financing</b>	<b>216,600</b>	<b>116,923</b>	<b>53.98%</b>	<b>107,962</b>	<b>49.82%</b>
211 Parking					
↓ Fines and Forfeitures	192,000	100,532	52.36%	118,024	57.12%
↑ Charges for Services	572,300	212,523	37.13%	238,598	40.49%
Interest Earnings	6,300	2,964	47.05%	4,325	59.83%
<b>↑ Total Parking</b>	<b>770,600</b>	<b>316,019</b>	<b>41.01%</b>	<b>360,947</b>	<b>41.44%</b>
212 Water					
↑ Permits	85,000	71,658	84.30%	75,201	58.58%
↓ Fines and Forfeitures	8,000	4,250	53.13%	4,617	63.50%
↑ Charges for Services	7,952,875	3,840,542	48.29%	3,958,646	50.70%
↑ Reimbursements and Grants	85,230	51,893	60.89%	89,956	54.31%
↑ Interest Earnings / Bond Proceeds	2,747,664	4,083,075	148.60%	3,314,297	69.37%
<b>↑ Total Water</b>	<b>10,878,769</b>	<b>8,051,417</b>	<b>74.01%</b>	<b>7,442,717</b>	<b>57.76%</b>
214 Sewer					
↑ Permits	40,000	25,925	64.81%	27,090	57.21%
↑ Charges for Services	4,494,660	2,457,473	54.68%	2,542,032	55.36%
↓ Reimbursements and Grants	159,524	1,032	0.65%	7,868	92.58%
↑ Interest Earnings / Bond Proceeds	15,300	14,604	95.45%	1,019,216	99.22%
<b>↑ Total Sewer</b>	<b>4,709,484</b>	<b>2,499,034</b>	<b>53.06%</b>	<b>3,596,206</b>	<b>63.37%</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL

July 31, 2017

Fund	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
221 Insurance					
↑ Reimbursements and Grants	1,028,980	658,496	63.99%	630,965	57.06%
↑ Interest Earnings	-	(29)	0.00%	1,269	45.61%
→ Transfers	4,182,000	2,387,997	57.10%	2,244,193	57.34%
<b>↑ Total Insurance</b>	<b>5,210,980</b>	<b>3,046,464</b>	<b>58.46%</b>	<b>2,876,427</b>	<b>57.27%</b>
222 Equipment Maintenance & Replacement					
↑ Reimbursements and Grants	3,642,922	2,132,195	58.53%	2,010,749	58.22%
↑ Interest Earnings	16,500	16,760	101.57%	12,496	56.00%
↑ Sale of Assets	25,000	21,545	86.18%	29,180	212.51%
<b>↑ Total Equipment Replacement &amp; Replacement</b>	<b>3,684,422</b>	<b>2,170,500</b>	<b>58.91%</b>	<b>2,052,424</b>	<b>58.81%</b>
321 Housing Trust					
↑ General Taxes	150,000	126,673	84.45%	73,337	55.00%
→ Permits	30,000	16,500	55.00%	10,425	52.56%
↑ Charges for Services	-	50	0.00%	-	0.00%
↑ Reimbursements and Grants	222,025	-	0.00%	-	0.00%
↑ Interest Earnings	4,300	3,407	79.24%	3,321	59.57%
<b>↑ Total Housing Trust</b>	<b>406,325</b>	<b>146,630</b>	<b>36.09%</b>	<b>87,083</b>	<b>18.98%</b>
<b>↑ Grand Total, All Funds</b>	<b>82,907,884</b>	<b>44,433,432</b>	<b>53.59%</b>	<b>48,291,121</b>	<b>57.73%</b>



# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL

July 31, 2017

Fund	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
111 General					
↑ City Manager's Office	4,645,532	2,370,700	51.03%	2,175,012	54.57%
↑ Finance Department	5,842,777	1,846,932	31.61%	2,368,733	49.11%
↑ Police Department	11,078,646	5,942,343	53.64%	5,858,989	56.51%
↑ Fire Department	7,003,339	3,816,387	54.49%	3,779,527	54.61%
↑ Community Development	3,301,182	1,619,355	49.05%	1,398,019	49.36%
↑ Public Works & Engineering	2,754,760	1,334,218	48.43%	1,221,139	49.06%
↑ Facilities	2,924,978	764,766	26.15%	908,033	19.53%
↑ Commissions	236,788	46,916	19.81%	56,128	30.06%
<b>↑ Total General</b>	<b>37,788,002</b>	<b>17,741,617</b>	<b>46.95%</b>	<b>17,765,581</b>	<b>49.00%</b>
121 Multi-Modal Transportation					
↑ Street & Sidewalk	3,182,773	1,541,444	48.43%	1,444,574	47.64%
↑ Transit Ravinia	268,065	121,004	45.14%	117,704	46.85%
↑ Transit (PACE)	1,066,051	558,797	52.42%	528,155	52.53%
<b>↑ Total Multi-Modal Transportation</b>	<b>4,516,889</b>	<b>2,221,245</b>	<b>49.18%</b>	<b>2,090,433</b>	<b>48.74%</b>
122 Motor Fuel Tax					
<b>↑ Total Motor Fuel Tax</b>	<b>815,000</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
124 E911					
<b>↑ Total E911</b>	<b>382,050</b>	<b>212,015</b>	<b>55.49%</b>	<b>212,668</b>	<b>57.47%</b>
127 HP Theatre					
<b>↑ Total HP Theatre</b>	<b>24,000</b>	<b>11,441</b>	<b>47.67%</b>	<b>11,135</b>	<b>67.32%</b>
128 Public Safety Pension Levy					
<b>↑ Total Public Safety Pension Levy</b>	<b>5,763,868</b>	<b>2,987,110</b>	<b>51.82%</b>	<b>2,478,740</b>	<b>47.37%</b>
129 Environmental Sustainability					
<b>↑ Total Environmental Sustainability</b>	<b>142,970</b>	<b>45,463</b>	<b>31.80%</b>	<b>70,478</b>	<b>38.49%</b>
131 Debt Service					
<b>↑ Total Debt Service</b>	<b>3,082,778</b>	<b>123,602</b>	<b>4.01%</b>	<b>179,779</b>	<b>5.85%</b>
141 Capital Projects					
<b>↑ Total Capital Projects</b>	<b>5,425,500</b>	<b>1,381,860</b>	<b>25.47%</b>	<b>1,726,192</b>	<b>37.46%</b>
143 Tax Increment Financing					
<b>↑ Total Tax Increment Financing</b>	<b>120,000</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
211 Parking					
↑ Parking Enforcement	405,996	218,120	53.72%	180,978	56.57%
↑ Parking - Indoor, On and Off Street	385,268	145,263	37.70%	177,534	54.73%
↑ Parking Construction and Improvements	134,500	46,427	34.52%	28,875	4.57%
<b>↑ Total Parking</b>	<b>925,764</b>	<b>409,810</b>	<b>44.27%</b>	<b>387,387</b>	<b>30.34%</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL

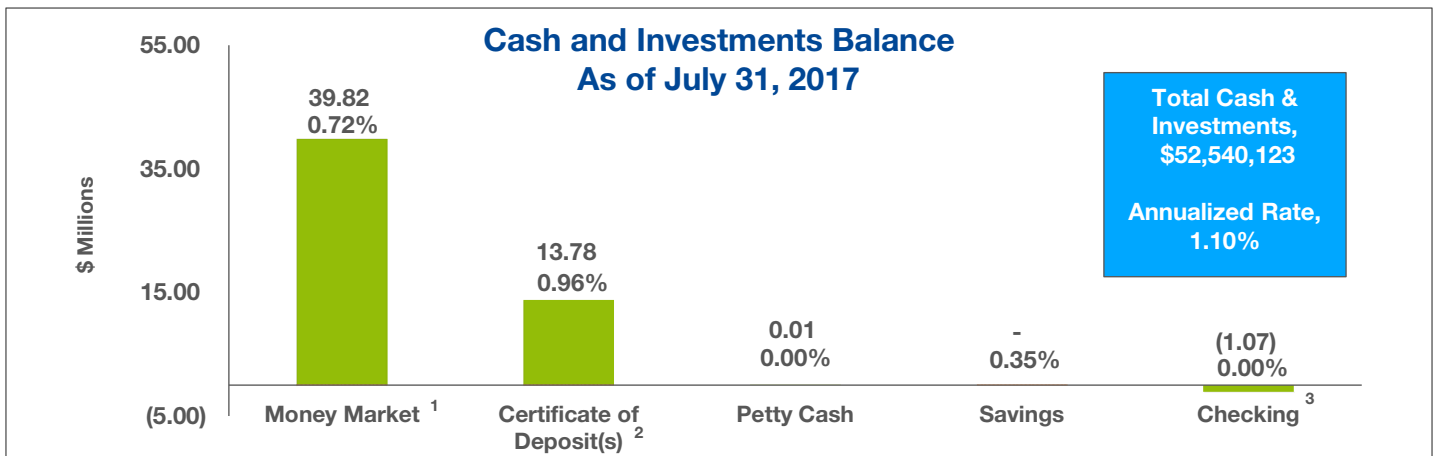
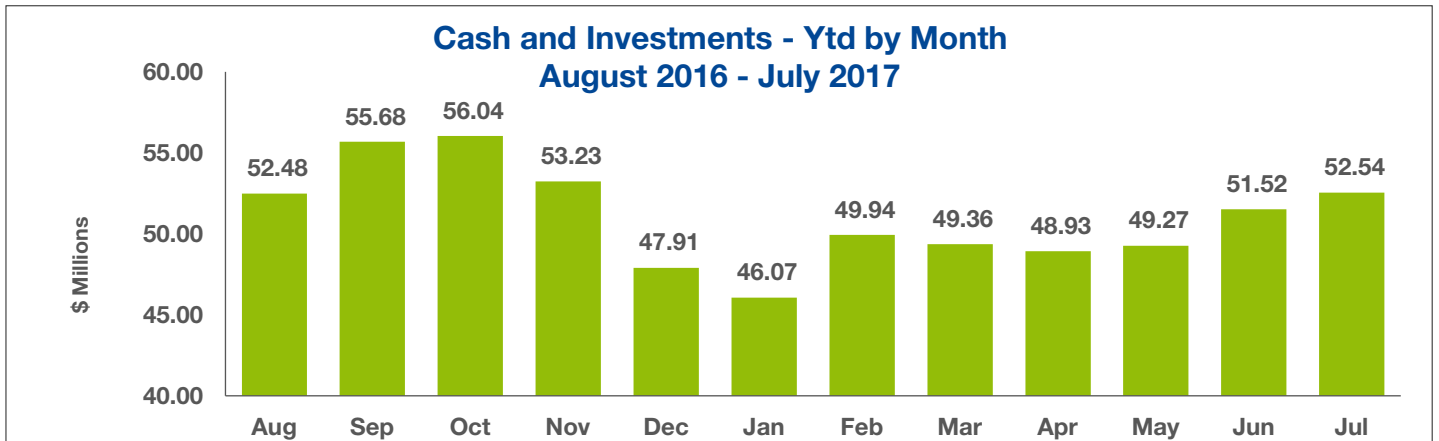
July 31, 2017

Fund	2017 Annual Budget	2017 Ytd Actual	2017 % of Budget	2016 Ytd Actual	2016 % of Actual
212 Water					
↑ Water Treatment and Production	2,369,196	1,128,641	47.64%	1,066,010	45.49%
↑ Water Distribution	1,348,559	644,191	47.77%	582,721	48.63%
↑ Meters	1,480,809	822,205	55.52%	1,049,472	32.29%
↑ Cap Improvements/Water Debt Svc/Transfers	7,333,698	1,441,481	19.66%	1,600,048	46.03%
<b>↑ Total Water</b>	<b>12,532,262</b>	<b>4,036,518</b>	<b>32.21%</b>	<b>4,298,251</b>	<b>41.86%</b>
214 Sewer					
↑ Storm Drainage	2,908,346	521,084	17.92%	725,839	31.35%
↑ Sanitary Sewer Operations	2,947,041	634,629	21.53%	982,189	50.49%
<b>↑ Total Sewer</b>	<b>5,855,388</b>	<b>1,155,713</b>	<b>19.74%</b>	<b>1,708,029</b>	<b>40.09%</b>
221 Insurance					
↑ Wellness Program	86,670	44,498	51.34%	14,915	27.47%
↑ Insurance Health & Dental	5,259,400	2,956,165	56.21%	2,995,374	58.74%
<b>↑ Total Insurance</b>	<b>5,346,070</b>	<b>3,000,662</b>	<b>56.13%</b>	<b>3,010,289</b>	<b>58.41%</b>
222 Equipment Maintenance & Replacement					
↑ Computer Services	1,409,092	506,150	35.92%	495,151	38.17%
↑ Police	480,229	256,733	53.46%	247,742	66.78%
↑ Fire	461,372	347,243	75.26%	170,288	68.19%
↑ Public Works	1,587,030	570,966	35.98%	872,392	51.66%
<b>↑ Total Equip. Maint. &amp; Replacement</b>	<b>3,937,723</b>	<b>1,681,091</b>	<b>42.69%</b>	<b>1,785,572</b>	<b>50.02%</b>
321 Housing Trust					
<b>↑ Total Housing Trust</b>	<b>600,609</b>	<b>554,830</b>	<b>92.38%</b>	<b>19,483</b>	<b>6.05%</b>
<b>↑ Grand Total, All Funds</b>	<b>87,258,873</b>	<b>35,562,977</b>	<b>40.76%</b>	<b>35,744,017</b>	<b>44.82%</b>

# CITY OF HIGHLAND PARK

## CASH & INVESTMENTS AND CASH RECONCILIATION (\$MILLIONS)

July 31, 2017



Cash Reconciliation	2017												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
<b>Cash &amp; Invest. (Beg)</b>	<b>47.91</b>	<b>46.07</b>	<b>49.94</b>	<b>49.36</b>	<b>48.93</b>	<b>49.27</b>	<b>51.52</b>						<b>47.91</b>
Revenue Inc/(Dec)	4.82	7.54	5.78	4.13	4.97	11.56	5.64						44.43
Expenditures (Inc)/Dec	(3.17)	(3.77)	(6.03)	(4.32)	(5.64)	(7.59)	(5.04)						(35.56)
Acct. Rec. (Inc)/Dec	0.05	0.09	(0.08)	(0.23)	0.22	(0.52)	0.37						(0.09)
Acct. Pay. Inc/(Dec)	(3.53)	0.01	(0.26)	0.00	0.78	(1.20)	0.04						(4.15)
<b>Cash &amp; Invest. (End)</b>	<b>46.07</b>	<b>49.94</b>	<b>49.36</b>	<b>48.93</b>	<b>49.27</b>	<b>51.52</b>	<b>52.54</b>						<b>52.54</b>
Cash & Invest. Inc/(Dec)	(1.83)	3.87	(0.58)	(0.42)	0.34	2.26	1.02						4.63

### INVESTMENT POLICY

The City has adopted an investment policy. It is the policy of the City to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity, and yield.

The City has total cash and investments of \$52.5 million diversified in various fixed income options such as checking, savings, CDs, CDARS, and money market accounts with an aggregate annualized rate of 1.10%.

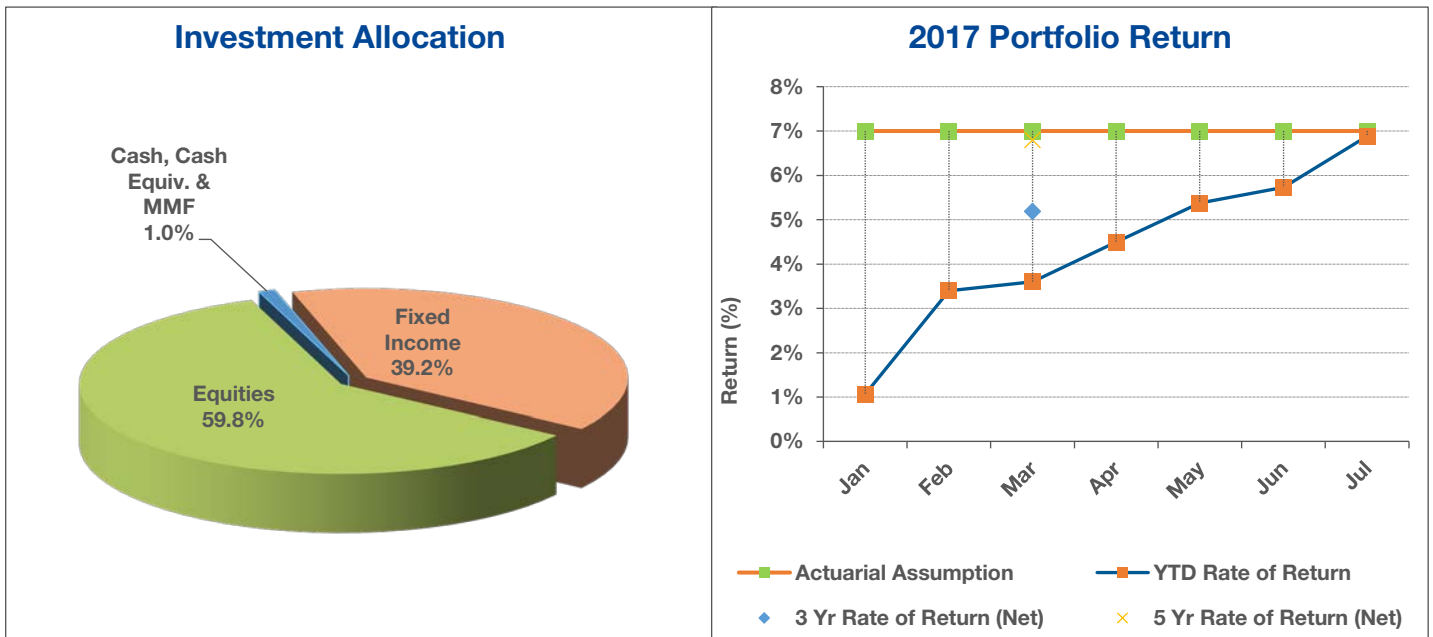
### NOTES:

1. Money Market includes Illinois Funds and Insured Cash Sweep (ICS) with annualized rates of .872% and .961% respectively.
2. The City has Certificate of Deposits which will yield between 1.56% and 2.40% interest rates, maturing between March 2020 and July 2022 and Certificates of Deposit Account Registry Service (CDARS) yielding between 1.10% and 2.15% interest rates, maturing between May 2018 and July 2020.
3. Negative account balances in checking accounts represent outstanding checks. Any negative balances in Money Market accounts will be adjusted during audit preparation. All Money Market bank accounts in total have positive balances.

# CITY OF HIGHLAND PARK

## POLICE PENSION FUND INVESTMENT REPORT (\$MILLIONS)

### July 31, 2017



Total Portfolio	2017												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash, Cash Equiv. & MMF	0.4	0.4	0.4	0.5	0.5	0.4	0.4						0.4
Fixed Income	12.9	13.1	12.9	13.0	13.0	14.1	14.8						14.8
Equities	22.7	23.1	23.0	23.0	23.1	23.2	22.6						22.6
<b>Cash &amp; Investments</b>	<b>36.0</b>	<b>36.6</b>	<b>36.4</b>	<b>36.4</b>	<b>36.5</b>	<b>37.7</b>	<b>37.8</b>						<b>37.8</b>
Accrued Interest	0.1	0.1	0.1	0.1	0.1	0.1	0.1						0.1
Liabilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)						(0.0)
<b>Net Position</b>	<b>36.1</b>	<b>36.7</b>	<b>36.4</b>	<b>36.5</b>	<b>36.6</b>	<b>37.8</b>	<b>37.9</b>						<b>37.9</b>

<b>Net Position, Beg.</b>	<b>36.1</b>	<b>36.1</b>	<b>36.7</b>	<b>36.4</b>	<b>36.5</b>	<b>36.6</b>	<b>37.8</b>						<b>36.1</b>
Contributions <sup>1</sup>	0.0	0.0	0.1	0.1	0.2	1.4	0.1						1.9
Inv. Gain/(Loss) <sup>2</sup>	0.4	0.9	0.1	0.3	0.3	0.1	0.4						2.5
Deductions	(0.3)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)						(2.5)
<b>Change in Position</b>	<b>0.1</b>	<b>0.5</b>	<b>(0.2)</b>	<b>0.0</b>	<b>0.1</b>	<b>1.2</b>	<b>0.1</b>						<b>1.9</b>
<b>Net Position, End</b>	<b>36.1</b>	<b>36.7</b>	<b>36.4</b>	<b>36.5</b>	<b>36.6</b>	<b>37.8</b>	<b>37.9</b>						<b>37.9</b>

Projected Rate of Return	12.8%	20.4%	14.4%	13.5%	12.9%	11.5%	11.8%						11.8%
YTD Rate of Return <sup>3</sup>	1.1%	3.4%	3.6%	4.5%	5.4%	5.7%	6.9%						6.9%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%						7.0%
3 Yr Rate of Return (Net) <sup>4</sup>			5.2%										
5 Yr Rate of Return (Net) <sup>4</sup>			6.8%										

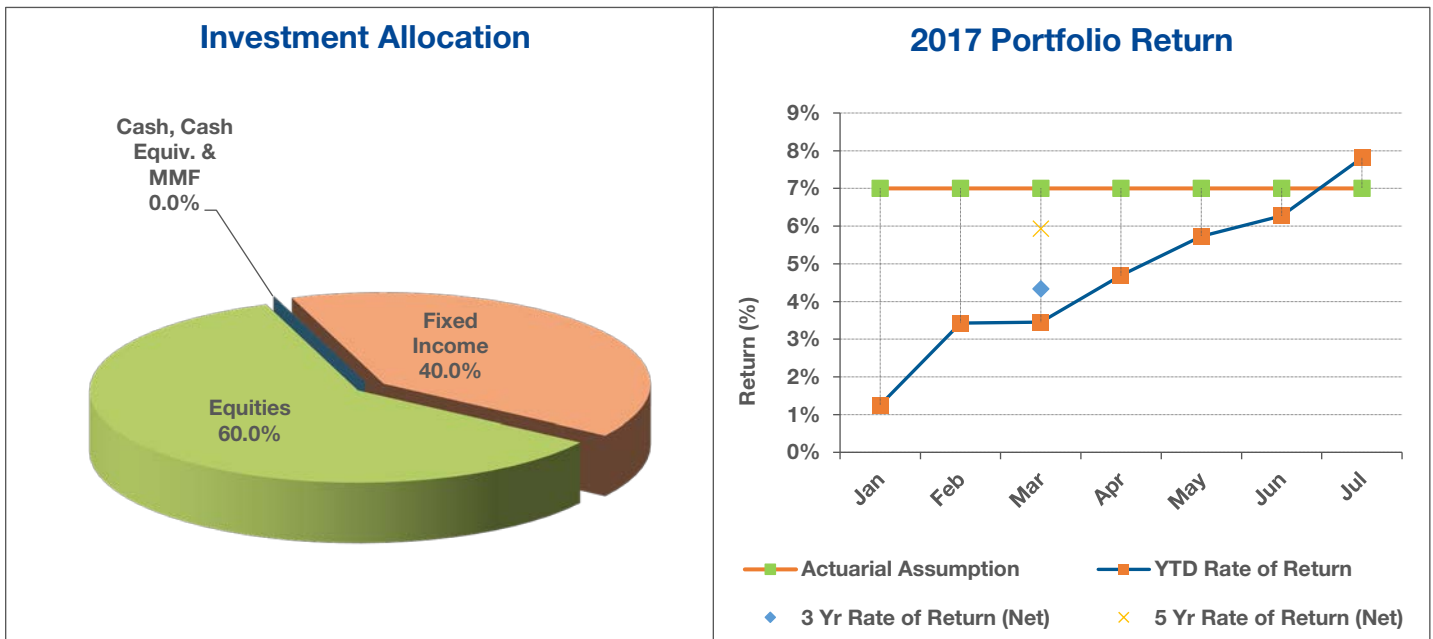
#### NOTES:

- Includes City and member contributions
- Investment Gain/(Loss) shown net of investment management fees (\$39,446.98 Ytd)
- Based on YTD gains/income and average ending portfolio balance
- Source: PNC Quarterly Investor Report. The second quarter report is not available.
- Source: Lauterbach and Amen Monthly Statement of Plan Assets

# CITY OF HIGHLAND PARK

## FIRE PENSION FUND INVESTMENT REPORT (\$MILLIONS)

### July 31, 2017



Total Portfolio	2017												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash, Cash Equiv. & MMF	0.0	0.0	0.0	0.0	0.0	0.0	0.0						0.0
Fixed Income	13.3	13.1	13.6	13.3	13.5	14.4	15.7						15.7
Equities	23.7	24.4	23.7	24.1	24.2	24.5	23.6						23.6
<b>Cash &amp; Investments</b>	<b>37.0</b>	<b>37.5</b>	<b>37.3</b>	<b>37.5</b>	<b>37.7</b>	<b>38.9</b>	<b>39.3</b>						<b>39.3</b>
Accrued Interest	0.1	0.1	0.1	0.1	0.1	0.1	0.1						0.1
Liabilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)						(0.0)
<b>Net Position</b>	<b>37.1</b>	<b>37.6</b>	<b>37.4</b>	<b>37.5</b>	<b>37.8</b>	<b>39.0</b>	<b>39.4</b>						<b>39.4</b>

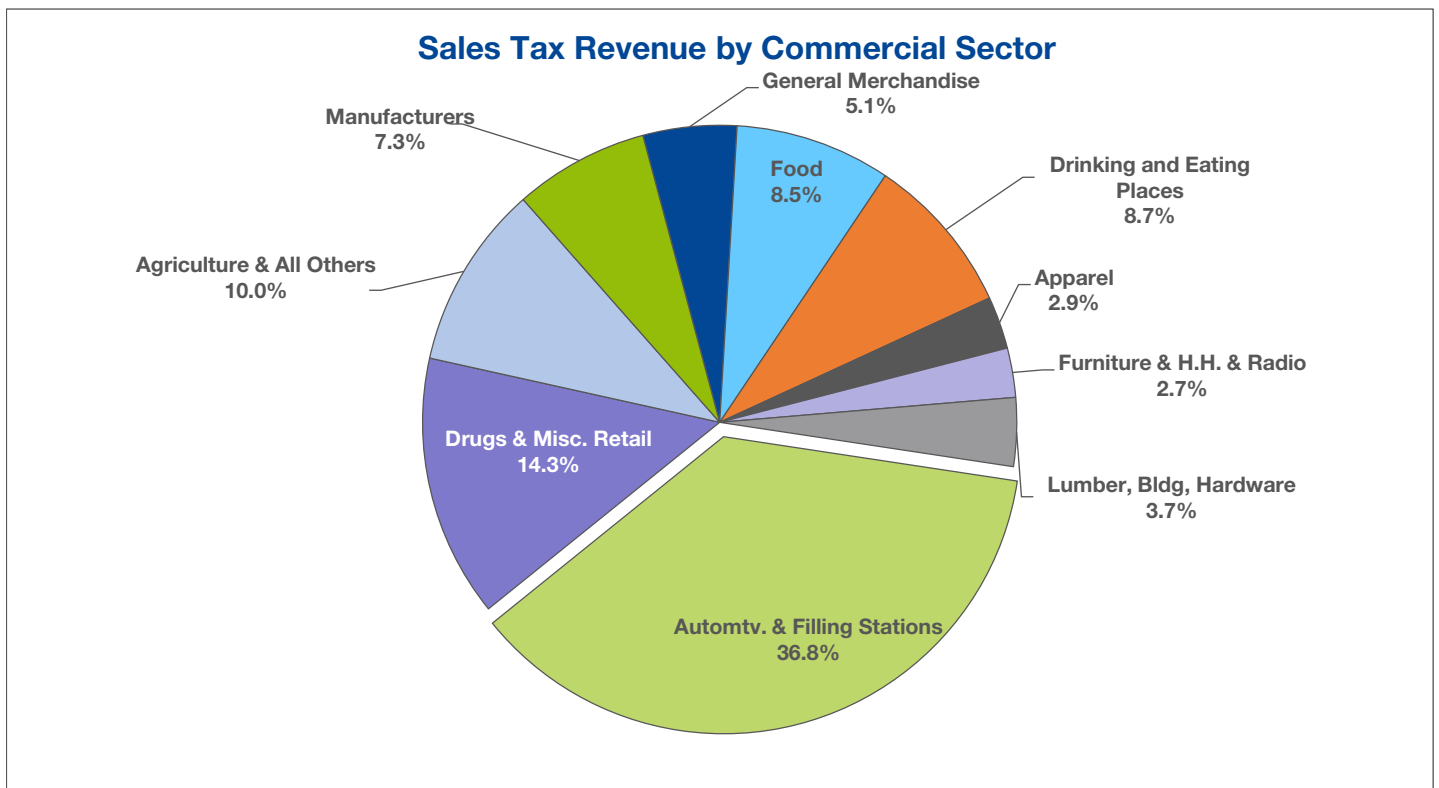
<b>Net Position, Beg.</b>	<b>36.9</b>	<b>37.1</b>	<b>37.6</b>	<b>37.4</b>	<b>37.5</b>	<b>37.8</b>	<b>39.0</b>						<b>36.9</b>
Contributions <sup>1</sup>	0.0	0.0	0.1	0.0	0.2	1.3	0.1						1.8
Inv. Gain/(Loss) <sup>2</sup>	0.5	0.8	0.0	0.5	0.4	0.2	0.6						3.0
Deductions	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)						(2.3)
<b>Change in Position</b>	<b>0.2</b>	<b>0.5</b>	<b>(0.2)</b>	<b>0.2</b>	<b>0.2</b>	<b>1.2</b>	<b>0.4</b>						<b>2.5</b>
<b>Net Position, End</b>	<b>37.1</b>	<b>37.6</b>	<b>37.4</b>	<b>37.5</b>	<b>37.8</b>	<b>39.0</b>	<b>39.4</b>						<b>39.4</b>

Projected Rate of Return	15.1%	20.6%	13.8%	14.1%	13.8%	12.5%	13.4%						13.4%
YTD Rate of Return <sup>3</sup>	1.3%	3.4%	3.5%	4.7%	5.7%	6.3%	7.8%						7.8%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%						7.0%
3 Yr Rate of Return (Net) <sup>4</sup>			4.3%										
5 Yr Rate of Return (Net) <sup>4</sup>			5.9%										

#### NOTES:

- Includes City and member contributions
- Investment Gain/(Loss) shown net of investment management fees (\$113,120.46 Ytd)
- Based on YTD gains/income and average ending portfolio balance
- Source: PNC Quarterly Investor Report. The second quarter report is not available.
- Source: Lauterbach and Amen Monthly Statement of Plan Assets

**CITY OF HIGHLAND PARK**  
**REVENUE - SALES TAX BY SQUARE FOOT BY COMMERCIAL SECTOR**  
**THRU 1st QUARTER 2017**  
**July 31, 2017**



Commercial Sector	Comm. Space <sup>1</sup> Est. Sq. Ft.	2013	2014	2015	2016	2017	Annlz <sup>2</sup> Per Sq. Ft.
General Merchandise	182,235	835,044	790,793	746,392	675,541	142,346	3.60
Food	130,340	1,072,065	1,151,589	1,109,681	1,006,765	236,517	8.36
Drinking and Eating Places	198,861	1,126,690	1,151,593	1,166,292	1,170,550	243,125	5.63
Apparel	139,411	535,389	527,030	515,449	457,857	79,534	2.63
Furniture & H.H. & Radio	188,890	399,676	389,492	374,216	388,196	74,817	1.83
Lumber, Bldg, Hardware	170,385	577,905	614,503	649,333	643,242	104,052	2.81
Automtv. & Filling Stations	451,975	4,923,879	5,201,189	4,834,947	4,642,709	1,026,872	10.47
Drugs & Misc. Retail	542,755	2,065,855	2,155,211	1,790,749	2,090,336	398,352	3.38
Agriculture & All Others	422,375	1,135,761	1,251,609	1,505,263	1,280,069	279,723	3.05
Manufacturers	83,345	231,160	439,854	522,080	831,271	204,681	11.32
<b>Total</b>	<b>2,510,572</b>	<b>12,903,424</b>	<b>13,672,863</b>	<b>13,214,402</b>	<b>13,186,536</b>	<b>2,790,020</b>	<b>5.12</b>

Square footage measured by GIS building footprint and cross-referenced by address with the IL Department of Revenue taxpayer list as of May 7, 2009. Actual square footage as calculated by GIS is reduced by home based businesses and non-tax generating businesses. Annualized sales tax figures adjusted for seasonality based on 2007 actual receipts.

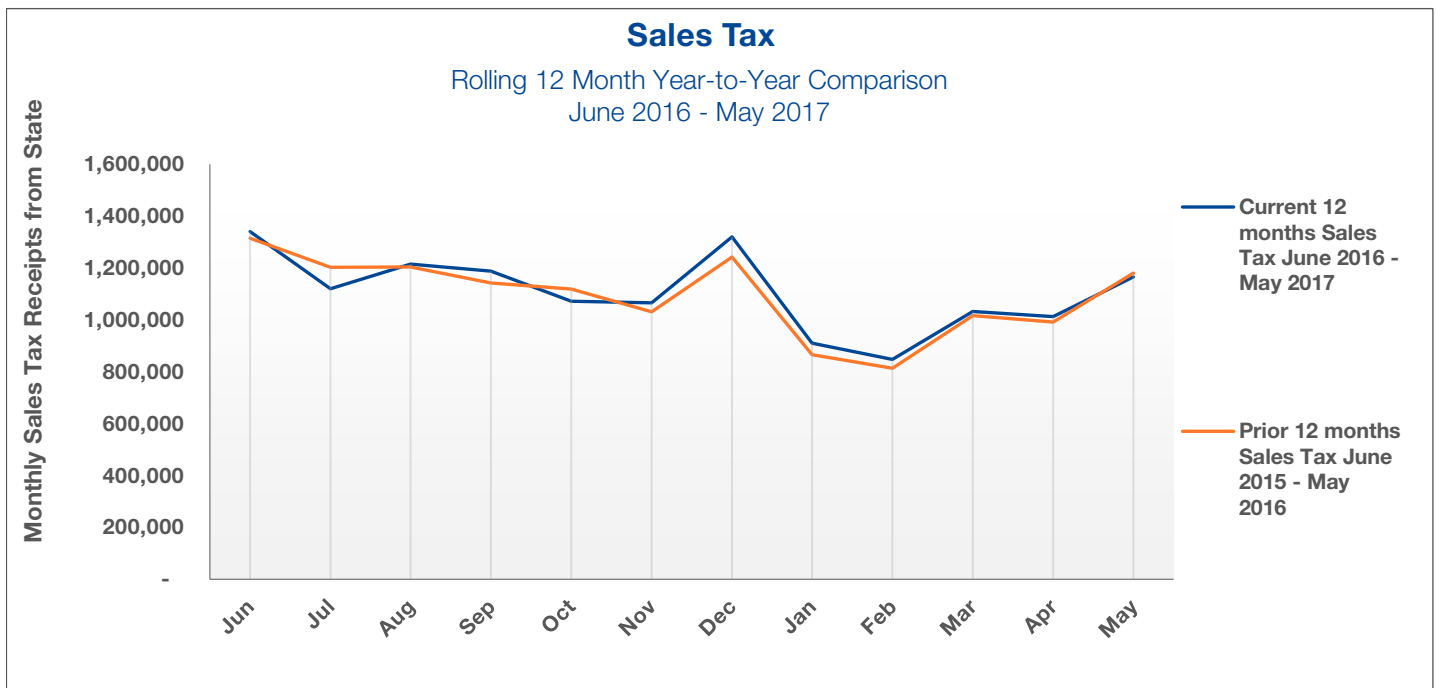
**NOTES:**

1. Sales tax revenue by commercial sector does not reflect any interest earned as reported from Illinois Department of Revenue. Any interest earned is included in the Sales Tax revenue report.
2. Sales tax revenue by municipality is reported by Illinois Department of Revenue on a quarterly basis. There is approximately a one quarter lag in reporting by IDOR.

# CITY OF HIGHLAND PARK

## REVENUE - SALES TAX

### July 31, 2017

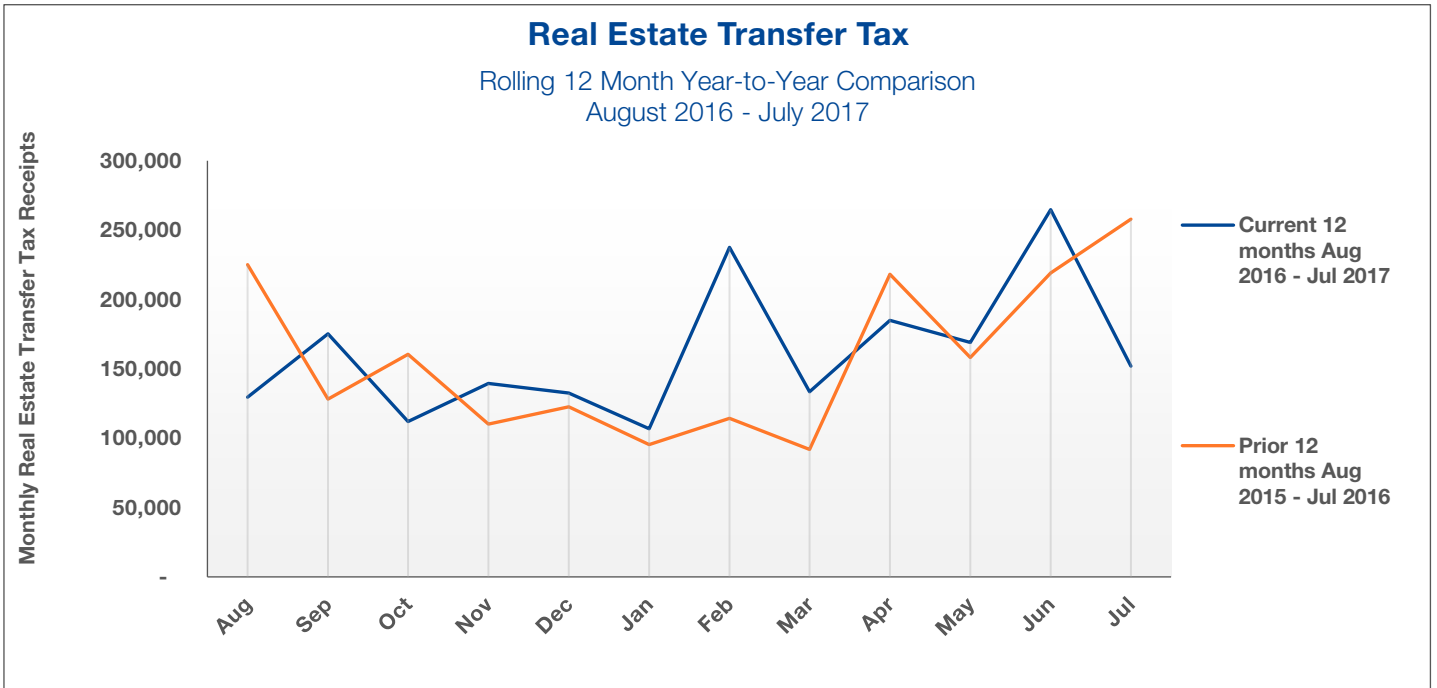


Month	Actual					Budget 2017	Current Year % of Budget
	2013	2014	2015	2016	2017		
Jan	898,104	891,653	896,146	865,296	910,616	859,889	6.9%
Feb	845,774	838,407	825,131	813,402	847,409	808,319	13.4%
Mar	980,034	1,041,267	1,020,304	1,016,709	1,032,498	1,010,355	21.3%
Apr	1,013,562	1,090,020	1,026,374	992,044	1,012,755	985,844	29.0%
May	1,168,904	1,225,725	1,193,275	1,180,059	1,165,921	1,172,684	37.9%
Jun	1,227,104	1,310,585	1,314,585	1,340,236		1,331,861	
Jul	1,176,569	1,218,376	1,202,130	1,120,324		1,113,323	
Aug	1,227,591	1,233,526	1,203,293	1,214,604		1,207,014	
Sep	1,051,493	1,235,922	1,142,679	1,188,212		1,180,786	
Oct	1,047,614	1,170,790	1,118,938	1,072,186		1,065,485	
Nov	1,094,707	1,141,886	1,031,116	1,065,586		1,058,927	
Dec	1,173,174	1,276,099	1,241,951	1,319,660		1,311,413	
<b>Total</b>	<b>12,904,630</b>	<b>13,674,255</b>	<b>13,215,922</b>	<b>13,188,318</b>	<b>4,969,199</b>	<b>13,105,900</b>	

#### NOTES:

Sales tax is reported in month of Retail Sale, as reported by the Illinois Department of Revenue. Collection by City is expected on an approximate three-month lag. Any interest earned as reported by Illinois Department of Revenue is included in Sales Tax Revenue and is not reflected on the Sales Tax Revenue per Square Foot by Commercial Sector report. Budget is allocated by month, based on prior year actual.

**CITY OF HIGHLAND PARK**  
**REVENUE - REAL ESTATE TRANSFER TAX**  
**July 31, 2017**



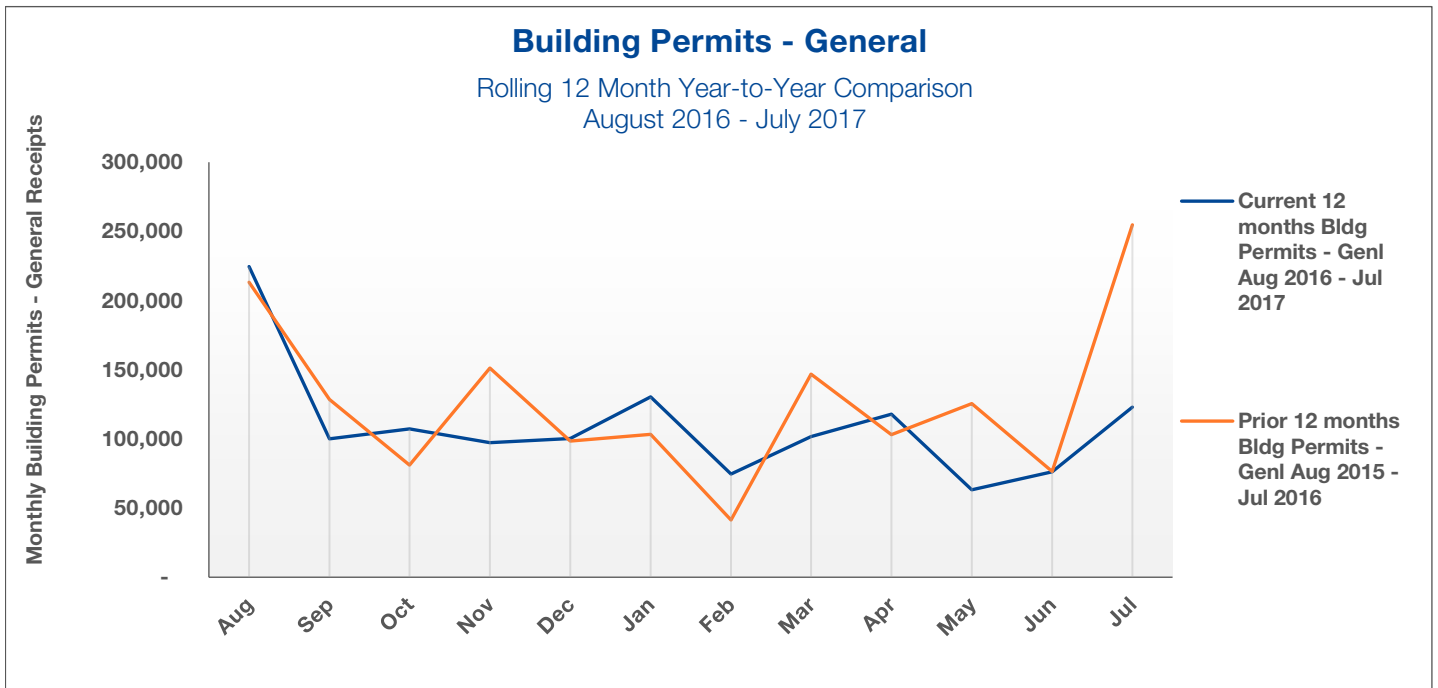
Month	Actual					Budget 2017	Current Year % of Budget
	2013	2014	2015	2016	2017		
Jan	63,710	114,485	97,655	95,360	106,805	106,683	5.2%
Feb	83,183	138,544	96,238	114,355	237,595	127,934	16.7%
Mar	81,665	63,480	136,862	91,890	133,370	102,801	23.2%
Apr	141,088	128,610	83,140	218,128	184,855	244,029	32.1%
May	174,960	165,463	150,645	158,205	168,930	176,991	40.3%
Jun	185,185	212,873	181,800	219,090	264,715	245,105	53.1%
Jul	207,850	177,495	202,570	257,890	151,953	288,512	60.5%
Aug	229,860	225,160	225,175	129,550		144,933	
Sep	221,965	163,070	128,200	175,300		196,115	
Oct	189,610	154,860	160,505	112,020		125,321	
Nov	142,731	143,710	110,230	139,495		156,059	
Dec	56,441	96,638	122,520	132,485		148,216	
<b>Total</b>	<b>1,778,247</b>	<b>1,784,388</b>	<b>1,695,540</b>	<b>1,843,768</b>	<b>1,248,223</b>	<b>2,062,700</b>	

**NOTES:**

Real Estate Transfer Tax is reported in the month collected by the City. Budget is allocated by month, based on prior year actual.



**CITY OF HIGHLAND PARK**  
**REVENUE - BUILDING PERMITS - GENERAL**  
**July 31, 2017**



Month	Actual					Budget 2017	Current Year % of Budget
	2013	2014	2015	2016	2017		
Jan	57,746	60,485	36,963	103,176	130,446	81,888	11.1%
Feb	60,426	42,241	27,540	41,375	74,604	32,838	17.5%
Mar	44,476	58,019	73,687	146,775	101,717	116,491	26.1%
Apr	121,825	121,107	70,025	102,951	117,934	81,710	36.1%
May	87,628	112,825	111,609	125,578	63,194	99,668	41.5%
Jun	64,677	101,105	609,890	76,366	76,187	60,610	48.0%
Jul	132,068	64,839	158,176	254,749	123,064	202,188	58.5%
Aug	91,397	148,450	213,230	224,568		178,233	
Sep	178,261	201,445	128,588	100,062		79,417	
Oct	111,339	182,731	81,073	107,254		85,125	
Nov	63,406	160,225	151,300	97,370		77,280	
Dec	55,179	79,188	98,418	100,233		79,553	
<b>Total</b>	<b>1,068,428</b>	<b>1,332,660</b>	<b>1,760,500</b>	<b>1,480,457</b>	<b>687,146</b>	<b>1,175,000</b>	

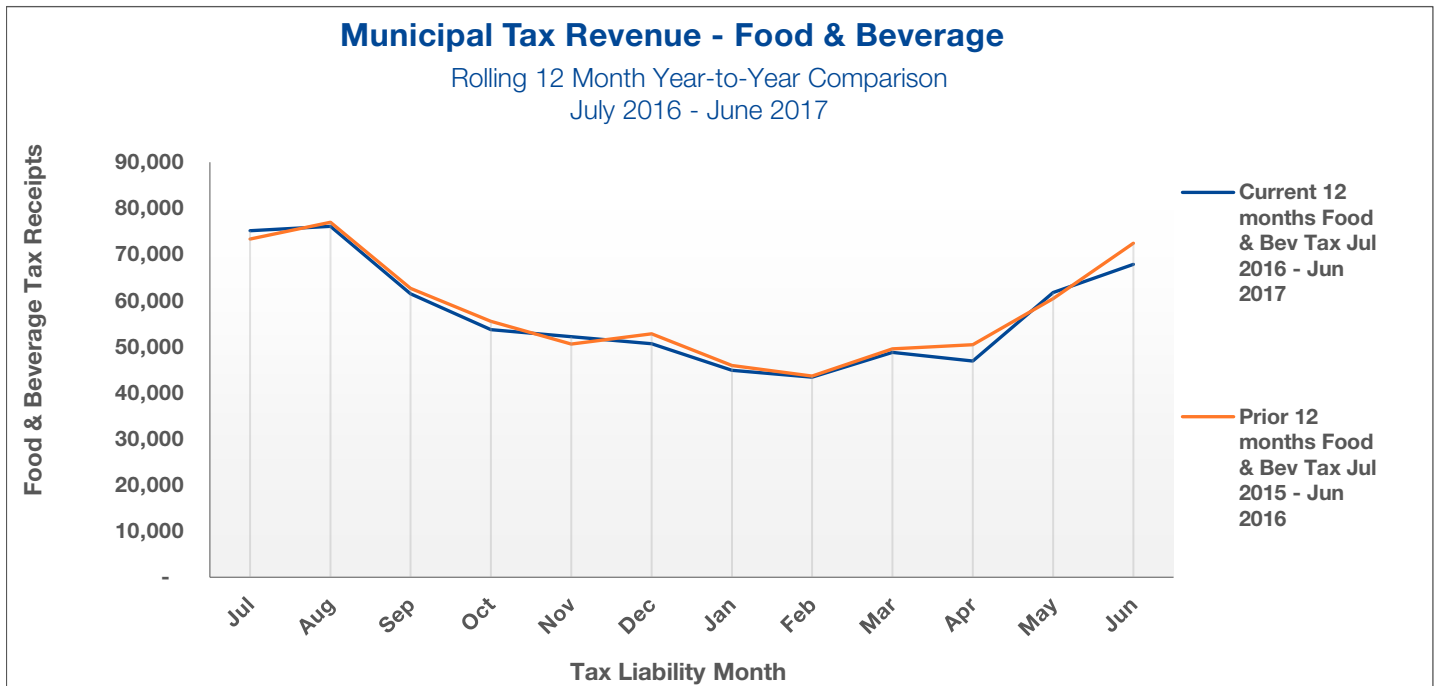
**NOTES:**

Building Permits - General is reported in the month collected by the City. Budget is allocated by month, based on prior year actual.

# CITY OF HIGHLAND PARK

## MUNICIPAL TAX REVENUE - FOOD & BEVERAGE

### July 31, 2017



Month	Actual					Budget 2017	Current Year % of Budget
	2013	2014	2015	2016	2017		
Jan	42,348	41,092	44,212	45,900	45,730	45,197	6.7%
Feb	39,669	40,102	40,098	43,625	43,387	42,957	13.1%
Mar	45,939	48,964	49,496	49,521	49,397	48,763	20.3%
Apr	46,415	48,845	49,860	50,408	52,873	49,637	28.1%
May	56,857	61,365	61,581	60,400	61,742	59,475	37.2%
Jun	70,450	72,883	73,523	72,455	67,860	71,346	47.1%
Jul	72,137	75,304	73,336	75,149		73,999	
Aug	77,335	74,181	76,981	76,096		74,931	
Sep	52,751	61,960	62,646	61,488		60,546	
Oct	52,603	53,139	55,481	53,704		52,882	
Nov	49,966	51,106	50,554	52,193		51,394	
Dec	49,000	50,788	52,815	50,648		49,873	
<b>Total</b>	<b>655,470</b>	<b>679,728</b>	<b>690,582</b>	<b>691,589</b>	<b>320,990</b>	<b>681,000</b>	

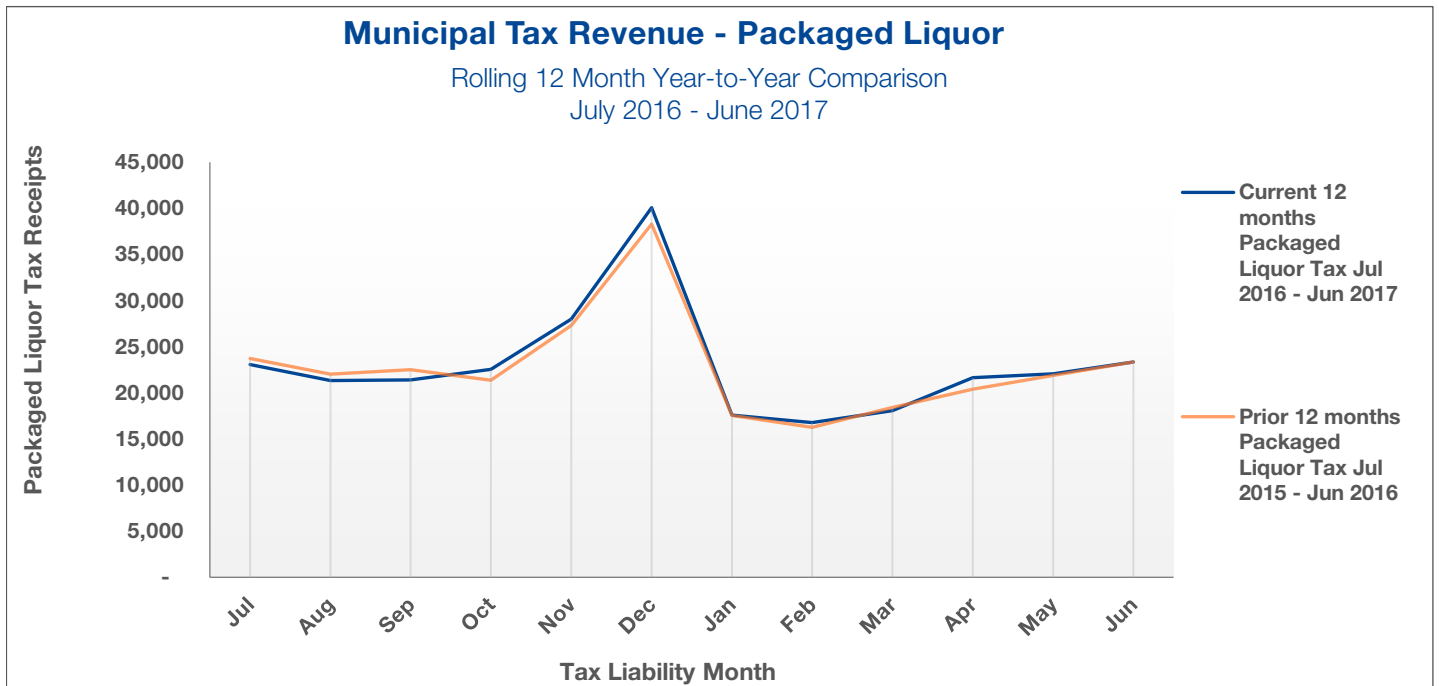
**NOTES:**

Food and beverage taxes are reported in the month of retail sale, as reported by the businesses from which the City collects these taxes. Collection is expected on a one-month lag.

# CITY OF HIGHLAND PARK

## MUNICIPAL TAX REVENUE - PACKAGED LIQUOR

### July 31, 2017

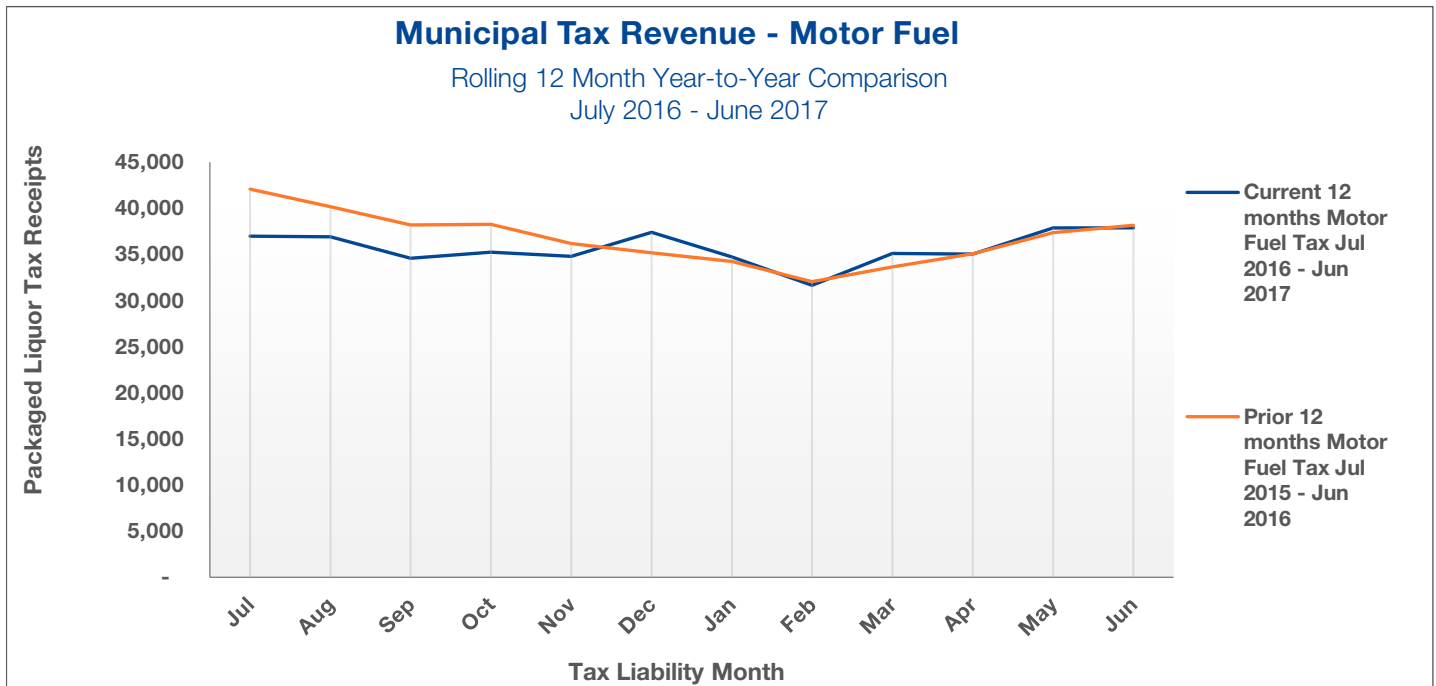


Month	Actual					Budget 2017	Current Year % of Budget
	2013	2014	2015	2016	2017		
Jan	16,723	18,467	17,486	17,545	17,582	17,819	6.3%
Feb	18,921	16,316	16,900	16,253	16,767	16,507	12.3%
Mar	18,428	18,643	17,248	18,426	18,057	18,714	18.8%
Apr	17,930	20,245	20,619	20,372	21,640	20,691	26.6%
May	20,343	22,338	22,836	21,893	22,051	22,235	34.5%
Jun	21,373	22,958	22,464	23,339	23,346	23,704	42.9%
Jul	22,589	23,456	23,733	23,061		23,422	
Aug	20,712	22,938	22,021	21,314		21,647	
Sep	19,173	20,915	22,490	21,396		21,730	
Oct	19,860	21,768	21,360	22,547		22,900	
Nov	27,941	27,013	27,283	27,995		28,433	
Dec	35,757	36,948	38,294	40,072		40,698	
<b>Total</b>	<b>259,751</b>	<b>272,004</b>	<b>272,733</b>	<b>274,213</b>	<b>119,443</b>	<b>278,500</b>	

**NOTES:**

Packaged liquor taxes are reported in the month of retail sale, as reported by the businesses from which the City collects these taxes. Collection is expected on a one-month lag.

**CITY OF HIGHLAND PARK**  
**MUNICIPAL TAX REVENUE - MOTOR FUEL**  
**July 31, 2017**



Month	Actual					Budget 2017	Current Year % of Budget
	2013	2014	2015	2016	2017		
Jan	44,315	43,267	41,597	34,225	34,715	22,351	12.5%
Feb	40,646	40,355	36,784	32,050	31,653	20,931	23.8%
Mar	43,904	43,875	39,000	33,657	35,115	21,980	36.4%
Apr	45,169	42,848	39,234	35,082	35,039	22,911	49.0%
May	48,851	46,073	42,523	37,372	37,875	24,406	62.6%
Jun	48,128	44,443	42,034	38,172	37,869	24,929	76.2%
Jul	46,809	43,161	42,083	36,969		24,143	
Aug	47,974	44,498	40,187	36,907		24,103	
Sep	44,031	41,602	38,193	34,596		22,593	
Oct	46,363	42,402	38,281	35,230		23,008	
Nov	43,848	40,437	36,174	34,808		22,732	
Dec	43,110	40,247	35,171	37,382		24,413	
<b>Total</b>	<b>543,148</b>	<b>513,208</b>	<b>471,261</b>	<b>426,450</b>	<b>212,265</b>	<b>278,500</b>	

**NOTES:**

Motor fuel taxes are reported in the month of retail sale, as reported by the businesses from which the City collects these taxes. Collection is expected on a one-month lag.