



City of Highland Park



Financial Status Report

July 2019
(Unaudited)



THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF HIGHLAND PARK

TABLE OF CONTENTS

REVENUE AND EXPENDITURES

Introduction	4
Executive Summary	
Revenue & Expenditure by Fund, Cash & Investments, Public Safety Pension Funds	4
General Fund Summary	5
Revenue Summary by Fund	6
Expenditure Summary by Fund	7
General Fund	8
Capital Project Fund	9
Water Fund	10
Sewer Fund	11
Executive Summary - Revenue and Expenditure Detail	12
Revenue Detail	13
Expenditure Detail	16

OTHER FINANCIAL REPORTS

Cash & Investments and Cash Reconciliations	18
Cash & Investments by Type	19
Police Pension	21
Fire Pension	22
Sales Tax Revenue by Commercial Sector	23
Sales Tax Revenue	24
Real Estate Transfer Tax Revenue	25
Building Permit Revenue	26
Municipal Tax Revenue - Food & Beverage	27
Municipal Tax Revenue - Packaged Liquor	28
Municipal Tax Revenue - Motor Fuel	29

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 July 31, 2019 (7 months - 58% of year) and as compared to actual revenues and expenditures for the previous fiscal year-to-date.

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



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



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



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

Executive Summary - Revenue by Fund

- Revenue is \$43.2M or 56% of budget as compared to \$51.3M 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 \$21.4M or 58% of budget as compared to \$21.8M in the prior year.
 - Property tax receipts are \$2.0M, or 52% of budget as compared to \$2.3M, or 61% of actual in the prior year, significantly due to timing. A large number of property owners 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their full 2017 taxes, early in 2018, to be able to take advantage of the State and Local Tax deduction before it was repealed.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 \$230k or 45% of budget as compared to \$348k in prior year. Invoices for Community Development fines were reduced \$60k to reflect adjusted billing.
 - Charges for Services revenue is \$2.0M or 66% of budget compared to \$1.7M in the prior year, as per contract, significantly for services provided to the City of Highwood.
 - Interest Income is 127% of budget.
 - Capital Project Fund revenue is \$1.6M or 54% of budget as compared to \$8.3M in the prior year. \$862k has been received in tax revenue, \$257k in other governmental reimbursements and \$87k 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.
 - Water Fund revenue is \$4.6M or 50% of budget compared to \$4.1M in the prior year.
 - Equipment Replacement Fund revenue is \$2.2M or 61% of budget compared to \$3.4M 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 \$39.4M or 45% of budget as compared to \$39.1M in the prior year.
 - Public Safety Pension Levy transfers are \$3.2M compared to \$3.8M in the prior year, prior year significantly due to timing. A large number of property owners 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 \$2.1M compared to \$941k in the prior year.
 - Insurance Fund medical expenditures are \$3.4M compared to \$3.2M in the prior year.
 - Equipment Maintenance Fund expenditures for software maintenance are \$293k compared to \$114k 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 \$53.9M, an increase of \$100k 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 \$88.1M, an increase of \$8.8M 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

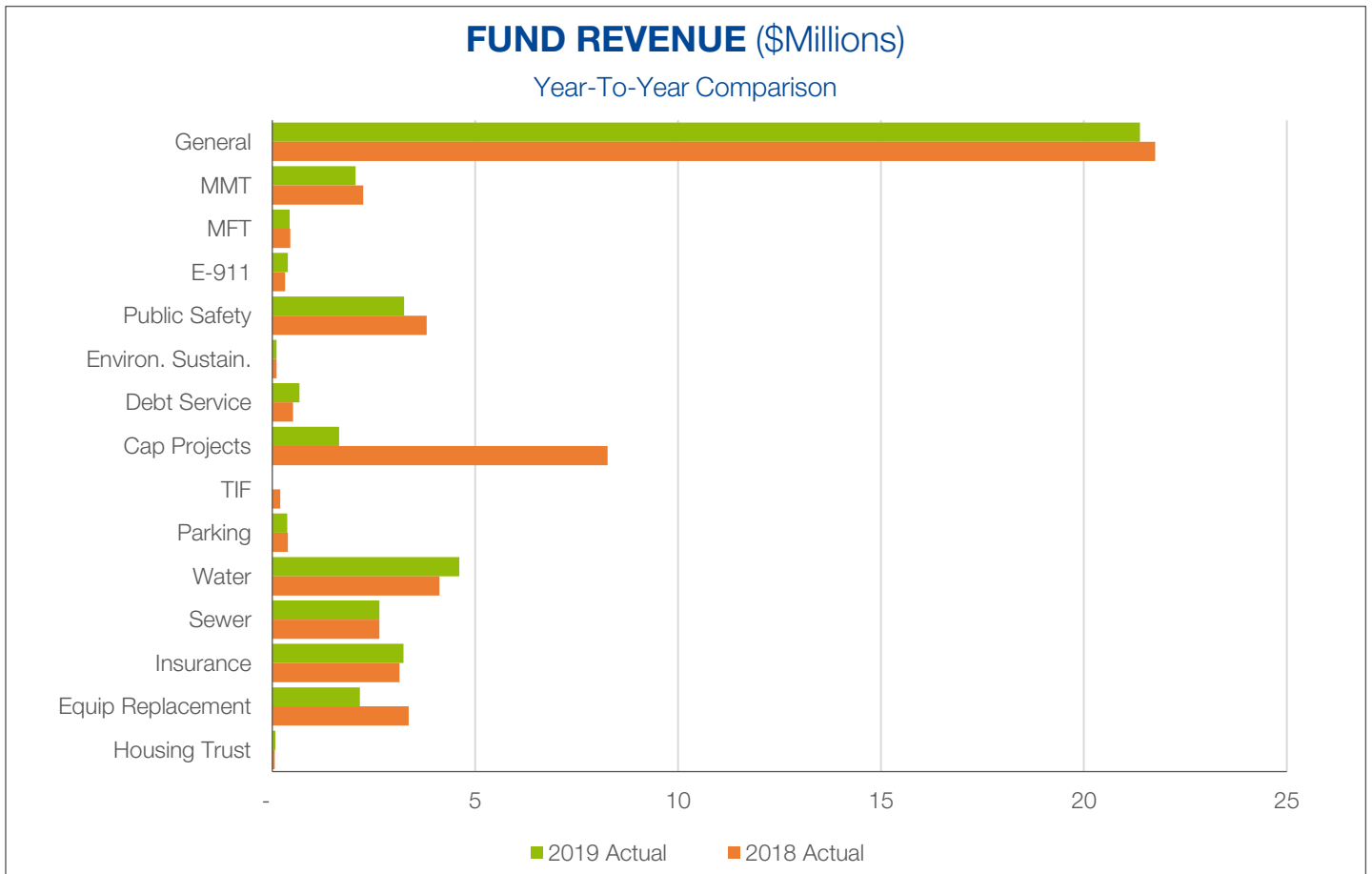
Projected unaudited General Fund Balance at December 31, 2019 based on 2019 amended budget² and audited fund balance as of January 1, 2019.

General Fund Balance¹	
Fund Balance - January 1, 2019 (audited)	20,636,768
2019 Revenue	36,866,822
2019 Operating Expenditures	(34,824,955)
2019 Capital Expenditures, Debt, Transfers	(3,885,708)
Fund Balance - December 31, 2019 (unaudited)	18,792,927
% of Operating Expenditures	54.0%

NOTES:

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

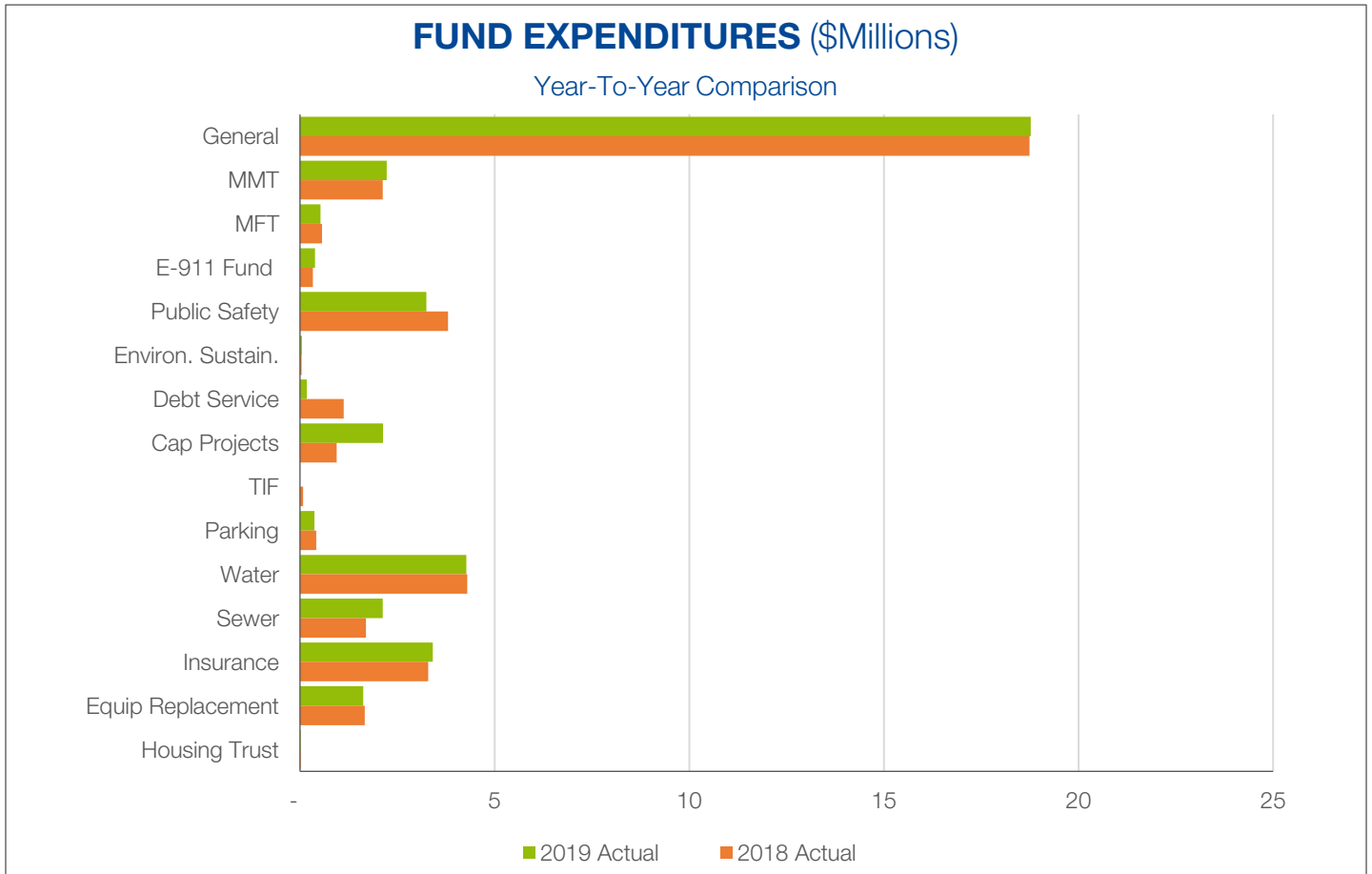
CITY OF HIGHLAND PARK
REVENUE SUMMARY BY FUND
July 31, 2019



Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
↑ General	36,866,822	21,376,879	58%	21,753,301	55%
↑ Multi-Modal Transportation (MMT)	4,505,066	2,054,156	46%	2,241,314	46%
↑ Motor Fuel Tax (MFT)	755,100	430,290	57%	441,385	57%
↑ E911	596,500	384,953	65%	318,261	48%
↑ Public Safety Pension Levy	6,270,000	3,245,101	52%	3,804,500	61%
↑ Environmental Sustainability	135,000	102,704	76%	106,344	79%
↑ Debt Service	1,324,625	668,631	50%	510,865	58%
↑ Capital Projects	3,051,400	1,644,129	54%	8,265,360	89%
↑ Tax Increment Financing - Ravinia	333,600	136,707	41%	193,101	68%
↑ Tax Increment Financing - Briergate	-	123,945	0%	-	0%
↑ Parking	806,400	365,009	45%	381,414	47%
↑ Water	9,194,500	4,609,495	50%	4,122,344	50%
▬ Sewer	4,880,358	2,635,128	54%	2,640,621	55%
↑ Insurance	5,385,344	3,234,707	60%	3,134,037	57%
↑ Equipment Maintenance & Replacement	3,522,142	2,154,788	61%	3,362,672	70%
▬ Housing Trust	182,100	78,339	43%	63,543	24%

Grand Total, All Funds	77,808,957	43,244,961	56%	51,339,063	59%
-------------------------------	-------------------	-------------------	------------	-------------------	------------

CITY OF HIGHLAND PARK
EXPENDITURE SUMMARY BY FUND
July 31, 2019



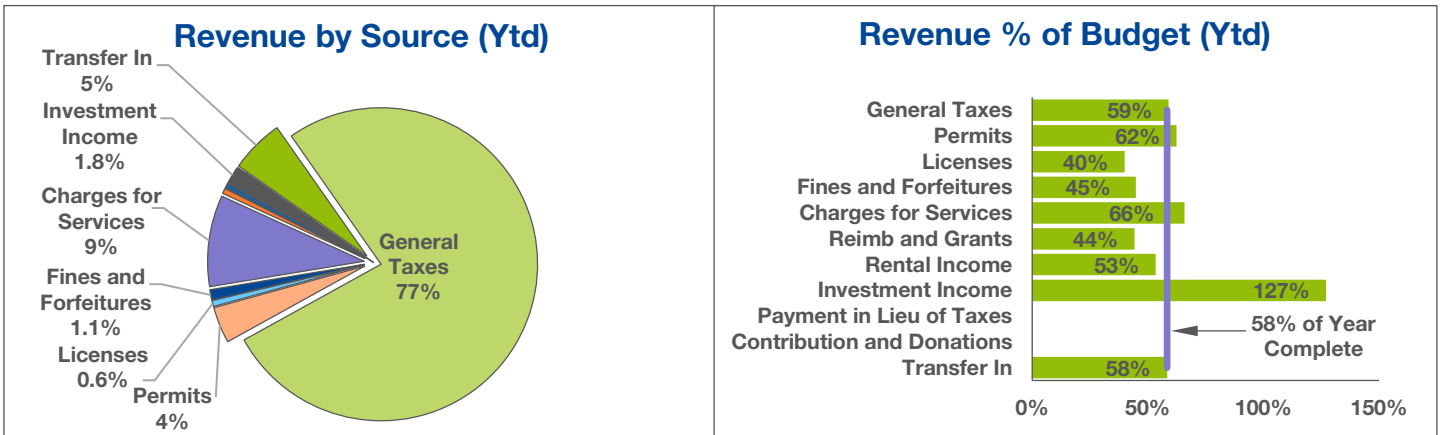
Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
↑ General	38,710,663	18,775,806	49%	18,741,856	52%
↑ Multi-Modal Transportation (MMT)	4,585,762	2,229,034	49%	2,124,586	52%
↑ Motor Fuel Tax (MFT)	900,400	525,233	58%	566,067	58%
↑ E911	674,292	386,064	57%	333,078	33%
↑ Public Safety Pension Levy	6,270,000	3,245,101	52%	3,804,500	61%
↑ Environmental Sustainability	89,646	46,056	51%	43,145	52%
↑ Debt Service	1,329,200	174,631	13%	1,124,872	56%
↑ Capital Projects	5,480,000	2,136,818	39%	940,809	14%
↑ Tax Increment Financing - Ravinia	1,585,469	62,832	4%	82,360	31%
↑ Parking	763,943	371,570	49%	414,637	53%
↑ Water	10,093,349	4,276,859	42%	4,298,002	47%
↑ Sewer	5,965,574	2,128,123	36%	1,696,246	35%
↑ Insurance	6,025,654	3,410,445	57%	3,291,910	58%
↑ Equipment Maintenance & Replacement	4,225,842	1,620,369	38%	1,666,338	34%
↑ Housing Trust	344,456	19,244	6%	14,571	14%

Grand Total, All Funds	87,044,250	39,408,186	45%	39,142,976	47%
-------------------------------	-------------------	-------------------	------------	-------------------	------------

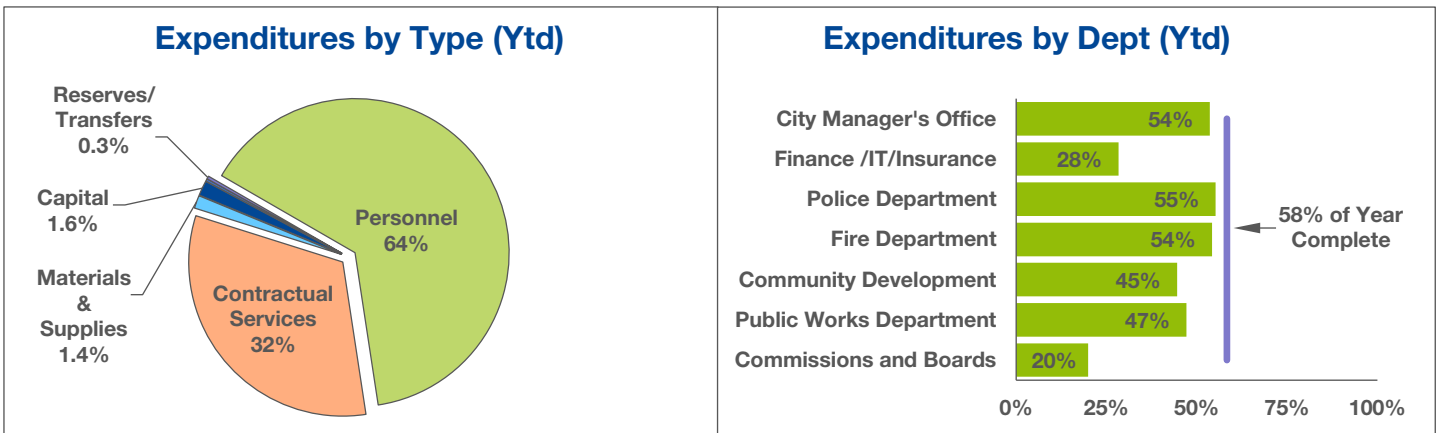
CITY OF HIGHLAND PARK

GENERAL FUND

July 31, 2019

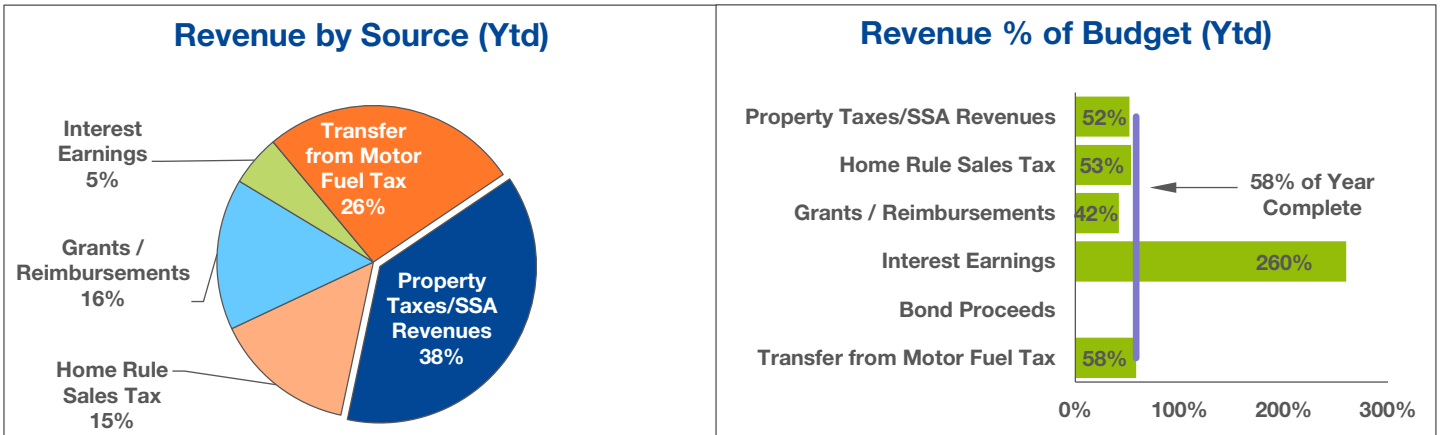


Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
General Taxes	27,790,400	16,393,800	59%	16,102,900	57%
Permits	1,279,700	799,300	62%	802,000	44%
Licenses	331,200	132,200	40%	122,000	36%
Fines and Forfeitures	513,000	229,600	45%	348,100	64%
Charges for Services	3,061,600	2,015,100	66%	1,682,400	60%
Reimb and Grants	266,200	117,700	44%	162,700	54%
Rental Income	232,200	123,900	53%	114,000	66%
Investment Income	297,800	378,300	127%	294,300	56%
Payment in Lieu of Taxes	1,060,100	-	0%	-	0%
Contribution and Donations	-	300	0%	-	0%
Transfer In	2,034,600	1,186,900	58%	2,124,800	62%
Total	36,866,800	21,377,100	58%	21,753,200	55%

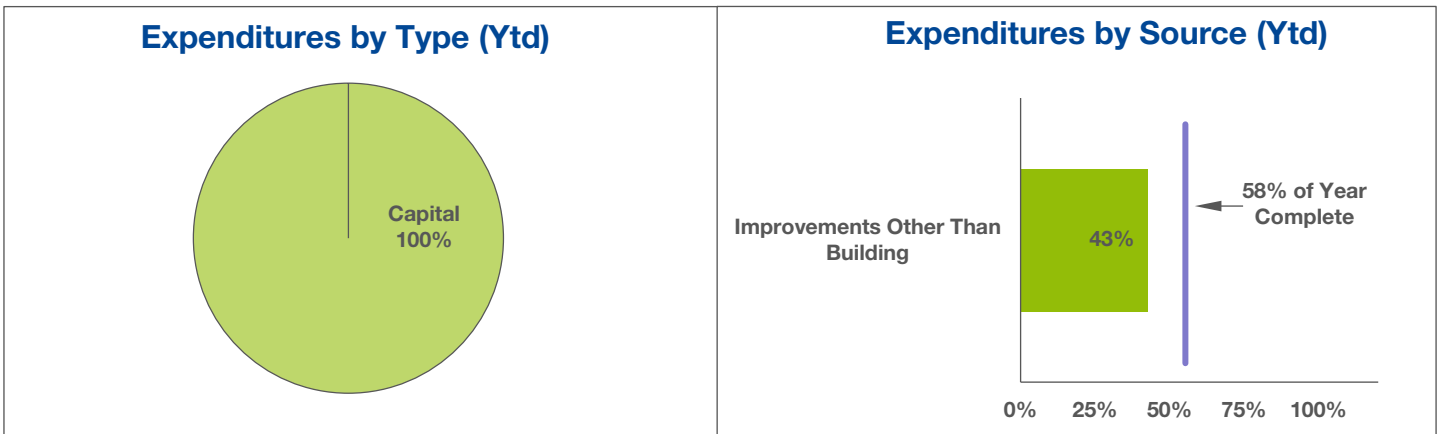


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
City Manager's Office	5,253,300	2,813,700	54%	2,460,200	58%
Finance /IT/Insurance	5,972,900	1,693,300	28%	2,000,000	44%
Police Department	11,567,600	6,388,500	55%	6,292,800	54%
Fire Department	7,224,600	3,916,800	54%	3,981,900	55%
Community Development	3,595,100	1,602,600	45%	1,606,200	53%
Public Works Department	4,940,800	2,329,800	47%	2,352,400	45%
Commissions and Boards	156,400	31,100	20%	48,400	33%
Total	38,710,700	18,775,800	49%	18,741,900	52%

CITY OF HIGHLAND PARK
CAPITAL PROJECT FUND
 July 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	621,200	52%	372,400	59%
Home Rule Sales Tax	451,400	241,200	53%	244,700	54%
Grants / Reimbursements	616,100	257,100	42%	23,500	30%
Interest Earnings	33,500	87,000	260%	94,100	49%
Bond Proceeds	-	-	0%	7,093,000	99%
Transfer from Motor Fuel Tax	750,400	437,700	58%	437,700	58%
Total	3,051,400	1,644,200	54%	8,265,400	89%

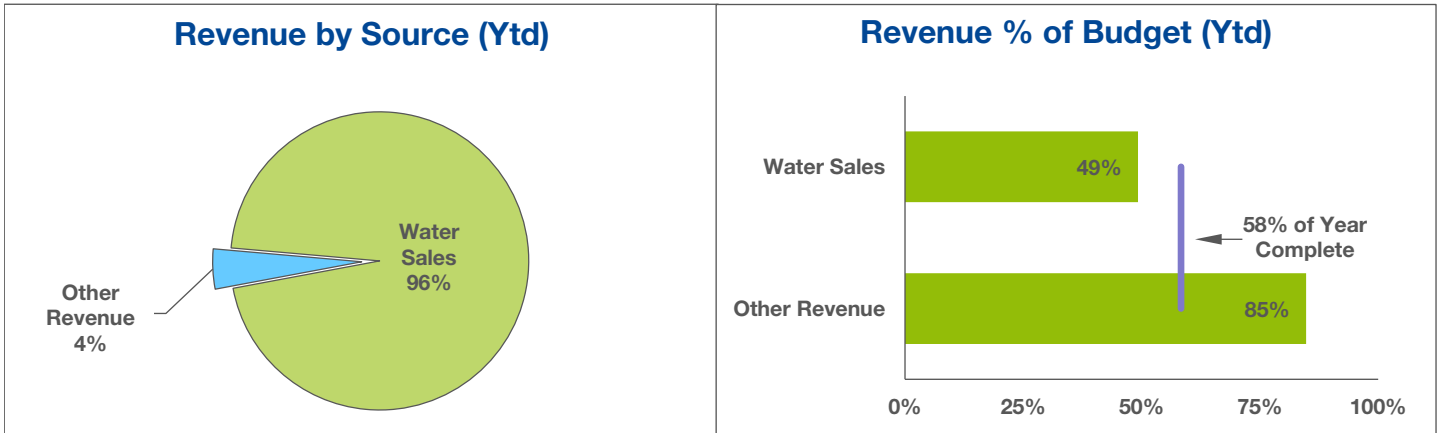


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Building and Building Improvements	480,000	-	0%	-	0%
Improvements Other Than Building	5,000,000	2,136,800	43%	940,800	14%
Total	5,480,000	2,136,800	39%	940,800	14%

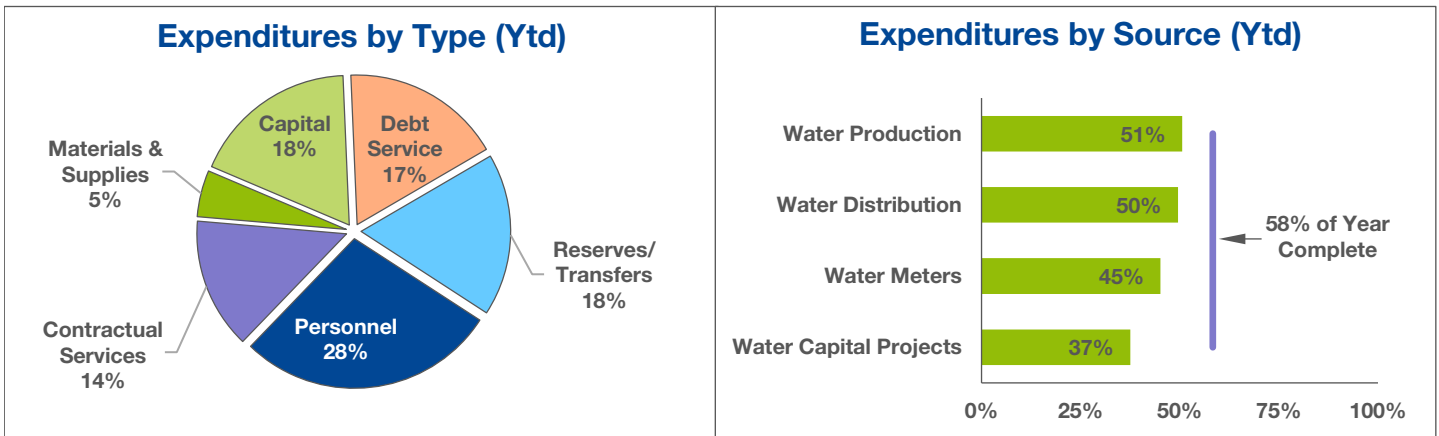
CITY OF HIGHLAND PARK

WATER FUND

July 31, 2019



Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Sales	8,958,900	4,409,800	49%	3,950,900	51%
Other Revenue	235,600	199,700	85%	171,400	48%
Total	9,194,500	4,609,500	50%	4,122,300	50%

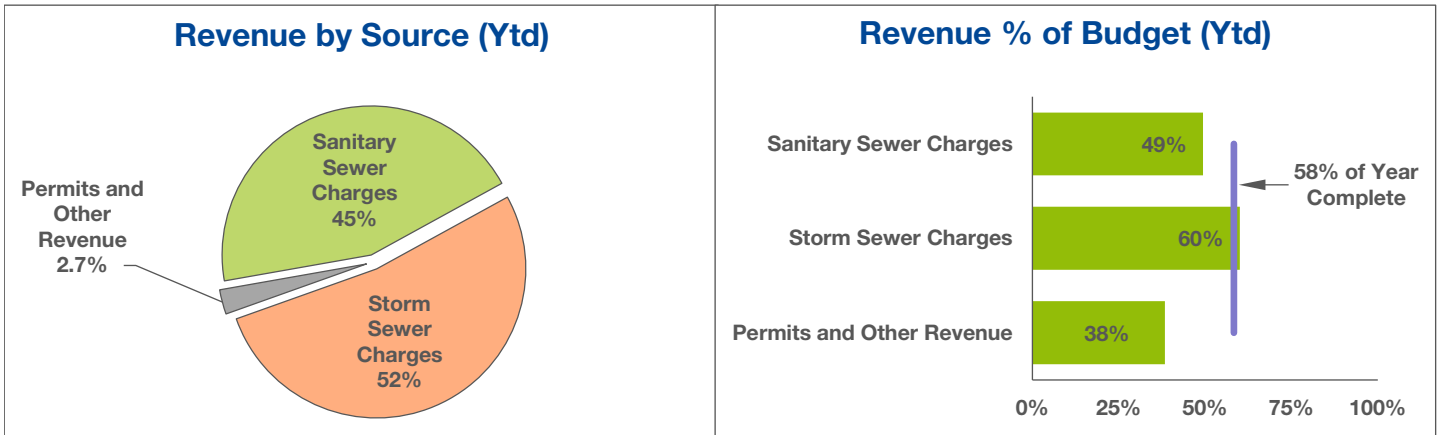


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Production	2,295,900	1,162,000	51%	1,207,500	55%
Water Distribution	1,269,000	628,500	50%	621,800	51%
Water Meters	508,300	229,400	45%	243,100	53%
Water Capital Projects	6,020,200	2,257,000	37%	2,225,600	43%
Total	10,093,400	4,276,900	42%	4,298,000	47%

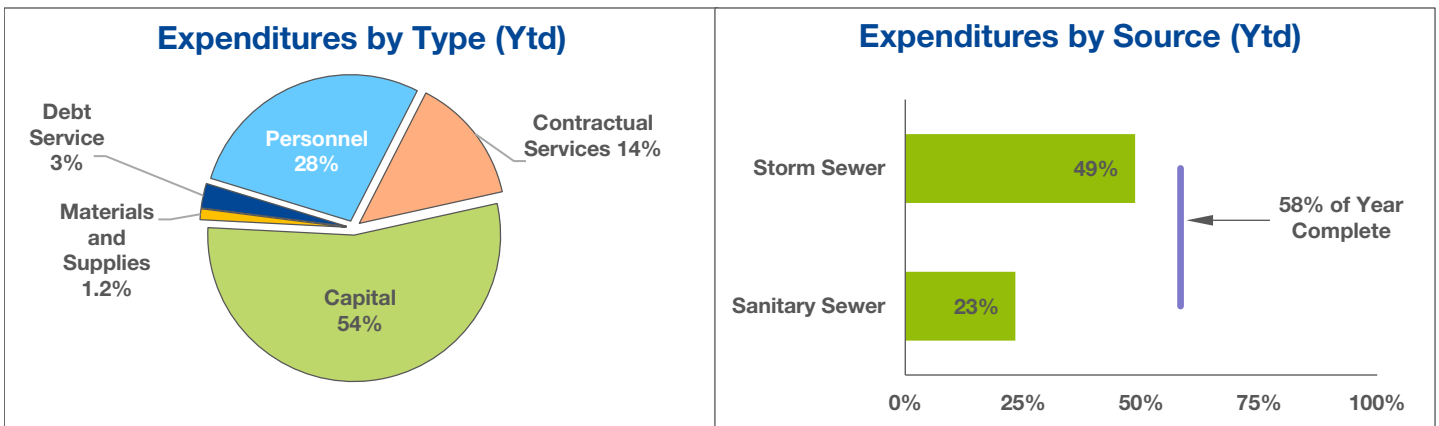
CITY OF HIGHLAND PARK

SEWER FUND

July 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	1,180,200	49%	1,189,300	51%
Storm Sewer Charges	2,307,400	1,384,600	60%	1,367,100	60%
Permits and Other Revenue	183,400	70,300	38%	84,200	60%
Total	4,880,400	2,635,100	54%	2,640,600	55%



Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Storm Sewer	2,906,700	1,414,900	49%	568,500	25%
Sanitary Sewer	3,058,900	713,200	23%	1,127,700	44%
Total	5,965,600	2,128,100	36%	1,696,200	35%

CITY OF HIGHLAND PARK

EXECUTIVE SUMMARY - REVENUE AND EXPENDITURE DETAIL

July 31, 2019

EXECUTIVE SUMMARY - REVENUE DETAIL

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

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.

Sewer Fund

- ***State Grant - Public Works*** – Reimbursements are expected in 2020, given project delays. Consistently, expenditures are lower, resulting in a net zero impact to fund balance.

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

July 31, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
------	--------------------------	-----------------------	------------------------	-----------------------	------------------------

111 General

↑ General Taxes	27,790,400	16,393,782	59%	16,102,865	57%
↑ Permits	1,279,700	799,251	62%	802,031	44%
↑ Licenses	331,200	132,163	40%	122,003	36%
↓ Fines and Forfeitures	513,020	229,616	45%	348,081	64%
↑ Charges for Services	3,061,550	2,015,060	66%	1,682,432	60%
↑ Reimbursements and Grants	266,202	117,674	44%	162,696	54%
↑ Rental Income	232,208	123,885	53%	114,005	66%
↑ Interest Earnings	297,800	378,304	127%	294,312	56%
↑ Sale of Assets / Payment in Lieu of Taxes	1,060,100	-	0%	-	0%
↑ Contributions and Donations	-	271	0%	36	69%
↑ Transfers	2,034,642	1,186,875	58%	2,124,842	63%
↑ Total General	36,866,822	21,376,879	58%	21,753,301	55%

121 Multi-Modal Transportation

↑ General Taxes	1,698,200	926,215	55%	1,072,778	57%
↑ Permits	27,000	31,190	116%	25,735	56%
↑ Licenses	1,071,700	62,512	6%	50,546	5%
↑ Fines and Forfeitures	12,000	5,699	47%	4,170	29%
↑ Charges for Services	68,578	56,255	82%	53,777	75%
↑ Reimbursements and Grants	1,476,248	871,832	59%	904,041	58%
↑ Interest Earnings	1,340	12,952	967%	1,934	28%
↑ Transfers	150,000	87,500	58%	128,333	58%
↑ Total Multi-Modal Transportation	4,505,066	2,054,156	46%	2,241,314	46%

122 Motor Fuel Tax

↑ General Taxes	750,400	425,402	57%	437,606	57%
↑ Interest Earnings	4,700	4,888	104%	3,780	40%
↑ Total Motor Fuel Tax	755,100	430,290	57%	441,385	57%

124 E-911

↑ Reimbursements and Grants	594,500	383,409	64%	313,089	48%
↑ Interest Earnings	2,000	1,543	77%	5,172	71%
↑ Total E-911	596,500	384,953	65%	318,261	48%

128 Public Safety Pension Levy

↑ General Taxes	6,270,000	3,245,101	52%	3,804,500	61%
↑ Total Public Safety Pension	6,270,000	3,245,101	52%	3,804,500	61%

129 Environmental Sustainability

↑ Charges for Services	135,000	99,881	74%	105,539	80%
↑ Interest Earnings	-	2,822	0%	805	48%
↑ Total Environmental Sustainability	135,000	102,704	76%	106,344	79%

131 Debt Service

↑ General Taxes	1,237,600	646,978	52%	484,817	61%
↑ Reimbursements and Grants	66,125	10,113	15%	11,013	16%
↑ Interest Earnings	20,900	11,540	55%	15,036	60%
↑ Total Debt Service	1,324,625	668,631	50%	510,865	58%

CITY OF HIGHLAND PARK

REVENUE DETAIL

July 31, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
------	--------------------------	-----------------------	------------------------	-----------------------	------------------------

141 Capital Projects

↑ General Taxes	1,651,400	862,351	52%	617,094	57%
↑ Reimbursements and Grants	616,100	257,089	42%	23,475	30%
↑ Interest Earnings / Bond Proceeds	33,500	86,955	260%	7,187,058	98%
↑ Transfers	750,400	437,733	58%	437,733	58%
↑ Total Capital Projects	3,051,400	1,644,129	54%	8,265,360	89%

143 Tax Increment Financing - Ravinia

↑ General Taxes	333,600	123,784	37%	189,127	68%
↑ Interest Earnings	-	12,923	0%	3,974	49%
↑ Total Tax Increment Financing - Ravinia	333,600	136,707	41%	193,101	68%

144 Tax Increment Financing - Briergate

↑ General Taxes	-	79,827	0%	-	0%
↑ Interest Earnings	-	396	0%	-	0%
↑ Transfers	-	43,721	0%	-	0%
↑ Total Tax Increment Financing - Briergate	-	123,945	0%	-	0%

211 Parking

↑ Fines and Forfeitures	213,300	154,027	72%	127,381	70%
↑ Charges for Services	586,300	198,863	34%	249,025	40%
↑ Interest Earnings	6,800	7,119	105%	5,007	60%
↑ Payment in Lieu of Parking Spaces	-	5,000	0%	-	0%
↑ Total Parking	806,400	365,009	45%	381,414	47%

212 Water

↑ Permits	85,000	51,828	61%	44,377	38%
↑ Fines and Forfeitures	7,500	5,550	74%	4,450	57%
▬ Charges for Services	8,984,900	4,425,424	49%	3,964,350	51%
↑ Reimbursements and Grants	81,400	47,066	58%	40,170	49%
↑ Bond Proceeds / Interest Earnings	35,700	79,628	223%	68,997	54%
↑ Total Water	9,194,500	4,609,495	50%	4,122,344	50%

214 Sewer

▬ Permits	35,000	11,150	32%	19,185	45%
↑ Charges for Services	4,728,658	2,583,452	55%	2,572,340	55%
↓ Reimbursements and Grants	87,500	9,220	11%	27,303	96%
↑ Bond Proceeds / Interest Earnings	29,200	31,306	107%	21,794	53%
▬ Total Sewer	4,880,358	2,635,128	54%	2,640,621	55%

221 Insurance

↑ Reimbursements and Grants	1,203,343	781,417	65%	717,115	56%
↑ Interest Earnings	-	26,130	0%	8,492	51%
↑ Transfers	4,182,001	2,427,160	58%	2,408,430	58%
↑ Total Insurance	5,385,344	3,234,707	60%	3,134,037	57%

222 Equipment Maintenance & Replacement

↑ Reimbursements and Grants	3,471,642	2,083,614	60%	2,269,159	62%
↑ Bond Proceeds / Interest Earnings	37,500	57,883	154%	1,085,415	95%
↑ Sale of Assets	13,000	13,291	102%	8,098	37%
↑ Total Equipment Replacement & Replacement	3,522,142	2,154,788	61%	3,362,672	70%

CITY OF HIGHLAND PARK

REVENUE DETAIL

July 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	60,003	41%	46,669	21%
Permits	28,700	6,000	21%	6,000	24%
Interest Earnings	8,400	12,336	147%	6,374	53%
Total Housing Trust	182,100	78,339	43%	63,543	24%
Grand Total, All Funds	77,808,957	43,244,961	56%	51,339,063	59%

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL

July 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	2,813,687	54%	2,460,222	58%
↑ Finance Department	5,972,859	1,693,338	28%	2,000,038	44%
↑ Police Department	11,567,566	6,388,456	55%	6,292,766	54%
↑ Fire Department	7,224,615	3,916,783	54%	3,981,877	55%
↑ Community Development	3,595,118	1,602,607	45%	1,606,195	53%
↑ Public Works & Engineering	2,618,597	1,342,943	51%	1,290,087	49%
↑ Facilities	2,322,166	986,908	42%	1,062,255	42%
↑ Commissions	156,415	31,086	20%	48,416	33%
↑ Total General	38,710,663	18,775,806	49%	18,741,856	52%
121 Multi-Modal Transportation					
↑ Street & Sidewalk	3,215,764	1,513,997	47%	1,422,868	52%
↑ Transit Ravinia	297,632	127,916	43%	112,266	44%
↑ Transit (PACE)	1,072,366	587,121	55%	589,452	53%
↑ Total Multi-Modal Transportation	4,585,762	2,229,034	49%	2,124,586	52%
122 Motor Fuel Tax					
↑ Total Motor Fuel Tax	900,400	525,233	58%	566,067	58%
124 E911					
↑ Total E911	674,292	386,064	57%	333,078	33%
128 Public Safety Pension Levy					
↑ Total Public Safety Pension Levy	6,270,000	3,245,101	52%	3,804,500	61%
129 Environmental Sustainability					
↑ Total Environmental Sustainability	89,646	46,056	51%	43,145	52%
131 Debt Service					
↑ Total Debt Service	1,329,200	174,631	13%	1,124,872	56%
141 Capital Projects					
↑ Total Capital Projects	5,480,000	2,136,818	39%	940,809	14%
143 Tax Increment Financing - Ravinia					
↑ Total Tax Increment Financing - Ravinia	1,585,469	62,832	4%	-	0%
211 Parking					
↑ Parking Enforcement	343,459	179,245	52%	184,629	55%
↑ Parking - Indoor, On and Off Street	340,984	163,449	48%	201,133	56%
↑ Parking Construction and Improvements	79,500	28,875	36%	28,875	33%
↑ Total Parking	763,943	371,570	49%	414,637	53%

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL

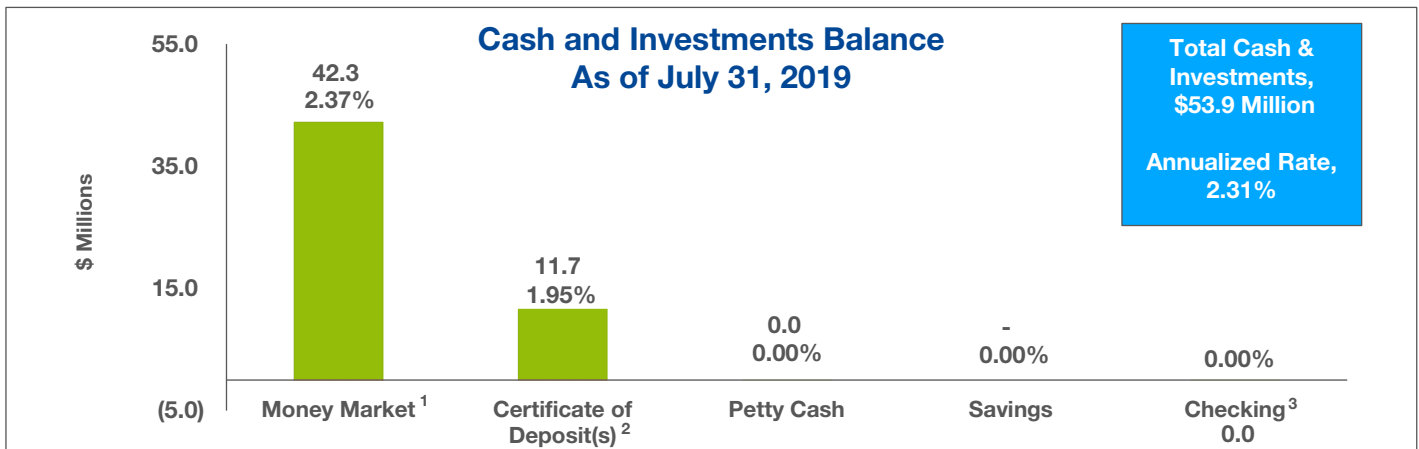
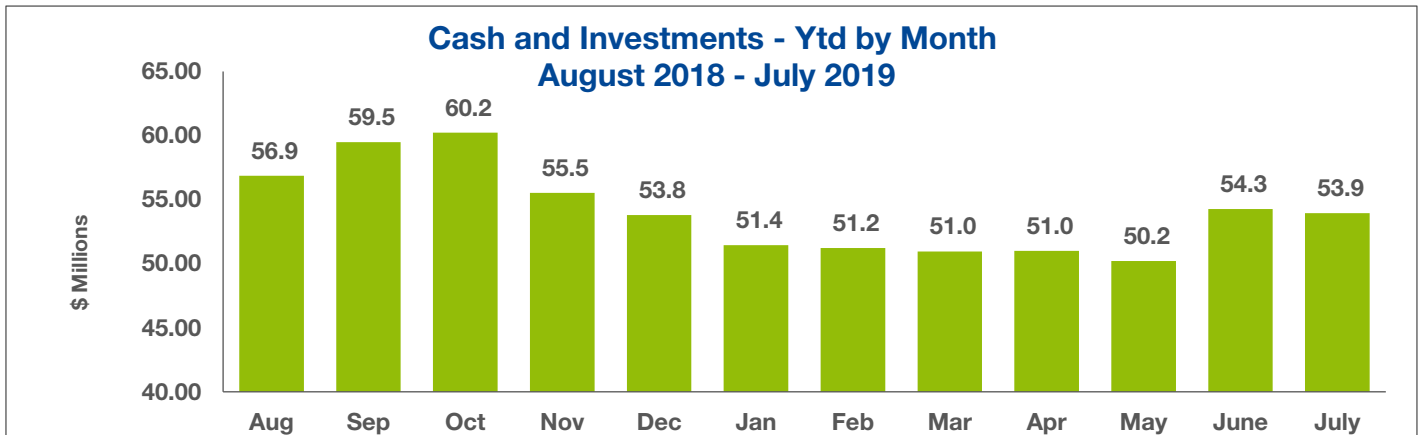
July 31, 2019

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	1,161,972	51%	1,207,545	55%
↑ Water Distribution	1,268,958	628,467	50%	621,762	51%
↑ Meters	508,250	229,445	45%	243,133	53%
↑ Cap Improvements/Water Debt Svc/Transfers	6,020,200	2,256,974	37%	2,225,563	43%
↑ Total Water	10,093,349	4,276,859	42%	4,298,002	47%
214 Sewer					
↑ Storm Drainage	2,906,702	1,414,943	49%	568,521	25%
↑ Sanitary Sewer Operations	3,058,872	713,181	23%	1,127,724	44%
↑ Total Sewer	5,965,574	2,128,123	36%	1,696,246	35%
221 Insurance					
↑ Wellness Program	83,060	23,499	28%	43,524	79%
↑ Insurance Health & Dental	5,942,594	3,386,947	57%	3,248,386	57%
↑ Total Insurance	6,025,654	3,410,445	57%	3,291,910	58%
222 Equipment Maintenance & Replacement					
↑ Computer Services	2,153,285	774,013	36%	820,832	22%
↑ Police	485,108	155,852	32%	168,335	42%
↑ Fire	237,016	143,202	60%	126,441	59%
↑ Public Works	1,350,433	547,302	41%	550,731	46%
↑ Total Equip. Maint. & Replacement	4,225,842	1,620,369	38%	1,666,338	34%
321 Housing Trust					
↑ Total Housing Trust	344,456	19,244	6%	14,571	14%
↑ Grand Total, All Funds	87,044,250	39,408,186	45%	39,142,976	47%

CITY OF HIGHLAND PARK

CASH & INVESTMENTS AND CASH RECONCILIATION (\$MILLIONS)

July 31, 2019



Cash Reconciliation	2019												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash & Invest. (Beg)	53.79	51.44	51.22	50.95	51.00	50.21	54.26						53.79
Revenue Inc/(Dec)	4.99	4.59	5.62	4.79	5.24	12.12	5.90						43.24
Expenditures (Inc)/Dec	(3.48)	(4.92)	(6.06)	(5.05)	(5.40)	(7.93)	(6.57)						(39.41)
Acct. Rec. (Inc)/Dec	0.01	0.04	0.03	(0.02)	(0.23)	(0.13)	0.17						(0.12)
Acct. Pay. Inc/(Dec)	(3.86)	0.07	0.14	0.32	(0.40)	(0.00)	0.18						(3.56)
Cash & Invest. (End)	51.44	51.22	50.95	51.00	50.21	54.26	53.94						53.94
Cash & Invest. Inc/(Dec)	(2.35)	(0.22)	(0.27)	0.05	(0.79)	4.05	(0.32)						0.15

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 \$53.9 million diversified in various fixed income options including checking, savings, CDs, CDARS and money market accounts, with an aggregate annualized rate of 2.31%.

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 2.52%, 2.40%, 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 2.15% and 2.8% interest rates, maturing between May 2020 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
July 31, 2019

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
Money Market				
Highland Park Bank & Trust	111 General	General Commingled	234,690	2.51%
Highland Park Bank & Trust	121 Multi-Modal Transportation	General Commingled	1,491,608	2.51%
Highland Park Bank & Trust	122 Motor Fuel Tax	General Commingled	(501,888) ¹	2.51%
Highland Park Bank & Trust	124 E911	General Commingled	(127,182) ¹	2.51%
Highland Park Bank & Trust	129 Environmental Sustainability	General Commingled	355,136	2.51%
Highland Park Bank & Trust	131 Debt Service	General Commingled	435,505 ¹	2.51%
Highland Park Bank & Trust	141 Capital Projects	General Commingled	(267,072) ¹	2.51%
Highland Park Bank & Trust	143 Tax Increment Financing - Ravinia	General Commingled	1,542,471	2.51%
Highland Park Bank & Trust	144 Tax Increment Financing - Briergate	General Commingled	123,945	2.51%
Highland Park Bank & Trust	211 Parking	General Commingled	103,386	2.51%
Highland Park Bank & Trust	212 Water	General Commingled	703,633	2.51%
Highland Park Bank & Trust	214 Sewer	General Commingled	263,900	2.51%
Highland Park Bank & Trust	221 Insurance	General Commingled	2,892,631	2.51%
Highland Park Bank & Trust	222 Equipment Maintenance & Replacement	General Commingled	275,468	2.51%
Highland Park Bank & Trust	321 Housing Trust	General Commingled	292,068	2.51%
Highland Park Bank & Trust	331 Guaranteed Deposit	General Commingled	690,224	2.51%
Highland Park Bank & Trust	111 General	Market Index	-	0.15%
Illinois Funds	122 Motor Fuel Tax	Motor Fuel	536,495	2.42%
Illinois Funds	111 General	General Tax	4,668,704	2.42%
Illinois Funds	131 Debt Service	General Tax	-	2.42%
Illinois Funds	141 Capital Projects	General Tax	-	2.42%
Illinois Funds	211 Parking	General Tax	332	2.42%
Illinois Funds	212 Water	General Tax	2,333,301	2.42%
Illinois Funds	214 Sewer	General Tax	954,337	2.42%
Illinois Funds	222 Equipment Maintenance & Replacement	General Tax	905,947	2.42%
Illinois Funds	321 Housing Trust	General Tax	154,672	2.42%
Illinois Funds	331 Guaranteed Deposit	General Tax	1,047,790	2.42%
Illinois Funds	141 Capital Projects	Bond Proceeds	2,139,514	2.42%
Illinois Funds	212 Water	Bond Proceeds	13,995	2.42%
Illinois Funds	222 Equipment Maintenance & Replacement	Bond Proceeds	599,355	2.42%
First Bank of Highland Park ²	111 General	ICS	15,207,146	2.98%
First Bank of Highland Park ²	131 Debt Service	ICS	533,021	2.98%
First Bank of Highland Park ²	141 Capital Projects	ICS	136,435	2.98%
First Bank of Highland Park ²	211 Parking	ICS	322,745	2.98%
First Bank of Highland Park ²	212 Water	ICS	559,421	2.98%
First Bank of Highland Park ²	214 Sewer	ICS	1,036,587	2.98%
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	ICS	1,605,766	2.98%
First Bank of Highland Park ²	321 Housing Trust	ICS	191,626	2.98%
First Bank of Highland Park ²	331 Guaranteed Deposit	ICS	795,254	2.98%
Total Money Market			42,250,965	

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
July 31, 2019

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
Certificate of Deposit(s)				
First Bank of Highland Park ²	111 General	Working Capital	2,644,089	2.40%
First Bank of Highland Park ²	131 Debt Service	Working Capital	177,466	2.40%
First Bank of Highland Park ²	141 Capital Projects	Working Capital	283,466	1.56%
First Bank of Highland Park ²	211 Parking	Working Capital	72,189	2.40%
First Bank of Highland Park ²	212 Water	Working Capital	103,811	2.40%
First Bank of Highland Park ²	214 Sewer	Working Capital	176,701	2.40%
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	Working Capital	290,065	2.40%
First Bank of Highland Park ²	321 Housing Trust	Working Capital	47,441	2.40%
First Bank of Highland Park ²	331 Guaranteed Deposit	Working Capital	142,516	2.40%
First Bank of Highland Park ²	111 General	CDARS	5,646,063	-
First Bank of Highland Park ²	131 Debt Service	CDARS	319,377	-
First Bank of Highland Park ²	141 Capital Projects	CDARS	49,740	-
First Bank of Highland Park ²	211 Parking	CDARS	142,304	-
First Bank of Highland Park ²	212 Water	CDARS	212,565	2.80%. 2.15%
First Bank of Highland Park ²	214 Sewer	CDARS	377,724	-
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	CDARS	609,512	-
First Bank of Highland Park ²	321 Housing Trust	CDARS	82,884	-
First Bank of Highland Park ²	331 Guaranteed Deposit	CDARS	302,551	-
Total Certificate of Deposit(s)			11,680,464	
Petty Cash				
Various City Locations	111 General	Petty Cash	5,470	-
Total Petty Cash			5,470	
Savings				
First Bank of Highland Park	141 Capital Projects	Savings	-	-
Total Savings			-	
Checking				
Highland Park Bank & Trust	111.101.10	Worker's Compensation	10,796	-
Highland Park Bank & Trust	111.101.02	Disbursements Cash	(429,245) ¹	-
JP Morgan Chase	126.101.09	Foreign Fire Cash	395,055 ³	-
Highland Park Bank & Trust	111.101.06	Payroll Cash	(6,586) ¹	-
Huntington Bank	212.101.15	AR Lockbox Cash	36,821	-
Total Checking			6,841	
Total Cash & Investments			53,943,741	
Aggregate Annualized Rate				2.31%

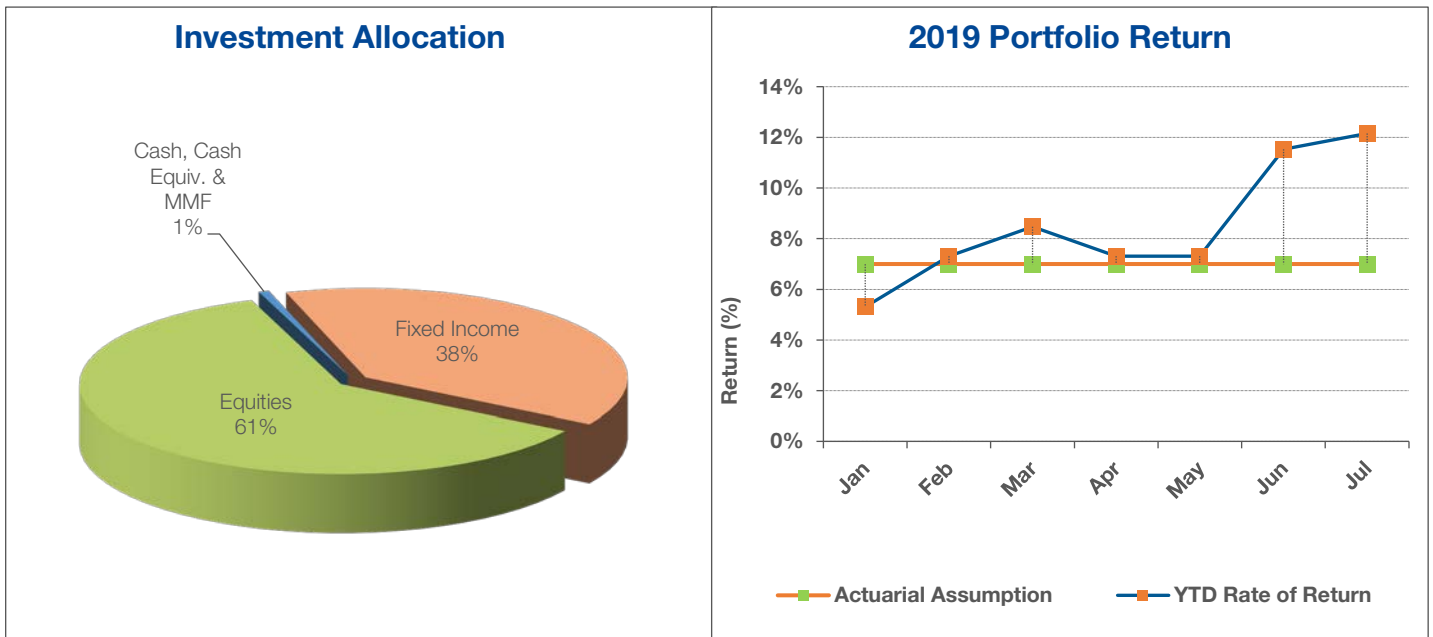
NOTES:

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)

July 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	0.3						0.3
Fixed Income	15.5	15.3	15.8	15.8	16.1	16.8	16.5						16.5
Equities	24.6	25.2	24.9	25.5	23.5	25.7	26.0						26.0
Cash & Investments	40.3	40.8	41.0	41.5	39.8	42.8	42.8						42.8
Accrued Interest	0.1	0.1	0.1	0.1	0.1	0.1	0.1						0.1
Liabilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)						(0.0)
Net Position	40.4	40.9	41.1	41.6	40.0	42.9	42.9						42.9

Net Position, Beg.	38.6	40.4	40.9	41.1	41.6	40.0	42.9						38.6
Contributions ²	0.0	0.0	0.1	0.1	0.1	1.6	0.1						2.0
Inv. Gain/(Loss) ³	2.1	0.8	0.5	0.9	(1.3)	1.8	0.3						5.0
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)						(2.7)
Change in Position	1.8	0.5	0.2	0.5	(1.6)	2.9	0.0						4.3
Net Position, End	40.4	40.9	41.1	41.6	40.0	42.9	42.9						42.9

Projected Rate of Return ⁴	63.7%	43.9%	33.9%	31.6%	17.6%	23.1%	20.8%						20.8%
YTD Rate of Return ⁵	5.3%	7.3%	8.5%	7.3%	7.3%	11.5%	12.2%						12.2%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%						7.0%

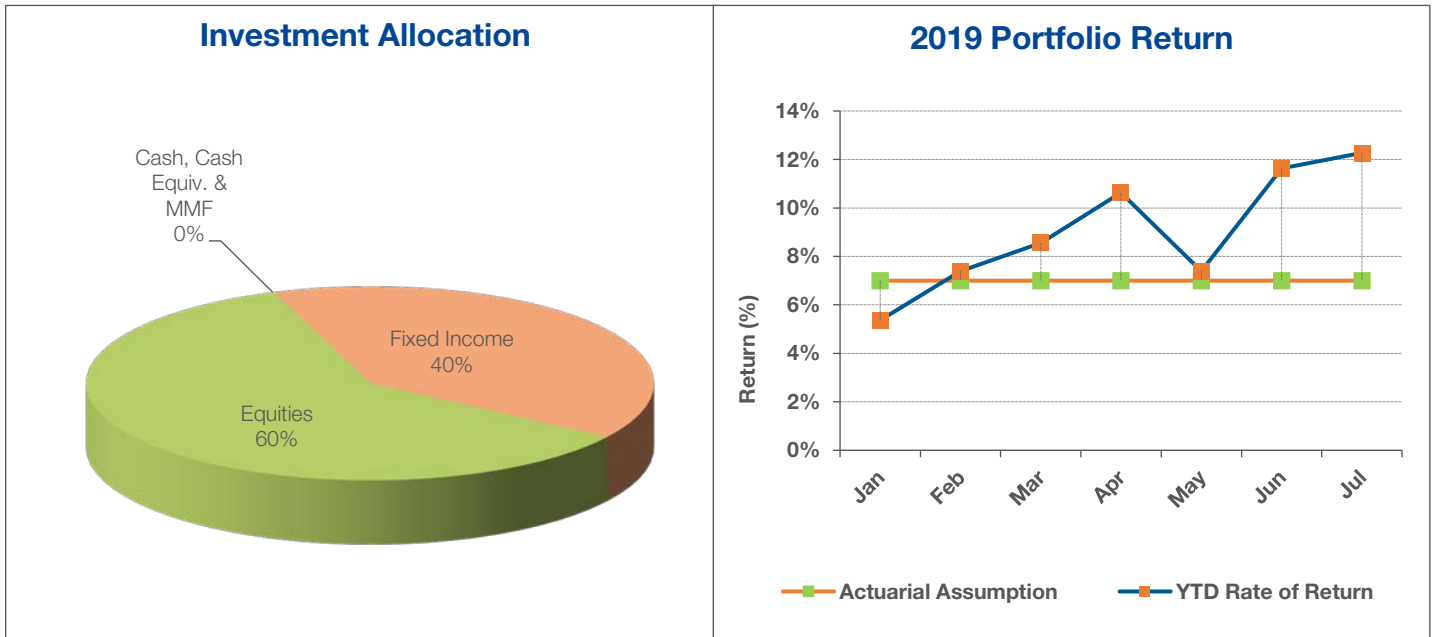
NOTES:

1. Source includes data from Lauterbach and Amen Monthly Statement of Plan Assets
2. Includes City and member contributions
3. Investment Gain/(Loss) shown net of investment management fees (\$39,583 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)

July 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	17.7	18.0						18.0
Equities	26.0	26.6	26.3	26.7	24.7	26.8	27.1						27.1
Cash & Investments	42.5	43.0	43.2	43.8	42.1	44.5	45.1						45.1
Accrued Interest	0.1	0.1	0.1	0.1	0.1	0.1	0.1						0.1
Liabilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)						(0.0)
Net Position	42.6	43.1	43.3	43.9	42.2	44.6	45.2						45.2

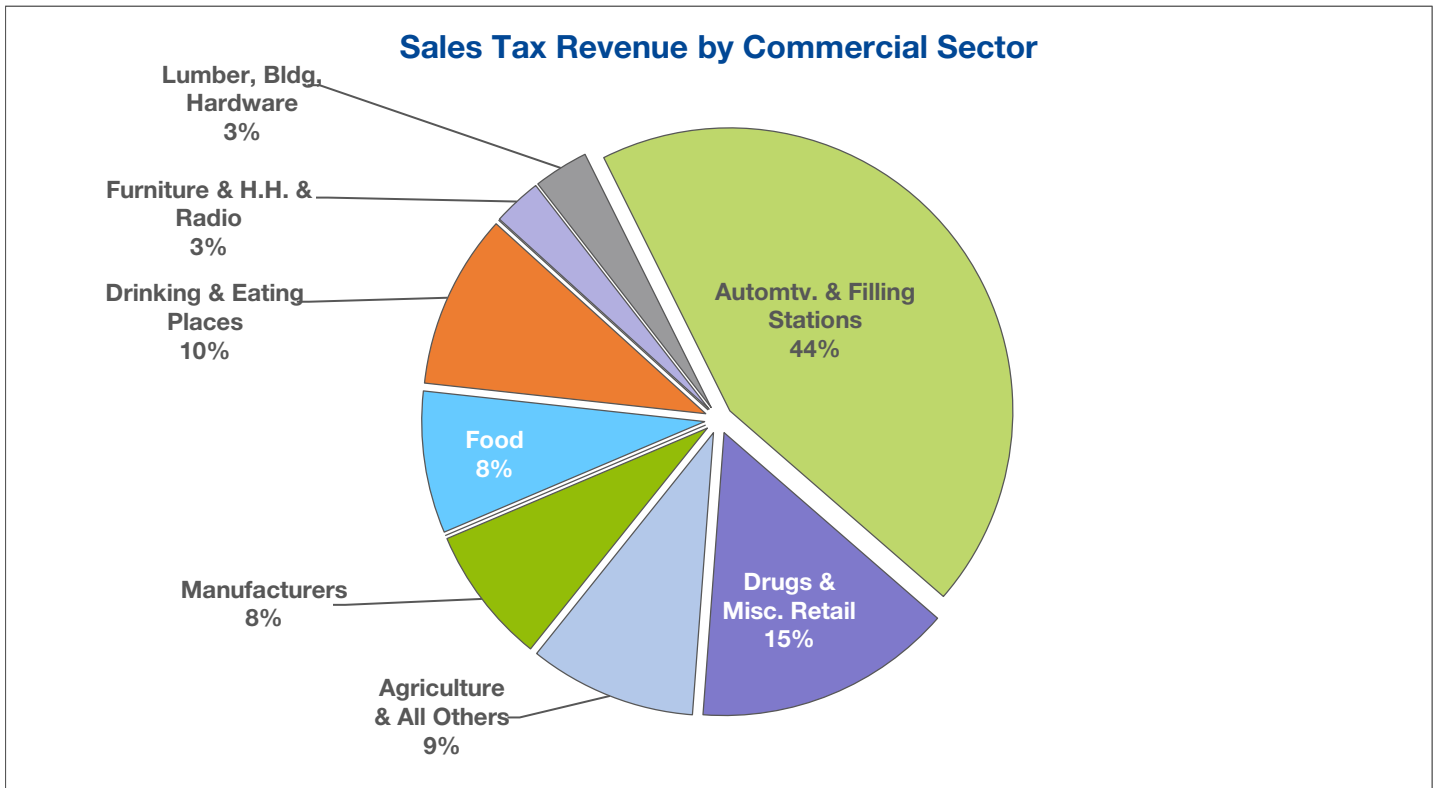
Net Position, Beg.	40.7	42.6	43.1	43.3	43.9	42.2	44.6						40.7
Contributions ²	0.0	0.0	0.1	0.1	0.1	0.9	0.7						1.9
Inv. Gain/(Loss) ³	2.3	0.9	0.5	0.9	(1.4)	1.9	0.3						5.3
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)						(2.7)
Change in Position	1.9	0.5	0.2	0.6	(1.7)	2.4	0.6						4.6
Net Position, End	42.6	43.1	43.3	43.9	42.2	44.6	45.2						45.2

Projected Rate of Return ⁴	64.4%	44.4%	34.2%	31.9%	17.7%	23.3%	21.0%						21.0%
YTD Rate of Return ⁵	5.4%	7.4%	8.6%	10.6%	7.4%	11.6%	12.3%						12.3%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%						7.0%

NOTES:

1. Source includes data from Lauterbach and Amen Monthly Statement of Plan Assets
2. Includes City and member contributions
3. Investment Gain/(Loss) shown net of investment management fees (\$41,804 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
July 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
Total	2,510,572	13,214,402	13,186,536	13,147,969	14,042,018	2,833,144	4.51

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.

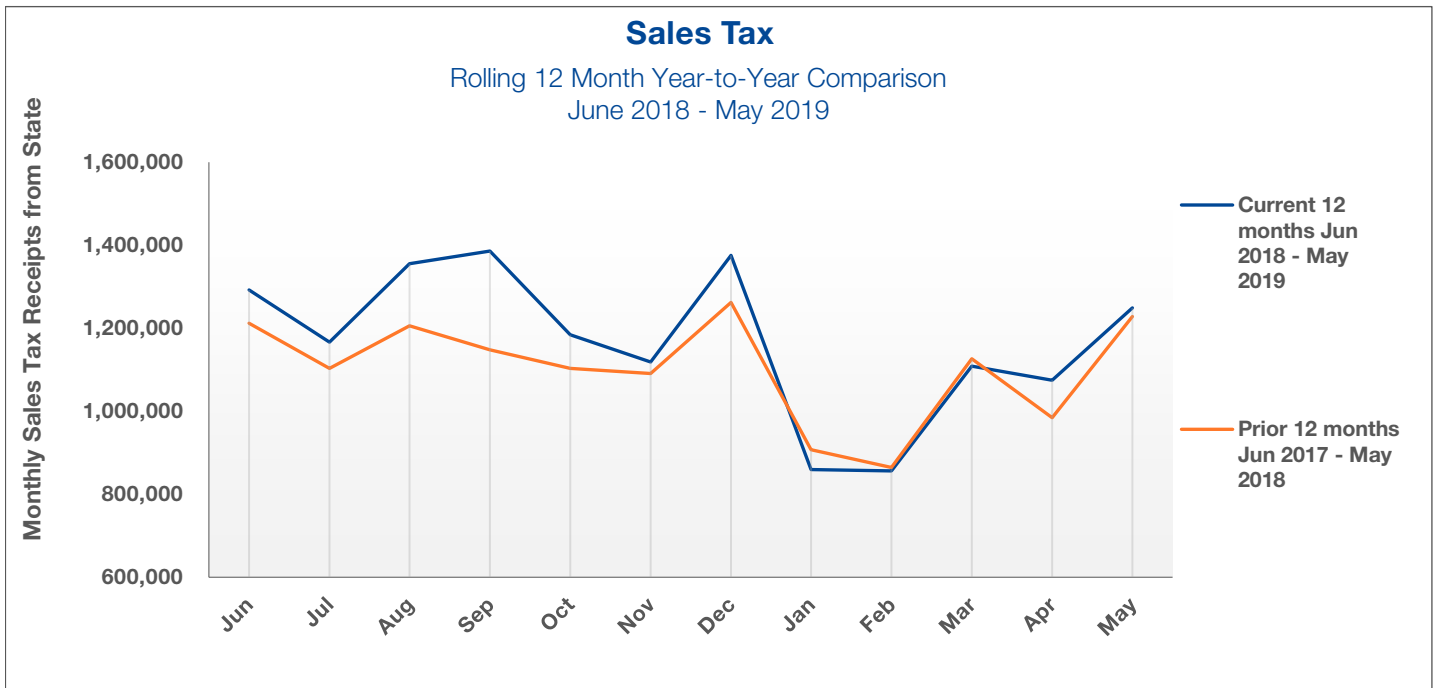
NOTES:

- 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

July 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	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	1,248,785	1,192,006	38%
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	
Total	13,215,922	13,188,318	13,094,023	13,989,046	5,147,897	13,573,500	

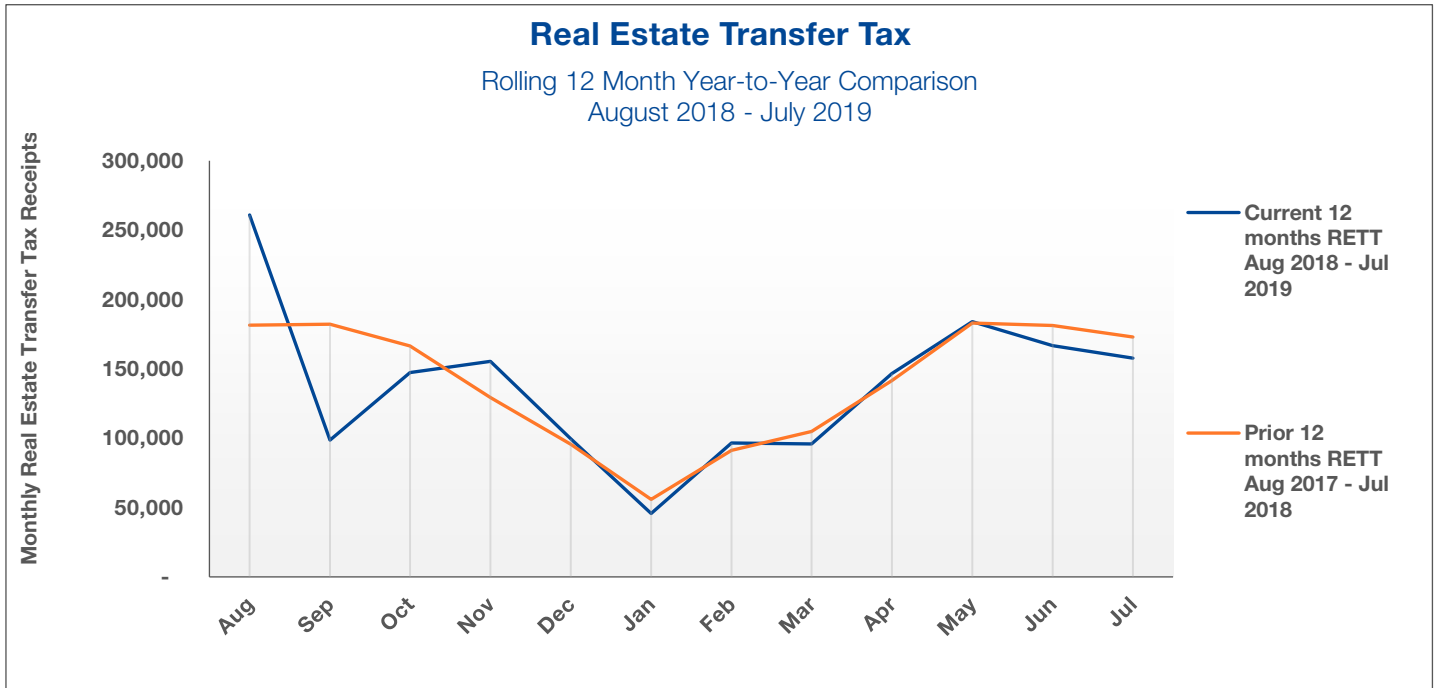
NOTES:

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

July 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	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	157,675	163,475	56%
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	
Total	1,695,540	1,843,768	2,003,188	1,692,383	892,860	1,599,300	

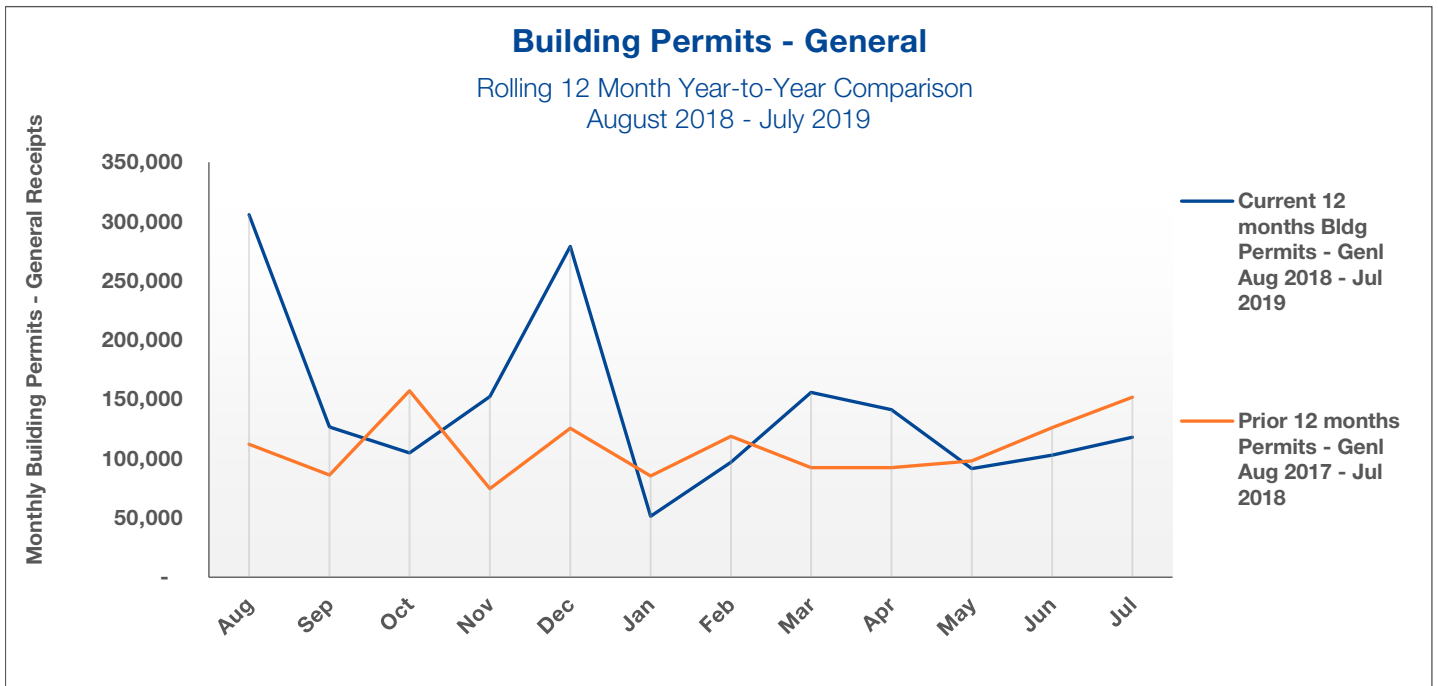
NOTES:

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

CITY OF HIGHLAND PARK

REVENUE - BUILDING PERMITS - GENERAL

July 31, 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	118,146	102,842	65%
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	
Total	1,760,500	1,480,457	1,243,021	1,733,519	757,994	1,175,000	

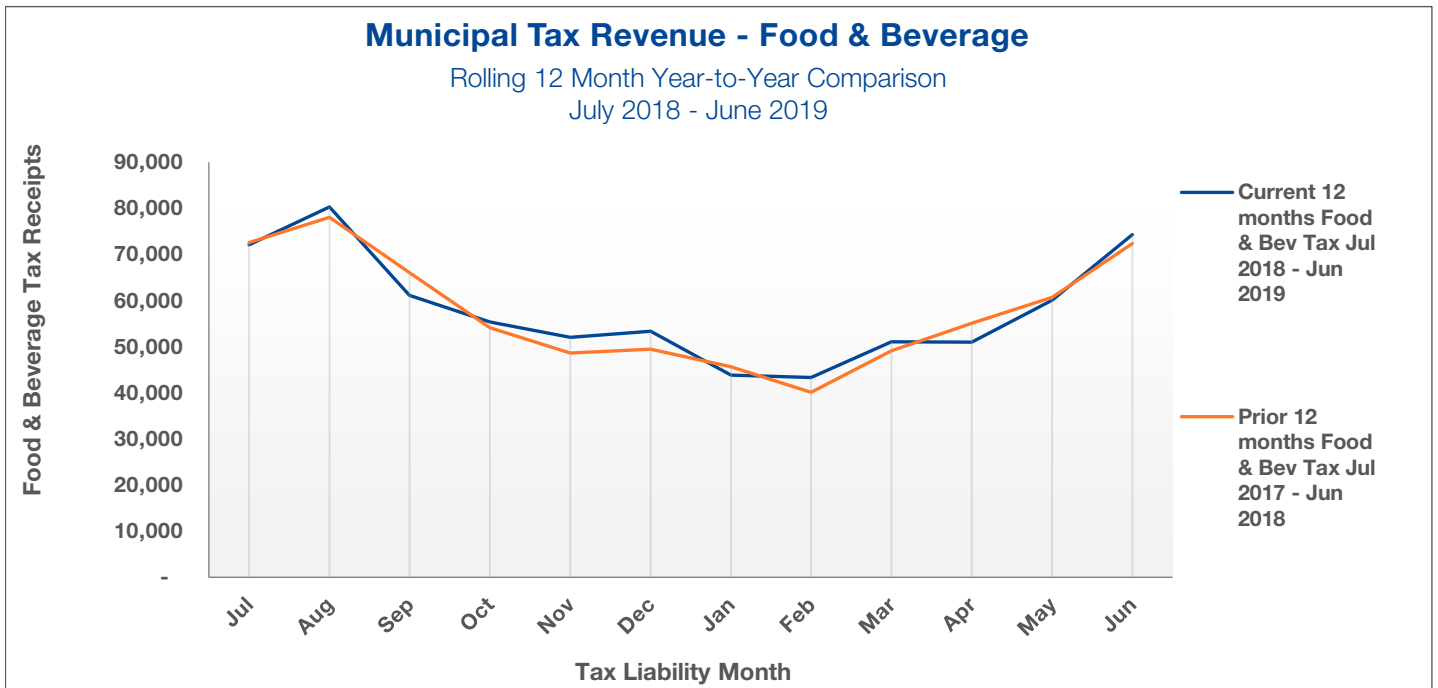
NOTES:

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

CITY OF HIGHLAND PARK

MUNICIPAL TAX REVENUE - FOOD & BEVERAGE

July 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%
Feb	40,098	43,625	43,397	40,103	43,313	34,298	15%
Mar	49,496	49,521	49,411	49,089	51,038	41,983	23%
Apr	49,860	50,408	52,964	55,107	50,993	47,130	32%
May	61,581	60,400	61,795	60,698	60,070	51,912	42%
Jun	73,523	72,455	73,027	72,347	74,293	61,874	54%
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	
Total	690,582	691,589	695,178	698,862	323,572	597,700	

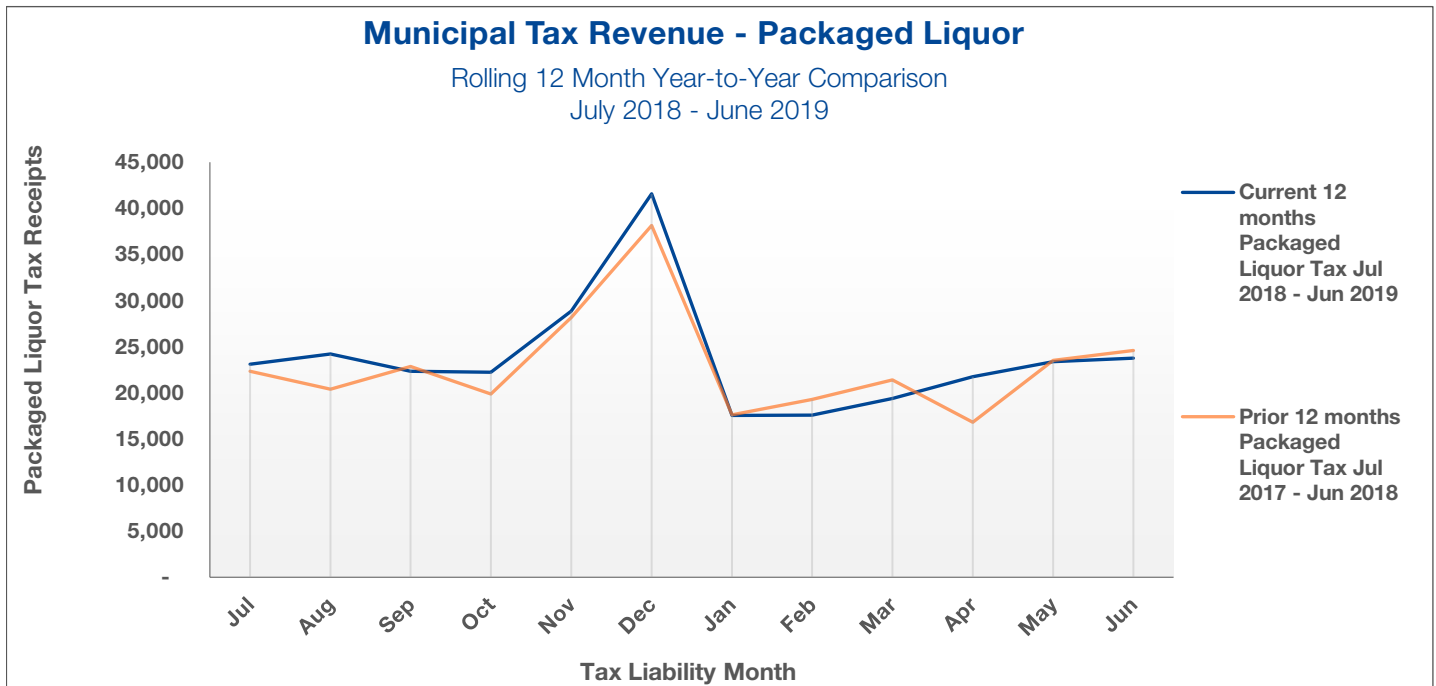
NOTES:

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

July 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	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	23,388	29,953	27%
Jun	22,464	23,339	23,346	24,574	23,770	31,312	34%
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	
Total	272,733	274,213	271,164	286,928	123,390	365,600	

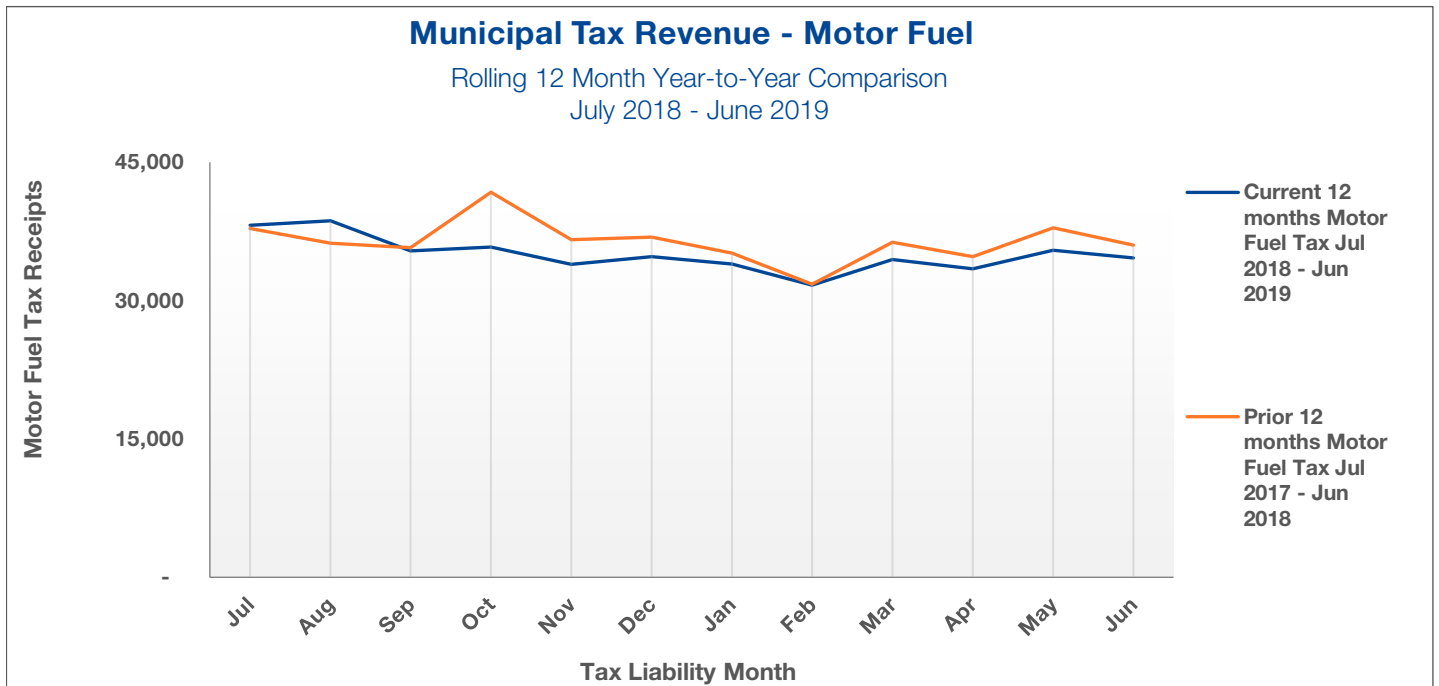
NOTES:

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

July 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	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	33,438	30,809	35%
May	42,523	37,372	37,875	37,893	35,440	33,572	44%
Jun	42,034	38,172	37,869	35,996	34,626	31,891	54%
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	
Total	471,261	426,450	437,232	428,569	203,586	379,700	

NOTES:

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