



# City of Highland Park



## Financial Status Report

June 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 June 30, 2019 (6 months - 50% 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 \$37.3M or 48% of budget as compared to \$45.5M 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 \$18.3M or 50% of budget as compared to \$19.0M in the prior year.
    - Property tax receipts are \$1.8M, or 48% of budget as compared to \$2.3M, or 60% of actual in the prior year, significantly due to timing. A large number of property owners who could afford it prepaid their full 2017 taxes, early in 2018, to be able to take advantage of the State and Local Tax deduction before it was repealed. Additionally, there has been a lag in 2018 distributions in 2019 from Lake County, given Lake County system changes.
    - Transfer-in from Debt Service Fund was not budgeted in 2019 vs. a \$1M budgeted strategic fund draw down in the prior year.
    - Fines and forfeitures revenue is \$188k or 37% of budget as compared to \$283k in prior year. Invoices for Community Development fines were reduced \$60k to reflect adjusted billing.
    - Charges for Services revenue is \$1.7M or 55% of budget compared to \$1.4M in the prior year, as per contract, significantly for services provided to the City of Highland Park.
    - Interest Income is 106% of budget.
  - Capital Project Fund revenue is \$1.5M or 49% of budget as compared to \$9.3M in the prior year. \$800k has been received in tax revenue, \$251k in other governmental reimbursements and \$76k in interest income. Year-to-year revenue is lower, significantly due to debt financing not budgeted in 2019 vs. \$8.2M budgeted and received in the prior year. Additionally, property tax receipts are lagging the prior year for the same reason as in the General Fund. Transfer-in from Motor Fuel Tax, year-to-date, is \$375k as compared to zero in prior year as transfer-in was not recorded until July 2018.
  - Water Fund revenue is \$3.8M or 42% of budget compared to \$3.3M in the prior year.
  - Equipment Replacement Fund revenue is \$1.9M or 53% of budget compared to \$3.0M 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 \$32.8M or 38% of budget as compared to \$33.4M in the prior year.
  - Motor Fuel Tax year-to-date transfers are \$450k compared to zero in the prior year, as transfers were recorded in July 2018.
  - Public Safety Pension Levy transfers are \$3.1M compared to \$3.8M in the prior year, prior year significantly due to timing. A large number of property owners who could afford it prepaid their full 2017 taxes, early in 2018, to be able to take advantage of the State and Local Tax deduction before it was repealed. Additionally, there has been a lag in 2018 distributions in 2019 from Lake County, given Lake County system changes.
  - 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 \$1.2M compared to \$559k in the prior year.
  - Insurance Fund medical expenditures are \$2.9M compared to \$2.8M in the prior year.
  - Equipment Maintenance Fund expenditures for software maintenance are \$273k compared to \$84k 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 \$54.3M, an increase of \$500k from December 2018, given year-to-date revenue is greater than expenditures, as expected at this time of year.

### Executive Summary - Public Safety Pension Funds

- Public Safety Pension Funds total \$87.5M, an increase of \$8.2M 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

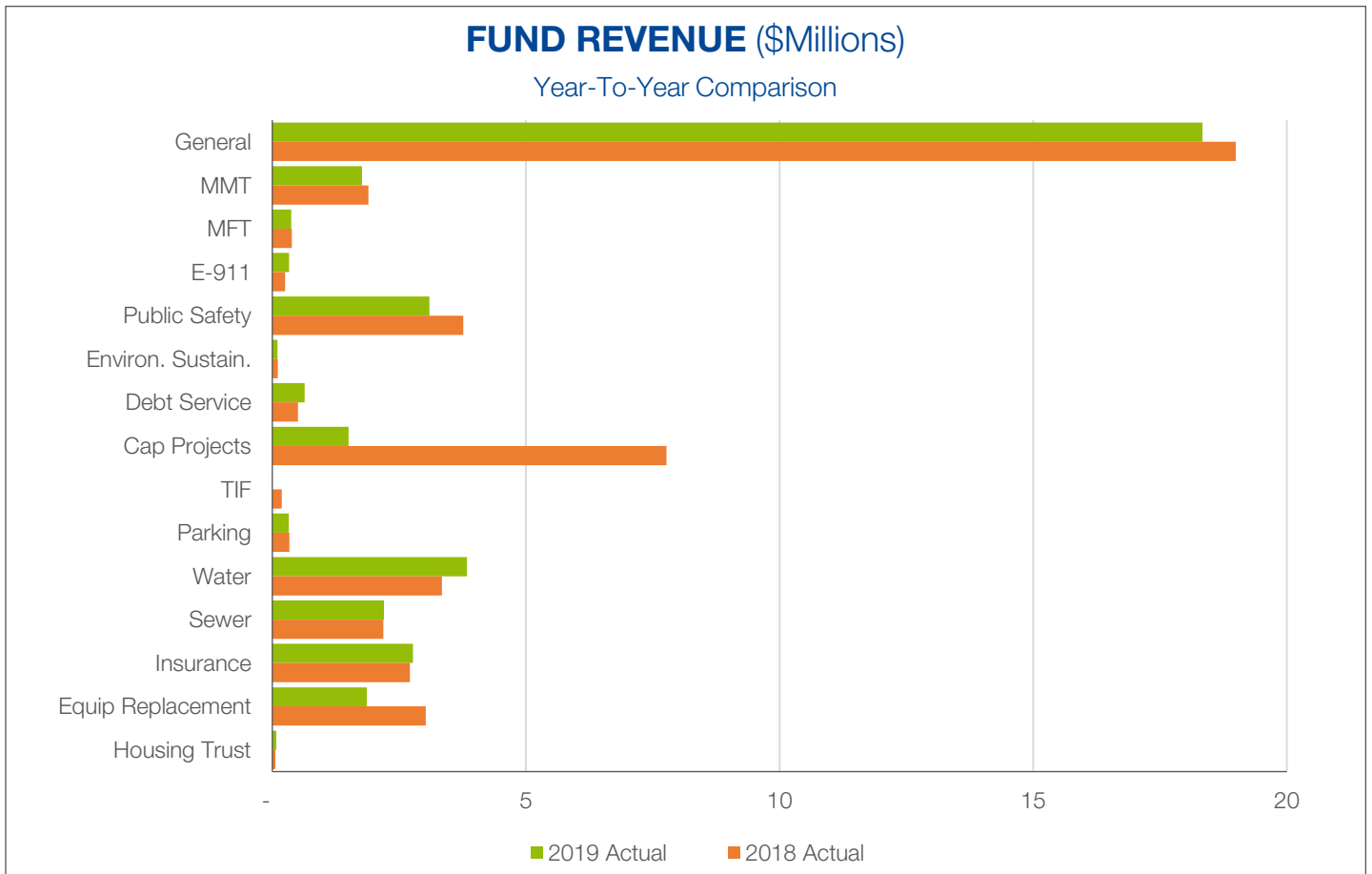
Projected unaudited General Fund Balance at December 31, 2019 based on 2019 amended budget<sup>2</sup> and audited fund balance as of January 1, 2019.

<b>General Fund Balance<sup>1</sup></b>	
<b>Fund Balance - January 1, 2019 (audited)</b>	<b>20,636,768</b>
2019 Revenue	36,835,122
2019 Operating Expenditures	(34,793,255)
2019 Capital Expenditures, Debt, Transfers	(3,880,284)
<b>Fund Balance - December 31, 2019 (unaudited)</b>	<b>18,798,351</b>
% of Operating Expenditures	54.0%

#### NOTES:

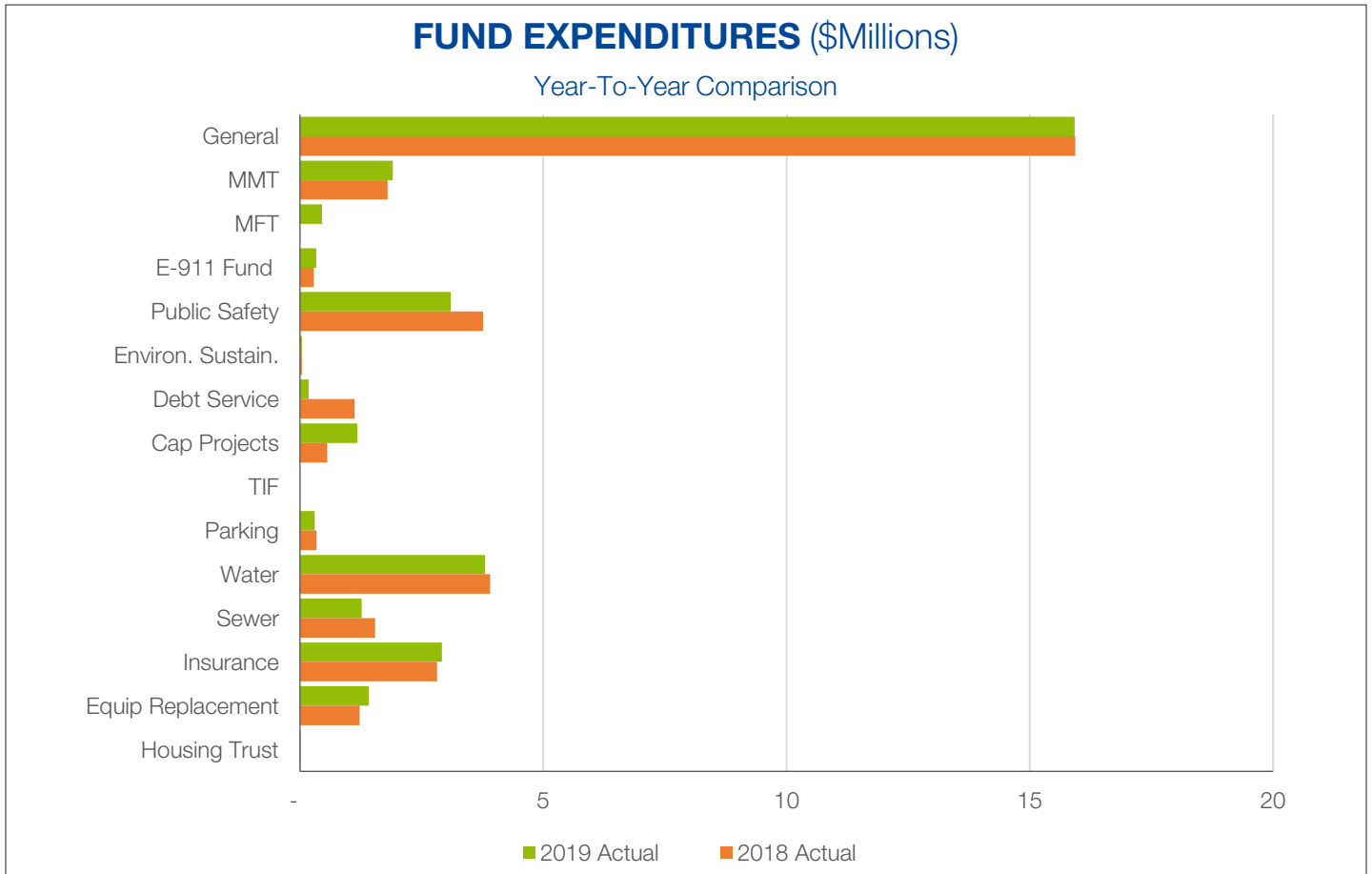
1. Adjustments are required at the end of the fiscal year for audit purposes.
2. As amended through June 30, 2019.

**CITY OF HIGHLAND PARK**  
**REVENUE SUMMARY BY FUND**  
**June 30, 2019**



Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
↑ General	36,835,122	18,338,824	50%	18,991,514	48%
↑ Multi-Modal Transportation (MMT)	4,505,066	1,770,160	39%	1,895,313	39%
↑ Motor Fuel Tax (MFT)	755,100	374,175	50%	383,052	50%
↑ E911	596,500	329,887	55%	254,892	39%
↑ Public Safety Pension Levy	6,270,000	3,095,991	49%	3,763,412	60%
↑ Environmental Sustainability	135,000	102,171	76%	106,156	79%
↑ Debt Service	1,324,625	635,917	48%	503,648	57%
↑ Capital Projects	3,051,400	1,501,032	49%	7,771,242	84%
↑ Tax Increment Financing - Ravinia	333,600	118,725	36%	185,279	65%
↑ Parking	806,400	322,275	40%	339,282	42%
↑ Water	9,194,500	3,839,600	42%	3,346,902	41%
↑ Sewer	4,880,358	2,201,635	45%	2,189,640	46%
↑ Insurance	5,385,344	2,774,779	52%	2,710,657	49%
↑ Equipment Maintenance & Replacement	3,522,142	1,862,655	53%	3,026,387	63%
↑ Housing Trust	182,100	76,326	42%	62,452	24%
<b>Grand Total, All Funds</b>	<b>77,777,257</b>	<b>37,344,151</b>	<b>48%</b>	<b>45,529,829</b>	<b>52%</b>

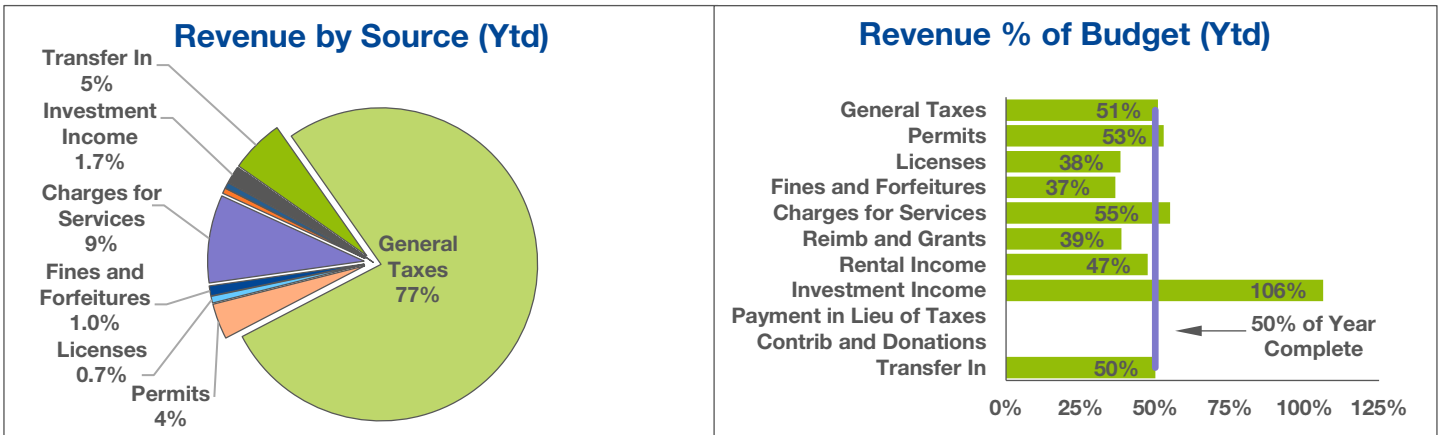
**CITY OF HIGHLAND PARK**  
**EXPENDITURE SUMMARY BY FUND**  
**June 30, 2019**



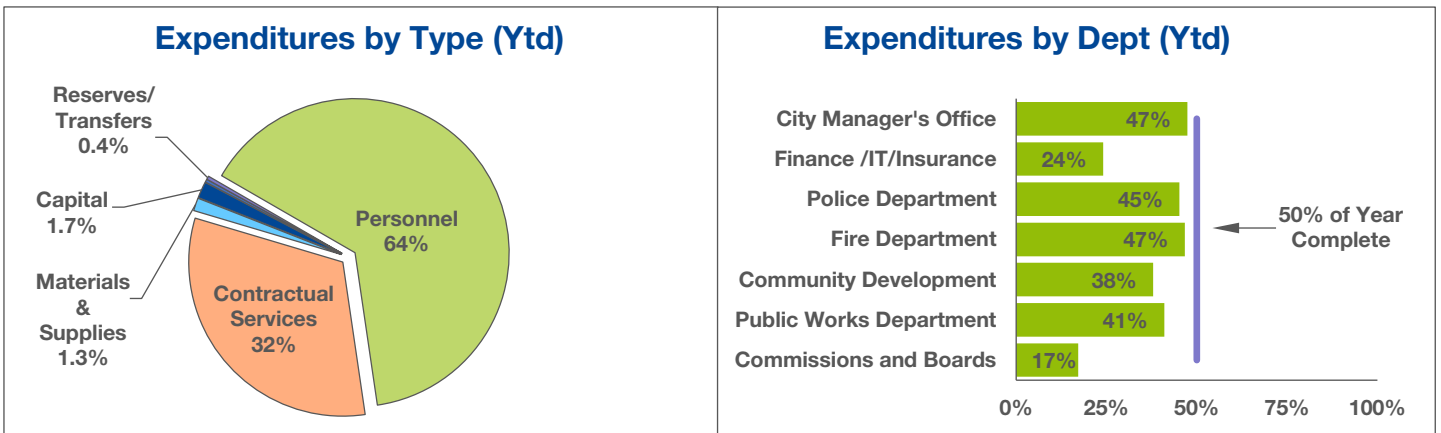
Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
↑ General	38,673,539	15,922,037	41%	15,936,341	44%
↑ Multi-Modal Transportation (MMT)	4,585,762	1,907,067	42%	1,799,609	44%
↑ Motor Fuel Tax (MFT)	900,400	450,200	50%	-	0%
↑ E911	674,292	330,844	49%	284,542	28%
↑ Public Safety Pension Levy	6,270,000	3,095,991	49%	3,763,412	60%
↑ Environmental Sustainability	89,646	39,680	44%	40,113	48%
↑ Debt Service	1,329,200	174,631	13%	1,124,872	56%
↑ Capital Projects	5,480,000	1,178,504	22%	559,270	8%
↑ Tax Increment Financing - Ravinia	1,585,469	17,183	1%	-	0%
↑ Parking	763,943	304,100	40%	341,884	44%
↑ Water	10,093,349	3,798,489	38%	3,907,769	43%
↑ Sewer	5,965,574	1,267,675	21%	1,545,513	32%
↑ Insurance	6,025,654	2,919,983	48%	2,815,483	49%
↑ Equipment Maintenance & Replacement	4,225,842	1,411,268	33%	1,226,603	25%
↑ Housing Trust	344,456	16,331	5%	14,571	14%

<b>Grand Total, All Funds</b>	<b>87,007,126</b>	<b>32,833,983</b>	<b>38%</b>	<b>33,359,982</b>	<b>40%</b>
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**CITY OF HIGHLAND PARK**  
**GENERAL FUND**  
 June 30, 2019



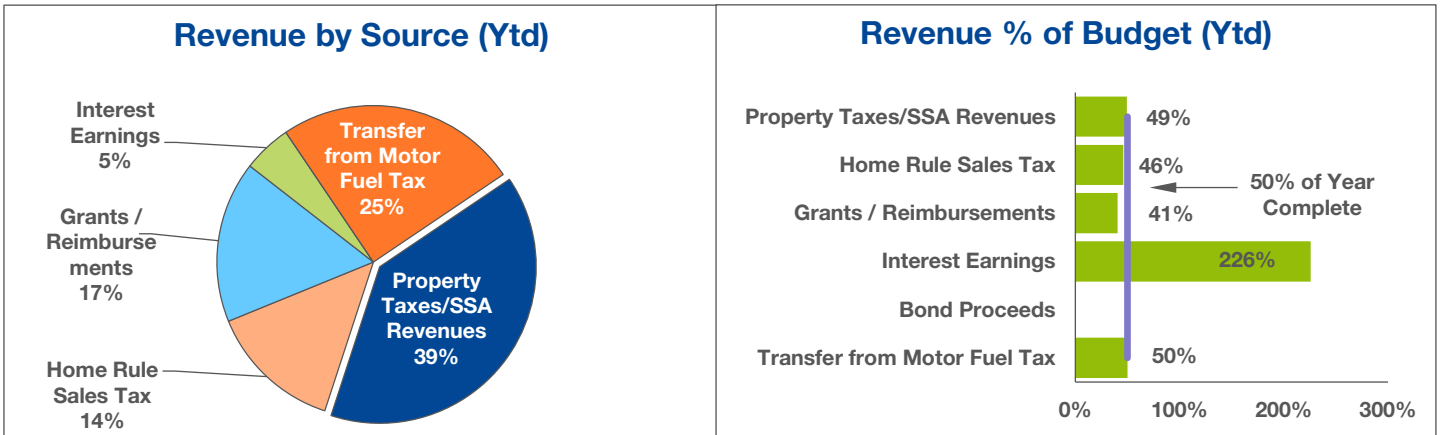
Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
General Taxes	27,790,400	14,137,000	51%	14,115,400	50%
Permits	1,279,700	675,500	53%	646,800	35%
Licenses	331,200	127,100	38%	114,600	34%
Fines and Forfeitures	513,000	188,100	37%	283,000	52%
Charges for Services	3,029,900	1,664,000	55%	1,361,000	48%
Reimb and Grants	266,200	102,900	39%	149,900	50%
Rental Income	232,200	110,200	47%	100,500	58%
Investment Income	297,800	316,400	106%	256,200	49%
Payment in Lieu of Taxes	1,060,100	-	0%	-	0%
Contrib and Donations	-	300	0%	-	0%
Transfer In	2,034,600	1,017,300	50%	1,964,200	58%
<b>Total</b>	<b>36,835,100</b>	<b>18,338,800</b>	<b>50%</b>	<b>18,991,600</b>	<b>48%</b>



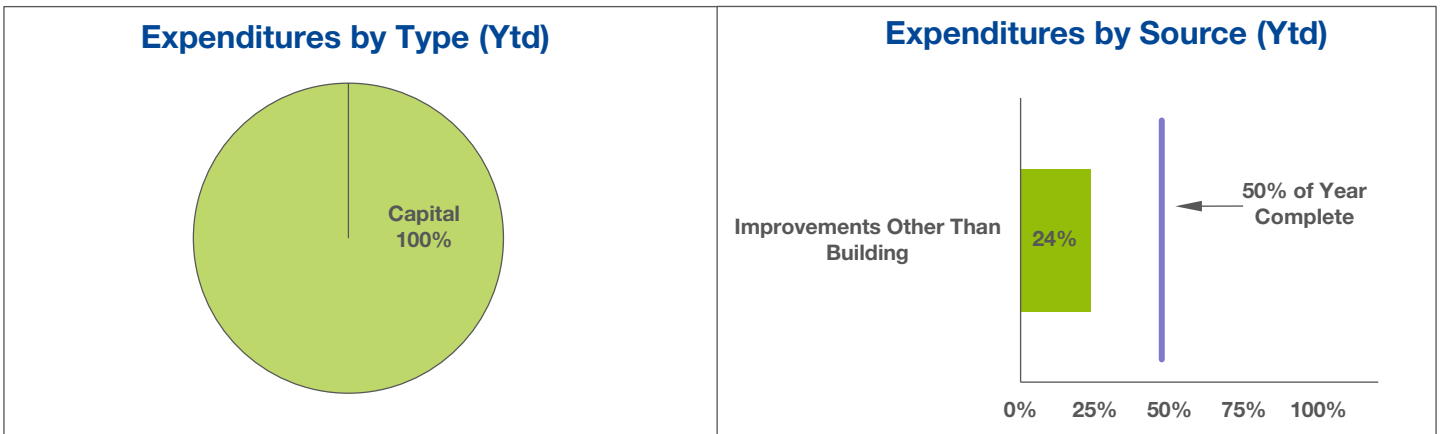
Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
City Manager's Office	5,253,300	2,490,700	47%	2,164,400	51%
Finance /IT/Insurance	5,972,900	1,436,600	24%	1,817,800	40%
Police Department	11,562,100	5,224,100	45%	5,131,500	44%
Fire Department	7,192,900	3,356,200	47%	3,400,800	47%
Community Development	3,595,100	1,363,100	38%	1,367,800	45%
Public Works Department	4,940,800	2,024,400	41%	2,020,200	39%
Commissions and Boards	156,400	26,900	17%	33,900	23%
<b>Total</b>	<b>38,673,500</b>	<b>15,922,000</b>	<b>41%</b>	<b>15,936,400</b>	<b>44%</b>



**CITY OF HIGHLAND PARK**  
**CAPITAL PROJECT FUND**  
 June 30, 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	592,500	49%	369,200	58%
Home Rule Sales Tax	451,400	207,200	46%	212,000	47%
Grants / Reimbursements	616,100	250,500	41%	23,500	30%
Interest Earnings	33,500	75,600	226%	73,600	38%
Bond Proceeds	-	-	0%	7,093,000	99%
Transfer from Motor Fuel Tax	750,400	375,200	50%	-	0%
<b>Total</b>	<b>3,051,400</b>	<b>1,501,000</b>	<b>49%</b>	<b>7,771,300</b>	<b>84%</b>

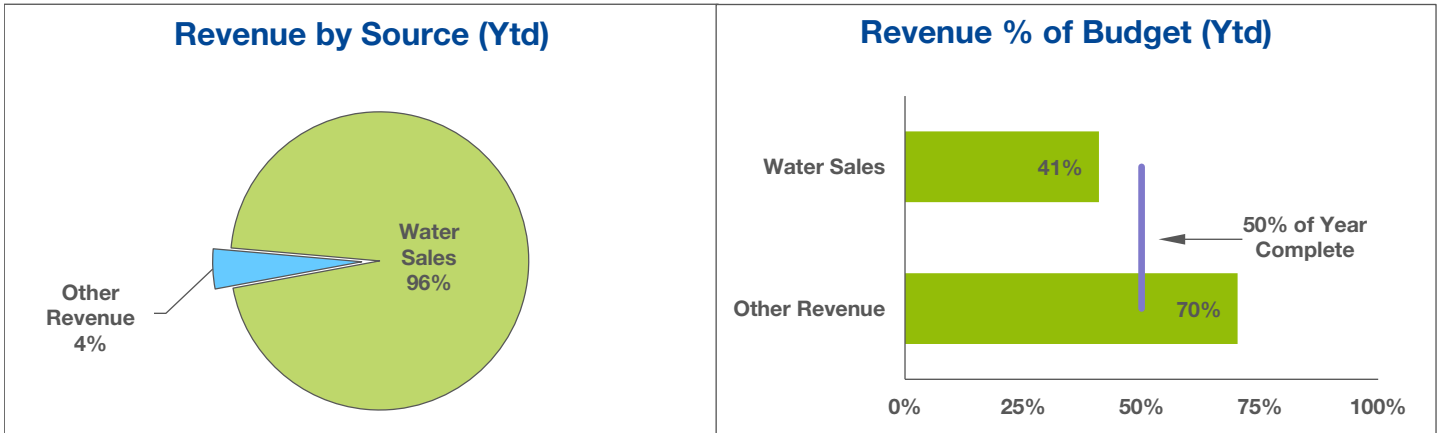


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Building and Building Improvements	480,000	-	0%	-	0%
Improvements Other Than Building	5,000,000	1,178,500	24%	559,300	8%
<b>Total</b>	<b>5,480,000</b>	<b>1,178,500</b>	<b>22%</b>	<b>559,300</b>	<b>8%</b>

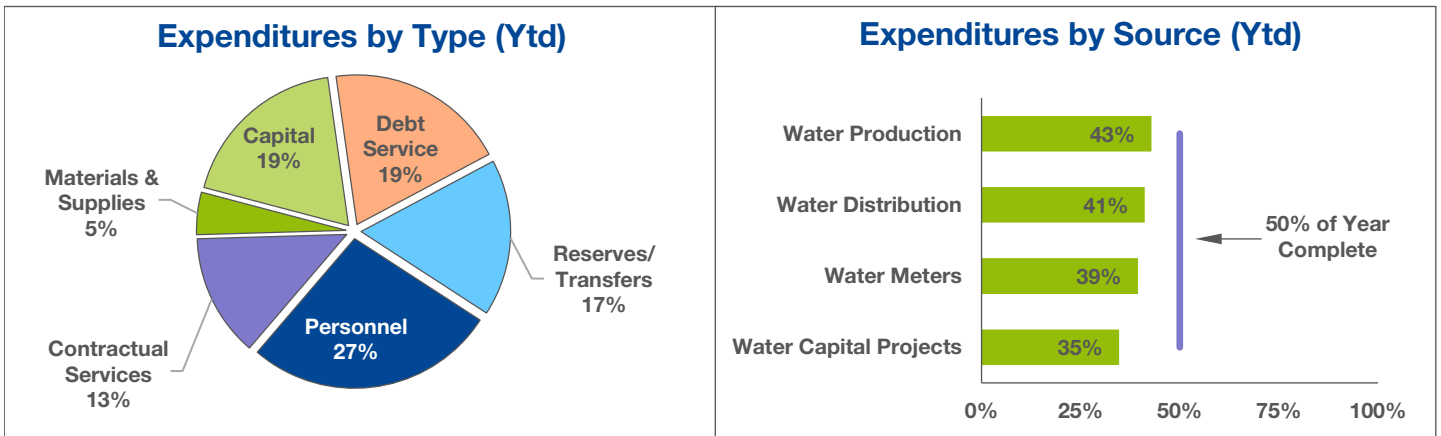
# CITY OF HIGHLAND PARK

## WATER FUND

June 30, 2019



Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Sales	8,958,900	3,674,000	41%	3,199,400	41%
Other Revenue	235,600	165,600	70%	147,500	41%
<b>Total</b>	<b>9,194,500</b>	<b>3,839,600</b>	<b>42%</b>	<b>3,346,900</b>	<b>41%</b>

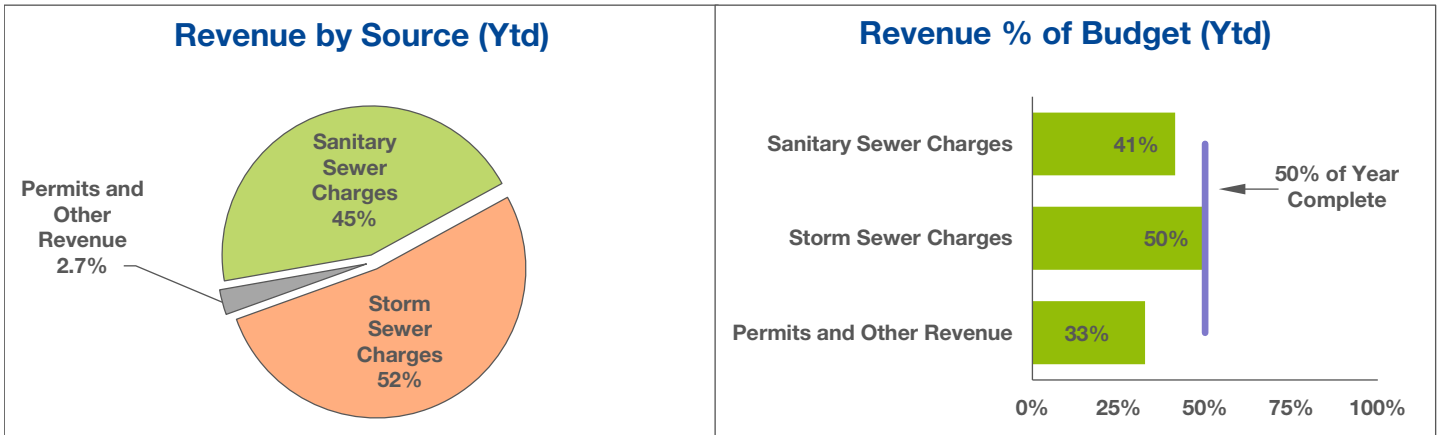


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Production	2,295,900	983,900	43%	1,067,100	48%
Water Distribution	1,269,000	522,800	41%	520,200	42%
Water Meters	508,300	200,500	39%	218,300	47%
Water Capital Projects	6,020,200	2,091,200	35%	2,102,100	41%
<b>Total</b>	<b>10,093,400</b>	<b>3,798,400</b>	<b>38%</b>	<b>3,907,700</b>	<b>43%</b>

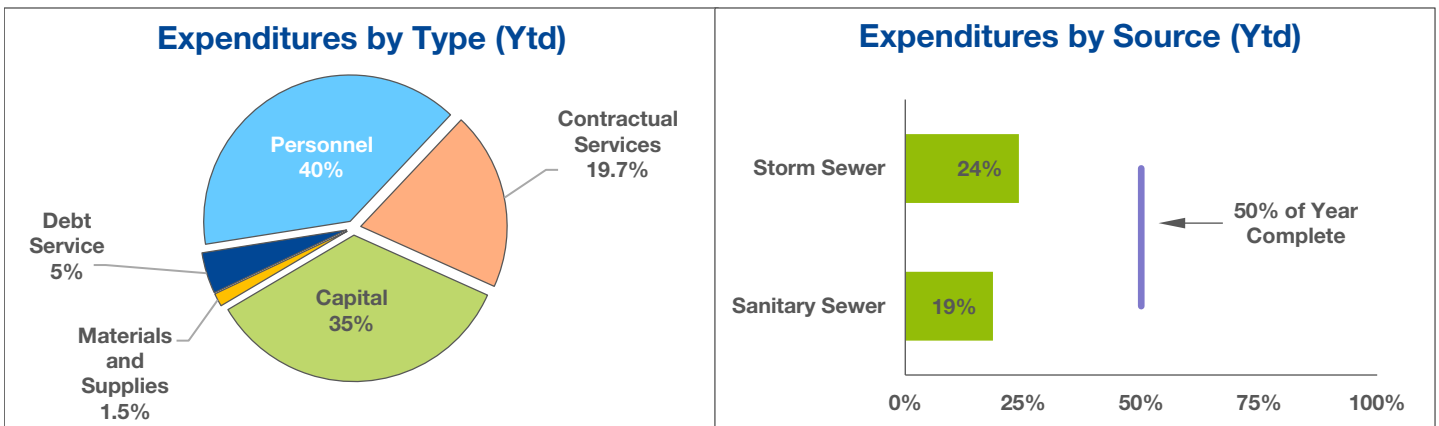
# CITY OF HIGHLAND PARK

## SEWER FUND

June 30, 2019



Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Sanitary Sewer Charges	2,389,600	986,500	41%	959,700	41%
Storm Sewer Charges	2,307,400	1,155,300	50%	1,155,000	50%
Permits and Other Revenue	183,400	59,800	33%	74,900	53%
<b>Total</b>	<b>4,880,400</b>	<b>2,201,600</b>	<b>45%</b>	<b>2,189,600</b>	<b>46%</b>



Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Storm Sewer	2,906,700	699,200	24%	514,900	22%
Sanitary Sewer	3,058,900	568,400	19%	1,030,600	40%
<b>Total</b>	<b>5,965,600</b>	<b>1,267,600</b>	<b>21%</b>	<b>1,545,500</b>	<b>32%</b>

# CITY OF HIGHLAND PARK

## EXECUTIVE SUMMARY - REVENUE DETAIL

June 30, 2019

### *EXECUTIVE SUMMARY - REVENUE DETAIL*

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

**None.**

#### **General Fund**

- ***Overweight Truck Permit*** – Revenue is trending lower than budget.
- ***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**  
June 30, 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

June 30, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
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### 111 General

↑ General Taxes	27,790,400	14,137,042	51%	14,115,355	50%
↑ Permits	1,279,700	675,518	53%	646,751	35%
↑ Licenses	331,200	127,082	38%	114,590	34%
↓ Fines and Forfeitures	513,020	188,078	37%	283,031	52%
↑ Charges for Services	3,029,850	1,664,010	55%	1,360,993	48%
↑ Reimbursements and Grants	266,202	102,935	39%	149,889	50%
↑ Rental Income	232,208	110,217	47%	100,489	58%
↑ Interest Earnings	297,800	316,353	106%	256,230	49%
↑ Sale of Assets / Payment in Lieu of Taxes	1,060,100	-	0%	-	0%
↑ Contributions and Donations	-	267	0%	36	69%
↑ Transfers	2,034,642	1,017,321	50%	1,964,150	58%
<b>↑ Total General</b>	<b>36,835,122</b>	<b>18,338,824</b>	<b>50%</b>	<b>18,991,514</b>	<b>48%</b>

### 121 Multi-Modal Transportation

↑ General Taxes	1,698,200	852,006	50%	1,038,219	56%
↑ Permits	27,000	27,560	102%	24,310	52%
↑ Licenses	1,071,700	54,710	5%	43,868	4%
↑ Fines and Forfeitures	12,000	5,379	45%	3,760	26%
↑ Charges for Services	68,578	52,605	77%	50,100	69%
↑ Reimbursements and Grants	1,476,248	692,266	47%	733,716	47%
↑ Interest Earnings	1,340	10,634	794%	1,340	19%
↑ Transfers	150,000	75,000	50%	-	0%
<b>↑ Total Multi-Modal Transportation</b>	<b>4,505,066</b>	<b>1,770,160</b>	<b>39%</b>	<b>1,895,313</b>	<b>39%</b>

### 122 Motor Fuel Tax

↑ General Taxes	750,400	370,363	49%	380,119	50%
↑ Interest Earnings	4,700	3,812	81%	2,933	31%
<b>↑ Total Motor Fuel Tax</b>	<b>755,100</b>	<b>374,175</b>	<b>50%</b>	<b>383,052</b>	<b>50%</b>

### 124 E-911

↑ Reimbursements and Grants	594,500	328,835	55%	251,157	38%
↑ Interest Earnings	2,000	1,052	53%	3,735	51%
<b>↑ Total E-911</b>	<b>596,500</b>	<b>329,887</b>	<b>55%</b>	<b>254,892</b>	<b>39%</b>

### 128 Public Safety Pension Levy

↑ General Taxes	6,270,000	3,095,991	49%	3,763,412	60%
<b>↑ Total Public Safety Pension</b>	<b>6,270,000</b>	<b>3,095,991</b>	<b>49%</b>	<b>3,763,412</b>	<b>60%</b>

### 129 Environmental Sustainability

↑ Charges for Services	135,000	99,847	74%	105,539	80%
↑ Interest Earnings	-	2,324	0%	617	37%
<b>↑ Total Environmental Sustainability</b>	<b>135,000</b>	<b>102,171</b>	<b>76%</b>	<b>106,156</b>	<b>79%</b>

### 131 Debt Service

↑ General Taxes	1,237,600	617,168	50%	479,586	60%
↑ Reimbursements and Grants	66,125	10,113	15%	11,013	16%
↑ Interest Earnings	20,900	8,636	41%	13,050	53%
<b>↑ Total Debt Service</b>	<b>1,324,625</b>	<b>635,917</b>	<b>48%</b>	<b>503,648</b>	<b>57%</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL

June 30, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
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### 141 Capital Projects

↑ General Taxes	1,651,400	799,719	48%	581,198	54%
↑ Reimbursements and Grants	616,100	250,508	41%	23,475	30%
↑ Interest Earnings / Bond Proceeds	33,500	75,605	226%	7,166,569	98%
↑ Transfers	750,400	375,200	50%	-	0%
<b>↑ Total Capital Projects</b>	<b>3,051,400</b>	<b>1,501,032</b>	<b>49%</b>	<b>7,771,242</b>	<b>84%</b>

### 143 Tax Increment Financing - Ravinia

↑ General Taxes	333,600	107,878	32%	182,264	66%
↑ Interest Earnings	-	10,846	0%	3,016	37%
<b>↑ Total Tax Increment Financing - Ravinia</b>	<b>333,600</b>	<b>118,725</b>	<b>36%</b>	<b>185,279</b>	<b>65%</b>

### 211 Parking

↑ Fines and Forfeitures	213,300	132,461	62%	109,584	60%
↑ Charges for Services	586,300	178,876	31%	225,438	37%
↑ Interest Earnings	6,800	5,937	87%	4,260	51%
↑ Payment in Lieu of Parking Spaces	-	5,000	0%	-	0%
<b>↑ Total Parking</b>	<b>806,400</b>	<b>322,275</b>	<b>40%</b>	<b>339,282</b>	<b>42%</b>

### 212 Water

↑ Permits	85,000	33,845	40%	35,457	30%
↑ Fines and Forfeitures	7,500	4,950	66%	3,800	48%
↑ Charges for Services	8,984,900	3,687,764	41%	3,210,995	41%
↑ Reimbursements and Grants	81,400	45,521	56%	38,170	47%
↑ Bond Proceeds / Interest Earnings	35,700	67,520	189%	58,480	45%
<b>↑ Total Water</b>	<b>9,194,500</b>	<b>3,839,600</b>	<b>42%</b>	<b>3,346,902</b>	<b>41%</b>

### 214 Sewer

↑ Permits	35,000	9,080	26%	16,085	38%
↑ Charges for Services	4,728,658	2,157,679	46%	2,128,002	46%
↑ Reimbursements and Grants	87,500	8,907	10%	27,303	96%
↑ Bond Proceeds / Interest Earnings	29,200	25,969	89%	18,250	45%
<b>↑ Total Sewer</b>	<b>4,880,358</b>	<b>2,201,635</b>	<b>45%</b>	<b>2,189,640</b>	<b>46%</b>

### 221 Insurance

↑ Reimbursements and Grants	1,203,343	662,812	55%	613,023	48%
↑ Interest Earnings	-	21,686	0%	6,633	40%
↑ Transfers	4,182,001	2,090,281	50%	2,091,001	50%
<b>↑ Total Insurance</b>	<b>5,385,344</b>	<b>2,774,779</b>	<b>52%</b>	<b>2,710,657</b>	<b>49%</b>

### 222 Equipment Maintenance & Replacement

↑ Reimbursements and Grants	3,471,642	1,805,136	52%	1,943,540	53%
↑ Bond Proceeds / Interest Earnings	37,500	48,754	130%	1,074,749	94%
↑ Sale of Assets	13,000	8,766	67%	8,098	37%
<b>↑ Total Equipment Replacement &amp; Replacement</b>	<b>3,522,142</b>	<b>1,862,655</b>	<b>53%</b>	<b>3,026,387</b>	<b>63%</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL

June 30, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
321 Housing Trust					
↑ General Taxes	145,000	60,003	41%	46,669	21%
↑ Permits	28,700	6,000	21%	6,000	24%
↑ Interest Earnings	8,400	10,323	123%	5,283	44%
<b>↑ Total Housing Trust</b>	<b>182,100</b>	<b>76,326</b>	<b>42%</b>	<b>62,452</b>	<b>24%</b>
<b>↑ Grand Total, All Funds</b>	<b>77,777,257</b>	<b>37,344,151</b>	<b>48%</b>	<b>45,529,829</b>	<b>52%</b>



# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL

June 30, 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	2,490,681	47%	2,164,433	51%
↑ Finance Department	5,972,859	1,436,634	24%	1,817,772	40%
↑ Police Department	11,562,142	5,224,117	45%	5,131,504	44%
↑ Fire Department	7,192,915	3,356,212	47%	3,400,831	47%
↑ Community Development	3,595,118	1,363,078	38%	1,367,753	45%
↑ Public Works & Engineering	2,618,597	1,118,291	43%	1,102,343	42%
↑ Facilities	2,322,166	906,147	39%	917,851	36%
↑ Commissions	156,415	26,877	17%	33,854	23%
<b>↑ Total General</b>	<b>38,673,539</b>	<b>15,922,037</b>	<b>41%</b>	<b>15,936,341</b>	<b>44%</b>
121 Multi-Modal Transportation					
↑ Street & Sidewalk	3,215,764	1,340,830	42%	1,226,941	45%
↑ Transit Ravinia	297,632	65,633	22%	60,309	24%
↑ Transit (PACE)	1,072,366	500,604	47%	512,359	46%
<b>↑ Total Multi-Modal Transportation</b>	<b>4,585,762</b>	<b>1,907,067</b>	<b>42%</b>	<b>1,799,609</b>	<b>44%</b>
122 Motor Fuel Tax					
<b>↑ Total Motor Fuel Tax</b>	<b>900,400</b>	<b>450,200</b>	<b>50%</b>	<b>-</b>	<b>0%</b>
124 E911					
<b>↑ Total E911</b>	<b>674,292</b>	<b>330,844</b>	<b>49%</b>	<b>284,542</b>	<b>28%</b>
128 Public Safety Pension Levy					
<b>↑ Total Public Safety Pension Levy</b>	<b>6,270,000</b>	<b>3,095,991</b>	<b>49%</b>	<b>3,763,412</b>	<b>60%</b>
129 Environmental Sustainability					
<b>↑ Total Environmental Sustainability</b>	<b>89,646</b>	<b>39,680</b>	<b>44%</b>	<b>40,113</b>	<b>48%</b>
131 Debt Service					
<b>↑ Total Debt Service</b>	<b>1,329,200</b>	<b>174,631</b>	<b>13%</b>	<b>1,124,872</b>	<b>56%</b>
141 Capital Projects					
<b>↑ Total Capital Projects</b>	<b>5,480,000</b>	<b>1,178,504</b>	<b>22%</b>	<b>559,270</b>	<b>8%</b>
143 Tax Increment Financing - Ravinia					
<b>↑ Total Tax Increment Financing - Ravinia</b>	<b>1,585,469</b>	<b>17,183</b>	<b>1%</b>	<b>-</b>	<b>0%</b>
211 Parking					
↑ Parking Enforcement	343,459	139,957	41%	141,848	43%
↑ Parking - Indoor, On and Off Street	340,984	139,393	41%	175,286	49%
↑ Parking Construction and Improvements	79,500	24,750	31%	24,750	28%
<b>↑ Total Parking</b>	<b>763,943</b>	<b>304,100</b>	<b>40%</b>	<b>341,884</b>	<b>44%</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL

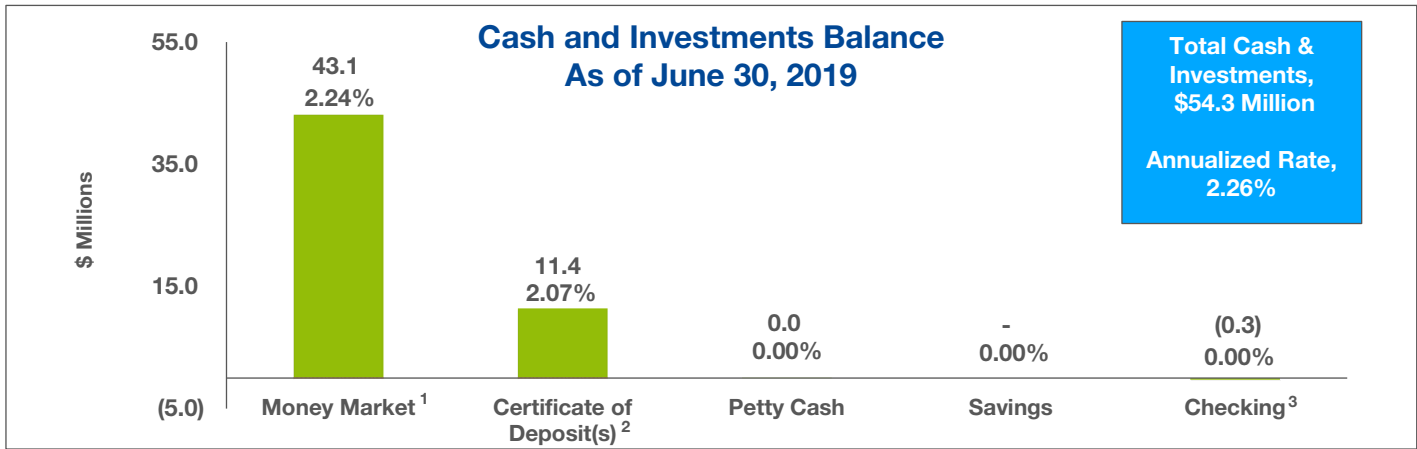
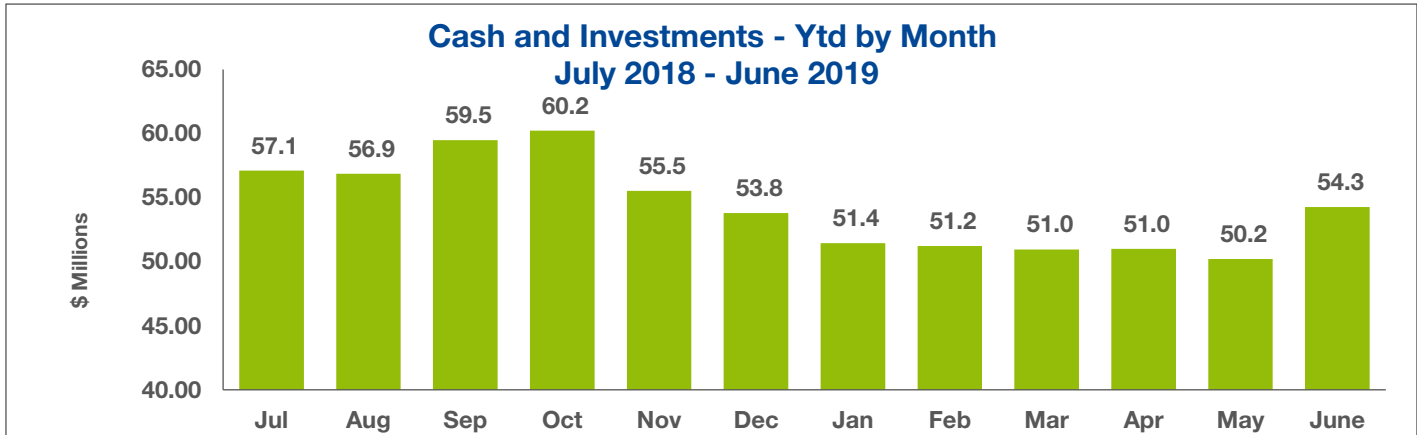
June 30, 2019

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	983,944	43%	1,067,132	48%
↑ Water Distribution	1,268,958	522,755	41%	520,213	42%
↑ Meters	508,250	200,546	39%	218,319	47%
↑ Cap Improvements/Water Debt Svc/Transfers	6,020,200	2,091,244	35%	2,102,105	41%
<b>↑ Total Water</b>	<b>10,093,349</b>	<b>3,798,489</b>	<b>38%</b>	<b>3,907,769</b>	<b>43%</b>
214 Sewer					
↑ Storm Drainage	2,906,702	699,239	24%	514,933	22%
↑ Sanitary Sewer Operations	3,058,872	568,436	19%	1,030,580	40%
<b>↑ Total Sewer</b>	<b>5,965,574</b>	<b>1,267,675</b>	<b>21%</b>	<b>1,545,513</b>	<b>32%</b>
221 Insurance					
↑ Wellness Program	83,060	20,330	24%	41,338	75%
↑ Insurance Health & Dental	5,942,594	2,899,654	49%	2,774,145	49%
<b>↑ Total Insurance</b>	<b>6,025,654</b>	<b>2,919,983</b>	<b>48%</b>	<b>2,815,483</b>	<b>49%</b>
222 Equipment Maintenance & Replacement					
↑ Computer Services	2,153,285	678,450	32%	491,824	13%
↑ Police	485,108	135,972	28%	122,314	30%
↑ Fire	237,016	111,797	47%	112,014	52%
↑ Public Works	1,350,433	485,049	36%	500,452	42%
<b>↑ Total Equip. Maint. &amp; Replacement</b>	<b>4,225,842</b>	<b>1,411,268</b>	<b>33%</b>	<b>1,226,603</b>	<b>25%</b>
321 Housing Trust					
<b>↑ Total Housing Trust</b>	<b>344,456</b>	<b>16,331</b>	<b>5%</b>	<b>14,571</b>	<b>14%</b>
<b>↑ Grand Total, All Funds</b>	<b>87,007,126</b>	<b>32,833,983</b>	<b>38%</b>	<b>33,359,982</b>	<b>40%</b>

# CITY OF HIGHLAND PARK

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

June 30, 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>50.21</b>							<b>53.79</b>
Revenue Inc/(Dec)	4.99	4.59	5.62	4.79	5.24	12.12							37.34
Expenditures (Inc)/Dec	(3.48)	(4.92)	(6.06)	(5.05)	(5.40)	(7.93)							(32.83)
Acct. Rec. (Inc)/Dec	0.01	0.04	0.03	(0.02)	(0.23)	(0.13)							(0.30)
Acct. Pay. Inc/(Dec)	(3.86)	0.07	0.14	0.32	(0.40)	(0.00)							(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>54.26</b>							<b>54.26</b>
Cash & Invest. Inc/(Dec)	(2.35)	(0.22)	(0.27)	0.05	(0.79)	4.05							0.47

### 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 \$54.3 million diversified in various fixed income options including checking, savings, CDs, CDARS and money market accounts, with an aggregate annualized rate of 2.26%.

### 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 2.51%, 2.42%, 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 1.80% and 2.8% interest rates, maturing between July 2019 and June 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**  
**June 30, 2019**

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
<b>Money Market</b>				
Highland Park Bank & Trust	111 General	General Commingled	2,421,473	2.51%
Highland Park Bank & Trust	121 Multi-Modal Transportation	General Commingled	1,542,088	2.51%
Highland Park Bank & Trust	122 Motor Fuel Tax	General Commingled	(426,855) <sup>1</sup>	2.51%
Highland Park Bank & Trust	124 E911	General Commingled	(130,584) <sup>1</sup>	2.51%
Highland Park Bank & Trust	129 Environmental Sustainability	General Commingled	296,821	2.51%
Highland Park Bank & Trust	131 Debt Service	General Commingled	405,052 <sup>1</sup>	2.51%
Highland Park Bank & Trust	141 Capital Projects	General Commingled	- <sup>1</sup>	2.51%
Highland Park Bank & Trust	143 Tax Increment Financing	General Commingled	1,570,138	2.51%
Highland Park Bank & Trust	211 Parking	General Commingled	118,244	2.51%
Highland Park Bank & Trust	212 Water	General Commingled	272,982	2.51%
Highland Park Bank & Trust	214 Sewer	General Commingled	621,088	2.51%
Highland Park Bank & Trust	221 Insurance	General Commingled	2,923,513	2.51%
Highland Park Bank & Trust	222 Equipment Maintenance & Replacement	General Commingled	201,934	2.51%
Highland Park Bank & Trust	321 Housing Trust	General Commingled	294,533	2.51%
Highland Park Bank & Trust	331 Guaranteed Deposit	General Commingled	645,145	2.51%
Highland Park Bank & Trust	111 General	Market Index	43,359	0.15%
Illinois Funds	122 Motor Fuel Tax	Motor Fuel	480,380	2.42%
Illinois Funds	111 General	General Tax	2,541,239	2.42%
Illinois Funds	131 Debt Service	General Tax	-	2.42%
Illinois Funds	141 Capital Projects	General Tax	59,005	2.42%
Illinois Funds	211 Parking	General Tax	331	2.42%
Illinois Funds	212 Water	General Tax	2,274,632	2.42%
Illinois Funds	214 Sewer	General Tax	954,337	2.42%
Illinois Funds	222 Equipment Maintenance & Replacement	General Tax	903,808	2.42%
Illinois Funds	321 Housing Trust	General Tax	154,307	2.42%
Illinois Funds	331 Guaranteed Deposit	General Tax	1,047,790	2.42%
Illinois Funds	141 Capital Projects	Bond Proceeds	2,635,847	2.42%
Illinois Funds	212 Water	Bond Proceeds	67,144	2.42%
Illinois Funds	222 Equipment Maintenance & Replacement	Bond Proceeds	599,355	2.42%
First Bank of Highland Park <sup>2</sup>	111 General	ICS	15,356,550	2.98%
First Bank of Highland Park <sup>2</sup>	131 Debt Service	ICS	528,461	2.98%
First Bank of Highland Park <sup>2</sup>	141 Capital Projects	ICS	135,104	2.98%
First Bank of Highland Park <sup>2</sup>	211 Parking	ICS	324,187	2.98%
First Bank of Highland Park <sup>2</sup>	212 Water	ICS	561,648	2.98%
First Bank of Highland Park <sup>2</sup>	214 Sewer	ICS	1,046,342	2.98%
First Bank of Highland Park <sup>2</sup>	222 Equipment Maintenance & Replacement	ICS	1,619,416	2.98%
First Bank of Highland Park <sup>2</sup>	321 Housing Trust	ICS	192,179	2.98%
First Bank of Highland Park <sup>2</sup>	331 Guaranteed Deposit	ICS	804,293	2.98%
<b>Total Money Market</b>			<b>43,085,286</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**  
**June 30, 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	2,639,437	2.40%
First Bank of Highland Park <sup>2</sup>	131 Debt Service	Working Capital	177,247	2.40%
First Bank of Highland Park <sup>2</sup>	141 Capital Projects	Working Capital	282,723	1.56%
First Bank of Highland Park <sup>2</sup>	211 Parking	Working Capital	72,091	2.40%
First Bank of Highland Park <sup>2</sup>	212 Water	Working Capital	103,246	2.40%
First Bank of Highland Park <sup>2</sup>	214 Sewer	Working Capital	176,251	2.40%
First Bank of Highland Park <sup>2</sup>	222 Equipment Maintenance & Replacement	Working Capital	289,425	2.40%
First Bank of Highland Park <sup>2</sup>	321 Housing Trust	Working Capital	47,325	2.40%
First Bank of Highland Park <sup>2</sup>	331 Guaranteed Deposit	Working Capital	142,516	2.40%
First Bank of Highland Park <sup>2</sup>	111 General	CDARS	5,453,166	-
First Bank of Highland Park <sup>2</sup>	131 Debt Service	CDARS	321,893	-
First Bank of Highland Park <sup>2</sup>	141 Capital Projects	CDARS	47,195	-
First Bank of Highland Park <sup>2</sup>	211 Parking	CDARS	139,949	2.80%. 2.15%
First Bank of Highland Park <sup>2</sup>	212 Water	CDARS	205,061	1.80%
First Bank of Highland Park <sup>2</sup>	214 Sewer	CDARS	363,758	-
First Bank of Highland Park <sup>2</sup>	222 Equipment Maintenance & Replacement	CDARS	589,877	-
First Bank of Highland Park <sup>2</sup>	321 Housing Trust	CDARS	81,246	-
First Bank of Highland Park <sup>2</sup>	331 Guaranteed Deposit	CDARS	293,512	-
<b>Total Certificate of Deposit(s)</b>			<b>11,425,919</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	(689,314) <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	(8,624) <sup>1</sup>	-
Huntington Bank	212.101.15	AR Lockbox Cash	38,634	-
<b>Total Checking</b>			<b>(253,452)</b>	
<b>Total Cash &amp; Investments</b>			<b>54,263,223</b>	
<b>Aggregate Annualized Rate</b>				<b>2.26%</b>

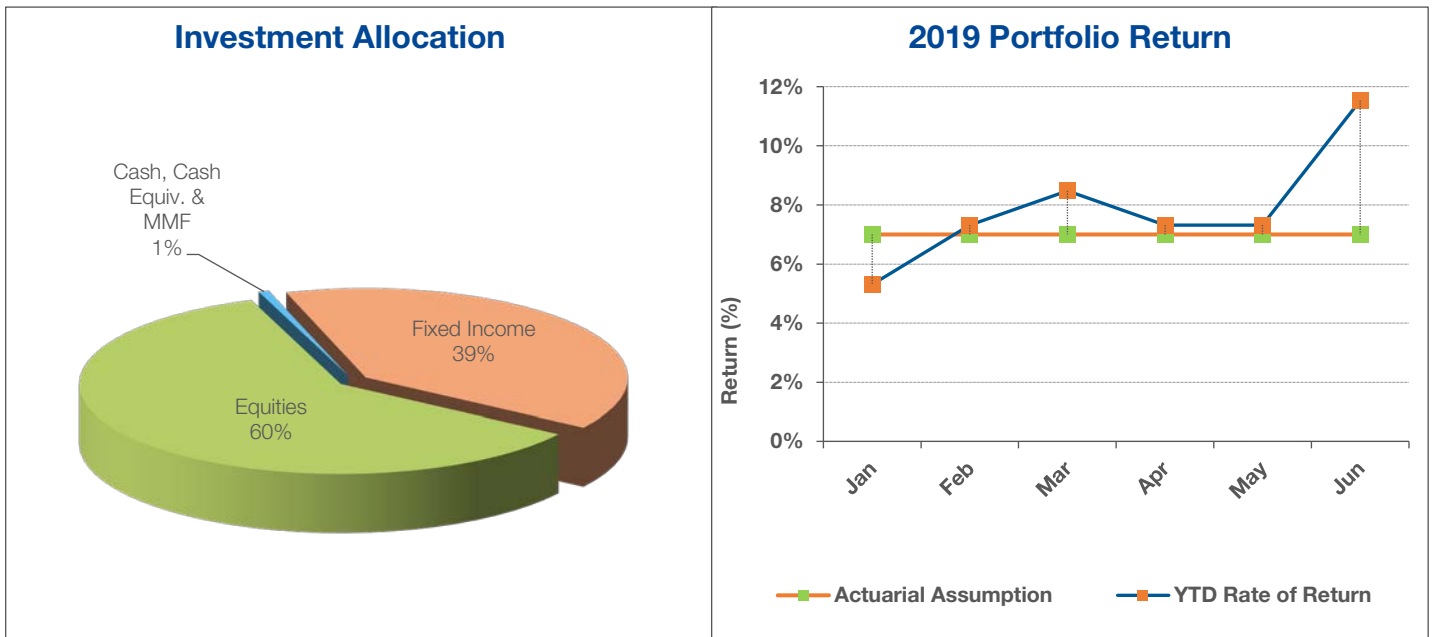
**NOTES:**

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)

June 30, 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							0.3
Fixed Income	15.5	15.3	15.8	15.8	16.1	16.8							16.8
Equities	24.6	25.2	24.9	25.5	23.5	25.7							25.7
<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>42.8</b>							<b>42.8</b>
Accrued Interest	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)
<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>42.9</b>							<b>42.9</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>40.0</b>							<b>38.6</b>
Contributions <sup>2</sup>	0.0	0.0	0.1	0.1	0.1	1.6							1.9
Inv. Gain/(Loss) <sup>3</sup>	2.1	0.8	0.5	0.9	(1.3)	1.8							4.7
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)							(2.4)
<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>2.9</b>							<b>4.3</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>42.9</b>							<b>42.9</b>

Projected Rate of Return <sup>4</sup>	63.7%	43.9%	33.9%	31.6%	17.6%	23.1%							23.1%
YTD Rate of Return <sup>5</sup>	5.3%	7.3%	8.5%	7.3%	7.3%	11.5%							11.5%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%							7.0%

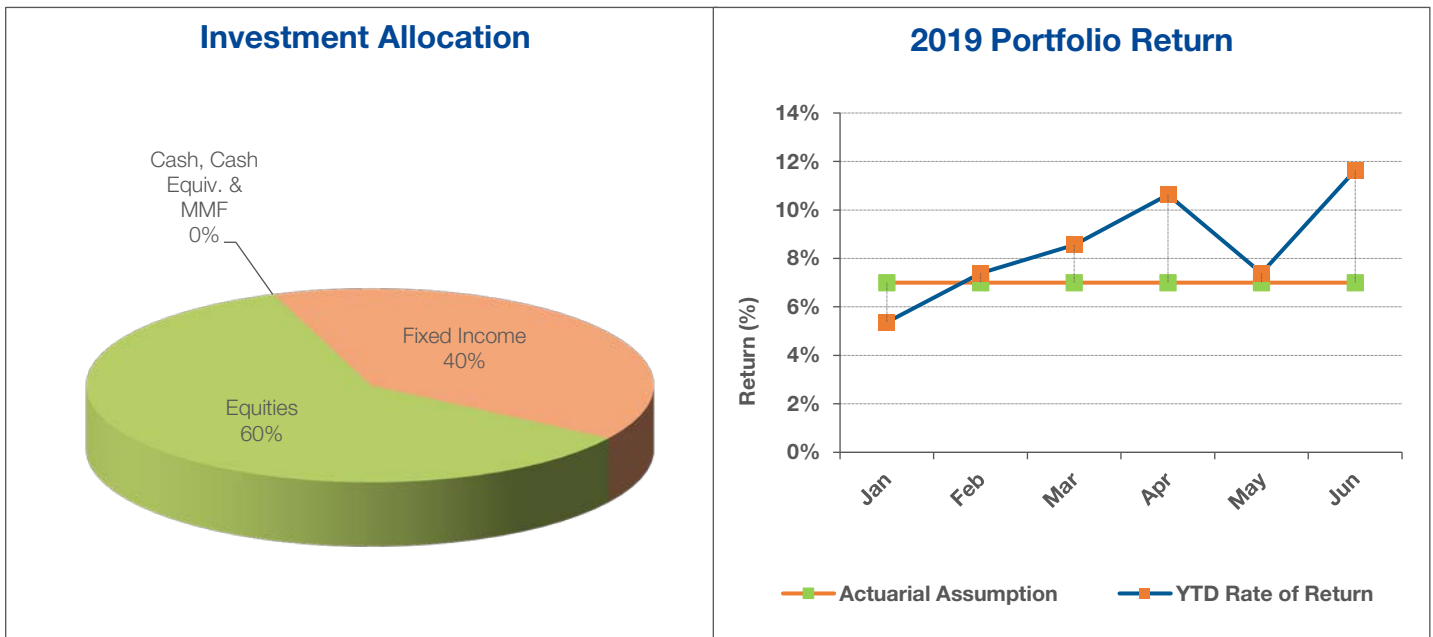
### NOTES:

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 (\$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)

June 30, 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	17.7							17.7
Equities	26.0	26.6	26.3	26.7	24.7	26.8							26.8
<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>44.5</b>							<b>44.5</b>
Accrued Interest	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)
<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>44.6</b>							<b>44.6</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>42.2</b>							<b>40.7</b>
Contributions <sup>2</sup>	0.0	0.0	0.1	0.1	0.1	0.9							1.2
Inv. Gain/(Loss) <sup>3</sup>	2.3	0.9	0.5	0.9	(1.4)	1.9							5.0
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)							(2.3)
<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>2.4</b>							<b>3.9</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>44.6</b>							<b>44.6</b>

Projected Rate of Return <sup>4</sup>	64.4%	44.4%	34.2%	31.9%	17.7%	23.3%							23.3%
YTD Rate of Return <sup>5</sup>	5.4%	7.4%	8.6%	10.6%	7.4%	11.6%							11.6%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%							7.0%

### NOTES:

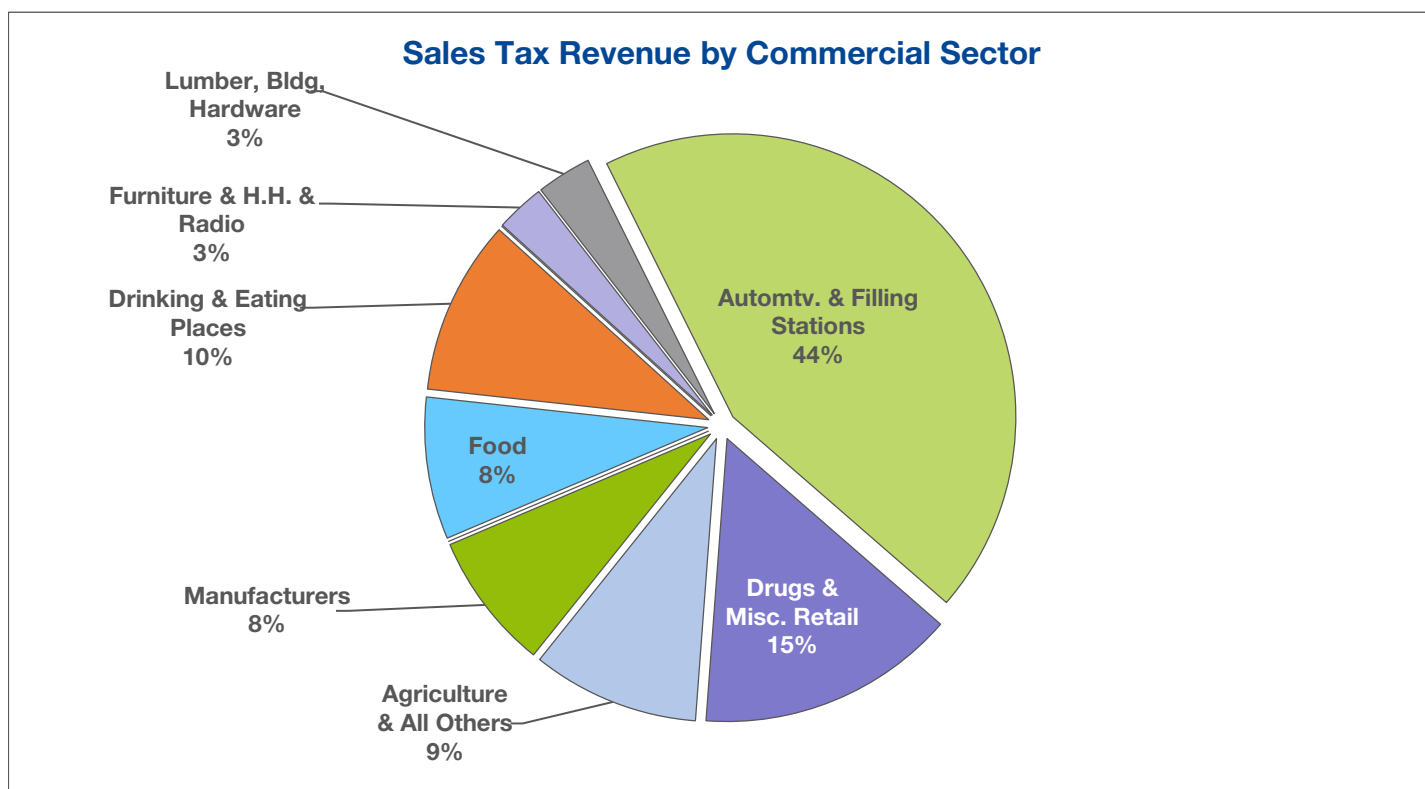
1. Source includes data from Lauterbach and Amen Monthly Statement of Plan Assets
2. Includes City and member contributions
3. Investment Gain/(Loss) shown net of investment management fees (\$27,303 Ytd)
4. Annualized investment return based on present year-to-date rate of return trend
5. Based on YTD gains/income and average ending portfolio balance

# CITY OF HIGHLAND PARK

## REVENUE - SALES TAX BY SQUARE FOOT BY COMMERCIAL SECTOR

### THRU 1st QUARTER 2019

June 30, 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:

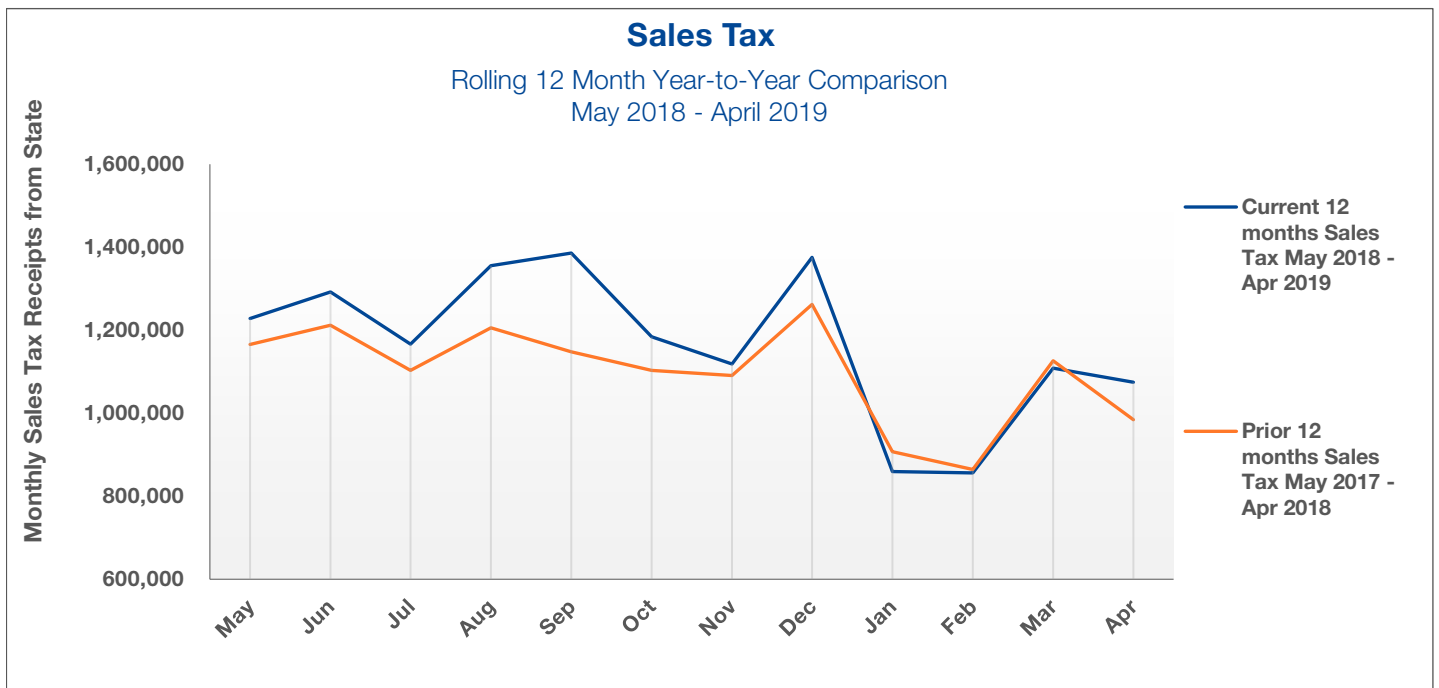
- Sales tax revenue by commercial sector does not reflect any interest earned as reported from Illinois Department of Revenue. Any interest earned is included in the Sales Tax revenue report.
- Administrative fees assessed by Illinois Department of Revenue are included in sales tax revenue by commercial 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 continues to 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

### June 30, 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	7%
Feb	825,131	813,402	847,409	864,447	856,167	838,768	13%
Mar	1,020,304	1,016,709	1,032,498	1,126,476	1,108,406	1,093,014	21%
Apr	1,026,374	992,044	1,012,755	984,449	1,074,742	955,205	29%
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>3,899,112</b>	<b>13,573,500</b>	

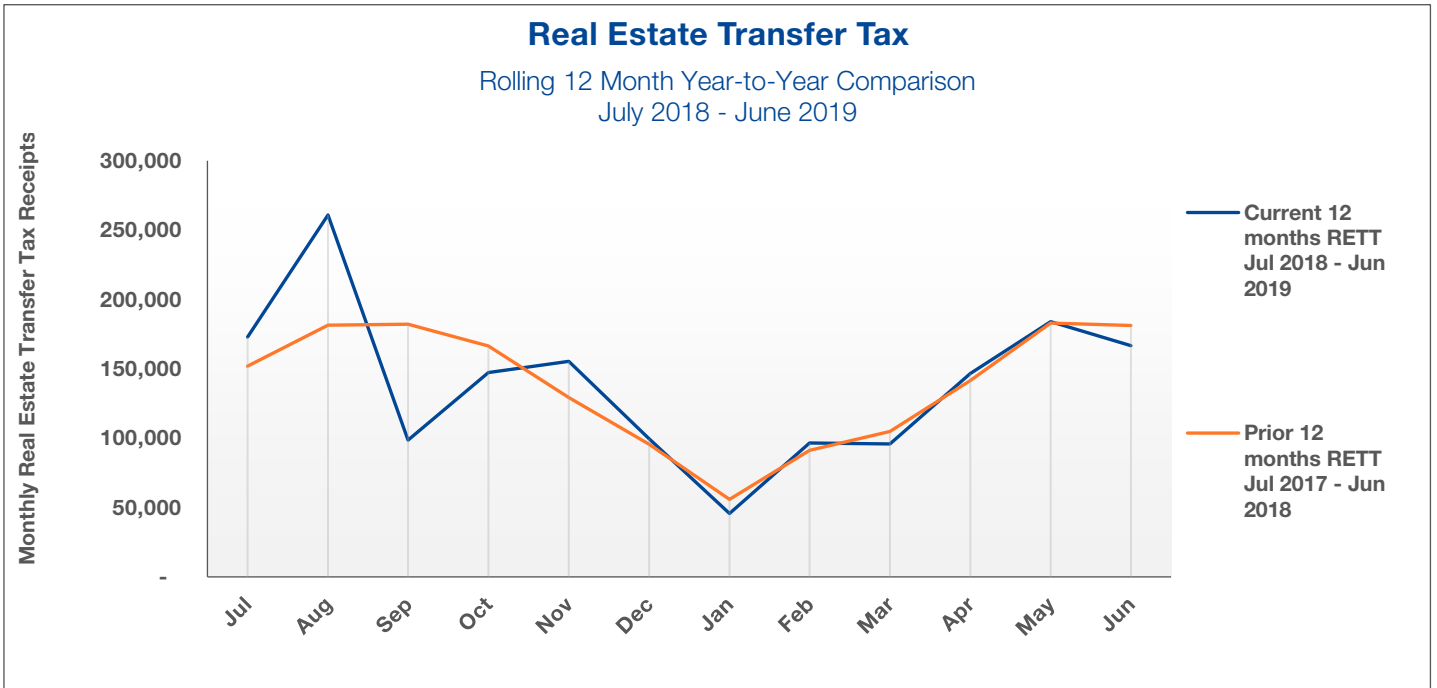
#### NOTES:

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

### June 30, 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	3%
Feb	96,238	114,355	237,595	91,125	96,525	86,113	9%
Mar	136,862	91,890	133,370	104,800	95,815	99,036	15%
Apr	83,140	218,128	184,855	141,644	146,551	133,854	24%
May	150,645	158,205	168,930	182,995	183,985	172,930	36%
Jun	181,800	219,090	264,715	181,302	166,589	171,330	46%
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>735,185</b>	<b>1,599,300</b>	

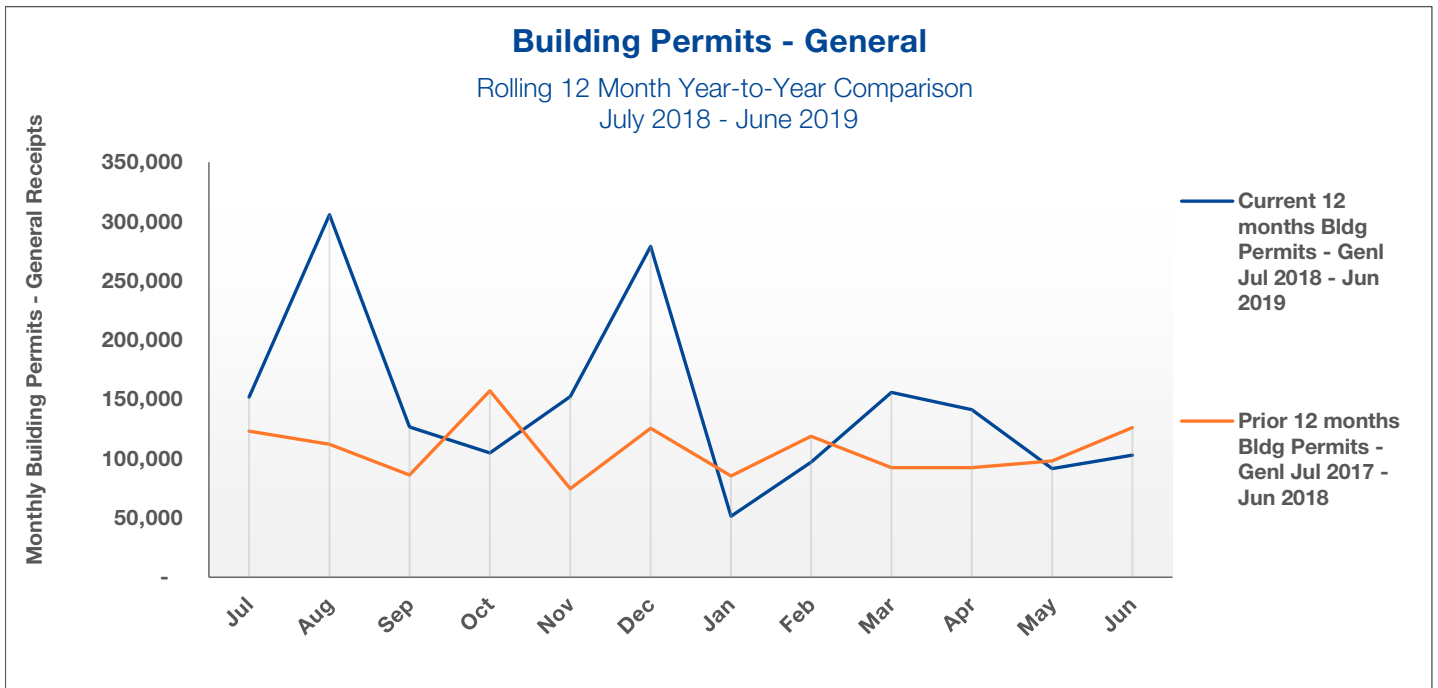
**NOTES:**

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

### June 30, 2019

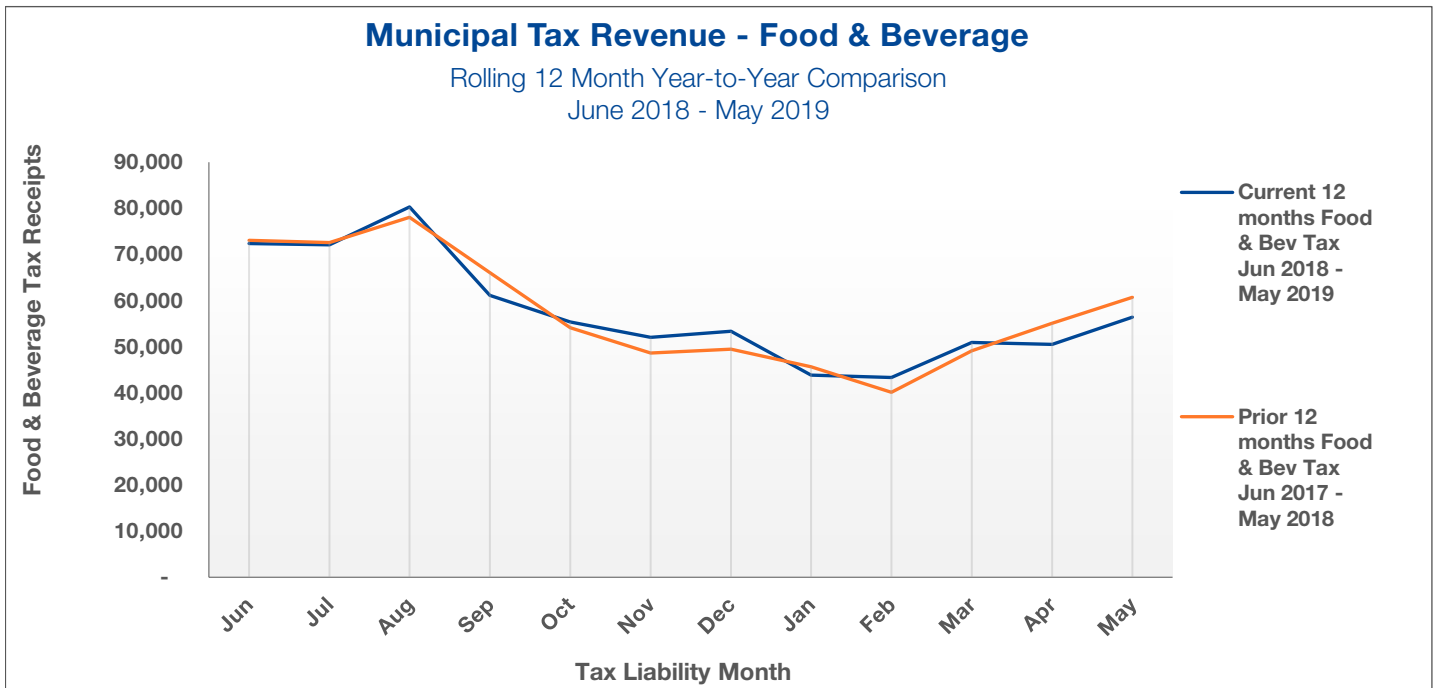


Month	Actual					Budget 2019	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	36,963	103,176	130,446	85,317	51,404	57,829	4%
Feb	27,540	41,375	74,604	118,804	96,997	80,527	13%
Mar	73,687	146,775	101,717	92,456	155,847	62,668	26%
Apr	70,025	102,951	117,934	92,433	141,186	62,652	38%
May	111,609	125,578	63,194	98,051	91,502	66,460	46%
Jun	609,890	76,366	76,187	126,034	102,912	85,427	54%
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>639,848</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**  
 June 30, 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%
Feb	40,098	43,625	43,397	40,103	43,313	34,298	15%
Mar	49,496	49,521	49,411	49,089	50,944	41,983	23%
Apr	49,860	50,408	52,964	55,107	50,488	47,130	32%
May	61,581	60,400	61,795	60,698	56,417	51,912	41%
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>245,027</b>	<b>597,700</b>	

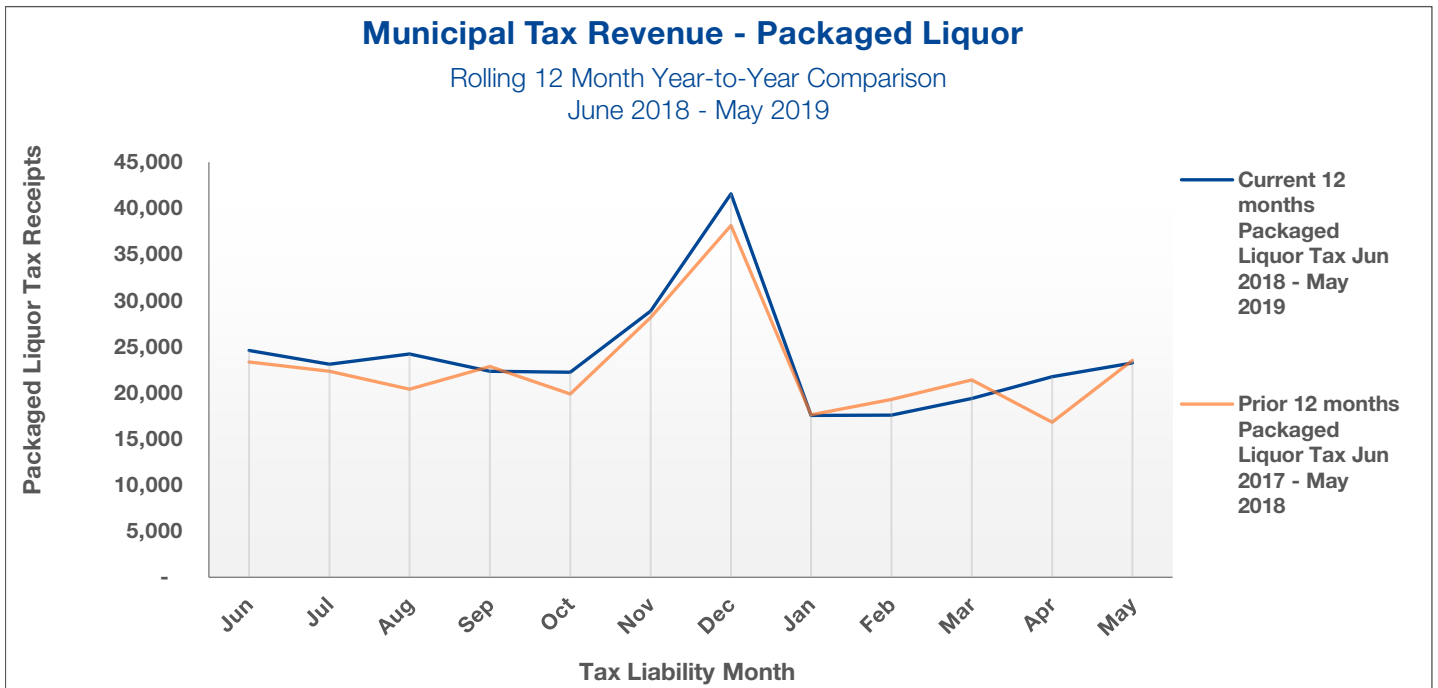
**NOTES:**

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

### June 30, 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	5%
Feb	16,900	16,253	16,767	19,291	17,591	24,580	10%
Mar	17,248	18,426	18,057	21,389	19,368	27,254	15%
Apr	20,619	20,372	21,640	18,287	21,729	23,301	21%
May	22,836	21,893	22,051	23,507	23,225	29,953	27%
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>99,457</b>	<b>365,600</b>	

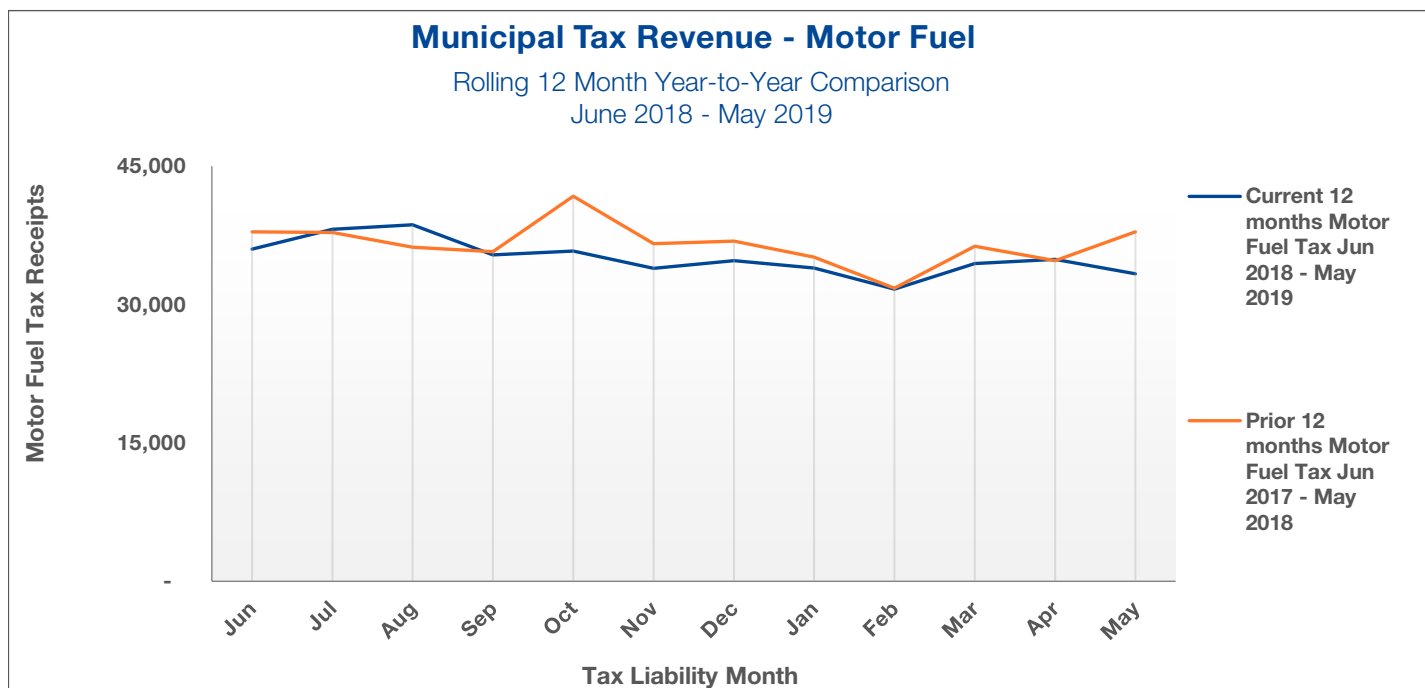
**NOTES:**

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

### June 30, 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	9%
Feb	36,784	32,050	31,653	31,774	31,671	28,151	17%
Mar	39,000	33,657	35,115	36,305	34,460	32,165	26%
Apr	39,234	35,082	35,039	34,774	34,905	30,809	36%
May	42,523	37,372	37,875	37,893	33,332	33,572	44%
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>168,319</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.