



# City of Highland Park



## Financial Status Report

March 2020  
(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, 2020 through March 31, 2020 (3 months - 25% 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 \$15.0M or 18% of budget as compared to \$15.2M in the prior year.
  - The City is starting to realize Covid-19 negative economic impact in its economically sensitive revenues. The negative impact is expected to worsen in the coming months given a 2-to-3 month lag time in reporting of several economically sensitive revenues.
  - The City is realizing revenue less than normally expected in Charges for Services, Fines, and Forfeitures given the City has not been selling vehicle stickers and parking permits, and has not been issuing citations during the pandemic stay at home order period, in addition to Covid-19 negative economic impact.
  - General Fund revenue is \$7.8M or 21% of budget as compared to \$8.3M in the prior year.
    - Interest Income is 40% of budget.
    - General taxes revenue is \$6.0M or 21% of budget compared to \$6.2M in the prior year.
    - Building Permits - General revenue is \$131k or 10% of revenue compared to \$304k in the prior year.
  - Water Fund revenue is \$2.0M or 21% of budget compared to \$1.9M in the prior year.
  - Sewer Fund revenue is \$1.1M or 20% of budget compared to \$1.1M in the prior year.
  - Motor Fuel Tax revenue is \$316k or 28% of budget compared to \$189k in the prior year. This is due to the State's increase in local government's distributive share.
  - Parking Fund revenue is \$355k or 22% of budget compared to \$139k in the prior year. Revenue is higher year-to-year due to \$800k budgeted for transfers-in vs. none budgeted or received in the prior year.

### Executive Summary - Expenditure by Fund

- Expenditures are \$14.4M or 15% of budget as compared to \$14.5M in the prior year.

### Executive Summary - Cash & Investments

- Cash & Investments are \$51.9M, a decrease of \$6.0M from December 2019. This includes \$2.1M expenditures received and recorded in the prior year but paid in current year.

### Executive Summary - Public Safety Pension Funds

- Public Safety Pension Funds totaled \$81.5M, a decrease of \$12.7M from December 2019, given year-to-date investment returns and deductions in excess of contributions.

# CITY OF HIGHLAND PARK

## GENERAL FUND SUMMARY

### General Fund Summary

Projected unaudited General Fund Balance at December 31, 2020 based on 2020 amended budget<sup>2</sup> and unaudited fund balance as of January 1, 2020.

General Fund Balance <sup>1</sup>	
<b>Fund Balance - January 1, 2020 (unaudited)</b>	<b>27,125,600</b>
2020 Revenue	37,616,200
2020 Operating Expenditures	(36,375,400)
2020 Capital Expenditures, Debt, Transfers	(5,543,500)
<b>Fund Balance - December 31, 2020 (unaudited)</b>	<b>22,822,900</b>
% of Operating Expenditures	62.7%

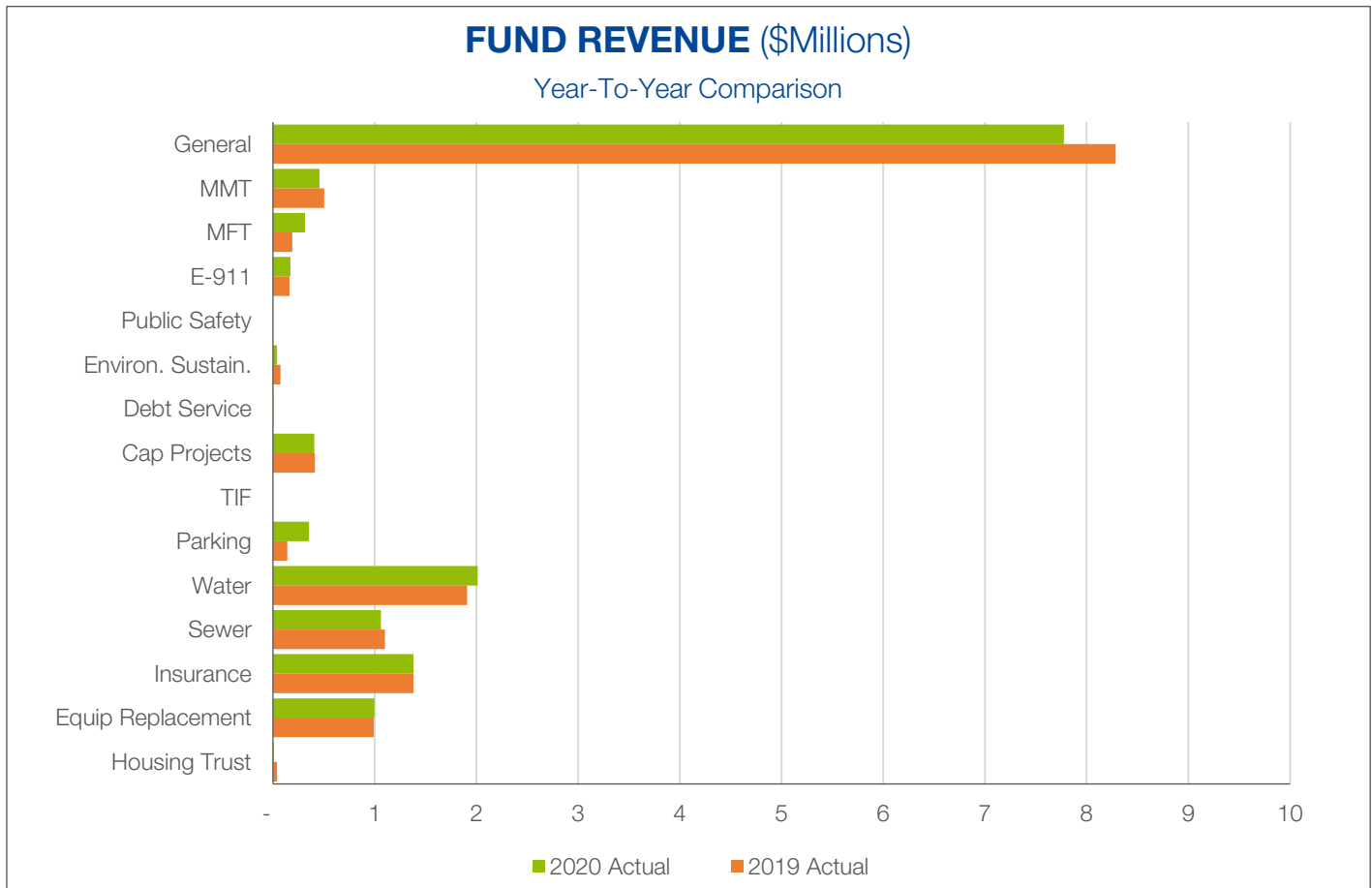
**NOTES:**

1. Adjustments are required at the end of the fiscal year for audit purposes.
2. As amended through March 31, 2020. The budget has not been amended for any changes that may result from the Covid-19 economic environment.

# CITY OF HIGHLAND PARK

## REVENUE SUMMARY BY FUND

March 31, 2020

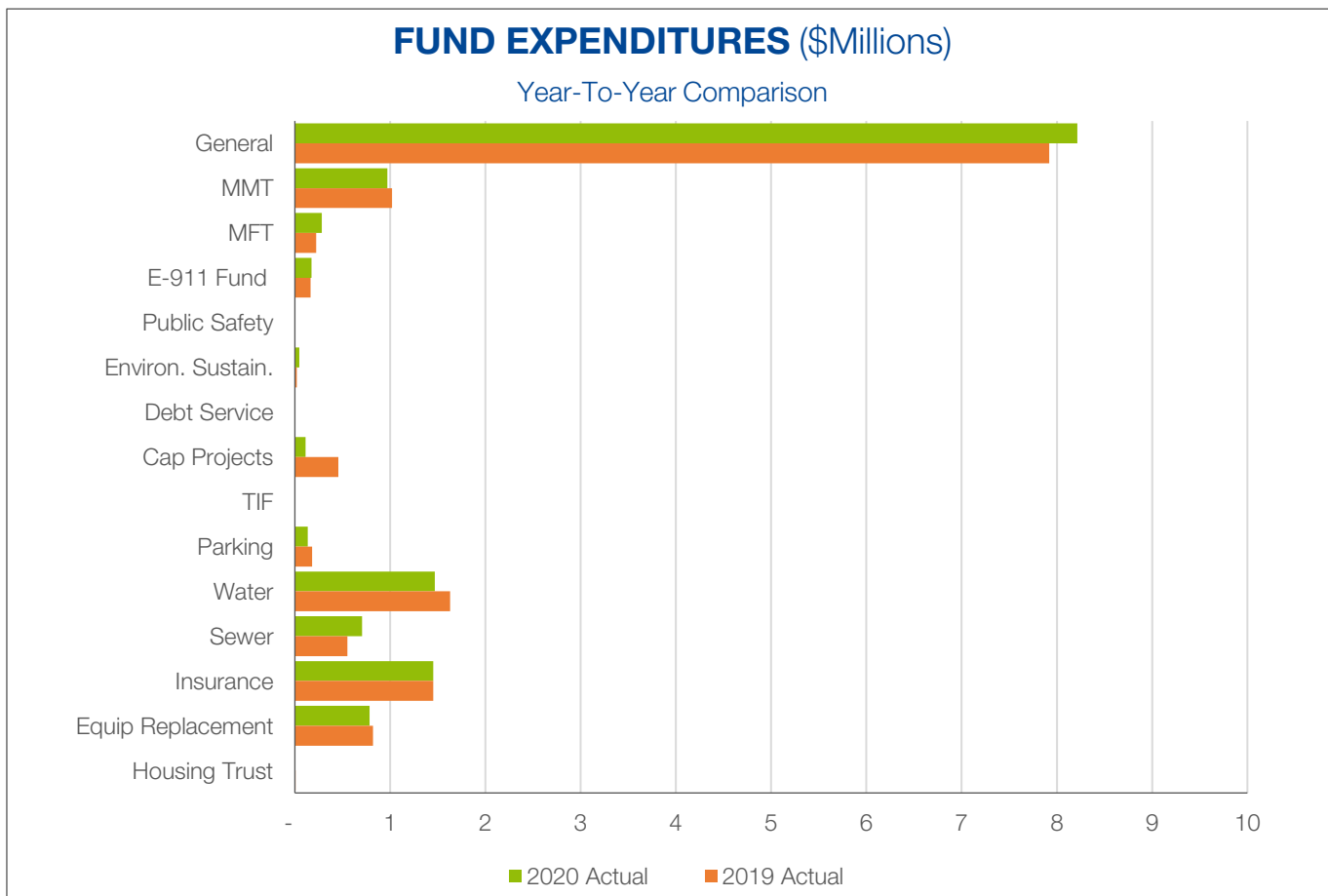


Fund	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
General	37,616,200	7,776,700	21%	8,285,200	19%
Multi-Modal Transportation (MMT)	4,622,900	456,800	10%	505,200	11%
Motor Fuel Tax (MFT)	1,130,000	316,000	28%	189,300	21%
E911	676,000	172,400	26%	162,300	24%
Public Safety Pension Levy	6,270,000	-	0%	-	0%
Environmental Sustainability	130,000	41,000	32%	74,200	43%
Debt Service	1,286,100	3,400	0%	4,000	0%
Capital Projects	3,802,100	406,000	11%	411,200	14%
Tax Increment Financing - Ravinia	179,700	2,300	1%	4,900	1%
Tax Increment Financing - Briergate	127,700	400	0%	-	0%
Parking	1,594,500	354,700	22%	139,600	17%
Water	9,604,500	2,012,500	21%	1,908,000	21%
Sewer	5,225,600	1,061,100	20%	1,101,400	22%
Insurance	5,687,100	1,380,500	24%	1,382,600	25%
Equipment Maintenance & Replacement	3,671,400	997,200	27%	990,200	28%
Housing Trust	658,000	6,900	1%	39,100	5%
<b>Grand Total, All Funds</b>	<b>82,281,800</b>	<b>14,987,800</b>	<b>18%</b>	<b>15,197,200</b>	<b>18%</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE SUMMARY BY FUND

March 31, 2020

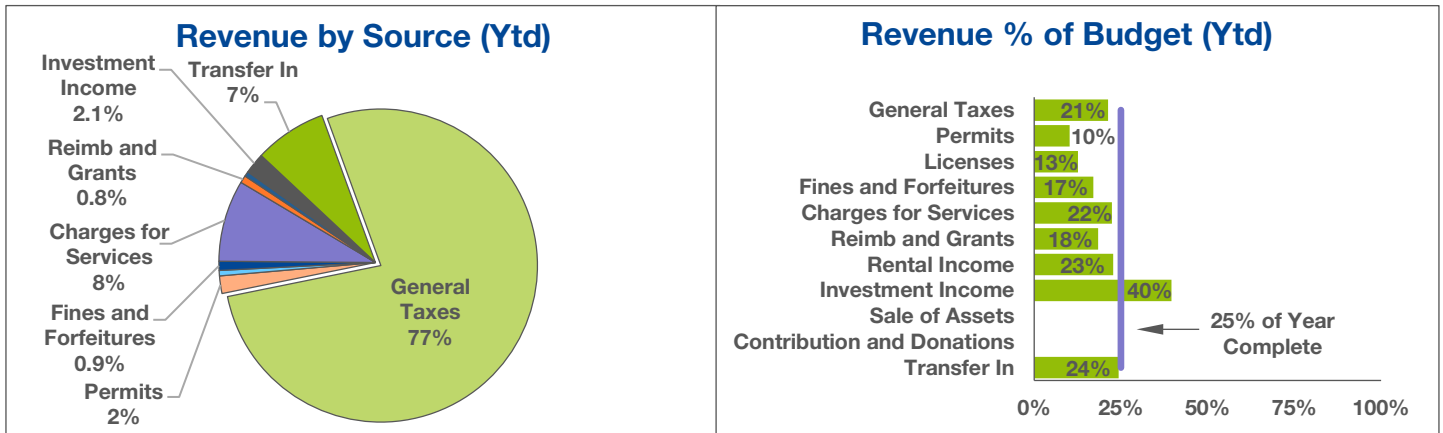


Fund	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
↑ General	41,919,100	8,215,500	20%	7,921,000	22%
↑ Multi-Modal Transportation (MMT)	4,890,900	972,300	20%	1,021,100	23%
↑ Motor Fuel Tax (MFT)	1,125,600	281,400	25%	225,100	25%
↑ E911	704,700	173,700	25%	164,400	23%
↑ Public Safety Pension Levy	6,270,000	-	0%	-	0%
↑ Environmental Sustainability	211,300	46,500	22%	21,600	24%
↑ Debt Service	1,275,400	300	0%	1,900	0%
↑ Capital Projects	4,652,800	112,700	2%	457,600	10%
↑ Tax Increment Financing - Ravinia	859,200	30,000	3%	-	0%
↑ Parking	1,698,400	133,800	8%	181,300	26%
↑ Water	11,339,800	1,467,500	13%	1,629,500	18%
↑ Sewer	6,728,300	703,800	10%	552,000	11%
↑ Insurance	6,020,800	1,453,900	24%	1,451,500	25%
↑ Equipment Maintenance & Replacement	5,244,000	784,500	15%	818,700	22%
↑ Housing Trust	422,100	-	0%	8,400	4%
<b>Grand Total, All Funds</b>	<b>93,362,300</b>	<b>14,376,000</b>	<b>15%</b>	<b>14,454,100</b>	<b>18%</b>

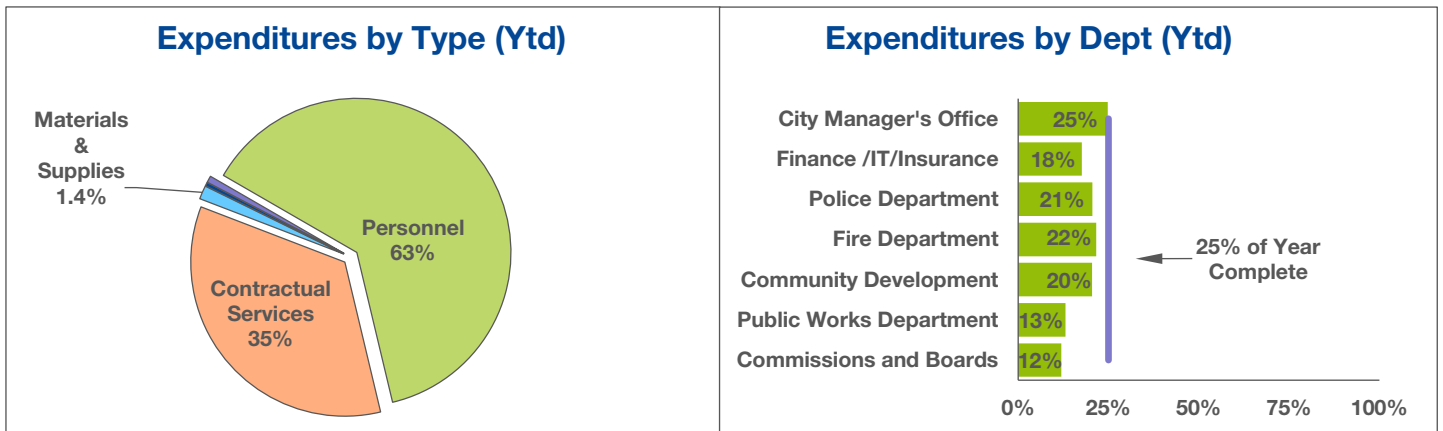
# CITY OF HIGHLAND PARK

## GENERAL FUND

### March 31, 2020



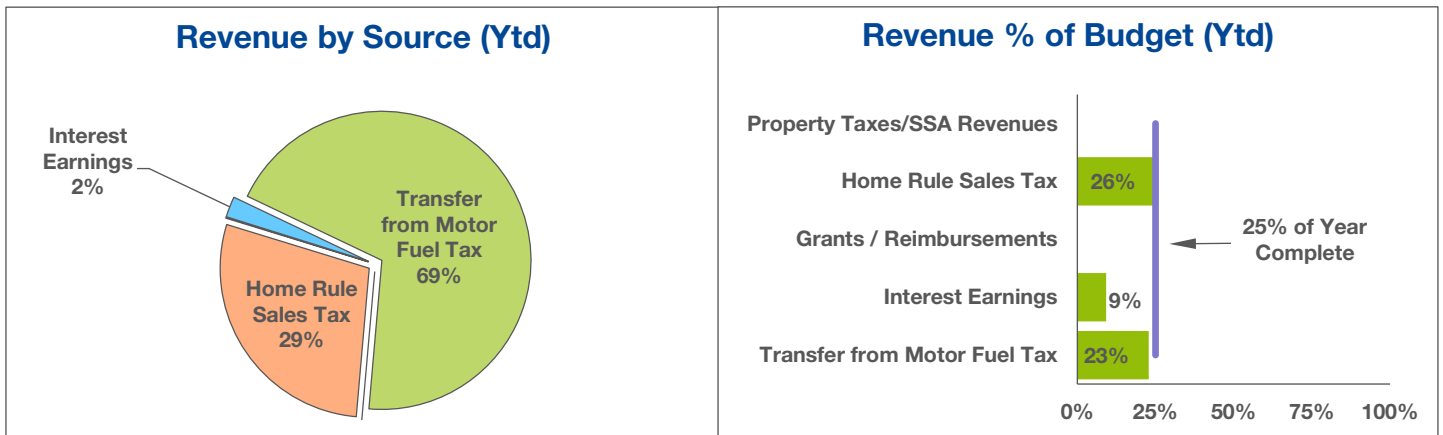
Revenue Source	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
General Taxes	28,286,200	6,017,100	21%	6,196,300	22%
Permits	1,384,500	141,000	10%	324,300	22%
Licenses	342,800	43,300	13%	79,000	23%
Fines and Forfeitures	429,800	73,100	17%	32,200	6%
Charges for Services	2,918,500	655,100	22%	878,800	26%
Reimb and Grants	323,000	59,400	18%	44,200	16%
Rental Income	179,500	40,900	23%	67,900	36%
Investment Income	420,000	166,300	40%	153,500	15%
Sale of Assets	950,000	-	0%	-	0%
Contribution and Donations	-	-	0%	300	0%
Transfer In	2,381,900	580,500	24%	508,700	25%
<b>Total</b>	<b>37,616,200</b>	<b>7,776,700</b>	<b>21%</b>	<b>8,285,200</b>	<b>19%</b>



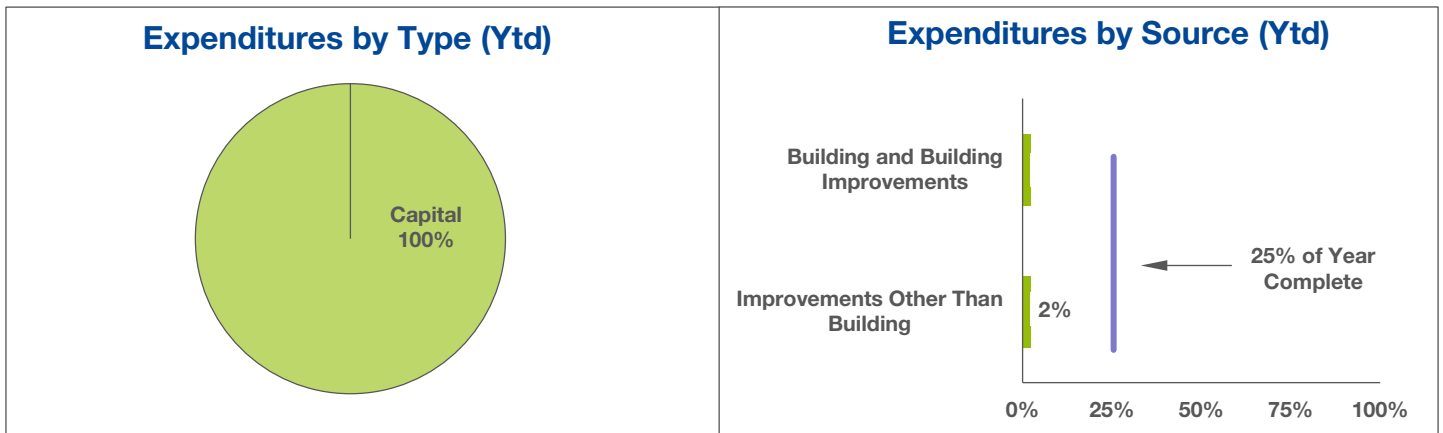
Expenditure Source	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
City Manager's Office	5,309,100	1,315,500	25%	1,209,800	25%
Finance /IT/Insurance	5,700,700	1,003,900	18%	940,600	20%
Police Department	12,547,900	2,579,700	21%	2,487,300	22%
Fire Department	7,717,800	1,666,700	22%	1,620,500	22%
Community Development	3,496,000	716,400	20%	650,700	22%
Public Works Department	7,001,400	915,800	13%	1,000,100	21%
Commissions and Boards	146,200	17,500	12%	12,000	16%
<b>Total</b>	<b>41,919,100</b>	<b>8,215,500</b>	<b>20%</b>	<b>7,921,000</b>	<b>22%</b>



**CITY OF HIGHLAND PARK**  
**CAPITAL PROJECT FUND**  
**March 31, 2020**



Revenue Source	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
Property Taxes/SSA Revenues	1,423,500	-	0%	-	0%
Home Rule Sales Tax	444,700	115,100	26%	116,900	26%
Grants / Reimbursements	600,100	400	0%	66,700	18%
Interest Earnings	99,200	9,100	9%	40,000	33%
Transfer from Motor Fuel Tax	1,234,600	281,400	23%	187,600	25%
<b>Total</b>	<b>3,802,100</b>	<b>406,000</b>	<b>11%</b>	<b>411,200</b>	<b>14%</b>



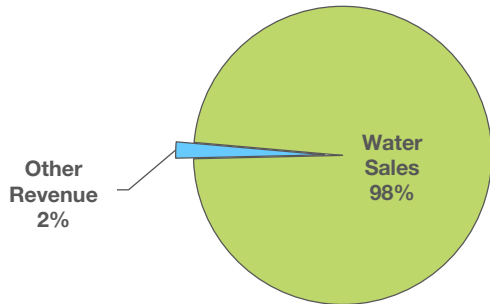
Expenditure Source	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
Building and Building Improvements	860,000	20,600	2%	-	0%
Improvements Other Than Building	3,792,800	92,100	2%	457,600	11%
<b>Total</b>	<b>4,652,800</b>	<b>112,700</b>	<b>2%</b>	<b>457,600</b>	<b>11%</b>

# CITY OF HIGHLAND PARK

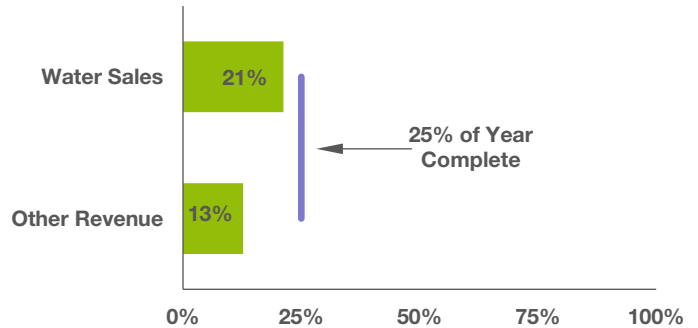
## WATER FUND

March 31, 2020

**Revenue by Source (Ytd)**

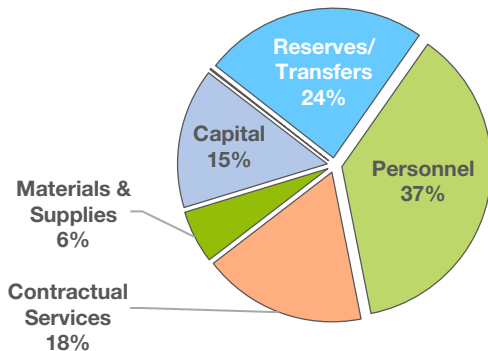


**Revenue % of Budget (Ytd)**

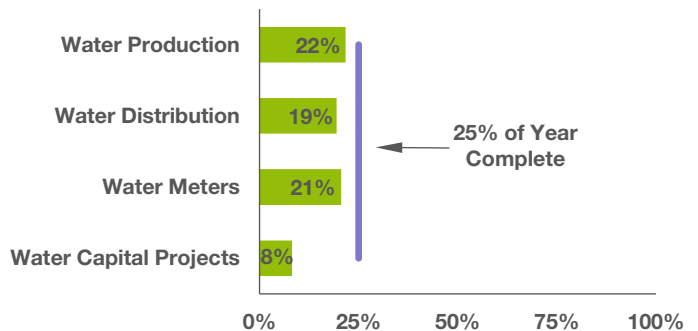


Revenue Source	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
Water Sales	9,327,600	1,977,300	21%	1,839,000	22%
Other Revenue	276,900	35,200	13%	68,900	19%
<b>Total</b>	<b>9,604,500</b>	<b>2,012,500</b>	<b>21%</b>	<b>1,907,900</b>	<b>21%</b>

**Expenditures by Type (Ytd)**



**Expenditures by Source (Ytd)**



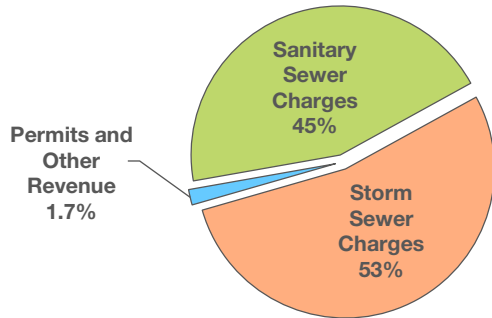
Expenditure Source	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
Water Production	2,387,200	518,100	22%	439,800	20%
Water Distribution	1,370,600	266,400	19%	247,200	20%
Water Meters	507,800	104,500	21%	100,500	21%
Water Capital Projects	7,074,200	578,500	8%	842,100	16%
<b>Total</b>	<b>11,339,800</b>	<b>1,467,500</b>	<b>13%</b>	<b>1,629,600</b>	<b>18%</b>

# CITY OF HIGHLAND PARK

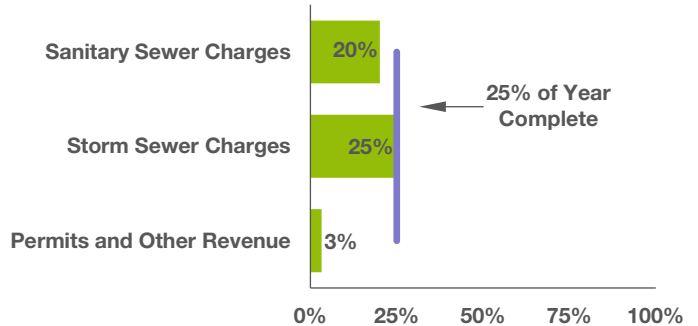
## SEWER FUND

March 31, 2020

**Revenue by Source (Ytd)**

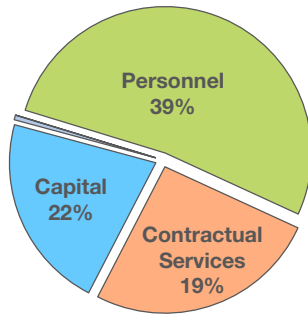


**Revenue % of Budget (Ytd)**

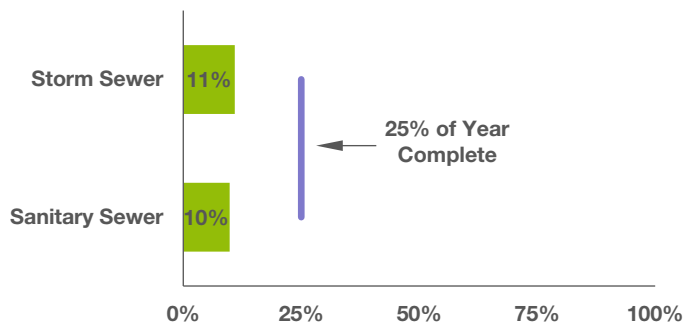


Revenue Source	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
Sanitary Sewer Charges	2,365,000	475,100	20%	504,100	23%
Storm Sewer Charges	2,304,000	568,200	25%	575,500	25%
Permits and Other Revenue	556,600	17,800	3%	21,800	6%
<b>Total</b>	<b>5,225,600</b>	<b>1,061,100</b>	<b>20%</b>	<b>1,101,400</b>	<b>22%</b>

**Expenditures by Type (Ytd)**



**Expenditures by Source (Ytd)**



Expenditure Source	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
Storm Sewer	3,938,000	430,000	11%	279,000	10%
Sanitary Sewer	2,790,300	273,900	10%	273,000	11%
<b>Total</b>	<b>6,728,300</b>	<b>703,900</b>	<b>10%</b>	<b>552,000</b>	<b>11%</b>


**CITY OF HIGHLAND PARK**  
**EXECUTIVE SUMMARY - REVENUE AND EXPENDITURE DETAIL**  
**March 31, 2020**

***EXECUTIVE SUMMARY - REVENUE DETAIL***

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

**None.**

***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

### March 31, 2020

Fund	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
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#### 111 General

General Taxes	28,286,200	6,017,057	21%	6,196,344	22%
Permits	1,384,500	141,009	10%	324,300	22%
Licenses	342,825	43,288	13%	79,017	23%
Fines and Forfeitures	429,768	73,063	17%	32,204	6%
Charges for Services	2,918,463	655,103	22%	878,811	26%
Reimbursements and Grants	322,994	59,399	18%	44,225	16%
Rental Income	179,528	40,859	23%	67,927	36%
Interest Earnings	420,000	166,274	40%	153,483	15%
Sale of Assets / Payment in Lieu of Taxes	950,000	-	0%	-	0%
Contributions and Donations	-	4	0%	259	89%
Transfers	2,381,900	580,500	24%	508,661	25%
<b>Total General</b>	<b>37,616,178</b>	<b>7,776,557</b>	<b>21%</b>	<b>8,285,229</b>	<b>19%</b>

#### 121 Multi-Modal Transportation

General Taxes	1,900,100	67,901	4%	99,578	6%
Permits	27,000	4,825	18%	20,125	38%
Licenses	1,071,700	23,108	2%	26,710	3%
Fines and Forfeitures	14,000	2,382	17%	2,690	15%
Charges for Services	68,578	11,935	17%	10,952	15%
Reimbursements and Grants	1,525,518	342,180	22%	302,556	18%
Interest Earnings	16,000	4,461	28%	5,059	20%
Transfers	-	-	0.00%	37,500	25%
<b>Total Multi-Modal Transportation</b>	<b>4,622,896</b>	<b>456,792</b>	<b>10%</b>	<b>505,169</b>	<b>11%</b>

#### 122 Motor Fuel Tax

General Taxes	1,125,600	314,814	28%	187,947	21%
Interest Earnings	4,400	1,197	27%	1,349	13%
<b>Total Motor Fuel Tax</b>	<b>1,130,000</b>	<b>316,011</b>	<b>28%</b>	<b>189,296</b>	<b>21%</b>

#### 124 E-911

Reimbursements and Grants	675,000	171,696	25%	161,834	24%
Interest Earnings	1,000	671	67%	469	17%
<b>Total E-911</b>	<b>676,000</b>	<b>172,367</b>	<b>25%</b>	<b>162,304</b>	<b>24%</b>

#### 128 Public Safety Pension Levy

General Taxes	6,270,000	-	0%	-	0%
<b>Total Public Safety Pension</b>	<b>6,270,000</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>

#### 129 Environmental Sustainability

Charges for Services	130,000	40,192	31%	73,185	44%
Interest Earnings	-	843	0%	1,065	22%
<b>Total Environmental Sustainability</b>	<b>130,000</b>	<b>41,035</b>	<b>32%</b>	<b>74,249</b>	<b>43%</b>

#### 131 Debt Service

General Taxes	1,207,400	-	0%	-	0%
Reimbursements and Grants	65,225	-	0%	-	0%
Interest Earnings	13,500	3,439	25%	4,037	16%
<b>Total Debt Service</b>	<b>1,286,125</b>	<b>3,439</b>	<b>0%</b>	<b>4,037</b>	<b>0%</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL

March 31, 2020

Fund	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
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### 141 Capital Projects

General Taxes	1,868,200	115,058	6%	116,870	7%
Reimbursements and Grants	600,100	432	0%	66,747	18%
Interest Earnings / Bond Proceeds	99,200	9,113	9%	39,974	33%
Transfers	1,234,600	281,400	23%	187,600	25%
<b>Total Capital Projects</b>	<b>3,802,100</b>	<b>406,003</b>	<b>11%</b>	<b>411,191</b>	<b>14%</b>

### 143 Tax Increment Financing - Ravinia

General Taxes	179,700	-	0%	-	0%
Interest Earnings	-	2,293	0%	4,853	23%
Transfers	-	-	0%	-	0%
<b>Total Tax Increment Financing - Ravinia</b>	<b>179,700</b>	<b>2,293</b>	<b>1%</b>	<b>4,853</b>	<b>1%</b>

### 144 Tax Increment Financing - Briergate

General Taxes	126,500	-	0%	-	0%
Interest Earnings	1,200	429	36%	-	0%
Transfers	-	-	0%	-	0%
<b>Total Tax Increment Financing - Briergate</b>	<b>127,700</b>	<b>429</b>	<b>0%</b>	<b>-</b>	<b>0%</b>

### 211 Parking

Fines and Forfeitures	208,312	54,169	26%	58,951	22%
Charges for Services	578,000	96,893	17%	77,821	14%
Reimbursements and Grants	-	-	0%	-	0%
Interest Earnings	8,200	3,641	44%	2,789	23%
Payment in Lieu of Parking Spaces	-	-	0%	-	0%
Total Transfers	800,000	200,000	25%	-	0%
<b>Total Parking</b>	<b>1,594,512</b>	<b>354,703</b>	<b>22%</b>	<b>139,560</b>	<b>17%</b>

### 212 Water

Permits	85,000	2,569	3%	18,961	18%
Fines and Forfeitures	7,500	1,000	13%	1,250	13%
Charges for Services	9,353,600	1,983,718	21%	1,844,662	22%
Reimbursements and Grants	76,400	3,711	5%	9,044	11%
Bond Proceeds / Interest Earnings	82,000	21,509	26%	34,009	25%
<b>Total Water</b>	<b>9,604,500</b>	<b>2,012,508</b>	<b>21%</b>	<b>1,907,927</b>	<b>21%</b>

### 214 Sewer

Permits	35,000	1,800	5%	1,975	7%
Charges for Services	4,699,000	1,052,019	22%	1,087,526	24%
Reimbursements and Grants	458,000	-	0%	751	0%
Bond Proceeds / Interest Earnings	33,600	7,303	22%	11,140	22%
<b>Total Sewer</b>	<b>5,225,600</b>	<b>1,061,122</b>	<b>20%</b>	<b>1,101,392</b>	<b>22%</b>

### 221 Insurance

Reimbursements and Grants	1,294,306	283,890	22%	328,124	24%
Interest Earnings	31,500	6,248	20%	9,728	23%
Transfers	4,361,252	1,090,313	25%	1,044,781	25%
<b>Total Insurance</b>	<b>5,687,058</b>	<b>1,380,451</b>	<b>24%</b>	<b>1,382,633</b>	<b>25%</b>

# CITY OF HIGHLAND PARK

## REVENUE DETAIL

### March 31, 2020

Fund	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
222 Equipment Maintenance & Replacement					
↑ Reimbursements and Grants	3,600,191	976,467	27%	966,858	28%
↑ Bond Proceeds / Interest Earnings	48,200	18,246	38%	23,369	24%
↑ Sale of Assets	13,000	-	0%	-	0%
↑ Transfers	10,000	2,500	25%	-	0.00%
↑ <b>Total Equipment Replacement &amp; Replacement</b>	<b>3,671,391</b>	<b>997,213</b>	<b>27%</b>	<b>990,227</b>	<b>28%</b>
321 Housing Trust					
General Taxes	200,000	-	0%	31,351	31%
Permits	28,000	(225)	-1%	3,000	24%
↑ Interest Earnings	13,000	7,131	55%	4,755	21%
↑ Total Payment in Lieu of Taxes	417,000	-	0%	-	0%
General Taxes	<b>658,000</b>	<b>6,906</b>	<b>1%</b>	<b>39,106</b>	<b>5%</b>
<b>Grand Total, All Funds</b>	<b>82,281,760</b>	<b>14,987,827</b>	<b>18%</b>	<b>15,197,173</b>	<b>18%</b>

# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL

### March 31, 2020

Fund	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
111 General					
City Manager's Office	5,309,056	1,315,509	25%	1,209,777	25%
Finance Department	5,700,670	1,003,870	18%	940,574	20%
Police Department	12,547,861	2,579,680	21%	2,487,320	22%
Fire Department	7,717,769	1,666,656	22%	1,620,541	22%
Community Development	3,496,006	716,435	20%	650,659	22%
Public Works & Engineering	2,822,316	555,312	20%	491,140	20%
Facilities	4,179,080	360,506	9%	509,037	22%
Commissions	146,205	17,541	12%	11,996	16%
<b>Total General</b>	<b>41,918,963</b>	<b>8,215,509</b>	<b>20%</b>	<b>7,921,044</b>	<b>22%</b>
121 Multi-Modal Transportation					
Street & Sidewalk	3,372,023	718,983	21%	777,557	26%
Transit Ravinia	312,382	-	0%	-	0%
Transit (PACE)	1,206,517	253,364	21%	243,561	22%
<b>Total Multi-Modal Transportation</b>	<b>4,890,922</b>	<b>972,347</b>	<b>20%</b>	<b>1,021,118</b>	<b>23%</b>
122 Motor Fuel Tax					
<b>Total Motor Fuel Tax</b>	<b>1,125,600</b>	<b>281,400</b>	<b>25%</b>	<b>225,100</b>	<b>25%</b>
124 E911					
<b>Total E911</b>	<b>704,650</b>	<b>173,733</b>	<b>25%</b>	<b>164,443</b>	<b>23%</b>
128 Public Safety Pension Levy					
<b>Total Public Safety Pension Levy</b>	<b>6,270,000</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>0%</b>
129 Environmental Sustainability					
<b>Total Environmental Sustainability</b>	<b>211,324</b>	<b>46,535</b>	<b>22%</b>	<b>21,578</b>	<b>24%</b>
131 Debt Service					
<b>Total Debt Service</b>	<b>1,275,400</b>	<b>285</b>	<b>0%</b>	<b>1,900</b>	<b>0%</b>
141 Capital Projects					
<b>Total Capital Projects</b>	<b>4,652,800</b>	<b>112,691</b>	<b>2%</b>	<b>457,583</b>	<b>10%</b>
143 Tax Increment Financing - Ravinia					
<b>Total Tax Increment Financing - Ravinia</b>	<b>859,249</b>	<b>29,950</b>	<b>3%</b>	<b>-</b>	<b>0%</b>
211 Parking					
Parking Enforcement	388,936	55,372	14%	62,004	19%
Parking - Indoor, On and Off Street	339,927	66,004	19%	106,958	35%
Parking Construction and Improvements	969,500	12,375	1%	12,375	21%
<b>Total Parking</b>	<b>1,698,363</b>	<b>133,752</b>	<b>8%</b>	<b>181,337</b>	<b>26%</b>



# CITY OF HIGHLAND PARK

## EXPENDITURE DETAIL

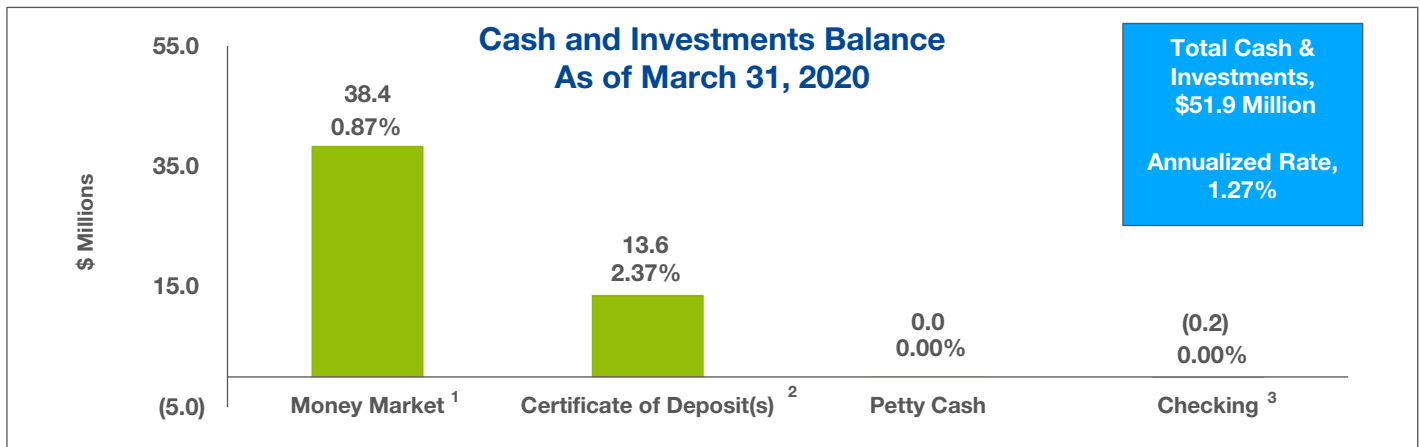
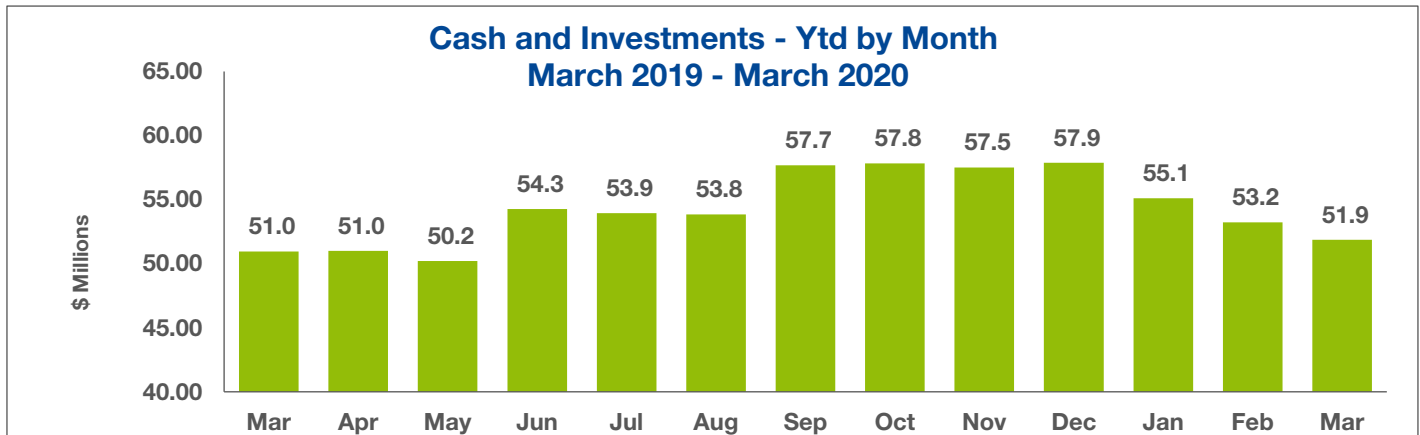
### March 31, 2020

Fund	2020 Annual Budget	2020 Ytd Actual	2020 % of Budget	2019 Ytd Actual	2019 % of Actual
212 Water					
↑ Water Treatment and Production	2,387,210	518,139	22%	439,765	20%
↑ Water Distribution	1,370,637	266,358	19%	247,196	20%
↑ Meters	507,779	104,516	21%	100,513	21%
↑ Cap Improvements/Water Debt Svc/Transfers	7,074,200	578,508	8%	842,062	16%
↑ <b>Total Water</b>	<b>11,339,826</b>	<b>1,467,520</b>	<b>13%</b>	<b>1,629,536</b>	<b>18%</b>
214 Sewer					
↑ Storm Drainage	3,938,002	429,964	11%	279,043	10%
↑ Sanitary Sewer Operations	2,790,285	273,864	10%	272,970	11%
↑ <b>Total Sewer</b>	<b>6,728,287</b>	<b>703,828</b>	<b>10%</b>	<b>552,013</b>	<b>11%</b>
221 Insurance					
↑ Wellness Program	53,161	2,250	4%	9,739	16%
↑ Insurance Health & Dental	5,967,644	1,451,663	24%	1,441,711	25%
↑ <b>Total Insurance</b>	<b>6,020,806</b>	<b>1,453,913</b>	<b>24%</b>	<b>1,451,450</b>	<b>25%</b>
222 Equipment Maintenance & Replacement					
↑ Computer Services	1,993,230	253,555	13%	442,835	21%
↑ Police	755,607	240,795	32%	75,482	23%
↑ Fire	1,040,640	51,001	5%	58,103	23%
↑ Public Works	1,454,543	239,192	16%	242,291	19%
↑ <b>Total Equip. Maint. &amp; Replacement</b>	<b>5,244,020</b>	<b>784,544</b>	<b>15%</b>	<b>818,711</b>	<b>22%</b>
321 Housing Trust					
↑ <b>Total Housing Trust</b>	<b>422,093</b>	<b>-</b>	<b>0%</b>	<b>8,429</b>	<b>4%</b>
↑ <b>Grand Total, All Funds</b>	<b>93,362,302</b>	<b>14,376,005</b>	<b>15%</b>	<b>14,454,242</b>	<b>18%</b>

# CITY OF HIGHLAND PARK

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

March 31, 2020



Cash Reconciliation	2020												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
<b>Cash &amp; Invest. (Beg)</b>	<b>57.90</b>	<b>55.14</b>	<b>53.23</b>	-	-	-	-	-	-	-	-	-	<b>57.90</b>
Revenue Inc/(Dec)	5.28	4.82	4.88	-	-	-	-	-	-	-	-	-	14.99
Expenditures (Inc)/Dec	(4.64)	(4.57)	(5.16)	-	-	-	-	-	-	-	-	-	(14.38)
Acct. Rec. (Inc)/Dec	0.23	0.19	(0.70)	-	-	-	-	-	-	-	-	-	(0.28)
Acct. Pay. Inc/(Dec)	(3.63)	(2.35)	(0.38)	-	-	-	-	-	-	-	-	-	(6.36)
<b>Cash &amp; Invest. (End)</b>	<b>55.14</b>	<b>53.23</b>	<b>51.87</b>	-	-	-	-	-	-	-	-	-	<b>51.87</b>
Cash & Invest. Inc/(Dec)	(2.76)	(1.92)	(1.35)	-	-	-	-	-	-	-	-	-	(6.03)

### 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 \$51.9 million diversified in various fixed income options including checking, savings, CDs, CDARS and money market accounts, with an aggregate annualized rate of 1.27%.

### 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 1.27%, 1.23%, and 0.50% respectively.
2. The City has Certificate of Deposits which will yield a 2.40% interest rate, maturing July 2022 and Certificates of Deposit Account Registry Service (CDARS) yielding between 2.15% and 2.80% 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

### March 31, 2020

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
<b>Money Market</b>				
Highland Park Bank & Trust	111 General	General Commingled	2,442,196	1.27%
Highland Park Bank & Trust	121 Multi-Modal Transportation	General Commingled	1,570,759	1.27%
Highland Park Bank & Trust	122 Motor Fuel Tax	General Commingled	(258,055) <sup>1</sup>	1.27%
Highland Park Bank & Trust	124 E911	General Commingled	(166,433) <sup>1</sup>	1.27%
Highland Park Bank & Trust	129 Environmental Sustainability	General Commingled	339,413	1.27%
Highland Park Bank & Trust	131 Debt Service	General Commingled	(41,063) <sup>1</sup>	1.27%
Highland Park Bank & Trust	141 Capital Projects	General Commingled	(810,031) <sup>1</sup>	1.27%
Highland Park Bank & Trust	143 Tax Increment Financing - Ravinia	General Commingled	816,332	1.27%
Highland Park Bank & Trust	144 Tax Increment Financing - Briergate	General Commingled	189,405	1.27%
Highland Park Bank & Trust	211 Parking	General Commingled	441,244	1.27%
Highland Park Bank & Trust	212 Water	General Commingled	536,564	1.27%
Highland Park Bank & Trust	214 Sewer	General Commingled	164,879	1.27%
Highland Park Bank & Trust	221 Insurance	General Commingled	2,712,289	1.27%
Highland Park Bank & Trust	222 Equipment Maintenance & Replacement	General Commingled	-	1.27%
Highland Park Bank & Trust	321 Housing Trust	General Commingled	668,256	1.27%
Highland Park Bank & Trust	331 Guaranteed Deposit	General Commingled	-	1.27%
Illinois Funds	122 Motor Fuel Tax	Motor Fuel	442,873	1.23%
Illinois Funds	111 General	General Tax	5,735,775	1.23%
Illinois Funds	131 Debt Service	General Tax	-	1.23%
Illinois Funds	141 Capital Projects	General Tax	-	1.23%
Illinois Funds	211 Parking	General Tax	336	1.23%
Illinois Funds	212 Water	General Tax	2,204,177	1.23%
Illinois Funds	214 Sewer	General Tax	444,645	1.23%
Illinois Funds	222 Equipment Maintenance & Replacement	General Tax	352,570	1.23%
Illinois Funds	321 Housing Trust	General Tax	257,807	1.23%
Illinois Funds	331 Guaranteed Deposit	General Tax	3,402	1.23%
Illinois Funds	141 Capital Projects	Bond Proceeds	1,406,777	1.23%
Illinois Funds	212 Water	Bond Proceeds	-	1.23%
Illinois Funds	222 Equipment Maintenance & Replacement	Bond Proceeds	-	1.23%
First Bank of Highland Park <sup>2</sup>	111 General	ICS	13,901,483	0.50%
First Bank of Highland Park <sup>2</sup>	131 Debt Service	ICS	498,713	0.50%
First Bank of Highland Park <sup>2</sup>	141 Capital Projects	ICS	390,709	0.50%
First Bank of Highland Park <sup>2</sup>	211 Parking	ICS	296,904	0.50%
First Bank of Highland Park <sup>2</sup>	212 Water	ICS	527,061	0.50%
First Bank of Highland Park <sup>2</sup>	214 Sewer	ICS	948,485	0.50%
First Bank of Highland Park <sup>2</sup>	222 Equipment Maintenance & Replacement	ICS	1,471,820	0.50%
First Bank of Highland Park <sup>2</sup>	321 Housing Trust	ICS	179,574	0.50%
First Bank of Highland Park <sup>2</sup>	331 Guaranteed Deposit	ICS	717,456	0.50%
<b>Total Money Market</b>			<b>38,386,323</b>	

#### NOTES:

1. Negative balances in Money Market accounts will be adjusted during audit preparation. All Money Market accounts in total have positive balances.
2. The funds in the First Bank of Highland Park accounts are continually swept into a Promontary ICS account to ensure full FDIC insurance at all times.

# CITY OF HIGHLAND PARK

## CASH & INVESTMENTS BY TYPE

### March 31, 2020

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
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#### Certificate of Deposit(s)

First Bank of Highland Park <sup>2</sup>	111 General	Working Capital	2,685,054	2.40%
First Bank of Highland Park <sup>2</sup>	131 Debt Service	Working Capital	179,060	2.40%
First Bank of Highland Park <sup>2</sup>	141 Capital Projects	Working Capital	26,794	2.40%
First Bank of Highland Park <sup>2</sup>	211 Parking	Working Capital	73,056	2.40%
First Bank of Highland Park <sup>2</sup>	212 Water	Working Capital	108,447	2.40%
First Bank of Highland Park <sup>2</sup>	214 Sewer	Working Capital	179,738	2.40%
First Bank of Highland Park <sup>2</sup>	222 Equipment Maintenance & Replacement	Working Capital	294,906	2.40%
First Bank of Highland Park <sup>2</sup>	321 Housing Trust	Working Capital	48,700	2.40%
First Bank of Highland Park <sup>2</sup>	331 Guaranteed Deposit	Working Capital	142,516	2.40%
First Bank of Highland Park <sup>2</sup>	111 General	CDARS	7,256,116	-
First Bank of Highland Park <sup>2</sup>	131 Debt Service	CDARS	365,799	-
First Bank of Highland Park <sup>2</sup>	141 Capital Projects	CDARS	67,354	-
First Bank of Highland Park <sup>2</sup>	211 Parking	CDARS	174,541	-
First Bank of Highland Park <sup>2</sup>	212 Water	CDARS	279,780	2.80%. 2.15%
First Bank of Highland Park <sup>2</sup>	214 Sewer	CDARS	488,724	-
First Bank of Highland Park <sup>2</sup>	222 Equipment Maintenance & Replacement	CDARS	779,745	-
First Bank of Highland Park <sup>2</sup>	321 Housing Trust	CDARS	104,172	-
First Bank of Highland Park <sup>2</sup>	331 Guaranteed Deposit	CDARS	380,349	-
<b>Total Certificate of Deposit(s)</b>			<b>13,634,852</b>	

#### Petty Cash

Various City Locations	111 General	Petty Cash	5,470	-
<b>Total Petty Cash</b>			<b>5,470</b>	

#### Checking

Highland Park Bank & Trust	111.101.10	Worker's Compensation	10,796	-
Highland Park Bank & Trust	111.101.02	Disbursements Cash	(607,959) <sup>1</sup>	-
Highland Park Bank & Trust	126.101.09	Foreign Fire Cash	419,494 <sup>3</sup>	-
Highland Park Bank & Trust	111.101.06	Payroll Cash	(18,224) <sup>1</sup>	-
Huntington Bank	212.101.15	AR Lockbox Cash	42,968	-
<b>Total Checking</b>			<b>(152,925)</b>	

<b>Total Cash &amp; Investments</b>			<b>51,873,719</b>	
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<b>Aggregate Annualized Rate</b>			<b>1.27%</b>	
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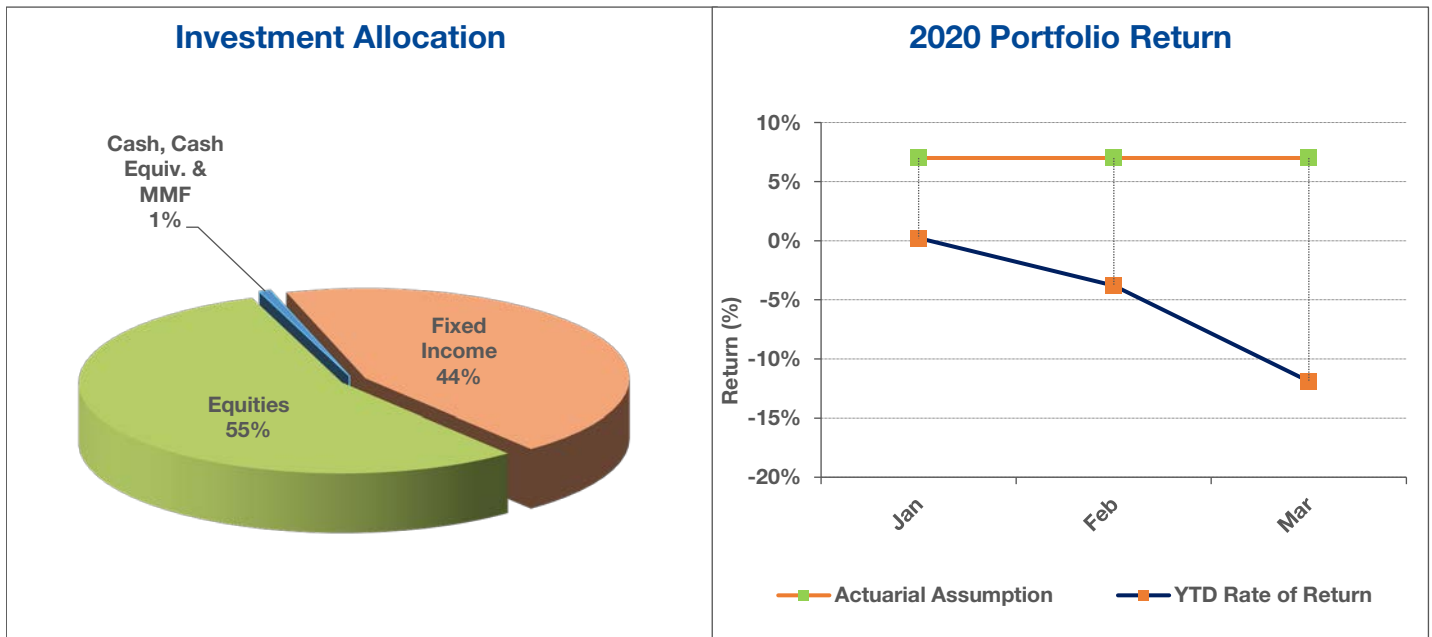
#### NOTES:

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, 2019.

# CITY OF HIGHLAND PARK

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

March 31, 2020



Total Portfolio	2020												Ytd
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Cash, Cash Equiv. & MMF	0.3	0.3	0.3										0.3
Fixed Income	17.9	18.3	17.4										17.4
Equities	27.3	24.8	21.9										21.9
<b>Cash &amp; Investments</b>	<b>45.4</b>	<b>43.3</b>	<b>39.6</b>										<b>39.6</b>
Accrued Interest	0.1	0.1	0.1										0.1
Liabilities	(0.0)	(0.0)	(0.0)										(0.0)
<b>Net Position</b>	<b>45.6</b>	<b>43.4</b>	<b>39.7</b>										<b>39.7</b>

<b>Net Position, Beg.</b>	<b>45.8</b>	<b>45.6</b>	<b>43.4</b>										<b>45.8</b>
Contributions <sup>2</sup>	0.1	0.1	0.0										0.2
Inv. Gain/(Loss) <sup>3</sup>	0.1	(1.8)	(3.4)										(5.1)
Deductions	(0.4)	(0.4)	(0.4)										(1.2)
<b>Change in Position</b>	<b>(0.2)</b>	<b>(2.1)</b>	<b>(3.8)</b>										<b>(6.1)</b>
<b>Net Position, End</b>	<b>45.6</b>	<b>43.4</b>	<b>39.7</b>										<b>39.7</b>

Projected Rate of Return <sup>4</sup>	2.7%	-22.7%	-47.6%										-47.6%
YTD Rate of Return <sup>5</sup>	0.2%	-3.8%	-11.9%										-11.9%
Actuarial Assumption	7.0%	7.0%	7.0%										7.0%

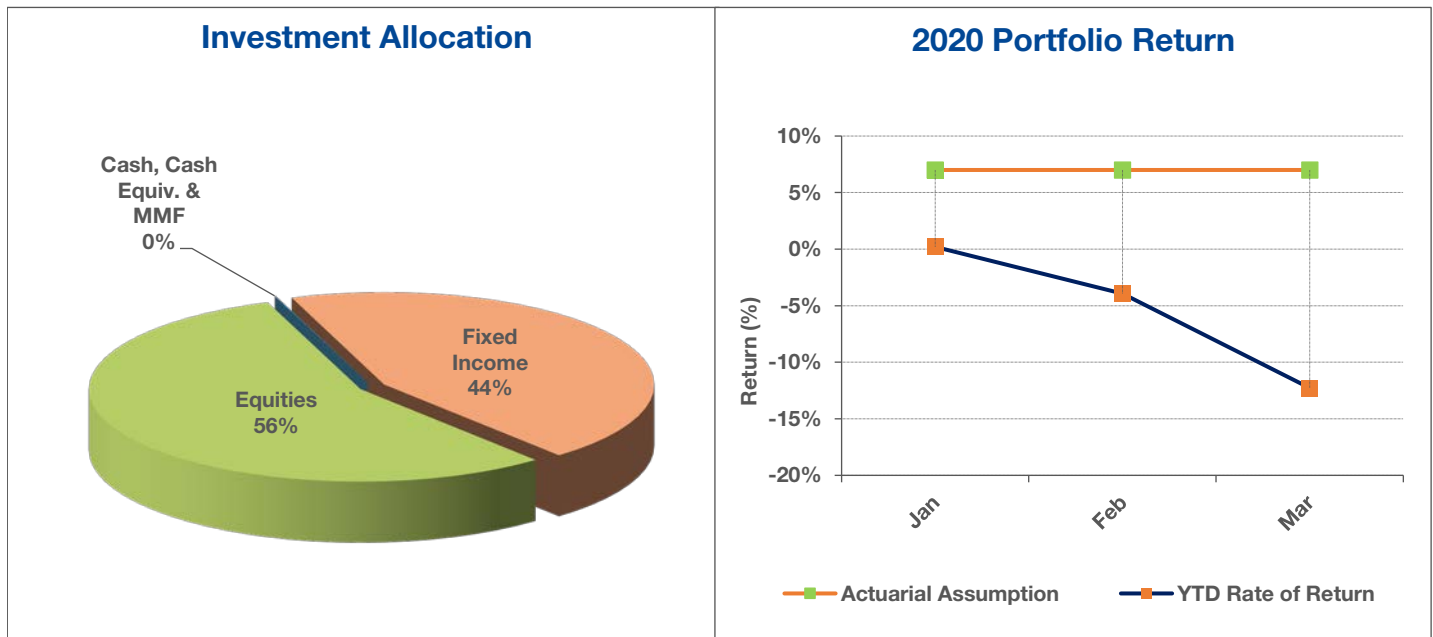
### NOTES:

- Source includes data from Lauterbach and Amen Monthly Statement of Plan Assets
- Includes City and member contributions
- Investment Gain/(Loss) shown net of investment management fees (\$14,794 Ytd)
- Annualized investment return based on present year-to-date rate of return trend
- Based on YTD gains/income and average ending portfolio balance

# CITY OF HIGHLAND PARK

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

March 31, 2020



Total Portfolio	2020												Ytd
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Cash, Cash Equiv. & MMF	0.0	0.0	0.0										0.0
Fixed Income	19.1	19.1	18.5										18.5
Equities	28.9	26.6	23.2										23.2
<b>Cash &amp; Investments</b>	<b>48.1</b>	<b>45.8</b>	<b>41.7</b>										<b>41.7</b>
Accrued Interest	0.1	0.1	0.1										0.1
Liabilities	(0.0)	(0.0)	(0.0)										(0.0)
<b>Net Position</b>	<b>48.2</b>	<b>45.9</b>	<b>41.8</b>										<b>41.8</b>

<b>Net Position, Beg.</b>	<b>48.4</b>	<b>48.2</b>	<b>45.9</b>										<b>48.4</b>
Contributions <sup>2</sup>	0.1	0.0	0.0										0.2
Inv. Gain/(Loss) <sup>3</sup>	0.1	(1.9)	(3.7)										(5.5)
Deductions	(0.4)	(0.4)	(0.4)										(1.2)
<b>Change in Position</b>	<b>(0.2)</b>	<b>(2.3)</b>	<b>(4.1)</b>										<b>(6.6)</b>
<b>Net Position, End</b>	<b>48.2</b>	<b>45.9</b>	<b>41.8</b>										<b>41.8</b>

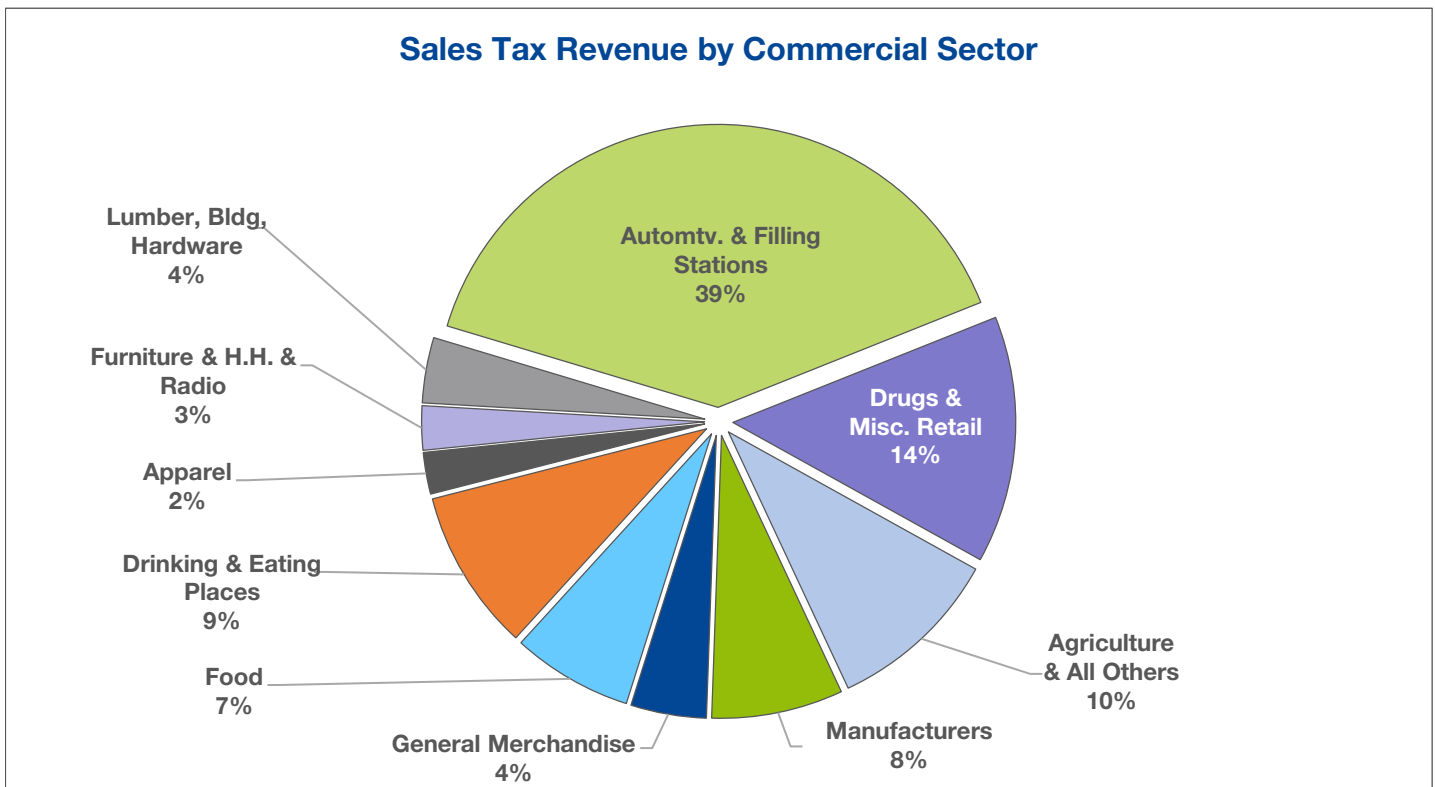
Projected Rate of Return <sup>4</sup>	2.4%	-23.6%	-49.1%										-49.1%
YTD Rate of Return <sup>5</sup>	0.2%	-3.9%	-12.3%										-12.3%
Actuarial Assumption	7.0%	7.0%	7.0%										7.0%

### 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 (\$15,727 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 4th QUARTER 2019 March 31, 2020



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	589,485	3.23
Food	130,340	1,109,681	1,006,765	1,006,604	953,388	941,197	7.22
Drinking & Eating Places	198,861	1,166,292	1,170,550	1,211,523	1,202,190	1,261,246	6.34
Apparel	139,411	515,449	457,857	395,846	392,029	324,566	2.33
Furniture & H.H. & Radio	188,890	374,216	388,196	373,764	392,647	343,773	1.82
Lumber, Bldg, Hardware	170,385	649,333	643,242	577,808	532,005	509,978	2.99
Automtv. & Filling Stations	451,975	4,834,947	4,642,709	4,847,669	5,244,380	5,363,248	11.87
Drugs & Misc. Retail	542,755	1,790,749	2,090,336	1,945,254	1,873,874	1,926,102	3.55
Agriculture & All Others	422,375	1,505,263	1,280,069	1,277,670	1,367,965	1,361,590	3.22
Manufacturers	83,345	522,080	831,271	857,258	1,452,427	1,025,611	12.31
<b>Total</b>	<b>2,510,572</b>	<b>13,214,402</b>	<b>13,186,536</b>	<b>13,147,969</b>	<b>14,042,018</b>	<b>13,646,795</b>	<b>5.44</b>

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

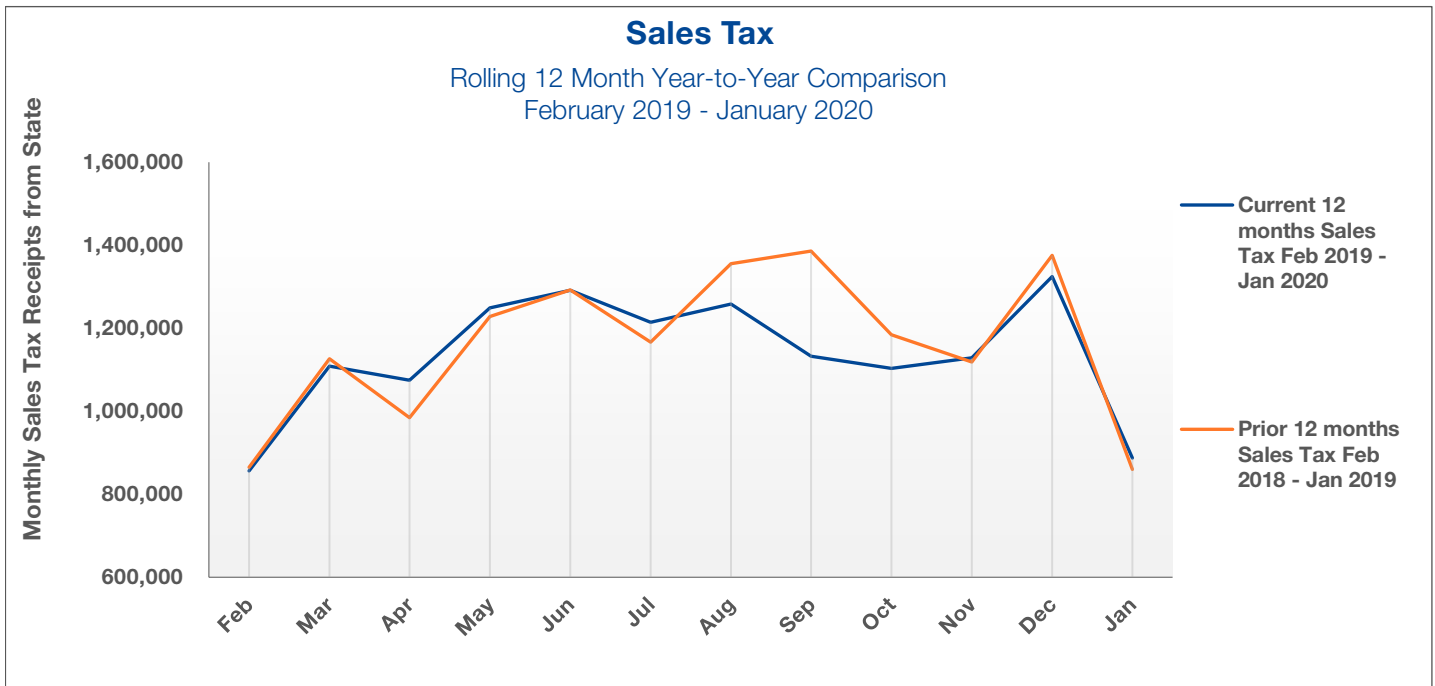
### NOTES:

- Sales tax revenue by commercial sector does not reflect any interest earned as reported from Illinois Department of Revenue. Any interest earned is included in the Sales Tax revenue report.
- Administrative fees assessed by Illinois Department of Revenue are included in sales tax revenue by commercial sector and deducted from Sales Tax revenue report.
- Sales tax revenue by municipality is reported by Illinois Department of Revenue on a quarterly basis. There is approximately a one quarter lag in reporting by IDOR.

# CITY OF HIGHLAND PARK

## REVENUE - SALES TAX

### March 31, 2020



Month	2016	2017	2018	2019	2020	Budget 2020	Current Year % of Budget
Jan	865,296	910,616	907,029	859,796	886,969	887,820	6%
Feb	813,402	847,409	864,447	856,167		884,073	
Mar	1,016,709	1,032,498	1,126,476	1,108,406		1,144,534	
Apr	992,044	1,012,755	984,449	1,074,742		1,109,773	
May	1,180,059	1,165,921	1,228,499	1,248,785		1,289,488	
Jun	1,340,236	1,212,131	1,292,198	1,291,734		1,333,837	
Jul	1,120,324	1,102,865	1,166,355	1,214,570		1,254,158	
Aug	1,214,604	1,205,700	1,355,113	1,258,118		1,299,125	
Sep	1,188,212	1,148,164	1,385,933	1,132,715		1,169,635	
Oct	1,072,186	1,103,155	1,184,256	1,103,202		1,139,160	
Nov	1,065,586	1,090,663	1,118,786	1,128,653		1,165,441	
Dec	1,319,660	1,262,145	1,375,505	1,324,484		1,367,655	
<b>Total</b>	<b>13,188,318</b>	<b>13,094,023</b>	<b>13,989,046</b>	<b>13,601,373</b>	<b>886,969</b>	<b>14,044,700</b>	

#### NOTES:

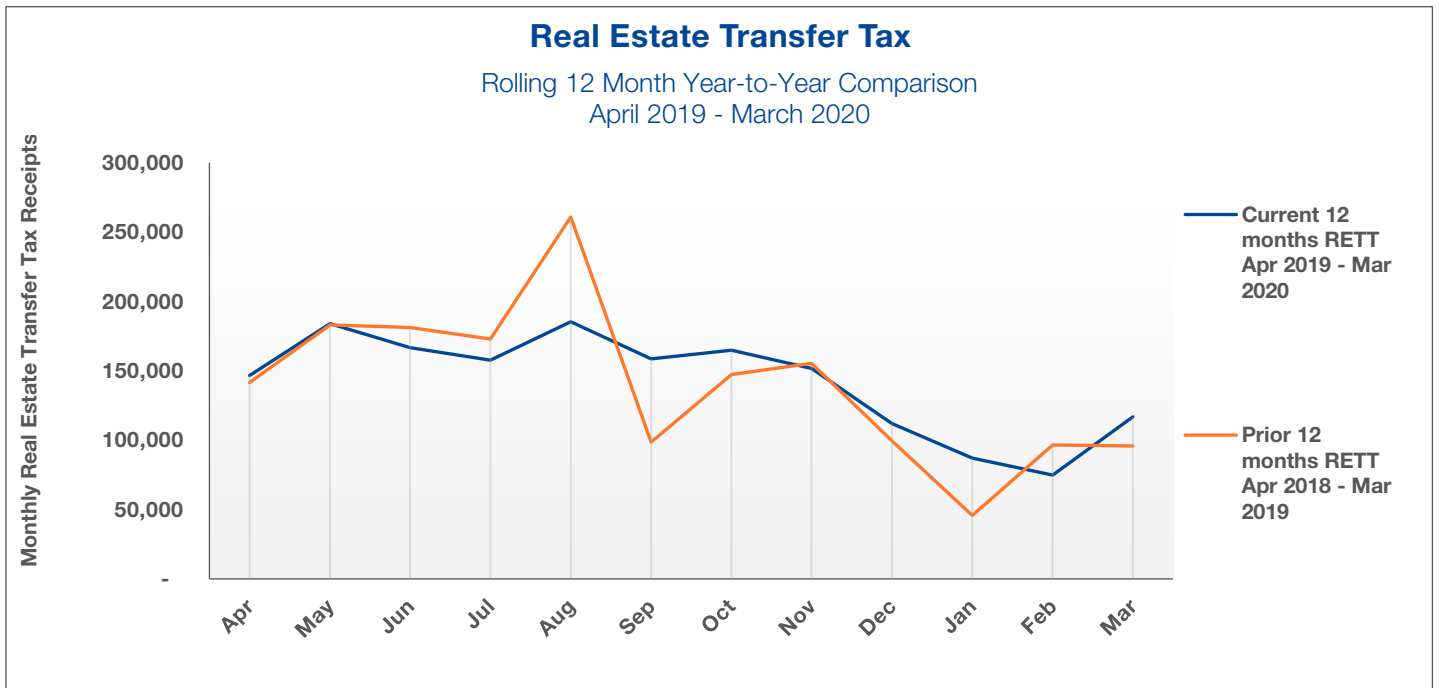
Sales tax is reported in month of Retail Sale, as reported by the Illinois Department of Revenue. Collection by the City is expected on an approximate three-month lag. Interest earned as reported by Illinois Department of Revenue is included in Sales Tax Revenue and is not reflected on the Sales Tax Revenue per Square Foot by Commercial Sector report. Administrative fees assessed by Illinois Department of Revenue are deducted from Sales Tax Revenue. Budget is allocated by month, based on prior year actual.



# CITY OF HIGHLAND PARK

## REVENUE - REAL ESTATE TRANSFER TAX

### March 31, 2020



Month	Actual					Budget 2020	Current Year % of Budget
	2016	2017	2018	2019	2020		
Jan	95,360	106,805	55,880	45,720	87,018	43,927	5%
Feb	114,355	237,595	91,125	96,525	74,845	92,739	10%
Mar	91,890	133,370	104,800	95,815	116,905	92,057	17%
Apr	218,128	184,855	141,644	146,551		140,802	
May	158,205	168,930	182,995	183,985		176,769	
Jun	219,090	264,715	181,302	166,589		160,055	
Jul	257,890	151,953	172,990	157,675		151,491	
Aug	129,550	181,565	260,905	185,358		178,087	
Sep	175,300	182,130	98,565	158,661		152,438	
Oct	112,020	166,410	147,310	164,805		158,341	
Nov	139,495	129,350	155,433	151,705		145,755	
Dec	132,485	95,510	99,435	111,930		107,540	
<b>Total</b>	<b>1,843,768</b>	<b>2,003,188</b>	<b>1,692,383</b>	<b>1,665,318</b>	<b>278,768</b>	<b>1,600,000</b>	

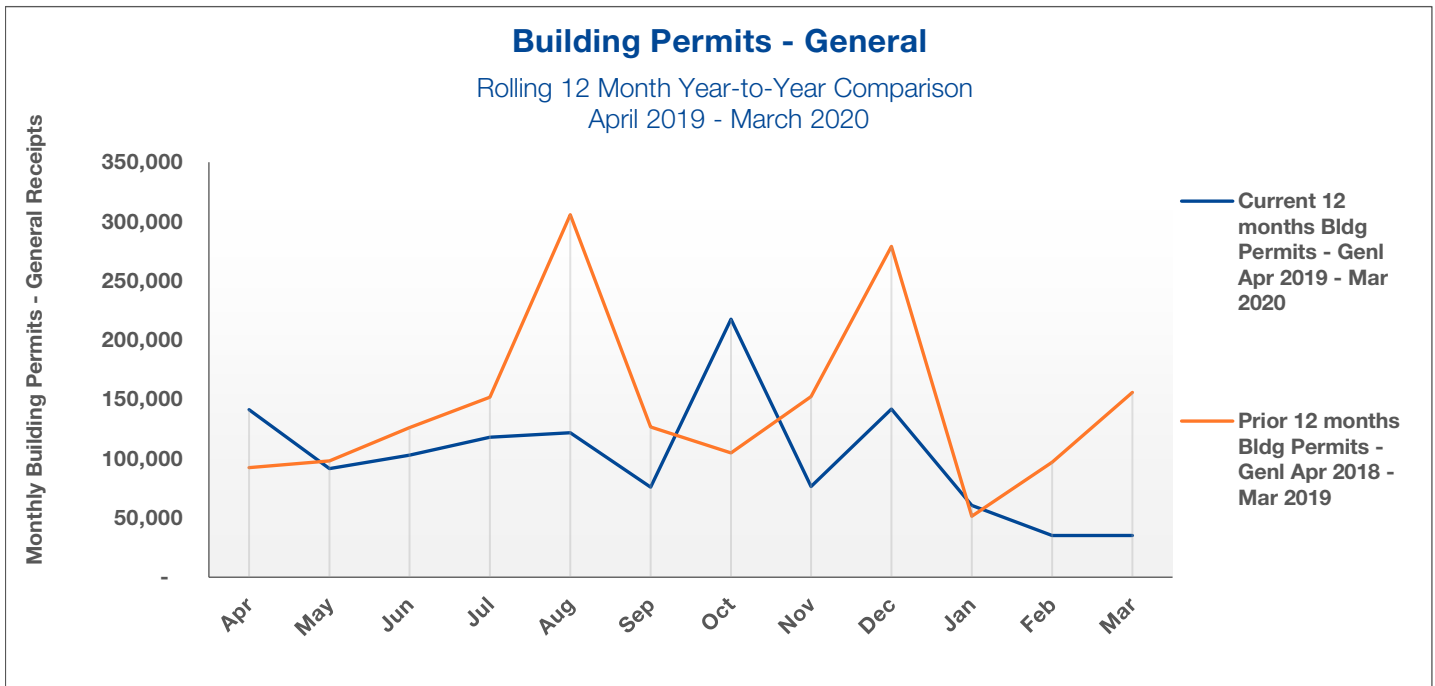
#### NOTES:

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

# CITY OF HIGHLAND PARK

## REVENUE - BUILDING PERMITS - GENERAL

### March 31, 2020



Month	Actual					Budget 2020	Current Year % of Budget
	2016	2017	2018	2019	2020		
Jan	103,176	130,446	85,317	51,404	60,435	48,018	5%
Feb	41,375	74,604	118,804	96,997	35,242	90,607	7%
Mar	146,775	101,717	92,456	155,847	35,191	145,580	10%
Apr	102,951	117,934	92,433	141,186		131,885	
May	125,578	63,194	98,051	91,502		85,474	
Jun	76,366	76,187	126,034	102,912		96,132	
Jul	254,749	123,064	151,727	118,146		110,363	
Aug	224,568	112,043	305,724	121,735		113,716	
Sep	100,062	86,154	126,681	75,884		70,885	
Oct	107,254	157,247	104,934	217,602		203,267	
Nov	97,370	74,673	152,392	76,537		71,495	
Dec	100,233	125,758	278,966	141,928		132,578	
<b>Total</b>	<b>1,480,457</b>	<b>1,243,021</b>	<b>1,733,519</b>	<b>1,391,679</b>	<b>130,868</b>	<b>1,300,000</b>	

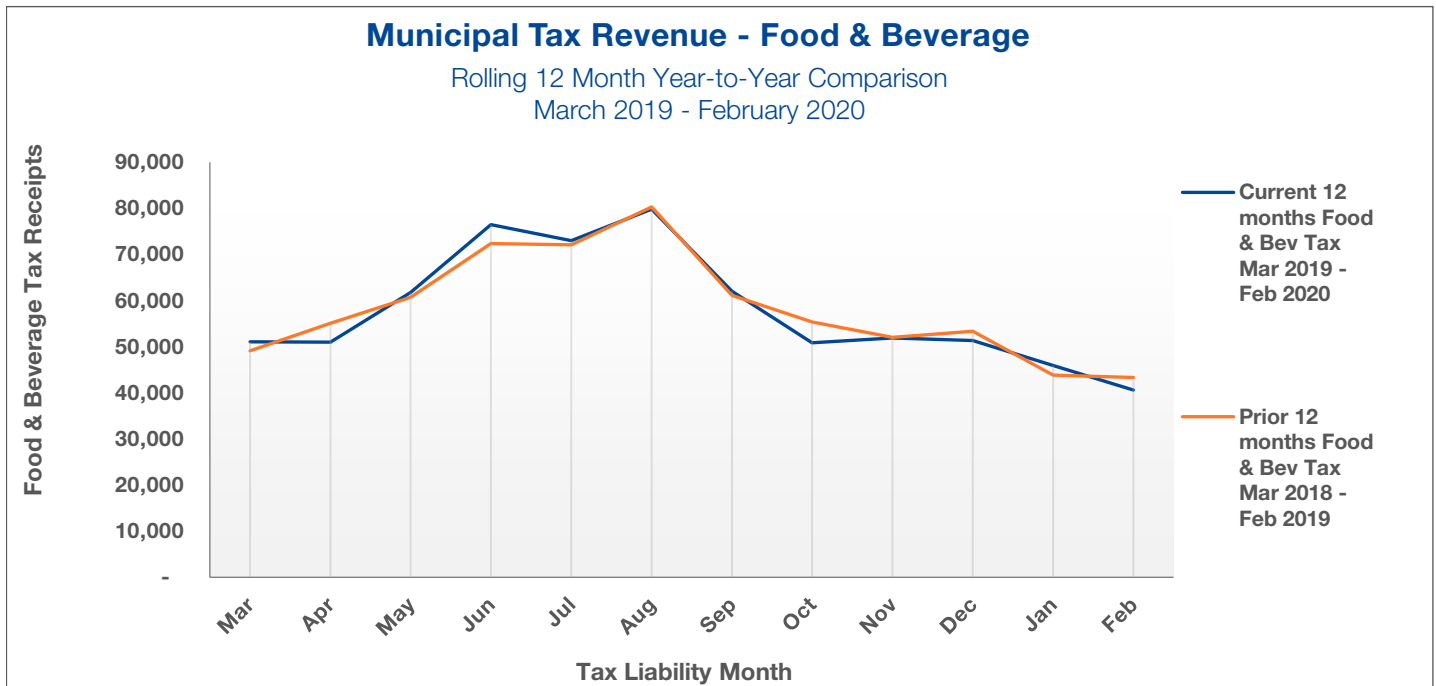
#### NOTES:

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

# CITY OF HIGHLAND PARK

## MUNICIPAL TAX REVENUE - FOOD & BEVERAGE

### March 31, 2020



Month	2016	2017	2018	2019	2020	Budget 2020	Current Year % of Budget
Jan	45,900	45,753	45,608	43,864	45,944	44,190	7%
Feb	43,625	43,397	40,103	43,313	40,594	43,636	12%
Mar	49,521	49,411	49,089	51,038		51,418	
Apr	50,408	52,964	55,107	50,993		51,373	
May	60,400	61,795	60,698	61,756		62,215	
Jun	72,455	73,027	72,347	76,492		77,062	
Jul	75,149	72,545	72,115	72,971		73,514	
Aug	76,096	78,054	80,300	79,815		80,409	
Sep	61,488	66,041	61,098	62,005		62,467	
Oct	53,704	54,097	55,334	53,448		53,845	
Nov	52,193	48,630	52,039	51,871		52,257	
Dec	50,648	49,466	55,024	52,226		52,614	
<b>Total</b>	<b>691,589</b>	<b>695,178</b>	<b>698,862</b>	<b>699,793</b>	<b>86,539</b>	<b>705,000</b>	

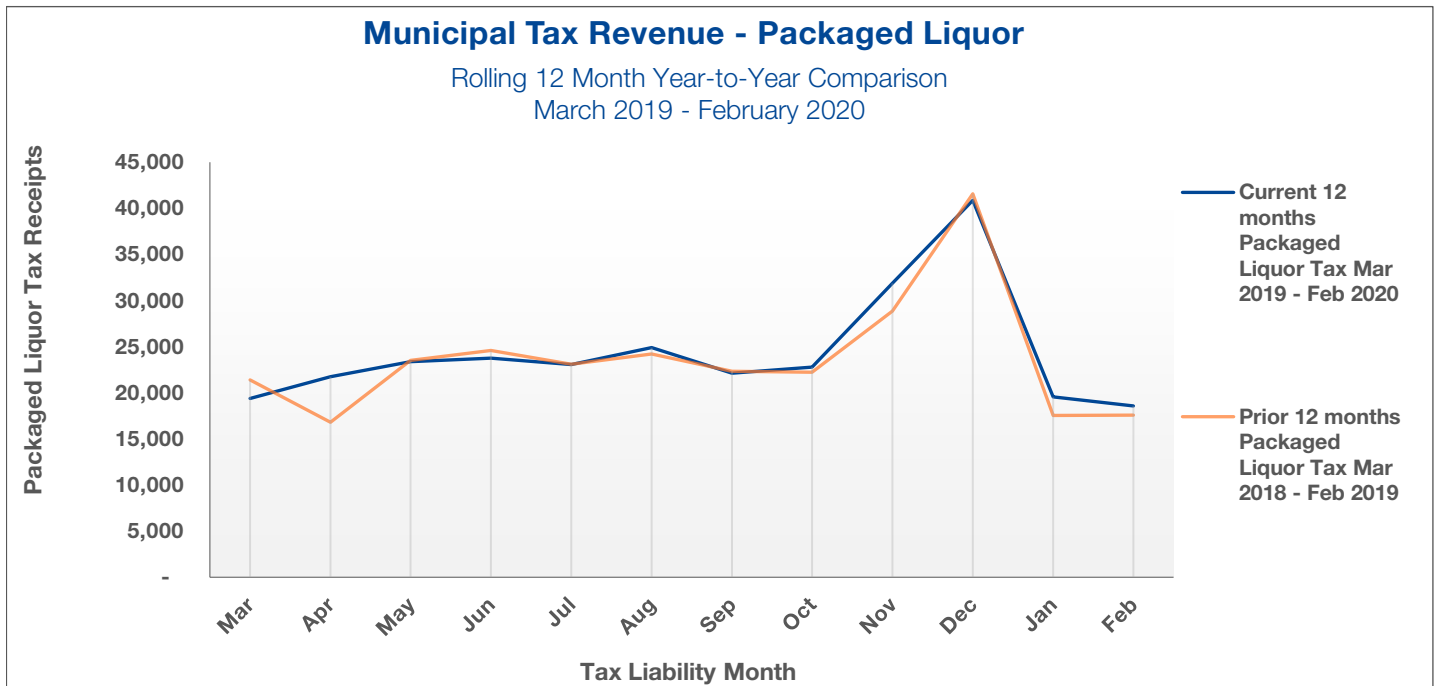
#### NOTES:

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

# CITY OF HIGHLAND PARK

## MUNICIPAL TAX REVENUE - PACKAGED LIQUOR

### March 31, 2020



Month	2016	2017	2018	2019	2020	Budget 2020	Current Year % of Budget
Jan	17,545	17,582	17,597	17,544	19,548	17,607	7%
Feb	16,253	16,767	19,291	17,591	18,573	17,655	13%
Mar	18,426	18,057	21,389	19,368		19,438	
Apr	20,372	21,640	18,287	21,729		21,807	
May	21,893	22,051	23,507	23,388		23,472	
Jun	23,339	23,346	24,574	23,770		23,855	
Jul	23,061	22,327	23,093	23,050		23,133	
Aug	21,314	20,380	24,190	24,902		24,991	
Sep	21,396	22,841	22,328	22,110		22,189	
Oct	22,547	19,857	22,227	22,770		22,851	
Nov	27,995	28,177	28,869	31,877		31,991	
Dec	40,072	38,138	41,575	40,865		41,012	
<b>Total</b>	<b>274,213</b>	<b>271,164</b>	<b>286,928</b>	<b>288,963</b>	<b>38,121</b>	<b>290,000</b>	

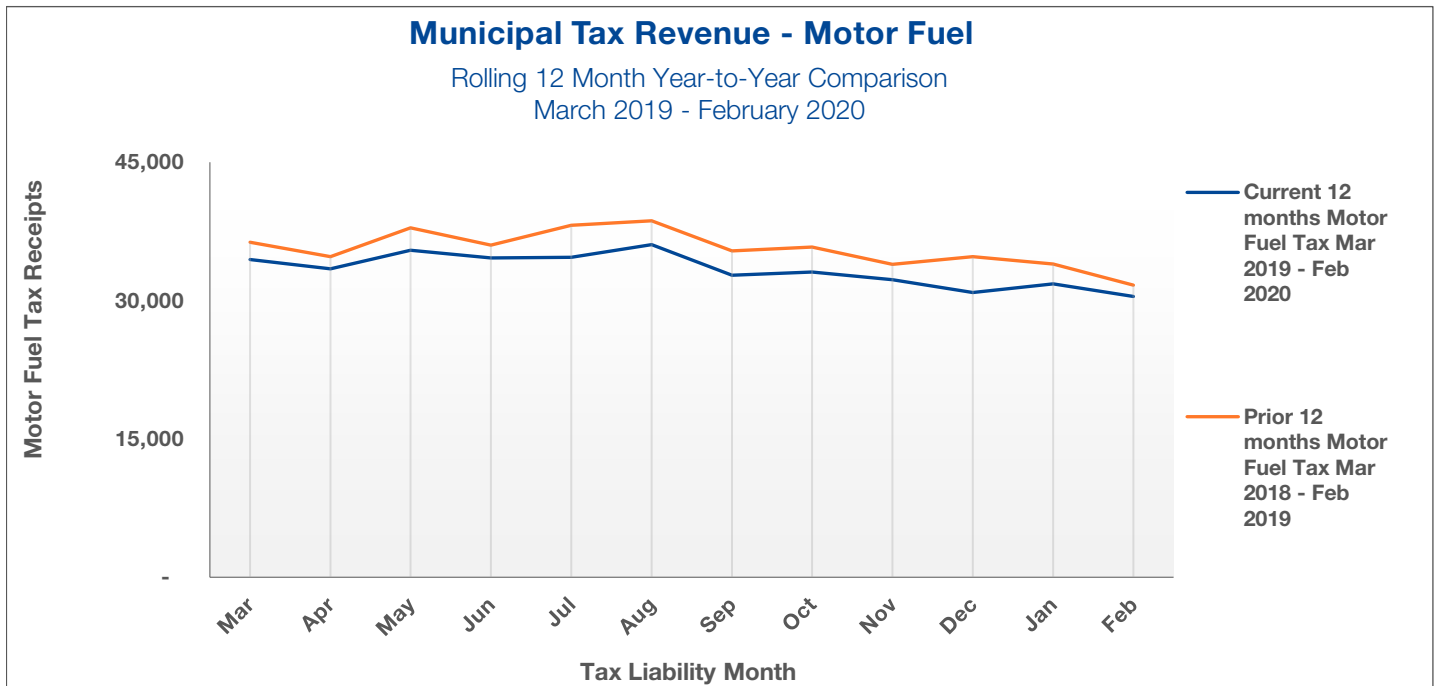
#### NOTES:

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

# CITY OF HIGHLAND PARK

## MUNICIPAL TAX REVENUE - MOTOR FUEL

### March 31, 2020



Month	2016	2017	2018	2019	2020	Budget 2020	Current Year % of Budget
Jan	34,225	34,715	35,138	33,952	31,795	32,942	8%
Feb	32,050	31,653	31,774	31,671	30,444	30,728	16%
Mar	33,657	35,115	36,305	34,460		33,434	
Apr	35,082	35,039	34,774	33,438		32,443	
May	37,372	37,875	37,893	35,440		34,386	
Jun	38,172	37,869	35,996	34,626		33,595	
Jul	36,969	37,822	38,170	34,699		33,666	
Aug	36,907	36,214	38,649	36,064		34,991	
Sep	34,596	35,726	35,402	32,746		31,771	
Oct	35,230	41,746	35,786	35,120		34,075	
Nov	34,808	36,592	33,911	34,186		33,168	
Dec	37,382	36,867	34,773	32,774		31,799	
<b>Total</b>	<b>426,450</b>	<b>437,232</b>	<b>428,569</b>	<b>409,175</b>	<b>62,239</b>	<b>397,000</b>	

#### NOTES:

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