



City of Highland Park

**Financial
Status
Report**

September 2018
(Unaudited)



City of Highland Park

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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, 2018 through September 30, 2018 (9 months - 75% 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 \$68.6M or 80% of budget as compared to \$62.9M in the prior year.
 - General Fund revenue is \$29.5M or 78% of budget as compared to \$27.3M in the prior year.
 - Interest Income is 261% of budget, which includes \$70,145 gain from investments.
 - Transfer-in includes \$1M from the Debt Service Fund as a budgeted strategic fund draw down.
 - Capital Project Fund revenue is \$8.8M or 90% of budget as compared to \$1.7M in the prior year. Bond proceeds of \$7.1M were received in the current year compared to \$710k in the prior year, consistent with budget in both years. Additionally, \$950k has been received in tax revenue, \$23k in other governmental reimbursements and \$134k in interest income.
 - Water Fund revenue is \$5.9M or 69% of budget compared to \$9.6M in the prior year. Year-to-year revenue is lower as debt financing was not budgeted or received in 2018 vs. \$4M budgeted and received in the previous year.
 - Equipment Replacement Fund revenue is \$3.9M or 82% of budget compared to \$2.9M in the prior year. Bond proceeds of \$1M were budgeted and received in 2018 vs. none budgeted or received in the prior year.

Executive Summary - Expenditure by Fund

- Expenditures are \$53.8M or 58% of budget as compared to \$50.9M in the prior year.

Executive Summary - Cash & Investments

- Cash & Investments are \$59.5M, an increase of \$11.2M from December 2017, given year-to-date revenue is greater than expenditures.

Executive Summary - Public Safety Pension Funds

- Public Safety Pension Funds total \$86.4M, an increase of \$3.6M from December 2017, given year-to-date investment returns and contributions are in excess of deductions.

CITY OF HIGHLAND PARK

GENERAL FUND SUMMARY

General Fund Summary

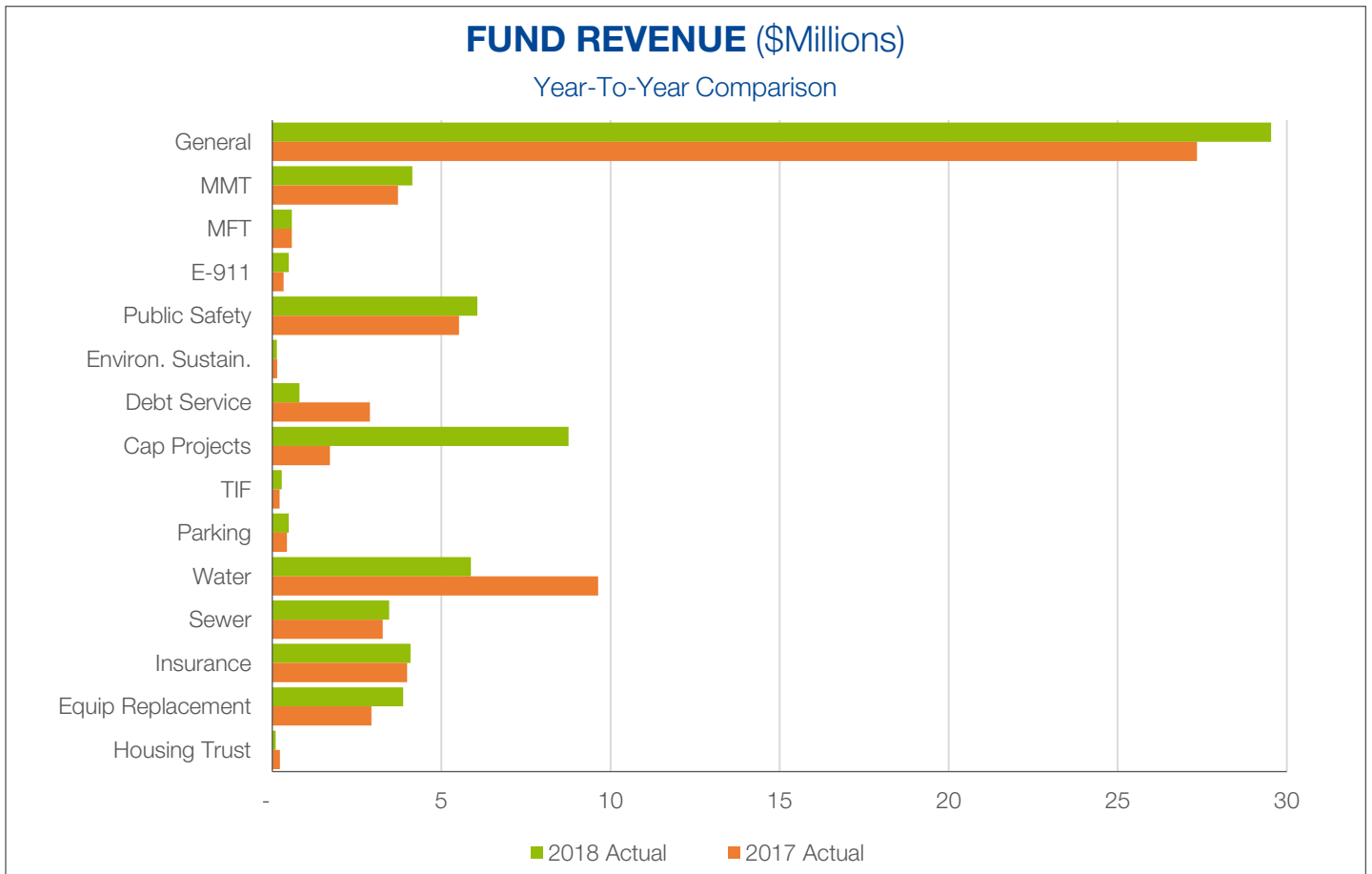
Projected unaudited General Fund Balance at December 31, 2018 based on 2018 amended budget² and audited fund balance as of January 1, 2018.

General Fund Balance¹	
Fund Balance - January 1, 2018 (audited)	17,556,651
2018 Revenue	37,921,007
2018 Operating Expenditures	(33,398,179)
2018 Capital Expenditures, Debt, Transfers	(5,736,322)
Fund Balance - December 31, 2018 (unaudited)	16,343,157
% of Operating Expenditures	48.9%

NOTES:

1. Adjustments are required at the end of the fiscal year for audit purposes.
2. As amended through September 30, 2018.

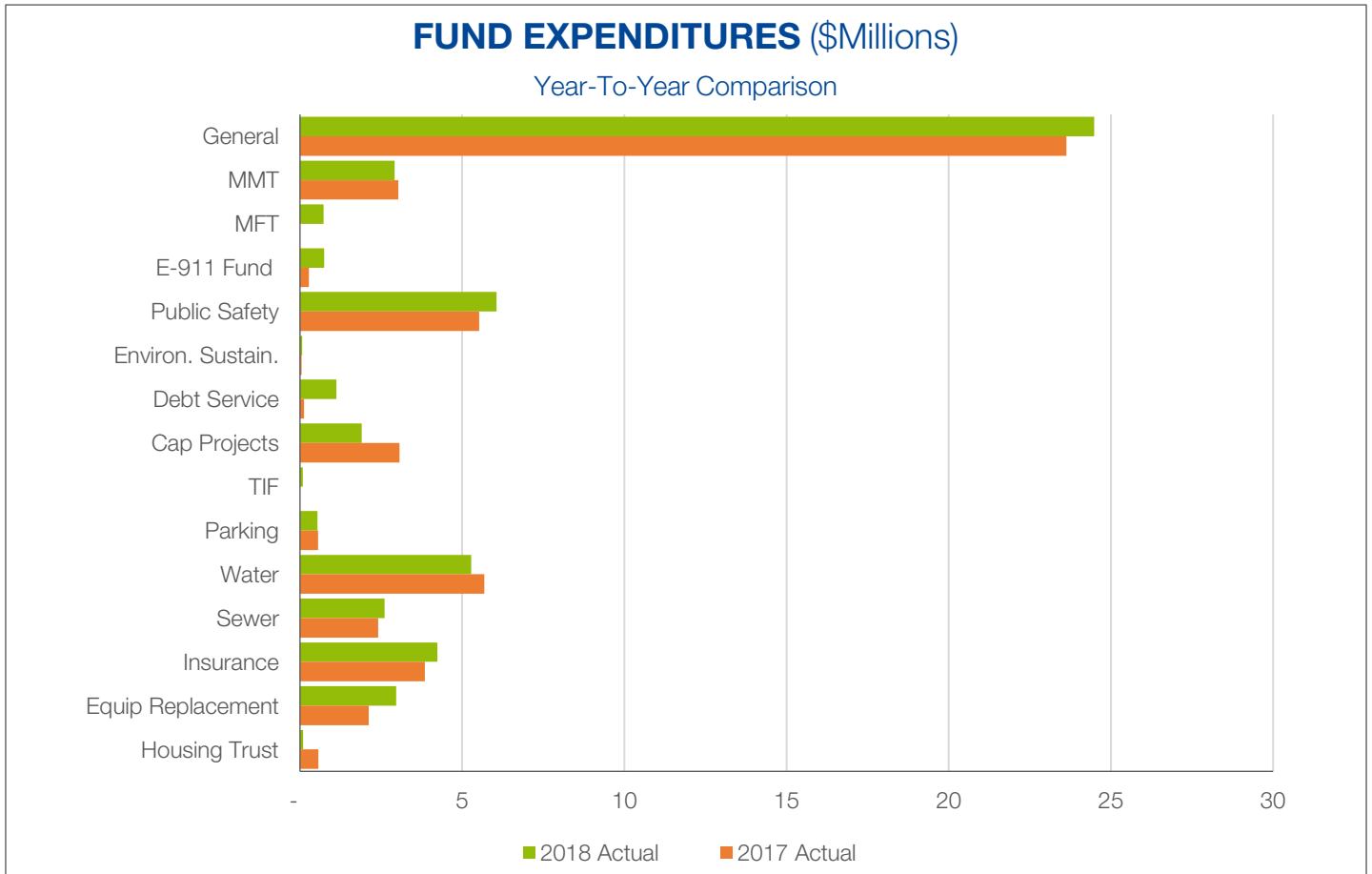
CITY OF HIGHLAND PARK
REVENUE SUMMARY BY FUND
September 30, 2018



Fund	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
↑ General	37,921,007	29,538,683	77.90%	27,340,892	75.97%
↑ Multi-Modal Transportation (MMT)	4,645,663	4,137,693	89.07%	3,715,562	85.14%
↑ Motor Fuel Tax (MFT)	750,400	575,944	76.75%	576,253	75.01%
↑ E911	598,800	489,071	81.68%	335,183	68.07%
↑ Public Safety Pension Levy	6,270,000	6,058,416	96.63%	5,524,271	96.80%
↑ Environmental Sustainability	145,000	133,148	91.83%	142,396	98.81%
↑ Debt Service	1,041,150	801,984	77.03%	2,888,867	94.60%
↑ Capital Projects	9,772,235	8,763,160	89.67%	1,701,532	63.36%
↑ Tax Increment Financing (TIF)	214,300	276,465	129.01%	213,723	99.12%
↑ Parking	791,800	485,958	61.37%	428,764	58.70%
↔ Water	8,567,403	5,876,994	68.60%	9,632,626	79.68%
↔ Sewer	4,936,382	3,456,433	70.02%	3,270,275	71.03%
↑ Insurance	5,318,240	4,086,673	76.84%	3,985,102	75.05%
↑ Equipment Maintenance & Replacement	4,743,968	3,866,969	81.51%	2,929,853	74.61%
↓ Housing Trust	432,500	95,326	22.04%	221,848	92.38%

Grand Total, All Funds	86,148,848	68,642,916	79.68%	62,907,146	78.32%
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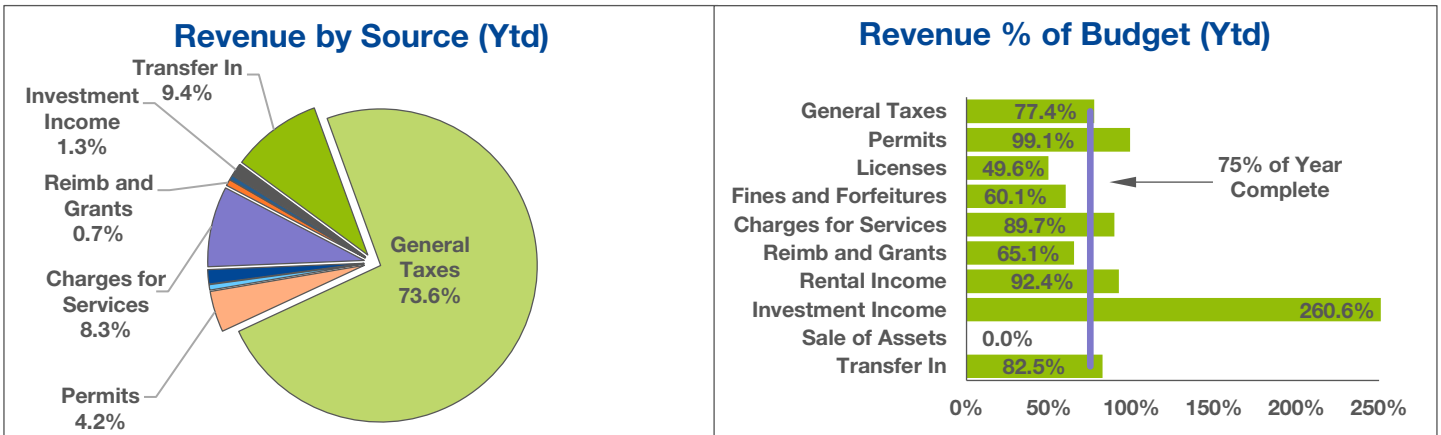
CITY OF HIGHLAND PARK
EXPENDITURE SUMMARY BY FUND
September 30, 2018



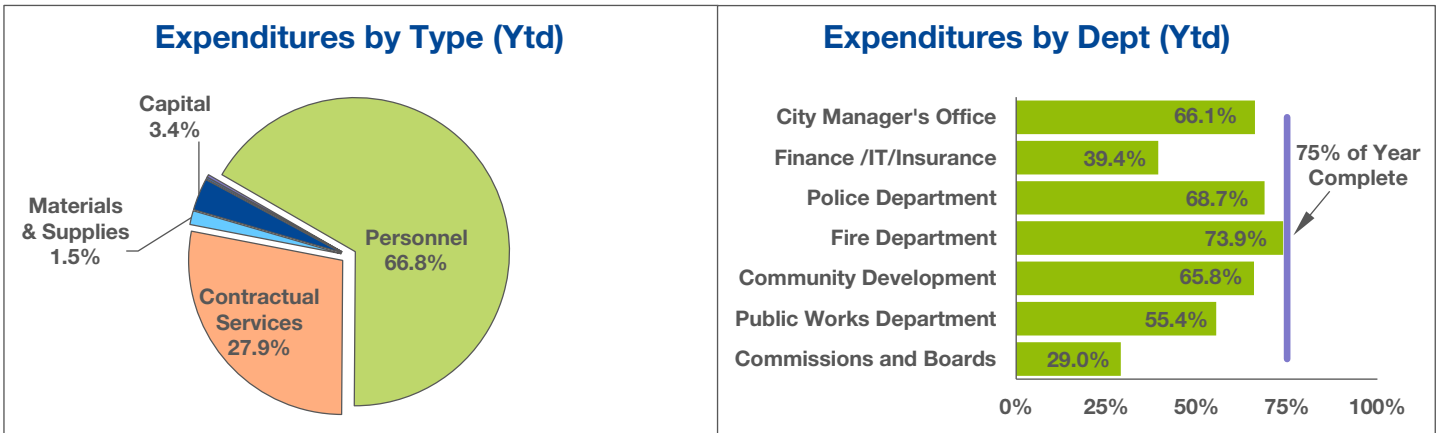
Fund	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
↑ General	39,134,501	24,486,840	62.57%	23,625,291	68.38%
↑ Multi-Modal Transportation (MMT)	4,462,143	2,917,779	65.39%	3,030,491	73.67%
↑ Motor Fuel Tax (MFT)	970,400	727,800	75.00%	-	0.00%
↑ E911	1,014,840	746,733	73.58%	273,758	74.36%
↑ Public Safety Pension Levy	6,270,000	6,058,416	96.63%	5,524,271	96.80%
↑ Environmental Sustainability	115,016	68,360	59.44%	50,424	73.81%
↑ Debt Service	1,996,096	1,125,737	56.40%	123,602	4.04%
↑ Capital Projects	9,679,000	1,902,477	19.66%	3,068,917	62.36%
↑ Tax Increment Financing (TIF)	590,000	82,360	13.96%	-	0.00%
↑ Parking	811,705	542,346	66.82%	555,362	70.57%
↑ Water	10,425,861	5,280,062	50.64%	5,678,744	54.84%
↑ Sewer	6,030,702	2,607,692	43.24%	2,413,947	45.03%
↑ Insurance	5,716,946	4,237,765	74.13%	3,847,358	75.03%
↑ Equipment Maintenance & Replacement	6,010,941	2,962,306	49.28%	2,116,514	66.71%
↑ Housing Trust	333,379	99,571	29.87%	561,940	98.93%

Grand Total, All Funds	93,561,530	53,846,243	57.55%	50,870,620	64.41%
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CITY OF HIGHLAND PARK
GENERAL FUND
September 30, 2018

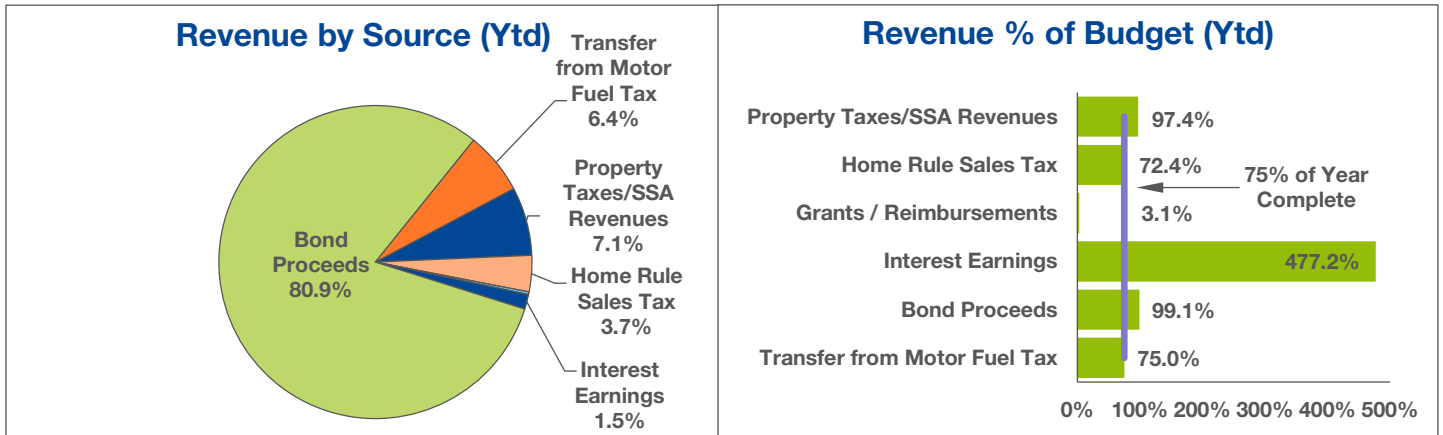


Revenue Source	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
General Taxes	28,110,000	21,751,200	77.4%	20,536,500	77.9%
Permits	1,262,000	1,251,200	99.1%	941,600	71.2%
Licenses	332,700	165,100	49.6%	154,300	47.1%
Fines and Forfeitures	727,600	437,100	60.1%	410,100	85.7%
Charges for Services	2,738,300	2,455,800	89.7%	2,395,100	77.8%
Reimb and Grants	298,900	194,700	65.1%	213,200	70.8%
Rental Income	154,400	142,600	92.4%	111,100	76.1%
Investment Income	144,400	376,300	260.6%	155,900	65.1%
Sale of Assets	800,000	-	0.0%	1,098,800	56.4%
Transfer In	3,352,800	2,764,600	82.5%	1,324,300	75.0%
Total	37,921,100	29,538,600	77.9%	27,341,000	76.0%

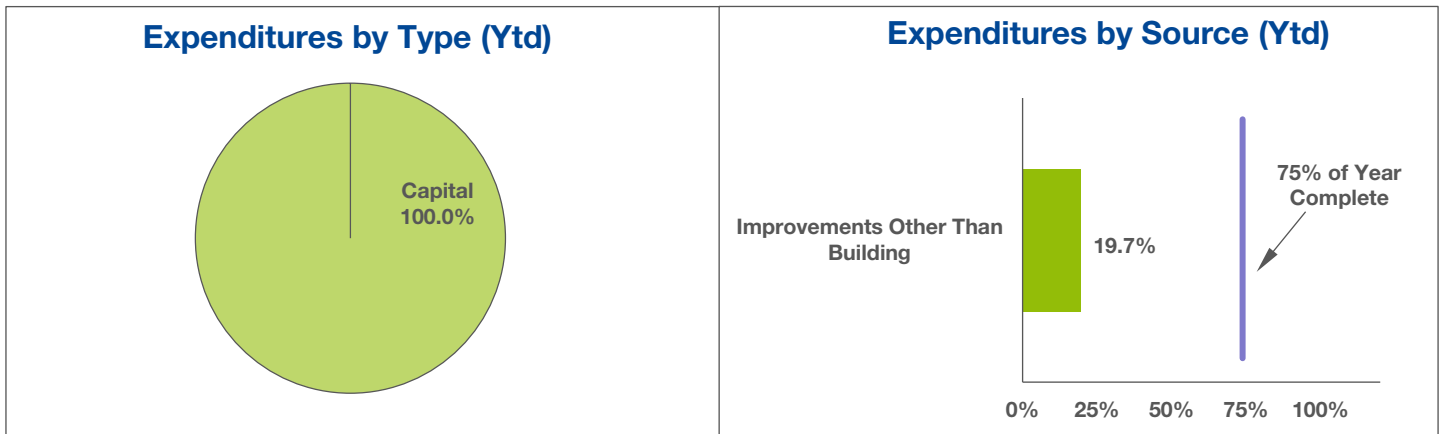


Expenditure Source	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
City Manager's Office	4,747,100	3,136,900	66.1%	2,985,000	71.6%
Finance /IT/Insurance	5,728,600	2,255,400	39.4%	2,144,200	50.3%
Police Department	12,111,500	8,323,200	68.7%	7,918,300	73.7%
Fire Department	7,096,600	5,246,500	73.9%	5,181,700	71.2%
Community Development	3,347,800	2,204,500	65.8%	2,254,100	74.7%
Public Works Department	5,872,300	3,253,500	55.4%	3,074,600	62.5%
Commissions and Boards	230,500	66,800	29.0%	67,200	44.3%
Total	39,134,400	24,486,800	62.6%	23,625,100	68.4%

CITY OF HIGHLAND PARK
CAPITAL PROJECT FUND
September 30, 2018

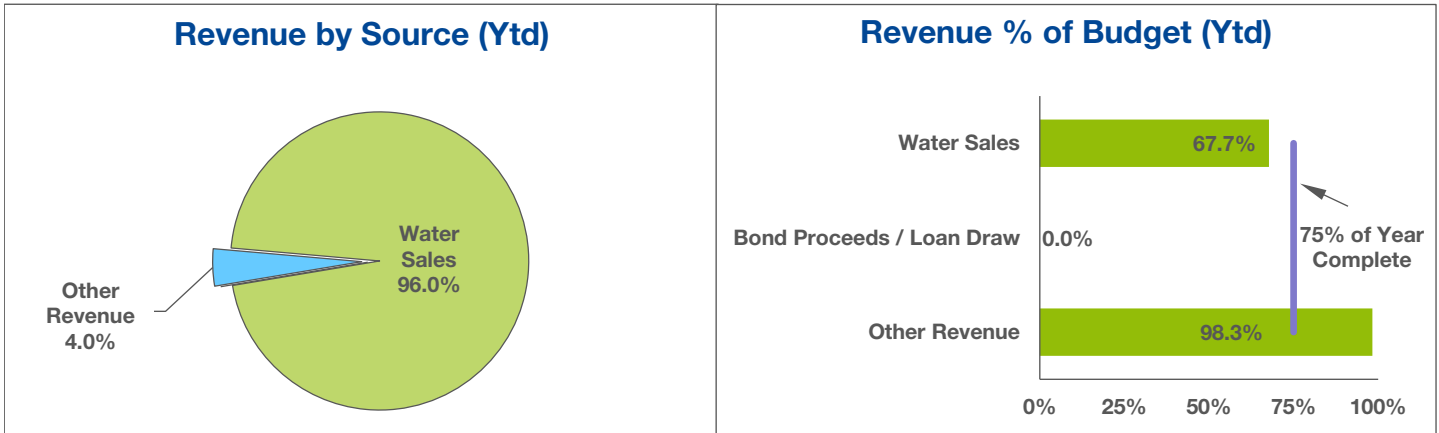


Revenue Source	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
Property Taxes/SSA Revenues	637,900	621,200	97.4%	491,700	97.7%
Home Rule Sales Tax	453,700	328,600	72.4%	325,000	73.6%
Grants / Reimbursements	747,000	23,500	3.1%	144,900	52.5%
Interest Earnings	28,100	134,100	477.2%	29,500	86.5%
Bond Proceeds	7,155,100	7,093,000	99.1%	710,400	100.0%
Transfer from Motor Fuel Tax	750,400	562,800	75.0%	-	0.0%
Total	9,772,200	8,763,200	89.7%	1,701,500	63.4%

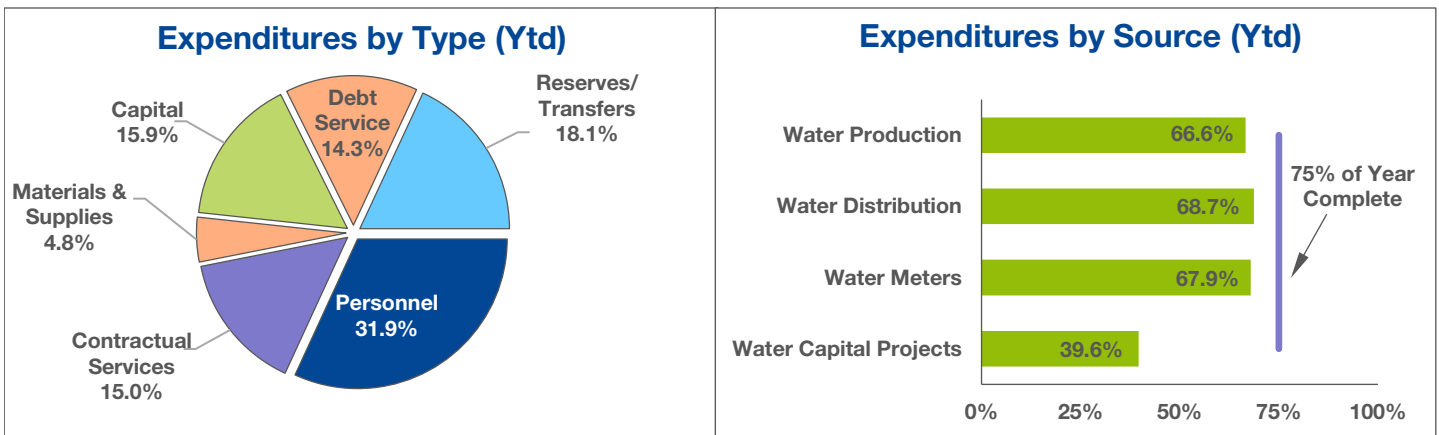


Expenditure Source	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
Improvements Other Than Building	9,679,000	1,902,500	19.7%	3,068,900	62.4%
Total	9,679,000	1,902,500	19.7%	3,068,900	62.4%

CITY OF HIGHLAND PARK
WATER FUND
September 30, 2018



Revenue Source	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
Water Sales	8,326,900	5,640,700	67.7%	5,363,300	69.7%
Bond Proceeds / Loan Draw	-	-	0.0%	4,041,000	148.0%
Other Revenue	240,500	236,300	98.3%	228,300	13.7%
Total	8,567,400	5,877,000	68.6%	9,632,600	79.7%

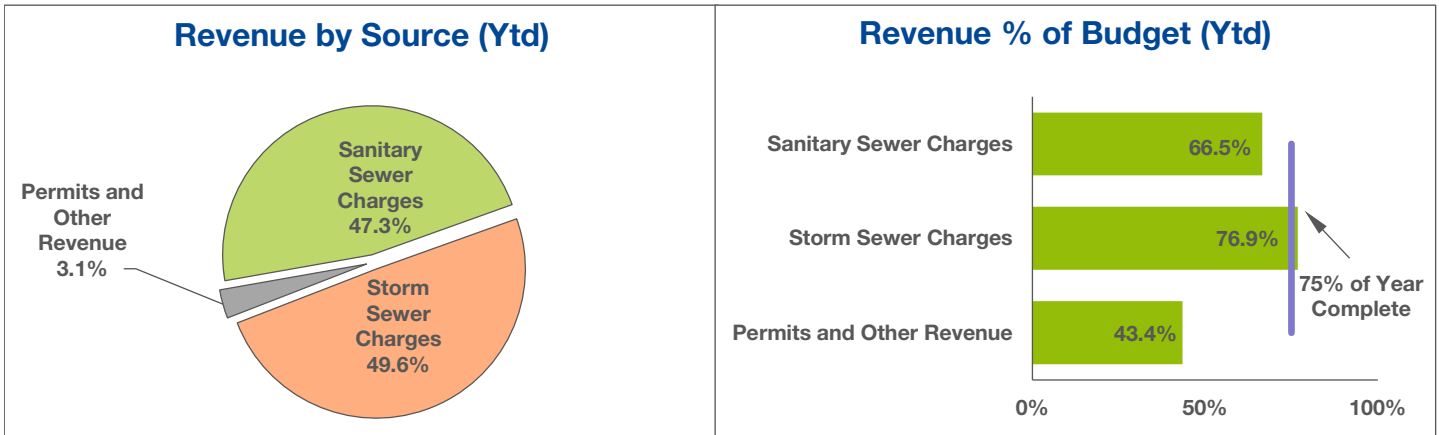


Expenditure Source	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
Water Production	2,368,900	1,578,000	66.6%	1,574,000	71.6%
Water Distribution	1,262,200	867,500	68.7%	841,000	69.5%
Water Meters	506,700	344,000	67.9%	901,000	86.7%
Water Capital Projects	6,288,200	2,490,600	39.6%	2,362,800	40.0%
Total	10,426,000	5,280,100	50.6%	5,678,800	54.8%

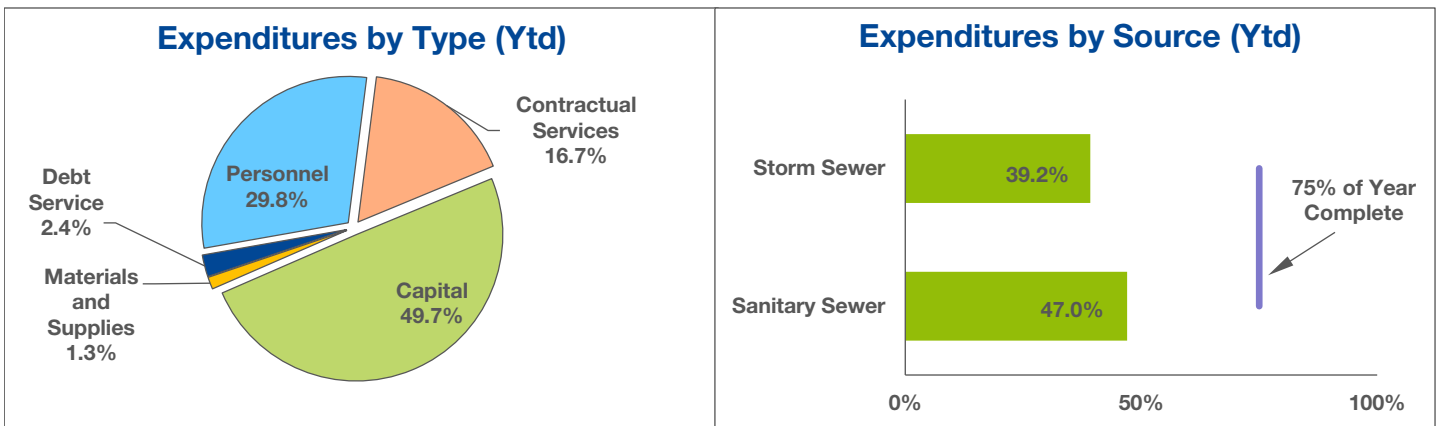
CITY OF HIGHLAND PARK

SEWER FUND

September 30, 2018



Revenue Source	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
Sanitary Sewer Charges	2,458,700	1,635,000	66.5%	1,543,300	67.2%
Storm Sewer Charges	2,230,100	1,713,900	76.9%	1,633,400	75.0%
Permits and Other Revenue	247,600	107,500	43.4%	93,600	71.8%
Total	4,936,400	3,456,400	70.0%	3,270,300	71.0%



Expenditure Source	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
Storm Sewer	2,907,700	1,139,200	39.2%	1,253,300	44.6%
Sanitary Sewer	3,123,000	1,468,500	47.0%	1,160,600	45.5%
Total	6,030,700	2,607,700	43.2%	2,413,900	45.0%

CITY OF HIGHLAND PARK

EXECUTIVE SUMMARY - REVENUE DETAIL

September 30, 2018

EXECUTIVE SUMMARY - REVENUE DETAIL

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

Multiple Fund Variances

- **Demolition Tax** – Multi-Modal and Housing Trust Fund revenue from demolition tax is budgeted flat year-to-year, however, year-to-date receipts are trending lower than previous years.

General Fund

- **State Auto Rental Tax** – Revenue is trending slightly lower than prior year and has remained flat year-to-year.
- **Real Estate Transfer Tax** – Revenue is budgeted flat year-to-year, however, receipts are trending lower than previous years.
- **Fines - Police** – Revenue is trending lower which may be a result of issuing more warnings vs. citations and increased traffic law compliance.
- **Youth Center Activities** – Youth Center programs have been discontinued.
- **Fines - Red Light Cameras** – Revenue is lower, given a delay in activating new cameras.

Parking Fund

- **Meter Parking Revenue** – Revenue is trending lower which may be a result of in-operable meters.

Water Fund

- **Other Reimbursements** – Revenue is not expected to meet budget in FY2018, due to no water-related scrap metal available for recycling.

Sewer Fund

- **Sanitary Sewer Permits** – Revenue is not expected to meet budget, given reduced connections to the City sanitary sewer mains as compared to previous years.

Housing Trust Fund

- **Demolition Permit** – Revenue is budgeted flat year-to-year, however, receipts are trending lower than in previous years.

CITY OF HIGHLAND PARK
EXECUTIVE SUMMARY - EXPENDITURE DETAIL
September 30, 2018

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, although net positions are shown on pp 22-23.

CITY OF HIGHLAND PARK

REVENUE DETAIL

September 30, 2018

Fund	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
111 General					
↑ General Taxes	28,110,000	21,751,234	77.38%	20,536,532	77.85%
↑ Permits	1,262,000	1,251,211	99.15%	941,588	71.16%
↑ Licenses	332,650	165,109	49.63%	154,331	47.07%
↓ Fines and Forfeitures	727,560	437,137	60.08%	410,050	85.67%
↑ Charges for Services	2,738,300	2,455,805	89.68%	2,395,075	77.79%
▬ Reimbursements and Grants	298,878	194,716	65.15%	213,233	70.78%
↑ Rental Income	154,429	142,560	92.31%	111,133	76.18%
↑ Interest Earnings	144,400	376,271	260.58%	155,867	65.12%
↑ Sale of Assets / Payment in Lieu of Taxes	800,000	-	0.00%	1,098,755	56.40%
↑ Contributions and Donations	-	47	0.00%	51	92.76%
↑ Transfers	3,352,790	2,764,593	82.46%	1,324,275	75.00%
↑ Total General	37,921,007	29,538,683	77.90%	27,340,892	75.97%
121 Multi-Modal Transportation					
↑ General Taxes	1,835,900	1,661,863	90.52%	1,471,140	91.03%
↑ Permits	26,000	33,720	129.69%	24,875	76.05%
↑ Licenses	1,071,700	949,583	88.61%	968,778	90.42%
↑ Fines and Forfeitures	11,000	4,170	37.91%	3,760	30.27%
↑ Charges for Services	68,578	61,132	89.14%	54,649	78.49%
↑ Reimbursements and Grants	1,412,485	1,258,696	89.11%	1,192,304	81.34%
↑ Interest Earnings	-	3,529	0.00%	57	6.36%
↑ Transfers	220,000	165,000	75.00%	-	0.00%
↑ Total Multi-Modal Transportation	4,645,663	4,137,693	89.07%	3,715,562	85.14%
122 Motor Fuel Tax					
↑ General Taxes	750,400	570,137	75.98%	573,766	75.10%
↑ Interest Earnings	-	5,807	0.00%	2,487	58.25%
↑ Total Motor Fuel Tax	750,400	575,944	76.75%	576,253	75.01%
124 E-911					
↑ Reimbursements and Grants	594,500	483,220	81.28%	335,360	68.08%
↑ Interest Earnings	4,300	5,850	136.06%	(177)	100.00%
↑ Total E-911	598,800	489,071	81.68%	335,183	68.07%
128 Public Safety Pension Levy					
↑ General Taxes	6,270,000	6,058,416	96.63%	5,524,271	96.80%
↑ Total Public Safety Pension	6,270,000	6,058,416	96.63%	5,524,271	96.80%
129 Environmental Sustainability					
↑ Charges for Services	145,000	132,011	91.04%	142,249	98.93%
↑ Interest Earnings	-	1,137	0.00%	147	43.80%
↑ Total Environmental Sustainability	145,000	133,148	91.83%	142,396	98.81%
131 Debt Service					
↑ General Taxes	954,825	771,762	80.83%	2,853,816	96.80%
↑ Reimbursements and Grants	67,025	11,013	16.43%	11,463	16.88%
↑ Interest Earnings	19,300	19,210	99.53%	23,588	63.08%
↑ Total Debt Service	1,041,150	801,984	77.03%	2,888,867	94.60%

CITY OF HIGHLAND PARK

REVENUE DETAIL

September 30, 2018

Fund	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
141 Capital Projects					
↑ General Taxes	1,091,600	949,791	87.01%	816,725	86.41%
↑ Reimbursements and Grants	747,000	23,475	3.14%	144,930	52.52%
↑ Interest Earnings / Bond Proceeds	7,183,235	7,227,094	100.61%	739,877	99.38%
↑ Transfers	750,400	562,800	75.00%	-	0.00%
↑ Total Capital Projects	9,772,235	8,763,160	89.67%	1,701,532	63.36%
143 Tax Increment Financing					
↑ General Taxes	214,300	270,882	126.40%	213,071	99.57%
↑ Interest Earnings	-	5,583	0.00%	651	39.96%
↑ Total Tax Increment Financing	214,300	276,465	129.01%	213,723	99.12%
211 Parking					
↑ Fines and Forfeitures	196,500	152,905	77.81%	132,213	79.70%
↑ Charges for Services	591,000	326,756	55.29%	292,719	52.34%
↑ Interest Earnings	4,300	6,298	146.46%	3,833	73.28%
↑ Total Parking	791,800	485,958	61.37%	428,764	58.70%
212 Water					
↑ Permits	85,000	76,319	89.79%	80,946	75.43%
↑ Fines and Forfeitures	7,500	6,050	80.67%	5,908	71.54%
Charges for Services	8,349,373	5,658,051	67.77%	5,384,849	69.73%
Reimbursements and Grants	85,230	44,819	52.59%	52,951	48.79%
↑ Bond Proceeds / Interest Earnings	40,300	91,754	227.68%	4,107,973	99.19%
Total Water	8,567,403	5,876,994	68.60%	9,632,626	79.68%
214 Sewer					
Permits	40,000	29,410	73.53%	31,590	64.20%
Charges for Services	4,720,458	3,370,180	71.40%	3,204,052	71.01%
↑ Reimbursements and Grants	157,524	27,303	17.33%	13,297	100.00%
↑ Bond Proceeds / Interest Earnings	18,400	29,540	160.55%	21,337	72.05%
Total Sewer	4,936,382	3,456,433	70.02%	3,270,275	71.03%
221 Insurance					
↑ Reimbursements and Grants	1,136,239	938,449	82.59%	847,018	75.35%
↑ Interest Earnings	-	11,723	0.00%	1,584	42.04%
↑ Transfers	4,182,001	3,136,501	75.00%	3,136,500	75.00%
↑ Total Insurance	5,318,240	4,086,673	76.84%	3,985,102	75.05%
222 Equipment Maintenance & Replacement					
↑ Reimbursements and Grants	3,662,792	2,749,225	75.06%	2,883,983	74.95%
↑ Bond Proceeds / Interest Earnings	1,056,176	1,104,970	104.62%	24,325	65.20%
↑ Sale of Assets	25,000	12,774	51.10%	21,545	51.68%
↑ Total Equipment Replacement & Replacement	4,743,968	3,866,969	81.51%	2,929,853	74.61%

CITY OF HIGHLAND PARK

REVENUE DETAIL

September 30, 2018

Fund	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
321 Housing Trust					
↓ General Taxes	150,000	73,337	48.89%	126,673	90.48%
↓ Permits	28,000	9,000	32.14%	18,000	85.71%
↑ Charges for Services	-	-	0.00%	50	100.00%
↑ Interest Earnings	4,500	8,489	188.64%	4,625	70.13%
↑ Total Payment in Lieu of Taxes	250,000	-	0.00%	72,500	100.00%
↓ Total Housing Trust	432,500	95,326	22.04%	221,848	92.38%
↑ Grand Total, All Funds	86,148,848	68,642,916	79.68%	62,907,146	78.32%

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL

September 30, 2018

Fund	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
111 General					
↑ City Manager's Office	4,747,055	3,136,884	66.08%	2,985,038	71.55%
↑ Finance Department	5,728,618	2,255,401	39.37%	2,144,241	50.31%
↑ Police Department	12,111,538	8,323,177	68.72%	7,918,336	73.67%
↑ Fire Department	7,096,561	5,246,468	73.93%	5,181,743	71.21%
↑ Community Development	3,347,849	2,204,549	65.85%	2,254,084	74.65%
↑ Public Works & Engineering	2,757,243	1,828,043	66.30%	1,827,815	69.87%
↑ Facilities	3,115,144	1,425,484	45.76%	1,246,818	54.16%
↑ Commissions	230,493	66,834	29.00%	67,217	44.29%
↑ Total General	39,134,501	24,486,840	62.57%	23,625,291	68.38%
121 Multi-Modal Transportation					
↑ Street & Sidewalk	3,048,763	1,863,819	61.13%	2,030,774	72.03%
↑ Transit Ravinia	287,401	247,549	86.13%	254,416	99.12%
↑ Transit (PACE)	1,125,979	806,410	71.62%	745,301	71.85%
↑ Total Multi-Modal Transportation	4,462,143	2,917,779	65.39%	3,030,491	73.67%
122 Motor Fuel Tax					
↑ Total Motor Fuel Tax	970,400	727,800	75.00%	-	0.00%
124 E911					
↑ Total E911	1,014,840	746,733	73.58%	273,758	74.36%
128 Public Safety Pension Levy					
↑ Total Public Safety Pension Levy	6,270,000	6,058,416	96.63%	5,524,271	96.80%
129 Environmental Sustainability					
↑ Total Environmental Sustainability	115,016	68,360	59.44%	50,424	73.81%
131 Debt Service					
↑ Total Debt Service	1,996,096	1,125,737	56.40%	123,602	4.04%
141 Capital Projects					
↑ Total Capital Projects	9,679,000	1,902,477	19.66%	3,068,917	62.36%
143 Tax Increment Financing					
↑ Total Tax Increment Financing	590,000	82,360	13.96%	-	0.00%
211 Parking					
↑ Parking Enforcement	346,692	264,125	76.18%	300,090	80.93%
↑ Parking - Indoor, On and Off Street	345,513	241,096	69.78%	200,596	69.03%
↑ Parking Construction and Improvements	119,500	37,125	31.07%	54,677	43.57%
↑ Total Parking	811,705	542,346	66.82%	555,362	70.57%

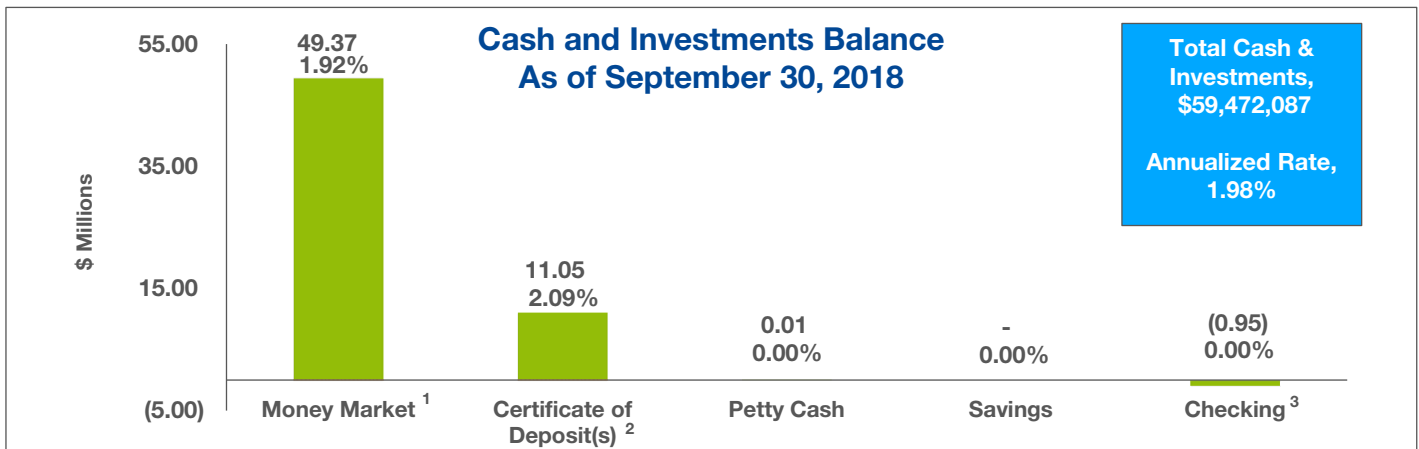
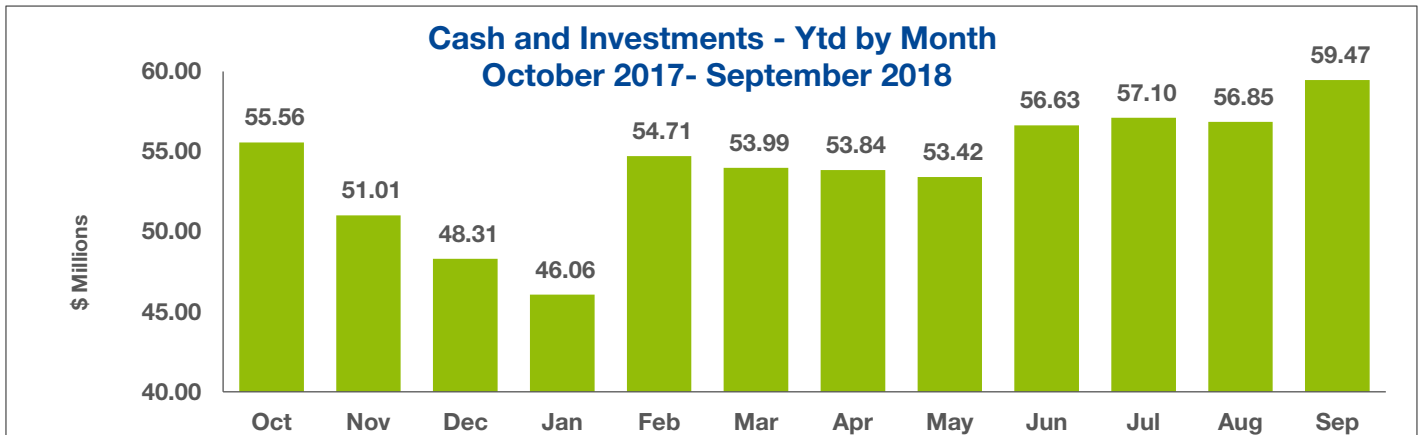
CITY OF HIGHLAND PARK
EXPENDITURE DETAIL
September 30, 2018

Fund	2018 Annual Budget	2018 Ytd Actual	2018 % of Budget	2017 Ytd Actual	2017 % of Actual
212 Water					
↑ Water Treatment and Production	2,368,851	1,577,989	66.61%	1,573,975	71.60%
↑ Water Distribution	1,262,172	867,506	68.73%	840,957	69.52%
↑ Meters	506,680	343,996	67.89%	900,990	86.69%
↑ Cap Improvements/Water Debt Svc/Transfers	6,288,158	2,490,571	39.61%	2,362,823	39.99%
↑ Total Water	10,425,861	5,280,062	50.64%	5,678,744	54.84%
214 Sewer					
↑ Storm Drainage	2,907,669	1,139,153	39.18%	1,253,332	44.59%
↑ Sanitary Sewer Operations	3,123,033	1,468,538	47.02%	1,160,615	45.51%
↑ Total Sewer	6,030,702	2,607,692	43.24%	2,413,947	45.03%
221 Insurance					
↑ Wellness Program	85,970	48,361	56.25%	50,359	73.35%
↑ Insurance Health & Dental	5,630,976	4,189,403	74.40%	3,796,999	75.05%
↑ Total Insurance	5,716,946	4,237,765	74.13%	3,847,358	75.03%
222 Equipment Maintenance & Replacement					
↑ Computer Services	3,793,435	1,807,653	47.65%	680,741	44.29%
↑ Police	523,012	216,535	41.40%	305,990	73.39%
↑ Fire	244,659	161,286	65.92%	373,886	81.92%
↑ Public Works	1,449,835	776,833	53.58%	755,897	58.42%
↑ Total Equip. Maint. & Replacement	6,010,941	2,962,306	49.28%	2,116,514	66.71%
321 Housing Trust					
↑ Total Housing Trust	333,379	99,571	29.87%	561,940	98.93%
↑ Grand Total, All Funds	93,561,530	53,846,243	57.55%	50,870,620	64.42%

CITY OF HIGHLAND PARK

CASH & INVESTMENTS AND CASH RECONCILIATION (\$MILLIONS)

September 30, 2018



Cash Reconciliation	2018												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash & Invest. (Beg)	48.31	46.08	54.71	53.99	53.84	53.42	56.63	57.10	56.85	-	-	-	48.31
Revenue Inc/(Dec)	4.58	12.49	6.44	4.25	7.72	10.05	5.81	7.00	10.31	-	-	-	68.64
Expenditures (Inc)/Dec	(3.20)	(4.02)	(6.80)	(4.77)	(7.81)	(6.76)	(5.78)	(7.05)	(7.65)	-	-	-	(53.85)
Acct. Rec. (Inc)/Dec	(0.15)	0.06	(0.24)	0.28	0.04	(0.24)	(0.01)	0.01	(0.30)	-	-	-	(0.56)
Acct. Pay. Inc/(Dec)	(3.46)	0.10	(0.12)	0.09	(0.37)	0.16	0.46	(0.20)	0.27	-	-	-	(3.08)
Cash & Invest. (End)	46.08	54.71	53.99	53.84	53.42	56.63	57.10	56.85	59.47	-	-	-	59.47
Cash & Invest. Inc/(Dec)	(2.23)	8.63	(0.73)	(0.15)	(0.42)	3.22	0.47	(0.25)	2.62	-	-	-	11.16

INVESTMENT POLICY

The City has adopted an investment policy. It is City policy to invest 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 \$59.5 million diversified in various fixed income options including checking, savings, CDs, CDARS and money market accounts, with an aggregate annualized rate of 1.98%.

NOTES:

1. Money Market includes General Commingled, Illinois Funds, Insured Cash Sweep (ICS), and a High-Balance-High-Yield Demand Deposit with annualized rates of 2.20%, 2.023%, 1.74% and 2.72% 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 1.50% and 2.15% interest rates, maturing between May 2019 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. Money Market bank accounts, in total, have positive balances.

CITY OF HIGHLAND PARK
CASH & INVESTMENTS BY TYPE
September 30, 2018

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
Money Market				
Highland Park Bank & Trust	111 General	General Commingled	258,168	2.200%
Highland Park Bank & Trust	121 Multi-Modal Transportation	General Commingled	2,128,979	2.200%
Highland Park Bank & Trust	122 Motor Fuel Tax	General Commingled	(484,455) ¹	2.200%
Highland Park Bank & Trust	124 E911	General Commingled	(405,615) ¹	2.200%
Highland Park Bank & Trust	129 Environmental Sustainability	General Commingled	321,407	2.200%
Highland Park Bank & Trust	131 Debt Service	General Commingled	720,518	2.200%
Highland Park Bank & Trust	141 Capital Projects	General Commingled	-	2.200%
Highland Park Bank & Trust	143 Tax Increment Financing	General Commingled	1,644,746	2.200%
Highland Park Bank & Trust	211 Parking	General Commingled	31,040	2.200%
Highland Park Bank & Trust	212 Water	General Commingled	758,602	2.200%
Highland Park Bank & Trust	214 Sewer	General Commingled	277,472	2.200%
Highland Park Bank & Trust	221 Insurance	General Commingled	3,137,955	2.200%
Highland Park Bank & Trust	222 Equipment Maintenance & Replacement	General Commingled	-	2.200%
Highland Park Bank & Trust	321 Housing Trust	General Commingled	88,037	2.200%
Highland Park Bank & Trust	331 Guaranteed Deposit	General Commingled	259,349	2.200%
Highland Park Bank & Trust	111 General	Market Index	43,311	0.150%
Illinois Funds	122 Motor Fuel Tax	Motor Fuel	660,123	2.023%
Illinois Funds	111 General	General Tax	4,966,926	2.023%
Illinois Funds	131 Debt Service	General Tax	20,856	2.023%
Illinois Funds	141 Capital Projects	General Tax	817,661	2.023%
Illinois Funds	211 Parking	General Tax	325	2.023%
Illinois Funds	212 Water	General Tax	2,256,314	2.023%
Illinois Funds	214 Sewer	General Tax	1,259,985	2.023%
Illinois Funds	222 Equipment Maintenance & Replacement	General Tax	1,629,020	2.023%
Illinois Funds	321 Housing Trust	General Tax	151,309	2.023%
Illinois Funds	331 Guaranteed Deposit	General Tax	1,144,313	2.023%
Illinois Funds	141 Capital Projects	Bond Proceeds	5,592,320	2.023%
Illinois Funds	212 Water	Bond Proceeds	1,097,760	2.023%
Illinois Funds	222 Equipment Maintenance & Replacement	Bond Proceeds	630,226	2.023%
First Bank of Highland Park ²	111 General	ICS	15,292,286	
First Bank of Highland Park ²	131 Debt Service	ICS	488,874	
First Bank of Highland Park ²	141 Capital Projects	ICS	103,682	
First Bank of Highland Park ²	211 Parking	ICS	316,313	2.72%
First Bank of Highland Park ²	212 Water	ICS	532,977	1.74%
First Bank of Highland Park ²	214 Sewer	ICS	1,037,055	
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	ICS	1,599,647	
First Bank of Highland Park ²	321 Housing Trust	ICS	184,989	
First Bank of Highland Park ²	331 Guaranteed Deposit	ICS	812,169	
Total Money Market			49,374,641	

NOTES:

1. Negative balances in Money Market accounts will be adjusted during audit preparation. All Money Market accounts in total have positive balances.
2. The funds in the First Bank of Highland Park accounts are continually swept into a Promontary ICS account to ensure full FDIC insurance at all times.

CITY OF HIGHLAND PARK
CASH & INVESTMENTS BY TYPE
September 30, 2018

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
Certificate of Deposit(s)				
First Bank of Highland Park ²	111 General	Working Capital	2,598,701	2.400%
First Bank of Highland Park ²	131 Debt Service	Working Capital	175,741	2.400%
First Bank of Highland Park ²	141 Capital Projects	Working Capital	274,385	1.560%
First Bank of Highland Park ²	211 Parking	Working Capital	71,279	2.400%
First Bank of Highland Park ²	212 Water	Working Capital	97,778	2.400%
First Bank of Highland Park ²	214 Sewer	Working Capital	172,359	2.400%
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	Working Capital	283,701	2.400%
First Bank of Highland Park ²	321 Housing Trust	Working Capital	46,370	2.400%
First Bank of Highland Park ²	331 Guaranteed Deposit	Working Capital	142,516	2.400%
First Bank of Highland Park ²	111 General	CDARS	5,193,366	-
First Bank of Highland Park ²	131 Debt Service	CDARS	349,545	-
First Bank of Highland Park ²	141 Capital Projects	CDARS	36,306	-
First Bank of Highland Park ²	211 Parking	CDARS	141,346	2.15%. 1.80%
First Bank of Highland Park ²	212 Water	CDARS	190,450	1.50%
First Bank of Highland Park ²	214 Sewer	CDARS	342,057	-
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	CDARS	564,151	-
First Bank of Highland Park ²	321 Housing Trust	CDARS	80,813	-
First Bank of Highland Park ²	331 Guaranteed Deposit	CDARS	285,636	-
Total Certificate of Deposit(s)			11,046,500	
Petty Cash				
Various City Locations	111 General	Petty Cash	5,470	-
Total Petty Cash			5,470	
Savings				
First Bank of Highland Park	141 Capital Projects	Savings	-	-
Total Savings			-	
Checking				
Highland Park Bank & Trust	111.101.10	Worker's Compensation	10,785	-
Highland Park Bank & Trust	111.101.02	Disbursements Cash	(1,343,230) ¹	-
JP Morgan Chase	126.101.09	Foreign Fire Cash	395,265 ³	-
Highland Park Bank & Trust	111.101.06	Payroll Cash	(52,528) ¹	-
Huntington Bank	111.101.15	AR Lockbox Cash	- ¹	-
Huntington Bank	212.101.15	AR Lockbox Cash	35,185	-
Total Checking			(954,524)	
Total Cash & Investments			59,472,087	
Aggregate Annualized Rate				1.98%

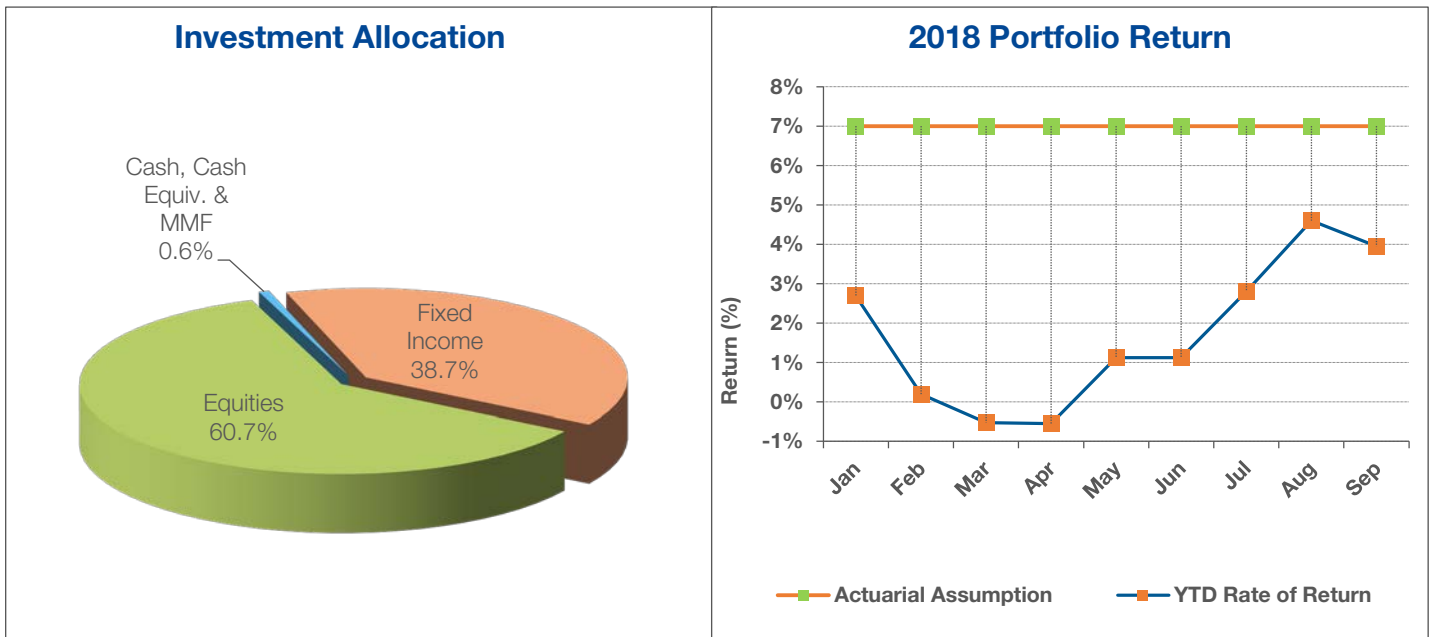
NOTES:

1. Negative balances in Checking accounts represent outstanding checks.
2. The funds in the First Bank of Highland Park accounts are continually swept into a Promontory ICS account to ensure full FDIC insurance at all times.
3. The City receives Foreign Fire Insurance Board Financials at the end of the calendar year. Fund 126 information reflects balances at December 31, 2017.

CITY OF HIGHLAND PARK

POLICE PENSION FUND INVESTMENT REPORT (\$MILLIONS)

September 30, 2018



Total Portfolio	2018												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash, Cash Equiv. & MMF	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3				0.3
Fixed Income	15.3	15.1	14.8	14.6	15.2	15.9	15.6	15.7	16.3				16.3
Equities	25.4	24.4	24.1	24.0	24.5	24.6	25.2	25.7	25.5				25.5
Cash & Investments	41.1	39.8	39.2	38.9	40.0	40.8	41.1	41.6	42.1				42.1
Accrued Interest	0.1	0.1	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)	(0.0)				(0.0)
Net Position	41.2	39.9	39.3	39.0	40.1	40.9	41.2	41.7	42.2				42.2

Net Position, Beg.	40.5	41.2	39.9	39.3	39.0	40.1	40.9	41.2	41.7				40.5
Contributions ²	0.0	0.0	0.1	0.1	0.8	1.2	0.1	0.2	1.1				3.5
Inv. Gain/(Loss) ³	1.1	(1.0)	(0.3)	(0.0)	0.7	0.0	0.7	0.7	(0.3)				1.6
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)				(3.4)
Change in Position	0.8	(1.4)	(0.6)	(0.3)	1.1	0.8	0.4	0.5	0.5				1.7
Net Position, End	41.2	39.9	39.3	39.0	40.1	40.9	41.2	41.7	42.2				42.2

Projected Rate of Return ⁴	32.3%	1.2%	-2.1%	-1.7%	2.7%	2.3%	5.6%	6.9%	5.3%				5.3%
YTD Rate of Return ⁵	2.7%	0.2%	-0.5%	-0.6%	1.1%	1.1%	2.8%	4.6%	3.9%				3.9%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%				7.0%

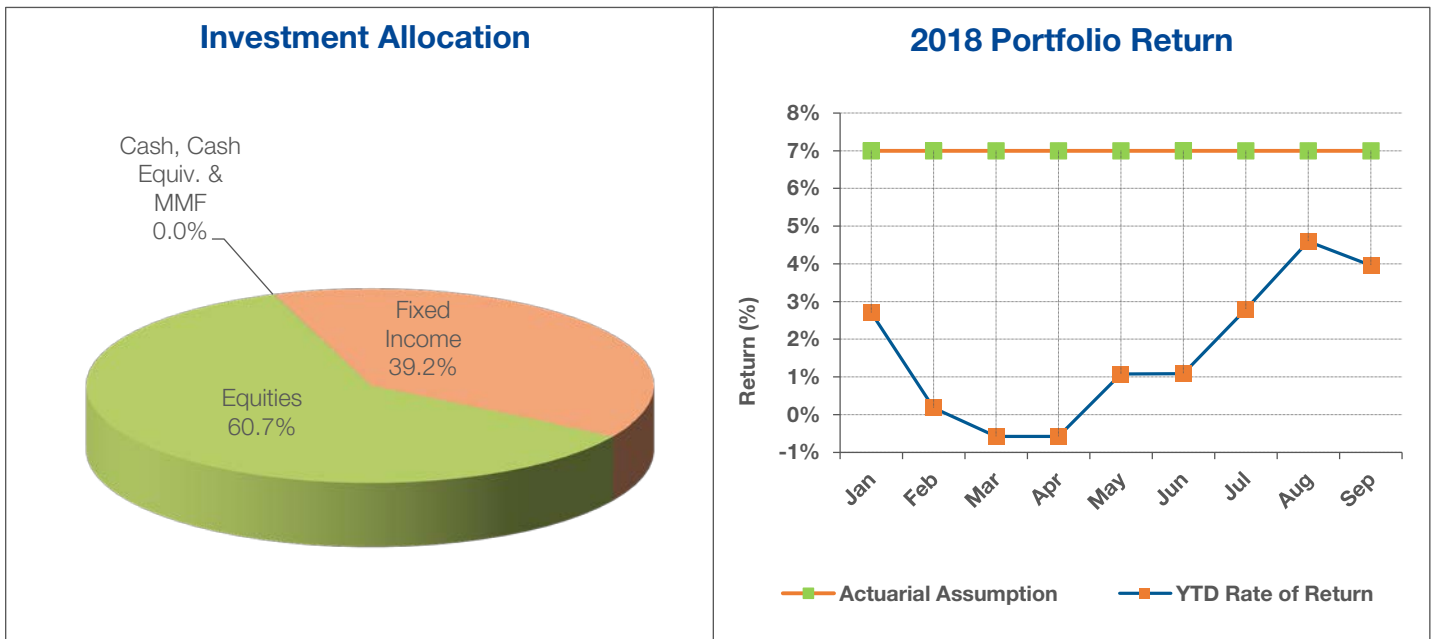
NOTES:

1. Source includes data from Lauterbach and Amen Monthly Statement of Plan Assets
2. Includes City and member contributions
3. Investment Gain/(Loss) shown net of investment management fees (\$39,133 Ytd)
4. Annualized investment return based on present year-to-date rate of return trend
5. Based on YTD gains/income and average ending portfolio balance

CITY OF HIGHLAND PARK

FIRE PENSION FUND INVESTMENT REPORT (\$MILLIONS)

September 30, 2018



Total Portfolio	2018												
	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	0.0				0.0
Fixed Income	16.4	16.1	15.9	15.6	16.2	16.9	16.6	16.7	17.3				17.3
Equities	26.6	25.6	25.2	25.2	25.8	25.8	26.5	27.0	26.8				26.8
Cash & Investments	43.1	41.7	41.1	40.8	41.9	42.7	43.1	43.7	44.2				44.2
Accrued Interest	0.1	0.1	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)	(0.0)				(0.0)
Net Position	43.2	41.8	41.2	40.9	42.0	42.8	43.2	43.8	44.2				44.2

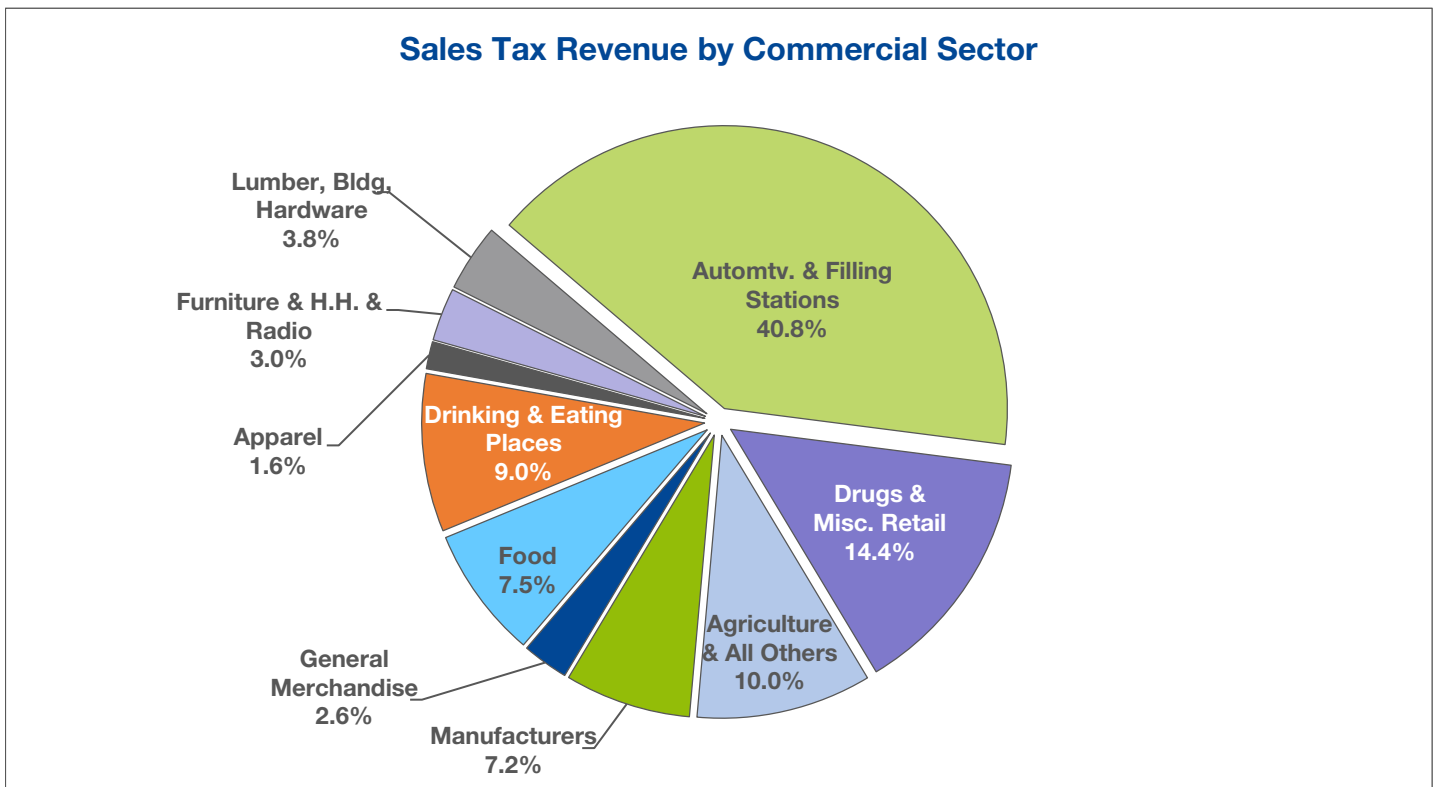
Net Position, Beg.	42.3	43.2	41.8	41.2	40.9	42.0	42.8	43.2	43.8				42.3
Contributions ²	0.0	0.0	0.1	0.1	0.8	1.1	0.1	0.1	1.1				3.4
Inv. Gain/(Loss) ³	1.2	(1.1)	(0.3)	(0.0)	0.7	0.0	0.7	0.8	(0.3)				1.7
Deductions	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.4)	(0.3)	(0.3)	(0.4)				(3.1)
Change in Position	0.9	(1.4)	(0.6)	(0.3)	1.2	0.8	0.4	0.6	0.4				1.9
Net Position, End	43.2	41.8	41.2	40.9	42.0	42.8	43.2	43.8	44.2				44.2

Projected Rate of Return ⁴	32.5%	1.1%	-2.3%	-1.7%	2.6%	2.2%	5.6%	6.9%	5.3%				5.3%
YTD Rate of Return ⁵	2.7%	0.2%	-0.6%	-0.6%	1.1%	1.1%	2.8%	4.6%	4.0%				4.0%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%				7.0%

NOTES:

1. Source includes data from Lauterbach and Amen Monthly Statement of Plan Assets
2. Includes City and member contributions
3. Investment Gain/(Loss) shown net of investment management fees (\$41,694 Ytd)
4. Annualized investment return based on present year-to-date rate of return trend
5. Based on YTD gains/income and average ending portfolio balance

CITY OF HIGHLAND PARK
REVENUE - SALES TAX BY SQUARE FOOT BY COMMERCIAL SECTOR
THRU 2nd QUARTER 2018
September 30, 2018



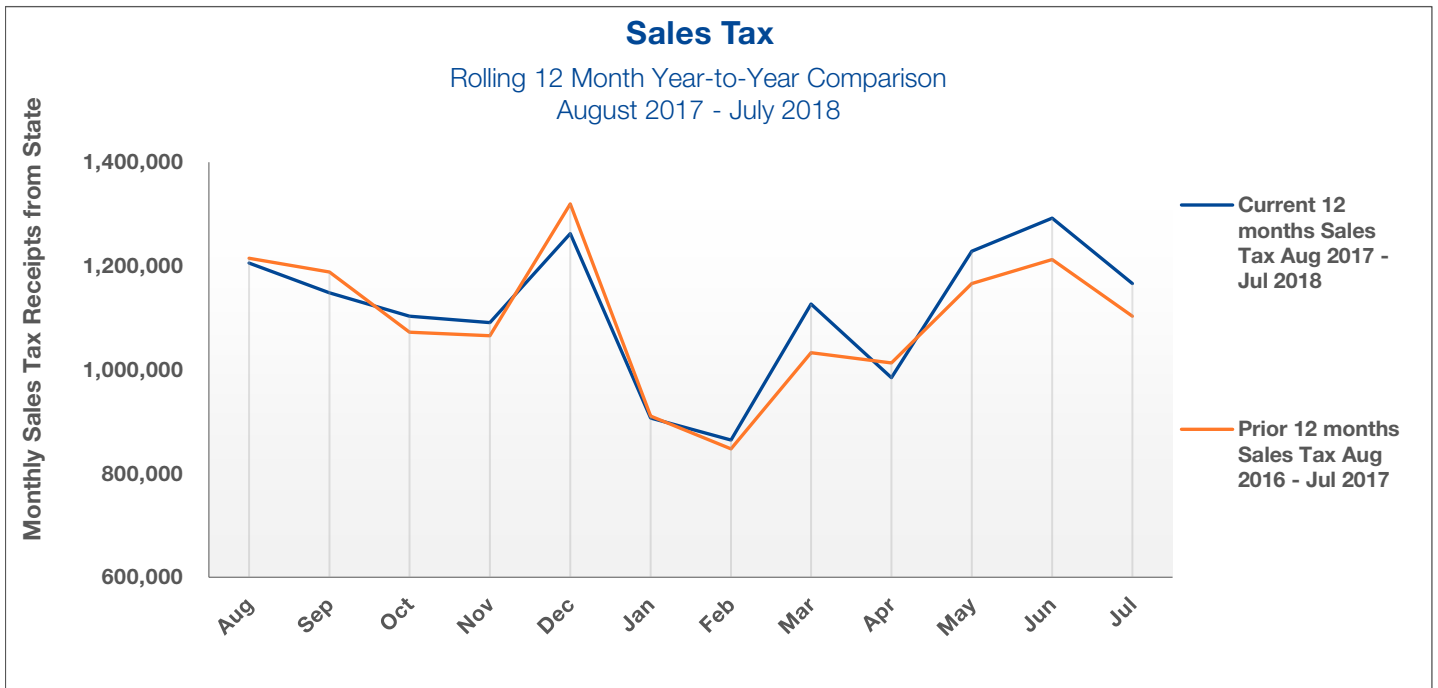
Commercial Sector	Comm. Space ¹ Est. Sq. Ft.	2014	2015	2016	2017	2018 ³	Annlz ² Per Sq. Ft.
General Merchandise ³	182,235	790,793	746,392	675,541	654,574	164,312	1.87
Food	130,340	1,151,589	1,109,681	1,006,765	1,006,604	468,285	7.47
Drinking & Eating Places	198,861	1,151,593	1,166,292	1,170,550	1,211,523	561,546	5.87
Apparel ³	139,411	527,030	515,449	457,857	395,846	97,022	1.45
Furniture & H.H. & Radio	188,890	389,492	374,216	388,196	373,764	188,296	2.07
Lumber, Bldg, Hardware	170,385	614,503	649,333	643,242	577,808	238,967	2.92
Automtv. & Filling Stations	451,975	5,201,189	4,834,947	4,642,709	4,847,669	2,537,794	11.68
Drugs & Misc. Retail	542,755	2,155,211	1,790,749	2,090,336	1,945,254	893,593	3.42
Agriculture & All Others	422,375	1,251,609	1,505,263	1,280,069	1,277,670	622,606	3.07
Manufacturers	83,345	439,854	522,080	831,271	857,258	448,364	11.19
Total	2,510,572	13,672,863	13,214,402	13,186,536	13,147,969	6,431,454	5.12

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.
3. The City is investigating if businesses in the first quarter have reported incorrectly to IDOR, resulting in zero tax dollars for General Merchandise and Apparel categories. Any potential corrections will be reflected on future reports, when identified and available. Tax dollars for those two commercial sectors in amount \$210,667 are included in the total as reported by IDOR.

CITY OF HIGHLAND PARK
REVENUE - SALES TAX
September 30, 2018

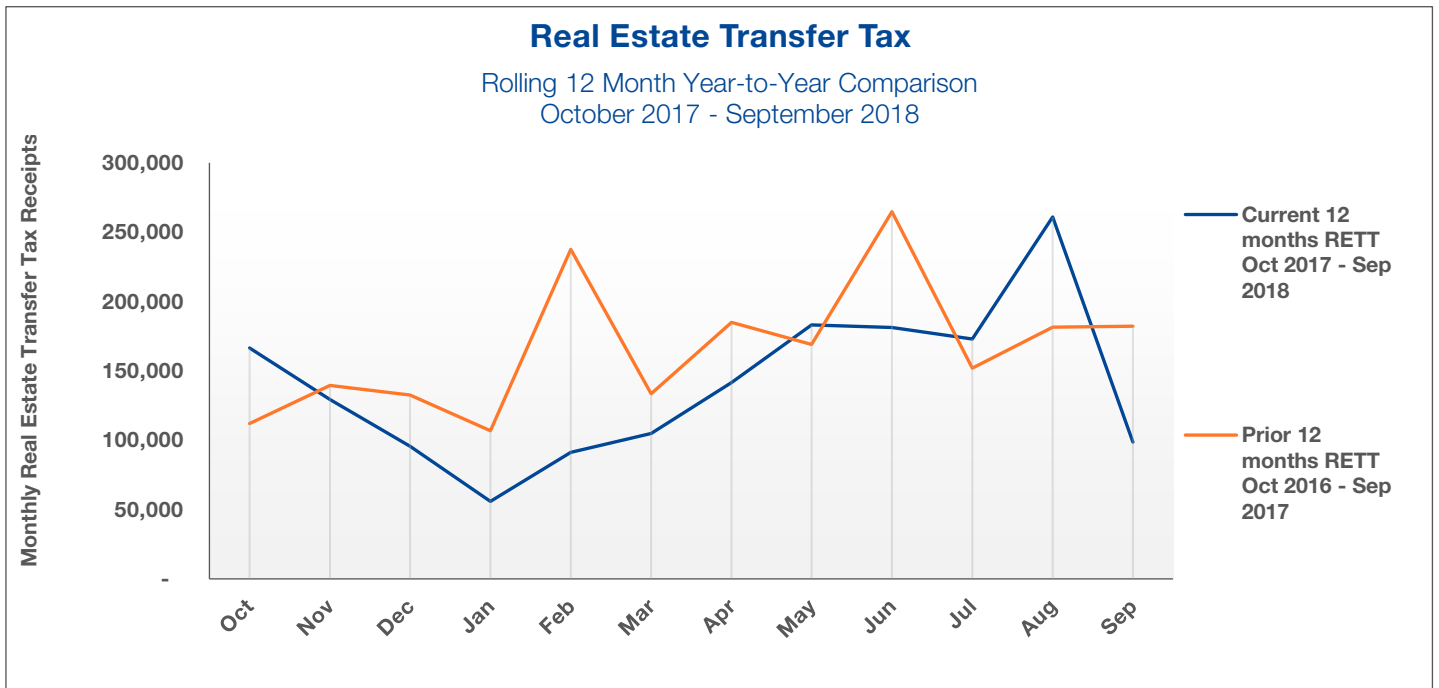


Month	Actual					Budget 2018	Current Year % of Budget
	2014	2015	2016	2017	2018		
Jan	891,653	896,146	865,296	910,616	907,029	872,099	6.9%
Feb	838,407	825,131	813,402	847,409	864,447	819,796	13.3%
Mar	1,041,267	1,020,304	1,016,709	1,032,498	1,126,476	1,024,702	21.8%
Apr	1,090,020	1,026,374	992,044	1,012,755	984,449	999,843	29.2%
May	1,225,725	1,193,275	1,180,059	1,165,921	1,228,499	1,189,336	38.5%
Jun	1,310,585	1,314,585	1,340,236	1,212,131	1,292,198	1,350,773	48.2%
Jul	1,218,376	1,202,130	1,120,324	1,102,865	1,166,355	1,129,132	56.9%
Aug	1,233,526	1,203,293	1,214,604	1,205,700		1,224,153	
Sep	1,235,922	1,142,679	1,188,212	1,148,164		1,197,553	
Oct	1,170,790	1,118,938	1,072,186	1,103,155		1,080,615	
Nov	1,141,886	1,031,116	1,065,586	1,090,663		1,073,963	
Dec	1,276,099	1,241,951	1,319,660	1,262,145		1,330,035	
Total	13,674,255	13,215,922	13,188,318	13,094,023	7,569,452	13,292,000	

NOTES:

Sales tax is reported in month of Retail Sale, as reported by the Illinois Department of Revenue. Collection by the City is expected on an approximate three-month lag. 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
September 30, 2018

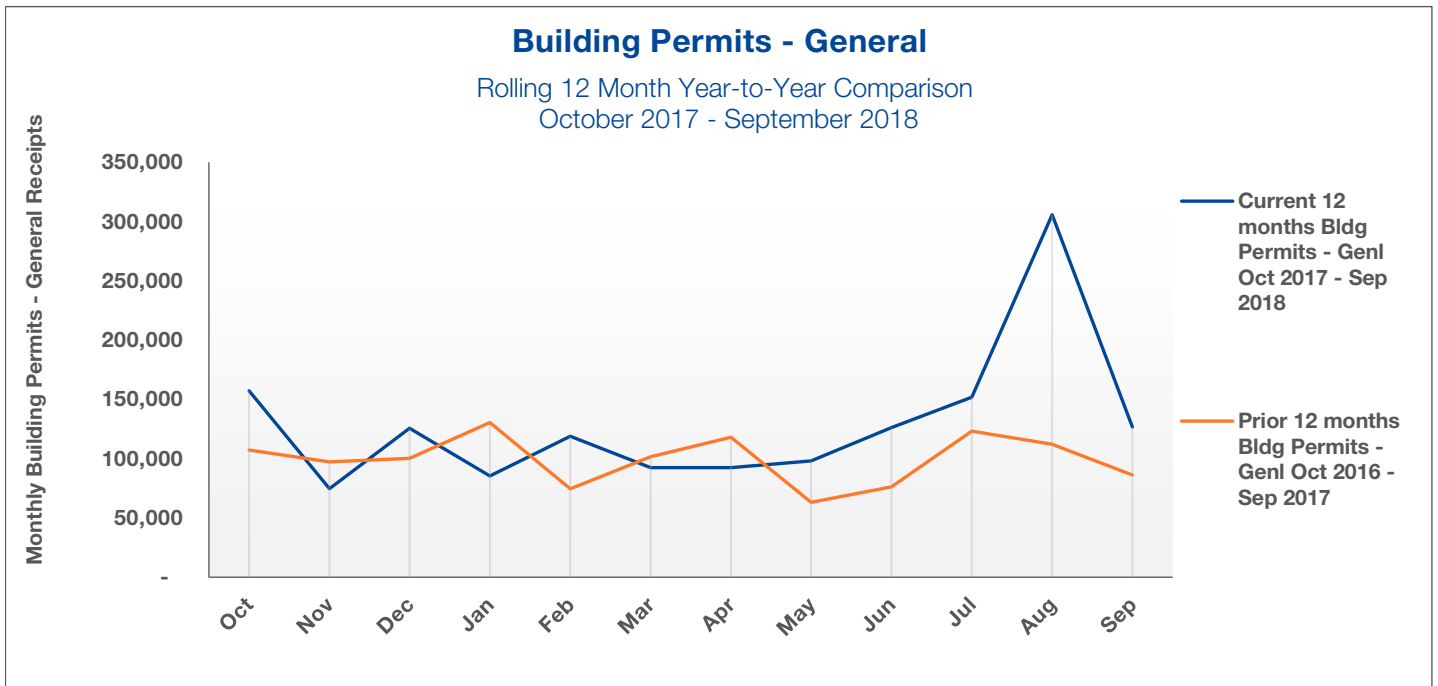


Month	Actual					Budget 2018	Current Year % of Budget
	2014	2015	2016	2017	2018		
Jan	114,485	97,655	95,360	106,805	55,880	113,353	2.6%
Feb	138,544	96,238	114,355	237,595	91,125	252,162	6.9%
Mar	63,480	136,862	91,890	133,370	104,800	141,547	11.8%
Apr	128,610	83,140	218,128	184,855	141,644	196,188	18.5%
May	165,463	150,645	158,205	168,930	182,995	179,287	27.1%
Jun	212,873	181,800	219,090	264,715	181,302	280,944	35.6%
Jul	177,495	202,570	257,890	151,953	172,990	161,269	43.8%
Aug	225,160	225,175	129,550	181,565	260,905	192,696	56.1%
Sep	163,070	128,200	175,300	182,130	98,565	193,296	60.7%
Oct	154,860	160,505	112,020	166,410		176,612	
Nov	143,710	110,230	139,495	129,350		137,280	
Dec	96,638	122,520	132,485	95,510		101,366	
Total	1,784,388	1,695,540	1,843,768	2,003,188	1,290,206	2,126,000	

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
September 30, 2018

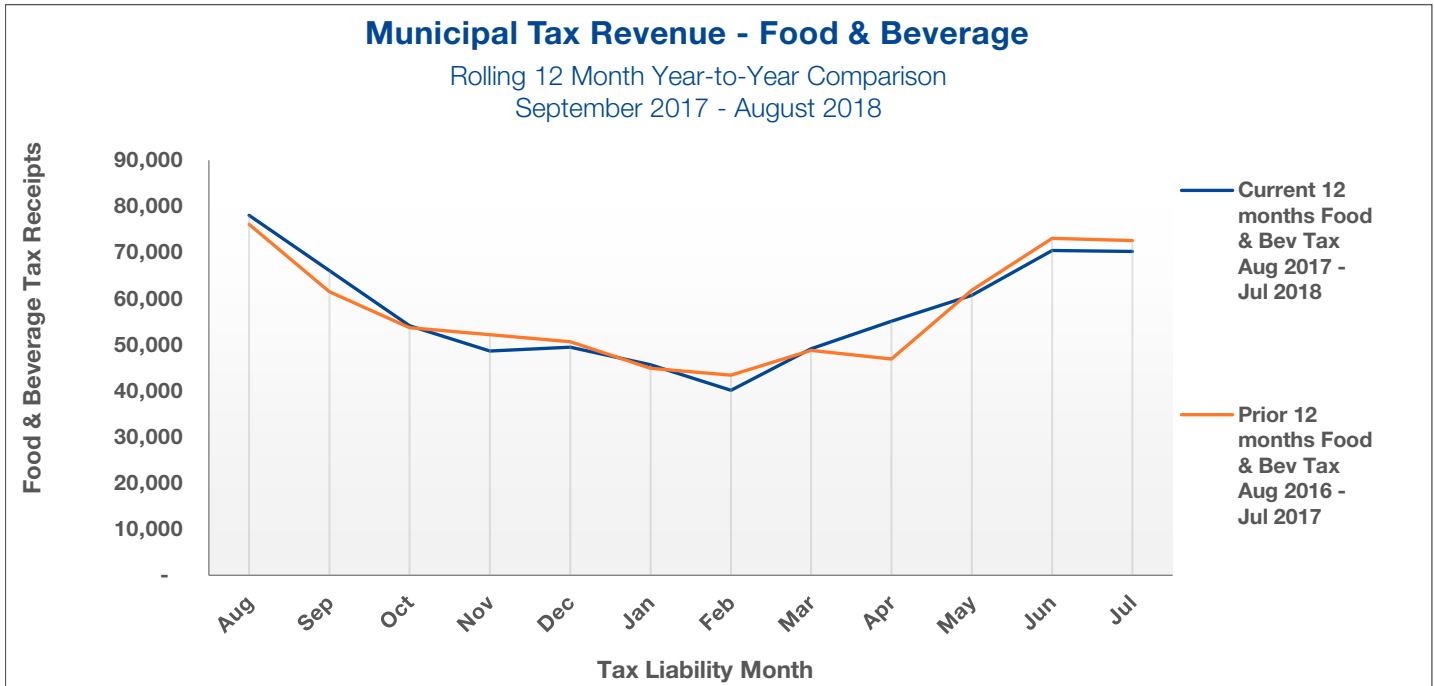


Month	Actual					Budget 2018	Current Year % of Budget
	2014	2015	2016	2017	2018		
Jan	60,485	36,963	103,176	130,446	85,317	123,308	7.3%
Feb	42,241	27,540	41,375	74,604	118,804	70,521	17.4%
Mar	58,019	73,687	146,775	101,717	92,456	96,151	25.2%
Apr	121,107	70,025	102,951	117,934	92,433	111,481	33.1%
May	112,825	111,609	125,578	63,194	98,051	59,735	41.5%
Jun	101,105	609,890	76,366	76,187	126,034	72,018	52.2%
Jul	64,839	158,176	254,749	123,064	151,727	116,329	65.1%
Aug	148,450	213,230	224,568	112,043	305,724	105,912	91.1%
Sep	201,445	128,588	100,062	86,154	126,681	81,439	101.9%
Oct	182,731	81,073	107,254	157,247		148,642	
Nov	160,225	151,300	97,370	74,673		70,586	
Dec	79,188	98,418	100,233	125,758		118,876	
Total	1,332,660	1,760,500	1,480,457	1,243,021	1,197,227	1,175,000	

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
September 30, 2018

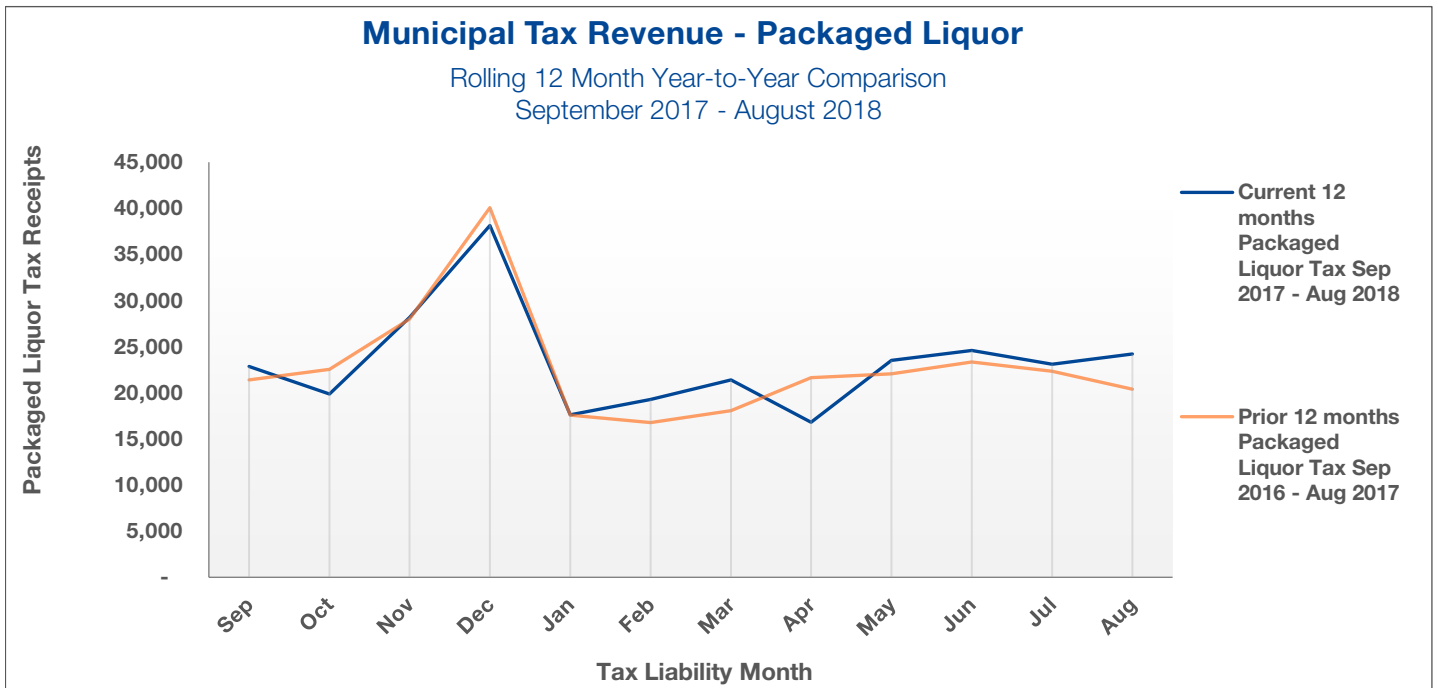


Month	Actual					Budget 2018	Current Year % of Budget
	2014	2015	2016	2017	2018		
Jan	41,092	44,212	45,900	45,753	45,608	43,503	6.9%
Feb	40,102	40,098	43,625	43,397	40,103	41,263	13.0%
Mar	48,964	49,496	49,521	49,411	49,089	46,981	20.4%
Apr	48,845	49,860	50,408	52,964	55,107	50,360	28.7%
May	61,365	61,581	60,400	61,795	60,698	58,757	37.9%
Jun	72,883	73,523	72,455	73,027	70,423	69,436	48.6%
Jul	75,304	73,336	75,149	72,545	70,189	68,978	59.2%
Aug	74,181	76,981	76,096	78,054	67,269	74,217	69.4%
Sep	61,960	62,646	61,488	66,041		62,794	
Oct	53,139	55,481	53,704	54,097		51,437	
Nov	51,106	50,554	52,193	48,630		46,239	
Dec	50,788	52,815	50,648	49,466		47,034	
Total	679,728	690,582	691,589	695,178	458,486	661,000	

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
September 30, 2018

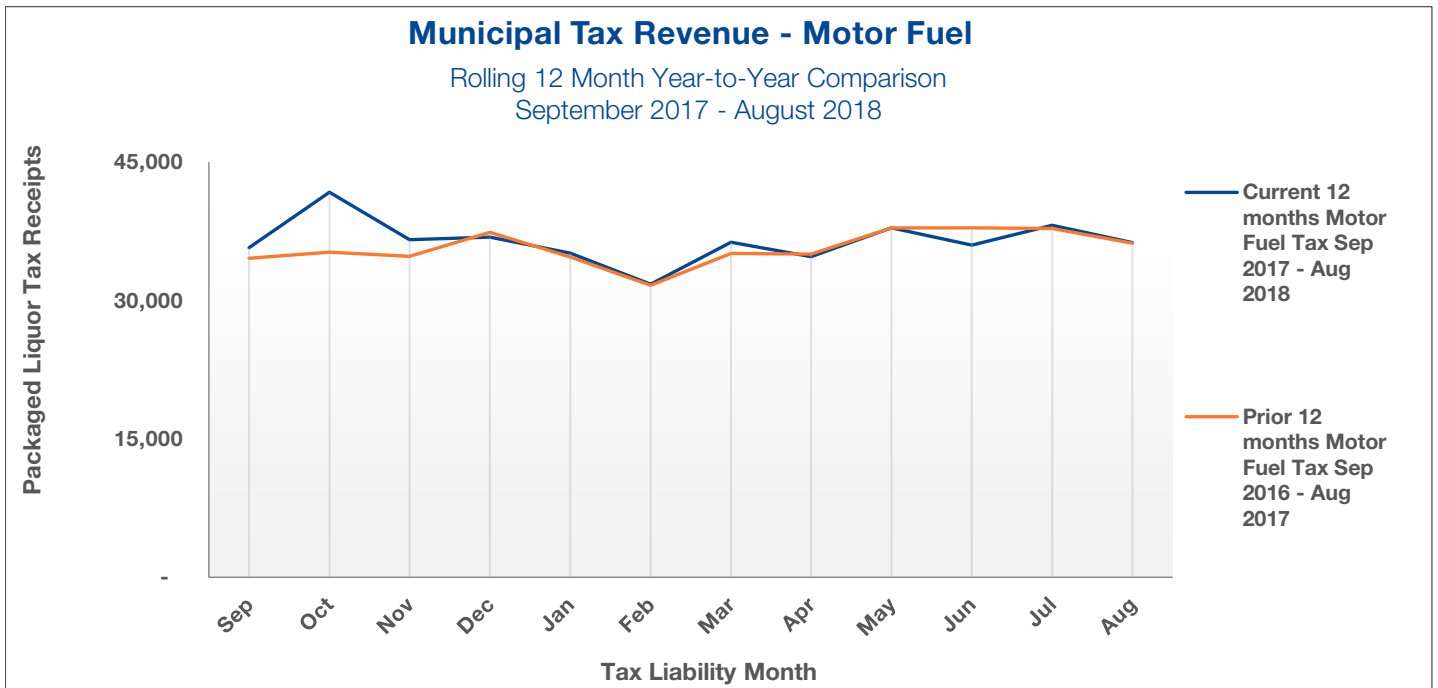


Month	Actual					Budget 2018	Current Year % of Budget
	2014	2015	2016	2017	2018		
Jan	18,467	17,486	17,545	17,582	17,597	18,057	6.3%
Feb	16,316	16,900	16,253	16,767	19,291	17,220	13.2%
Mar	18,643	17,248	18,426	18,057	21,389	18,546	20.9%
Apr	20,245	20,619	20,372	21,640	16,804	22,226	27.0%
May	22,338	22,836	21,893	22,051	23,507	22,648	35.4%
Jun	22,958	22,464	23,339	23,346	24,574	23,977	44.2%
Jul	23,456	23,733	23,061	22,327	23,093	22,931	52.5%
Aug	22,938	22,021	21,314	20,380	24,190	20,931	61.2%
Sep	20,915	22,490	21,396	22,841		23,459	
Oct	21,768	21,360	22,547	19,857		20,395	
Nov	27,013	27,283	27,995	28,177		28,940	
Dec	36,948	38,294	40,072	38,138		39,170	
Total	272,004	272,733	274,213	271,164	170,445	278,500	

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
September 30, 2018



Month	Actual					Budget 2018	Current Year % of Budget
	2014	2015	2016	2017	2018		
Jan	43,267	41,597	34,225	34,715	35,138	32,743	8.5%
Feb	40,355	36,784	32,050	31,653	31,774	29,856	16.2%
Mar	43,875	39,000	33,657	35,115	36,305	33,121	25.0%
Apr	42,848	39,234	35,082	35,039	34,774	33,049	33.5%
May	46,073	42,523	37,372	37,875	37,893	35,723	42.6%
Jun	44,443	42,034	38,172	37,869	35,996	35,718	51.4%
Jul	43,161	42,083	36,969	37,822	38,170	35,674	60.6%
Aug	44,498	40,187	36,907	36,214	36,296	34,157	69.4%
Sep	41,602	38,193	34,596	35,726		33,697	
Oct	42,402	38,281	35,230	41,746		39,375	
Nov	40,437	36,174	34,808	36,592		34,514	
Dec	40,247	35,171	37,382	36,867		34,773	
Total	513,208	471,261	426,450	437,232	286,345	412,400	

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.