



# City of Highland Park



## Financial Status Report

May 2019  
(Unaudited)



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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, 2019 through May 31, 2019 (5 months - 42% 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 \$25.2M or 32.4% of budget as compared to \$35.5M in the prior year.
  - Revenue compared to prior year is lower significantly due to \$8.2M of bonds issued for Capital in 2018 and none in 2019, consistent with budget.
  - General Fund revenue is \$13.7M or 37% of budget as compared to \$14.8M in the prior year.
    - Interest Income is 87% of budget.
    - Fines and forfeitures revenue is \$109k or 21% of budget as compared to \$169k in prior year. Invoices for Community Development fines were reduced \$60k to reflect adjusted billing.
    - Charges for Services revenue is \$1.2M or 38% of budget compared to \$940k in the prior year, as per contract, significantly for services provided to the City of Highwood.
    - Transfer-in from Debt Service Fund was not budgeted in 2019 vs. a \$1M budgeted strategic fund draw down in the prior year.
  - Capital Project Fund revenue is \$746k or 24% of budget as compared to \$7.5M in the prior year. \$191k has been received in tax revenue, \$178k in other governmental reimbursements and \$64k in interest income. Year-to-year revenue is lower as debt financing was not budgeted in 2019 vs. \$8.2M budgeted and received in the prior year. Transfer-in from Motor Fuel Tax, year-to-date, is \$313k as compared to zero in prior year as transfer-in was not recorded until July 2018.
  - Water Fund revenue is \$3.1M or 34% of budget compared to \$2.7M in the prior year.
  - Equipment Replacement Fund revenue is \$1.6M or 45% of budget compared to \$2.7M in the prior year. Year-to-year revenue is lower as debt financing was not budgeted in 2019 vs. \$1M budgeted and received in the prior year.

### Executive Summary - Expenditure by Fund

- Expenditures are \$24.9M or 29% of budget as compared to \$26.6M in the prior year.
  - Motor Fuel Tax year-to-date transfers are \$375k compared to zero in the prior year, as transfers were recorded in July 2018.
  - Public Safety Pension Levy transfers are \$90k compared to \$1.6M in the prior year, given a County schedule change resulting in less receipts May year-to-date.
  - Debt Service Fund transfer was not budgeted in 2019 vs. a \$1M budgeted strategic fund draw down in the prior year.
  - Capital Project Fund expenditures are \$850k compared to \$510k in the prior year.
  - Insurance Fund medical expenditures are \$2.4M compared to \$2.3M in the prior year.
  - Equipment Maintenance Fund expenditures for software maintenance are \$244k compared to \$70k in the prior year as ERP software maintenance was previously recorded at the end of the fiscal year.

### Executive Summary - Cash & Investments

- Cash & Investments are \$50.2M, a decrease of \$3.6M from December 2018, given year-to-date expenditures are greater than revenue, as expected at this time of year.

### Executive Summary - Public Safety Pension Funds

- Public Safety Pension Funds total \$82.2M, an increase of \$2.9M from December 2018, given year-to-date investment returns and contributions in excess of deductions.

# CITY OF HIGHLAND PARK

## GENERAL FUND SUMMARY

### General Fund Summary

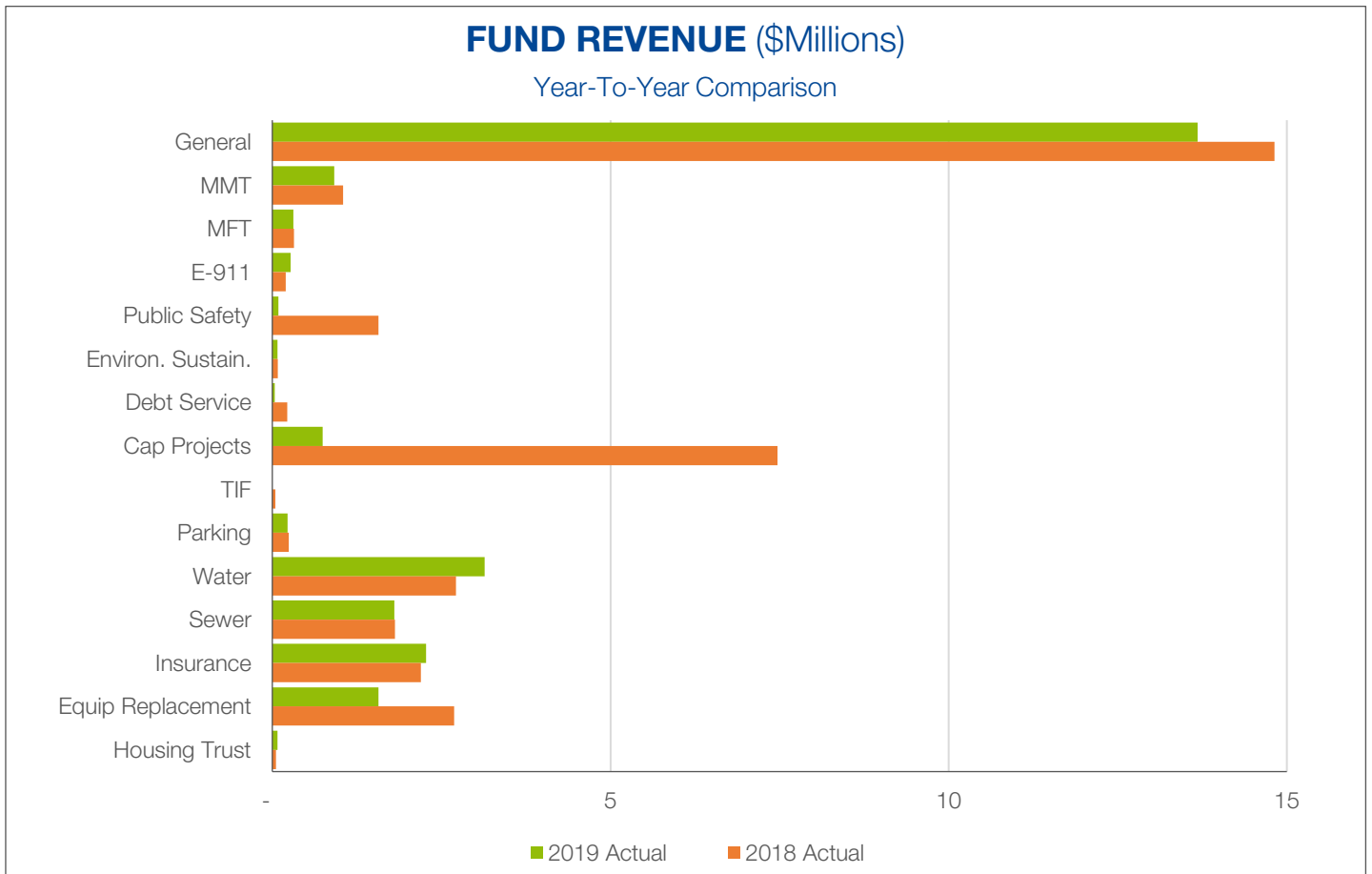
Projected unaudited General Fund Balance at December 31, 2019 based on 2019 amended budget<sup>2</sup> and unaudited fund balance as of January 1, 2019.

<b>General Fund Balance<sup>1</sup></b>	
<b>Fund Balance - January 1, 2019 (unaudited)</b>	<b>20,471,736</b>
2019 Revenue	36,835,122
2019 Operating Expenditures	(34,683,255)
2019 Capital Expenditures, Debt, Transfers	(3,880,284)
<b>Fund Balance - December 31, 2019 (unaudited)</b>	<b>18,743,319</b>
% of Operating Expenditures	54.0%

#### NOTES:

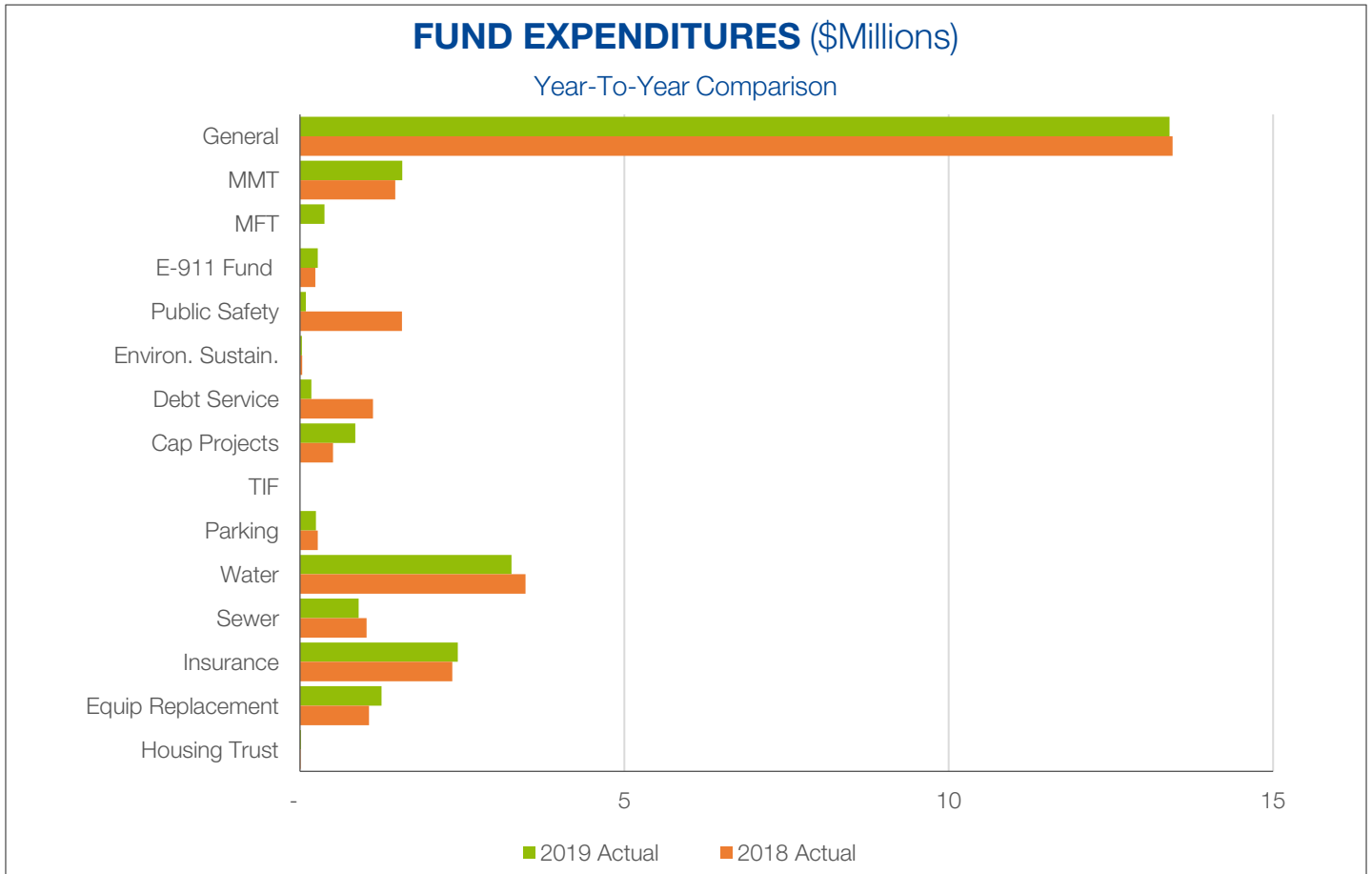
1. Adjustments are required at the end of the fiscal year for audit purposes.
2. As amended through May 31, 2019.

**CITY OF HIGHLAND PARK**  
**REVENUE SUMMARY BY FUND**  
**May 31, 2019**



Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
↑ General	36,835,122	13,681,582	37.14%	14,817,963	37.65%
↑ Multi-Modal Transportation (MMT)	4,505,066	917,470	20.37%	1,045,170	21.54%
↑ Motor Fuel Tax (MFT)	755,100	312,867	41.43%	319,511	41.36%
↑ E911	596,500	271,010	45.43%	199,379	30.20%
↑ Public Safety Pension Levy	6,270,000	90,276	1.44%	1,570,896	25.21%
↑ Environmental Sustainability	135,000	75,223	55.72%	79,989	59.73%
↑ Debt Service	1,324,625	34,823	2.63%	222,857	25.16%
↑ Capital Projects	3,051,400	745,549	24.43%	7,469,905	80.65%
↑ Tax Increment Financing - Ravinia	333,600	8,743	2.62%	44,603	15.69%
↑ Parking	806,400	226,840	28.13%	241,895	30.01%
↑ Water	9,194,500	3,137,415	34.12%	2,714,608	33.21%
↑ Sewer	4,880,358	1,802,032	36.92%	1,814,087	37.93%
↑ Insurance	5,385,344	2,274,758	42.24%	2,195,183	40.08%
↑ Equipment Maintenance & Replacement	3,522,142	1,570,965	44.60%	2,686,474	55.69%
↑ Housing Trust	182,100	76,288	41.89%	56,174	21.60%
<b>Grand Total, All Funds</b>	<b>77,777,257</b>	<b>25,225,842</b>	<b>32.43%</b>	<b>35,478,694</b>	<b>40.89%</b>

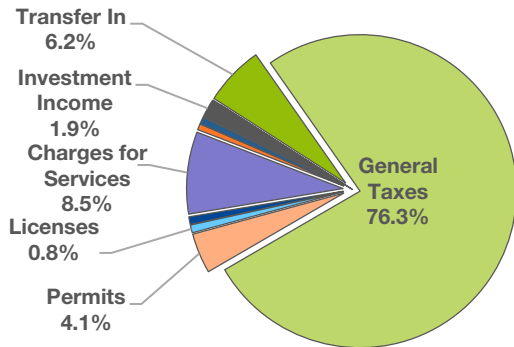
**CITY OF HIGHLAND PARK**  
**EXPENDITURE SUMMARY BY FUND**  
**May 31, 2019**



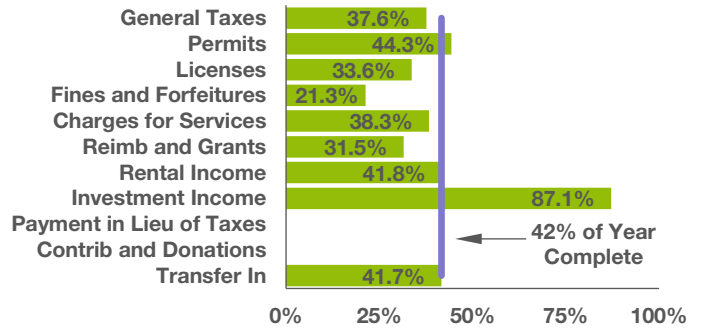
Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
↑ General	38,563,539	13,402,595	34.75%	13,451,514	37.16%
↑ Multi-Modal Transportation (MMT)	4,338,017	1,574,928	36.31%	1,470,562	35.90%
↑ Motor Fuel Tax (MFT)	900,400	375,167	41.67%	-	0.00%
↑ E911	674,292	274,883	40.77%	236,922	23.70%
↑ Public Safety Pension Levy	6,270,000	90,276	1.44%	1,570,896	25.21%
↑ Environmental Sustainability	89,646	30,424	33.94%	36,226	43.79%
↑ Debt Service	1,329,200	174,631	13.14%	1,124,872	56.42%
↑ Capital Projects	5,480,000	850,064	15.51%	509,914	7.68%
↑ Tax Increment Financing - Ravinia	1,585,469	17,183	1.08%	-	0.00%
↑ Parking	763,943	247,280	32.37%	272,659	34.99%
↑ Water	10,093,349	3,260,000	32.30%	3,477,337	38.38%
↑ Sewer	5,965,574	903,640	15.15%	1,024,645	21.11%
↑ Insurance	6,025,654	2,431,808	40.36%	2,347,655	41.12%
↑ Equipment Maintenance & Replacement	4,225,842	1,255,888	29.72%	1,063,064	21.71%
↑ Housing Trust	344,456	14,255	4.14%	12,659	11.80%
<b>Grand Total, All Funds</b>	<b>86,649,381</b>	<b>24,903,021</b>	<b>28.74%</b>	<b>26,598,926</b>	<b>32.09%</b>

**CITY OF HIGHLAND PARK**  
**GENERAL FUND**  
**May 31, 2019**

**Revenue by Source (Ytd)**

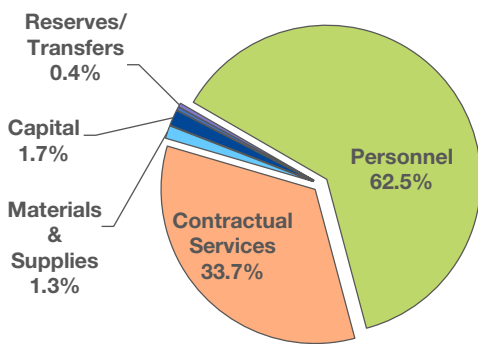


**Revenue % of Budget (Ytd)**

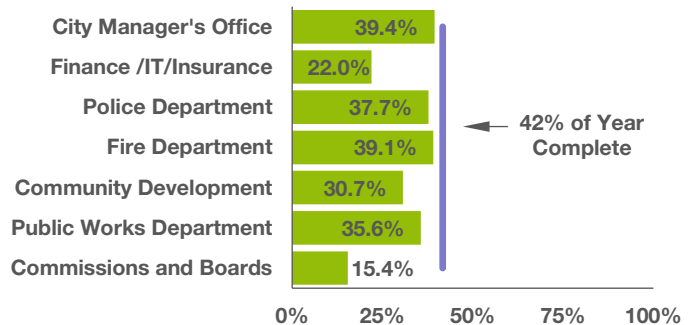


Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
General Taxes	27,790,400	10,445,800	37.6%	10,847,100	38.5%
Permits	1,279,700	566,700	44.3%	512,700	28.1%
Licenses	331,200	111,400	33.6%	102,200	30.5%
Fines and Forfeitures	513,000	109,200	21.3%	169,000	31.3%
Charges for Services	3,029,900	1,160,000	38.3%	939,700	33.3%
Reimb and Grants	266,200	83,900	31.5%	134,400	44.6%
Rental Income	232,200	97,100	41.8%	88,700	51.3%
Investment Income	297,800	259,400	87.1%	220,700	41.9%
Payment in Lieu of Taxes	1,060,100	-	0.0%	-	0.0%
Contrib and Donations	-	300	0.0%	-	0.0%
Transfer In	2,034,600	847,800	41.7%	1,803,500	52.9%
<b>Total</b>	<b>36,835,100</b>	<b>13,681,600</b>	<b>37.1%</b>	<b>14,818,000</b>	<b>37.6%</b>

**Expenditures by Type (Ytd)**



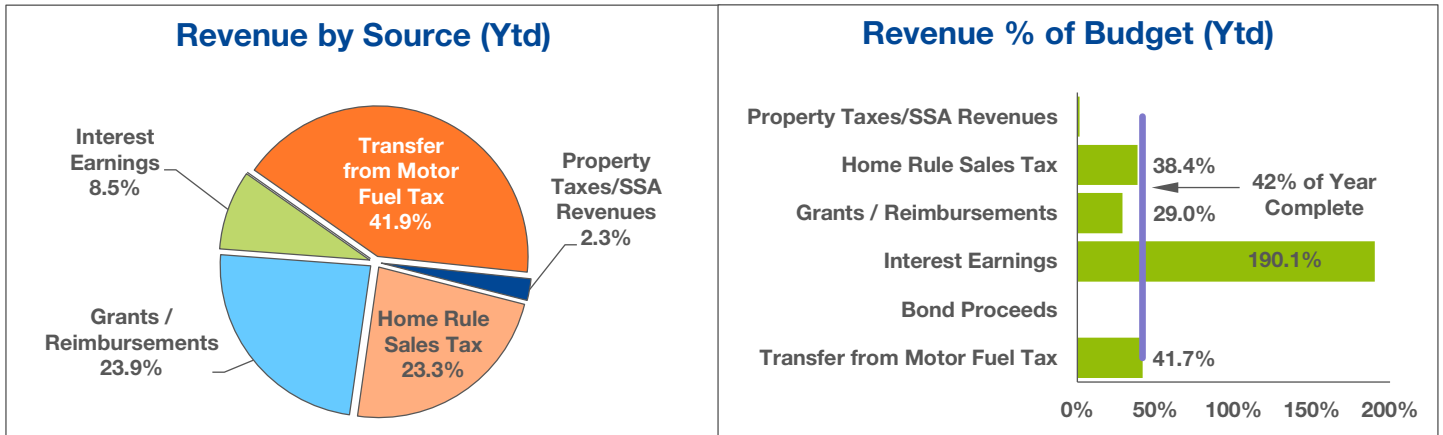
**Expenditures by Dept (Ytd)**



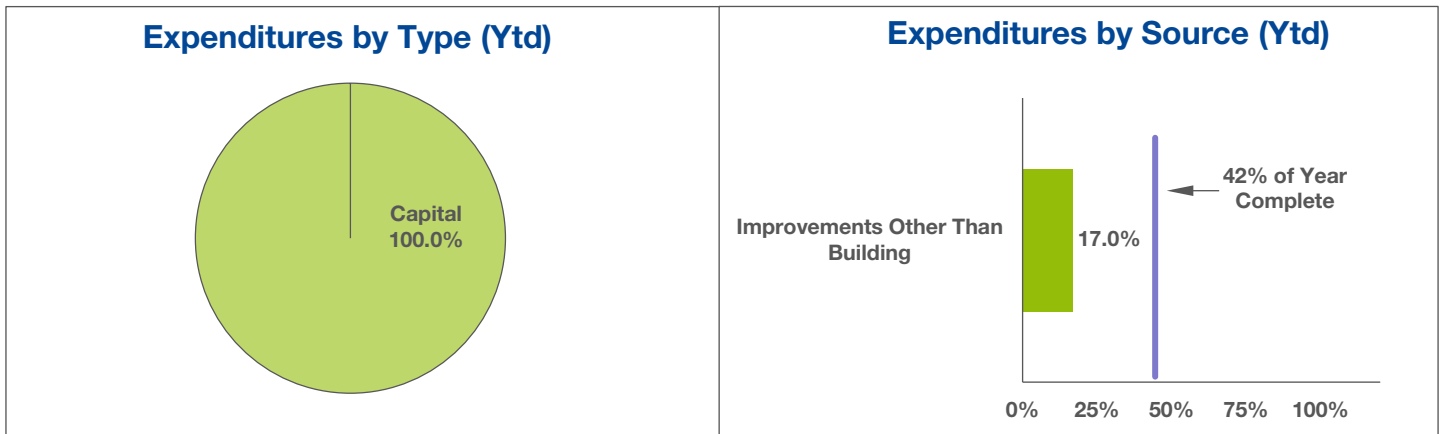
Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
City Manager's Office	5,253,300	2,069,300	39.4%	1,837,600	43.3%
Finance /IT/Insurance	5,972,900	1,311,200	22.0%	1,571,100	34.6%
Police Department	11,562,100	4,363,600	37.7%	4,313,100	36.7%
Fire Department	7,192,900	2,809,900	39.1%	2,850,500	39.1%
Community Development	3,595,100	1,103,200	30.7%	1,114,900	36.9%
Public Works Department	4,830,800	1,721,300	35.6%	1,740,300	33.4%
Commissions and Boards	156,400	24,100	15.4%	23,800	16.4%
<b>Total</b>	<b>38,563,500</b>	<b>13,402,600</b>	<b>34.8%</b>	<b>13,451,300</b>	<b>37.2%</b>



**CITY OF HIGHLAND PARK**  
**CAPITAL PROJECT FUND**  
 May 31, 2019

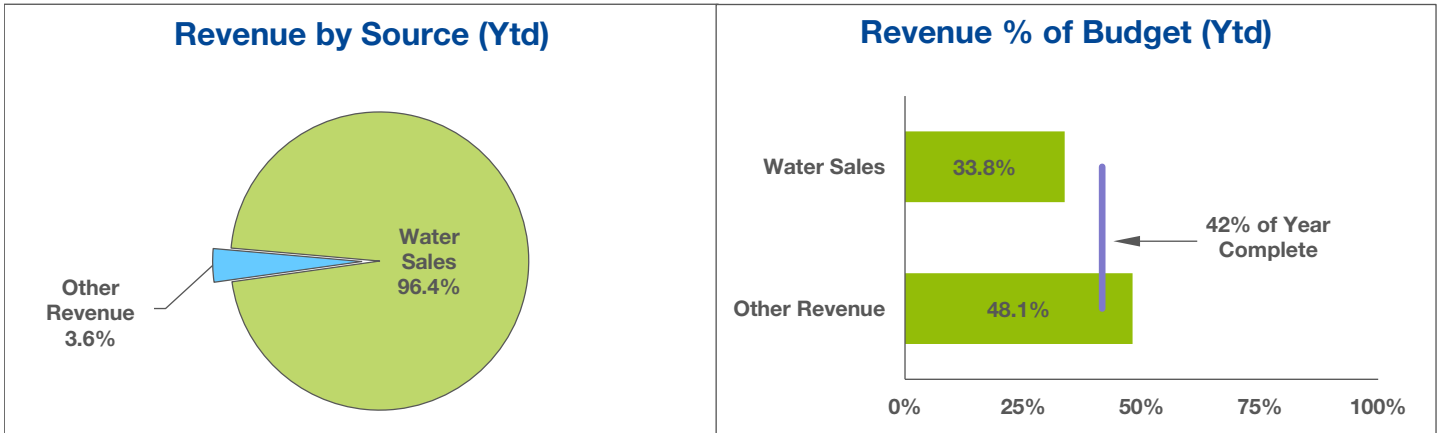


Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Property Taxes/SSA Revenues	1,200,000	17,300	1.4%	125,300	19.7%
Home Rule Sales Tax	451,400	173,500	38.4%	176,700	39.3%
Grants / Reimbursements	616,100	178,400	29.0%	20,400	25.7%
Interest Earnings	33,500	63,700	190.1%	54,500	28.3%
Bond Proceeds	-	-	0.0%	7,093,000	99.1%
Transfer from Motor Fuel Tax	750,400	312,700	41.7%	-	0.0%
<b>Total</b>	<b>3,051,400</b>	<b>745,600</b>	<b>24.4%</b>	<b>7,469,900</b>	<b>80.7%</b>

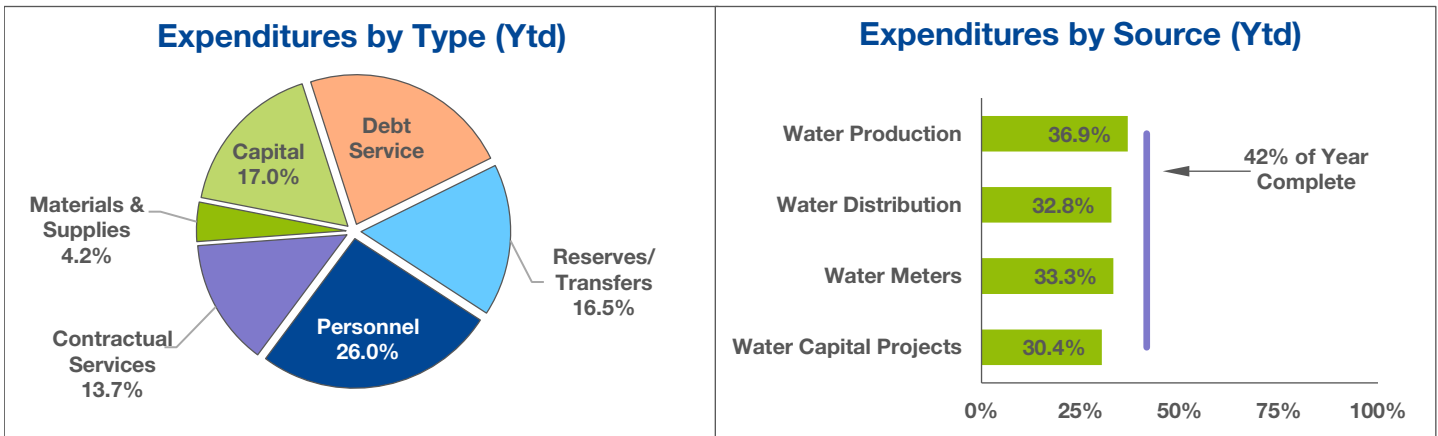


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Building and Building Improvements	480,000	-	0.0%	-	0.0%
Improvements Other Than Building	5,000,000	850,100	17.0%	509,900	7.7%
<b>Total</b>	<b>5,480,000</b>	<b>850,100</b>	<b>15.5%</b>	<b>509,900</b>	<b>7.7%</b>

**CITY OF HIGHLAND PARK**  
**WATER FUND**  
**May 31, 2019**

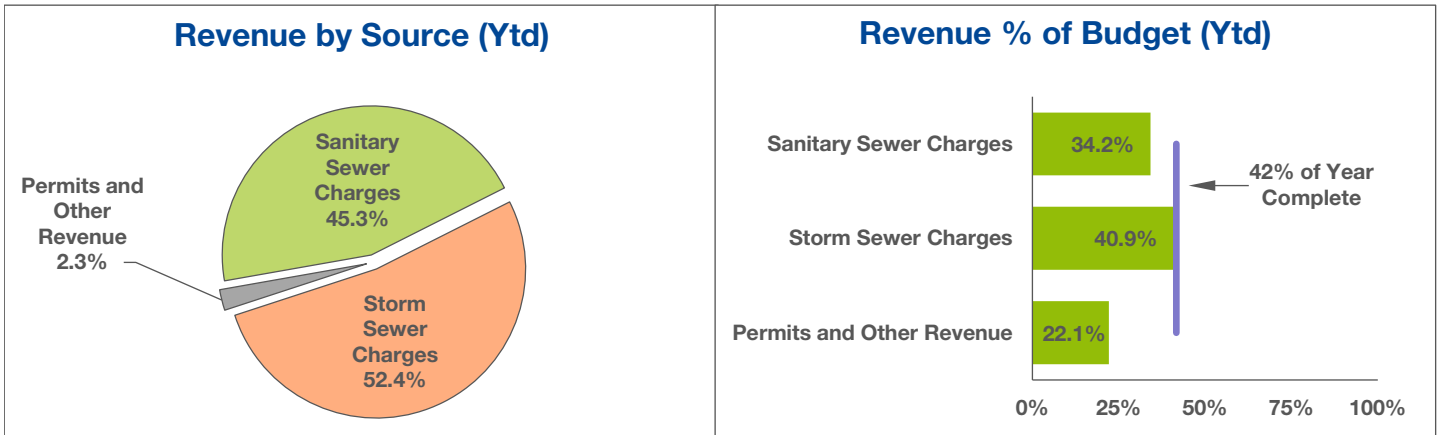


Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Sales	8,958,900	3,024,100	33.8%	2,617,800	33.5%
Other Revenue	235,600	113,300	48.1%	96,800	27.1%
<b>Total</b>	<b>9,194,500</b>	<b>3,137,400</b>	<b>34.1%</b>	<b>2,714,600</b>	<b>33.2%</b>

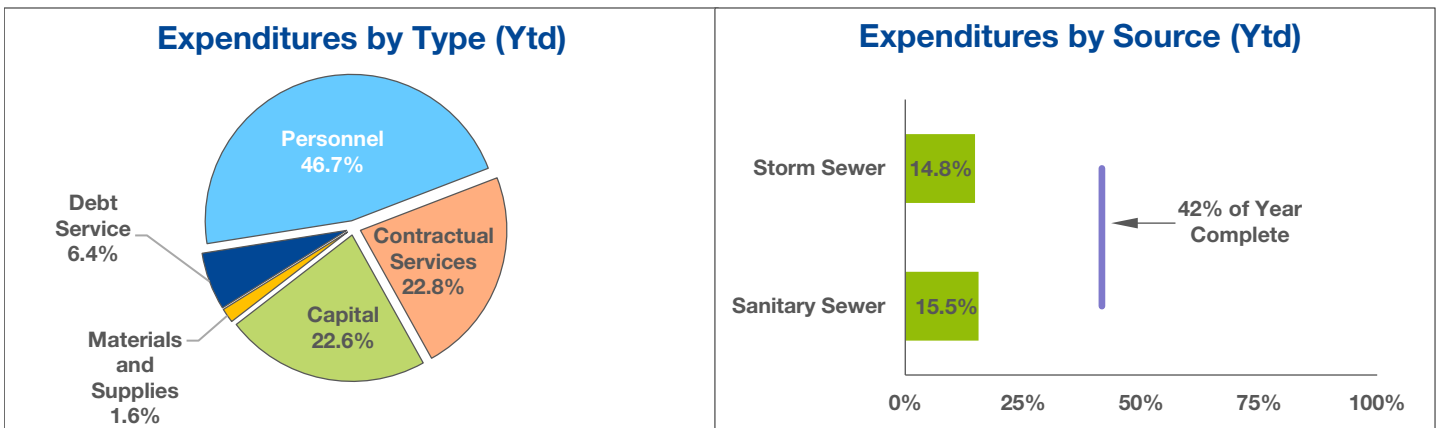


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Production	2,295,900	846,500	36.9%	873,000	39.4%
Water Distribution	1,269,000	416,100	32.8%	432,700	35.2%
Water Meters	508,300	169,200	33.3%	185,600	40.4%
Water Capital Projects	6,020,200	1,828,300	30.4%	1,986,000	38.5%
<b>Total</b>	<b>10,093,400</b>	<b>3,260,100</b>	<b>32.3%</b>	<b>3,477,300</b>	<b>38.4%</b>

**CITY OF HIGHLAND PARK**  
**SEWER FUND**  
**May 31, 2019**




Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Sanitary Sewer Charges	2,389,600	817,200	34.2%	799,900	34.0%
Storm Sewer Charges	2,307,400	944,200	40.9%	947,500	41.3%
Permits and Other Revenue	183,400	40,600	22.1%	66,700	47.2%
<b>Total</b>	<b>4,880,400</b>	<b>1,802,000</b>	<b>36.9%</b>	<b>1,814,100</b>	<b>37.9%</b>



Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Storm Sewer	2,906,700	429,700	14.8%	374,300	16.3%
Sanitary Sewer	3,058,900	474,000	15.5%	650,300	25.4%
<b>Total</b>	<b>5,965,600</b>	<b>903,700</b>	<b>15.1%</b>	<b>1,024,600</b>	<b>21.1%</b>

**CITY OF HIGHLAND PARK**  
**EXECUTIVE SUMMARY - REVENUE DETAIL**  
**May 31, 2019**

***EXECUTIVE SUMMARY - REVENUE DETAIL***

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

**None.**

**General Fund**

- ***Fines - Red Light Cameras*** – Revenue is lower which may be a result of increased traffic compliance and collection delays.

**CITY OF HIGHLAND PARK**  
**EXECUTIVE SUMMARY - EXPENDITURE DETAIL**  
**May 31, 2019**

***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

May 31, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
<b>111 General</b>					
↑ General Taxes	27,790,400	10,445,844	37.59%	10,847,142	38.48%
↑ Permits	1,279,700	566,682	44.28%	512,707	28.07%
↑ Licenses	331,200	111,376	33.63%	102,156	30.53%
↓ Fines and Forfeitures	513,020	109,216	21.29%	169,024	31.30%
↑ Charges for Services	3,029,850	1,159,989	38.29%	939,672	33.28%
↑ Reimbursements and Grants	266,202	83,856	31.50%	134,413	44.62%
↑ Rental Income	232,208	97,149	41.84%	88,685	51.33%
↑ Interest Earnings	297,800	259,438	87.12%	220,690	41.92%
↑ Sale of Assets / Payment in Lieu of Taxes	1,060,100	-	0.00%	-	0.00%
↑ Contributions and Donations	-	265	0.00%	16	30.71%
↑ Transfers	2,034,642	847,768	41.67%	1,803,459	52.93%
<b>↑ Total General</b>	<b>36,835,122</b>	<b>13,681,582</b>	<b>37.14%</b>	<b>14,817,963</b>	<b>37.65%</b>
<b>121 Multi-Modal Transportation</b>					
↑ General Taxes	1,698,200	204,468	12.04%	524,915	28.07%
↑ Permits	27,000	25,355	93.91%	14,235	30.72%
↑ Licenses	1,071,700	45,119	4.21%	34,728	3.29%
↑ Fines and Forfeitures	12,000	4,400	36.67%	3,130	21.89%
↑ Charges for Services	68,578	18,253	26.62%	14,620	20.27%
↑ Reimbursements and Grants	1,476,248	548,531	37.16%	452,561	28.91%
↑ Interest Earnings	1,340	8,844	660.03%	980	14.24%
↑ Transfers	150,000	62,500	41.67%	-	0.00%
<b>↑ Total Multi-Modal Transportation</b>	<b>4,505,066</b>	<b>917,470</b>	<b>20.37%</b>	<b>1,045,170</b>	<b>21.54%</b>
<b>122 Motor Fuel Tax</b>					
↑ General Taxes	750,400	309,989	41.31%	317,393	41.60%
↑ Interest Earnings	4,700	2,878	61.23%	2,118	22.29%
<b>↑ Total Motor Fuel Tax</b>	<b>755,100</b>	<b>312,867</b>	<b>41.43%</b>	<b>319,511</b>	<b>41.36%</b>
<b>124 E-911</b>					
↑ Reimbursements and Grants	594,500	270,213	45.45%	195,645	29.97%
↑ Interest Earnings	2,000	797	39.86%	3,735	51.31%
<b>↑ Total E-911</b>	<b>596,500</b>	<b>271,010</b>	<b>45.43%</b>	<b>199,379</b>	<b>30.20%</b>
<b>128 Public Safety Pension Levy</b>					
↑ General Taxes	6,270,000	90,276	1.44%	1,570,896	25.21%
<b>↑ Total Public Safety Pension</b>	<b>6,270,000</b>	<b>90,276</b>	<b>1.44%</b>	<b>1,570,896</b>	<b>25.21%</b>
<b>129 Environmental Sustainability</b>					
↑ Charges for Services	135,000	73,317	54.31%	79,529	60.14%
↑ Interest Earnings	-	1,906	0.00%	460	27.36%
<b>↑ Total Environmental Sustainability</b>	<b>135,000</b>	<b>75,223</b>	<b>55.72%</b>	<b>79,989</b>	<b>59.73%</b>
<b>131 Debt Service</b>					
↑ General Taxes	1,237,600	17,996	1.45%	200,458	25.25%
↑ Reimbursements and Grants	66,125	10,113	15.29%	11,013	16.43%
↓ Interest Earnings	20,900	6,714	32.13%	11,387	45.82%
<b>↑ Total Debt Service</b>	<b>1,324,625</b>	<b>34,823</b>	<b>2.63%</b>	<b>222,857</b>	<b>25.16%</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL

May 31, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
<b>141 Capital Projects</b>					
↑ General Taxes	1,651,400	190,764	11.55%	302,056	27.85%
↑ Reimbursements and Grants	616,100	178,384	28.95%	20,361	25.67%
↑ Interest Earnings / Bond Proceeds	33,500	63,735	190.25%	7,147,488	97.27%
↑ Transfers	750,400	312,667	41.67%	-	0.00%
<b>↑ Total Capital Projects</b>	<b>3,051,400</b>	<b>745,549</b>	<b>24.43%</b>	<b>7,469,905</b>	<b>80.65%</b>
<b>143 Tax Increment Financing - Ravinia</b>					
↑ General Taxes	333,600	-	0.00%	42,344	15.33%
↑ Interest Earnings	-	8,743	0.00%	2,259	27.64%
<b>↑ Total Tax Increment Financing - Ravinia</b>	<b>333,600</b>	<b>8,743</b>	<b>2.62%</b>	<b>44,603</b>	<b>15.69%</b>
<b>211 Parking</b>					
↑ Fines and Forfeitures	213,300	111,408	52.23%	93,101	51.31%
↑ Charges for Services	586,300	105,657	18.02%	145,254	23.57%
↑ Interest Earnings	6,800	4,775	70.23%	3,540	42.64%
↑ Payment in Lieu of Parking Spaces	-	5,000	0.00%	-	0.00%
<b>↑ Total Parking</b>	<b>806,400</b>	<b>226,840</b>	<b>28.13%</b>	<b>241,895</b>	<b>30.01%</b>
<b>212 Water</b>					
▬ Permits	85,000	31,252	36.77%	32,804	28.20%
↑ Fines and Forfeitures	7,500	3,900	52.00%	2,550	32.48%
↑ Charges for Services	8,984,900	3,035,831	33.79%	2,627,459	33.51%
↑ Reimbursements and Grants	81,400	10,064	12.36%	2,865	3.51%
↑ Bond Proceeds / Interest Earnings	35,700	56,368	157.89%	48,930	37.99%
<b>↑ Total Water</b>	<b>9,194,500</b>	<b>3,137,415</b>	<b>34.12%</b>	<b>2,714,608</b>	<b>33.21%</b>
<b>214 Sewer</b>					
↑ Permits	35,000	6,580	18.80%	13,740	32.33%
↑ Charges for Services	4,728,658	1,774,606	37.53%	1,758,045	37.64%
↑ Reimbursements and Grants	87,500	751	0.86%	27,303	95.59%
↑ Bond Proceeds / Interest Earnings	29,200	20,095	68.82%	14,999	36.72%
<b>↑ Total Sewer</b>	<b>4,880,358</b>	<b>1,802,032</b>	<b>36.92%</b>	<b>1,814,087</b>	<b>37.93%</b>
<b>221 Insurance</b>					
↑ Reimbursements and Grants	1,203,343	548,321	45.57%	512,701	40.10%
↑ Interest Earnings	-	17,636	0.00%	5,103	30.56%
↑ Transfers	4,182,001	1,708,801	40.86%	1,677,378	40.11%
<b>↑ Total Insurance</b>	<b>5,385,344</b>	<b>2,274,758</b>	<b>42.24%</b>	<b>2,195,183</b>	<b>40.08%</b>
<b>222 Equipment Maintenance &amp; Replacement</b>					
↑ Reimbursements and Grants	3,471,642	1,522,309	43.85%	1,618,812	44.19%
↑ Bond Proceeds / Interest Earnings	37,500	39,890	106.37%	1,064,837	93.49%
↑ Sale of Assets	13,000	8,766	67.43%	2,825	12.95%
<b>↑ Total Equipment Replacement &amp; Replacement</b>	<b>3,522,142</b>	<b>1,570,965</b>	<b>44.60%</b>	<b>2,686,474</b>	<b>55.69%</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL

May 31, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
321 Housing Trust					
↑ General Taxes	145,000	62,703	43.24%	46,669	21.39%
↑ Permits	28,700	5,250	18.29%	5,250	20.59%
↑ Interest Earnings	8,400	8,335	99.23%	4,255	35.70%
<b>↑ Total Housing Trust</b>	<b>182,100</b>	<b>76,288</b>	<b>41.89%</b>	<b>56,174</b>	<b>21.60%</b>
<b>↑ Grand Total, All Funds</b>	<b>77,777,257</b>	<b>25,225,842</b>	<b>32.43%</b>	<b>35,478,694</b>	<b>40.89%</b>



# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL

### May 31, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
111 General					
↑ City Manager's Office	5,253,327	2,069,290	39.39%	1,837,617	43.31%
↑ Finance Department	5,972,859	1,311,222	21.95%	1,571,139	34.61%
↑ Police Department	11,562,142	4,363,626	37.74%	4,313,137	36.73%
↑ Fire Department	7,192,915	2,809,901	39.06%	2,850,545	39.06%
↑ Community Development	3,595,118	1,103,189	30.69%	1,114,925	36.87%
↑ Public Works & Engineering	2,618,597	905,074	34.56%	911,474	34.34%
↑ Facilities	2,212,166	816,161	36.89%	828,838	32.44%
↑ Commissions	156,415	24,131	15.43%	23,839	16.46%
<b>↑ Total General</b>	<b>38,563,539</b>	<b>13,402,595</b>	<b>34.75%</b>	<b>13,451,514</b>	<b>37.16%</b>
121 Multi-Modal Transportation					
↑ Street & Sidewalk	2,968,019	1,156,269	38.96%	1,031,157	37.61%
↑ Transit Ravinia	297,632	14,048	4.72%	9,981	3.95%
↑ Transit (PACE)	1,072,366	404,611	37.73%	429,425	38.96%
<b>↑ Total Multi-Modal Transportation</b>	<b>4,338,017</b>	<b>1,574,928</b>	<b>36.31%</b>	<b>1,470,562</b>	<b>35.90%</b>
122 Motor Fuel Tax					
<b>↑ Total Motor Fuel Tax</b>	<b>900,400</b>	<b>375,167</b>	<b>41.67%</b>	<b>-</b>	<b>0.00%</b>
124 E911					
<b>↑ Total E911</b>	<b>674,292</b>	<b>274,883</b>	<b>40.77%</b>	<b>236,922</b>	<b>23.70%</b>
128 Public Safety Pension Levy					
<b>↑ Total Public Safety Pension Levy</b>	<b>6,270,000</b>	<b>90,276</b>	<b>1.44%</b>	<b>1,570,896</b>	<b>25.21%</b>
129 Environmental Sustainability					
<b>↑ Total Environmental Sustainability</b>	<b>89,646</b>	<b>30,424</b>	<b>33.94%</b>	<b>36,226</b>	<b>43.79%</b>
131 Debt Service					
<b>↑ Total Debt Service</b>	<b>1,329,200</b>	<b>174,631</b>	<b>13.14%</b>	<b>1,124,872</b>	<b>56.42%</b>
141 Capital Projects					
<b>↑ Total Capital Projects</b>	<b>5,480,000</b>	<b>850,064</b>	<b>15.51%</b>	<b>509,914</b>	<b>7.68%</b>
143 Tax Increment Financing - Ravinia					
<b>↑ Total Tax Increment Financing - Ravinia</b>	<b>1,585,469</b>	<b>17,183</b>	<b>1.08%</b>	<b>-</b>	<b>0.00%</b>
211 Parking					
↑ Parking Enforcement	343,459	100,895	29.38%	105,228	31.63%
↑ Parking - Indoor, On and Off Street	340,984	125,760	36.88%	146,806	40.89%
↑ Parking Construction and Improvements	79,500	20,625	25.94%	20,625	23.52%
<b>↑ Total Parking</b>	<b>763,943</b>	<b>247,280</b>	<b>32.37%</b>	<b>272,659</b>	<b>34.99%</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL

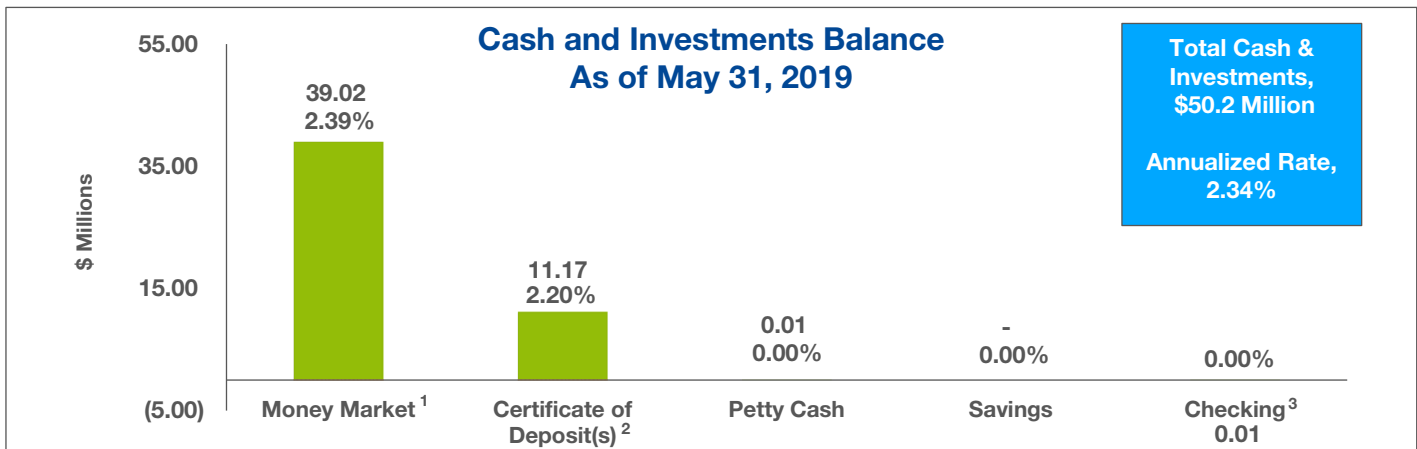
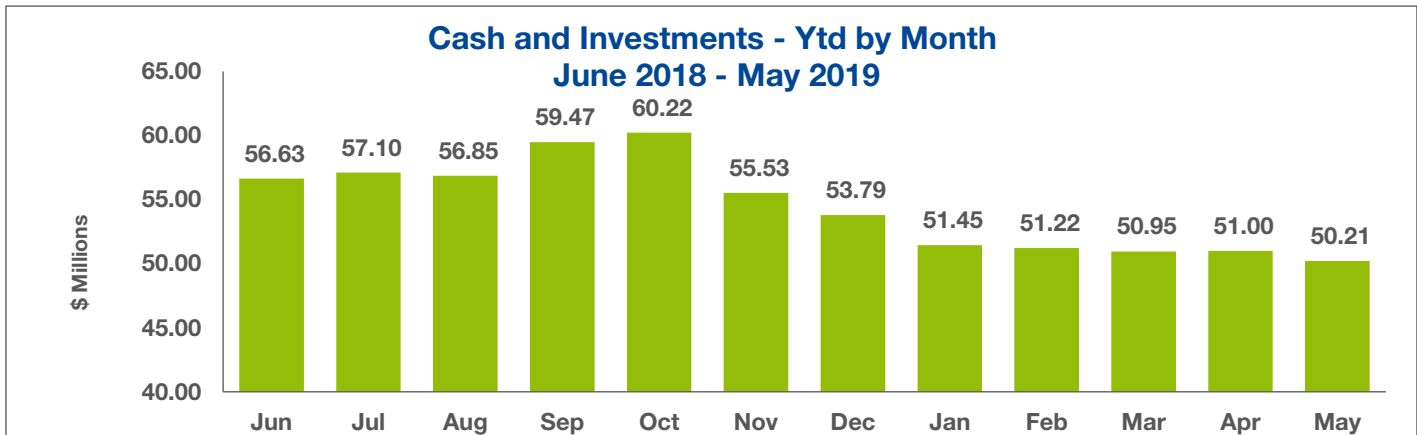
### May 31, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
212 Water					
↑ Water Treatment and Production	2,295,941	846,468	36.87%	872,981	39.43%
↑ Water Distribution	1,268,958	416,052	32.79%	432,714	35.16%
↑ Meters	508,250	169,170	33.28%	185,623	40.36%
↑ Cap Improvements/Water Debt Svc/Transfers	6,020,200	1,828,311	30.37%	1,986,019	38.53%
<b>↑ Total Water</b>	<b>10,093,349</b>	<b>3,260,000</b>	<b>32.30%</b>	<b>3,477,337</b>	<b>38.38%</b>
214 Sewer					
↑ Storm Drainage	2,906,702	429,671	14.78%	374,344	16.33%
↑ Sanitary Sewer Operations	3,058,872	473,969	15.49%	650,301	25.39%
<b>↑ Total Sewer</b>	<b>5,965,574</b>	<b>903,640</b>	<b>15.15%</b>	<b>1,024,645</b>	<b>21.11%</b>
221 Insurance					
↑ Wellness Program	83,060	18,223	21.94%	39,556	71.65%
↑ Insurance Health & Dental	5,942,594	2,413,585	40.62%	2,308,098	40.82%
<b>↑ Total Insurance</b>	<b>6,025,654</b>	<b>2,431,808</b>	<b>40.36%</b>	<b>2,347,655</b>	<b>41.12%</b>
222 Equipment Maintenance & Replacement					
↑ Computer Services	2,153,285	594,341	27.60%	422,670	11.52%
↑ Police	485,108	121,936	25.14%	102,133	25.29%
↑ Fire	237,016	95,868	40.45%	90,138	42.20%
↑ Public Works	1,350,433	443,743	32.86%	448,122	37.42%
<b>↑ Total Equip. Maint. &amp; Replacement</b>	<b>4,225,842</b>	<b>1,255,888</b>	<b>29.72%</b>	<b>1,063,064</b>	<b>21.71%</b>
321 Housing Trust					
<b>↑ Total Housing Trust</b>	<b>344,456</b>	<b>14,255</b>	<b>4.14%</b>	<b>12,659</b>	<b>11.80%</b>
<b>↑ Grand Total, All Funds</b>	<b>86,649,381</b>	<b>24,903,021</b>	<b>28.74%</b>	<b>26,598,926</b>	<b>32.09%</b>

# CITY OF HIGHLAND PARK

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

May 31, 2019



Cash Reconciliation	2019												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
<b>Cash &amp; Invest. (Beg)</b>	<b>53.79</b>	<b>51.44</b>	<b>51.22</b>	<b>50.95</b>	<b>51.00</b>								<b>53.79</b>
Revenue Inc/(Dec)	4.99	4.59	5.62	4.79	5.24								25.23
Expenditures (Inc)/Dec	(3.48)	(4.92)	(6.06)	(5.05)	(5.40)								(24.90)
Acct. Rec. (Inc)/Dec	0.01	0.04	0.03	(0.02)	(0.23)								(0.17)
Acct. Pay. Inc/(Dec)	(3.86)	0.07	0.14	0.32	(0.40)								(3.74)
<b>Cash &amp; Invest. (End)</b>	<b>51.44</b>	<b>51.22</b>	<b>50.95</b>	<b>51.00</b>	<b>50.21</b>								<b>50.21</b>
Cash & Invest. Inc/(Dec)	(2.35)	(0.22)	(0.27)	0.05	(0.79)								(3.58)

### 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 \$50.2 million diversified in various fixed income options including checking, savings, CDs, CDARS and money market accounts, with an aggregate annualized rate of 2.34%.

### 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 2.49%, 2.441%, and 2.98% 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 2.8% interest rates, maturing between May 2019 and May 2021.
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**  
**May 31, 2019**

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
<b>Money Market</b>				
Highland Park Bank & Trust	111 General	General Commingled	1,694,964	2.490%
Highland Park Bank & Trust	121 Multi-Modal Transportation	General Commingled	1,036,158	2.490%
Highland Park Bank & Trust	122 Motor Fuel Tax	General Commingled	(351,822) <sup>1</sup>	2.490%
Highland Park Bank & Trust	124 E911	General Commingled	(128,080) <sup>1</sup>	2.490%
Highland Park Bank & Trust	129 Environmental Sustainability	General Commingled	305,658	2.490%
Highland Park Bank & Trust	131 Debt Service	General Commingled	(194,266) <sup>1</sup>	2.490%
Highland Park Bank & Trust	141 Capital Projects	General Commingled	(547,255) <sup>1</sup>	2.490%
Highland Park Bank & Trust	143 Tax Increment Financing	General Commingled	1,460,156	2.490%
Highland Park Bank & Trust	211 Parking	General Commingled	98,721	2.490%
Highland Park Bank & Trust	212 Water	General Commingled	-	2.490%
Highland Park Bank & Trust	214 Sewer	General Commingled	660,245	2.490%
Highland Park Bank & Trust	221 Insurance	General Commingled	2,910,973	2.490%
Highland Park Bank & Trust	222 Equipment Maintenance & Replacement	General Commingled	96,004	2.490%
Highland Park Bank & Trust	321 Housing Trust	General Commingled	298,147	2.490%
Highland Park Bank & Trust	331 Guaranteed Deposit	General Commingled	701,754	2.490%
Highland Park Bank & Trust	111 General	Market Index	43,354	0.150%
Illinois Funds	122 Motor Fuel Tax	Motor Fuel	419,072	2.441%
Illinois Funds	111 General	General Tax	967,331	2.441%
Illinois Funds	131 Debt Service	General Tax	-	2.441%
Illinois Funds	141 Capital Projects	General Tax	27,877	2.441%
Illinois Funds	211 Parking	General Tax	330	2.441%
Illinois Funds	212 Water	General Tax	2,124,029	2.441%
Illinois Funds	214 Sewer	General Tax	954,337	2.441%
Illinois Funds	222 Equipment Maintenance & Replacement	General Tax	901,655	2.441%
Illinois Funds	321 Housing Trust	General Tax	153,940	2.441%
Illinois Funds	331 Guaranteed Deposit	General Tax	1,047,790	2.441%
Illinois Funds	141 Capital Projects	Bond Proceeds	2,774,666	2.441%
Illinois Funds	212 Water	Bond Proceeds	212,084	2.441%
Illinois Funds	222 Equipment Maintenance & Replacement	Bond Proceeds	599,355	2.441%
First Bank of Highland Park <sup>2</sup>	111 General	ICS	15,508,359	
First Bank of Highland Park <sup>2</sup>	131 Debt Service	ICS	522,813	
First Bank of Highland Park <sup>2</sup>	141 Capital Projects	ICS	133,470	
First Bank of Highland Park <sup>2</sup>	211 Parking	ICS	325,383	2.98%
First Bank of Highland Park <sup>2</sup>	212 Water	ICS	564,152	1.74%
First Bank of Highland Park <sup>2</sup>	214 Sewer	ICS	1,056,001	
First Bank of Highland Park <sup>2</sup>	222 Equipment Maintenance & Replacement	ICS	1,633,086	
First Bank of Highland Park <sup>2</sup>	321 Housing Trust	ICS	192,586	
First Bank of Highland Park <sup>2</sup>	331 Guaranteed Deposit	ICS	813,372	
<b>Total Money Market</b>			<b>39,016,397</b>	

**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**  
**May 31, 2019**

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
<b>Certificate of Deposit(s)</b>				
First Bank of Highland Park <sup>2</sup>	111 General	Working Capital	2,634,664	2.400%
First Bank of Highland Park <sup>2</sup>	131 Debt Service	Working Capital	177,065	2.400%
First Bank of Highland Park <sup>2</sup>	141 Capital Projects	Working Capital	281,911	1.560%
First Bank of Highland Park <sup>2</sup>	211 Parking	Working Capital	71,987	2.400%
First Bank of Highland Park <sup>2</sup>	212 Water	Working Capital	102,702	2.400%
First Bank of Highland Park <sup>2</sup>	214 Sewer	Working Capital	175,740	2.400%
First Bank of Highland Park <sup>2</sup>	222 Equipment Maintenance & Replacement	Working Capital	288,758	2.400%
First Bank of Highland Park <sup>2</sup>	321 Housing Trust	Working Capital	47,201	2.400%
First Bank of Highland Park <sup>2</sup>	331 Guaranteed Deposit	Working Capital	142,516	2.400%
First Bank of Highland Park <sup>2</sup>	111 General	CDARS	5,259,591	-
First Bank of Highland Park <sup>2</sup>	131 Debt Service	CDARS	325,948	-
First Bank of Highland Park <sup>2</sup>	141 Capital Projects	CDARS	44,694	-
First Bank of Highland Park <sup>2</sup>	211 Parking	CDARS	137,845	2.80%. 1.80%
First Bank of Highland Park <sup>2</sup>	212 Water	CDARS	197,801	1.50%
First Bank of Highland Park <sup>2</sup>	214 Sewer	CDARS	349,627	-
First Bank of Highland Park <sup>2</sup>	222 Equipment Maintenance & Replacement	CDARS	570,370	-
First Bank of Highland Park <sup>2</sup>	321 Housing Trust	CDARS	79,755	-
First Bank of Highland Park <sup>2</sup>	331 Guaranteed Deposit	CDARS	284,434	-
<b>Total Certificate of Deposit(s)</b>			<b>11,172,610</b>	
<b>Petty Cash</b>				
Various City Locations	111 General	Petty Cash	5,470	-
<b>Total Petty Cash</b>			<b>5,470</b>	
<b>Savings</b>				
First Bank of Highland Park	141 Capital Projects	Savings	-	-
<b>Total Savings</b>			<b>-</b>	
<b>Checking</b>				
Highland Park Bank & Trust	111.101.10	Worker's Compensation	10,796	-
Highland Park Bank & Trust	111.101.02	Disbursements Cash	(424,986) <sup>1</sup>	-
JP Morgan Chase	126.101.09	Foreign Fire Cash	395,055 <sup>3</sup>	-
Highland Park Bank & Trust	111.101.06	Payroll Cash	(5,043) <sup>1</sup>	-
Huntington Bank	212.101.15	AR Lockbox Cash	35,297	-
<b>Total Checking</b>			<b>11,119</b>	
<b>Total Cash &amp; Investments</b>			<b>50,205,595</b>	
<b>Aggregate Annualized Rate</b>				<b>2.34%</b>

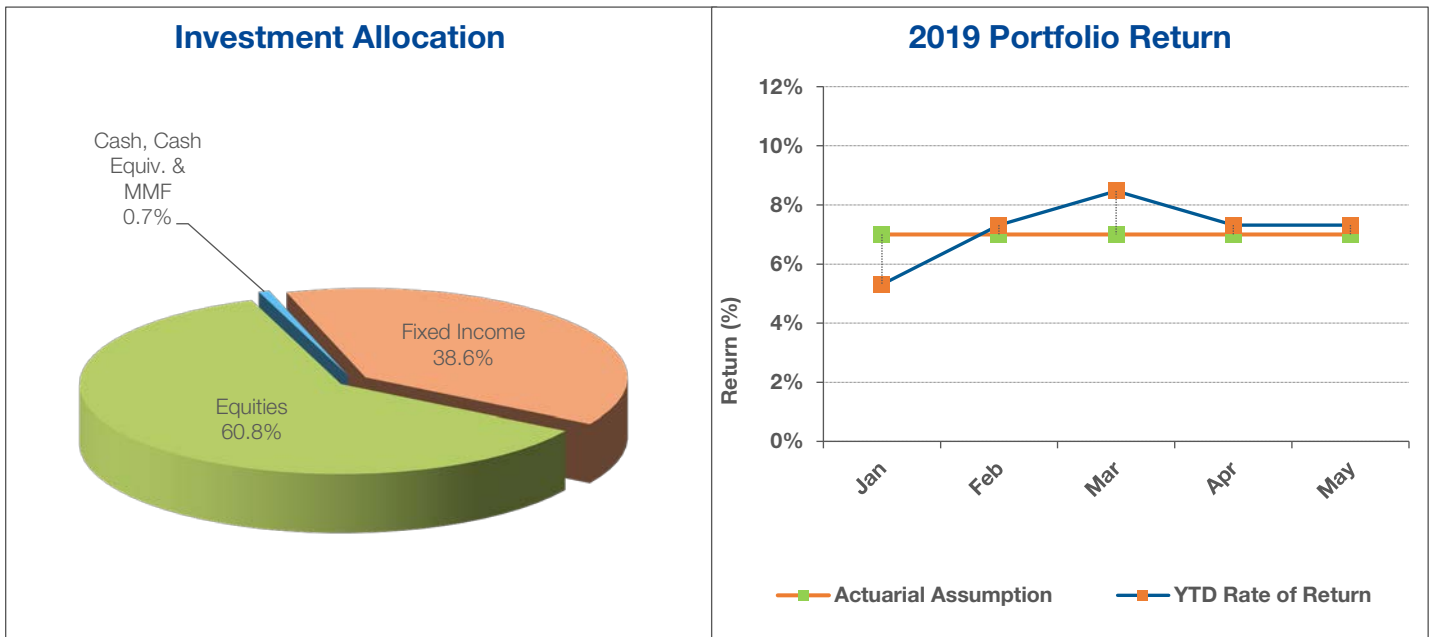
**NOTES:**

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, 2018.

# CITY OF HIGHLAND PARK

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

### May 31, 2019



Total Portfolio	2019												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash, Cash Equiv. & MMF	0.3	0.3	0.3	0.3	0.3								0.3
Fixed Income	15.5	15.3	15.8	15.8	16.1								16.1
Equities	24.6	25.2	24.9	25.5	23.5								23.5
<b>Cash &amp; Investments</b>	<b>40.3</b>	<b>40.8</b>	<b>41.0</b>	<b>41.5</b>	<b>39.8</b>								<b>39.8</b>
Accrued Interest	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)
<b>Net Position</b>	<b>40.4</b>	<b>40.9</b>	<b>41.1</b>	<b>41.6</b>	<b>40.0</b>								<b>40.0</b>

<b>Net Position, Beg.</b>	<b>38.6</b>	<b>40.4</b>	<b>40.9</b>	<b>41.1</b>	<b>41.6</b>								<b>38.6</b>
Contributions <sup>2</sup>	0.0	0.0	0.1	0.1	0.1								0.3
Inv. Gain/(Loss) <sup>3</sup>	2.1	0.8	0.5	0.9	(1.3)								3.0
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)								(2.0)
<b>Change in Position</b>	<b>1.8</b>	<b>0.5</b>	<b>0.2</b>	<b>0.5</b>	<b>(1.6)</b>								<b>1.3</b>
<b>Net Position, End</b>	<b>40.4</b>	<b>40.9</b>	<b>41.1</b>	<b>41.6</b>	<b>40.0</b>								<b>40.0</b>

Projected Rate of Return <sup>4</sup>	63.7%	43.9%	33.9%	31.6%	17.6%								17.6%
YTD Rate of Return <sup>5</sup>	5.3%	7.3%	8.5%	7.3%	7.3%								7.3%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%								7.0%

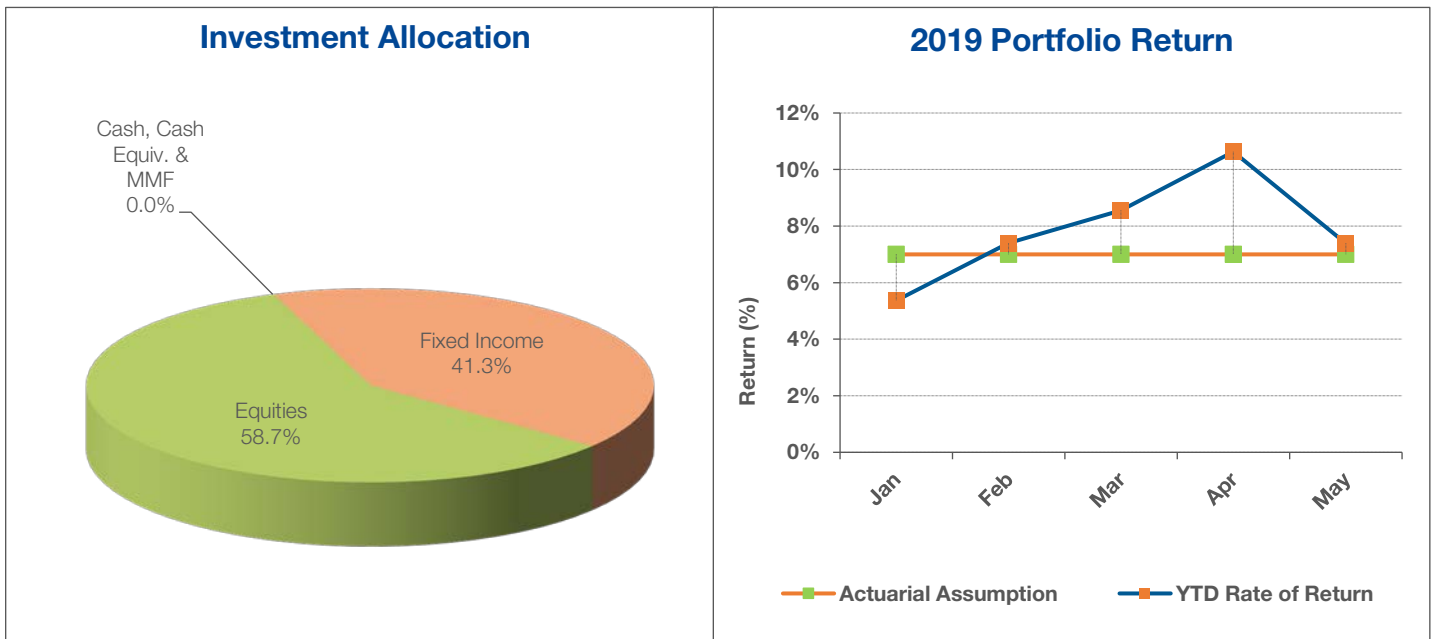
#### NOTES:

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 (\$25,730 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)

### May 31, 2019



Total Portfolio	2019												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash, Cash Equiv. & MMF	-	-	-	-	-								-
Fixed Income	16.5	16.5	16.9	17.1	17.4								17.4
Equities	26.0	26.6	26.3	26.7	24.7								24.7
<b>Cash &amp; Investments</b>	<b>42.5</b>	<b>43.0</b>	<b>43.2</b>	<b>43.8</b>	<b>42.1</b>								<b>42.1</b>
Accrued Interest	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)
<b>Net Position</b>	<b>42.6</b>	<b>43.1</b>	<b>43.3</b>	<b>43.9</b>	<b>42.2</b>								<b>42.2</b>

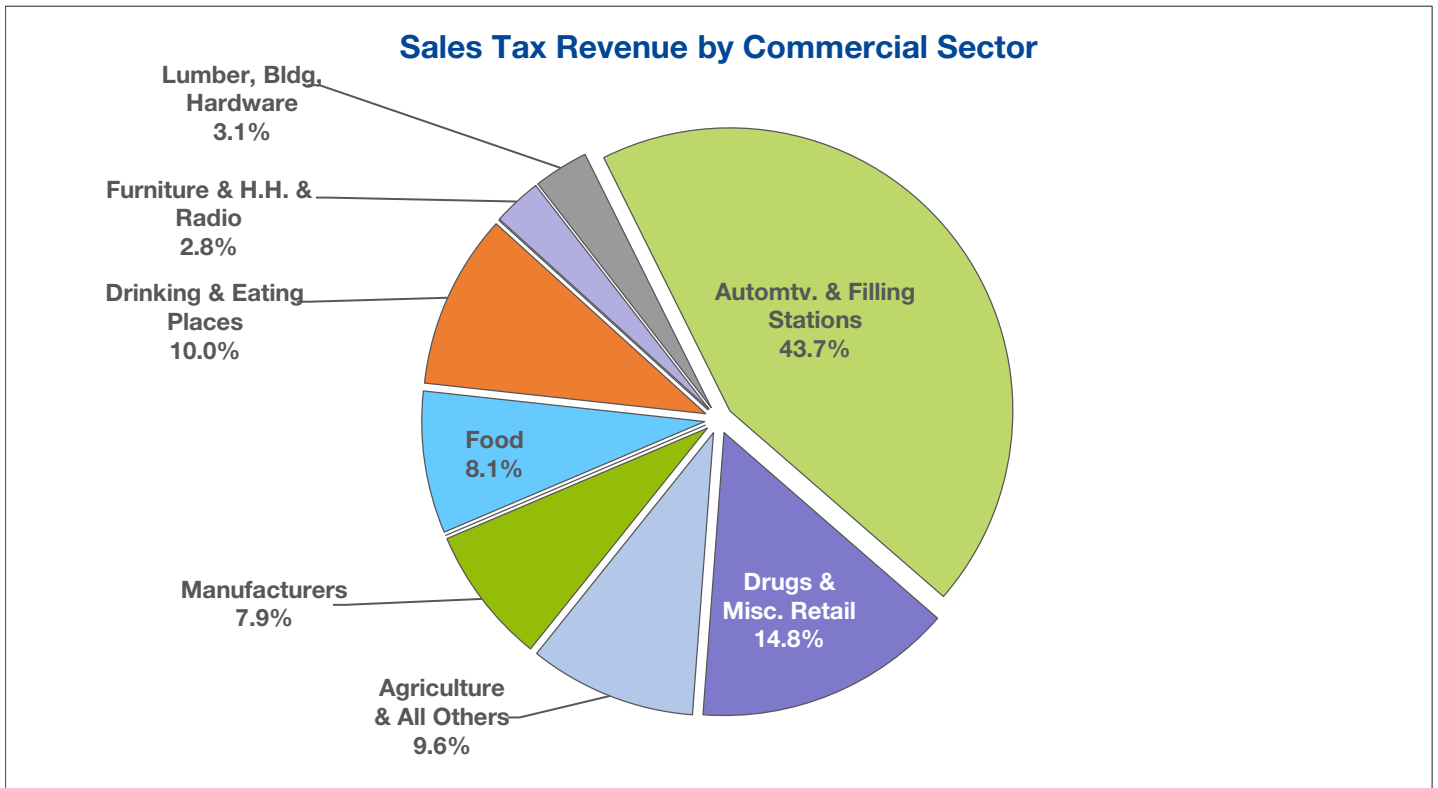
<b>Net Position, Beg.</b>	<b>40.7</b>	<b>42.6</b>	<b>43.1</b>	<b>43.3</b>	<b>43.9</b>								<b>40.7</b>
Contributions <sup>2</sup>	0.0	0.0	0.1	0.1	0.1								0.3
Inv. Gain/(Loss) <sup>3</sup>	2.3	0.9	0.5	0.9	(1.4)								3.2
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)								(1.9)
<b>Change in Position</b>	<b>1.9</b>	<b>0.5</b>	<b>0.2</b>	<b>0.6</b>	<b>(1.7)</b>								<b>1.5</b>
<b>Net Position, End</b>	<b>42.6</b>	<b>43.1</b>	<b>43.3</b>	<b>43.9</b>	<b>42.2</b>								<b>42.2</b>

Projected Rate of Return <sup>4</sup>	64.4%	44.4%	34.2%	31.9%	17.7%								17.7%
YTD Rate of Return <sup>5</sup>	5.4%	7.4%	8.6%	10.6%	7.4%								7.4%
Actuarial Assumption	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 (\$27,303 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 1st QUARTER 2019**  
**May 31, 2019**



Commercial Sector	Comm. Space Est. Sq. Ft.	2015	2016	2017	2018	2019	Annlz Per Sq. Ft.
General Merchandise	182,235	746,392	675,541	654,574	631,114	-	0.00
Food	130,340	1,109,681	1,006,765	1,006,604	953,388	214,848	6.59
Drinking & Eating Places	198,861	1,166,292	1,170,550	1,211,523	1,202,190	264,408	5.32
Apparel	139,411	515,449	457,857	395,846	392,029	-	0.00
Furniture & H.H. & Radio	188,890	374,216	388,196	373,764	392,647	73,796	1.56
Lumber, Bldg, Hardware	170,385	649,333	643,242	577,808	532,005	83,091	1.95
Automtv. & Filling Stations	451,975	4,834,947	4,642,709	4,847,669	5,244,380	1,157,862	10.25
Drugs & Misc. Retail	542,755	1,790,749	2,090,336	1,945,254	1,873,874	391,637	2.89
Agriculture & All Others	422,375	1,505,263	1,280,069	1,277,670	1,367,965	253,031	2.40
Manufacturers	83,345	522,080	831,271	857,258	1,452,427	208,141	9.99
<b>Total</b>	<b>2,510,572</b>	<b>13,214,402</b>	<b>13,186,536</b>	<b>13,147,969</b>	<b>14,042,018</b>	<b>2,833,144</b>	<b>4.51</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:**

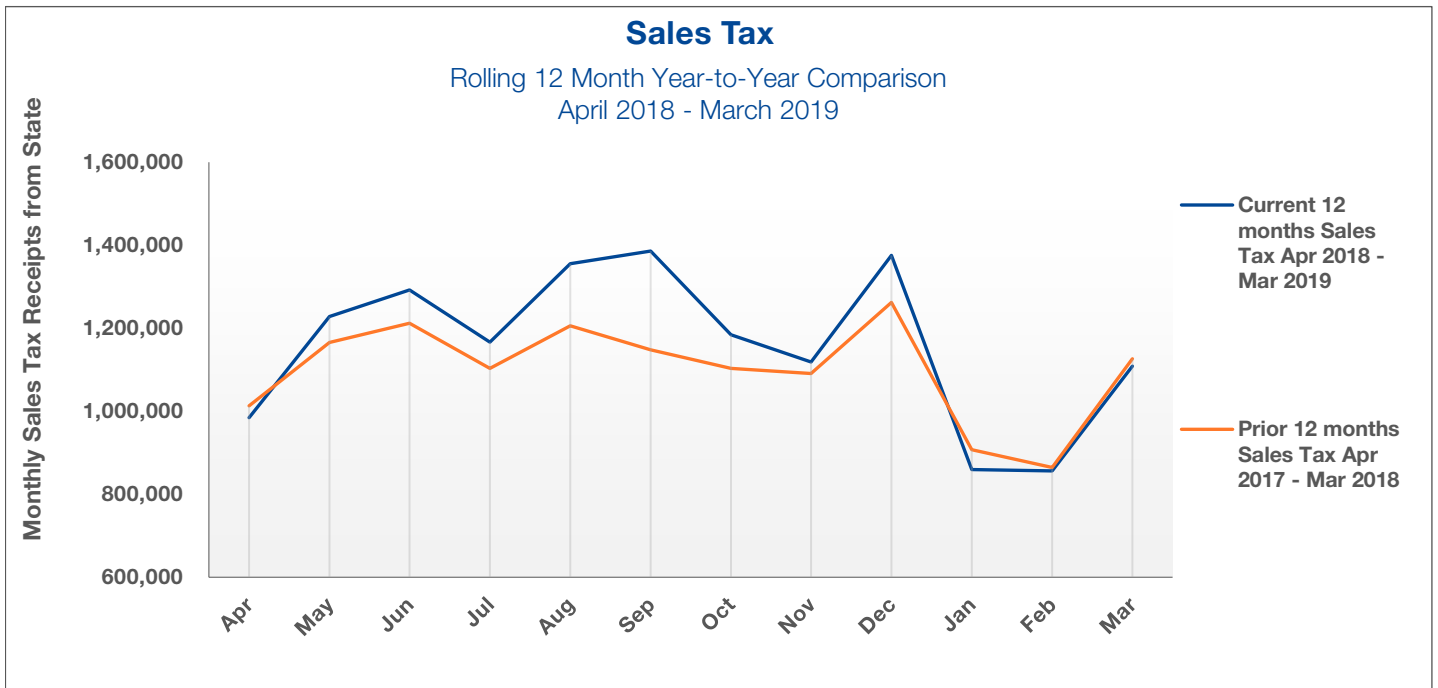
- Sales tax revenue by commercial sector does not reflect any interest earned as reported from Illinois Department of Revenue. Any interest earned is included in the Sales Tax revenue report.
- Administrative fees assessed by Illinois Department of Revenue are included in sales tax revenue by commercial sector and deducted from Sales Tax revenue report.
- 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.
- The City will investigate if businesses in the first quarter reported incorrectly to IDOR, resulting in zero tax dollars for General Merchandise and Apparel categories. Tax dollars for those two commercial sectors in amount \$186,329 are included in the total as reported by IDOR.



# CITY OF HIGHLAND PARK

## REVENUE - SALES TAX

### May 31, 2019

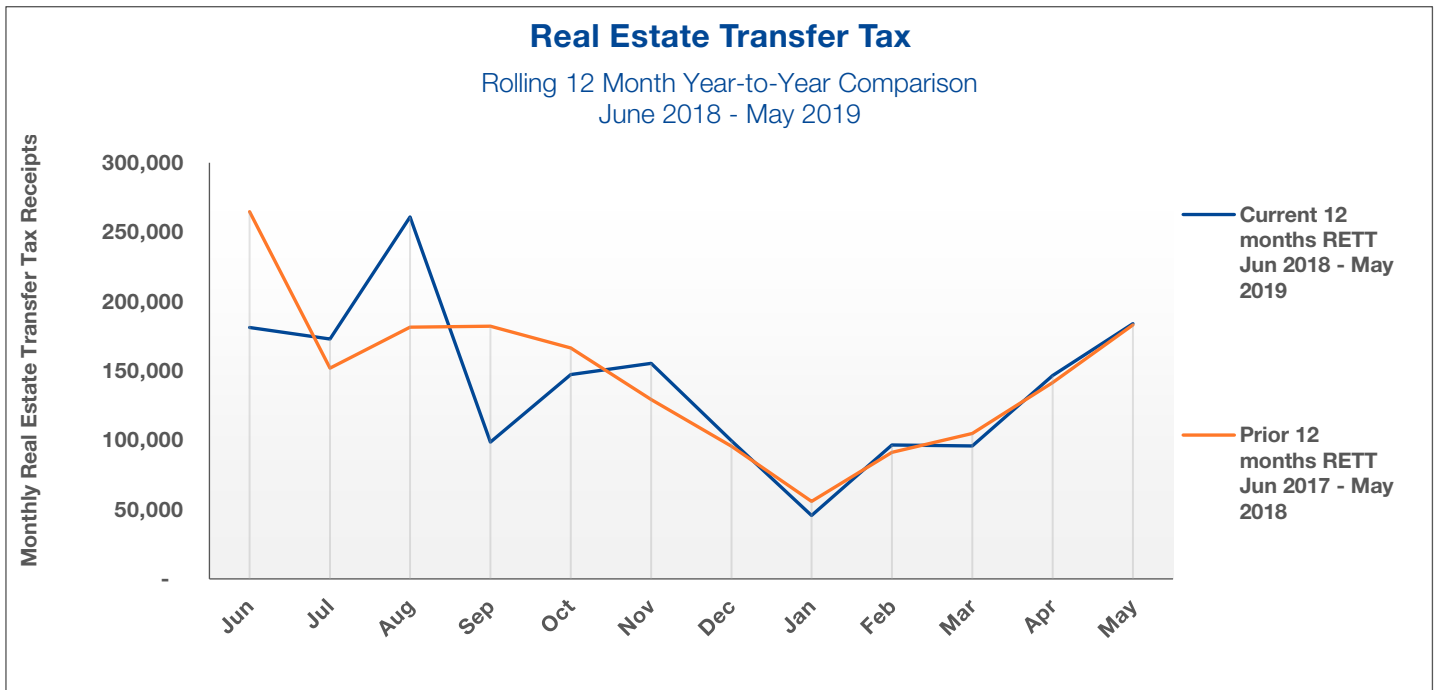


Month	Actual					Budget 2019	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	896,146	865,296	910,616	907,029	859,796	880,086	6.7%
Feb	825,131	813,402	847,409	864,447	856,167	838,768	12.6%
Mar	1,020,304	1,016,709	1,032,498	1,126,476	1,108,406	1,093,014	20.8%
Apr	1,026,374	992,044	1,012,755	984,449		955,205	
May	1,193,275	1,180,059	1,165,921	1,228,499		1,192,006	
Jun	1,314,585	1,340,236	1,212,131	1,292,198		1,253,813	
Jul	1,202,130	1,120,324	1,102,865	1,166,355		1,131,708	
Aug	1,203,293	1,214,604	1,205,700	1,355,113		1,314,859	
Sep	1,142,679	1,188,212	1,148,164	1,385,933		1,344,764	
Oct	1,118,938	1,072,186	1,103,155	1,184,256		1,149,078	
Nov	1,031,116	1,065,586	1,090,663	1,118,786		1,085,553	
Dec	1,241,951	1,319,660	1,262,145	1,375,505		1,334,646	
<b>Total</b>	<b>13,215,922</b>	<b>13,188,318</b>	<b>13,094,023</b>	<b>13,989,046</b>	<b>2,824,369</b>	<b>13,573,500</b>	

**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. Administrative fees assessed by Illinois Department of Revenue are deducted from Sales Tax Revenue. Budget is allocated by month, based on prior year actual.

**CITY OF HIGHLAND PARK**  
**REVENUE - REAL ESTATE TRANSFER TAX**  
**May 31, 2019**



Month	Actual					Budget 2018	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	97,655	95,360	106,805	55,880	45,720	52,807	2.9%
Feb	96,238	114,355	237,595	91,125	96,525	86,113	8.9%
Mar	136,862	91,890	133,370	104,800	95,815	99,036	14.9%
Apr	83,140	218,128	184,855	141,644	146,551	133,854	24.0%
May	150,645	158,205	168,930	182,995	183,985	172,930	35.6%
Jun	181,800	219,090	264,715	181,302		171,330	
Jul	202,570	257,890	151,953	172,990		163,475	
Aug	225,175	129,550	181,565	260,905		246,555	
Sep	128,200	175,300	182,130	98,565		93,144	
Oct	160,505	112,020	166,410	147,310		139,208	
Nov	110,230	139,495	129,350	155,433		146,884	
Dec	122,520	132,485	95,510	99,435		93,966	
<b>Total</b>	<b>1,695,540</b>	<b>1,843,768</b>	<b>2,003,188</b>	<b>1,692,383</b>	<b>568,596</b>	<b>1,599,300</b>	

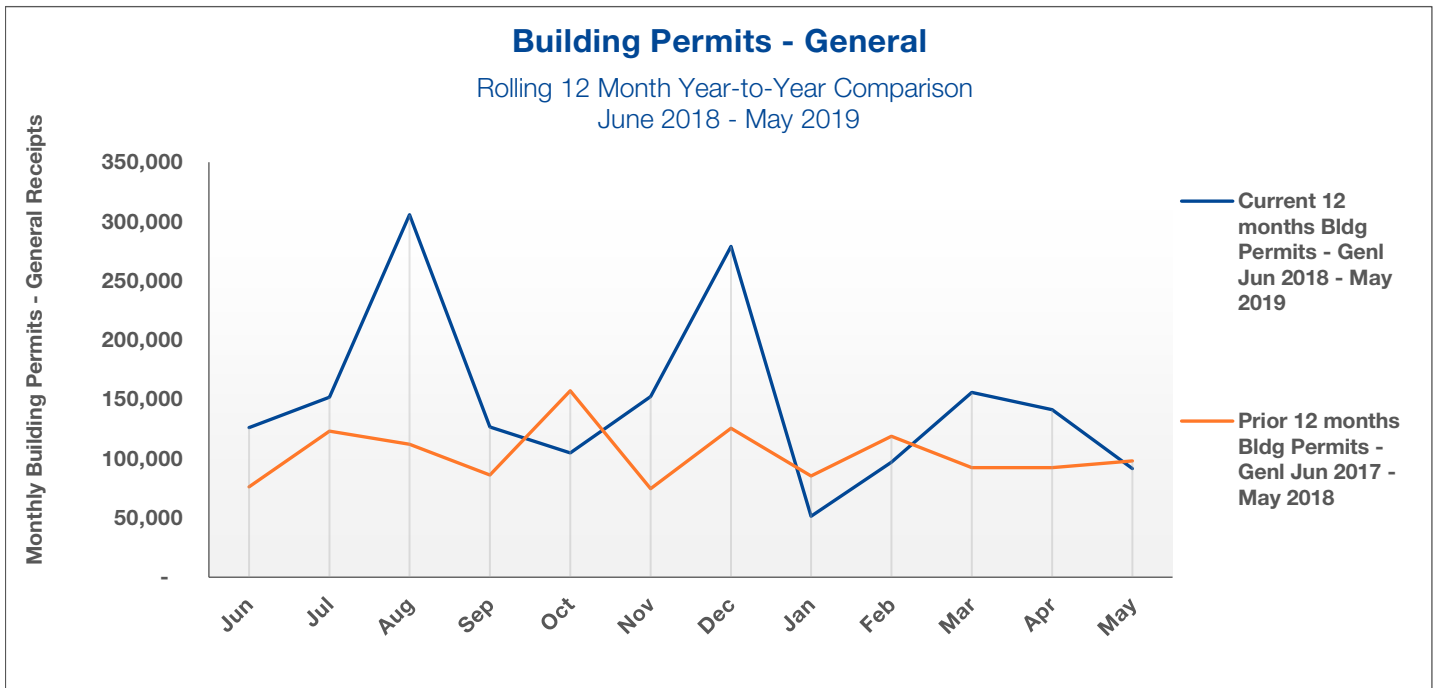
**NOTES:**

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

### May 31, 2019



Month	Actual					Budget 2019	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	36,963	103,176	130,446	85,317	51,404	57,829	4.4%
Feb	27,540	41,375	74,604	118,804	96,997	80,527	12.6%
Mar	73,687	146,775	101,717	92,456	155,847	62,668	25.9%
Apr	70,025	102,951	117,934	92,433	141,186	62,652	37.9%
May	111,609	125,578	63,194	98,051	91,502	66,460	45.7%
Jun	609,890	76,366	76,187	126,034		85,427	
Jul	158,176	254,749	123,064	151,727		102,842	
Aug	213,230	224,568	112,043	305,724		207,224	
Sep	128,588	100,062	86,154	126,681		85,866	
Oct	81,073	107,254	157,247	104,934		71,126	
Nov	151,300	97,370	74,673	152,392		103,293	
Dec	98,418	100,233	125,758	278,966		189,086	
<b>Total</b>	<b>1,760,500</b>	<b>1,480,457</b>	<b>1,243,021</b>	<b>1,733,519</b>	<b>536,936</b>	<b>1,175,000</b>	

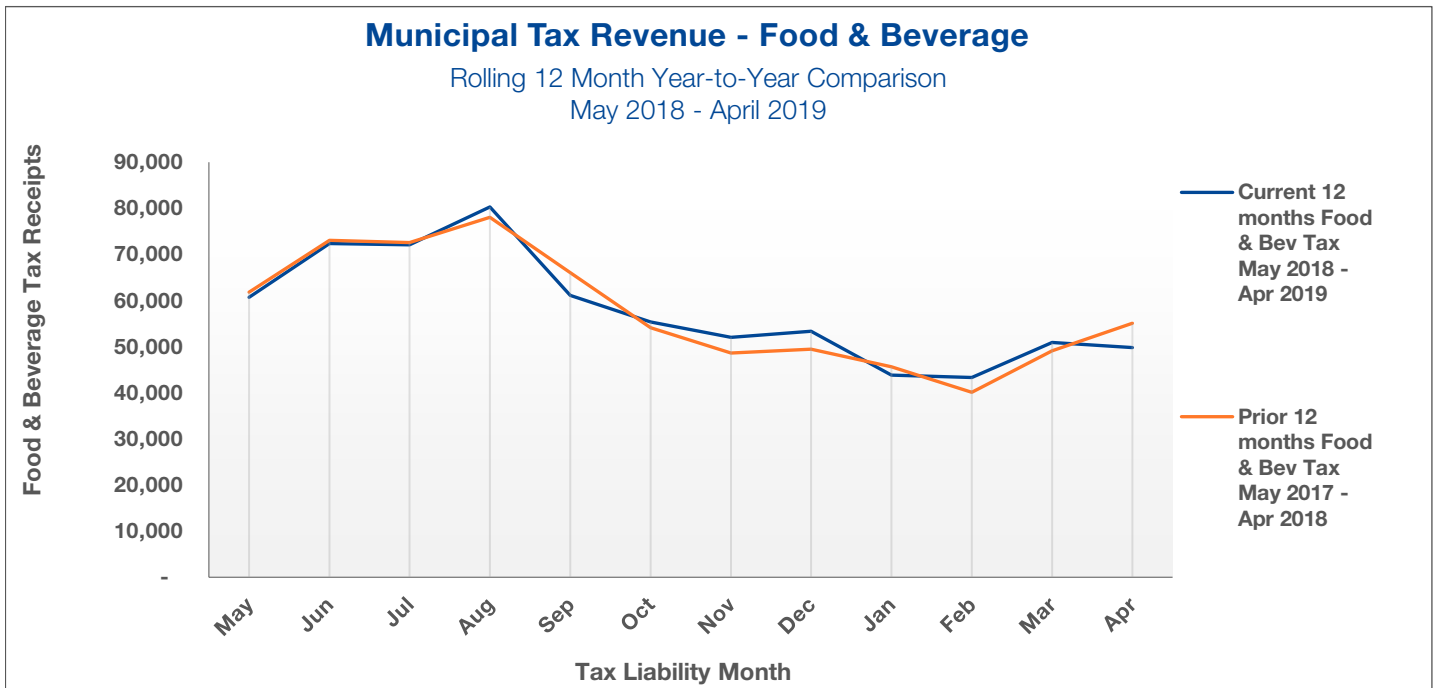
**NOTES:**

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

### May 31, 2019



Month	Actual					Budget 2019	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	44,212	45,900	45,753	45,608	43,864	39,006	7.3%
Feb	40,098	43,625	43,397	40,103	43,313	34,298	14.6%
Mar	49,496	49,521	49,411	49,089	50,944	41,983	23.1%
Apr	49,860	50,408	52,964	55,107	49,830	47,130	31.4%
May	61,581	60,400	61,795	60,698		51,912	
Jun	73,523	72,455	73,027	72,347		61,874	
Jul	73,336	75,149	72,545	72,115		61,676	
Aug	76,981	76,096	78,054	80,300		68,676	
Sep	62,646	61,488	66,041	61,098		52,254	
Oct	55,481	53,704	54,097	55,334		47,324	
Nov	50,554	52,193	48,630	52,039		44,506	
Dec	52,815	50,648	49,466	55,024		47,059	
<b>Total</b>	<b>690,582</b>	<b>691,589</b>	<b>695,178</b>	<b>698,862</b>	<b>187,951</b>	<b>597,700</b>	

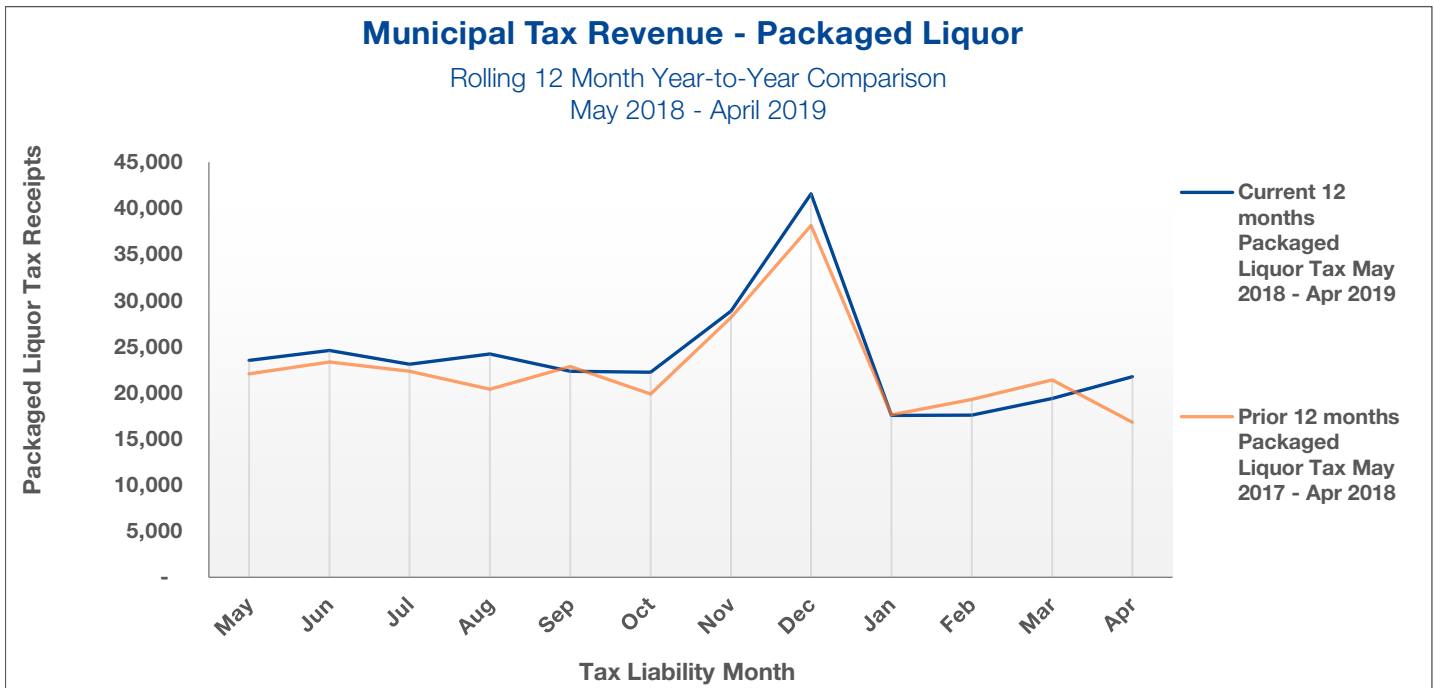
**NOTES:**

Food and beverage taxes are reported by tax liability month, not by remittance month. Collection is expected on a one-month lag.

# CITY OF HIGHLAND PARK

## MUNICIPAL TAX REVENUE - PACKAGED LIQUOR

### May 31, 2019



Month	Actual					Budget 2019	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	17,486	17,545	17,582	17,597	17,544	22,422	4.8%
Feb	16,900	16,253	16,767	19,291	17,591	24,580	9.6%
Mar	17,248	18,426	18,057	21,389	19,368	27,254	14.9%
Apr	20,619	20,372	21,640	18,287	21,729	23,301	20.9%
May	22,836	21,893	22,051	23,507		29,953	
Jun	22,464	23,339	23,346	24,574		31,312	
Jul	23,733	23,061	22,327	23,093		29,424	
Aug	22,021	21,314	20,380	24,190		30,823	
Sep	22,490	21,396	22,841	22,328		28,451	
Oct	21,360	22,547	19,857	22,227		28,322	
Nov	27,283	27,995	28,177	28,869		36,785	
Dec	38,294	40,072	38,138	41,575		52,975	
<b>Total</b>	<b>272,733</b>	<b>274,213</b>	<b>271,164</b>	<b>286,928</b>	<b>76,232</b>	<b>365,600</b>	

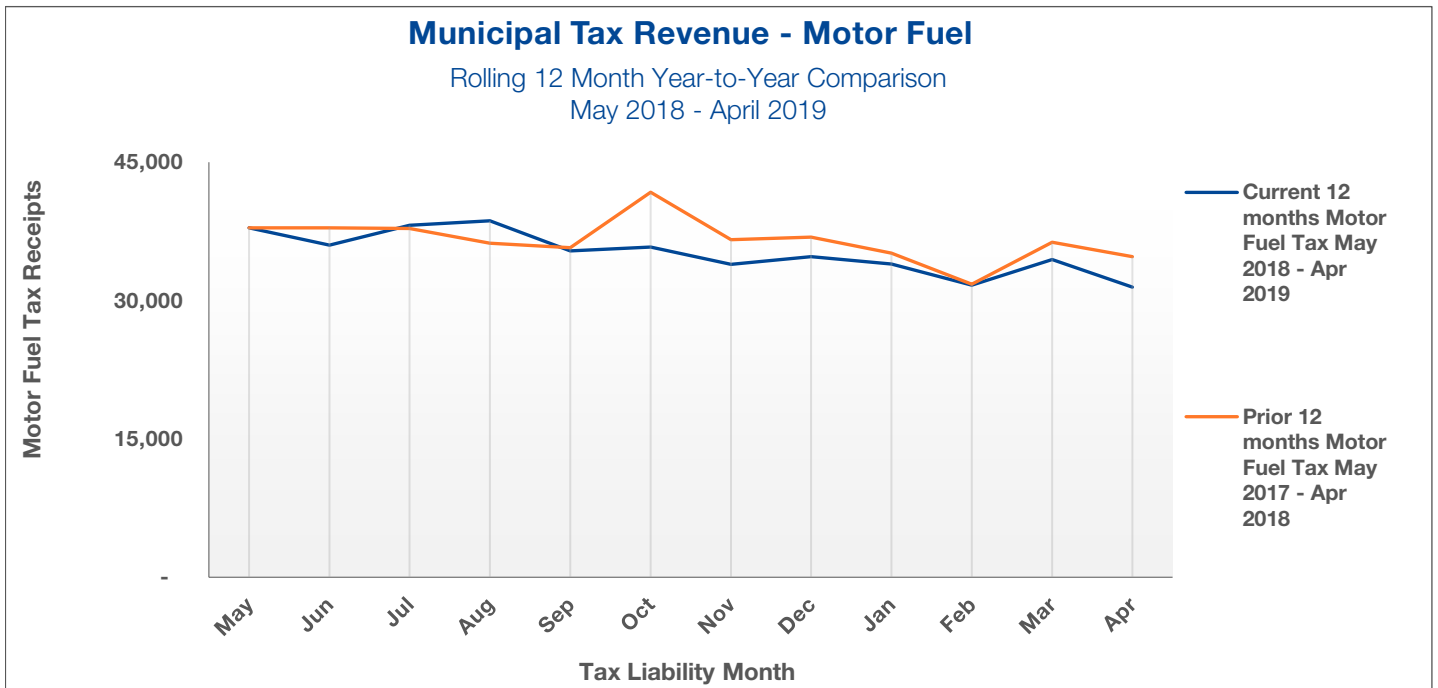
**NOTES:**

Packaged liquor taxes are reported by tax liability month, not by remittance month. Collection is expected on a one-month lag.

# CITY OF HIGHLAND PARK

## MUNICIPAL TAX REVENUE - MOTOR FUEL

### May 31, 2019



Month	Actual					Budget 2019	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	41,597	34,225	34,715	35,138	33,952	31,131	8.9%
Feb	36,784	32,050	31,653	31,774	31,671	28,151	17.3%
Mar	39,000	33,657	35,115	36,305	34,460	32,165	26.4%
Apr	39,234	35,082	35,039	34,774	31,456	30,809	34.6%
May	42,523	37,372	37,875	37,893		33,572	
Jun	42,034	38,172	37,869	35,996		31,891	
Jul	42,083	36,969	37,822	38,170		33,817	
Aug	40,187	36,907	36,214	38,649		34,242	
Sep	38,193	34,596	35,726	35,402		31,365	
Oct	38,281	35,230	41,746	35,786		31,705	
Nov	36,174	34,808	36,592	33,911		30,044	
Dec	35,171	37,382	36,867	34,773		30,808	
<b>Total</b>	<b>471,261</b>	<b>426,450</b>	<b>437,232</b>	<b>428,569</b>	<b>131,538</b>	<b>379,700</b>	

**NOTES:**

Motor fuel taxes are reported by tax liability month, not by remittance month. Collection is expected on a one-month lag.