



City of Highland Park



Financial Status Report

October 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 October 31, 2019 (10 months - 83% of year) and as compared to actual revenues and expenditures for the previous fiscal year-to-date.

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



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



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



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

Executive Summary - Revenue by Fund

- Revenue is \$68.1M or 87% of budget as compared to \$74.5M in the prior year.
 - Revenue 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 \$31.8M or 86% of budget as compared to \$32.3M in the prior year.
 - State sales tax receipts are \$8.0M, or 85% of budget as compared to \$7.7M in the prior year.
 - Charges for Services revenue is \$2.8M or 93% of budget compared to \$2.6M in the prior year, as per contract, significantly for services provided to the City of Highland.
 - 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 \$407k or 79% of budget as compared to \$471k in prior year. Invoices for Community Development fines were reduced \$60k to reflect adjusted billing.
 - Interest Income is 187% of budget.
 - Capital Project Fund revenue is \$2.5M or 83% of budget as compared to \$8.9M in the prior year.
\$1.5M has been received in tax revenue, \$264k in other governmental reimbursements and \$110k 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 \$7.5M or 82% of budget compared to \$6.9M in the prior year.
 - Equipment Replacement Fund revenue is \$3.0M or 86% of budget compared to \$4.2M 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 \$60.3M or 69% of budget as compared to \$60.4M in the prior year.
 - Public Safety Pension Levy transfers are \$6.0M compared to \$6.1M in the prior year.
 - 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 \$4.4M compared to \$2.7M in the prior year, significantly for street resurfacing projects.
 - Insurance Fund medical expenditures are \$4.9M compared to \$4.7M in the prior year.
 - Equipment Maintenance Fund expenditures for software maintenance are \$332k compared to \$131k 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 \$57.8M, an increase of \$4.0M 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 \$90.5M, an increase of \$11.2M 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 budget² and audited fund balance as of January 1, 2019.

General Fund Balance ¹	
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%

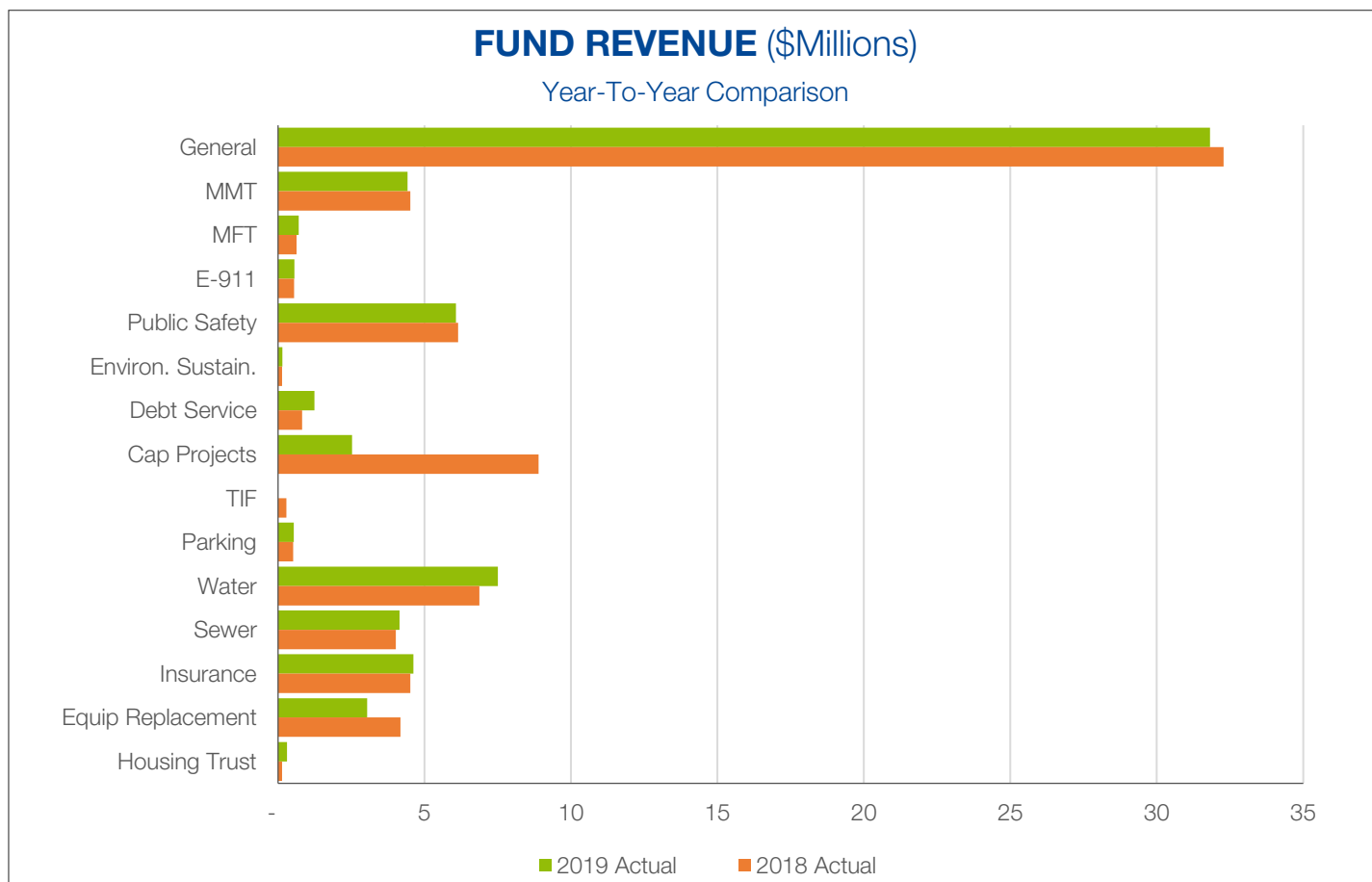
NOTES:

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

CITY OF HIGHLAND PARK

REVENUE SUMMARY BY FUND

October 31, 2019

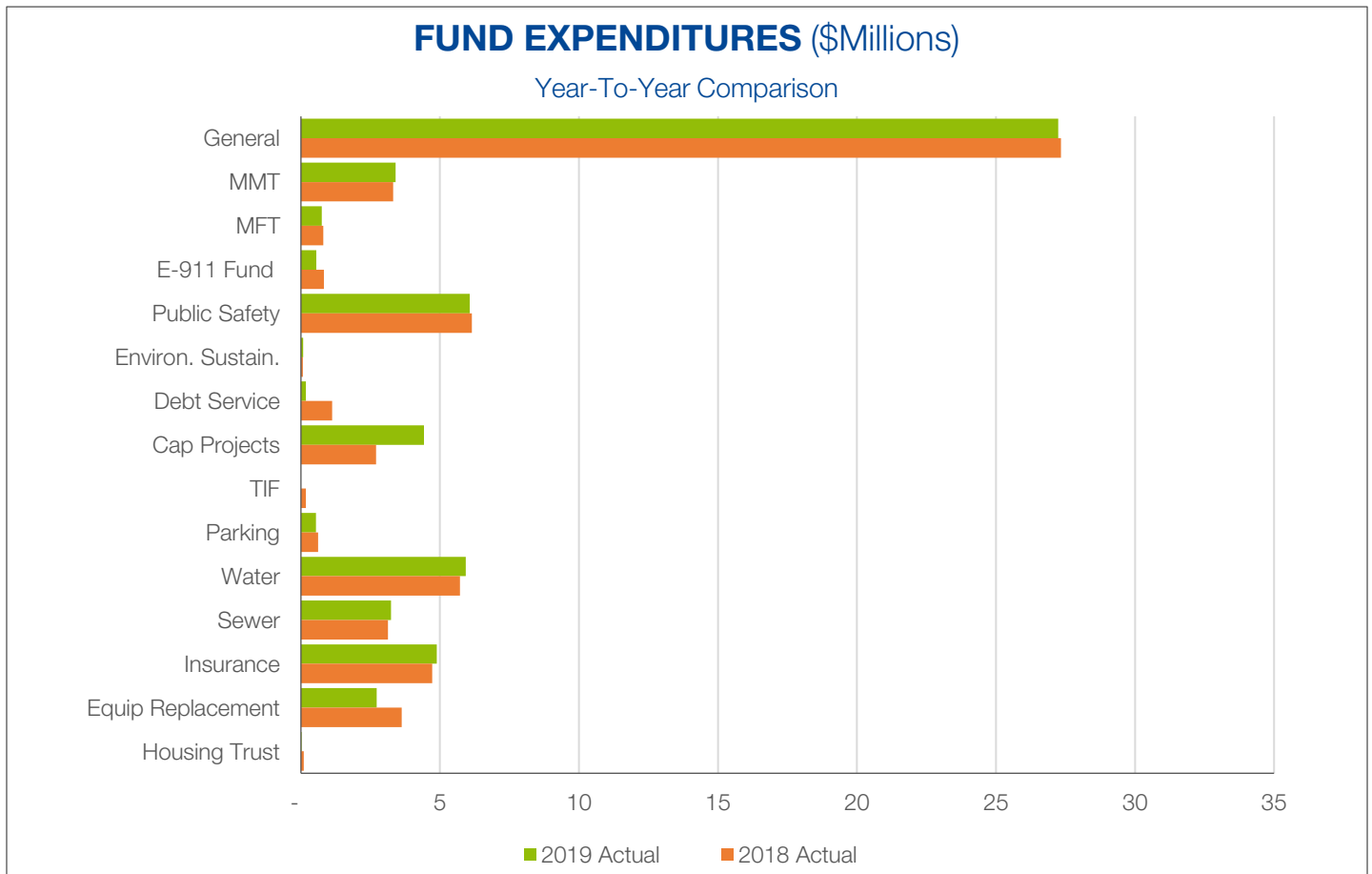


Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
General	36,866,822	31,818,962	86%	32,275,717	82%
Multi-Modal Transportation (MMT)	4,505,066	4,422,341	98%	4,513,679	93%
Motor Fuel Tax (MFT)	755,100	709,103	94%	631,594	82%
E911	596,500	553,786	93%	545,740	83%
Public Safety Pension Levy	6,270,000	6,069,190	97%	6,148,737	99%
Environmental Sustainability	135,000	151,252	112%	133,566	100%
Debt Service	1,324,625	1,240,761	94%	816,037	92%
Capital Projects	3,051,400	2,524,431	83%	8,893,790	96%
Tax Increment Financing - Ravinia	232,500	238,522	103%	281,539	99%
Tax Increment Financing - Briergate	101,100	188,468	186%	-	0%
Parking	806,400	536,063	66%	511,035	63%
Water	9,194,500	7,499,156	82%	6,871,387	84%
Sewer	4,880,358	4,147,620	85%	4,018,257	84%
Insurance	5,385,344	4,621,894	86%	4,519,566	83%
Equipment Maintenance & Replacement	3,522,142	3,037,776	86%	4,181,056	87%
Housing Trust	182,100	307,969	169%	136,624	53%
Grand Total, All Funds	77,808,957	68,067,295	87%	74,478,324	86%

CITY OF HIGHLAND PARK

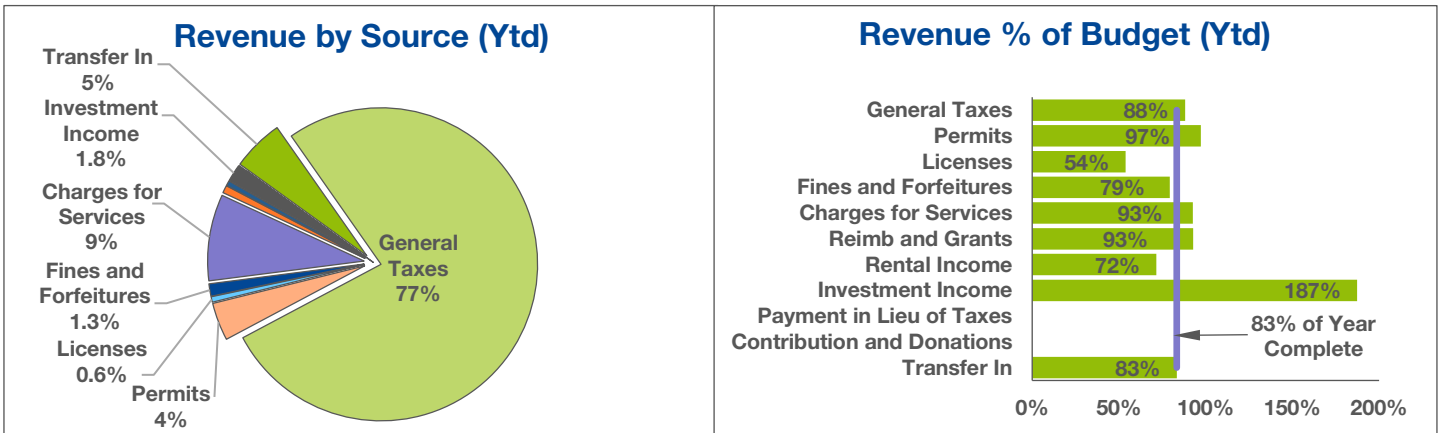
EXPENDITURE SUMMARY BY FUND

October 31, 2019

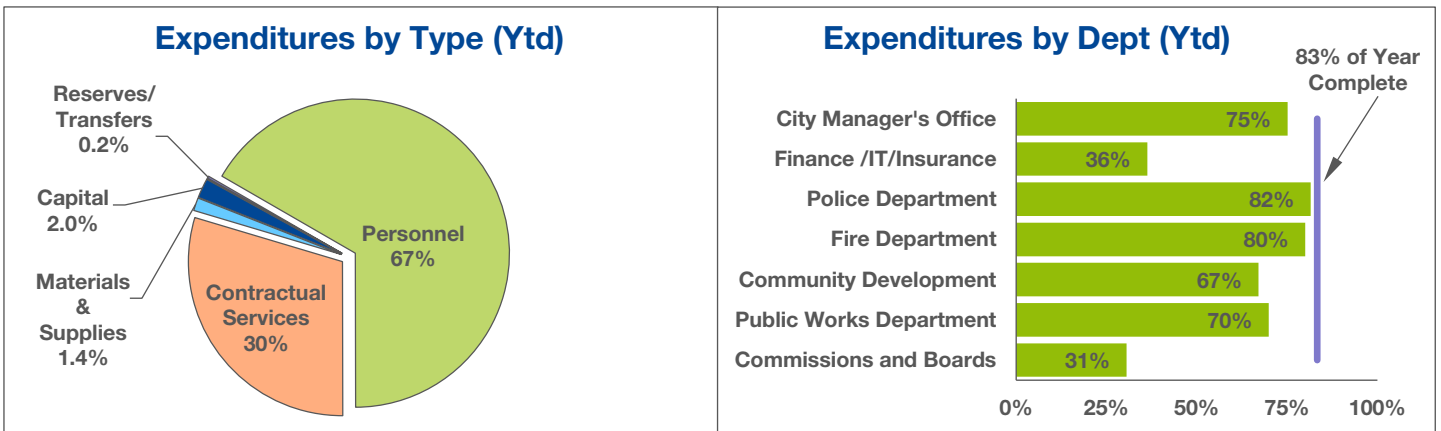


Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
↑ General	38,710,663	27,239,298	70%	27,335,080	76%
↑ Multi-Modal Transportation (MMT)	4,585,762	3,408,971	74%	3,312,926	81%
↑ Motor Fuel Tax (MFT)	900,400	750,333	83%	808,667	83%
↑ E911	674,292	554,938	82%	829,765	83%
↑ Public Safety Pension Levy	6,270,000	6,069,190	97%	6,148,737	99%
↑ Environmental Sustainability	89,646	83,069	93%	71,983	87%
↑ Debt Service	1,329,200	174,631	13%	1,125,737	56%
↑ Capital Projects	5,480,000	4,429,005	81%	2,702,955	41%
↑ Tax Increment Financing - Ravinia	1,585,469	256,638	16%	179,372	67%
↑ Parking	763,943	542,019	71%	621,876	80%
↑ Water	10,093,349	5,932,242	59%	5,723,833	63%
↑ Sewer	5,965,574	3,244,886	54%	3,128,677	64%
↑ Insurance	6,025,654	4,885,114	81%	4,721,041	83%
↑ Equipment Maintenance & Replacement	4,225,842	2,727,372	65%	3,621,613	74%
↑ Housing Trust	344,456	28,957	8%	100,281	93%
Grand Total, All Funds	87,044,250	60,326,663	69%	60,432,543	73%

CITY OF HIGHLAND PARK
GENERAL FUND
October 31, 2019



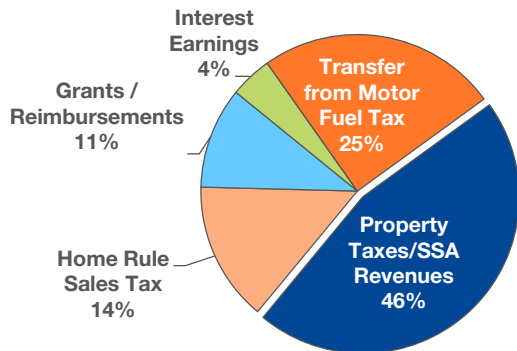
Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
General Taxes	27,790,400	24,484,100	88%	23,861,800	85%
Permits	1,279,700	1,244,100	97%	1,379,600	76%
Licenses	331,200	178,500	54%	170,800	51%
Fines and Forfeitures	513,000	407,200	79%	470,800	87%
Charges for Services	3,061,600	2,838,200	93%	2,607,200	92%
Reimb and Grants	266,200	246,900	93%	204,100	68%
Rental Income	232,200	166,300	72%	154,400	89%
Investment Income	297,800	557,800	187%	423,800	81%
Payment in Lieu of Taxes	1,060,100	-	0%	42,600	3%
Contribution and Donations	-	300	0%	-	0%
Transfer In	2,034,600	1,695,500	83%	2,960,700	87%
Total	36,866,800	31,818,900	86%	32,275,800	82%



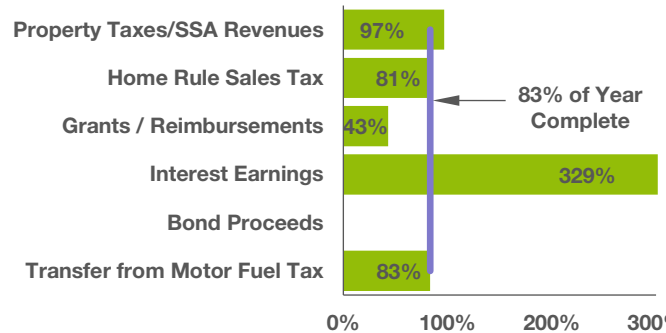
Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
City Manager's Office	5,253,300	3,947,500	75%	3,403,700	80%
Finance /IT/Insurance	5,972,900	2,166,900	36%	2,472,800	54%
Police Department	11,567,600	9,429,800	82%	9,338,100	80%
Fire Department	7,224,600	5,781,200	80%	5,818,300	80%
Community Development	3,595,100	2,410,500	67%	2,421,000	80%
Public Works Department	4,940,800	3,455,500	70%	3,784,800	73%
Commissions and Boards	156,400	47,800	31%	96,300	67%
Total	38,710,700	27,239,200	70%	27,335,000	76%

CITY OF HIGHLAND PARK
CAPITAL PROJECT FUND
 October 31, 2019

Revenue by Source (Ytd)

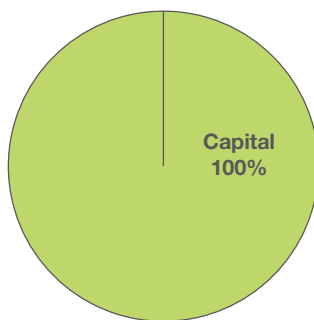


Revenue % of Budget (Ytd)

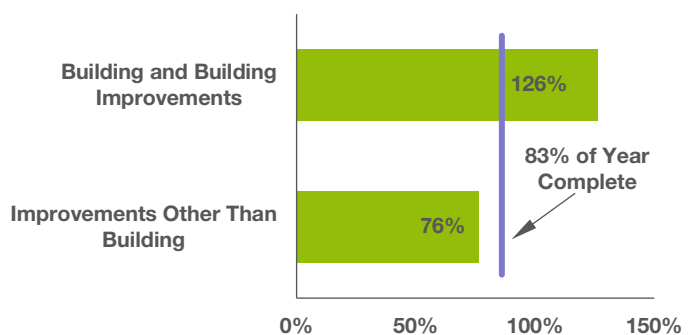


Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Property Taxes/SSA Revenues	1,200,000	1,161,200	97%	628,400	99%
Home Rule Sales Tax	451,400	363,700	81%	368,200	82%
Grants / Reimbursements	616,100	264,100	43%	23,500	30%
Interest Earnings	33,500	110,100	329%	155,400	81%
Bond Proceeds	-	-	0%	7,093,000	99%
Transfer from Motor Fuel Tax	750,400	625,300	83%	625,300	83%
Total	3,051,400	2,524,400	83%	8,893,800	96%

Expenditures by Type (Ytd)



Expenditures by Source (Ytd)



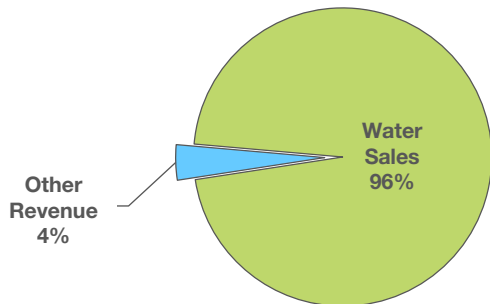
Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Building and Building Improvements	480,000	605,700	126%	-	0%
Improvements Other Than Building	5,000,000	3,823,300	76%	2,703,000	41%
Total	5,480,000	4,429,000	81%	2,703,000	41%

CITY OF HIGHLAND PARK

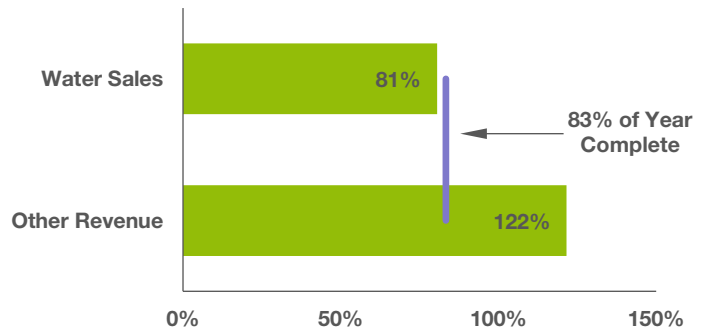
WATER FUND

October 31, 2019

Revenue by Source (Ytd)

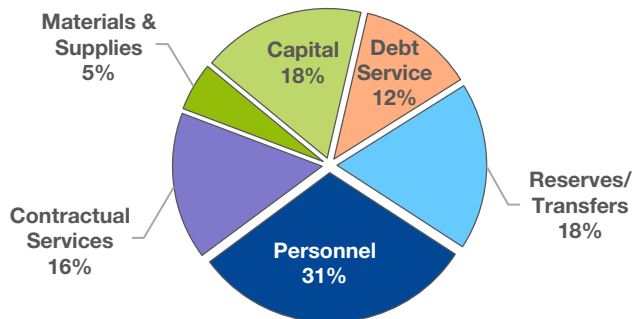


Revenue % of Budget (Ytd)

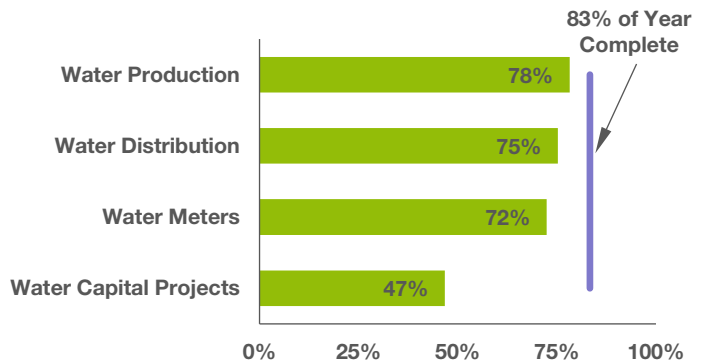


Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Sales	8,958,900	7,212,800	81%	6,607,700	85%
Other Revenue	235,600	286,400	122%	263,700	74%
Total	9,194,500	7,499,200	82%	6,871,400	84%

Expenditures by Type (Ytd)



Expenditures by Source (Ytd)



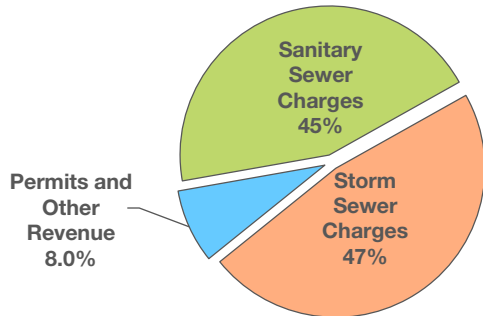
Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Production	2,295,900	1,795,300	78%	1,809,700	82%
Water Distribution	1,269,000	954,800	75%	955,600	78%
Water Meters	508,300	368,100	72%	369,600	80%
Water Capital Projects	6,020,200	2,814,000	47%	2,588,900	50%
Total	10,093,400	5,932,200	59%	5,723,800	63%

CITY OF HIGHLAND PARK

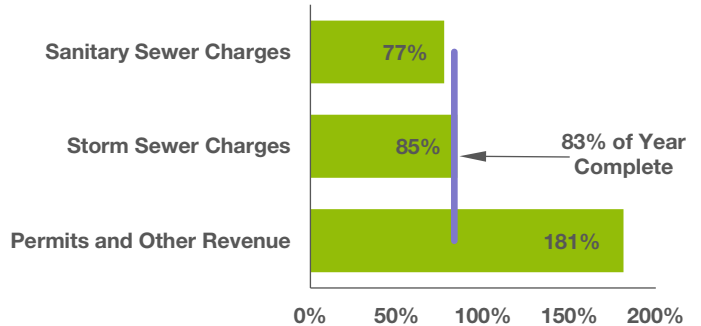
SEWER FUND

October 31, 2019

Revenue by Source (Ytd)

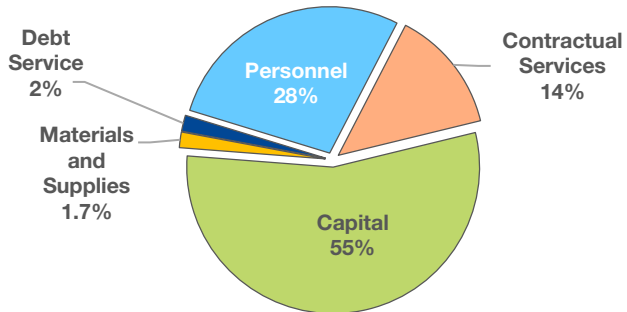


Revenue % of Budget (Ytd)

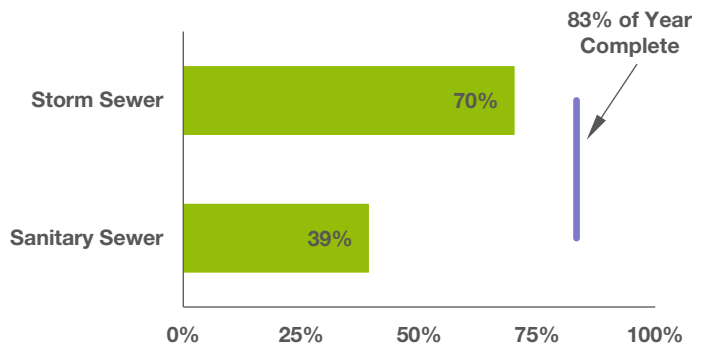


Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Sanitary Sewer Charges	2,389,600	1,851,700	77%	1,953,300	83%
Storm Sewer Charges	2,307,400	1,963,300	85%	1,945,500	85%
Permits and Other Revenue	183,400	332,600	181%	119,500	85%
Total	4,880,400	4,147,600	85%	4,018,300	84%

Expenditures by Type (Ytd)



Expenditures by Source (Ytd)



Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Storm Sewer	2,906,700	2,041,400	70%	1,505,000	66%
Sanitary Sewer	3,058,900	1,203,500	39%	1,623,700	63%
Total	5,965,600	3,244,900	54%	3,128,700	64%

CITY OF HIGHLAND PARK

EXECUTIVE SUMMARY - REVENUE AND EXPENDITURE DETAIL

October 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.
- **Fines - Community Development** – Revenue is trending lower than budget.
- **Planning Fees** – Revenue is trending lower than budget.
- **Rental Income** – Revenue is lower due to a cancelled lease agreement.

Capital Project Fund

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

Parking Fund

- **Fines Collected by Collection Agency - Police** – Revenue is lower due to collection delays and is trending lower than budget.

Water Fund

- **Other Reimbursements** – Revenue is lower due to no water related sales of scrap metal.

Sewer Fund

- **Sanitary Sewer Permits** – Revenue is trending lower than budget.
- **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.

Housing Trust Fund

- **Demolition Tax** – Revenue is trending lower than budget.
- **Demolition Permit** – Revenue is trending lower than budget.

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 21-22.

CITY OF HIGHLAND PARK

REVENUE DETAIL

October 31, 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	24,484,137	88%	23,861,775	85%
↑ Permits	1,279,700	1,244,085	97%	1,379,636	76%
↑ Licenses	331,200	178,527	54%	170,794	51%
▢ Fines and Forfeitures	513,020	407,225	79%	470,800	87%
↑ Charges for Services	3,061,550	2,838,228	93%	2,607,167	92%
↑ Reimbursements and Grants	266,202	246,869	93%	204,070	68%
↓ Rental Income	232,208	166,319	72%	154,407	89%
↑ Interest Earnings	297,800	557,751	187%	423,764	80%
↑ Sale of Assets / Payment in Lieu of Taxes	1,060,100	-	0%	42,600	3%
↑ Contributions and Donations	-	286	0%	47	90%
↑ Transfers	2,034,642	1,695,535	83%	2,960,659	88%
↑ Total General	36,866,822	31,818,962	86%	32,275,717	82%

121 Multi-Modal Transportation

↑ General Taxes	1,698,200	1,609,309	95%	1,733,606	93%
↑ Permits	27,000	49,990	185%	36,220	78%
↑ Licenses	1,071,700	1,030,338	96%	1,031,742	98%
↑ Fines and Forfeitures	12,000	13,157	110%	10,960	77%
↑ Charges for Services	68,578	67,207	98%	64,809	90%
↑ Reimbursements and Grants	1,476,248	1,507,210	102%	1,448,177	93%
↑ Interest Earnings	1,340	20,130	1502%	4,832	70%
↑ Transfers	150,000	125,000	83%	183,333	83%
↑ Total Multi-Modal Transportation	4,505,066	4,422,341	98%	4,513,679	93%

122 Motor Fuel Tax

↑ General Taxes	750,400	700,678	93%	624,486	82%
↑ Interest Earnings	4,700	8,425	179%	7,109	75%
↑ Total Motor Fuel Tax	755,100	709,103	94%	631,594	82%

124 E-911

↑ Reimbursements and Grants	594,500	551,738	93%	539,086	83%
↑ Interest Earnings	2,000	2,048	102%	6,654	91%
↑ Total E-911	596,500	553,786	93%	545,740	83%

128 Public Safety Pension Levy

↑ General Taxes	6,270,000	6,069,190	97%	6,148,737	99%
↑ Total Public Safety Pension	6,270,000	6,069,190	97%	6,148,737	99%

129 Environmental Sustainability

↑ Charges for Services	135,000	147,195	109%	132,229	100%
↑ Interest Earnings	-	4,057	0%	1,337	80%
↑ Total Environmental Sustainability	135,000	151,252	112%	133,566	100%

131 Debt Service

↑ General Taxes	1,237,600	1,209,502	98%	783,261	99%
↑ Reimbursements and Grants	66,125	10,113	15%	11,013	16%
↑ Interest Earnings	20,900	21,147	101%	21,764	88%
↑ Total Debt Service	1,324,625	1,240,761	94%	816,037	92%

CITY OF HIGHLAND PARK

REVENUE DETAIL

October 31, 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	1,524,910	92%	996,557	92%
↓ Reimbursements and Grants	616,100	264,070	43%	23,475	30%
↑ Interest Earnings / Bond Proceeds	33,500	110,118	329%	7,248,424	99%
↑ Transfers	750,400	625,333	83%	625,333	83%
↑ Total Capital Projects	3,051,400	2,524,431	83%	8,893,790	96%

143 Tax Increment Financing - Ravinia

↑ General Taxes	232,500	220,281	95%	274,966	100%
↑ Interest Earnings	-	18,241	0%	6,573	80%
↑ Total Tax Increment Financing - Ravinia	232,500	238,522	103%	281,539	99%

144 Tax Increment Financing - Briergate

↑ General Taxes	101,100	143,823	142%	-	0%
↑ Interest Earnings	-	923	0%	-	0%
↑ Transfers	-	43,721	0%	-	0%
↑ Total Tax Increment Financing - Briergate	101,100	188,468	186%	-	0%

211 Parking

↑ Fines and Forfeitures	213,300	217,694	102%	164,415	91%
↑ Charges for Services	586,300	301,728	51%	339,672	55%
↑ Reimbursements and Grants	-	1,565	0%	-	0%
↑ Interest Earnings	6,800	10,076	148%	6,947	84%
↑ Payment in Lieu of Parking Spaces	-	5,000	0%	-	0%
↑ Total Parking	806,400	536,063	66%	511,035	63%

212 Water

↑ Permits	85,000	91,965	108%	87,305	75%
↑ Fines and Forfeitures	7,500	8,950	119%	7,050	90%
↑ Charges for Services	8,984,900	7,234,395	81%	6,626,985	85%
↑ Reimbursements and Grants	81,400	47,066	58%	44,819	55%
↑ Bond Proceeds / Interest Earnings	35,700	116,780	327%	105,227	82%
↑ Total Water	9,194,500	7,499,156	82%	6,871,387	84%

214 Sewer

↓ Permits	35,000	25,755	74%	33,915	80%
↑ Charges for Services	4,728,658	3,841,539	81%	3,922,775	84%
↑ Reimbursements and Grants	87,500	235,866	270%	27,920	98%
↑ Bond Proceeds / Interest Earnings	29,200	44,460	152%	33,647	82%
↑ Total Sewer	4,880,358	4,147,620	85%	4,018,257	84%

221 Insurance

↑ Reimbursements and Grants	1,203,343	1,115,897	93%	1,052,280	82%
↑ Interest Earnings	-	36,054	0%	13,594	81%
↑ Transfers	4,182,001	3,469,943	83%	3,453,693	83%
↑ Total Insurance	5,385,344	4,621,894	86%	4,519,566	83%

CITY OF HIGHLAND PARK

REVENUE DETAIL

October 31, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
222 Equipment Maintenance & Replacement					
↑ Reimbursements and Grants	3,471,642	2,942,292	85%	3,054,558	83%
↑ Bond Proceeds / Interest Earnings	37,500	82,193	219%	1,113,723	98%
↑ Sale of Assets	13,000	13,291	102%	12,774	59%
↑ Total Equipment Replacement & Replacement	3,522,142	3,037,776	86%	4,181,056	87%
321 Housing Trust					
↓ General Taxes	145,000	80,004	55%	109,088	50%
↓ Permits	28,700	8,250	29%	13,500	53%
↑ Interest Earnings	8,400	17,975	214%	9,536	80%
↑ Total Housing Trust	182,100	307,969	169%	136,624	53%
↑ Grand Total, All Funds	77,808,957	68,067,295	87%	74,478,324	86%

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL

October 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	3,947,500	75%	3,403,650	80%
Finance Department	5,972,859	2,166,929	36%	2,472,833	54%
Police Department	11,567,566	9,429,796	82%	9,338,139	80%
Fire Department	7,224,615	5,781,215	80%	5,818,298	80%
Community Development	3,595,118	2,410,546	67%	2,421,000	80%
Public Works & Engineering	2,618,597	1,976,553	75%	2,042,419	77%
Facilities	2,322,166	1,478,943	64%	1,742,435	68%
Commissions	156,415	47,817	31%	96,306	67%
Total General	38,710,663	27,239,298	70%	27,335,080	76%
121 Multi-Modal Transportation					
Street & Sidewalk	3,215,764	2,260,272	70%	2,176,233	79%
Transit Ravinia	297,632	274,934	92%	252,688	100%
Transit (PACE)	1,072,366	873,765	81%	884,004	80%
Total Multi-Modal Transportation	4,585,762	3,408,971	74%	3,312,926	81%
122 Motor Fuel Tax					
Total Motor Fuel Tax	900,400	750,333	83%	808,667	83%
124 E911					
Total E911	674,292	554,938	82%	829,765	83%
128 Public Safety Pension Levy					
Total Public Safety Pension Levy	6,270,000	6,069,190	97%	6,148,737	99%
129 Environmental Sustainability					
Total Environmental Sustainability	89,646	83,069	93%	71,983	87%
131 Debt Service					
Total Debt Service	1,329,200	174,631	13%	1,125,737	56%
141 Capital Projects					
Total Capital Projects	5,480,000	4,429,005	81%	2,702,955	41%
143 Tax Increment Financing - Ravinia					
Total Tax Increment Financing - Ravinia	1,585,469	256,638	16%	-	0%
211 Parking					
Parking Enforcement	343,459	280,218	82%	286,590	86%
Parking - Indoor, On and Off Street	340,984	217,373	64%	264,036	74%
Parking Construction and Improvements	79,500	44,428	56%	71,250	81%
Total Parking	763,943	542,019	71%	621,876	80%

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL

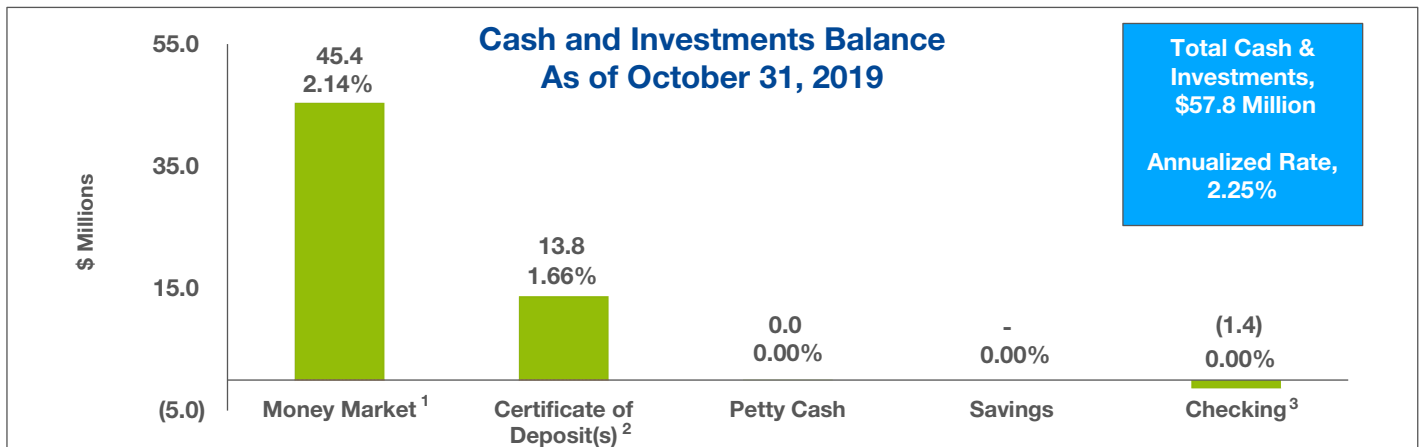
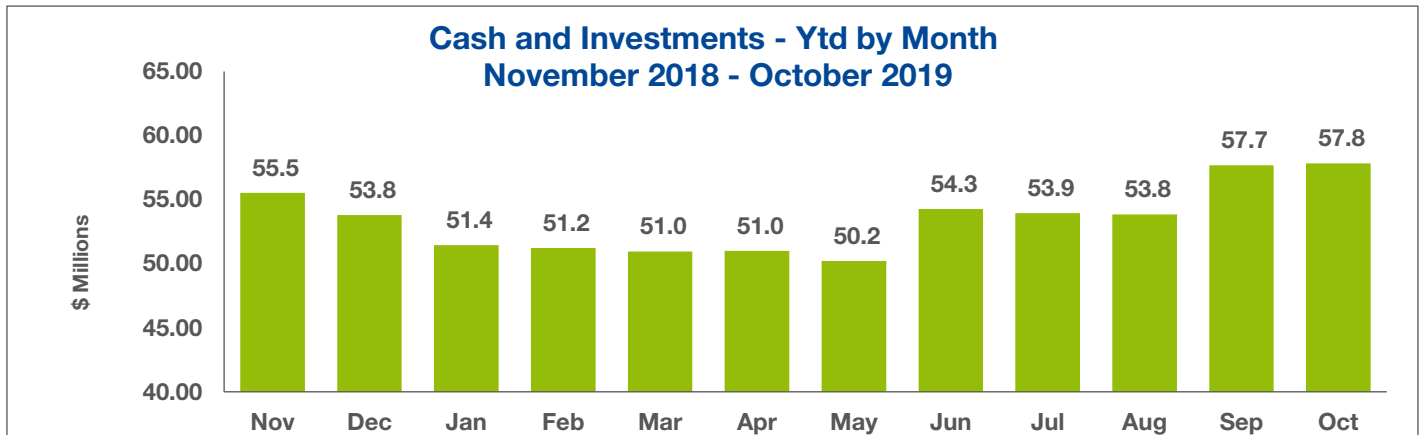
October 31, 2019

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	1,795,285	78%	1,809,743	82%
↑ Water Distribution	1,268,958	954,850	75%	955,582	78%
↑ Meters	508,250	368,146	72%	369,634	80%
↑ Cap Improvements/Water Debt Svc/Transfers	6,020,200	2,813,961	47%	2,588,874	50%
↑ Total Water	10,093,349	5,932,242	59%	5,723,833	63%
214 Sewer					
↑ Storm Drainage	2,906,702	2,041,396	70%	1,504,954	66%
↑ Sanitary Sewer Operations	3,058,872	1,203,490	39%	1,623,723	63%
↑ Total Sewer	5,965,574	3,244,886	54%	3,128,677	64%
221 Insurance					
↑ Wellness Program	83,060	30,831	37%	50,193	91%
↑ Insurance Health & Dental	5,942,594	4,854,282	82%	4,670,848	83%
↑ Total Insurance	6,025,654	4,885,114	81%	4,721,041	83%
222 Equipment Maintenance & Replacement					
↑ Computer Services	2,153,285	1,464,619	68%	2,294,104	60%
↑ Police	485,108	255,220	53%	313,170	78%
↑ Fire	237,016	187,318	79%	173,701	81%
↑ Public Works	1,350,433	820,214	61%	840,637	70%
↑ Total Equip. Maint. & Replacement	4,225,842	2,727,372	65%	3,621,613	74%
321 Housing Trust					
↑ Total Housing Trust	344,456	28,957	8%	100,281	93%
↑ Grand Total, All Funds	87,044,250	60,326,663	69%	60,432,543	73%

CITY OF HIGHLAND PARK

CASH & INVESTMENTS AND CASH RECONCILIATION (\$MILLIONS)

October 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	53.94	53.84	57.67			53.79
Revenue Inc/(Dec)	4.99	4.59	5.62	4.79	5.24	12.12	5.90	6.57	11.85	6.40			68.07
Expenditures (Inc)/Dec	(3.48)	(4.92)	(6.06)	(5.05)	(5.40)	(7.93)	(6.57)	(6.66)	(7.46)	(6.80)			(60.33)
Acct. Rec. (Inc)/Dec	0.01	0.04	0.03	(0.02)	(0.23)	(0.13)	0.17	(0.16)	(0.49)	0.63			(0.14)
Acct. Pay. Inc/(Dec)	(3.86)	0.07	0.14	0.32	(0.40)	(0.00)	0.18	0.14	(0.07)	(0.08)			(3.56)
Cash & Invest. (End)	51.44	51.22	50.95	51.00	50.21	54.26	53.94	53.84	57.67	57.83			57.83
Cash & Invest. Inc/(Dec)	(2.35)	(0.22)	(0.27)	0.05	(0.79)	4.05	(0.32)	(0.11)	3.84	0.15			4.04

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 \$57.8 million diversified in various fixed income options including checking, savings, CDs, CDARS and money market accounts, with an aggregate annualized rate of 2.25%.

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 2.16%, 1.92%, and 2.98% respectively.
2. The City has Certificate of Deposits which will yield between 1.56% and 2.40% interest rates, maturing between January 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 August 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

October 31, 2019

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
Money Market				
Highland Park Bank & Trust	111 General	General Commingled	-	2.16%
Highland Park Bank & Trust	121 Multi-Modal Transportation	General Commingled	2,693,265	2.16%
Highland Park Bank & Trust	122 Motor Fuel Tax	General Commingled	(726,988) ¹	2.16%
Highland Park Bank & Trust	124 E911	General Commingled	(130,048) ¹	2.16%
Highland Park Bank & Trust	129 Environmental Sustainability	General Commingled	392,007	2.16%
Highland Park Bank & Trust	131 Debt Service	General Commingled	369,123	2.16%
Highland Park Bank & Trust	141 Capital Projects	General Commingled	(1,581,137) ¹	2.16%
Highland Park Bank & Trust	143 Tax Increment Financing - Ravinia	General Commingled	1,467,927	2.16%
Highland Park Bank & Trust	144 Tax Increment Financing - Briergate	General Commingled	188,468	2.16%
Highland Park Bank & Trust	211 Parking	General Commingled	98,724	2.16%
Highland Park Bank & Trust	212 Water	General Commingled	1,041,516	2.16%
Highland Park Bank & Trust	214 Sewer	General Commingled	705,567	2.16%
Highland Park Bank & Trust	221 Insurance	General Commingled	2,805,228	2.16%
Highland Park Bank & Trust	222 Equipment Maintenance & Replacement	General Commingled	-	2.16%
Highland Park Bank & Trust	321 Housing Trust	General Commingled	407,264	2.16%
Highland Park Bank & Trust	331 Guaranteed Deposit	General Commingled	456,918	2.16%
Illinois Funds	122 Motor Fuel Tax	Motor Fuel	815,308	1.92%
Illinois Funds	111 General	General Tax	7,904,000	1.92%
Illinois Funds	131 Debt Service	General Tax	631,309	1.92%
Illinois Funds	141 Capital Projects	General Tax	(24,500)	1.92%
Illinois Funds	211 Parking	General Tax	334	1.92%
Illinois Funds	212 Water	General Tax	3,219,995	1.92%
Illinois Funds	214 Sewer	General Tax	954,337	1.92%
Illinois Funds	222 Equipment Maintenance & Replacement	General Tax	858,775	1.92%
Illinois Funds	321 Housing Trust	General Tax	255,950	1.92%
Illinois Funds	331 Guaranteed Deposit	General Tax	1,347,790	1.92%
Illinois Funds	141 Capital Projects	Bond Proceeds	2,147,329	1.92%
Illinois Funds	212 Water	Bond Proceeds	-	1.92%
Illinois Funds	222 Equipment Maintenance & Replacement	Bond Proceeds	599,355	1.92%
First Bank of Highland Park ²	111 General	ICS	13,788,034	2.98%
First Bank of Highland Park ²	131 Debt Service	ICS	495,214	2.98%
First Bank of Highland Park ²	141 Capital Projects	ICS	127,516	2.98%
First Bank of Highland Park ²	211 Parking	ICS	294,442	2.98%
First Bank of Highland Park ²	212 Water	ICS	515,769	2.98%
First Bank of Highland Park ²	214 Sewer	ICS	941,032	2.98%
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	ICS	1,459,476	2.98%
First Bank of Highland Park ²	321 Housing Trust	ICS	175,809	2.98%
First Bank of Highland Park ²	331 Guaranteed Deposit	ICS	717,456	2.98%
Total Money Market			45,412,563	

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

October 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	2,658,575	2.40%
First Bank of Highland Park ²	131 Debt Service	Working Capital	178,247	2.40%
First Bank of Highland Park ²	141 Capital Projects	Working Capital	285,303	1.56%
First Bank of Highland Park ²	211 Parking	Working Capital	72,476	2.40%
First Bank of Highland Park ²	212 Water	Working Capital	105,810	2.40%
First Bank of Highland Park ²	214 Sewer	Working Capital	178,011	2.40%
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	Working Capital	292,028	2.40%
First Bank of Highland Park ²	321 Housing Trust	Working Capital	47,814	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	7,184,435	-
First Bank of Highland Park ²	131 Debt Service	CDARS	363,607	-
First Bank of Highland Park ²	141 Capital Projects	CDARS	65,478	-
First Bank of Highland Park ²	211 Parking	CDARS	172,969	-
First Bank of Highland Park ²	212 Water	CDARS	272,662	2.80%. 2.15%
First Bank of Highland Park ²	214 Sewer	CDARS	484,063	-
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	CDARS	771,963	-
First Bank of Highland Park ²	321 Housing Trust	CDARS	101,772	-
First Bank of Highland Park ²	331 Guaranteed Deposit	CDARS	380,349	-
Total Certificate of Deposit(s)			13,758,077	
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	(1,795,934) ¹	-
JP Morgan Chase	126.101.09	Foreign Fire Cash	395,055 ³	-
Highland Park Bank & Trust	111.101.06	Payroll Cash	(13,348) ¹	-
Huntington Bank	212.101.15	AR Lockbox Cash	52,647	-
Total Checking			(1,350,784)	
Total Cash & Investments			57,825,325	
Aggregate Annualized Rate				2.25%

NOTES:

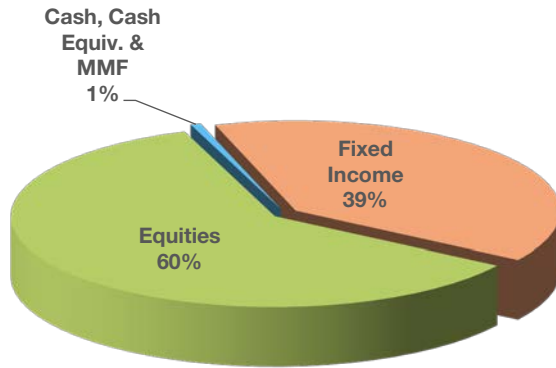
1. Negative balances in Checking accounts represent outstanding checks.
2. The funds in the First Bank of Highland Park accounts are continually swept into a Promontory ICS account to ensure full FDIC insurance at all times.
3. The City receives Foreign Fire Insurance Board Financials at the end of the calendar year. Fund 126 information reflects balances at December 31, 2018.

CITY OF HIGHLAND PARK

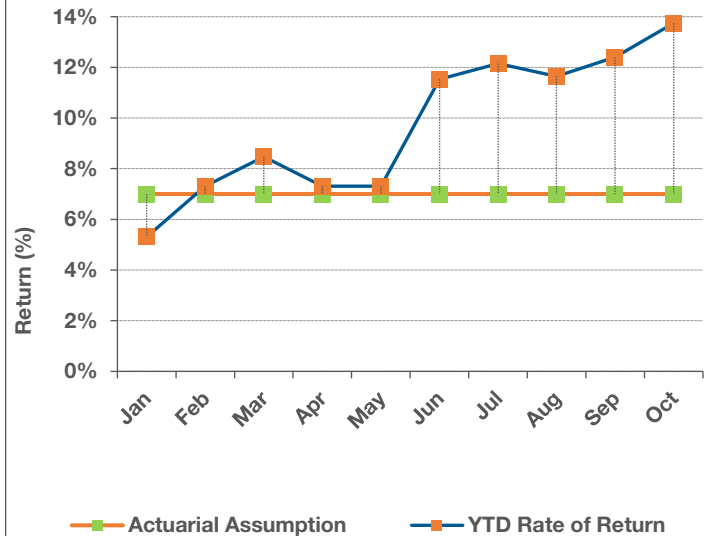
POLICE PENSION FUND INVESTMENT REPORT (\$MILLIONS)

October 31, 2019

Investment Allocation



2019 Portfolio Return



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	0.3	0.3			0.3
Fixed Income	15.5	15.3	15.8	15.8	16.1	16.8	16.5	16.8	17.4	17.2			17.2
Equities	24.6	25.2	24.9	25.5	23.5	25.7	26.0	25.2	26.0	26.5			26.5
Cash & Investments	40.3	40.8	41.0	41.5	39.8	42.8	42.8	42.3	43.6	43.9			43.9
Accrued Interest	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1			0.1
Liabilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)			(0.0)
Net Position	40.4	40.9	41.1	41.6	40.0	42.9	42.9	42.4	43.7	44.1			44.1

Net Position, Beg.	38.6	40.4	40.9	41.1	41.6	40.0	42.9	42.9	42.4	43.7			38.6
Contributions ²	0.0	0.0	0.1	0.1	0.1	1.6	0.1	0.1	1.4	0.1			3.6
Inv. Gain/(Loss) ³	2.1	0.8	0.5	0.9	(1.3)	1.8	0.3	(0.2)	0.3	0.6			5.8
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)			(3.9)
Change in Position	1.8	0.5	0.2	0.5	(1.6)	2.9	0.0	(0.5)	1.3	0.3			5.4
Net Position, End	40.4	40.9	41.1	41.6	40.0	42.9	42.9	42.4	43.7	44.1			44.1

Projected Rate of Return ⁴	63.7%	43.9%	33.9%	31.6%	17.6%	23.1%	20.8%	17.5%	16.5%	16.5%			16.5%
YTD Rate of Return ⁵	5.3%	7.3%	8.5%	7.3%	7.3%	11.5%	12.2%	11.6%	12.4%	13.7%			13.7%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%			7.0%

NOTES:

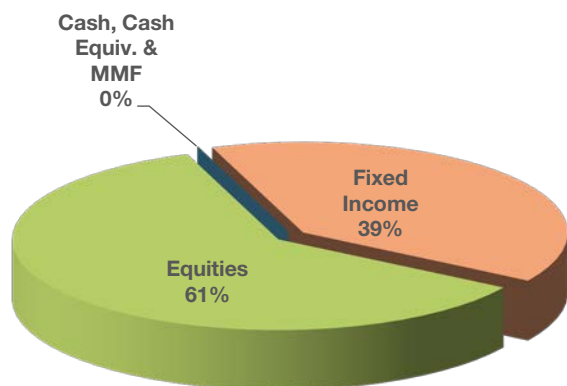
1. Source includes data from Lauterbach and Amen Monthly Statement of Plan Assets
2. Includes City and member contributions
3. Investment Gain/(Loss) shown net of investment management fees (\$53,717 Ytd)
4. Annualized investment return based on present year-to-date rate of return trend
5. Based on YTD gains/income and average ending portfolio balance

CITY OF HIGHLAND PARK

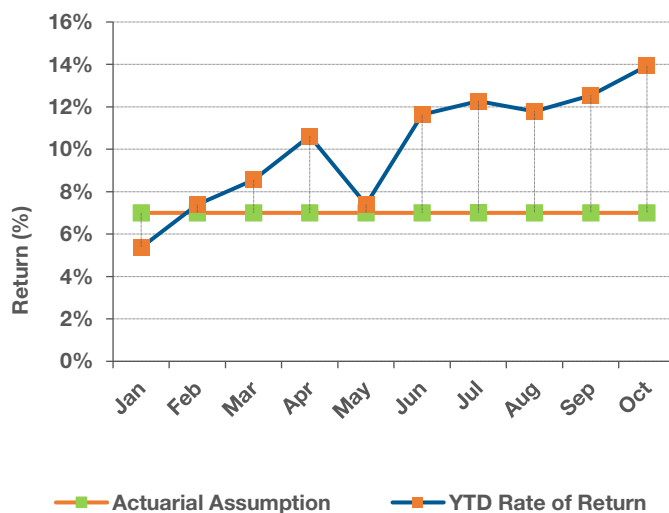
FIRE PENSION FUND INVESTMENT REPORT (\$MILLIONS)

October 31, 2019

Investment Allocation



2019 Portfolio Return



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	18.2	18.9	18.3			18.3
Equities	26.0	26.6	26.3	26.7	24.7	26.8	27.1	26.5	27.1	28.0			28.0
Cash & Investments	42.5	43.0	43.2	43.8	42.1	44.5	45.1	44.7	46.0	46.3			46.3
Accrued Interest	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1			0.1
Liabilities	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)			(0.0)
Net Position	42.6	43.1	43.3	43.9	42.2	44.6	45.2	44.8	46.1	46.4			46.4

Net Position, Beg.	40.7	42.6	43.1	43.3	43.9	42.2	44.6	45.2	44.8	46.1			40.7
Contributions ²	0.0	0.0	0.1	0.1	0.1	0.9	0.7	0.1	1.3	0.1			3.4
Inv. Gain/(Loss) ³	2.3	0.9	0.5	0.9	(1.4)	1.9	0.3	(0.2)	0.4	0.6			6.1
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)			(3.8)
Change in Position	1.9	0.5	0.2	0.6	(1.7)	2.4	0.6	(0.5)	1.3	0.4			5.7
Net Position, End	42.6	43.1	43.3	43.9	42.2	44.6	45.2	44.8	46.1	46.4			46.4

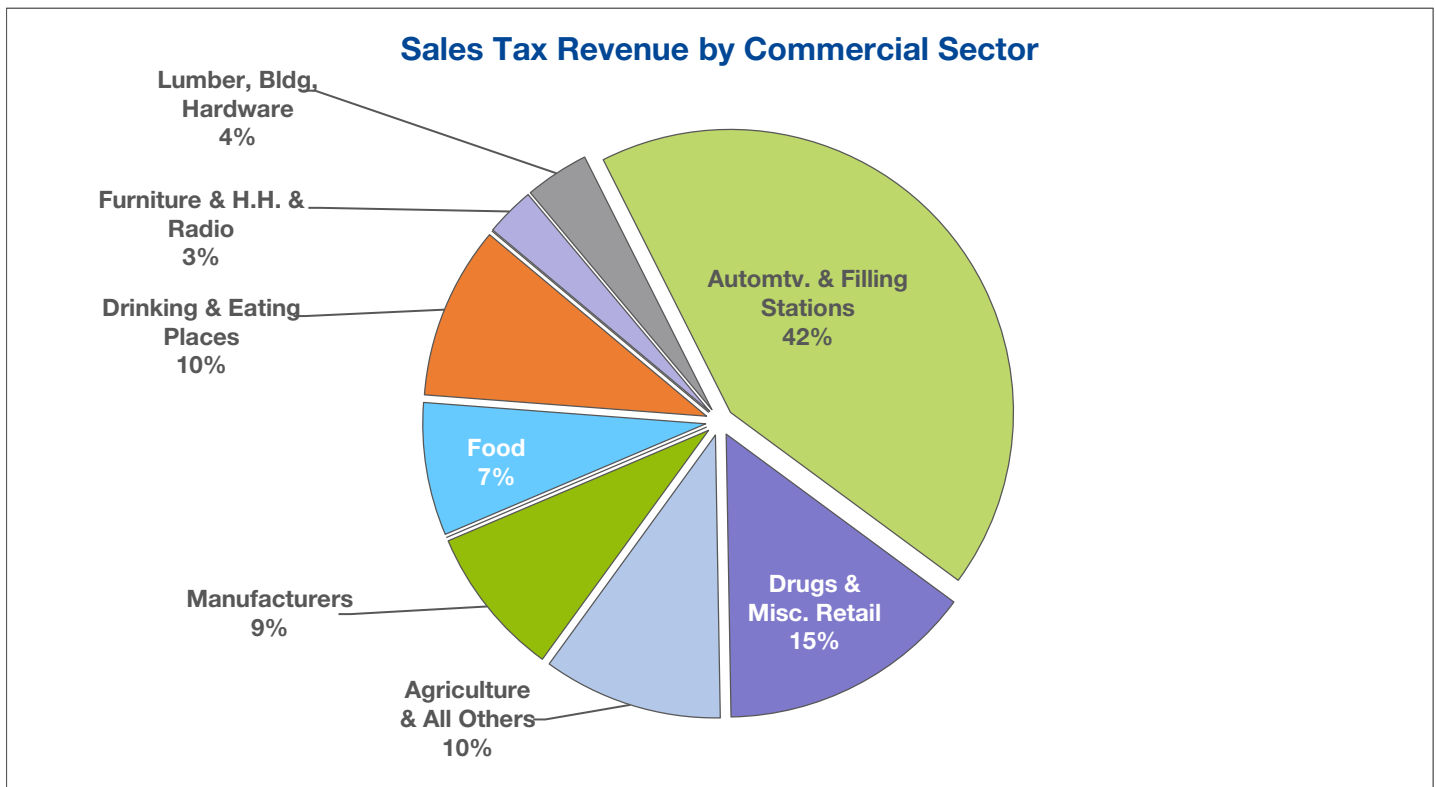
Projected Rate of Return ⁴	64.4%	44.4%	34.2%	31.9%	17.7%	23.3%	21.0%	17.7%	16.7%	16.7%			16.7%
YTD Rate of Return ⁵	5.4%	7.4%	8.6%	10.6%	7.4%	11.6%	12.3%	11.8%	12.5%	13.9%			13.9%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%			7.0%

NOTES:

1. Source includes data from Lauterbach and Amen Monthly Statement of Plan Assets
2. Includes City and member contributions
3. Investment Gain/(Loss) shown net of investment management fees (\$56,777 Ytd)
4. Annualized investment return based on present year-to-date rate of return trend
5. Based on YTD gains/income and average ending portfolio balance

CITY OF HIGHLAND PARK

REVENUE - SALES TAX BY SQUARE FOOT BY COMMERCIAL SECTOR THRU 2nd QUARTER 2019 October 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	459,024	7.32
Drinking & Eating Places	198,861	1,166,292	1,170,550	1,211,523	1,202,190	597,501	6.25
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	170,776	1.88
Lumber, Bldg. Hardware	170,385	649,333	643,242	577,808	532,005	221,426	2.70
Automtv. & Filling Stations	451,975	4,834,947	4,642,709	4,847,669	5,244,380	2,571,802	11.83
Drugs & Misc. Retail	542,755	1,790,749	2,090,336	1,945,254	1,873,874	883,399	3.38
Agriculture & All Others	422,375	1,505,263	1,280,069	1,277,670	1,367,965	620,905	3.06
Manufacturers	83,345	522,080	831,271	857,258	1,452,427	520,822	12.99
Total	2,510,572	13,214,402	13,186,536	13,147,969	14,042,018	6,460,310	5.35

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

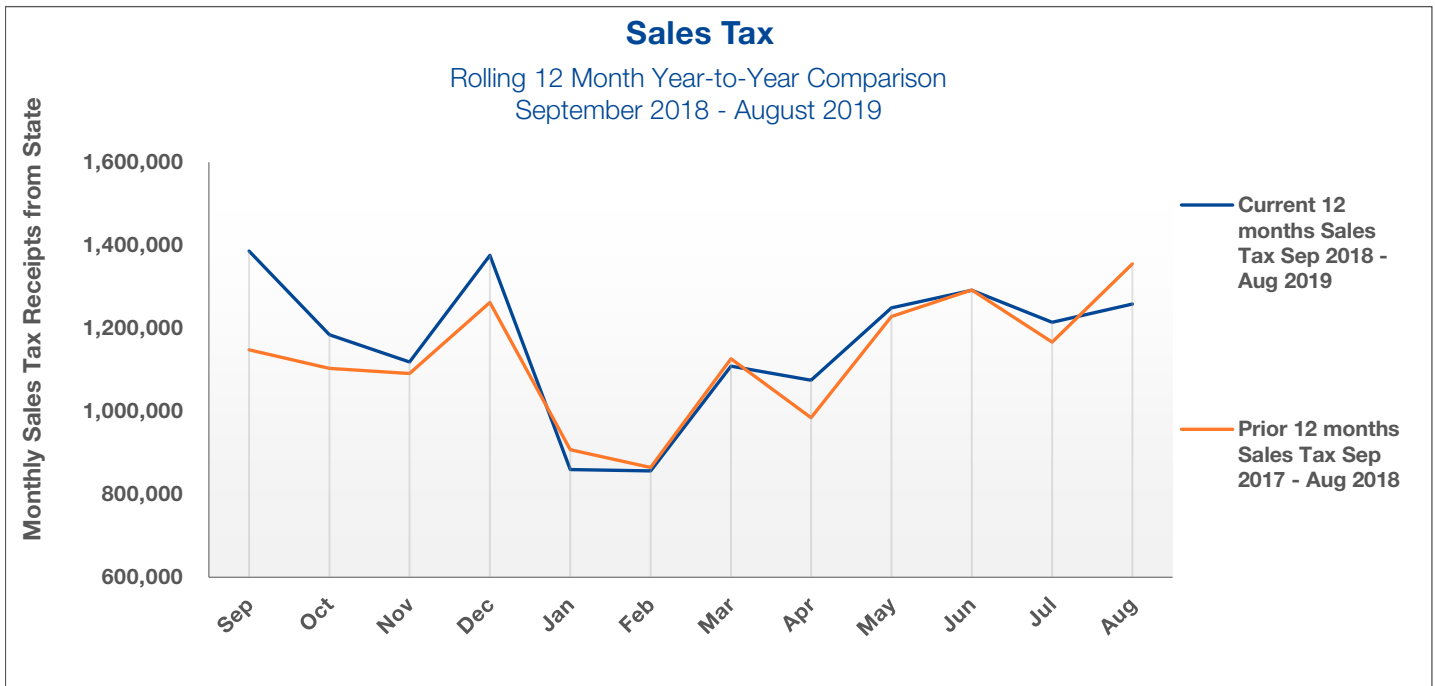
NOTES:

1. Sales tax revenue by commercial sector does not reflect any interest earned as reported from Illinois Department of Revenue. Any interest earned is included in the Sales Tax revenue report.
2. Administrative fees assessed by Illinois Department of Revenue are included in sales tax revenue by commercial sector and deducted from Sales Tax revenue report.
3. 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.
4. The City continues to investigate if businesses in the first and second quarters reported incorrectly to IDOR, resulting in zero tax dollars for General Merchandise and Apparel categories. Tax dollars for those two commercial sectors in amount \$414,654 are included in the total as reported by IDOR.

CITY OF HIGHLAND PARK

REVENUE - SALES TAX

October 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	1,291,734	1,253,813	47%
Jul	1,202,130	1,120,324	1,102,865	1,166,355	1,214,570	1,131,708	56%
Aug	1,203,293	1,214,604	1,205,700	1,355,113	1,258,118	1,314,859	66%
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	8,912,319	13,573,500	

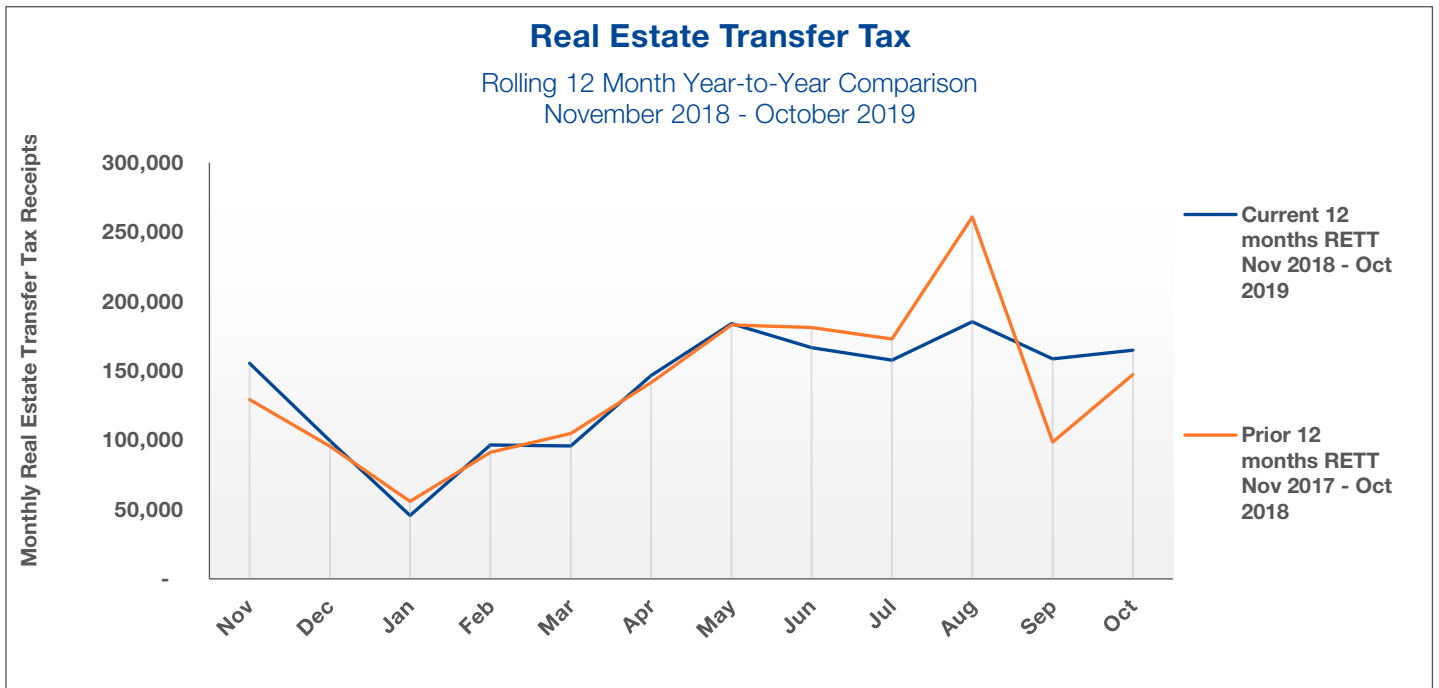
NOTES:

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

October 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	185,358	246,555	67%
Sep	128,200	175,300	182,130	98,565	158,661	93,144	77%
Oct	160,505	112,020	166,410	147,310	164,805	139,208	88%
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	1,401,683	1,599,300	

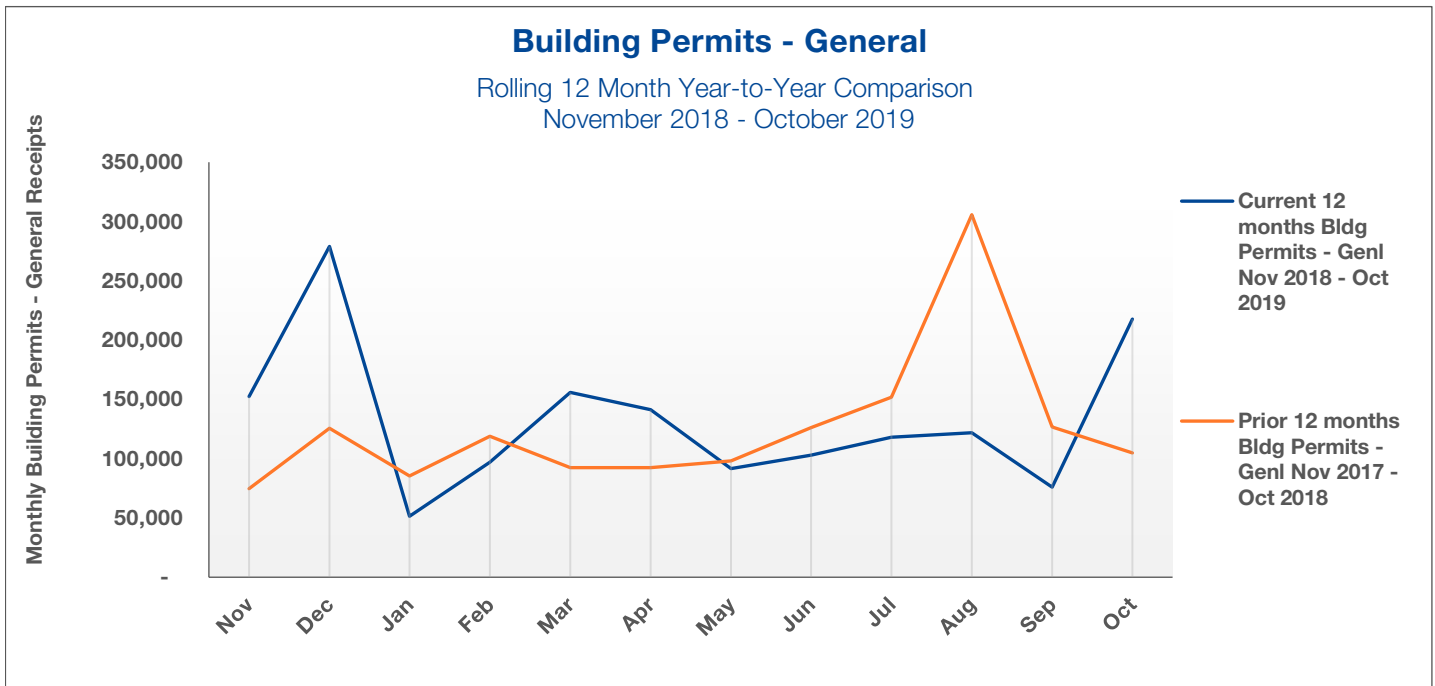
NOTES:

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

October 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	121,735	207,224	75%
Sep	128,588	100,062	86,154	126,681	75,884	85,866	81%
Oct	81,073	107,254	157,247	104,934	217,602	71,126	100%
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	1,173,215	1,175,000	

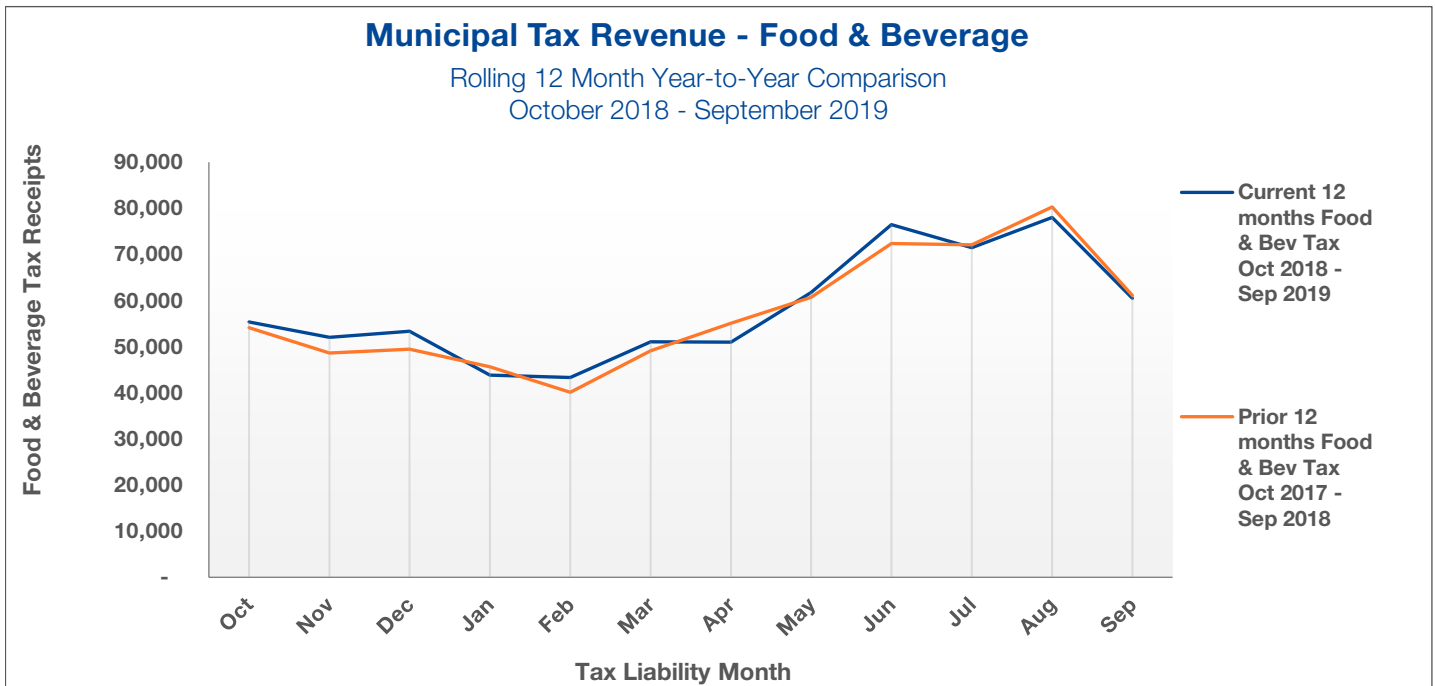
NOTES:

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

October 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	61,756	51,912	42%
Jun	73,523	72,455	73,027	72,347	76,492	61,874	55%
Jul	73,336	75,149	72,545	72,115	71,440	61,676	67%
Aug	76,981	76,096	78,054	80,300	78,025	68,676	80%
Sep	62,646	61,488	66,041	61,098	60,516	52,254	90%
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	537,439	597,700	

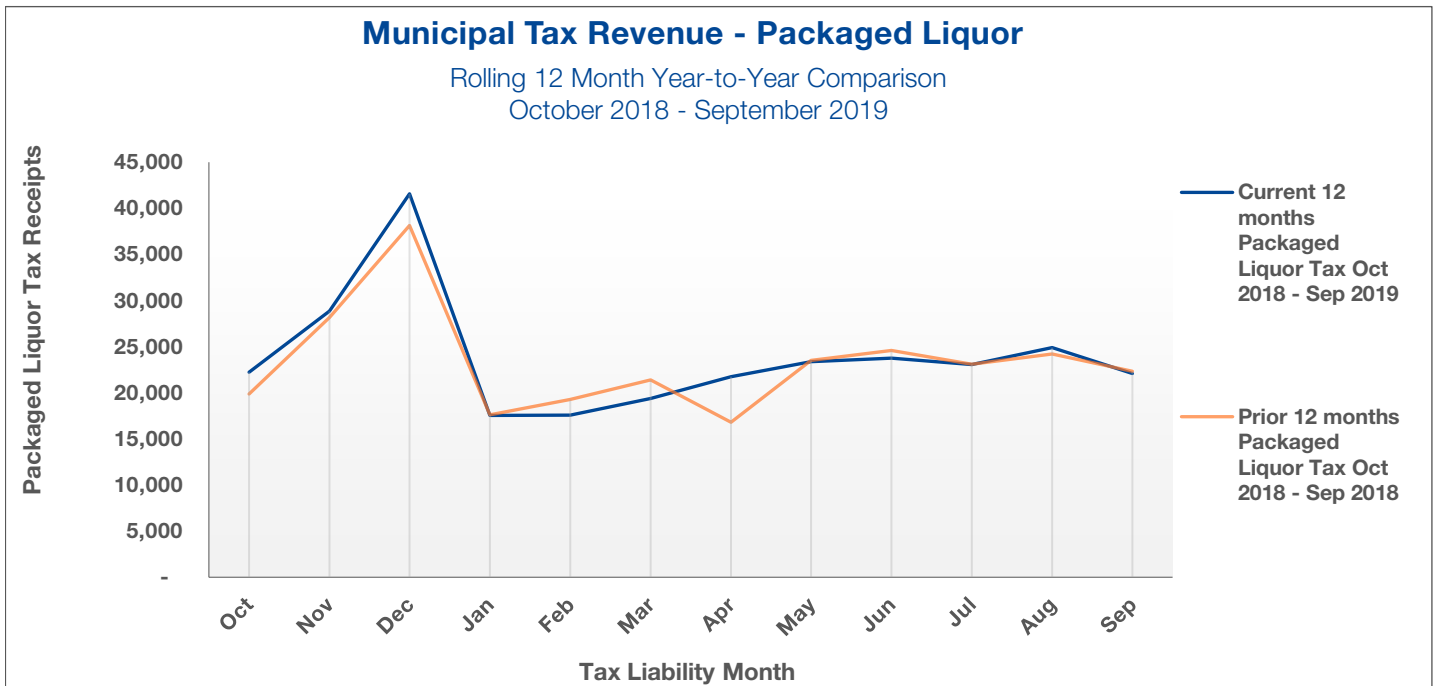
NOTES:

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

October 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	23,050	29,424	40%
Aug	22,021	21,314	20,380	24,190	24,902	30,823	47%
Sep	22,490	21,396	22,841	22,328	22,098	28,451	53%
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	193,441	365,600	

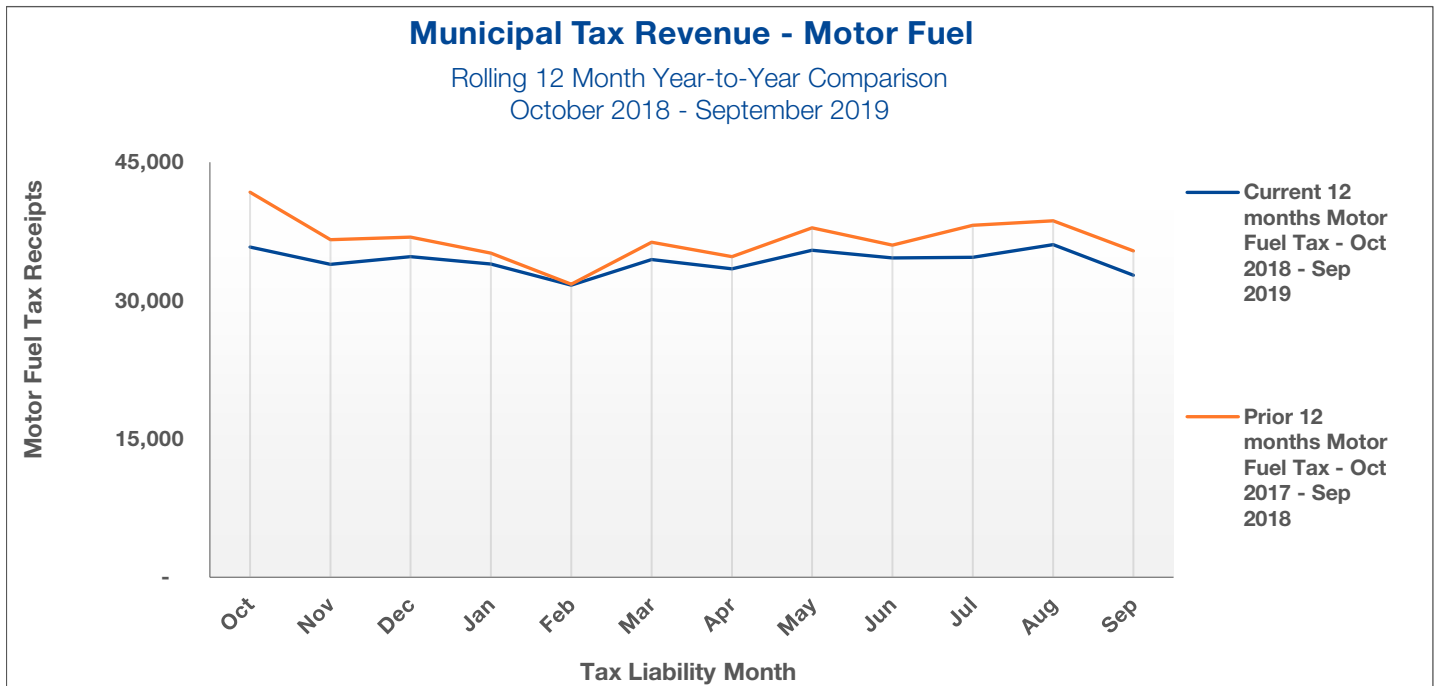
NOTES:

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

October 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	34,699	33,817	63%
Aug	40,187	36,907	36,214	38,649	36,064	34,242	72%
Sep	38,193	34,596	35,726	35,402	32,746	31,365	81%
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	307,095	379,700	

NOTES:

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