



City of Highland Park



Financial Status Report

November 2019
(Unaudited)



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CITY OF HIGHLAND PARK

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REVENUE AND EXPENDITURES

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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 November 30, 2019 (11 months - 92% 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 \$77.2M or 98% of budget as compared to \$79.7M 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 \$38.3M or 103% of budget as compared to \$35.0M in the prior year.
 - State sales tax receipts are \$8.9M, or 94% of budget as compared to \$8.6M in the prior year.
 - Sale of the Karger Center revenue is \$3.7M. Year-to-year revenue is higher as this revenue was received and not budgeted in current year as compared to budgeted and not received in the prior year.
 - Charges for Services revenue is \$3.0M or 97% of budget compared to \$2.7M in the prior year, as per contract, significantly for services provided to the City of Highwood.
 - Transfer-in from Debt Service Fund was not budgeted in 2019 vs. a \$1M budgeted strategic fund draw down in the prior year.
 - Fines and forfeitures revenue is \$438k or 85% of budget as compared to \$508k in prior year. Invoices for Community Development fines were reduced \$60k to reflect adjusted billing.
 - Interest Income is 109% of budget.
 - Capital Project Fund revenue is \$2.7M or 84% of budget as compared to \$9.1M in the prior year. \$1.6M has been received in tax revenue, \$264k in other governmental reimbursements and \$116k 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 \$8.2M or 89% of budget compared to \$6.9M in the prior year.
 - Equipment Replacement Fund revenue is \$3.3M or 94% of budget compared to \$4.5M 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 \$69.6M or 79% of budget as compared to \$69.9M 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 \$4.5M compared to \$4.1M in the prior year, significantly for street resurfacing projects.
 - Insurance Fund medical expenditures are \$5.3M compared to \$5.1M in the prior year.
 - Equipment Maintenance Fund expenditures for software maintenance are \$338k compared to \$138k 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 \$57.5M, an increase of \$3.7M 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 \$91.7M, an increase of \$12.4M 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

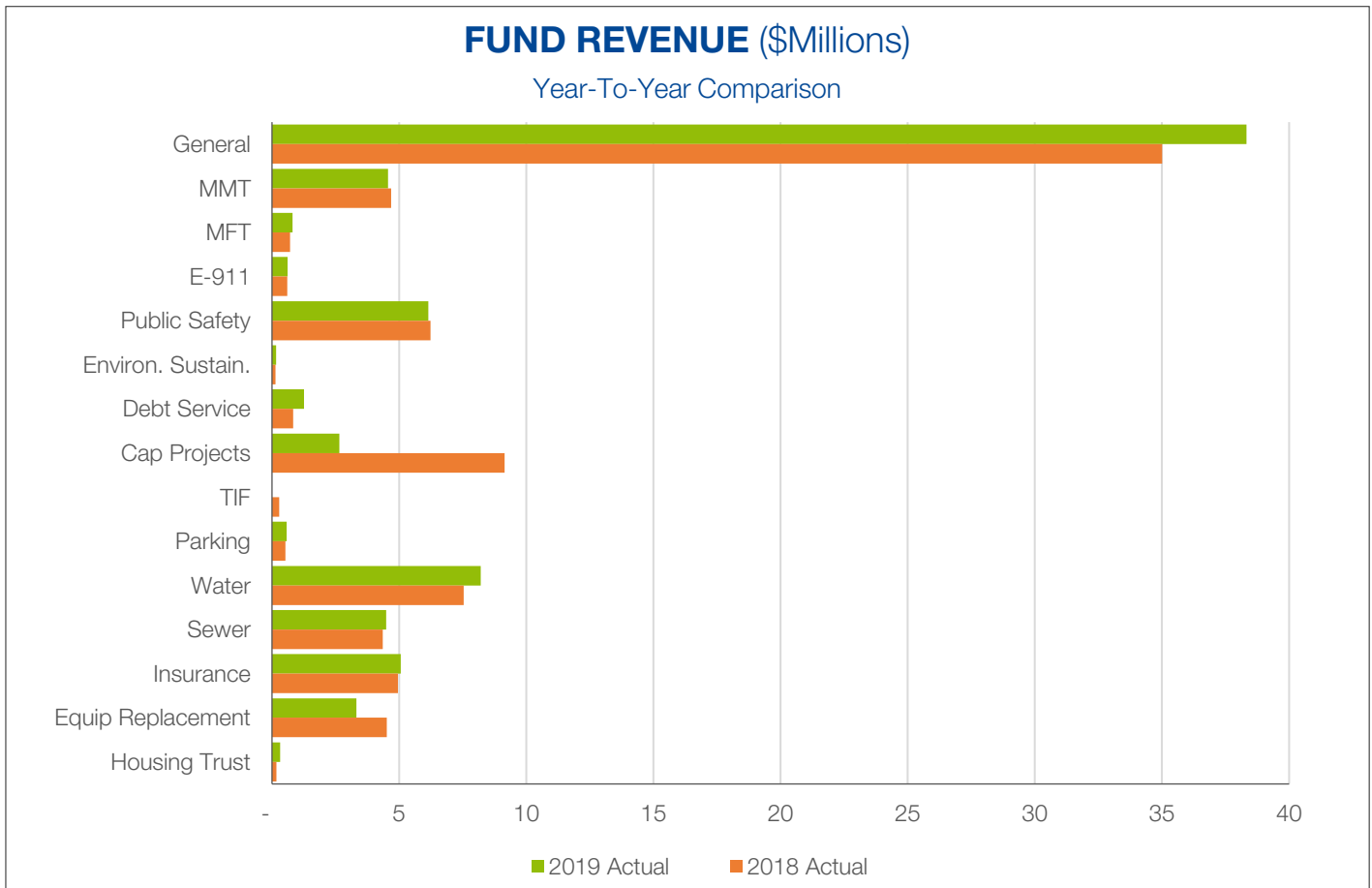
Projected unaudited General Fund Balance at December 31, 2019 based on 2019 amended budget² and audited fund balance as of January 1, 2019.

General Fund Balance¹	
Fund Balance - January 1, 2019 (audited)	20,636,768
2019 Revenue	37,134,022
2019 Operating Expenditures	(34,447,422)
2019 Capital Expenditures, Debt, Transfers	(4,437,162)
Fund Balance - December 31, 2019 (unaudited)	18,886,206
% of Operating Expenditures	54.8%

NOTES:

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

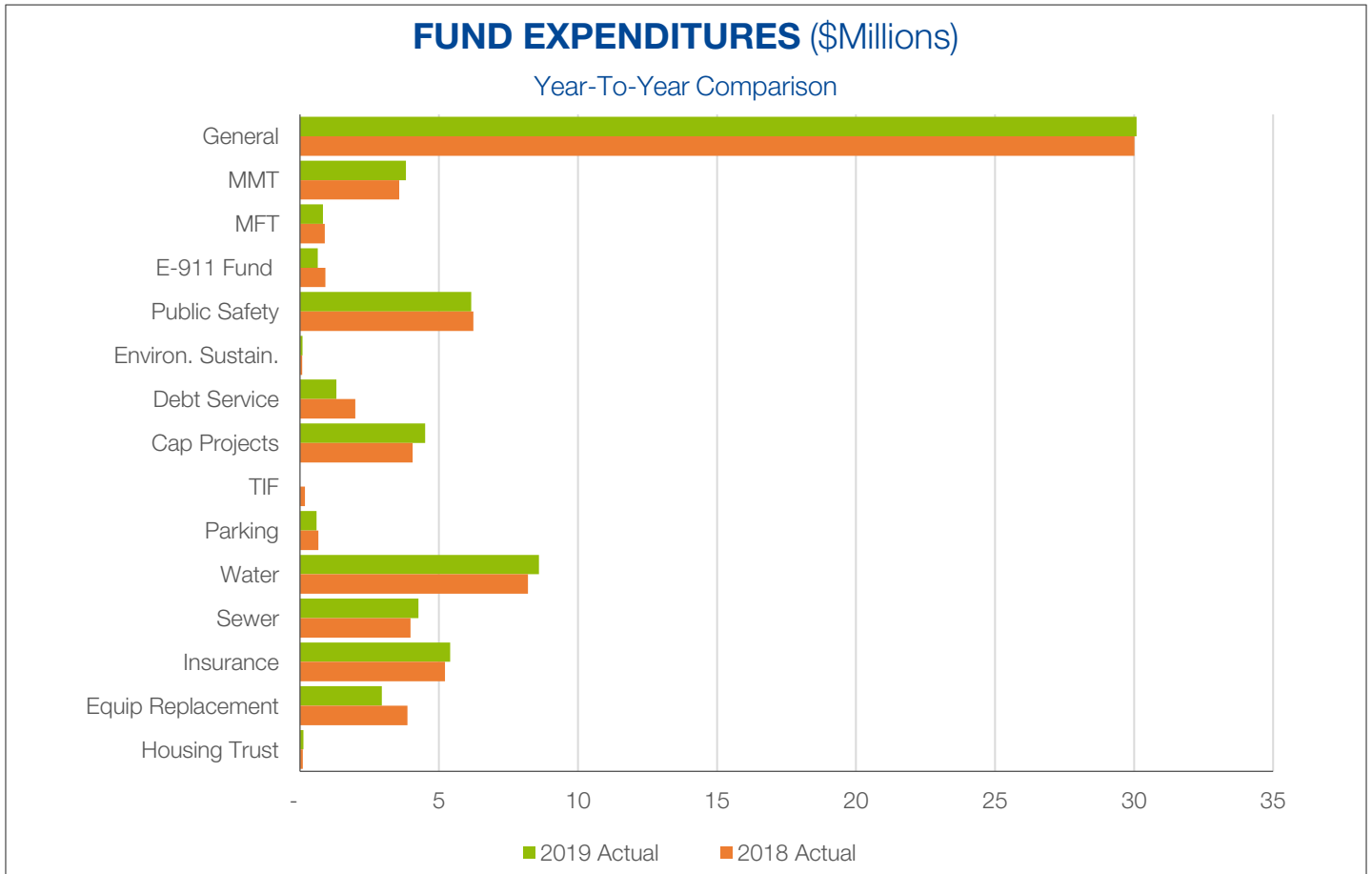
CITY OF HIGHLAND PARK
REVENUE SUMMARY BY FUND
November 30, 2019



Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
↑ General	37,134,022	38,325,059	103%	35,010,344	89%
↑ Multi-Modal Transportation (MMT)	4,524,909	4,561,533	101%	4,682,556	97%
↑ Motor Fuel Tax (MFT)	755,100	809,051	107%	704,311	91%
↑ E911	596,500	609,935	102%	604,909	92%
↑ Public Safety Pension Levy	6,270,000	6,153,493	98%	6,231,690	100%
↑ Environmental Sustainability	135,000	161,806	120%	133,710	100%
↑ Debt Service	1,324,625	1,260,440	95%	828,414	94%
↓ Capital Projects	3,141,900	2,651,022	84%	9,143,959	99%
↑ Tax Increment Financing - Ravinia	523,627	512,172	98%	283,383	100%
↑ Tax Increment Financing - Briergate	101,100	188,689	187%	-	0%
▬ Parking	806,400	572,868	71%	530,074	66%
▬ Water	9,269,800	8,208,991	89%	7,531,919	92%
↑ Sewer	4,880,358	4,490,898	92%	4,359,470	91%
↑ Insurance	5,385,344	5,062,550	94%	4,953,412	90%
↑ Equipment Maintenance & Replacement	3,522,142	3,321,913	94%	4,511,828	94%
↑ Housing Trust	182,100	324,840	178%	175,560	67%

Grand Total, All Funds	78,552,927	77,215,260	98%	79,685,540	92%
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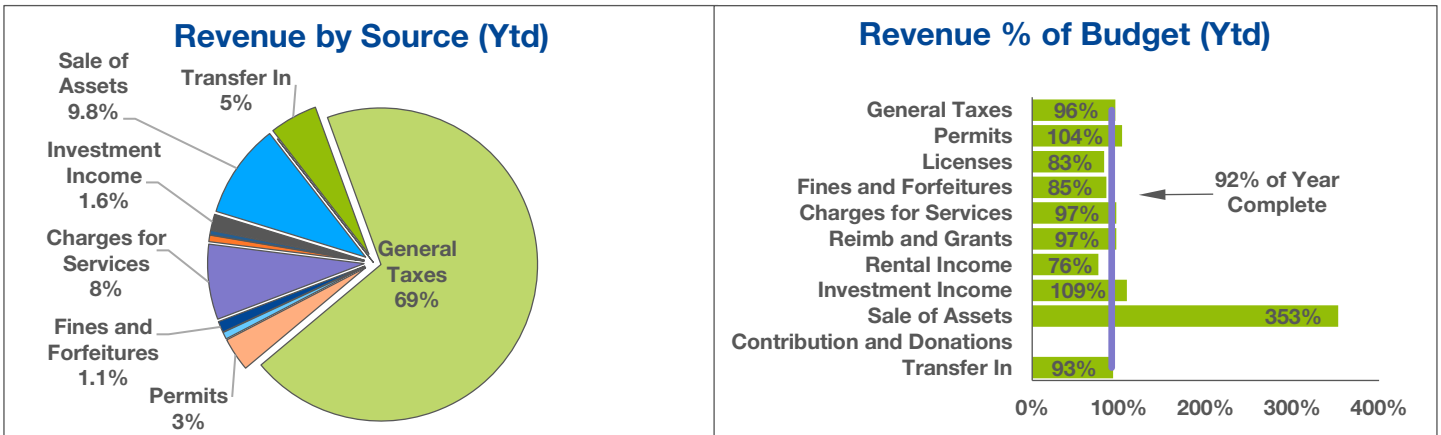
CITY OF HIGHLAND PARK
EXPENDITURE SUMMARY BY FUND
November 30, 2019



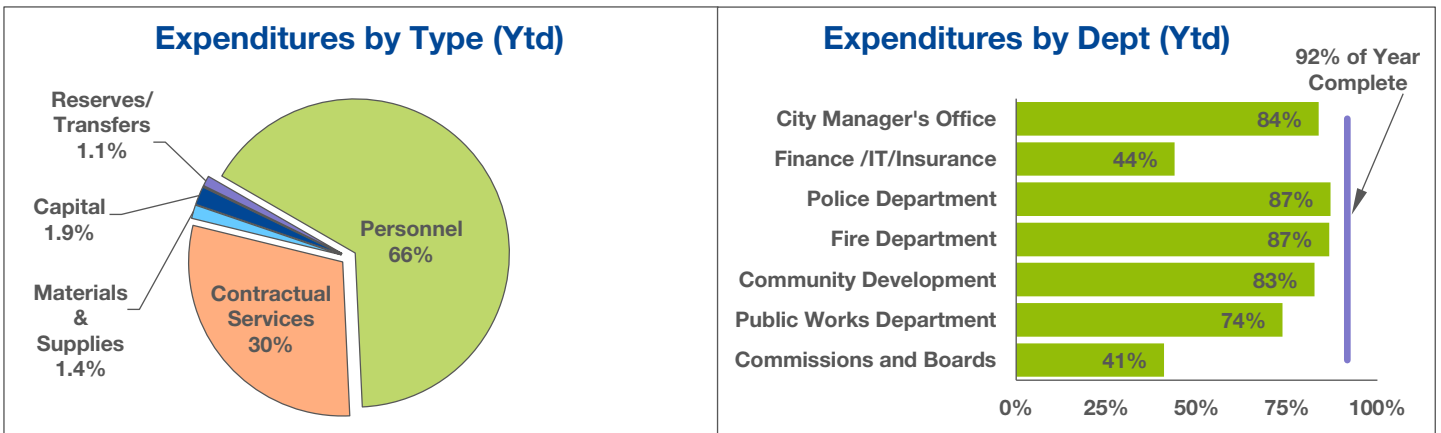
Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
↑ General	38,884,584	30,092,326	77%	30,012,675	83%
↑ Multi-Modal Transportation (MMT)	4,617,343	3,812,378	83%	3,564,554	87%
↑ Motor Fuel Tax (MFT)	900,400	825,367	92%	889,533	92%
↑ E911	704,650	644,036	91%	912,797	91%
↑ Public Safety Pension Levy	6,270,000	6,153,493	98%	6,231,690	100%
↑ Environmental Sustainability	91,769	85,959	94%	77,088	93%
↑ Debt Service	1,308,200	1,305,523	100%	1,993,141	100%
↑ Capital Projects	5,610,000	4,505,370	80%	4,051,065	61%
↑ Tax Increment Financing - Ravinia	1,913,702	256,638	13%	179,372	67%
↑ Parking	767,155	589,956	77%	665,200	85%
↑ Water	10,023,136	8,598,625	86%	8,204,461	91%
↑ Sewer	5,959,060	4,264,043	72%	3,970,553	82%
↑ Insurance	5,915,873	5,399,791	91%	5,210,174	91%
↑ Equipment Maintenance & Replacement	4,498,510	2,942,690	65%	3,868,974	79%
↑ Housing Trust	323,839	128,746	40%	103,123	96%

Grand Total, All Funds	87,788,220	69,604,940	79%	69,934,401	84%
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CITY OF HIGHLAND PARK
GENERAL FUND
 November 30, 2019

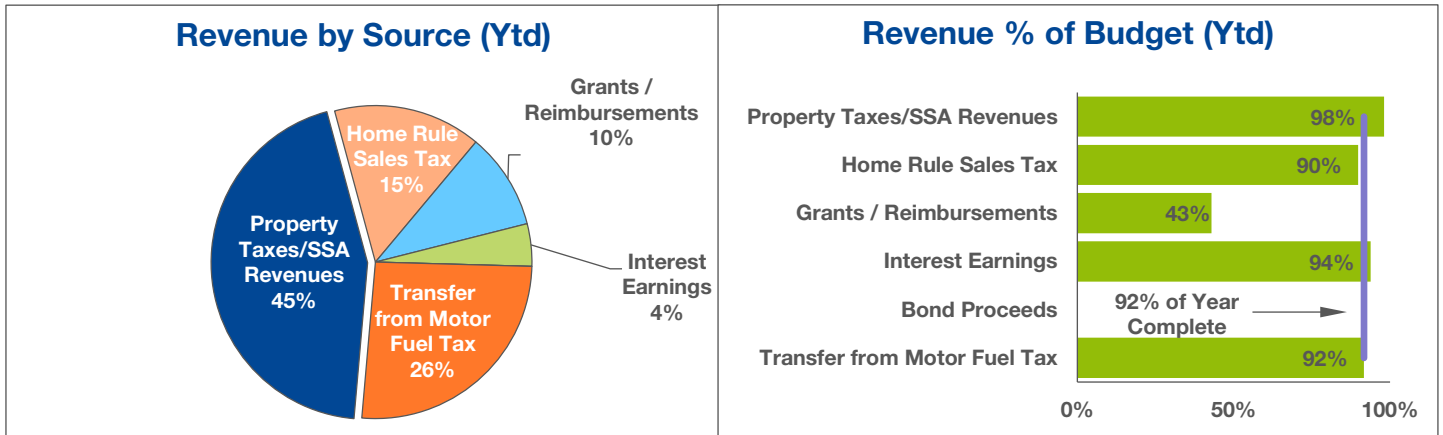


Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
General Taxes	27,790,400	26,621,300	96%	26,164,900	93%
Permits	1,279,700	1,326,200	104%	1,541,300	84%
Licenses	331,200	274,300	83%	269,000	80%
Fines and Forfeitures	513,000	438,100	85%	508,000	94%
Charges for Services	3,061,600	2,974,900	97%	2,730,300	97%
Reimb and Grants	266,200	257,900	97%	210,300	70%
Rental Income	232,200	177,100	76%	162,600	94%
Investment Income	565,000	616,600	109%	473,300	90%
Sale of Assets	1,060,100	3,739,500	353%	(206,200)	-17%
Contribution and Donations	-	300	0%	-	0%
Transfer In	2,034,600	1,899,000	93%	3,156,700	93%
Total	37,134,000	38,325,200	103%	35,010,200	89%

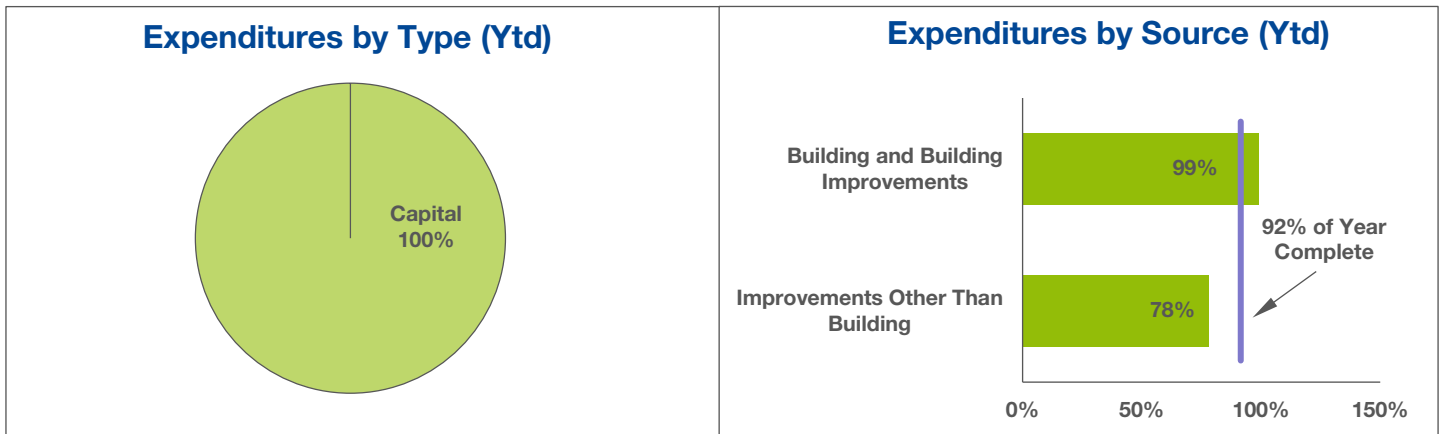


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
City Manager's Office	5,254,700	4,401,300	84%	3,805,900	90%
Finance /IT/Insurance	6,153,600	2,699,400	44%	2,596,700	57%
Police Department	11,679,700	10,163,600	87%	10,074,800	86%
Fire Department	7,309,700	6,331,600	87%	6,394,800	88%
Community Development	3,198,400	2,641,700	83%	2,647,400	88%
Public Works Department	5,156,500	3,800,600	74%	4,367,500	84%
Commissions and Boards	132,000	54,000	41%	125,400	87%
Total	38,884,600	30,092,200	77%	30,012,500	83%

CITY OF HIGHLAND PARK
CAPITAL PROJECT FUND
 November 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	1,177,400	98%	635,000	100%
Home Rule Sales Tax	451,400	405,400	90%	411,700	92%
Grants / Reimbursements	616,100	264,100	43%	79,300	100%
Interest Earnings	124,000	116,300	94%	174,900	91%
Bond Proceeds	-	-	0%	7,155,100	100%
Transfer from Motor Fuel Tax	750,400	687,900	92%	687,900	92%
Total	3,141,900	2,651,100	84%	9,143,900	99%

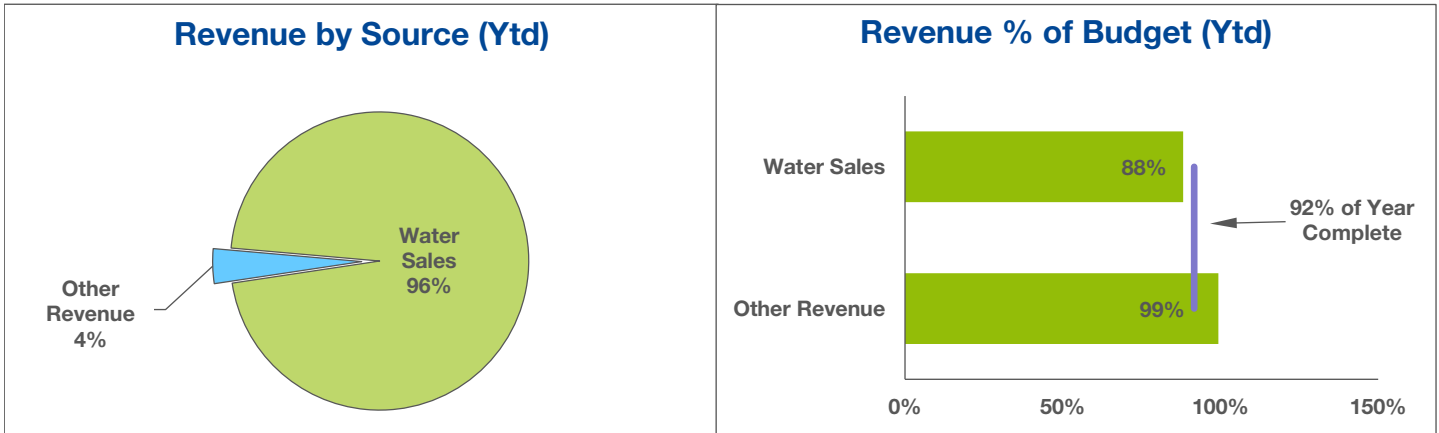


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Building and Building Improvements	610,000	605,700	99%	-	0%
Improvements Other Than Building	5,000,000	3,899,600	78%	4,051,100	61%
Total	5,610,000	4,505,300	80%	4,051,100	61%

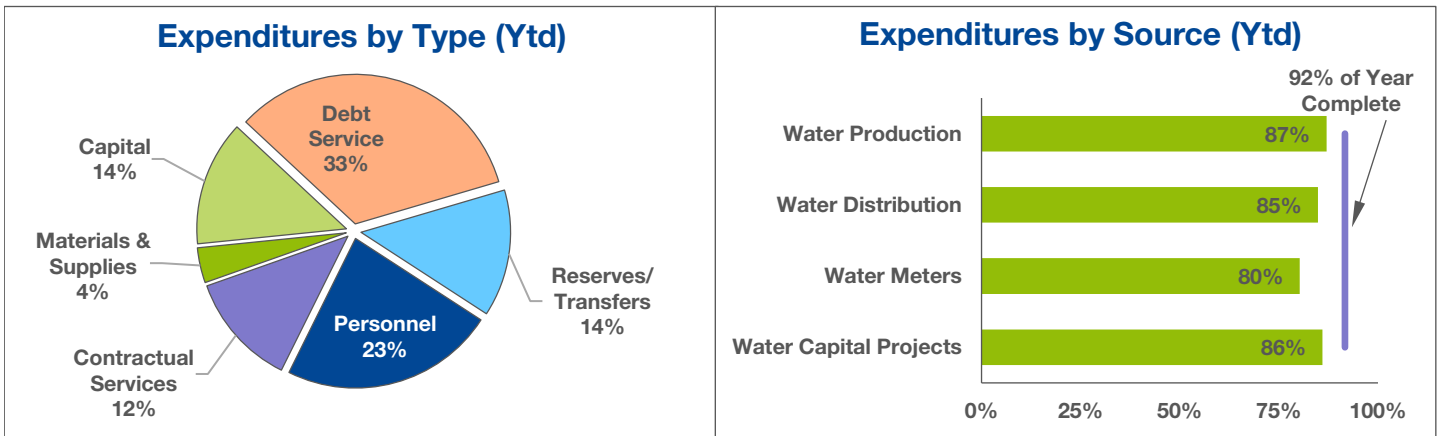
CITY OF HIGHLAND PARK

WATER FUND

November 30, 2019



Revenue Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Sales	8,958,900	7,900,200	88%	7,233,200	93%
Other Revenue	310,900	308,800	99%	298,700	83%
Total	9,269,800	8,209,000	89%	7,531,900	92%

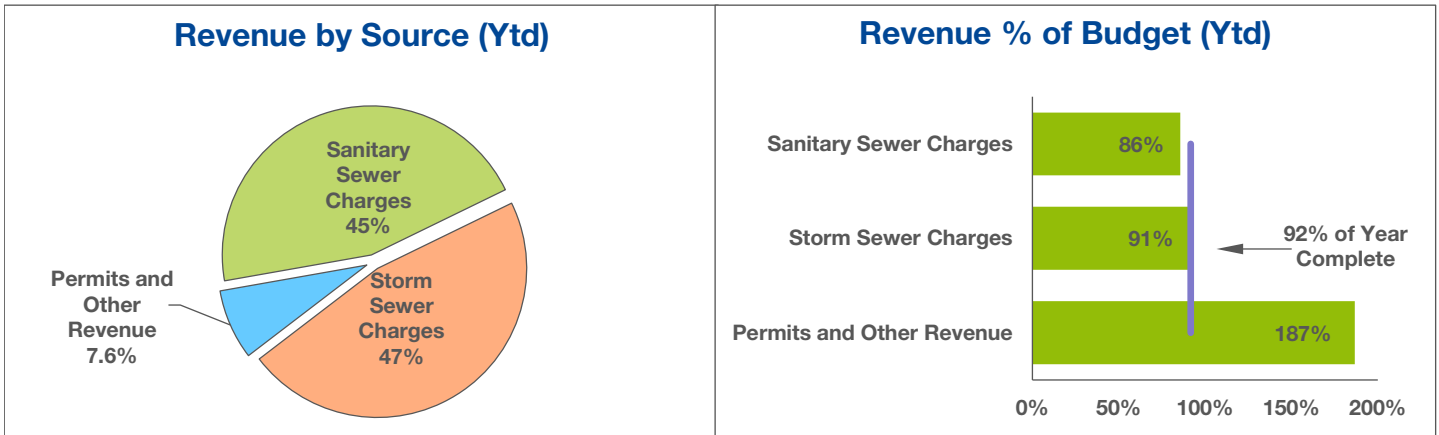


Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Water Production	2,231,300	1,941,400	87%	1,981,000	89%
Water Distribution	1,268,700	1,076,800	85%	1,080,900	88%
Water Meters	502,900	403,500	80%	393,100	85%
Water Capital Projects	6,020,200	5,177,000	86%	4,749,400	92%
Total	10,023,100	8,598,700	86%	8,204,400	91%

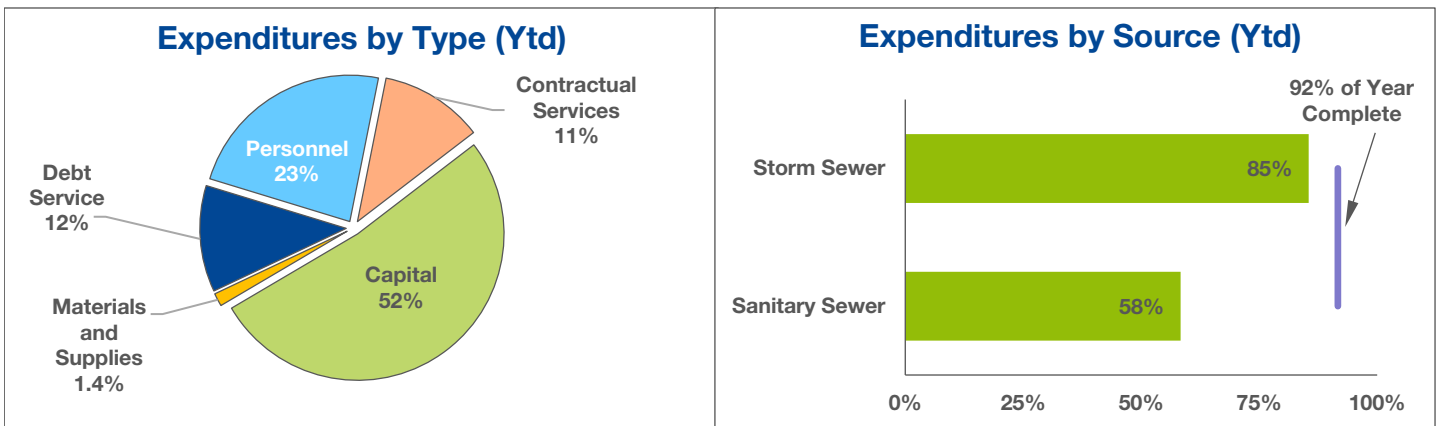
CITY OF HIGHLAND PARK

SEWER FUND

November 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	2,046,300	86%	2,146,000	91%
Storm Sewer Charges	2,307,400	2,102,400	91%	2,081,800	91%
Permits and Other Revenue	183,400	342,200	187%	131,700	93%
Total	4,880,400	4,490,900	92%	4,359,500	91%



Expenditure Source	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
Storm Sewer	2,905,600	2,483,600	85%	2,048,200	89%
Sanitary Sewer	3,053,400	1,780,500	58%	1,922,300	75%
Total	5,959,000	4,264,100	72%	3,970,500	82%

CITY OF HIGHLAND PARK

EXECUTIVE SUMMARY - REVENUE AND EXPENDITURE DETAIL

November 30, 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.
- **Rental Registration** – 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.
- **Senior Center Activities** – Revenue is trending lower than budget.
- **Alarm System Annual Charge** – 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.
- **Sanitary Sewer Charges** – Revenue is trending lower than budget which may be due to decreased water consumption.
- **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

November 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	26,621,273	96%	26,164,898	93%
↑ Permits	1,279,700	1,326,237	104%	1,541,310	84%
↑ Licenses	331,200	274,313	83%	268,999	80%
↓ Fines and Forfeitures	513,020	438,087	85%	507,973	94%
↑ Charges for Services	3,061,550	2,974,939	97%	2,730,308	97%
↑ Reimbursements and Grants	266,202	257,876	97%	210,341	70%
↓ Rental Income	232,208	177,066	76%	162,631	94%
↑ Interest Earnings	565,000	616,560	109%	473,312	90%
↑ Sale of Assets / Payment in Lieu of Taxes	1,060,100	3,739,457	353%	(206,200)	-17%
↑ Contributions and Donations	-	286	0%	47	90%
↑ Transfers	2,034,642	1,898,967	93%	3,156,724	94%
↑ Total General	37,134,022	38,325,059	103%	35,010,344	89%

121 Multi-Modal Transportation

↑ General Taxes	1,698,200	1,669,313	98%	1,800,857	96%
↑ Permits	27,000	51,090	189%	43,840	95%
↑ Licenses	1,071,700	1,052,557	98%	1,048,428	99%
↑ Fines and Forfeitures	12,000	16,362	136%	13,380	94%
↑ Charges for Services	68,578	70,857	103%	68,487	95%
↑ Reimbursements and Grants	1,476,248	1,540,725	104%	1,500,171	96%
↑ Interest Earnings	21,183	23,130	109%	5,727	83%
↑ Transfers	150,000	137,500	92%	201,667	92%
↑ Total Multi-Modal Transportation	4,524,909	4,561,533	101%	4,682,556	97%

122 Motor Fuel Tax

↑ General Taxes	750,400	799,321	107%	695,791	91%
↑ Interest Earnings	4,700	9,730	207%	8,520	90%
↑ Total Motor Fuel Tax	755,100	809,051	107%	704,311	91%

124 E-911

↑ Reimbursements and Grants	594,500	607,379	102%	598,255	92%
↑ Interest Earnings	2,000	2,556	128%	6,654	91%
↑ Total E-911	596,500	609,935	102%	604,909	92%

128 Public Safety Pension Levy

↑ General Taxes	6,270,000	6,153,493	98%	6,231,690	100%
↑ Total Public Safety Pension	6,270,000	6,153,493	98%	6,231,690	100%

129 Environmental Sustainability

↑ Charges for Services	135,000	157,291	117%	132,229	100%
↑ Interest Earnings	-	4,515	0%	1,481	88%
↑ Total Environmental Sustainability	135,000	161,806	120%	133,710	100%

131 Debt Service

↑ General Taxes	1,237,600	1,226,307	99%	793,821	100%
↑ Reimbursements and Grants	66,125	10,113	15%	11,013	16%
↑ Interest Earnings	20,900	24,020	115%	23,580	95%
↑ Total Debt Service	1,324,625	1,260,440	95%	828,414	94%

CITY OF HIGHLAND PARK

REVENUE DETAIL

November 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	1,582,777	96%	1,046,748	97%
↓ Reimbursements and Grants	616,100	264,070	43%	79,313	100%
↑ Interest Earnings / Bond Proceeds	124,000	116,309	94%	7,330,031	100%
↑ Transfers	750,400	687,867	92%	687,867	92%
↓ Total Capital Projects	3,141,900	2,651,022	84%	9,143,959	99%

143 Tax Increment Financing - Ravinia

↑ General Taxes	232,500	225,184	97%	276,136	100%
↑ Interest Earnings	-	20,121	0%	7,247	89%
↓ Transfers	291,127	266,867	92%	-	0.00%
↑ Total Tax Increment Financing - Ravinia	523,627	512,172	98%	283,383	100%

144 Tax Increment Financing - Briergate

↑ General Taxes	101,100	143,823	142%	-	0%
↑ Interest Earnings	-	1,144	0%	-	0%
↓ Transfers	-	43,721	0%	-	0%
↑ Total Tax Increment Financing - Briergate	101,100	188,689	187%	-	0%

211 Parking

↑ Fines and Forfeitures	213,300	244,682	115%	173,113	95%
↓ Charges for Services	586,300	310,629	53%	349,401	57%
↑ Reimbursements and Grants	-	1,565	0%	-	0%
↑ Interest Earnings	6,800	10,991	162%	7,560	91%
↑ Payment in Lieu of Parking Spaces	-	5,000	0%	-	0%
↑ Total Parking	806,400	572,868	71%	530,074	66%

212 Water

↑ Permits	85,000	99,864	117%	105,169	90%
↑ Fines and Forfeitures	7,500	9,414	126%	7,500	96%
↓ Charges for Services	8,984,900	7,923,808	88%	7,254,434	93%
↓ Reimbursements and Grants	81,400	48,716	60%	46,244	57%
↑ Bond Proceeds / Interest Earnings	111,000	127,189	115%	118,571	92%
↑ Total Water	9,269,800	8,208,991	89%	7,531,919	92%

214 Sewer

↓ Permits	35,000	28,575	82%	39,675	93%
↓ Charges for Services	4,728,658	4,177,831	88%	4,254,444	91%
↑ Reimbursements and Grants	87,500	235,866	270%	27,920	98%
↑ Bond Proceeds / Interest Earnings	29,200	48,626	167%	37,431	92%
↑ Total Sewer	4,880,358	4,490,898	92%	4,359,470	91%

221 Insurance

↑ Reimbursements and Grants	1,203,343	1,217,962	101%	1,158,329	91%
↑ Interest Earnings	-	39,304	0%	14,881	89%
↑ Transfers	4,182,001	3,805,284	91%	3,780,202	90%
↑ Total Insurance	5,385,344	5,062,550	94%	4,953,412	90%

CITY OF HIGHLAND PARK

REVENUE DETAIL

November 30, 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	3,219,929	93%	3,359,769	92%
↑ Bond Proceeds / Interest Earnings	37,500	88,693	237%	1,130,765	99%
↑ Sale of Assets	13,000	13,291	102%	21,294	98%
↑ Total Equipment Replacement & Replacement	3,522,142	3,321,913	94%	4,511,828	94%
321 Housing Trust					
↓ General Taxes	145,000	93,338	64%	143,178	66%
↓ Permits	28,700	9,750	34%	17,250	68%
↑ Interest Earnings	8,400	20,012	238%	10,632	89%
↑ Total Housing Trust	182,100	324,840	178%	175,560	67%
↑ Grand Total, All Funds	78,552,927	77,215,260	98%	79,685,540	92%

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL

November 30, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
111 General					
↑ City Manager's Office	5,254,727	4,401,349	84%	3,805,909	90%
↑ Finance Department	6,153,586	2,699,439	44%	2,596,727	57%
↑ Police Department	11,679,734	10,163,613	87%	10,074,829	86%
↑ Fire Department	7,309,704	6,331,637	87%	6,394,810	88%
↑ Community Development	3,198,406	2,641,699	83%	2,647,405	88%
↑ Public Works & Engineering	2,607,772	2,174,676	83%	2,342,642	88%
↑ Facilities	2,548,671	1,625,888	64%	2,024,922	79%
↑ Commissions	131,984	54,026	41%	125,431	87%
↑ Total General	38,884,584	30,092,326	77%	30,012,675	83%
121 Multi-Modal Transportation					
↑ Street & Sidewalk	3,206,207	2,580,584	80%	2,340,966	85%
↑ Transit Ravinia	297,632	275,597	93%	252,688	100%
↑ Transit (PACE)	1,113,504	956,197	86%	970,899	88%
↑ Total Multi-Modal Transportation	4,617,343	3,812,378	83%	3,564,554	87%
122 Motor Fuel Tax					
↑ Total Motor Fuel Tax	900,400	825,367	92%	889,533	92%
124 E911					
↑ Total E911	704,650	644,036	91%	912,797	91%
128 Public Safety Pension Levy					
↑ Total Public Safety Pension Levy	6,270,000	6,153,493	98%	6,231,690	100%
129 Environmental Sustainability					
↑ Total Environmental Sustainability	91,769	85,959	94%	77,088	93%
131 Debt Service					
↑ Total Debt Service	1,308,200	1,305,523	100%	1,993,141	100%
141 Capital Projects					
↑ Total Capital Projects	5,610,000	4,505,370	80%	4,051,065	61%
143 Tax Increment Financing - Ravinia					
↑ Total Tax Increment Financing - Ravinia	1,913,702	256,638	13%	-	0%
211 Parking					
↑ Parking Enforcement	348,778	299,727	86%	305,710	92%
↑ Parking - Indoor, On and Off Street	338,877	236,689	70%	284,115	79%
↑ Parking Construction and Improvements	79,500	53,539	67%	75,375	86%
↑ Total Parking	767,155	589,956	77%	665,200	85%

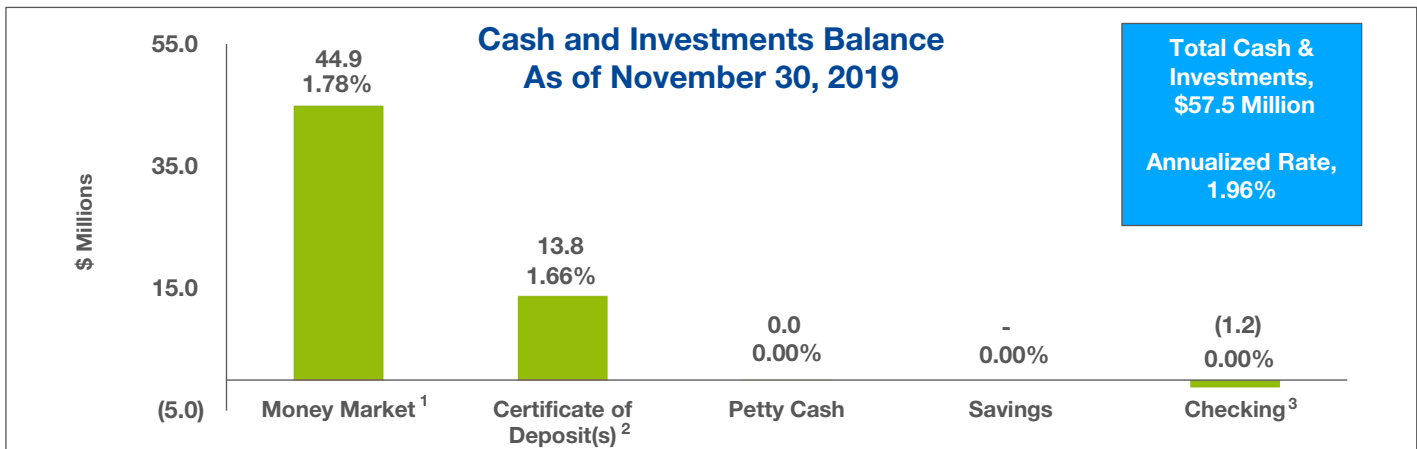
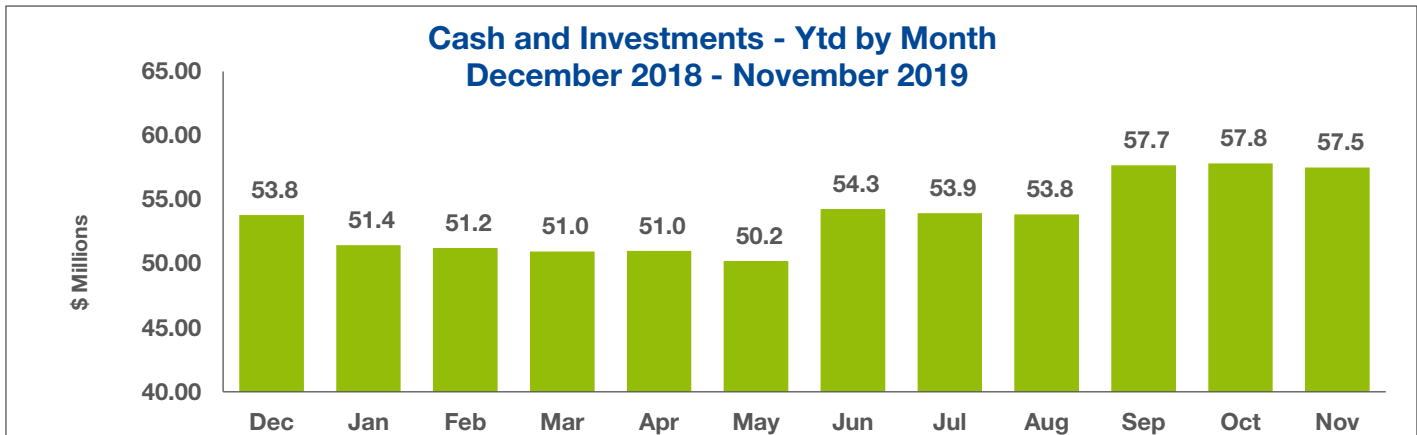
CITY OF HIGHLAND PARK
EXPENDITURE DETAIL
November 30, 2019

Fund	2019 Annual Budget	2019 Ytd Actual	2019 % of Budget	2018 Ytd Actual	2018 % of Actual
212 Water					
↑ Water Treatment and Production	2,231,322	1,941,380	87%	1,981,036	89%
↑ Water Distribution	1,268,717	1,076,765	85%	1,080,856	88%
↑ Meters	502,897	403,458	80%	393,143	85%
↑ Cap Improvements/Water Debt Svc/Transfers	6,020,200	5,177,022	86%	4,749,426	92%
↑ Total Water	10,023,136	8,598,625	86%	8,204,461	91%
214 Sewer					
↑ Storm Drainage	2,905,648	2,483,584	85%	2,048,226	89%
↑ Sanitary Sewer Operations	3,053,412	1,780,459	58%	1,922,327	75%
↑ Total Sewer	5,959,060	4,264,043	72%	3,970,553	82%
221 Insurance					
↑ Wellness Program	69,937	54,556	78%	50,193	91%
↑ Insurance Health & Dental	5,845,936	5,345,234	91%	5,159,981	91%
↑ Total Insurance	5,915,873	5,399,791	91%	5,210,174	91%
222 Equipment Maintenance & Replacement					
↑ Computer Services	2,334,087	1,560,792	67%	2,372,009	63%
↑ Police	559,305	287,108	51%	361,634	90%
↑ Fire	250,717	201,206	80%	186,657	87%
↑ Public Works	1,354,401	893,584	66%	948,674	79%
↑ Total Equip. Maint. & Replacement	4,498,510	2,942,690	65%	3,868,974	79%
321 Housing Trust					
↑ Total Housing Trust	323,839	128,746	40%	103,123	96%
↑ Grand Total, All Funds	87,788,220	69,604,940	79%	69,934,401	84%

CITY OF HIGHLAND PARK

CASH & INVESTMENTS AND CASH RECONCILIATION (\$MILLIONS)

November 30, 2019



Cash Reconciliation	2019												Ytd
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Cash & Invest. (Beg)	53.79	51.44	51.22	50.95	51.00	50.21	54.26	53.94	53.84	57.67	57.83		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	9.15		77.22
Expenditures (Inc)/Dec	(3.48)	(4.92)	(6.06)	(5.05)	(5.40)	(7.93)	(6.57)	(6.66)	(7.46)	(6.80)	(9.28)		(69.60)
Acct. Rec. (Inc)/Dec	0.01	0.04	0.03	(0.02)	(0.23)	(0.13)	0.17	(0.16)	(0.49)	0.63	(0.10)		(0.24)
Acct. Pay. Inc/(Dec)	(3.86)	0.07	0.14	0.32	(0.40)	(0.00)	0.18	0.14	(0.07)	(0.08)	(0.08)		(3.65)
Cash & Invest. (End)	51.44	51.22	50.95	51.00	50.21	54.26	53.94	53.84	57.67	57.83	57.51		57.51
Cash & Invest. Inc/(Dec)	(2.35)	(0.22)	(0.27)	0.05	(0.79)	4.05	(0.32)	(0.11)	3.84	0.15	(0.31)		3.72

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 \$57.5 million diversified in various fixed income options including checking, savings, CDs, CDARS and money market accounts, with an aggregate annualized rate of 1.96%.

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 1.96%, 1.76%, and 2.25% 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
November 30, 2019

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
Money Market				
Highland Park Bank & Trust	111 General	General Commingled	1,671,744	1.96%
Highland Park Bank & Trust	121 Multi-Modal Transportation	General Commingled	2,429,441	1.96%
Highland Park Bank & Trust	122 Motor Fuel Tax	General Commingled	(802,022) ¹	1.96%
Highland Park Bank & Trust	124 E911	General Commingled	(162,251) ¹	1.96%
Highland Park Bank & Trust	129 Environmental Sustainability	General Commingled	389,575	1.96%
Highland Park Bank & Trust	131 Debt Service	General Commingled	(112,653)	1.96%
Highland Park Bank & Trust	141 Capital Projects	General Commingled	(1,170,864) ¹	1.96%
Highland Park Bank & Trust	143 Tax Increment Financing - Ravinia	General Commingled	1,741,577	1.96%
Highland Park Bank & Trust	144 Tax Increment Financing - Briergate	General Commingled	188,689	1.96%
Highland Park Bank & Trust	211 Parking	General Commingled	88,109	1.96%
Highland Park Bank & Trust	212 Water	General Commingled	-	1.96%
Highland Park Bank & Trust	214 Sewer	General Commingled	42,798	1.96%
Highland Park Bank & Trust	221 Insurance	General Commingled	2,742,761	1.96%
Highland Park Bank & Trust	222 Equipment Maintenance & Replacement	General Commingled	61,766	1.96%
Highland Park Bank & Trust	321 Housing Trust	General Commingled	322,736	1.96%
Highland Park Bank & Trust	331 Guaranteed Deposit	General Commingled	485,083	1.96%
Illinois Funds	122 Motor Fuel Tax	Motor Fuel	915,255	1.76%
Illinois Funds	111 General	General Tax	9,655,558	1.76%
Illinois Funds	131 Debt Service	General Tax	-	1.76%
Illinois Funds	141 Capital Projects	General Tax	-	1.76%
Illinois Funds	211 Parking	General Tax	334	1.76%
Illinois Funds	212 Water	General Tax	2,191,770	1.76%
Illinois Funds	214 Sewer	General Tax	954,337	1.76%
Illinois Funds	222 Equipment Maintenance & Replacement	General Tax	1,459,492	1.76%
Illinois Funds	321 Housing Trust	General Tax	256,356	1.76%
Illinois Funds	331 Guaranteed Deposit	General Tax	1,347,790	1.76%
Illinois Funds	141 Capital Projects	Bond Proceeds	1,665,096	1.76%
Illinois Funds	212 Water	Bond Proceeds	-	1.76%
Illinois Funds	222 Equipment Maintenance & Replacement	Bond Proceeds	-	1.76%
First Bank of Highland Park ²	111 General	ICS	13,811,263	2.25%
First Bank of Highland Park ²	131 Debt Service	ICS	496,258	2.25%
First Bank of Highland Park ²	141 Capital Projects	ICS	128,215	2.25%
First Bank of Highland Park ²	211 Parking	ICS	294,891	2.25%
First Bank of Highland Park ²	212 Water	ICS	518,721	2.25%
First Bank of Highland Park ²	214 Sewer	ICS	943,110	2.25%
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	ICS	1,462,320	2.25%
First Bank of Highland Park ²	321 Housing Trust	ICS	176,479	2.25%
First Bank of Highland Park ²	331 Guaranteed Deposit	ICS	717,456	2.25%
Total Money Market			44,911,191	

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
November 30, 2019

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
Certificate of Deposit(s)				
First Bank of Highland Park ²	111 General	Working Capital	2,663,671	2.40%
First Bank of Highland Park ²	131 Debt Service	Working Capital	178,476	2.40%
First Bank of Highland Park ²	141 Capital Projects	Working Capital	285,797	1.56%
First Bank of Highland Park ²	211 Parking	Working Capital	72,574	2.40%
First Bank of Highland Park ²	212 Water	Working Capital	106,457	2.40%
First Bank of Highland Park ²	214 Sewer	Working Capital	178,467	2.40%
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	Working Capital	292,651	2.40%
First Bank of Highland Park ²	321 Housing Trust	Working Capital	47,961	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	7,197,782	-
First Bank of Highland Park ²	131 Debt Service	CDARS	364,206	-
First Bank of Highland Park ²	141 Capital Projects	CDARS	65,880	-
First Bank of Highland Park ²	211 Parking	CDARS	173,227	-
First Bank of Highland Park ²	212 Water	CDARS	274,358	2.80%. 2.15%
First Bank of Highland Park ²	214 Sewer	CDARS	485,257	-
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	CDARS	773,597	-
First Bank of Highland Park ²	321 Housing Trust	CDARS	102,157	-
First Bank of Highland Park ²	331 Guaranteed Deposit	CDARS	380,349	-
Total Certificate of Deposit(s)			13,785,383	
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	(1,621,307) ¹	-
JP Morgan Chase	126.101.09	Foreign Fire Cash	395,055 ³	-
Highland Park Bank & Trust	111.101.06	Payroll Cash	(13,172) ¹	-
Huntington Bank	212.101.15	AR Lockbox Cash	40,174	-
Total Checking			(1,188,454)	
Total Cash & Investments			57,513,590	
Aggregate Annualized Rate				1.96%

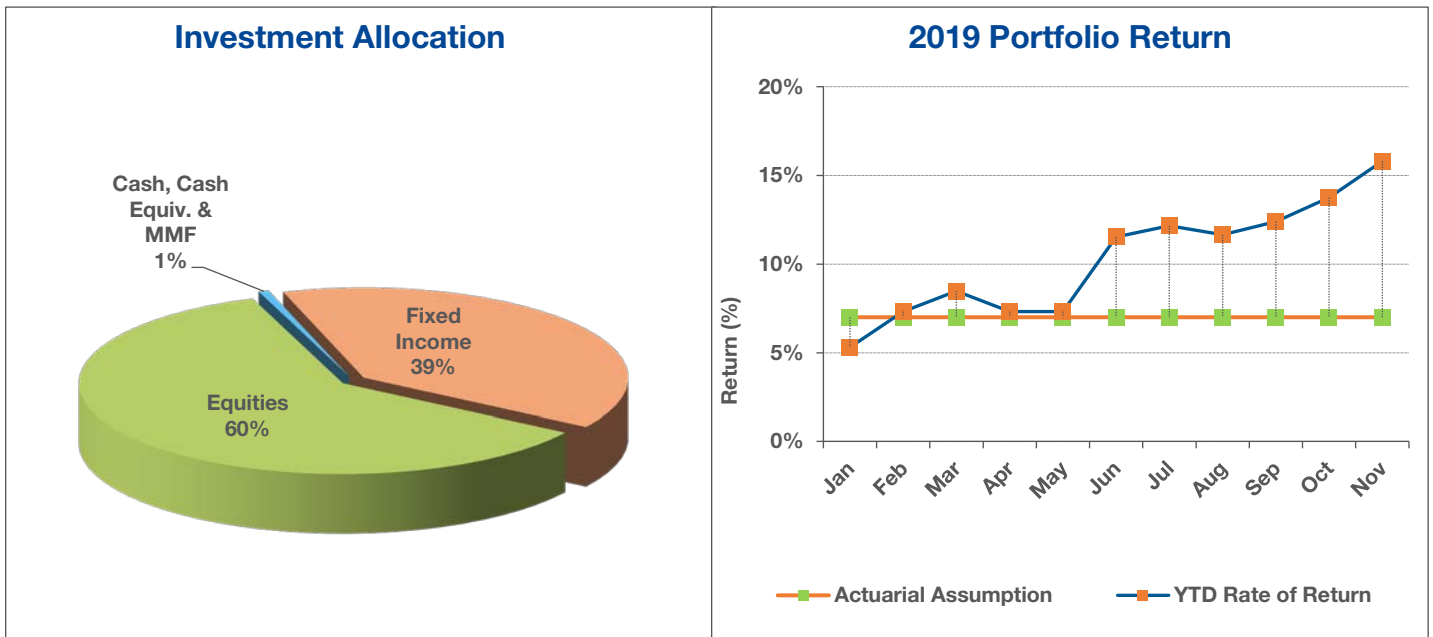
NOTES:

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)

November 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	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		17.2
Equities	24.6	25.2	24.9	25.5	23.5	25.7	26.0	25.2	26.0	26.5	27.1		27.1
Cash & Investments	40.3	40.8	41.0	41.5	39.8	42.8	42.8	42.3	43.6	43.9	44.5		44.5
Accrued Interest	0.1	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)		(0.0)
Net Position	40.4	40.9	41.1	41.6	40.0	42.9	42.9	42.4	43.7	44.1	44.6		44.6

Net Position, Beg.	38.6	40.4	40.9	41.1	41.6	40.0	42.9	42.9	42.4	43.7	44.1		38.6
Contributions ²	0.0	0.0	0.1	0.1	0.1	1.6	0.1	0.1	1.4	0.1	0.1		3.7
Inv. Gain/(Loss) ³	2.1	0.8	0.5	0.9	(1.3)	1.8	0.3	(0.2)	0.3	0.6	0.9		6.7
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)		(4.3)
Change in Position	1.8	0.5	0.2	0.5	(1.6)	2.9	0.0	(0.5)	1.3	0.3	0.6		6.0
Net Position, End	40.4	40.9	41.1	41.6	40.0	42.9	42.9	42.4	43.7	44.1	44.6		44.6

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%	19.0%		19.0%
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%	15.8%		15.8%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%		7.0%

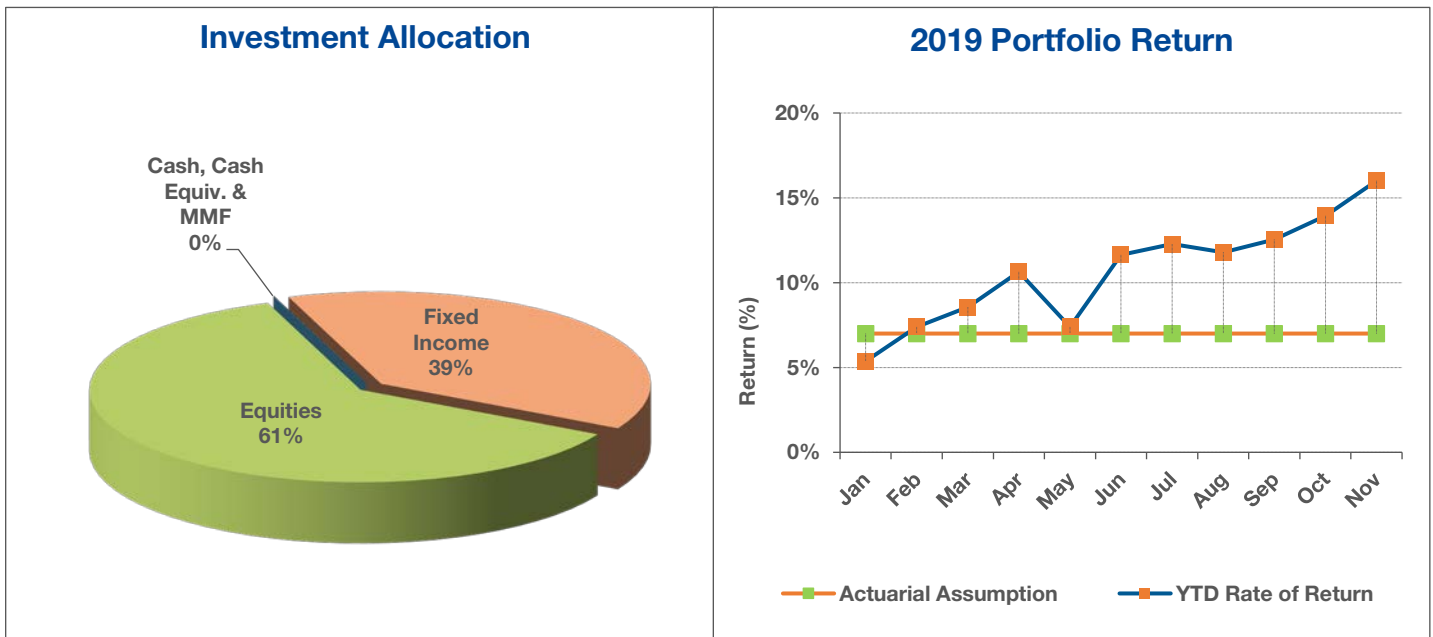
NOTES:

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)

November 30, 2019



Total Portfolio	2019												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash, Cash Equiv. & MMF	-	-	-	-	-	-	-	-	-	-	0.0		0.0
Fixed Income	16.5	16.5	16.9	17.1	17.4	17.7	18.0	18.2	18.9	18.3	18.1		18.1
Equities	26.0	26.6	26.3	26.7	24.7	26.8	27.1	26.5	27.1	28.0	28.8		28.8
Cash & Investments	42.5	43.0	43.2	43.8	42.1	44.5	45.1	44.7	46.0	46.3	46.9		46.9
Accrued Interest	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		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)		(0.0)
Net Position	42.6	43.1	43.3	43.9	42.2	44.6	45.2	44.8	46.1	46.4	47.1		47.1

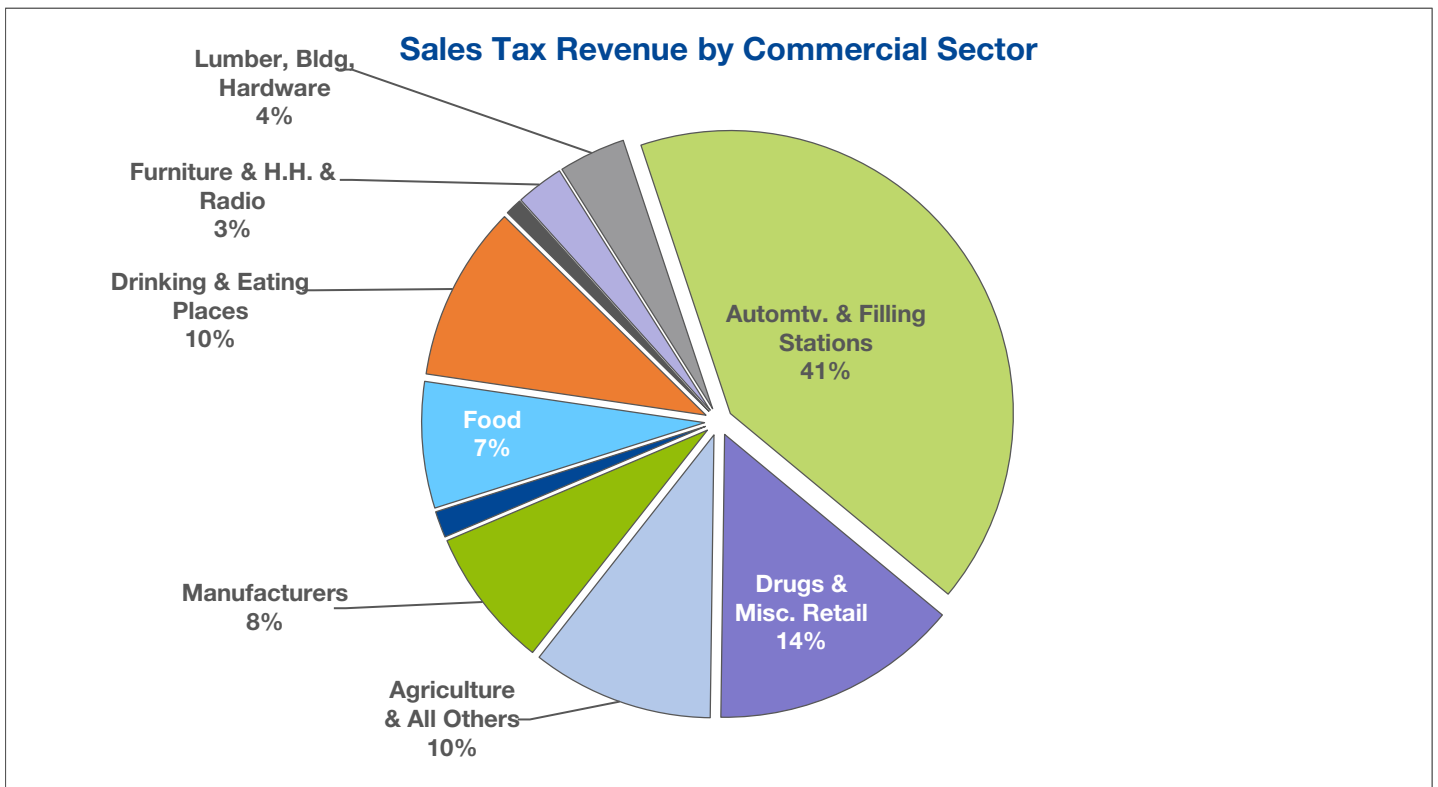
Net Position, Beg.	40.7	42.6	43.1	43.3	43.9	42.2	44.6	45.2	44.8	46.1	46.4		40.7
Contributions ²	0.0	0.0	0.1	0.1	0.1	0.9	0.7	0.1	1.3	0.1	0.1		3.5
Inv. Gain/(Loss) ³	2.3	0.9	0.5	0.9	(1.4)	1.9	0.3	(0.2)	0.4	0.6	1.0		7.1
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)		(4.2)
Change in Position	1.9	0.5	0.2	0.6	(1.7)	2.4	0.6	(0.5)	1.3	0.4	0.7		6.4
Net Position, End	42.6	43.1	43.3	43.9	42.2	44.6	45.2	44.8	46.1	46.4	47.1		47.1

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%	17.5%		17.5%
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%	16.0%		16.0%
Actuarial Assumption	7.0%	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 3rd QUARTER 2019
November 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	145,732	1.08
Food	130,340	1,109,681	1,006,765	1,006,604	953,388	697,188	7.21
Drinking & Eating Places	198,861	1,166,292	1,170,550	1,211,523	1,202,190	971,193	6.58
Apparel	139,411	515,449	457,857	395,846	392,029	91,902	0.89
Furniture & H.H. & Radio	188,890	374,216	388,196	373,764	392,647	263,247	1.88
Lumber, Bldg, Hardware	170,385	649,333	643,242	577,808	532,005	369,404	2.92
Automtv. & Filling Stations	451,975	4,834,947	4,642,709	4,847,669	5,244,380	3,975,430	11.86
Drugs & Misc. Retail	542,755	1,790,749	2,090,336	1,945,254	1,873,874	1,371,272	3.41
Agriculture & All Others	422,375	1,505,263	1,280,069	1,277,670	1,367,965	1,004,389	3.21
Manufacturers	83,345	522,080	831,271	857,258	1,452,427	773,639	12.51
Total	2,510,572	13,214,402	13,186,536	13,147,969	14,042,018	10,078,051	5.41

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.

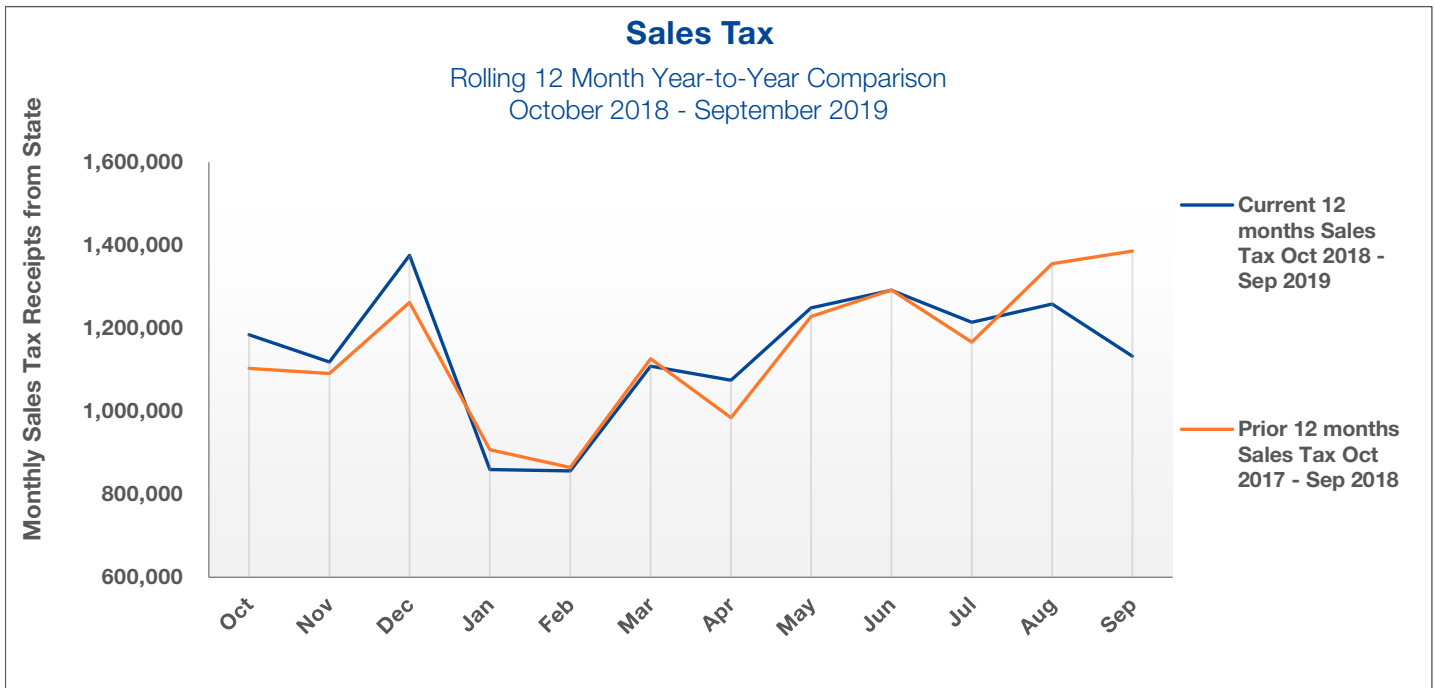
NOTES:

- 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 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

November 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	1,248,785	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	1,132,715	1,344,764	74%
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	10,045,034	13,573,500	

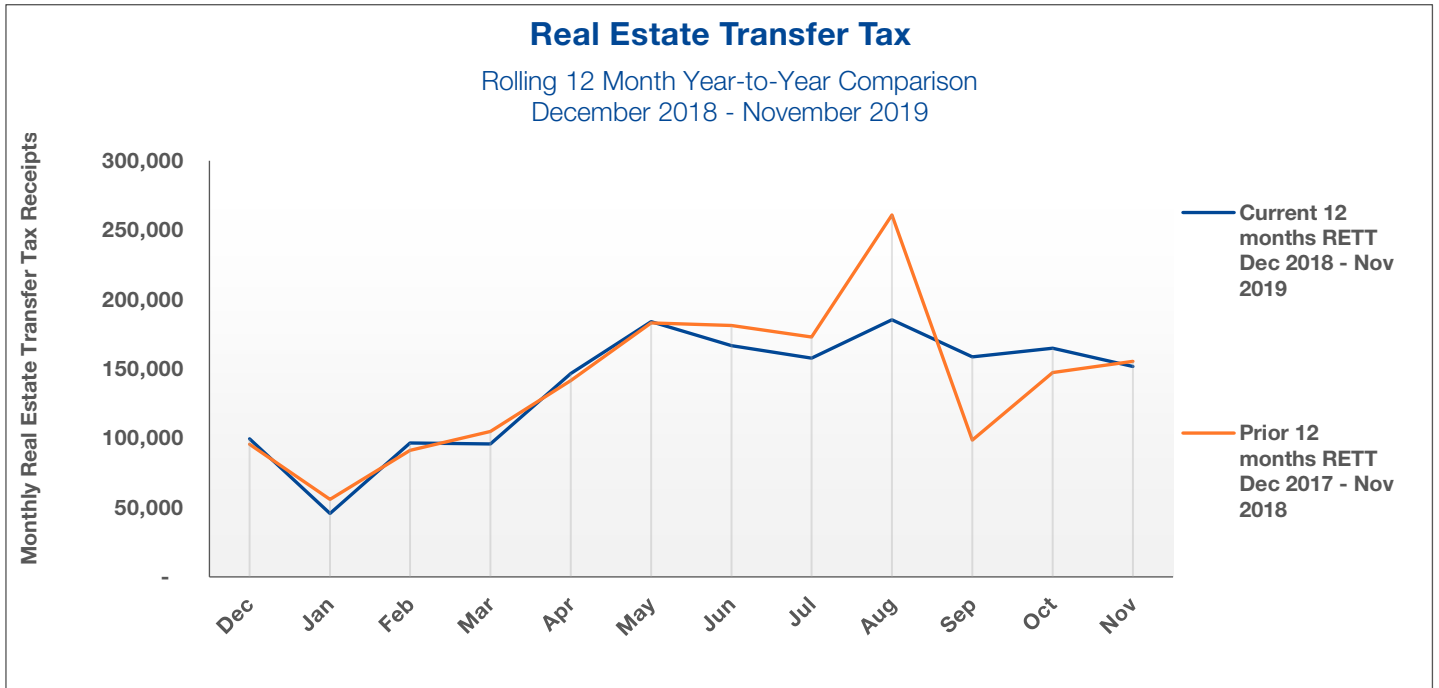
NOTES:

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

November 30, 2019

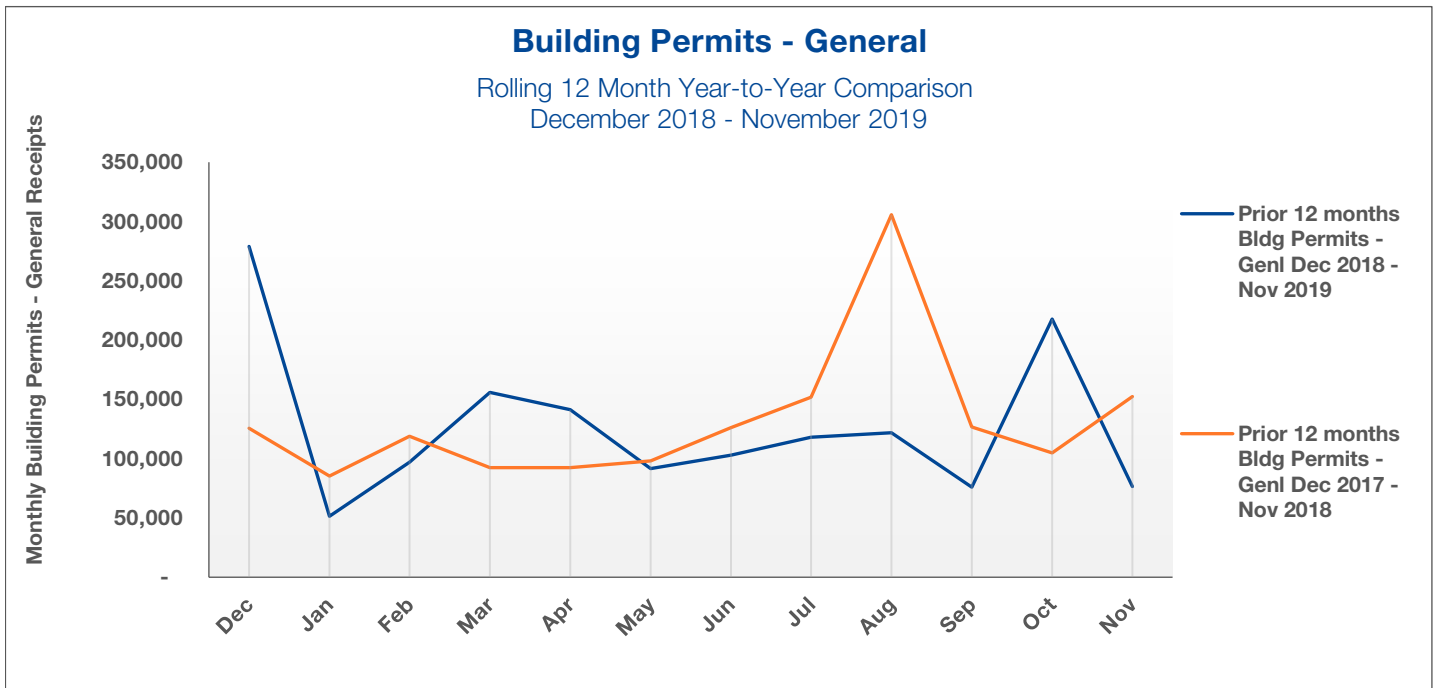


Month	Actual					Budget 2018	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	97,655	95,360	106,805	55,880	45,720	52,807	3%
Feb	96,238	114,355	237,595	91,125	96,525	86,113	9%
Mar	136,862	91,890	133,370	104,800	95,815	99,036	15%
Apr	83,140	218,128	184,855	141,644	146,551	133,854	24%
May	150,645	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	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	151,705	146,884	97%
Dec	122,520	132,485	95,510	99,435		93,966	
Total	1,695,540	1,843,768	2,003,188	1,692,383	1,553,388	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
November 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	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	76,537	103,293	106%
Dec	98,418	100,233	125,758	278,966		189,086	
Total	1,760,500	1,480,457	1,243,021	1,733,519	1,249,752	1,175,000	

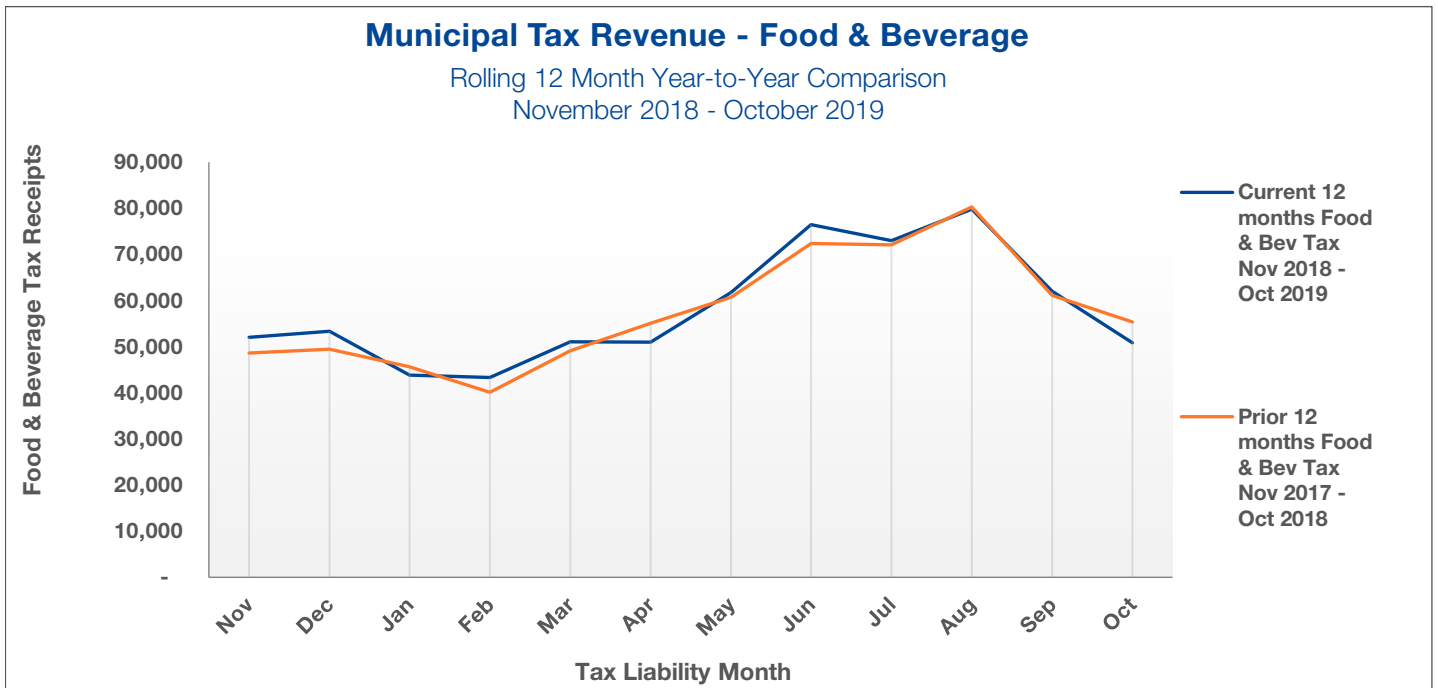
NOTES:

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

November 30, 2019

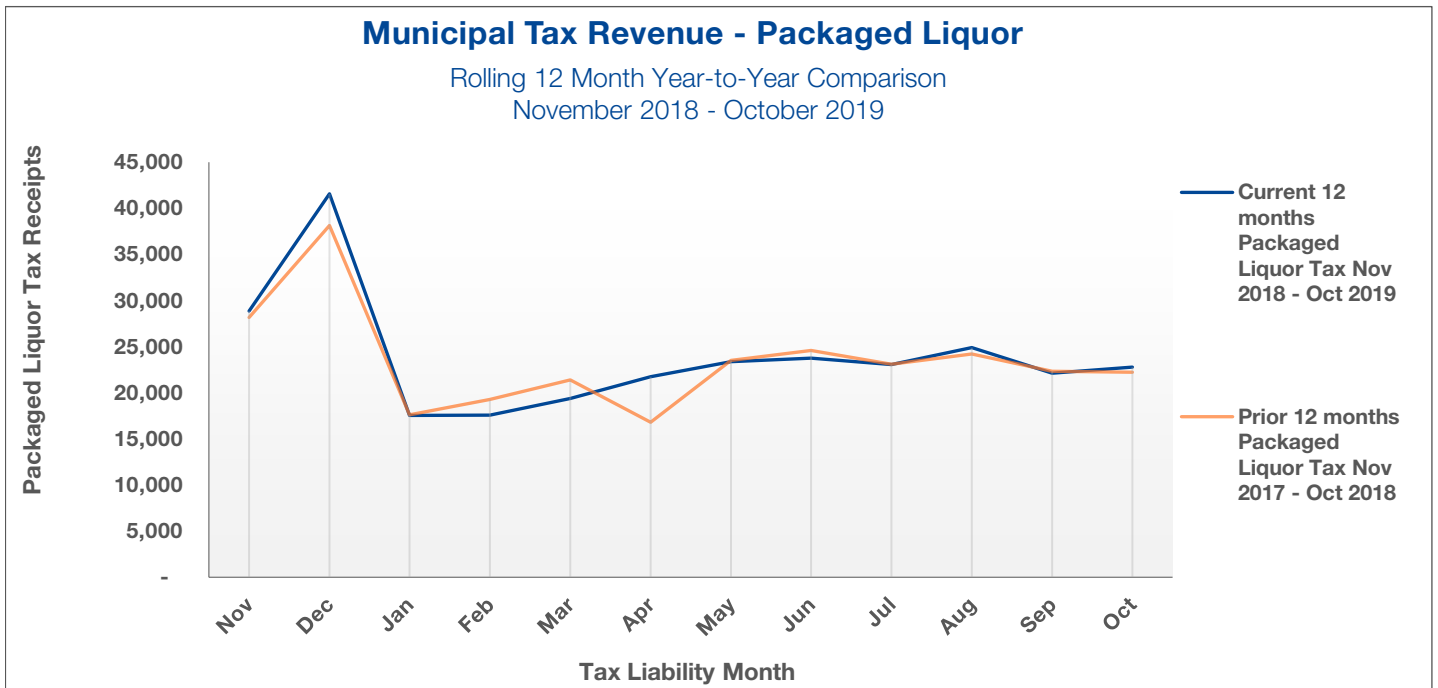


Month	Actual					Budget 2019	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	44,212	45,900	45,753	45,608	43,864	39,006	7%
Feb	40,098	43,625	43,397	40,103	43,313	34,298	15%
Mar	49,496	49,521	49,411	49,089	51,038	41,983	23%
Apr	49,860	50,408	52,964	55,107	50,993	47,130	32%
May	61,581	60,400	61,795	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	72,971	61,676	67%
Aug	76,981	76,096	78,054	80,300	79,815	68,676	80%
Sep	62,646	61,488	66,041	61,098	62,005	52,254	91%
Oct	55,481	53,704	54,097	55,334	50,838	47,324	99%
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	593,087	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
 November 30, 2019

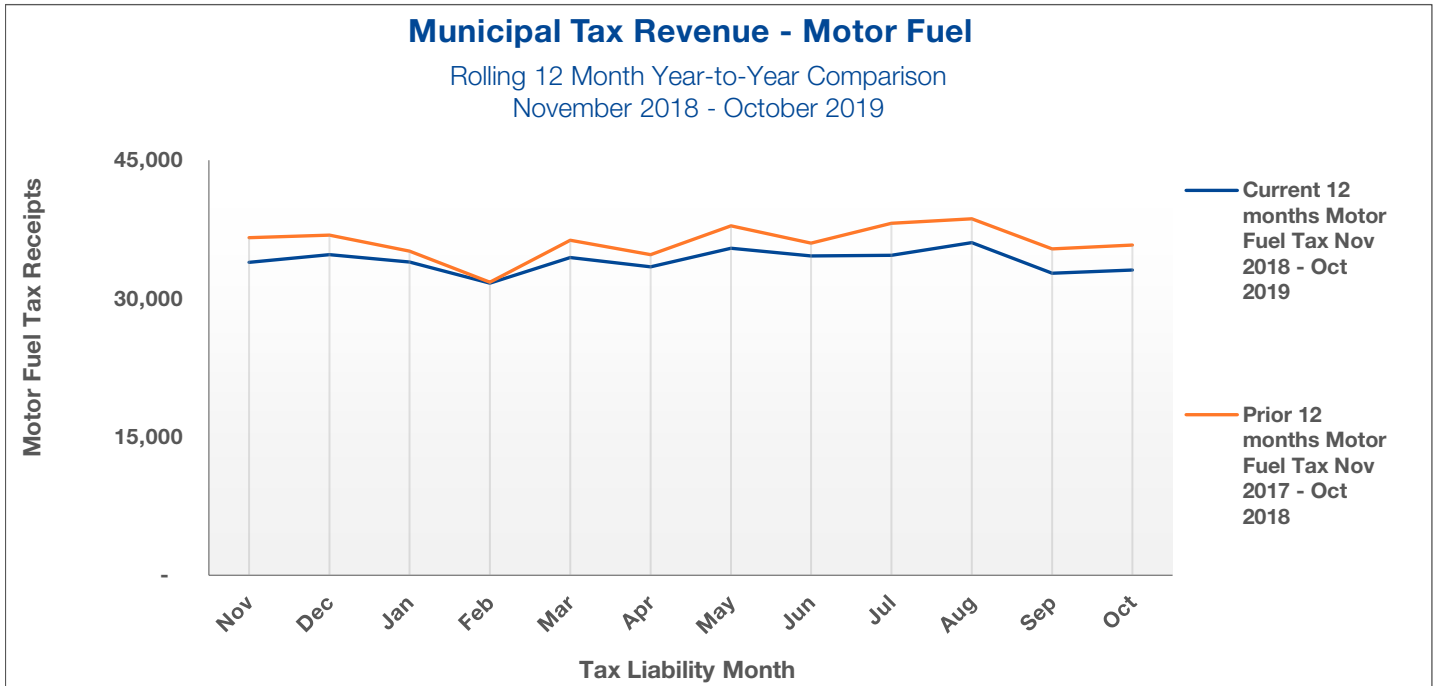


Month	Actual					Budget 2019	Current Year % of Budget
	2015	2016	2017	2018	2019		
Jan	17,486	17,545	17,582	17,597	17,544	22,422	5%
Feb	16,900	16,253	16,767	19,291	17,591	24,580	10%
Mar	17,248	18,426	18,057	21,389	19,368	27,254	15%
Apr	20,619	20,372	21,640	18,287	21,729	23,301	21%
May	22,836	21,893	22,051	23,507	23,388	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	22,110	28,451	53%
Oct	21,360	22,547	19,857	22,227	22,770	28,322	59%
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	216,221	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
 November 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	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	33,099	31,705	90%
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	340,194	379,700	

NOTES:

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