

**City of Highland Park
Revenue Tracking
Calendar Year 2016 Budget**

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget ³	2016 Actual	PY YTD Actl vs. Yr Actl	CY YTD Actl vs. Yr Bdg	Inc/Dec Pr. Year
Sales Tax¹														
Jan	908,026	882,214	759,480	729,293	826,252	843,415	898,104	891,653	896,146	927,750	865,296	6.8%	6.3%	-3.4%
Feb	906,469	901,363	714,746	761,583	797,603	844,616	845,774	838,407	825,131	854,230	813,402	13.0%	12.3%	-1.4%
Mar	1,056,699	969,255	832,345	848,441	932,734	979,559	980,034	1,041,267	1,020,304	1,056,286	1,016,709	20.7%	19.7%	-0.4%
Apr	1,081,314	1,097,717	866,895	894,906	971,995	999,074	1,013,562	1,090,020	1,026,374	1,062,570	992,044	28.5%	27.0%	-3.3%
May	1,221,710	1,115,631	975,539	1,010,764	931,402	1,129,094	1,168,904	1,225,725	1,193,275	1,235,357	1,180,059	37.5%	35.6%	-1.1%
Jun	1,289,857	1,223,520	1,091,348	1,126,546	1,127,205	1,168,714	1,227,104	1,310,585	1,314,585	1,360,946	1,340,236	47.5%	45.4%	2.0%
Jul	1,137,810	1,138,443	1,007,067	1,005,815	1,021,225	1,093,530	1,176,569	1,218,376	1,202,130	1,244,525		56.6%	45.4%	-100.0%
Aug	1,195,392	1,129,338	1,082,797	1,095,806	1,079,026	1,137,803	1,227,591	1,233,526	1,203,293	1,245,729		65.7%	45.4%	-100.0%
Sep	1,135,300	1,084,147	914,461	983,731	1,013,834	1,044,728	1,051,493	1,235,922	1,142,679	1,182,977		74.3%	45.4%	-100.0%
Oct	1,087,298	934,592	888,953	942,070	943,690	1,014,577	1,047,614	1,170,790	1,118,938	1,158,399		82.8%	45.4%	-100.0%
Nov	1,093,241	936,374	898,489	973,715	984,682	989,149	1,094,707	1,141,886	1,031,116	1,067,479		90.6%	45.4%	-100.0%
Dec	1,236,720	1,038,598	1,044,994	1,098,968	1,156,157	1,149,418	1,173,174	1,276,099	1,241,951	1,285,750		100.0%	45.4%	-100.0%
Year	13,349,836	12,451,192	11,077,114	11,471,638	11,785,805	12,393,677	12,904,630	13,674,255	13,215,922	13,682,000	6,207,746			

Year-to-Year YTD Variance: -1.1%
Budget Impact of YTD Variance: (534,147)

Real Estate Transfer Tax²														
Jan	76,245	113,280	28,875	79,585	39,830	52,563	63,710	114,485	97,655	98,206	95,360	5.8%	5.6%	-2.4%
Feb	94,630	51,865	26,875	47,100	34,920	45,250	83,183	138,544	96,238	96,781	114,355	11.4%	12.3%	18.8%
Mar	225,590	108,365	63,570	117,425	85,220	101,018	81,665	63,480	136,862	137,634	91,890	19.5%	17.7%	-32.9%
Apr	174,610	121,085	63,195	144,105	112,640	151,530	141,088	128,610	83,140	83,609	218,128	24.4%	30.5%	162.4%
May	147,715	114,295	113,107	139,785	108,395	126,515	174,960	165,463	150,645	151,494	158,205	33.3%	39.8%	5.0%
Jun	222,735	141,900	76,163	143,375	108,410	167,105	185,185	212,873	181,800	182,825	219,090	44.0%	52.6%	20.5%
Jul	220,890	151,880	108,304	79,723	107,380	157,630	207,850	177,495	202,570	203,712	257,890	56.0%	67.7%	27.3%
Aug	190,105	90,330	78,500	74,570	115,815	197,055	229,860	225,160	225,175	226,445	129,550	69.2%	75.3%	-42.5%
Sep	121,136	113,970	44,870	113,295	92,130	124,095	221,965	163,070	128,200	128,923		76.8%	75.3%	-100.0%
Oct	155,130	76,270	81,655	50,055	120,095	125,764	189,610	154,860	160,505	161,410		86.3%	75.3%	-100.0%
Nov	100,369	42,800	49,675	63,430	67,830	96,830	142,731	143,710	110,230	110,852		92.8%	75.3%	-100.0%
Dec	109,550	76,355	77,610	81,355	143,930	112,683	56,441	96,638	122,520	123,211		100.0%	75.3%	-100.0%
Year	1,838,705	1,202,395	812,399	1,133,803	1,136,595	1,458,038	1,778,247	1,784,388	1,695,540	1,705,100	1,284,468			

Year-to-Year YTD Variance: 9.4%
Budget Impact of YTD Variance: 100,823

Building Permits - General² (Miscellaneous Permits are Excluded)														
Jan	75,490	34,823	36,208	23,544	43,536	49,328	57,746	60,485	36,963	24,145	103,176	2.1%	9.0%	179.1%
Feb	74,059	45,486	18,133	72,640	30,173	28,005	60,426	42,241	27,540	17,989	41,375	3.7%	12.6%	50.2%
Mar	83,473	40,067	45,951	48,891	86,925	75,149	44,476	58,019	73,687	48,134	146,775	7.8%	25.3%	99.2%
Apr	108,307	125,629	90,686	64,555	62,390	80,064	121,825	121,107	70,025	45,742	102,951	11.8%	34.3%	47.0%
May	125,493	37,855	33,837	47,862	101,048	111,119	87,628	112,825	111,609	72,906	125,578	18.2%	45.2%	12.5%
Jun	93,731	100,888	78,826	118,626	81,136	115,982	64,677	101,105	609,890	398,395	76,366	52.8%	51.8%	-87.5%
Jul	102,564	129,185	38,295	57,414	103,417	84,492	132,068	64,839	158,176	103,324	254,749	61.8%	74.0%	61.1%
Aug	107,055	87,128	73,903	88,305	58,196	159,816	91,397	148,450	213,230	139,287	224,568	73.9%	93.5%	5.3%
Sep	81,807	54,603	27,322	68,961	98,562	87,446	178,261	201,445	128,588	83,997		81.2%	93.5%	-100.0%
Oct	57,123	57,259	41,931	60,285	92,424	84,452	111,339	182,731	81,073	52,959		85.8%	93.5%	-100.0%
Nov	74,133	56,539	47,130	76,757	154,256	84,593	63,406	160,225	151,300	98,833		94.4%	93.5%	-100.0%
Dec	106,731	85,099	38,215	59,547	33,271	94,109	55,179	79,188	98,418	64,289		100.0%	93.5%	-100.0%
Year	1,089,966	854,561	570,437	787,387	945,334	1,054,555	1,068,428	1,332,660	1,760,500	1,150,000	1,075,537			

Year-to-Year YTD Variance: -17.3%
Budget Impact of YTD Variance: 384,917

- Notes:**
1. Sales Tax is reported in month of Retail Sale, as reported by the Illinois Department of Revenue. Collection by City is expected on an approximate three-month lag. Any 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.
 2. Real Estate Transfer Tax and Building Permit Revenue is reported in the month collected by the City.
 3. Budget is allocated by month, based on timing of prior year actual.

**City of Highland Park
Municipal Tax Collection Summary**

	Food and Beverage Tax	Package Liquor Tax	Motor Fuel Tax
2011 Actual	\$623,688	\$230,196	\$447,119
2012 Actual	\$666,329	\$245,745	\$525,488
2013 Actual	\$651,410	\$259,751	\$540,208
2014 Actual	\$679,305	\$271,975	\$513,208
2015 Actual	\$688,804	\$272,733	\$471,261

2016 Budget	\$714,000	\$201,600	\$460,900
January	\$45,900	\$17,545	\$34,225
February	\$43,625	\$16,253	\$32,050
March	\$49,480	\$18,426	\$33,657
April	\$50,341	\$20,372	\$35,082
May	\$60,292	\$21,893	\$37,372
June	\$71,412	\$23,339	\$38,172
July	\$70,963	\$23,061	\$36,969
August			
September			
October			
November			
December			
2016 Actual	\$392,014	\$140,889	\$247,527

Note:

Municipal taxes are reported in the month of retail sale, as reported by the businesses from which the City collects these taxes. Collection is expected on a one-month lag. Timing differences exist vs. revenue reporting for financial statements.



Section 4: Expenditures

Purpose

A summary and detailed review of expenditures compared to amended budget. The report includes a left side icon, indicating budget variances as follows:

- Red - Negative variance $\geq 5\%$ vs. year-to-date budget.
- Yellow - Negative variance of .01% to 4.99% vs. year-to-date budget.
- Green - Positive variance vs. year-to-date budget, or timing difference not anticipated to result in a year-end variance.

Executive Summary

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

None.

Footnotes:

1. Expenditures are reported on a cash basis and do not reflect outstanding encumbrances.
2. Adjustments are required at the end of the fiscal year for audit purpose, which are not reflected in the report.
3. The Police and Fire Pension Funds are not included in this report.

**City of Highland Park
Expenditure Summary Report
as of August 31, 2016**

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
General Fund				
● Total General Fund - City Manager's Office	4,603,580	2,439,292	52.99%	2,164,288
● Total General Fund - Finance Department	4,168,951	2,475,684	59.38%	1,693,267
● Total General Fund - Police Department	10,534,353	6,620,333	62.85%	3,914,020
● Total General Fund - Fire Department	7,014,797	4,297,304	61.26%	2,717,492
● Total General Fund - Community Development	3,097,663	1,650,904	53.30%	1,446,758
● Total General Fund - Public Works, Engineering and Forestry Services	2,668,760	1,428,925	53.54%	1,239,835
● Total General Fund - Facilities	3,819,703	1,083,354	28.36%	2,736,349
● Total General Fund - Commissions	264,737	70,724	26.71%	194,013
Total General Fund	36,172,543	20,066,520	55.47%	16,106,023
Multi-Modal Transportation Fund				
● Total Multi-Modal Transportation Fund - Streets and Sidewalks - General	3,280,426	1,723,928	52.55%	1,556,498
● Total Multi-Modal Transportation Fund - Transit Administration	1,072,600	603,237	56.24%	469,363
● Total Multi-Modal Transportation Fund - Transit Ravinia	296,041	186,708	63.07%	109,333
Total Multi-Modal Transportation Fund	4,649,067	2,513,873	54.07%	2,135,194
Total Motor Fuel Tax Fund	850,000	-	0.00%	850,000
Total Enhanced 911 Fund	422,730	242,975	57.48%	179,755
Total Highland Park Theatre Fund	48,000	11,135	23.20%	36,865
Total Public Safety Pension Levy	5,239,700	2,634,130	50.27%	2,605,570
Total Environmental Sustainability Fund	161,062	72,145	44.79%	88,917
Total Debt Service Fund	2,980,799	179,779	6.03%	2,801,020
Total Capital Projects Fund	5,050,000	3,093,586	61.26%	1,956,414
Total Tax Increment Financing Capital Fund	130,547	-	0.00%	130,547
Parking Fund				
● Total Parking Fund - Parking Construction	635,500	33,000	5.19%	602,500
● Total Parking Fund - Parking Enforcement	347,411	210,527	60.60%	136,885
● Total Parking Fund - Indoor, On & Off Street	385,032	194,800	50.59%	190,231
Total Parking Fund	1,367,943	438,327	32.04%	929,616

Notes:

(1) 66.67% of year completed

**City of Highland Park
Expenditure Summary Report
as of August 31, 2016**

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
Water Fund				
● Total Water Fund - Water Production Division	2,484,710	1,351,244	54.38%	1,133,466
● Total Water Fund - Water Distribution	1,246,439	667,236	53.53%	579,203
● Total Water Fund - Meters	4,002,626	1,496,334	37.38%	2,506,293
● Total Water Fund - Capital Improvements/ Water Debt Service & Transfers	5,207,055	1,858,191	35.69%	3,348,864
● Total Water Fund	12,940,830	5,373,004	41.52%	7,567,826
Sewer Fund				
● Total Sewer Fund - Storm Drainage	2,911,203	1,647,134	56.58%	1,264,069
● Total Sewer Fund - Sanitary Sewer Operations	2,947,210	1,070,013	36.31%	1,877,197
● Total Sewer Fund	5,858,413	2,717,147	46.38%	3,141,266
Insurance Fund				
● Total Insurance Fund - Employee Health/Dental Plans	4,761,285	3,417,371	71.77%	1,343,914
● Total Insurance Fund - Wellness program	88,270	18,207	20.63%	70,063
● Total Insurance Fund	4,849,555	3,435,578	70.84%	1,413,977
Equipment Maintenance Replacement Fund				
● Total Equipment Maintenance Replacement - Computer Services	1,297,337	557,579	42.98%	739,758
● Total Equipment Maintenance Replacement - Police	470,331	270,061	57.42%	200,270
● Total Equipment Maintenance Replacement - Fire	278,885	183,278	65.72%	95,607
● Total Equipment Maintenance Replacement - Public Works	1,965,123	934,539	47.56%	1,030,584
● Total Equipment Maintenance Replacement Fund	4,011,676	1,945,457	48.49%	2,066,219
● Total Housing Trust Fund	372,848	19,483	5.23%	353,365
Grand Total, All Funds	85,105,714	42,743,139	50.22%	42,362,574

Notes:

(1) 66.67% of year completed