

FINANCIAL STATUS REPORT

September 2021 (Unaudited)



City of Highland Park, Illinois

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CITY OF HIGHLAND PARK

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CITY OF HIGHLAND PARK

INTRODUCTION

Revenue and expenditure summaries and detail reports highlight City's financial position as compared to the amended budget for the period January 1, 2021 through September 30, 2021 (9 months - 75% 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.

Pandemic Economic Impact

The City is experiencing higher 2021 total revenue year-to-date vs. 2020 due to increasing recovery from the pandemic's economic impact on City revenue. The City's Parking Fund continues to experience severe negative economic impact from the pandemic. The City may experience future volatility in total revenue and fund balances, given the improving although still evolving pandemic economic environment. The City continues to seek financial assistance from external sources including Rebuild Illinois grants, the American Rescue plan grant, and other Federal and State grants, monitor revenue, and assess the need for longer-term actions. The City continues providing a high level of service to residents and offers the Financial Assistance for Retailers and Restaurants (FARR) grant program to small businesses to assist in weathering the negative economic impact of the pandemic.

Executive Summary - Revenue

- Revenue is \$67.5M or 86% of budget compared to \$63.8M in the prior year.
 - September is the fourth full month of both City and State reopening since the pandemic mitigations went into effect. The economic outlook for the latter half of the year remains cautiously optimistic.
 - General Fund revenue is \$32.1M or 92% of budget as compared to \$26.8M in the prior year.
 - General taxes and payment in lieu revenue is \$25.2M or 94% of budget compared to \$21.3M in the prior year. Real estate transfer tax revenue is \$2.3M or 152% of budget compared to \$1.6M prior year.
 - Building Permits - Revenue is \$1.0M or 111% of budget compared to \$781k in the prior year.
 - Multimodal Transportation Fund revenue is \$3.4M or 74% of budget compared to \$2.3M in the prior year. Transit revenue is \$940k or 67% of budget compared to \$769k received in the prior year. Other taxes revenue is \$231k or 65% of budget compared to \$210k prior year.
 - Water Fund revenue is \$8.0M or 82% of budget compared to \$10.4M in the prior year. Bond proceeds of \$3.1M budgeted and received in the prior year vs none budgeted or received in the current year.
 - Sewer Fund revenue is \$3.6M or 70% of budget compared to \$6.0M in the prior year. Bond proceeds of \$2.7M budgeted and received in the prior year vs none budgeted or received in the current year.
 - Housing Trust Fund revenue is \$592k or 120% of budget compared to \$21k in the prior year. Payment in lieu revenue is \$478k and demolition tax revenue is \$100k compared to zero in prior year.
 - Parking Fund revenue is \$221k or 37% of budget compared to \$200k in the prior year. This is related to the pandemic as a significant portion of the public continues to telecommute and otherwise not use public transportation and parking lots.

Executive Summary - Expenditures

- Expenditures are \$55.3M or 62% of budget compared to \$57.1M in the prior year.

Executive Summary - Cash & Investments

- Cash & Investments are \$69.7M, an increase of \$14.1M from December 2020.

Executive Summary - Public Safety Pension Funds

- Public Safety Pension Funds totaled \$112.5M, an increase of \$6.2M from December 2020, given year-to-date investment returns and contributions in excess of deductions.

CITY OF HIGHLAND PARK

GENERAL FUND SUMMARY

General Fund Summary

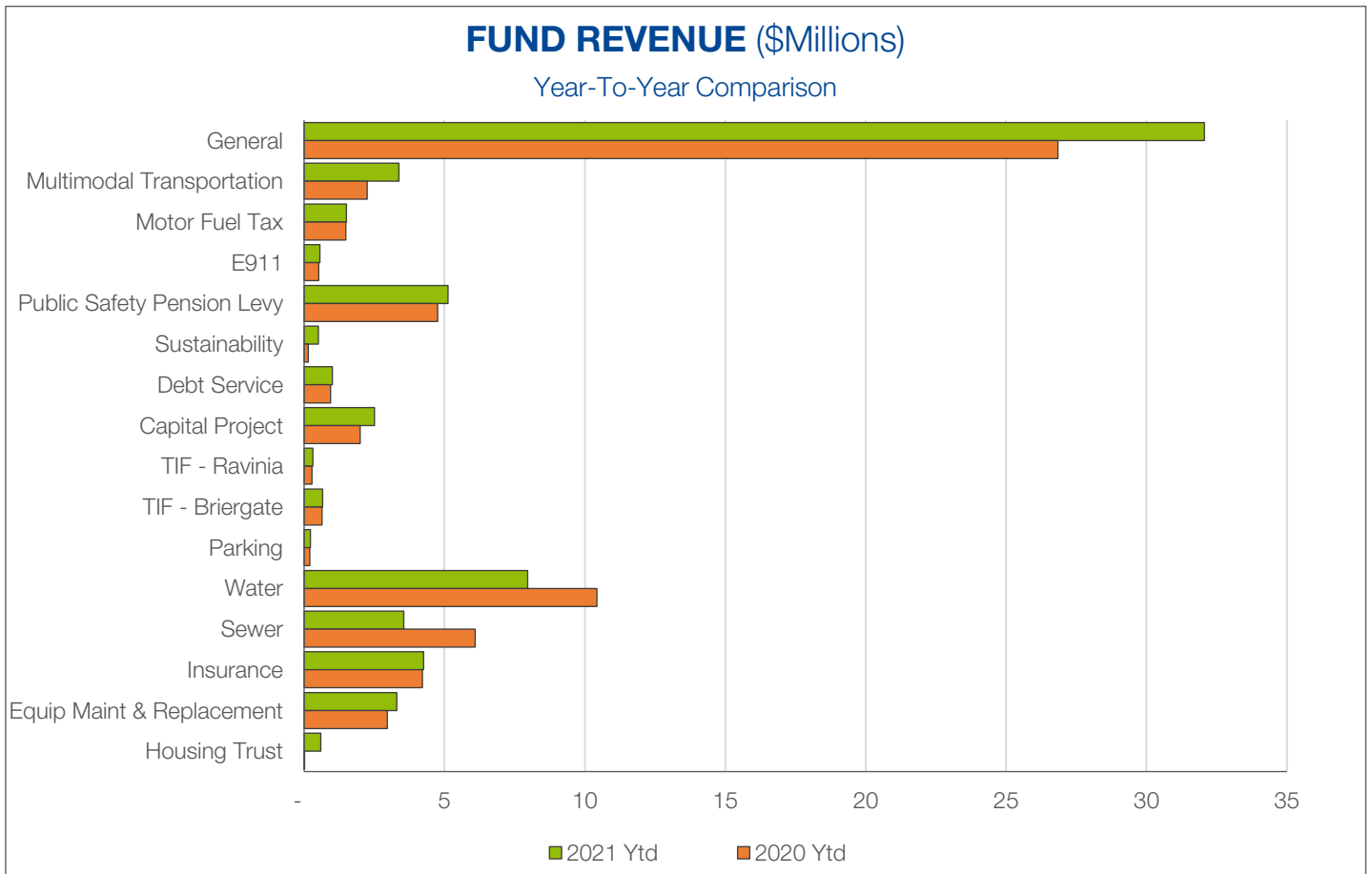
Projected unassigned General Fund Balance at December 31, 2021 based on 2021 amended budget² and audited fund balance as of January 1, 2021.

General Fund Balance¹	
Fund Balance - January 1, 2021 (audited)	28,433,200
2021 Revenue	34,913,000
2021 Operating Expenditures	(34,877,700)
2021 Capital Expenditures, Debt, Transfers	(3,559,000)
Fund Balance - December 31, 2020 (unassigned)	24,909,500
% of Operating Expenditures	71.4%

NOTES:

1. Adjustments are required at the end of the fiscal year for audit purposes.
2. As amended through September 30, 2021.

CITY OF HIGHLAND PARK
REVENUE SUMMARY BY FUND
 September 30, 2021

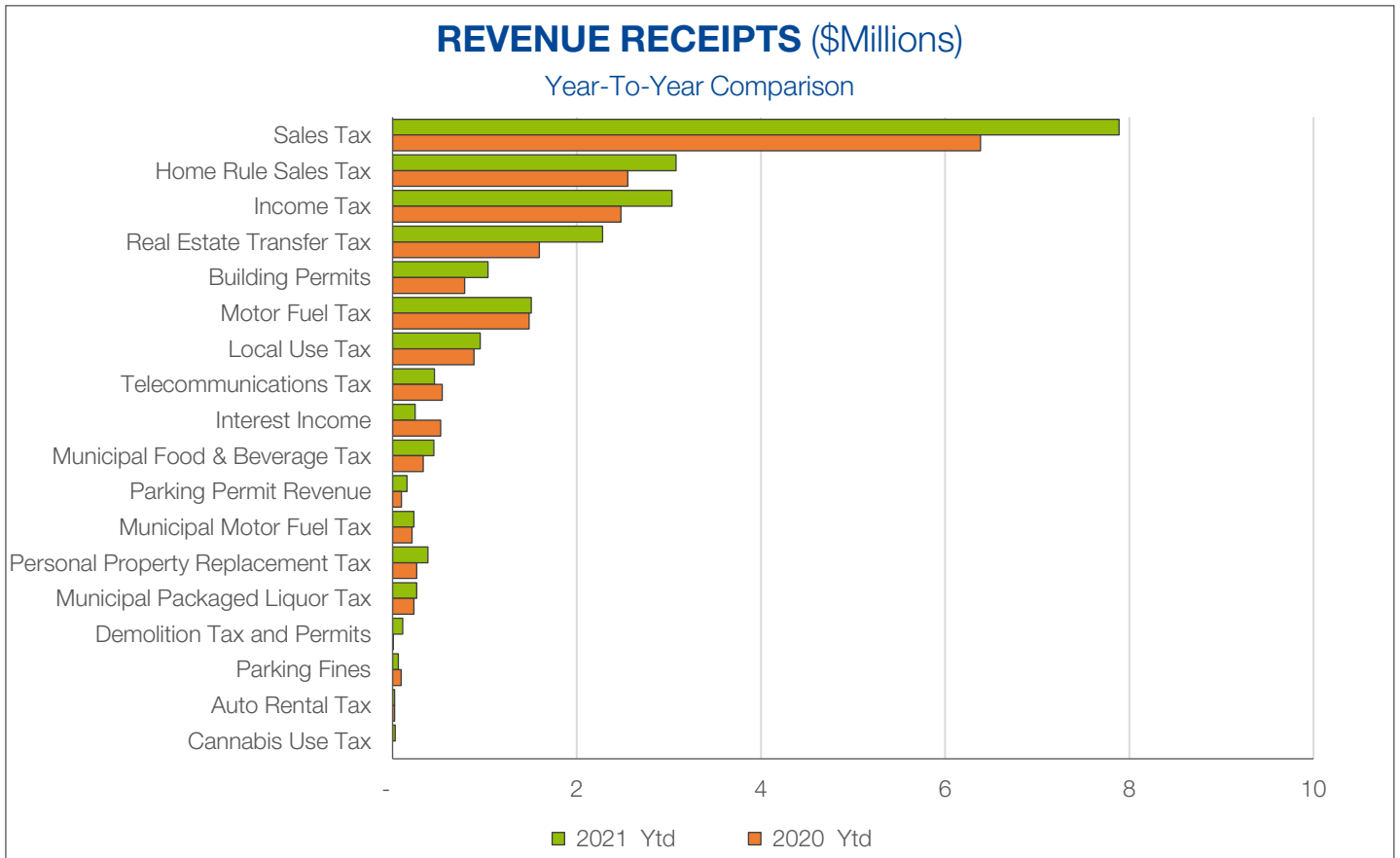


Fund	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
↑ General	34,913,000	32,063,800	92%	26,843,100	72%
↑ Multimodal Transportation	4,558,600	3,380,500	74%	2,250,800	77%
↑ Motor Fuel Tax	1,646,500	1,506,200	91%	1,486,800	84%
↑ E911	647,200	559,700	86%	518,000	75%
↑ Public Safety Pension Levy	6,270,000	5,130,900	82%	4,758,700	80%
↑ Sustainability	135,000	507,800	376%	150,800	60%
↑ Debt Service	1,272,300	1,008,300	79%	945,400	76%
↑ Capital Project	2,225,400	2,503,400	112%	1,993,900	79%
↑ TIF - Ravinia	376,900	312,500	83%	281,200	78%
↑ TIF - Briergate	971,100	660,000	68%	638,100	66%
↓ Parking	589,300	220,800	37%	199,500	79%
↑ Water	9,719,700	7,966,200	82%	10,427,000	76%
↑ Sewer	5,067,200	3,551,700	70%	6,087,400	79%
↑ Insurance	5,632,800	4,257,900	76%	4,212,700	75%
↑ Equip Maint & Replacement	4,407,300	3,304,100	75%	2,962,400	75%
↑ Housing Trust	491,500	592,100	120%	21,200	4%
Grand Total, All Funds	78,923,700	67,526,100	86%	63,776,900	74%

CITY OF HIGHLAND PARK

REVENUE - ECONOMICALLY-SENSITIVE & STATE OF ILLINOIS

September 30, 2021

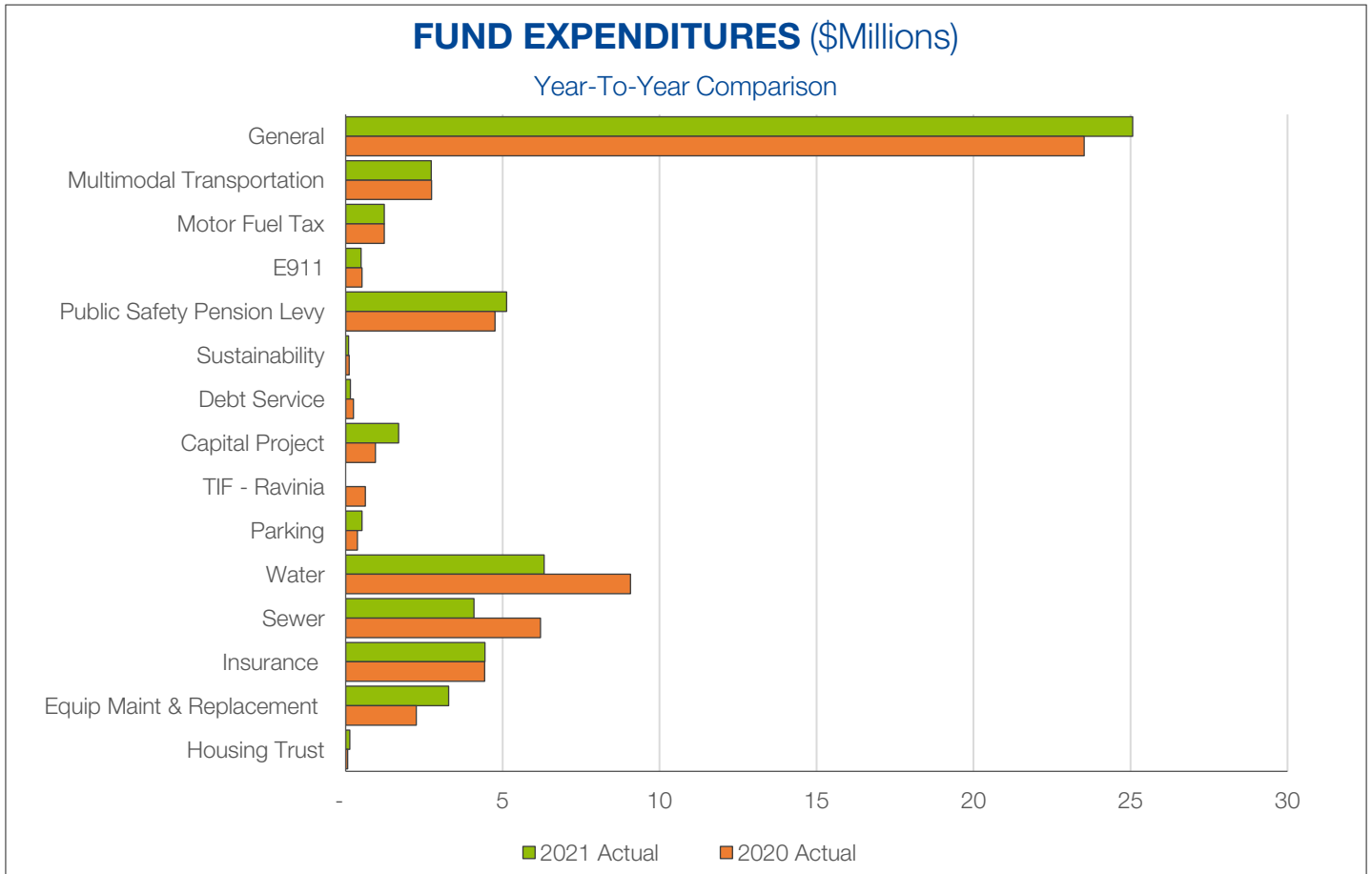


Revenue Source	Lag Time (mos) ¹	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
↑ Sales Tax	3	8,368,000	7,887,800	94%	6,383,000	71%
↑ Home Rule Sales Tax	3	3,447,600	3,079,400	89%	2,555,000	73%
↑ Income Tax	2	2,401,000	3,035,300	126%	2,481,400	77%
↑ Real Estate Transfer Tax	0	1,500,000	2,278,700	152%	1,592,900	70%
↑ Building Permits	0	935,000	1,038,000	111%	781,200	75%
↑ Motor Fuel Tax	1	1,643,500	1,506,000	92%	1,484,200	84%
↑ Local Use Tax	3	974,400	950,400	98%	883,700	73%
↑ Telecommunications Tax	3	592,500	456,400	77%	540,500	77%
↓ Interest Income	0	480,800	243,800	51%	521,800	82%
↑ Municipal Food & Beverage Tax	1	401,600	447,600	111%	332,800	67%
↓ Parking Permit Revenue	0	395,600	155,800	39%	96,600	69%
↓ Municipal Motor Fuel Tax	1	358,000	231,200	65%	209,900	68%
↑ Personal Property Replacement Tax	2	315,000	384,700	122%	262,700	82%
↑ Municipal Packaged Liquor Tax	1	319,000	261,000	82%	232,700	65%
↑ Demolition Tax and Permits	0	57,000	111,500	196%	8,300	24%
↓ Parking Fines	0	182,200	61,600	34%	93,800	92%
↓ Auto Rental Tax	3	38,900	23,000	59%	20,900	73%
↑ Cannabis Use Tax	2	-	29,600	0%	-	0%
↑ Total		22,410,100	22,181,800	99%	18,481,600	73%

NOTES:

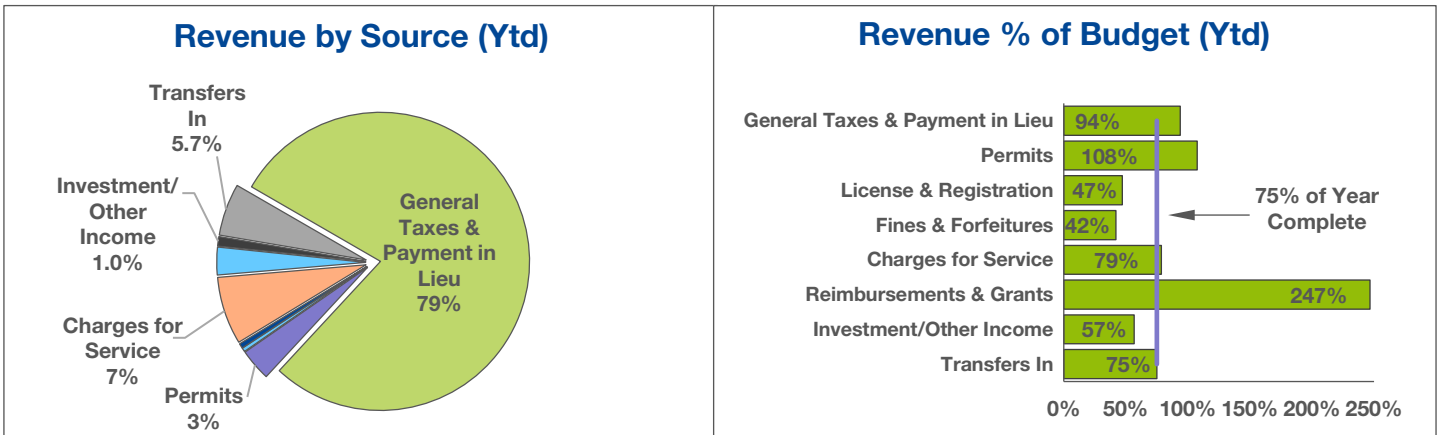
- Lag time is the number of months from activity to revenue receipt by the City. For example, if a sale occurs in March, the State of Illinois collects the sales tax in April, and remits the sales tax to the City in June. Therefore it is three months from the sale in March to receipt by the City in June.
- Tax revenue collected by the State of Illinois and remitted to the City include sales, home rule, income, motor fuel, local use, telecommunications, personal property replacement, auto rental, and cannabis use.

CITY OF HIGHLAND PARK
EXPENDITURE SUMMARY BY FUND
 September 30, 2021

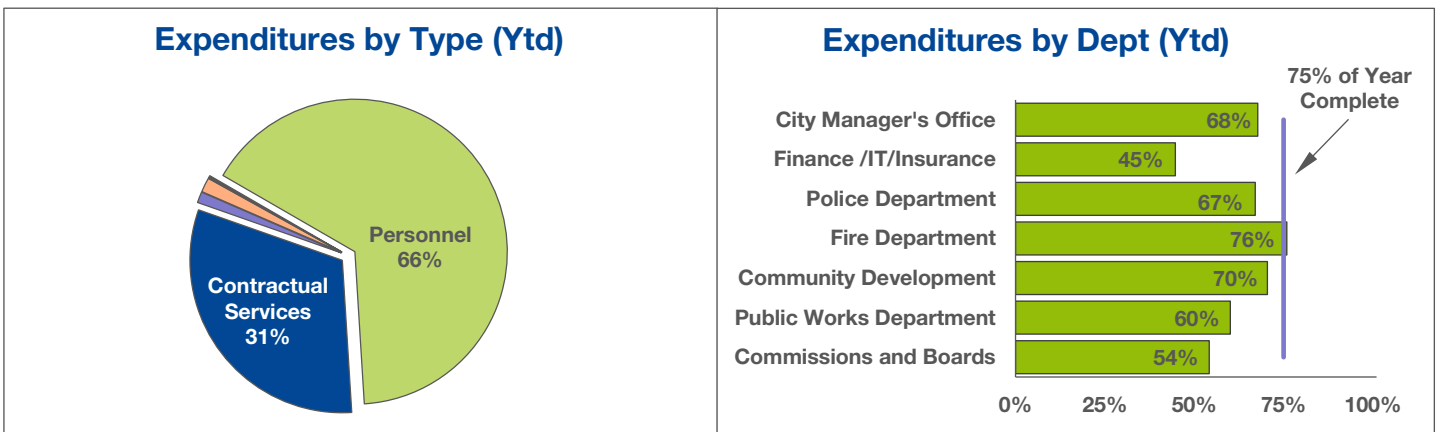


Fund	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
↑ General	38,436,700	25,067,300	65%	23,519,100	68%
↑ Multimodal Transportation	4,498,400	2,722,300	61%	2,740,100	75%
↑ Motor Fuel Tax	1,643,500	1,232,600	75%	1,232,600	75%
↑ E911	664,700	488,200	73%	523,900	75%
↑ Public Safety Pension Levy	6,270,000	5,130,900	82%	4,758,700	80%
↑ Sustainability	162,500	97,600	60%	114,000	92%
↑ Debt Service	1,266,100	147,800	12%	248,800	18%
↑ Capital Project	3,169,000	1,687,700	53%	949,600	77%
↑ TIF - Ravinia	-	-	0%	631,900	80%
↑ Parking	784,800	519,300	66%	379,000	78%
↑ Water	12,237,400	6,317,900	52%	9,076,400	68%
↑ Sewer	7,066,600	4,092,000	58%	6,205,800	77%
↑ Insurance	6,291,500	4,434,300	70%	4,422,700	74%
↑ Equip Maint & Replacement	6,226,000	3,277,400	53%	2,251,000	66%
↑ Housing Trust	608,400	128,600	21%	67,600	30%
Grand Total, All Funds	89,325,500	55,344,000	62%	57,121,300	70%

CITY OF HIGHLAND PARK
GENERAL FUND
 September 30, 2021

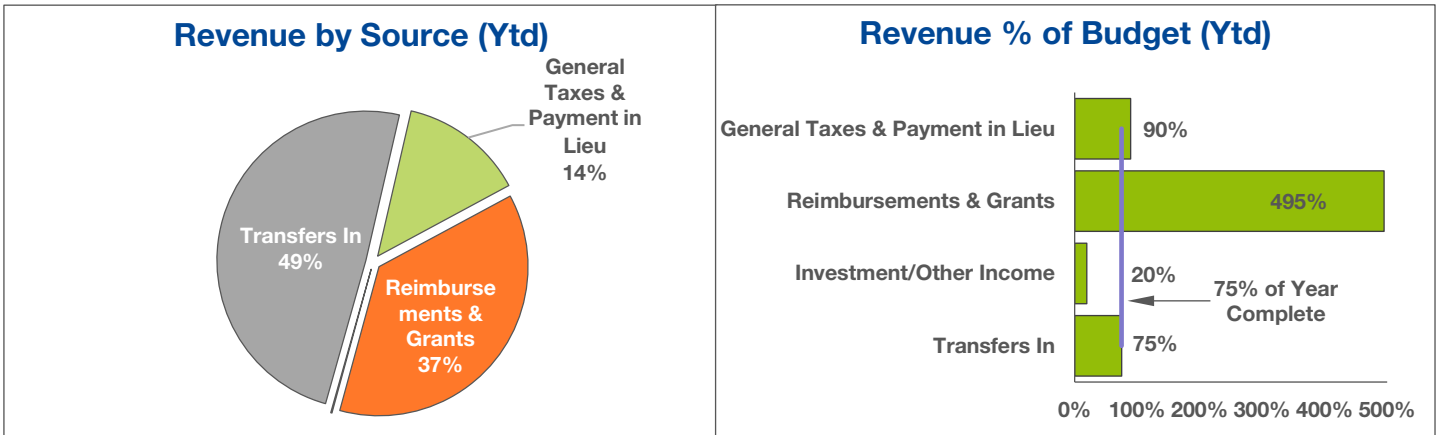


Revenue Source	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
General Taxes & Payment in Lieu	26,814,700	25,192,100	94%	21,275,200	74%
Permits	1,032,600	1,111,000	108%	815,000	74%
License & Registration	282,300	133,200	47%	107,100	39%
Fines & Forfeitures	400,500	168,000	42%	148,600	76%
Charges for Service	2,992,000	2,354,400	79%	1,871,100	85%
Reimbursements & Grants	389,300	961,000	247%	239,200	13%
Investment/Other Income	582,400	329,700	57%	444,300	75%
Transfers In	2,419,200	1,814,400	75%	1,942,500	75%
Total	34,913,000	32,063,800	92%	26,843,100	72%

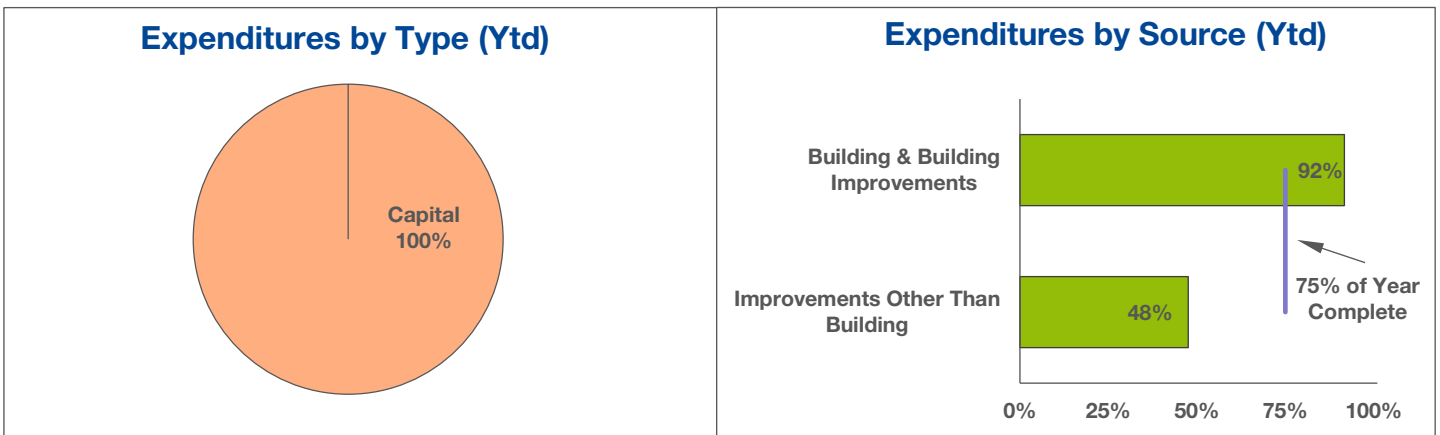


Expenditure Source	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
City Manager's Office	4,780,200	3,239,500	68%	3,074,900	70%
Finance /IT/Insurance	5,417,700	2,422,500	45%	1,858,400	42%
Police Department	11,868,100	7,959,700	67%	8,169,300	73%
Fire Department	8,225,300	6,242,500	76%	5,300,200	72%
Community Development	3,042,600	2,144,000	70%	2,251,100	74%
Public Works Department	4,977,900	2,991,500	60%	2,802,700	71%
Commissions and Boards	124,800	67,700	54%	62,400	69%
Total	38,436,700	25,067,300	65%	23,519,100	68%

CITY OF HIGHLAND PARK
CAPITAL PROJECT FUND
 September 30, 2021



Revenue Source	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
General Taxes & Payment in Lieu	377,600	338,700	90%	281,000	73%
Reimbursements & Grants	187,600	928,800	495%	460,900	98%
Investment/Other Income	16,700	3,300	20%	19,300	85%
Transfers In	1,643,500	1,232,600	75%	1,232,600	75%
Total	2,225,400	2,503,400	112%	1,993,900	79%

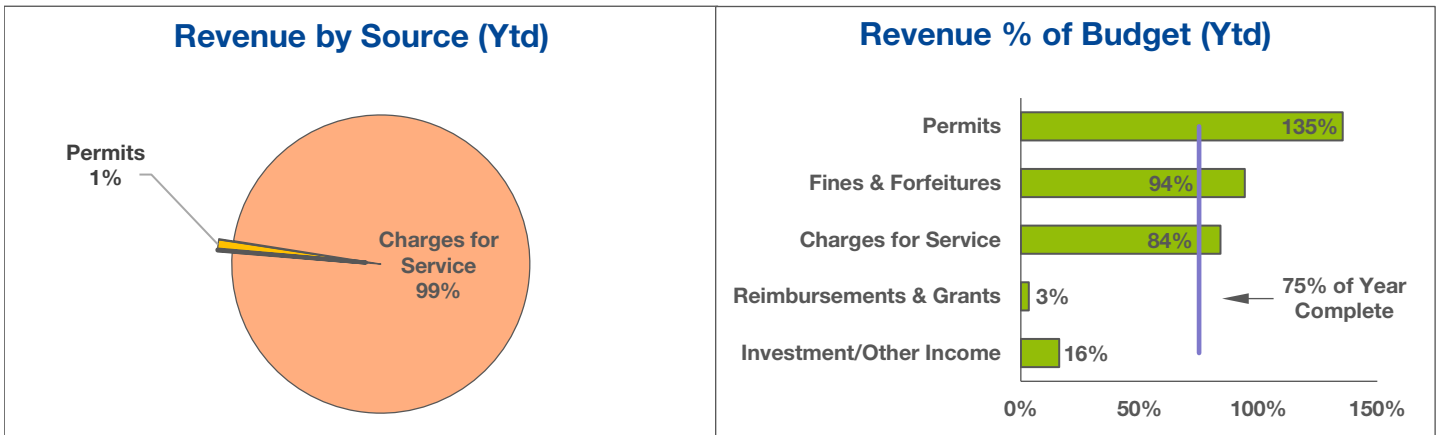


Expenditure Source	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
Building & Building Improvements	409,000	375,100	92%	353,800	80%
Improvements Other Than Building	2,760,000	1,312,600	48%	595,800	75%
Total	3,169,000	1,687,700	53%	949,600	77%

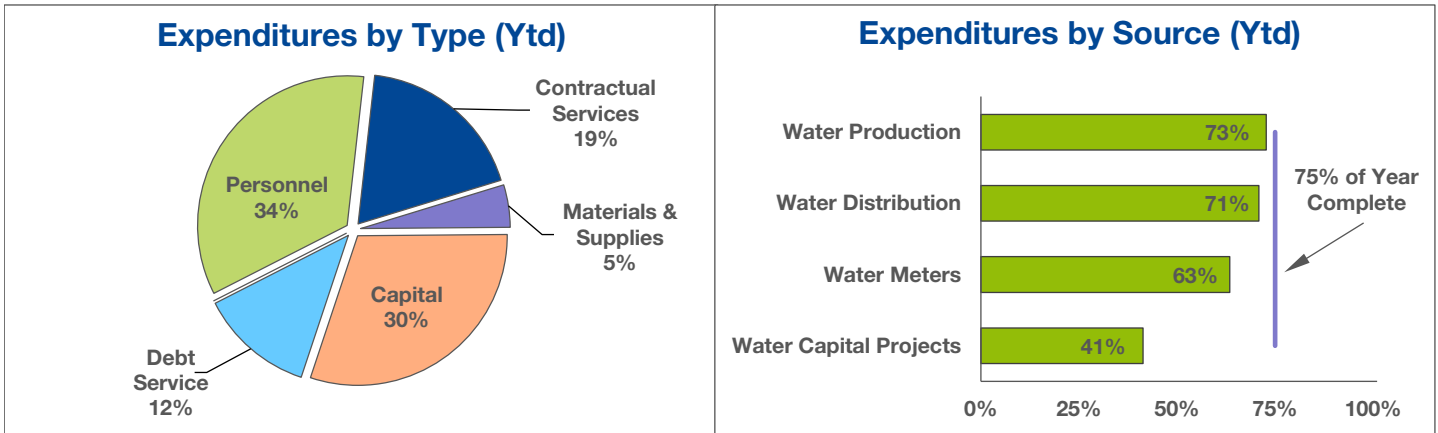
CITY OF HIGHLAND PARK

WATER FUND

September 30, 2021



Revenue Source	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
Permits	60,000	81,200	135%	18,900	68%
Fines & Forfeitures	7,500	7,100	94%	2,500	69%
Charges for Service	9,353,600	7,862,500	84%	7,214,300	69%
Reimbursements & Grants	256,600	8,700	3%	78,000	91%
Investment/Other Income	42,000	6,800	16%	3,113,400	100%
Total	9,719,700	7,966,200	82%	10,427,000	76%



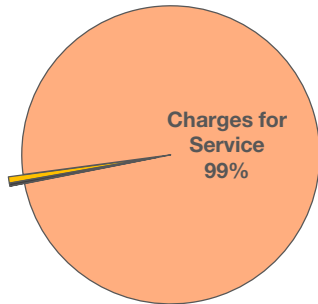
Expenditure Source	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
Water Production	2,396,100	1,743,200	73%	1,620,900	74%
Water Distribution	1,312,500	930,100	71%	861,900	67%
Water Meters	555,500	352,200	63%	325,200	74%
Water Capital Projects	7,973,400	3,292,500	41%	6,268,400	66%
Total	12,237,400	6,317,900	52%	9,076,400	68%

CITY OF HIGHLAND PARK

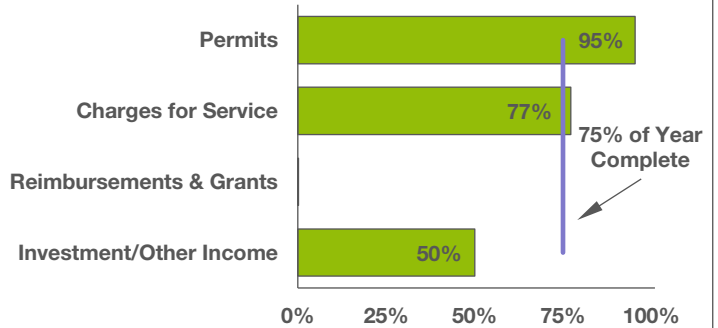
SEWER FUND

September 30, 2021

Revenue by Source (Ytd)

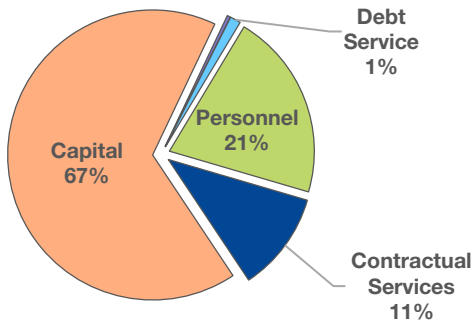


Revenue % of Budget (Ytd)

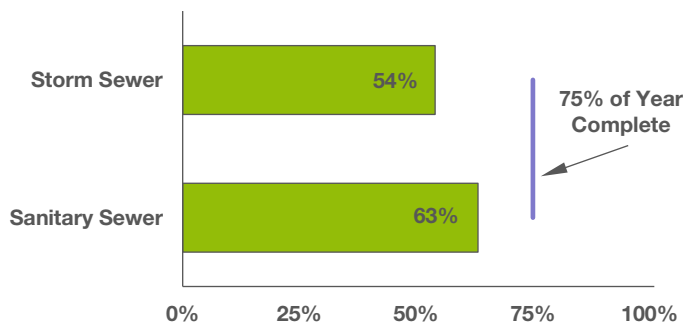


Revenue Source	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
Permits	25,000	23,900	95%	9,900	79%
Charges for Service	4,555,700	3,516,600	77%	3,327,100	70%
Reimbursements & Grants	466,100	1,000	0%	400	0%
Investment/Other Income	20,400	10,200	50%	2,750,100	100%
Total	5,067,200	3,551,700	70%	6,087,400	79%

Expenditures by Type (Ytd)



Expenditures by Source (Ytd)



Expenditure Source	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
Storm Sewer	4,105,700	2,220,300	54%	3,734,900	83%
Sanitary Sewer	2,960,800	1,871,700	63%	2,470,900	70%
Total	7,066,600	4,092,000	58%	6,205,800	77%

CITY OF HIGHLAND PARK

EXECUTIVE SUMMARY - REVENUE AND EXPENDITURE DETAIL

September 30, 2021

EXECUTIVE SUMMARY - REVENUE DETAIL

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

Multiple Fund Variances

- ***Investment/Other Income*** – General, Multimodal, Capital, Parking, Water, Sewer, Equipment, and Housing Trust Fund revenue from interest income is less than budget year-to-date due to lower interest rates.


Multimodal Fund

- ***Fines - Public Works*** – Fines will not be assessed due to repealing the vehicle sticker requirement.

Parking Fund

- ***Fines - Police*** – Revenue is lower than budget which may be a result of reduced vehicle traffic due to the pandemic.
- ***Various Parking Revenues*** – Revenues are lower than budget as a result of the pandemic.

EXECUTIVE SUMMARY - EXPENDITURE DETAIL

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

None.

NOTES:

1. Revenues are reported on a cash basis.
2. Expenditures are reported on a cash basis and do not reflect outstanding encumbrances.
3. Adjustments are required at the end of the fiscal year for audit purposes, which are not reflected in the report.
4. The Police and Fire Pension Funds are not included in this report, although net positions are shown on pp 22-23.

CITY OF HIGHLAND PARK

REVENUE DETAIL

September 30, 2021

Fund	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
111 General					
↑ General Taxes & Payment in Lieu	26,814,700	25,192,100	94%	21,275,200	74%
↑ Permits	1,032,600	1,111,000	108%	815,000	74%
↑ License & Registration	282,300	133,200	47%	107,100	39%
↓ Fines & Forfeitures	400,500	168,000	42%	148,600	76%
↑ Charges for Service	2,992,000	2,354,400	79%	1,871,100	85%
↑ Reimbursements & Grants	389,300	961,000	247%	239,200	13%
↓ Investment/Other Income	582,400	329,700	57%	444,300	75%
↑ Transfers In	2,419,200	1,814,400	75%	1,942,500	75%
↑ Total General	34,913,000	32,063,800	92%	26,843,100	72%

121 Multimodal Transportation

↑ General Taxes & Payment in Lieu	2,961,100	2,337,200	79%	1,351,100	78%
↓ Permits	27,000	14,900	55%	19,400	64%
↑ License & Registration	-	-	0%	23,100	100%
↓ Fines & Forfeitures	14,000	200	2%	3,100	100%
↑ Charges for Service	72,700	46,500	64%	66,400	85%
↓ Reimbursements & Grants	1,476,600	981,400	66%	780,400	75%
↓ Investment/Other Income	7,200	300	5%	7,400	97%
↑ Total Multimodal Transportation	4,558,600	3,380,500	74%	2,250,800	77%

122 Motor Fuel Tax

↑ General Taxes & Payment in Lieu	1,643,500	1,506,000	92%	1,484,200	84%
↓ Investment/Other Income	3,000	200	8%	2,600	93%
↑ Total Motor Fuel Tax	1,646,500	1,506,200	91%	1,486,800	84%

124 E-911

↑ Reimbursements & Grants	645,200	559,300	87%	516,600	75%
↓ Investment/Other Income	2,000	500	23%	1,400	88%
↑ Total E-911	647,200	559,700	86%	518,000	75%

128 Public Safety Pension Levy

↑ General Taxes & Payment in Lieu	6,270,000	5,130,900	82%	4,758,700	80%
↑ Total Public Safety Pension	6,270,000	5,130,900	82%	4,758,700	80%

129 Sustainability

↑ Charges for Service	135,000	507,600	376%	149,300	59%
↑ Investment/Other Income	-	200	0%	1,500	94%
↑ Total Sustainability	135,000	507,800	376%	150,800	60%

131 Debt Service

↑ General Taxes & Payment in Lieu	1,199,000	991,700	83%	925,800	80%
↑ Reimbursements & Grants	64,300	9,700	15%	10,100	15%
↑ Investment/Other Income	9,000	7,000	78%	9,500	71%
↑ Total Debt Service	1,272,300	1,008,300	79%	945,400	76%

CITY OF HIGHLAND PARK

REVENUE DETAIL

September 30, 2021

Fund	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
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141 Capital Projects

↑ General Taxes & Payment in Lieu	377,600	338,700	90%	281,000	73%
↑ Reimbursements & Grants	187,600	928,800	495%	460,900	98%
↓ Investment/Other Income	16,700	3,300	20%	19,300	85%
↑ Transfers In	1,643,500	1,232,600	75%	1,232,600	75%
↑ Total Capital Projects	2,225,400	2,503,400	112%	1,993,900	79%

143 Tax Increment Financing - Ravinia

↑ General Taxes & Payment in Lieu	374,500	312,400	83%	277,500	78%
↓ Investment/Other Income	2,400	100	4%	3,600	97%
↑ Total Tax Increment Financing - Ravinia	376,900	312,500	83%	281,200	78%

144 Tax Increment Financing - Briergate

↑ General Taxes & Payment in Lieu	969,600	659,600	68%	637,100	66%
↓ Investment/Other Income	1,500	400	24%	1,000	83%
↑ Total Tax Increment Financing - Briergate	971,100	660,000	68%	638,100	66%

211 Parking

↓ Fines & Forfeitures	182,200	61,600	34%	93,800	92%
↓ Charges for Service	395,600	155,800	39%	96,600	69%
↑ Reimbursements & Grants	-	-	0%	500	100%
↓ Investment/Other Income	11,500	3,400	30%	8,600	86%
↓ Total Parking	589,300	220,800	37%	199,500	79%

212 Water

↑ Permits	60,000	81,200	135%	18,900	68%
↑ Fines & Forfeitures	7,500	7,100	94%	2,500	69%
↑ Charges for Service	9,353,600	7,862,500	84%	7,214,300	69%
↑ Reimbursements & Grants	256,600	8,700	3%	78,000	91%
↓ Investment/Other Income	42,000	6,800	16%	3,113,400	100%
↑ Total Water	9,719,700	7,966,200	82%	10,427,000	76%

214 Sewer

↑ Permits	25,000	23,900	95%	9,900	79%
↑ Charges for Service	4,555,700	3,516,600	77%	3,327,100	70%
↑ Reimbursements & Grants	466,100	1,000	0%	400	0%
↓ Investment/Other Income	20,400	10,200	50%	2,750,100	100%
↑ Total Sewer	5,067,200	3,551,700	70%	6,087,400	79%

221 Insurance

↑ Reimbursements & Grants	1,298,600	1,006,600	78%	963,500	75%
↑ Investment/Other Income	-	600	0%	11,500	97%
↑ Transfers In	4,334,200	3,250,700	75%	3,237,700	75%
↑ Total Insurance	5,632,800	4,257,900	76%	4,212,700	75%

CITY OF HIGHLAND PARK

REVENUE DETAIL

September 30, 2021

Fund	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
222 Equipment Maintenance & Replacement					
↑ Reimbursements & Grants	4,335,100	3,252,700	75%	2,850,100	76%
▬ Investment/Other Income	59,500	41,900	70%	104,800	55%
↑ Transfers In	12,700	9,500	75%	7,500	75%
↑ Total Equipment Replacement & Replacement	4,407,300	3,304,100	75%	2,962,400	75%
321 Housing Trust					
↑ General Taxes & Payment in Lieu	463,800	578,000	125%	(10,000)	-2%
↑ Permits	12,000	11,500	96%	1,325	31%
↑ Reimbursements & Grants	-	-	0%	15,000	100%
↓ Investment/Other Income	15,700	2,600	17%	14,900	87%
↑ Total Housing Trust	491,500	592,100	120%	21,200	4%
↑ Grand Total, All Funds	78,923,700	67,526,100	86%	63,776,900	74%

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL

September 30, 2021

Fund	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
111 General					
↑ City Manager's Office	4,780,200	3,239,500	68%	3,074,900	70%
↑ Finance	5,417,700	2,422,500	45%	1,858,400	42%
↑ Police	11,868,100	7,959,700	67%	8,169,300	73%
↑ Fire	8,225,300	6,242,500	76%	5,300,200	72%
↑ Community Development	3,042,600	2,144,000	70%	2,251,100	74%
↑ Public Works	4,977,900	2,991,500	60%	2,802,700	71%
↑ Commissions	124,800	67,700	54%	62,400	69%
↑ Total General	38,436,700	25,067,300	65%	23,519,100	68%
121 Multimodal Transportation					
↑ Transit Pace	1,167,200	599,300	51%	709,500	74%
↑ Transit Ravinia	320,300	159,600	50%	100	100%
↑ Street & Sidewalk	3,010,900	1,963,500	65%	2,030,400	76%
↑ Total Multimodal Transportation	4,498,400	2,722,300	61%	2,740,100	75%
122 Motor Fuel Tax					
↑ Total Motor Fuel Tax	1,643,500	1,232,600	75%	1,232,600	75%
124 E-911					
↑ Total E-911	664,700	488,200	73%	523,900	75%
128 Public Safety Pension Levy					
↑ Total Public Safety Pension	6,270,000	5,130,900	82%	4,758,700	80%
129 Sustainability					
↑ Total Sustainability	162,500	97,600	60%	114,000	92%
131 Debt Service					
↑ Total Debt Service	1,266,100	147,800	12%	248,800	18%
141 Capital Projects					
↑ Total Capital Projects	3,169,000	1,687,700	53%	949,600	77%
143 Tax Increment Financing - Ravinia					
↑ Total Tax Increment Financing - Ravinia	-	-	0%	631,900	80%
211 Parking					
↑ Parking Enforcement	207,800	143,600	69%	185,200	90%
↑ Parking Administration	337,600	166,400	49%	148,100	67%
↑ Parking Construction & Improv	239,500	209,300	87%	45,700	79%
↑ Total Parking	784,800	519,300	66%	379,000	78%
212 Water					
↑ Water Production	2,396,100	1,743,200	73%	1,620,900	74%
↑ Water Distribution	1,312,500	930,100	71%	861,900	67%
↑ Water Meters	555,500	352,200	63%	325,200	74%
↑ Water Capital Projects	7,973,400	3,292,500	41%	6,268,400	66%
↑ Total Water	12,237,400	6,317,900	52%	9,076,400	68%

CITY OF HIGHLAND PARK

EXPENDITURE DETAIL

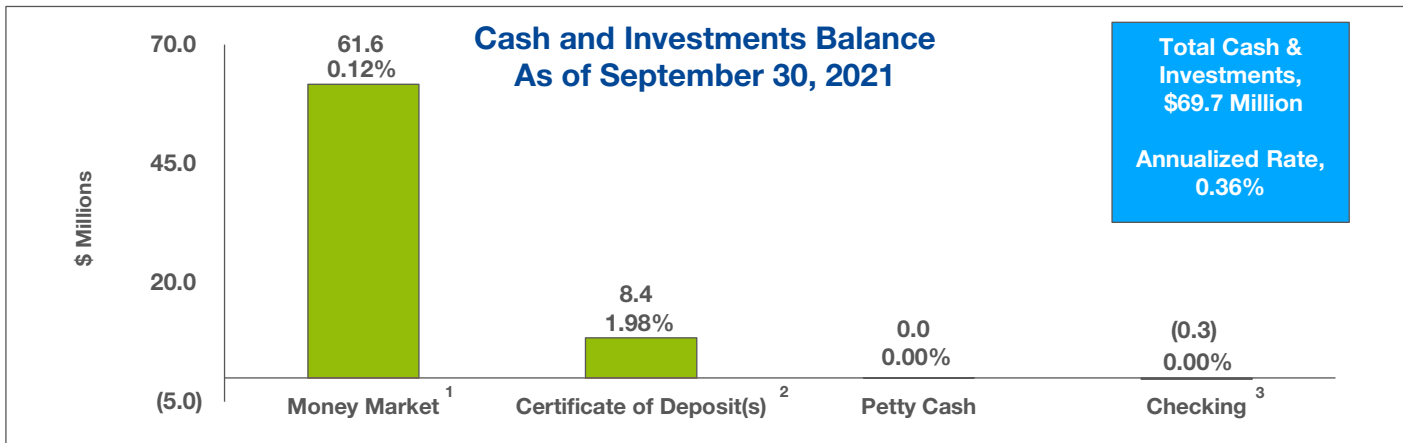
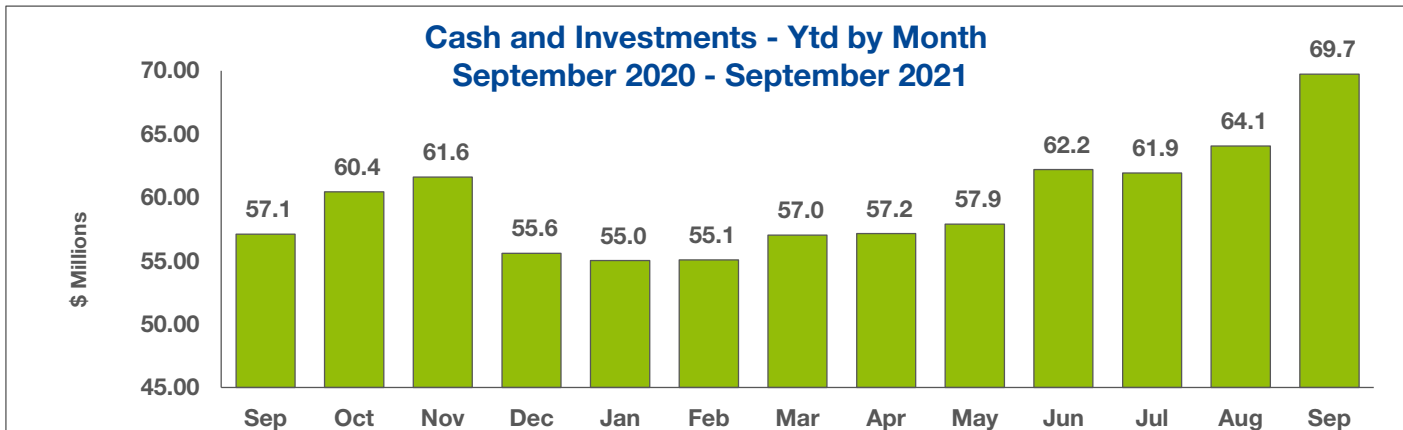
September 30, 2021

Fund	2021 Annual Budget	2021 Ytd Actual	2021 % of Budget	2020 Ytd Actual	2020 % of Actual
214 Sewer					
↑ Storm Sewer	4,105,700	2,220,300	54%	3,734,900	83%
↑ Sanitary Sewer	2,960,800	1,871,700	63%	2,470,900	70%
↑ Total Sewer	7,066,600	4,092,000	58%	6,205,800	77%
221 Insurance					
↑ Insurance Health & Dental	6,250,400	4,414,800	71%	4,409,900	75%
↑ Wellness Program	41,000	19,500	47%	12,900	45%
↑ Total Insurance	6,291,500	4,434,300	70%	4,422,700	74%
222 Equipment Maintenance & Replacement					
↑ Equip Maint & Replacement - PW	1,529,800	798,400	52%	707,600	55%
↑ Equip Maint & Replacement - IT	2,104,500	892,200	42%	799,700	67%
↑ Equip Maint & Replacement - PD	497,400	349,800	70%	606,100	86%
↑ Equip Maint & Replacement - FD	2,094,300	1,237,000	59%	137,600	66%
↑ Total Equipment Replacement & Replacement	6,226,000	3,277,400	53%	2,251,000	66%
321 Housing Trust					
↑ Total Housing Trust	608,400	128,600	21%	67,600	30%
↑ Grand Total, All Funds	89,325,500	55,344,000	62%	57,121,300	70%

CITY OF HIGHLAND PARK

CASH & INVESTMENTS AND CASH RECONCILIATION (\$MILLIONS)

September 30, 2021



Cash Reconciliation	2021												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash & Invest. (Beg)	55.65	55.02	55.07	57.03	57.15	57.89	62.20	61.92	64.05	-	-	-	55.65
Revenue Inc/(Dec)	5.31	4.75	6.07	5.98	6.83	12.19	7.22	8.14	11.03	-	-	-	67.53
Expenditures (Inc)/Dec	(5.05)	(4.65)	(4.52)	(5.50)	(6.13)	(8.45)	(7.18)	(5.89)	(7.98)	-	-	-	(55.34)
Acct. Rec. (Inc)/Dec	0.45	0.06	0.19	(0.09)	0.01	(0.21)	0.09	(0.32)	0.26	-	-	-	0.44
Acct. Pay. Inc/(Dec)	(1.35)	(0.11)	0.21	(0.27)	0.03	0.77	(0.40)	0.21	2.37	-	-	-	1.46
Cash & Invest. (End)	55.02	55.07	57.03	57.15	57.89	62.20	61.92	64.05	69.74	-	-	-	69.74
Cash & Invest. Inc/(Dec)	(0.63)	0.05	1.96	0.12	0.74	4.30	(0.27)	2.13	5.68	-	-	-	14.08

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 \$69.7 million diversified in various fixed income options including checking, savings, CDs, CDARS and money market accounts, with an aggregate annualized rate of 0.36%.

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 0.07%, 0.02%, and 0.25% respectively.
2. The City has Certificates of Deposits which will yield a 0.35% and 2.40% interest rate, maturing February 2022 and May-July 2022 and Certificates of Deposit Account Registry Service (CDARS) yielding a 2.80% interest rate and maturing October 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
September 30, 2021

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
Money Market				
Highland Park Bank & Trust	111 General	General Commingled	3,788,024	0.07%
Highland Park Bank & Trust	121 Multimodal Transportation	General Commingled	2,016,870	0.07%
Highland Park Bank & Trust	122 Motor Fuel Tax	General Commingled	(1,863,113) ¹	0.07%
Highland Park Bank & Trust	124 E911	General Commingled	(134,743) ¹	0.07%
Highland Park Bank & Trust	129 Environmental Sustainability	General Commingled	872,396	0.07%
Highland Park Bank & Trust	131 Debt Service	General Commingled	889,658	0.07%
Highland Park Bank & Trust	141 Capital Projects	General Commingled	90,827	0.07%
Highland Park Bank & Trust	143 Tax Increment Financing - Ravinia	General Commingled	703,707	0.07%
Highland Park Bank & Trust	144 Tax Increment Financing - Briergate	General Commingled	1,819,280	0.07%
Highland Park Bank & Trust	211 Parking	General Commingled	(24,380) ¹	0.07%
Highland Park Bank & Trust	212 Water	General Commingled	1,759,515	0.07%
Highland Park Bank & Trust	214 Sewer	General Commingled	(144,070) ¹	0.07%
Highland Park Bank & Trust	221 Insurance	General Commingled	2,283,788	0.07%
Highland Park Bank & Trust	222 Equipment Maintenance & Replacement	General Commingled	785,799	0.07%
Highland Park Bank & Trust	321 Housing Trust	General Commingled	1,385,355	0.07%
Highland Park Bank & Trust	331 Guaranteed Deposit	General Commingled	102,490	0.07%
Illinois Funds	111 General	General Tax	15,336,627	0.02%
Illinois Funds	122 Motor Fuel Tax	Motor Fuel	2,415,064	0.02%
Illinois Funds	131 Debt Service	General Tax	-	0.02%
Illinois Funds	141 Capital Projects	General Tax	1,873,534	0.02%
Illinois Funds	211 Parking	General Tax	-	0.02%
Illinois Funds	212 Water	General Tax	2,256,996	0.02%
Illinois Funds	214 Sewer	General Tax	38,352	0.02%
Illinois Funds	222 Equipment Maintenance & Replacement	General Tax	-	0.02%
Illinois Funds	321 Housing Trust	General Tax	258,494	0.02%
Illinois Funds	331 Guaranteed Deposit	General Tax	-	0.02%
Illinois Funds	141 Capital Projects	Bond Proceeds	421,499	0.02%
Illinois Funds	212 Water	Bond Proceeds	-	0.02%
Illinois Funds	222 Equipment Maintenance & Replacement	Bond Proceeds	-	0.02%
First Bank of Highland Park ²	111 General	ICS	19,391,853	0.25%
First Bank of Highland Park ²	131 Debt Service	ICS	561,145	0.25%
First Bank of Highland Park ²	141 Capital Projects	ICS	391,921	0.25%
First Bank of Highland Park ²	211 Parking	ICS	163,247	0.25%
First Bank of Highland Park ²	212 Water	ICS	702,166	0.25%
First Bank of Highland Park ²	214 Sewer	ICS	1,228,239	0.25%
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	ICS	1,704,672	0.25%
First Bank of Highland Park ²	321 Housing Trust	ICS	249,249	0.25%
First Bank of Highland Park ²	331 Guaranteed Deposit	ICS	306,521	0.25%
Total Money Market			61,630,984	

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
September 30, 2021

Account Type	Fund	Account Name	Balance	Annualized Interest Rate
Certificate of Deposit(s)				
First Bank of Highland Park ²	111 General	Working Capital	5,773,374	-
First Bank of Highland Park ²	131 Debt Service	Working Capital	285,552	-
First Bank of Highland Park ²	141 Capital Projects	Working Capital	101,803	-
First Bank of Highland Park ²	211 Parking	Working Capital	137,658	-
First Bank of Highland Park ²	212 Water	Working Capital	227,801	0.35%, 2.40%
First Bank of Highland Park ²	214 Sewer	Working Capital	387,223	-
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	Working Capital	616,601	-
First Bank of Highland Park ²	321 Housing Trust	Working Capital	87,643	-
First Bank of Highland Park ²	331 Guaranteed Deposit	Working Capital	260,773	-
First Bank of Highland Park ²	111 General	CDARS	398,475	-
First Bank of Highland Park ²	131 Debt Service	CDARS	19,443	-
First Bank of Highland Park ²	141 Capital Projects	CDARS	3,838	-
First Bank of Highland Park ²	211 Parking	CDARS	9,305	-
First Bank of Highland Park ²	212 Water	CDARS	15,396	2.80%
First Bank of Highland Park ²	214 Sewer	CDARS	26,011	-
First Bank of Highland Park ²	222 Equipment Maintenance & Replacement	CDARS	41,501	-
First Bank of Highland Park ²	321 Housing Trust	CDARS	5,698	-
First Bank of Highland Park ²	331 Guaranteed Deposit	CDARS	8,406	-
Total Certificate of Deposit(s)			8,406,500	
Petty Cash				
Various City Locations	111 General	Petty Cash	5,470	-
Total Petty Cash			5,470	
Checking				
Highland Park Bank & Trust	111.10108	Worker's Compensation	10,796	-
Highland Park Bank & Trust	999.10102	Disbursements Cash	(828,839) ¹	-
Highland Park Bank & Trust	126.10107	Foreign Fire Cash	472,581 ³	-
Highland Park Bank & Trust	999.10106	Payroll Cash	(8,077) ¹	-
Huntington Bank	212.10112	AR Lockbox Cash	45,757	-
Total Checking			(307,783)	
Total Cash & Investments			69,735,171	
Aggregate Annualized Rate				0.36%

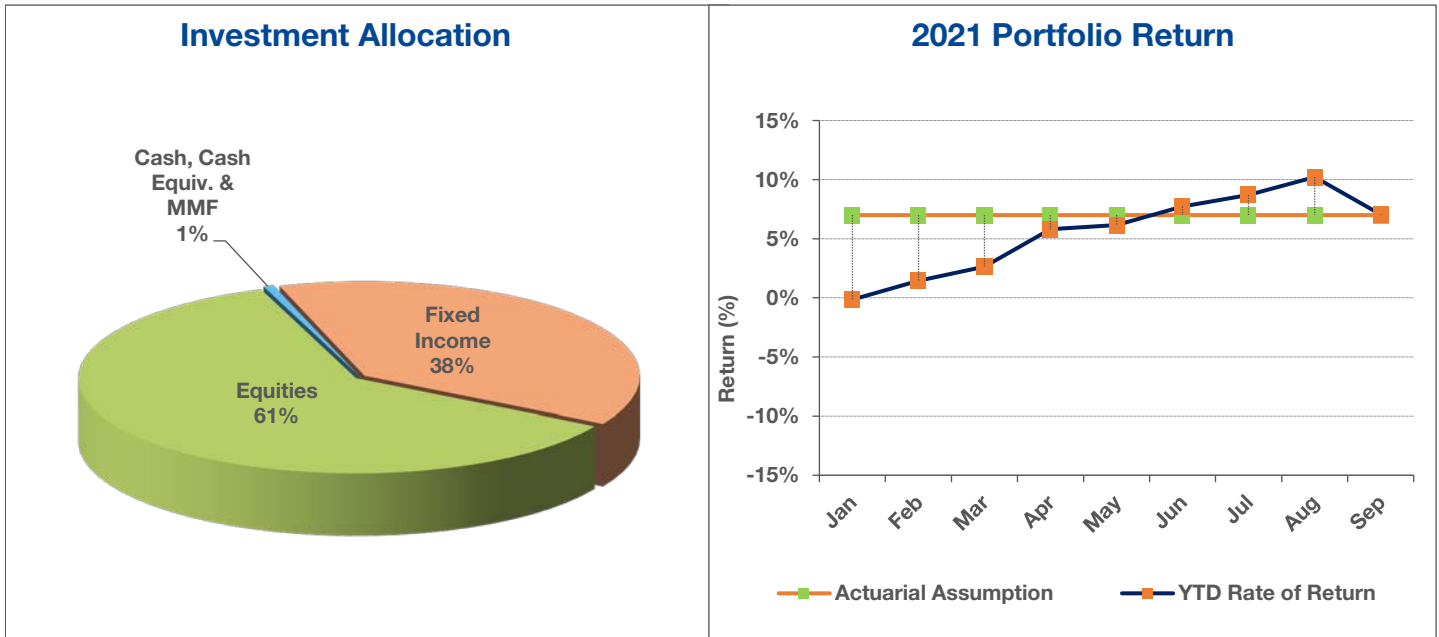
NOTES:

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, 2020.

CITY OF HIGHLAND PARK

POLICE PENSION FUND INVESTMENT REPORT (\$MILLIONS)

September 30, 2021



Total Portfolio	2021												
	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
Fixed Income	19.8	19.6	20.3	20.1	20.2	21.2	21.1	20.9	21.1				21.1
Equities	31.3	32.0	31.6	33.1	33.0	33.8	34.2	35.1	33.6				33.6
Cash & Investments	51.5	51.9	52.2	53.5	53.5	55.3	55.6	56.3	55.0				55.0
Accrued Interest	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2				0.2
Liabilities	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)				(0.1)
Net Position	51.6	52.0	52.3	53.6	53.6	55.4	55.7	56.4	55.1				55.1

Net Position, Beg.	52.0	51.6	52.0	52.3	53.6	53.6	55.4	55.7	56.4				52.0
Contributions ²	0.0	0.0	0.1	0.1	0.2	1.4	0.2	0.3	0.8				3.2
Inv. Gain/(Loss) ³	(0.1)	0.8	0.6	1.7	0.2	0.9	0.6	0.8	(1.7)				3.8
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)				(4.0)
Change in Position	(0.5)	0.4	0.3	1.3	0.0	1.8	0.3	0.7	(1.3)				3.0
Net Position, End	51.6	52.0	52.3	53.6	53.6	55.4	55.7	56.4	55.1				55.1

Projected Rate of Return ⁴	-1.8%	8.7%	10.6%	17.4%	14.8%	15.4%	14.9%	15.3%	9.4%				9.4%
YTD Rate of Return ⁵	-0.1%	1.5%	2.6%	5.8%	6.2%	7.7%	8.7%	10.2%	7.0%				7.0%
Actuarial Assumption	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%				7.0%

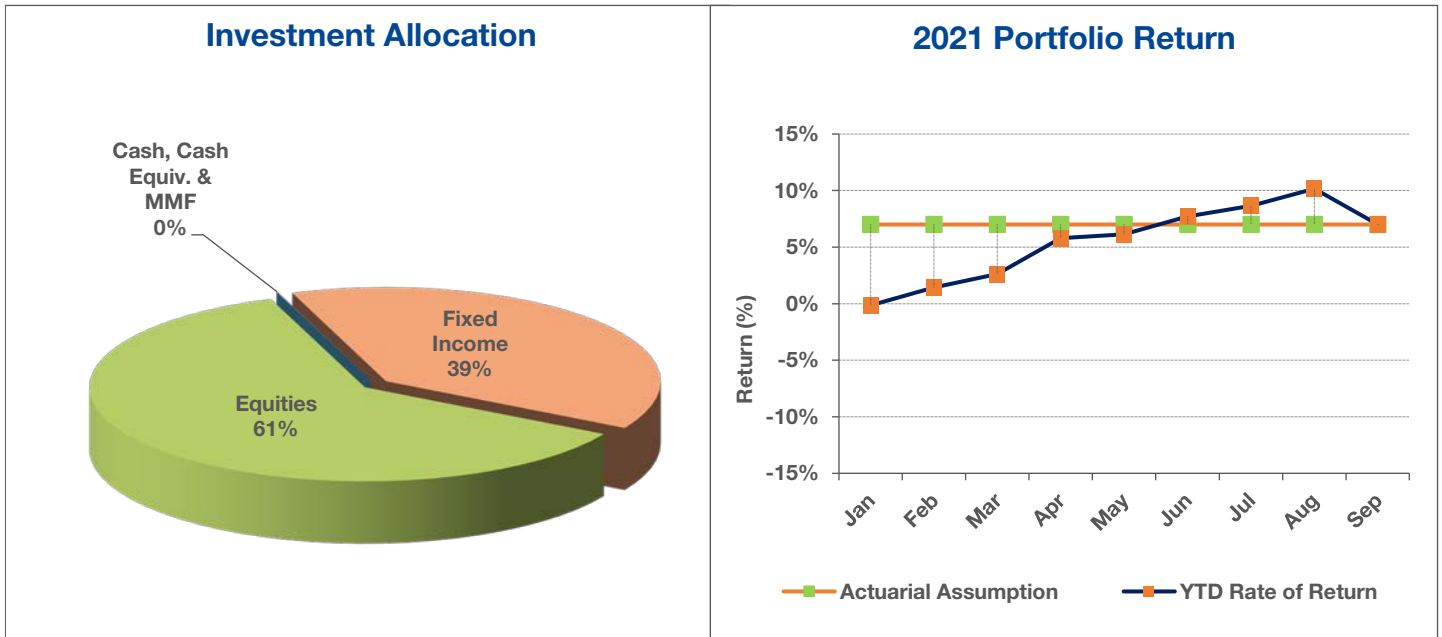
NOTES:

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 (\$52,088 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)

September 30, 2021



Total Portfolio	2021												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ytd
Cash, Cash Equiv. & MMF	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				0.0
Fixed Income	20.8	20.6	21.4	21.2	21.6	22.4	22.4	22.1	22.2				22.2
Equities	33.1	33.7	33.3	34.9	34.5	35.4	35.8	36.7	35.1				35.1
Cash & Investments	53.9	54.4	54.7	56.1	56.1	57.8	58.1	58.8	57.3				57.3
Accrued Interest	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2				0.2
Liabilities	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)				(0.1)
Net Position	54.0	54.5	54.8	56.2	56.2	57.9	58.2	58.9	57.4				57.4

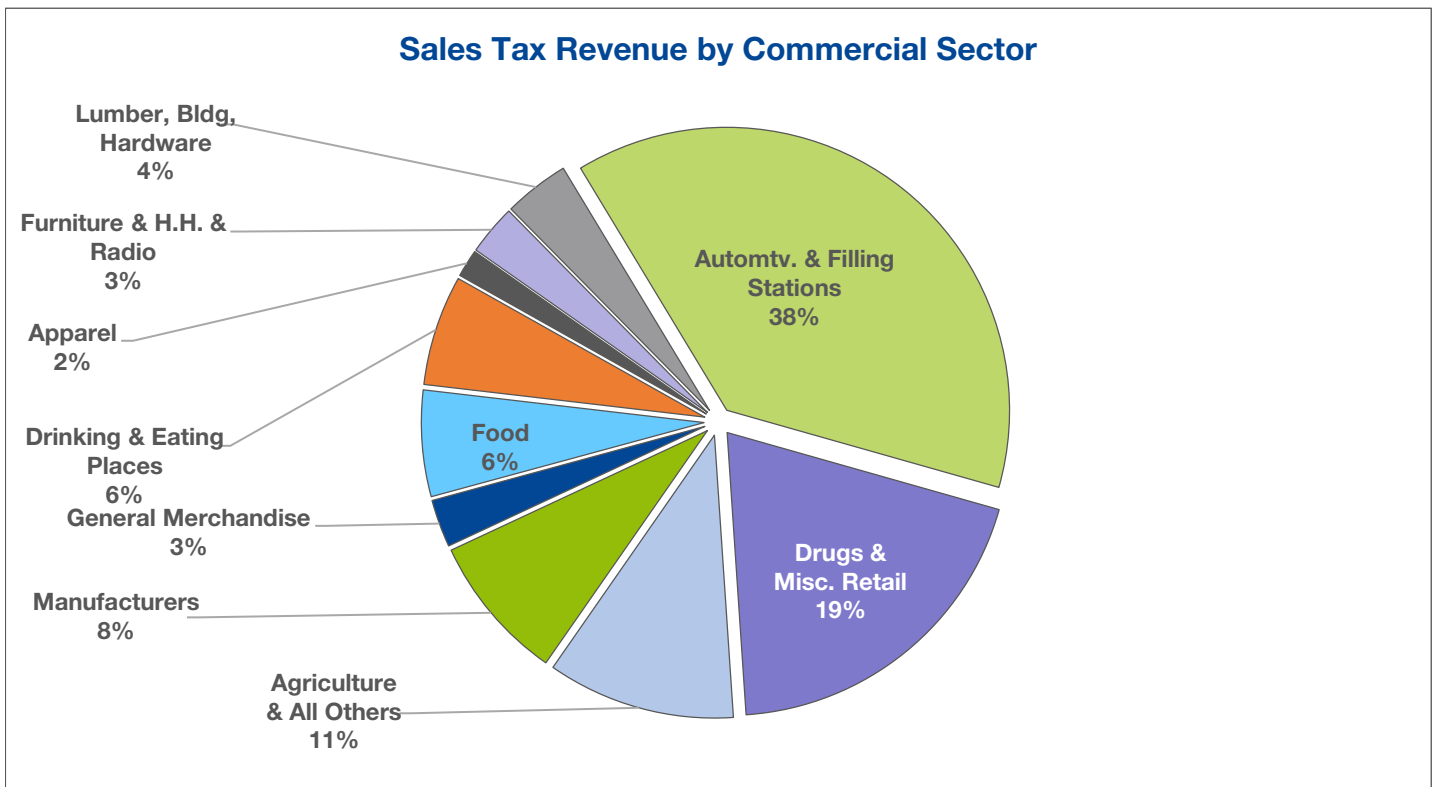
Net Position, Beg.	54.5	54.0	54.5	54.8	56.2	56.2	57.9	58.2	58.9				54.5
Contributions ²	0.0	0.0	0.1	0.1	0.2	1.2	0.2	0.2	0.7				2.8
Inv. Gain/(Loss) ³	(0.1)	0.9	0.6	1.8	0.2	0.9	0.6	0.9	(1.8)				3.9
Deductions	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)				(3.8)
Change in Position	(0.5)	0.5	0.3	1.4	0.0	1.7	0.3	0.7	(1.5)				2.9
Net Position, End	54.0	54.5	54.8	56.2	56.2	57.9	58.2	58.9	57.4				57.4

Projected Rate of Return ⁴	-1.7%	8.7%	10.5%	17.4%	14.7%	15.5%	14.9%	15.2%	9.3%				9.3%
YTD Rate of Return ⁵	-0.1%	1.4%	2.6%	5.8%	6.1%	7.7%	8.7%	10.2%	7.0%				7.0%
Actuarial Assumption	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 (\$54,698 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 2021
September 30, 2021



Commercial Sector	Comm. Space Est. Sq. Ft.	2017	2018	2019	2020	2021	Annlz Per Sq. Ft.
General Merchandise	182,235	654,574	631,114	589,485	542,746	206,588	2.36
Food	130,340	1,006,604	953,388	941,197	985,060	460,089	7.34
Drinking & Eating Places	198,861	1,211,523	1,202,190	1,261,246	869,090	477,888	5.00
Apparel	139,411	395,846	392,029	324,566	173,596	119,997	1.79
Furniture & H.H. & Radio	188,890	373,764	392,647	343,773	332,858	218,065	2.40
Lumber, Bldg, Hardware	170,385	577,808	532,005	509,978	572,501	283,702	3.46
Automtv. & Filling Stations	451,975	4,847,669	5,244,380	5,363,248	4,684,337	2,885,418	13.27
Drugs & Misc. Retail	542,755	1,945,254	1,873,874	1,926,102	1,904,011	1,481,501	5.68
Agriculture & All Others	422,375	1,277,670	1,367,965	1,361,590	1,229,613	815,010	4.01
Manufacturers	83,345	857,258	1,452,427	1,025,611	1,073,954	635,422	15.85
Total	2,510,572	13,147,969	14,042,018	13,646,795	12,367,766	7,583,680	6.28

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.

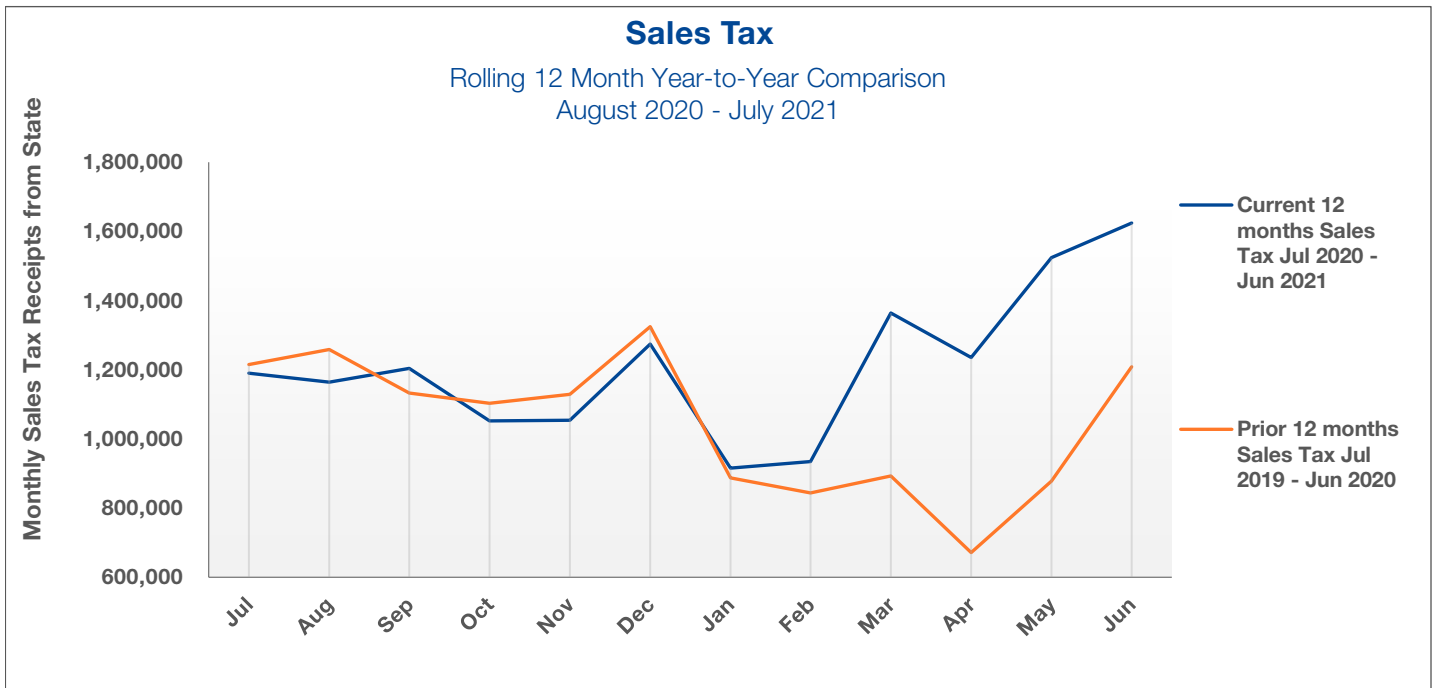
NOTES:

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.

CITY OF HIGHLAND PARK

REVENUE - SALES TAX

September 30, 2021



Month	2017	2018	2019	2020	2021	Budget 2020	Current Year % of Budget
	Jan	910,616	907,029	859,796	886,969		
Feb	847,409	864,447	856,167	843,910	934,383	809,442	16%
Mar	1,032,498	1,126,476	1,108,406	892,951	1,364,173	856,480	27%
Apr	1,012,755	984,449	1,074,742	671,271	1,235,584	643,853	38%
May	1,165,921	1,228,499	1,248,785	878,159	1,524,159	842,291	51%
Jun	1,212,131	1,292,198	1,291,734	1,208,349	1,624,200	1,158,995	64%
Jul	1,102,865	1,166,355	1,214,570	1,190,007	1,393,157	1,141,402	76%
Aug	1,205,700	1,355,113	1,258,118	1,163,679		1,116,150	
Sep	1,148,164	1,385,933	1,132,715	1,204,169		1,154,986	
Oct	1,103,155	1,184,256	1,103,202	1,051,985		1,009,018	
Nov	1,090,663	1,118,786	1,128,653	1,053,508		1,010,479	
Dec	1,262,145	1,375,505	1,324,484	1,273,790		1,221,763	
Total	13,094,023	13,989,046	13,601,373	12,318,747	8,991,150	11,815,600	

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

September 30, 2021



Month	Actual					Budget 2021	Current Year % of Budget
	2017	2018	2019	2020	2021		
Jan	106,805	55,880	45,720	87,018	179,880	75,944	9%
Feb	237,595	91,125	96,525	74,845	133,880	65,321	16%
Mar	133,370	104,800	95,815	116,905	208,260	102,029	26%
Apr	184,855	141,644	146,551	142,198	296,255	124,103	41%
May	168,930	182,995	183,985	122,760	246,225	107,139	53%
Jun	264,715	181,302	166,589	168,115	275,840	146,722	67%
Jul	151,953	172,990	157,675	287,595	362,975	250,998	85%
Aug	181,565	260,905	185,358	304,500	277,180	265,752	99%
Sep	182,130	98,565	158,661	288,980	298,220	252,207	114%
Oct	166,410	147,310	164,805	280,140		244,492	
Nov	129,350	155,433	151,705	214,400		187,117	
Dec	95,510	99,435	111,930	204,155		178,176	
Total	2,003,188	1,692,383	1,665,318	2,291,611	2,278,715	2,000,000	

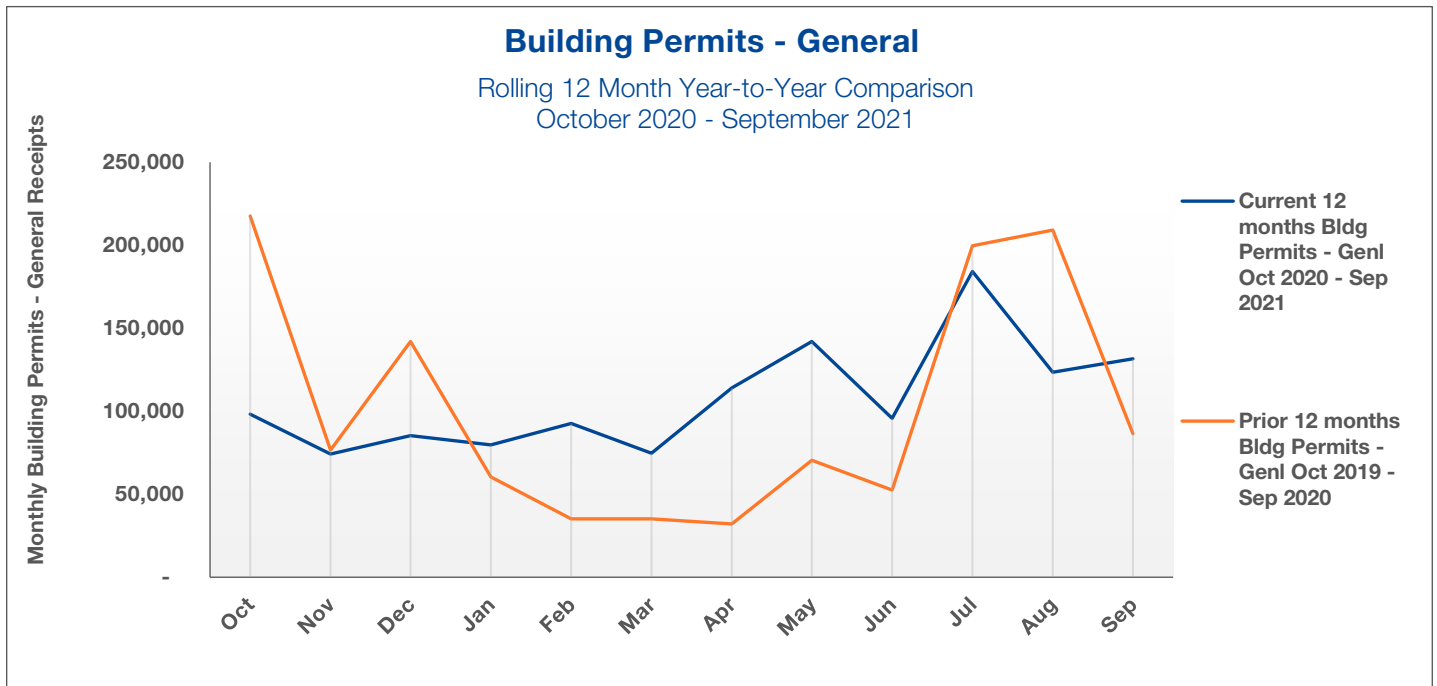
NOTES:

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

September 30, 2021



Month	Actual					Budget 2021	Current Year % of Budget
	2017	2018	2019	2020	2021		
Jan	130,446	85,317	51,404	60,435	79,706	54,393	9%
Feb	74,604	118,804	96,997	35,242	92,671	31,718	18%
Mar	101,717	92,456	155,847	35,191	74,658	31,673	26%
Apr	117,934	92,433	141,186	32,094	114,015	28,886	39%
May	63,194	98,051	91,502	70,373	142,098	63,337	54%
Jun	76,187	126,034	102,912	52,591	95,747	47,333	64%
Jul	123,064	151,727	118,146	199,732	184,196	179,763	84%
Aug	112,043	305,724	121,735	209,086	123,447	188,181	97%
Sep	86,154	126,681	75,884	86,440	131,491	77,798	111%
Oct	157,247	104,934	217,602	98,165		88,351	
Nov	74,673	152,392	76,537	74,206		66,787	
Dec	125,758	278,966	141,928	85,311		76,781	
Total	1,243,021	1,733,519	1,391,679	1,038,867	1,038,027	935,000	

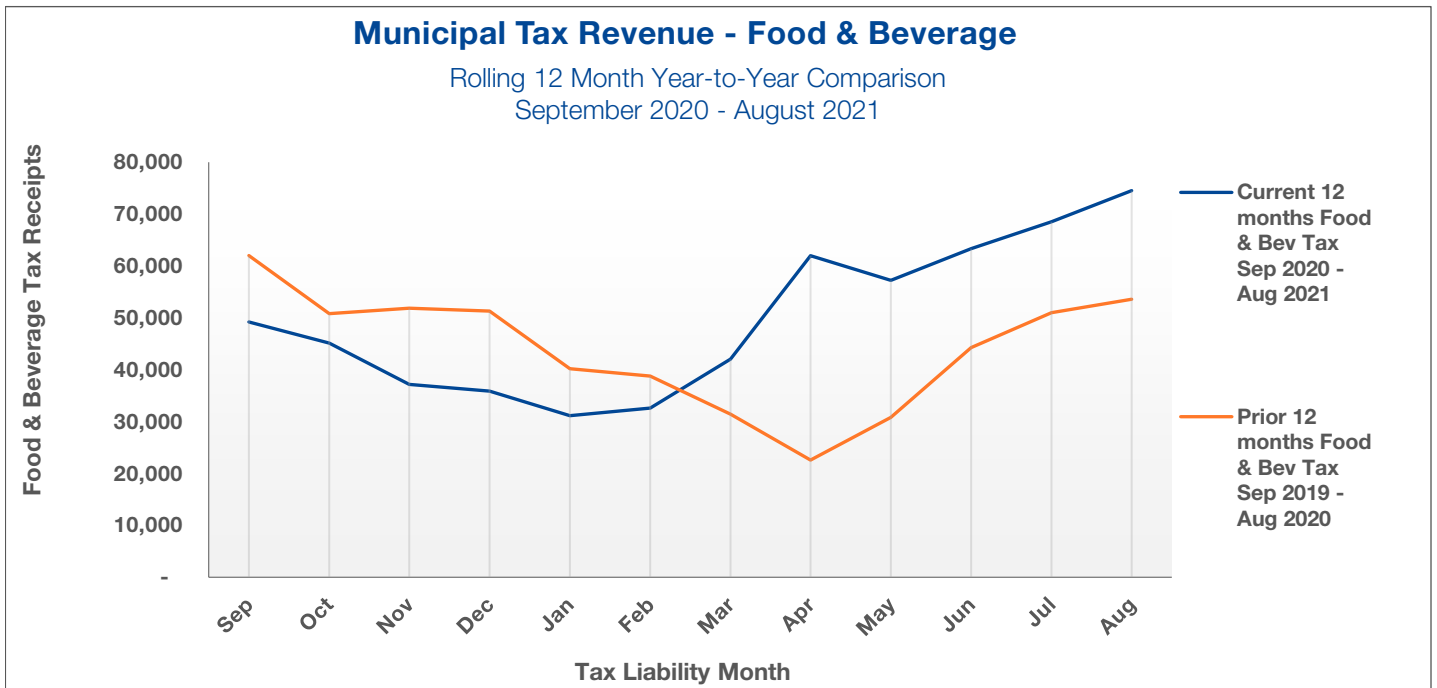
NOTES:

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

September 30, 2021



Month	2017	2018	2019	2020	2021	Budget 2021	Current Year % of Budget
	Jan	45,753	45,608	43,864	40,223		
Feb	43,397	40,103	43,313	38,787	32,620	32,443	16%
Mar	49,411	49,089	51,038	31,451	42,025	26,307	26%
Apr	52,964	55,107	50,993	22,584	61,950	18,890	42%
May	61,795	60,698	61,756	30,832	57,221	25,790	56%
Jun	73,027	72,347	76,492	44,245	63,338	37,008	72%
Jul	72,545	72,115	72,971	51,024	68,505	42,679	89%
Aug	78,054	80,300	79,815	53,614	74,527	44,845	107%
Sep	66,041	61,098	62,005	49,205		41,157	
Oct	54,097	55,334	50,838	45,135		37,753	
Nov	48,630	52,039	51,871	37,180		31,099	
Dec	49,466	55,024	51,324	35,848		29,985	
Total	695,178	698,862	696,282	480,129	431,327	401,600	

NOTES:

Food and beverage taxes are reported by tax liability month, not by remittance month. Collection is expected on a one-month lag. Revenue is higher than budget which is a result of food establishments fully re-opening in June for dine-in services.

CITY OF HIGHLAND PARK

MUNICIPAL TAX REVENUE - PACKAGED LIQUOR

September 30, 2021



Month	2017	2018	2019	2020	2021	Budget 2021	Current Year % of Budget
	Jan	17,582	17,597	17,544	19,824		
Feb	16,767	19,291	17,591	18,819	22,555	16,334	14%
Mar	18,057	21,389	19,368	24,097	25,629	20,916	22%
Apr	21,640	18,287	21,729	28,106	25,722	24,395	30%
May	22,051	23,507	23,388	32,514	30,383	28,221	40%
Jun	23,346	24,574	23,770	33,750	29,993	29,294	49%
Jul	22,327	23,093	23,050	34,563	30,268	29,999	59%
Aug	20,380	24,190	24,902	31,162	25,918	27,048	67%
Sep	22,841	22,328	22,110	30,881		26,803	
Oct	19,857	22,227	22,770	32,234		27,978	
Nov	28,177	28,869	31,877	34,124		29,618	
Dec	38,138	41,575	40,569	47,453		41,187	
Total	271,164	286,928	288,668	367,527	213,802	319,000	

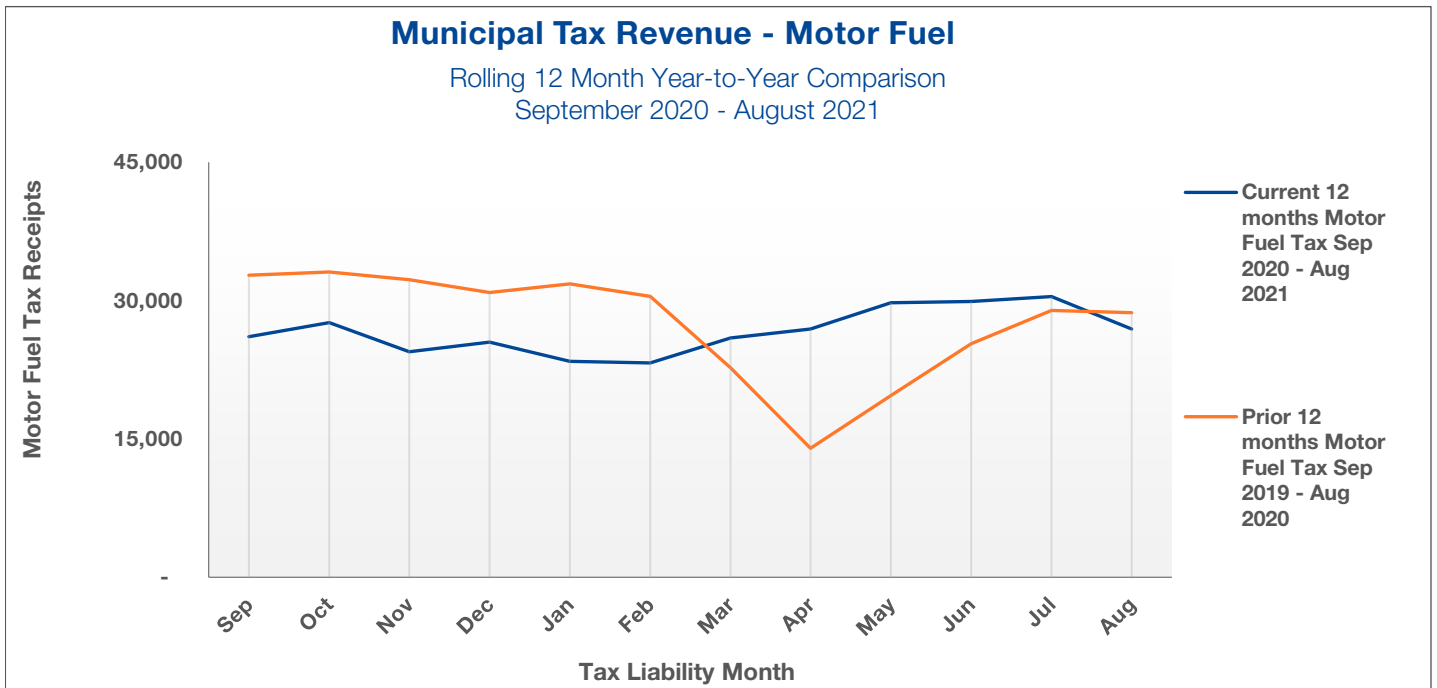
NOTES:

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

September 30, 2021



Month	2017	2018	2019	2020	2021	Budget 2021	Current Year % of Budget
	Jan	34,715	35,138	33,952	31,795		
Feb	31,653	31,774	31,671	30,444	23,238	35,714	13%
Mar	35,115	36,305	34,460	22,720	25,934	26,653	20%
Apr	35,039	34,774	33,438	13,982	26,921	16,403	28%
May	37,875	37,893	35,440	19,688	29,751	23,097	36%
Jun	37,869	35,996	34,626	25,300	29,891	29,680	44%
Jul	37,822	38,170	34,699	28,924	30,433	33,931	53%
Aug	36,214	38,649	36,064	28,702	26,927	33,671	60%
Sep	35,726	35,402	32,746	26,068		30,581	
Oct	41,746	35,786	33,099	27,622		32,404	
Nov	36,592	33,911	32,245	24,442		28,674	
Dec	36,867	34,773	30,881	25,480		29,891	
Total	437,232	428,569	403,321	305,168	216,502	358,000	

NOTES:

Motor fuel taxes are reported by tax liability month, not by remittance month. Collection is expected on a one-month lag. Revenue is lower than budget due to the pandemic.