



City of Highland Park

Financial Status Report

Period ended August 31, 2016

(Un-Audited)

Prepared by:
Finance Department



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Section 1: Cash & Investment Report

Purpose

Detailed report of cash, investments and rates of return. Please note:

- City funds are maintained in accordance with the City's Investment Policy, which defines how the City accounts for and protects cash and investments.
- Cash and investments are categorized in order of liquidity.
- Cash flow reconciliation is included to reflect total cash receipts and cash payments for both Governmental and Proprietary funds.
- Accounting for the Police and Fire Pension Funds is handled by an outside accounting firm. The figures in this report are based on the most current information available.

**City of Highland Park
Cash & Investment Report
Month Ending August 31, 2016**

					ANNUALIZED	MATURITY
ACCOUNT NAME	ACCOUNT TYPE	INSTITUTION	FUND	BALANCE	RATE	DATE
PETTY CASH	PETTY CASH	VARIOUS CITY LOCATIONS	111	5,470	0.00%	
		TOTAL PETTY CASH		5,470		
WORK COMP CLAIM	CHECKING	HIGHLAND PARK BANK & TRUST	111	8,314	0.000%	
GEN DISBURSEMENT CASH	CHECKING	HIGHLAND PARK BANK & TRUST	111	(2,866,071)	(2) 0.000%	
FOREIGN FIRE CASH	CHECKING	JP MORGAN CHASE	126	464,870	(1) 0.000%	
PAYROLL CASH	CHECKING	HIGHLAND PARK BANK & TRUST	111	(3,751)	(2) 0.000%	
AR LOCKBOX CASH	CHECKING	FIRST MERIT BANK	111	(1,190)	(2) 0.000%	
AR LOCKBOX CASH	CHECKING	FIRST MERIT BANK	212	42,461	0.000%	
		TOTAL CHECKING		(2,355,367)		
OTHER CASH	SAVINGS	FIRST BANK HP	141	5,000	0.350%	
		TOTAL SAVINGS		5,000		
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	111	220,059	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	121	572,637	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	122	467,316	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	124	312,583	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	127	(62,443)	(2) 0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	129	255,981	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	131	1,289,317	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	141	(135,428)	(2) 0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	143	1,173,008	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	211	-	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	212	182,564	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	214	-	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	221	3,103,086	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	222	569,708	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	321	12,523	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	331	85,812	0.000%	
MARKET INDEX	MONEY MARKET	HIGHLAND PARK BANK & TRUST	111	43,241	0.050%	
MOTOR FUEL	MONEY MARKET	ILLINOIS FUNDS	122	500,687	0.386%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	111	5,205,817	0.386%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	131	1,005,242	0.386%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	141	-	0.386%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	211	317,772	0.386%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	212	865,267	0.386%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	214	1,360,490	0.386%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	222	633,475	0.386%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	321	332,527	0.386%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	331	1,405,857	0.386%	
BOND PROCEEDS	MONEY MARKET	ILLINOIS FUNDS	141	2,420,124	0.386%	
BOND PROCEEDS	MONEY MARKET	ILLINOIS FUNDS	212	1,937,571	0.386%	
BOND PROCEEDS	MONEY MARKET	ILLINOIS FUNDS	214	251,918	0.386%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	111	16,914,410	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	131	744,795	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	141	40,513	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	211	550,788	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	212	422,317	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	214	1,012,321	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	222	1,778,474	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	321	358,764	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	331	930,241	0.860%	
		TOTAL MONEY MARKET		47,079,333		
WORKING CAPITAL	CD	FIRST BANK HP	111	4,852,767	0.960%	03/22/2017
WORKING CAPITAL	CD	FIRST BANK HP	131	721,546	0.960%	03/22/2017
WORKING CAPITAL	CD	FIRST BANK HP	141	259,640	0.960%	01/07/17 & 03/22/17
WORKING CAPITAL	CD	FIRST BANK HP	211	181,609	0.960%	03/22/2017
WORKING CAPITAL	CD	FIRST BANK HP	212	300,122	0.960%	03/22/2017
WORKING CAPITAL	CD	FIRST BANK HP	214	405,544	0.960%	03/22/2017
WORKING CAPITAL	CD	FIRST BANK HP	222	586,721	0.960%	03/22/2017
WORKING CAPITAL	CD	FIRST BANK HP	321	126,971	0.960%	03/22/2017
WORKING CAPITAL	CD	FIRST BANK HP	331	310,080	0.960%	03/22/2017
		TOTAL CD's		7,745,000		
		TOTAL CASH & INVESTMENTS		52,479,437		
		AGGREGATE ANNUALIZED RATE			0.63%	

Notes:

(1) The City receives Foreign Fire Insurance Board financials at the end of the calendar year. Fund 126 information reflects balances at 12/31/2015.

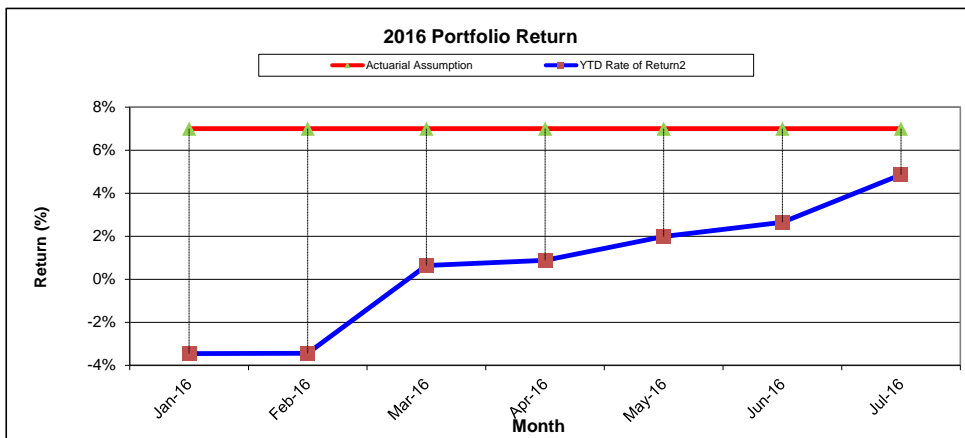
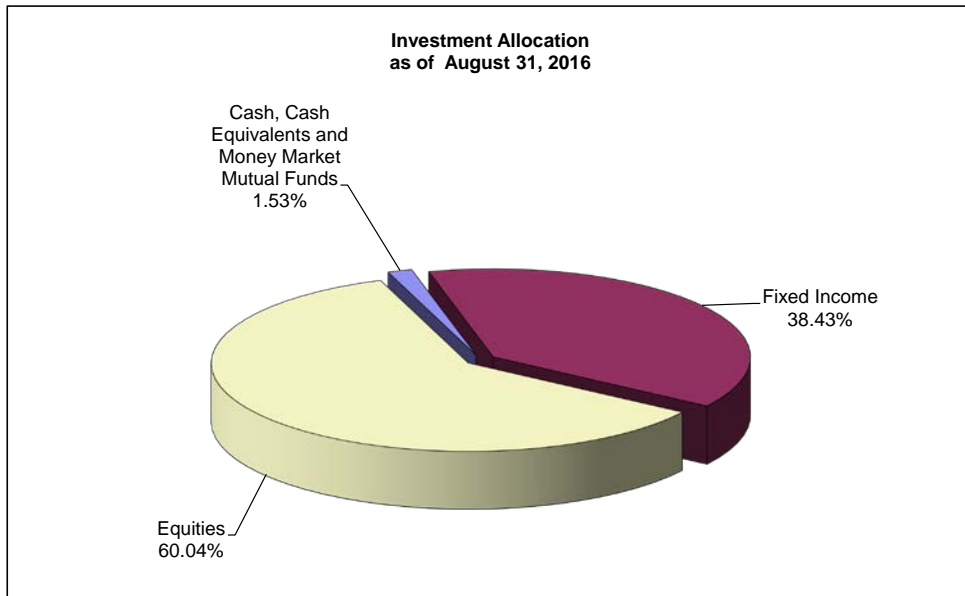
(2) Negative account balances in checking accounts represent outstanding checks. Negative balances in Money Market accounts will be adjusted during audit preparation. All Money Market bank accounts in total have positive balances.

City of Highland Park
Cash Reconciliation (\$000)
as of August 31, 2016

Primary Government Cash 12/31/2015 (audited)	39,176
Agency Cash and Cash Equivalents 12/31/2015 (audited)	3,881
Cash & Investments 12/31/2015	43,057
2016 Activity:	
2016 YTD Revenue	54,131
2016 YTD Expenditures	(42,743)
(Increase)/Decrease in Accounts Receivables	(98)
Increase/(Decrease) in Accounts Payable	(1,868)
Cash & Investments 08/31/2016	52,479
Increase in Cash & Investments 12/31/2015 to 08/31/2016	9,422

**City of Highland Park
Police Pension Fund Investment Report
as of August 31, 2016**

Total Portfolio in (\$'s)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Investments												
Cash, Cash Equivalents and Money Market Mutual Funds	364,124	363,811	490,612	486,240	486,097	521,251	519,740					
Fixed Income	12,527,598	12,573,367	12,371,306	12,393,006	12,291,939	13,104,257	12,870,928					
Equities	19,326,180	18,989,780	20,214,735	20,005,672	20,272,421	20,471,599	21,201,297					
Total Investments	32,217,902	31,926,958	33,076,653	32,884,918	33,050,457	34,097,107	34,591,965	-	-	-	-	-
Deductions												
Administration	2,727	1,440	5,390	4,476	8,005	5,497	5,635					
Benefits	323,604	323,604	314,648	323,604	323,604	323,604	323,604					
Refunds	-	-	-	-	-	-	-					
Total Deductions	326,331	325,044	320,038	328,080	331,609	329,101	329,239	-	-	-	-	-
Gains/Income												
Cash, Cash Equivalents and Money Market Mutual Funds	63	147	138	133	138	132	222					
Fixed Income	131,234	93,979	27,692	(11,914)	(9,052)	151,828	(1,707)					
Equities	(1,243,824)	(85,429)	1,283,537	90,225	372,321	69,208	740,289					
Total Gains/Income¹	(1,112,527)	8,698	1,311,367	78,444	363,406	221,168	738,805	-	-	-	-	-
Annualized Rate of Return	-41.44%	-20.65%	2.56%	2.64%	4.78%	5.30%	8.33%					
YTD Rate of Return²	-3.45%	-3.44%	0.64%	0.88%	1.99%	2.65%	4.86%					
Actuarial Assumption	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%					
Monthly +/- from Actuarial	(1,313,889)	(190,846)	1,104,638	(127,087)	156,841	8,061	522,605					
YTD +/- from Actuarial	(1,313,889)	(1,504,735)	(400,096)	(527,183)	(370,342)	(362,281)	160,323					

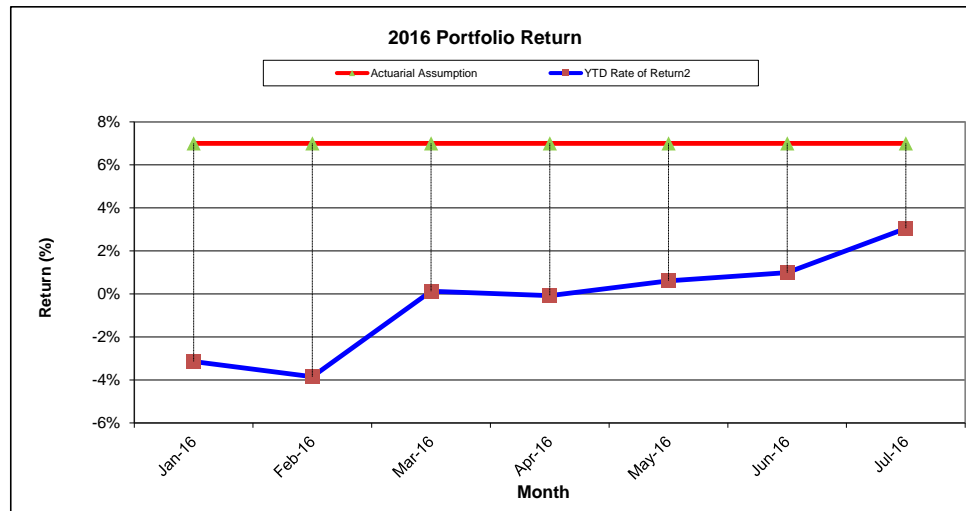
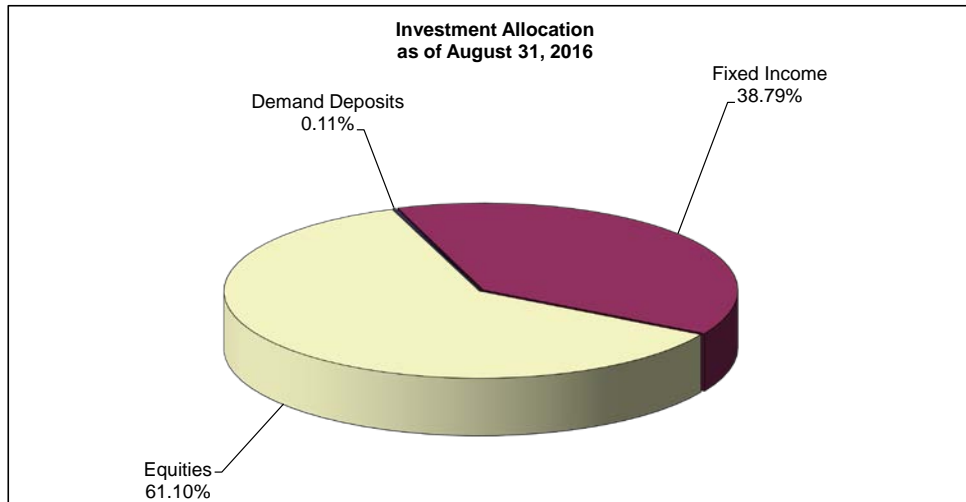


Notes:

1. Gains/Income shown gross of portfolio management fees
2. Based on YTD gains/income and average ending portfolio balance
3. Source: Lauterbach and Amen Monthly Statement of Plan Assets

**City of Highland Park
Fire Pension Fund Investment Report
as of August 31, 2016**

Total Portfolio in (\$'s)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Investments												
Demand Deposits	17,277	15,632	13,878	9,059	31,947	37,312	37,243					
Fixed Income	13,496,417	13,354,955	13,214,701	12,917,295	12,730,101	13,700,519	13,383,482					
Equities	20,521,352	20,171,869	21,395,402	21,343,938	21,614,317	21,581,827	22,348,525					
Insurance Contract												
Total Investments	34,035,046	33,542,456	34,623,981	34,270,292	34,376,364	35,319,658	35,769,250	-	-	-	-	-
Deductions												
Administration	1,205	2,815	1,715	4,715	9,106	3,635	1,265					
Benefits	294,950	294,950	294,950	294,950	294,950	309,285	306,145					
Total Deductions	296,155	297,765	296,665	299,665	304,056	312,920	307,410	-	-	-	-	-
Gains/Income												
Demand Deposits	41	21	50	38	38	30	119					
Fixed Income	140,189	109,122	83,474	13,526	(11,105)	154,201	14,175					
Equities	(1,212,103)	(338,789)	1,259,940	(84,406)	247,588	(19,966)	695,919					
Total Gains/Income¹	(1,071,872)	(229,647)	1,343,465	(70,843)	236,521	134,265	710,212	-	-	-	-	-
Annualized Rate of Return	-37.79%	-23.11%	0.49%	-0.25%	1.46%	1.99%	5.22%					
YTD Rate of Return²	-3.15%	-3.85%	0.12%	-0.08%	0.61%	0.99%	3.04%					
Actuarial Assumption	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%					
Monthly +/- from Actuarial	(1,284,591)	(439,287)	1,127,065	(285,032)	21,669	(86,483)	486,655					
YTD +/- from Actuarial	(1,284,591)	(1,723,878)	(596,814)	(881,846)	(860,177)	(946,660)	(460,005)					



- Notes:
1. Gains/income shown gross of portfolio management fees
 2. Based on YTD gains/income and average ending portfolio balance
 3. Source: Lauterbach and Amen Monthly Statement of Plan Assets



Section 2: General Fund Summary

Purpose

Projected unaudited General Fund balance at December 31, 2016 based on 2016 amended budget² and audited fund balance as of January 1, 2016.

General Fund Balance¹	
Fund Balance - January 1, 2016 (audited)	\$20,322,846
2016 Revenue	32,689,504
2016 Operating Expenditures	(32,357,949)
2016 Capital Expenditures, Debt, Capital, Transfers	(3,814,594)
Projected Fund Balance - December 31, 2016 (unaudited)	\$16,839,807
% of Operating Expenditures	52.04%

Footnotes:

1. Adjustments are required at the end of the fiscal year for audit purposes,
2. As amended through August 31, 2016



Section 3: Revenues

Purpose

A summary and detailed report of revenues compared to the 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

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

- ***Multiple Fund Variances***
 - Other Services – The “Other Services” line item in the General, Multi-Modal, Water, and Sewer Funds, consists of revenues for services provided to Forest City. The variances in Multi-Modal, Water, and Sewer are offset by a positive variance in the General Fund. As such, the net impact of the variances, collectively, is zero. The variances were caused by a re-allocation of Forest City revenues, by fund.

Section 3: Revenues

(continued)

- ***General Fund***
 - Home Rule Sales Tax & State Sales Tax- Lower than anticipated State sales tax receipts, which may have been impacted by two less retailers in the City, retail competition from neighboring communities, and road construction along Deerfield Road.
 - Other Taxes – Food & Beverage – Revenues are less than anticipated when budgeted which may be the result of five fewer restaurants and road construction along Deerfield Road.
 - Planning Fees – Revenues are less than anticipated when budgeted.
 - State Grant – Public Safety – As a result of the State’s budget issues, it is unlikely all grant reimbursements will be received in FY2016.
- ***Multi-Modal Fund***
 - Other Taxes – Lower than anticipated gas tax revenue, which may have been impacted by closure of one of the City’s gas stations, ongoing renovations of another City gas station, and road construction along Deerfield Road.
- ***E-911 Fund***
 - Other Services – Given a new State law in January 2016, E911 funds from wireless carriers are collected by the Illinois State Police and disbursed to the 911 dispatch center, located in Glenview, directly. As a result, expenditures are also reduced for a net impact of zero.
- ***Environmental Sustainability Fund***
 - Organizational Sustainability – Change in waste removal service provider resulting in decreased sustainability receipts.
- ***Capital Projects Fund***
 - Government Reimbursements – Reimbursements for Forest, Park, and Central Avenue bridges are less than anticipated when budgeted. As a result, expenditures are also reduced for a net impact of zero.

Section 3: Revenues

(continued)

- ***Parking Fund***
 - Fines - Police – Revenues are less than anticipated when budgeted which may be the result of increased public compliance.
 - Meter Parking Revenue – Parking meter usage is less than anticipated when budgeted.
- ***Equipment Maintenance & Replacement Fund***
 - Other Reimbursements – Revenues are less than anticipated when budgeted, which may have been impacted by less usage of City fuel by external customers and/or lower gas/diesel prices.

Footnotes:

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

**City of Highland Park
Revenue Detail Report
as of August 31, 2016**

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
General Fund				
General Taxes				
111.02.101.1001 Property Taxes	2,353,885	1,291,934	54.89%	(1,061,951)
111.02.101.1002 Home Rule Sales Tax	3,772,800	2,301,775	61.01%	(1,471,025)
111.02.101.1003 State Sales Tax	9,453,100	5,673,250	60.01%	(3,779,850)
111.02.101.1004 State Income Tax	1,467,000	2,046,364	139.49%	579,364
111.02.101.1006 State Local Use Tax	641,000	531,277	82.88%	(109,723)
111.02.101.1007 State Auto Rental Tax	39,100	26,822	68.60%	(12,278)
111.02.101.1008 State Replacement Tax	329,800	235,611	71.44%	(94,189)
111.02.101.1009 Utility Tax	2,750,000	1,701,283	61.86%	(1,048,717)
111.02.101.1010 Cable Tv Franchise Tax	800,000	608,526	76.07%	(191,474)
111.02.101.1011 Telephone Franchise Tax	1,052,600	788,168	74.88%	(264,432)
111.02.101.1012 Hotel/Motel Franchise Tax	201,400	117,803	58.49%	(83,597)
111.02.101.1014 Real Estate Transfer Tax	1,705,100	1,284,468	75.33%	(420,632)
111.02.101.1020 Other Taxes - Food & Beverage	714,000	437,429	61.26%	(276,571)
111.02.101.1021 Other Taxes - Packaged Liquor	201,600	179,183	88.88%	(22,417)
111.04.101.1015 Fire Insurance Tax	1,400	380	27.14%	(1,020)
Total General Taxes	25,482,785	17,224,271	67.59%	(8,258,514)
Permits				
111.04.102.1008 Fire Permits	28,220	21,875	77.52%	(6,345)
111.05.102.1001 Building Permits - General	1,150,000	1,075,537	93.52%	(74,463)
111.06.102.1010 Tree Permits	45,000	74,200	164.89%	29,200
Total Permits	1,223,220	1,171,612	95.78%	(51,608)
Total Licenses	327,450	150,992	46.11%	(176,458)
Total Fines and Forfeitures	825,000	558,135	67.65%	(266,865)
Charges for Service				
111.01.105.1601 City Sponsored Events	10,000	10,761	107.61%	761
111.01.105.1602 Senior Center Activities	115,000	79,327	68.98%	(35,673)
111.01.105.1603 Youth Center Activities	10,000	11,033	110.33%	1,033
111.02.105.1502 Vital Statistics Fees	58,100	35,844	61.69%	(22,256)
111.02.105.1604 Recycling Bins	100	190	190.00%	90
111.02.105.1605 Yard Waste Stickers	-	6,939	0.00%	6,939
111.02.105.1606 Cash Over/Short	-	(14)	0.00%	(14)
111.02.105.1620 Other Services	400,000	343,779	85.94%	(56,221)
111.01.105.1641 Public Access Studio	3,676	3,686	100.27%	10
111.03.105.1401 Alarm System Annual Charge	-	644	0.00%	644
111.03.105.1402 False Alarms - Police Dept	90,000	74,064	82.29%	(15,937)
111.03.105.1607 Police Department Services	713,500	606,991	85.07%	(106,509)
111.04.105.1401 Alarm System Annual Charge	13,000	17,936	137.97%	4,936
111.04.105.1403 False Alarms - Fire Dept	5,500	6,810	123.81%	1,310
111.04.105.1608 Ambulance Services	490,000	415,311	84.76%	(74,689)
111.04.105.1609 Fire Department Services	341,300	180,736	52.96%	(160,564)
111.05.105.1501 Planning Fees	35,000	19,640	56.11%	(15,360)
111.06.105.1611 Public Works Services	5,000	8,499	169.99%	3,499
Total Charges for Service	2,290,176	1,822,175	79.56%	(468,001)
Reimbursements and Grants				
111.02.106.1101 Freedom of Information Request	4,300	3,116	72.46%	(1,184)
111.02.106.1102 Insurance Reimbursements	-	5,316	0.00%	5,316
111.02.106.1103 Damages to City Property Reimbursement	-	4,636	0.00%	4,636
111.02.106.1104 Jury Duty Reimbursement	-	75	0.00%	75
111.02.106.1118 Workers Compensation	20,000	15,546	77.73%	(4,454)
111.02.106.1120 Other Reimbursements	50,465	27,529	54.55%	(22,936)
111.03.106.1107 Police Reimbursements	25,000	15,977	63.91%	(9,023)
111.03.106.1222 State Grant - Public Safety	21,500	6,277	29.20%	(15,223)
111.04.106.1108 Fire Reimbursements	6,000	554	9.23%	(5,446)
111.06.106.1109 Tree Escrow Reimbursement	100	-	0.00%	(100)
Total Reimbursements and Grants	127,365	79,026	62.05%	(48,339)
Total Rental Income	119,008	113,495	95.37%	(5,513)
Total Interest Income	121,300	124,052	102.27%	2,752
Payment in Lieu of Taxes	1,094,000	352,267	32.20%	(741,733)
Contributions and Donations				
111.02.204.1001 Contributions and Donations	-	54	0.00%	54
Total Contributions and Donations	-	54	0.00%	54
Transfers				
111.02.205.1005 Transfer From Enhanced 911	350,000	233,333	66.67%	(116,667)
111.02.205.1007 Transfer From Parking Fund	99,000	66,000	66.67%	(33,000)
111.02.205.1008 Transfer From Water Fund	630,200	420,133	66.67%	(210,067)
Total Transfers	1,079,200	719,467	66.67%	(359,733)
Total General Fund	32,689,504	22,315,546	68.27%	(10,373,958)

Notes:

(1) 66.67% of year completed

City of Highland Park
Revenue Detail Report
as of August 31, 2016

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
Multi-Modal Transportation Fund				
General Taxes				
121.06.101.1001 Property Taxes	1,128,500	673,503	59.68%	(454,997)
121.06.101.1017 Demolition Tax	75,000	43,329	57.77%	(31,671)
121.06.101.1020 Other Taxes	460,900	279,778	60.70%	(181,122)
Total General Taxes	1,664,400	996,610	59.88%	(667,790)
Total Permits	30,000	17,025	56.75%	(12,975)
Total Licenses	927,000	440,609	47.53%	(486,391)
Fines and Forfeitures				
121.06.104.1013 Fines - Public Works	8,000	3,580	44.75%	(4,420)
Total Fines and Forfeitures	8,000	3,580	44.75%	(4,420)
Charges for Service				
121.06.105.1618 Private Street Snow Plowing	32,000	23,080	72.12%	(8,920)
121.06.105.1620 Other Services	62,500	30,857	49.37%	(31,643)
Total Charges for Service	94,500	53,937	57.08%	(40,563)
Total Reimbursements and Grants	1,457,256	925,828	63.53%	(531,428)
Total Interest Income	-	164	0.00%	164
Total Transfers	130,000	-	0.00%	(130,000)
Total Multi-Modal Transportation Fund	4,311,156	2,437,753	56.55%	(1,873,403)
Motor Fuel Tax Fund				
122.06.101.1018 Motor Fuel Tax	750,400	499,197	66.52%	(251,203)
122.06.202.1003 Interest - Sweep Account	-	225	0.00%	225
122.06.202.1005 Interest - Illinois Funds	50	606	1211.14%	556
Total Motor Fuel Tax Fund	750,450	500,028	66.63%	(250,422)
E-911 Fund				
124.03.105.1620 Other Services	200,000	18,592	9.30%	(181,408)
124.03.106.1222 State Grant - Public Safety	229,240	247,167	107.82%	17,927
124.02.202.1003 Interest - Sweep Account	-	141	0.00%	141
Total E-911 Fund	429,240	265,900	61.95%	(163,340)
Highland Park Theatre Fund				
127.01.201.1001 Rental Income	16,500	12,000	72.73%	(4,500)
Total Highland Park Theatre Fund	16,500	12,000	72.73%	(4,500)
Public Safety Pension				
128.02.101.1001 Property Taxes	5,239,700	2,634,130	50.27%	(2,605,570)
Total Public Safety Pension	5,239,700	2,634,130	50.27%	(2,605,570)
Environmental Sustainability Fund				
129.01.105.1621 Organizational Sustainability	145,000	68,227	47.05%	(76,773)
129.01.202.1003 Interest - Sweep Account	-	119	0.00%	119
Total Environmental Sustainability Fund	145,000	68,346	47.14%	(76,654)
Debt Service Fund				
131.02.101.1001 Property Taxes	2,934,799	1,769,021	60.28%	(1,165,778)
131.02.106.1120 Other Reimbursements	-	10,192	0.00%	10,192
131.02.202.1001 Interest - C.D.	14,300	3,350	23.42%	(10,950)
131.02.202.1003 Interest - Sweep Account	700	8,070	1152.80%	7,370
Total Debt Service Fund	2,949,799	1,790,632	60.70%	(1,159,167)
Capital Projects Fund				
141.02.202.1005 Interest - Illinois Funds	-	8,544	0.00%	8,544
141.06.101.1001 Property Taxes	507,174	381,515	75.22%	(125,659)
141.06.101.1002 Home Rule Sales Tax	456,100	284,489	62.37%	(171,611)
141.06.106.1110 Government Reimbursements	395,000	88,741	22.47%	(306,259)
141.06.106.1120 Other Reimbursements	100	-	0.00%	(100)
141.06.202.1001 Interest - C.D.	1,100	3,490	317.24%	2,390
141.06.202.1003 Interest - Sweep Account	-	9,611	0.00%	9,611
141.06.202.1030 Bond Proceeds	4,675,000	4,715,500	100.87%	40,500
141.06.205.1003 Transfer From Motor Fuel Tax	720,000	-	0.00%	(720,000)
Total Capital Projects Fund	6,754,474	5,491,889	81.31%	(1,262,585)
Tax Increment Financing Fund				
143.06.101.1001 Property Taxes	115,000	117,737	102.38%	2,737
143.02.202.1003 Interest - Sweep Account	-	527	0.00%	527
Total Tax Increment Financing Fund	115,000	118,264	102.84%	3,264

Notes:

(1) 66.67% of year completed

**City of Highland Park
Revenue Detail Report
as of August 31, 2016**

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
Parking Fund				
211.03.104.1011 Fines - Police	215,000	126,986	59.06%	(88,014)
211.03.104.1041 Fines Collected by Armor - Police	12,000	12,920	107.67%	920
211.06.105.1506 Meter Parking Revenue	31,200	16,850	54.01%	(14,350)
211.06.105.1507 Port Clinton Parking Revenue	109,200	60,660	55.55%	(48,540)
211.06.105.1508 Commuter Parking Revenue	162,000	9,830	6.07%	(152,170)
211.06.105.1509 Employee Permit Parking Revenue	200,800	109,268	54.42%	(91,532)
211.06.105.1510 Overnight Parking Revenue	16,300	12,117	74.34%	(4,183)
211.06.105.1511 Daily Parking Revenue	43,800	33,501	76.49%	(10,299)
211.06.105.1520 Other Fees	10,000	7,329	73.29%	(2,671)
211.06.202.1001 Interest - C.D.	5,700	1,137	19.95%	(4,563)
211.06.202.1003 Interest - Sweep Account	200	3,837	1918.32%	3,637
Total Parking Fund	806,200	394,434	48.93%	(411,766)
Water Fund				
212.02.202.1005 Interest - Illinois Funds	-	6,094	0.00%	6,094
212.06.102.1009 Water Tap Permits	40,000	87,693	219.23%	47,693
212.06.104.1013 Fines - Public Works	8,000	5,267	65.84%	(2,733)
212.06.105.1303 Water Sales	7,426,218	4,635,613	62.42%	(2,790,605)
212.06.105.1620 Other Services	32,256	17,563	54.45%	(14,693)
212.06.106.1103 Damages to City Property Reimbursement	100	935	934.71%	835
212.06.106.1110 Government Reimbursements	69,000	35,230	51.06%	(33,770)
212.06.106.1120 Other Reimbursements	10,230	53,792	525.82%	43,562
212.06.202.1001 Interest - C.D.	23,300	3,287	14.11%	(20,013)
212.06.202.1003 Interest - Sweep Account	-	8,009	0.00%	8,009
212.06.202.1030 Bond Proceeds	4,095,000	3,635,761	88.79%	(459,239)
Total Water Fund	11,704,104	8,489,243	72.53%	(3,214,861)
Sewer Fund				
214.06.102.1006 Sanitary Sewer Permits	16,000	17,475	109.22%	1,475
214.06.102.1007 Storm Sewer Permits	17,500	14,655	83.74%	(2,845)
214.06.105.1301 Sanitary Sewer Charges	2,194,900	1,389,523	63.31%	(805,377)
214.06.105.1311 Storm Water Management Fee	1,955,800	1,438,974	73.57%	(516,826)
214.06.105.1620 Other Services	45,000	22,417	49.81%	(22,583)
214.06.106.1110 Government Reimbursements	5,000	6,890	137.81%	1,890
214.06.106.1120 Other Reimbursements	4,000	978	24.44%	(3,022)
214.06.202.1001 Interest - C.D.	12,100	3,375	27.89%	(8,725)
214.06.202.1003 Interest - Sweep Account	-	10,375	0.00%	10,375
214.06.202.1030 Bond Proceeds	1,000,000	1,007,182	100.72%	7,182
Total Sewer Fund	5,250,300	3,911,844	74.51%	(1,338,456)
Insurance Fund				
Total Reimbursements	1,347,500	717,815	53.27%	(629,685)
Total Interest	-	1,584	0.00%	1,584
Total Transfers	3,904,000	2,536,196	64.96%	(1,367,804)
Total Insurance Fund	5,251,500	3,255,595	61.99%	(1,995,905)
Equipment Replacement Fund				
222.02.106.1202 IT Charges	1,055,385	703,590	66.67%	(351,795)
222.06.106.1120 Other Reimbursements	30,300	16,143	53.28%	(14,157)
222.06.106.1201 Equipment Charges	2,370,186	1,580,124	66.67%	(790,062)
222.06.202.1001 Interest - C.D.	17,500	3,408	19.48%	(14,092)
222.06.202.1003 Interest - Sweep Account	-	9,499	0.00%	9,499
222.02.202.1005 Interest - Illinois Funds	-	1,461	0.00%	1,461
222.06.203.1001 Sale of Assets	-	29,180	0.00%	29,180
Total Equipment Replacement Fund	3,473,371	2,343,404	67.47%	(1,129,967)
Housing Trust Fund				
321.05.101.1017 Demolition Tax	150,000	86,671	57.78%	(63,329)
321.05.102.1001 Demolition Permit	30,000	11,925	39.75%	(18,075)
321.05.202.1001 Interest - C.D.	4,500	864	19.20%	(3,636)
321.02.202.1005 Interest - Illinois Funds	-	670	0.00%	670
321.05.202.1003 Interest - Sweep Account	-	2,339	0.00%	2,339
321.05.203.1003 Payment In Lieu Of Taxes	300,000	-	0.00%	(300,000)
Total Housing Trust Fund	484,500	102,469	21.15%	(382,031)
Grand Total, All Funds	80,370,798	54,131,479	67.35%	(26,239,319)

Notes:

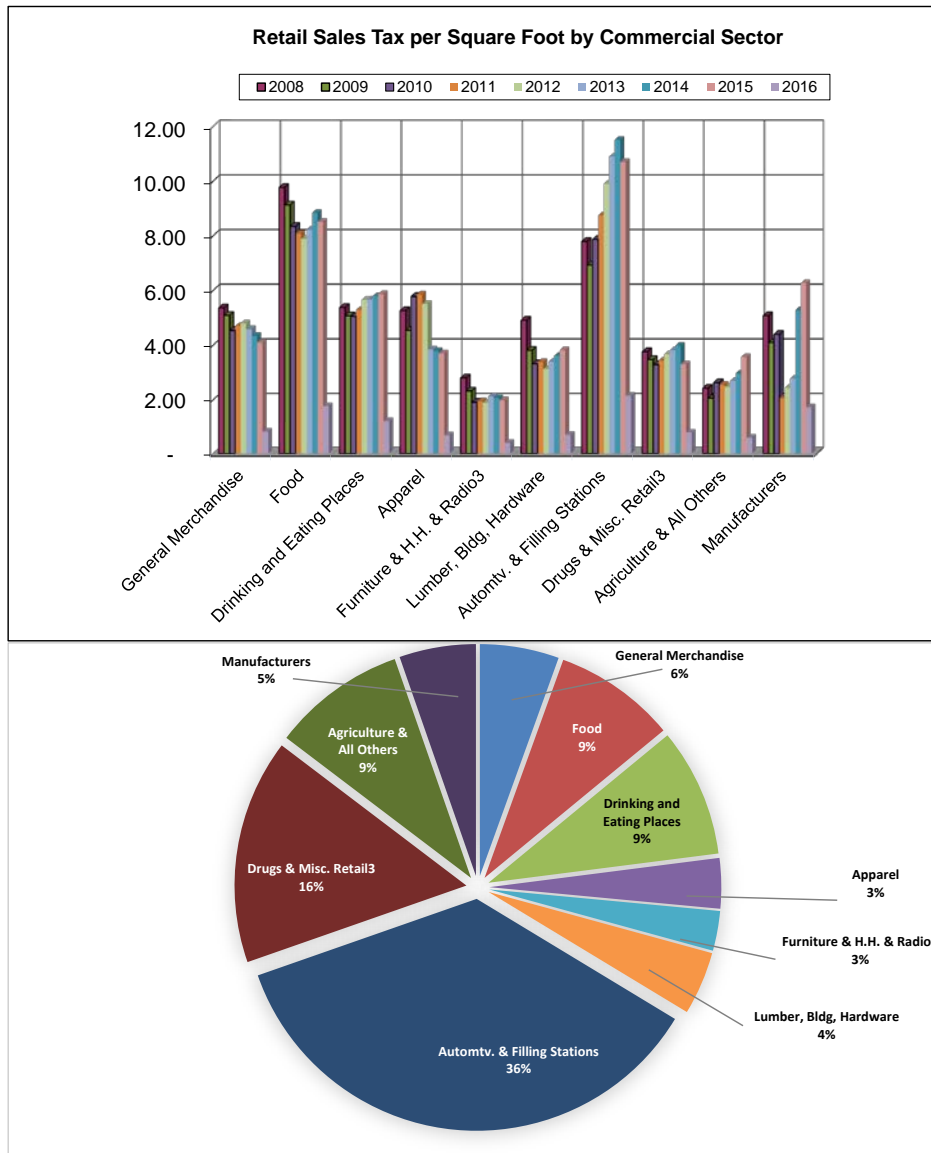
(1) 66.67% of year completed

City of Highland Park
Sales Tax Revenue per Square Foot by Commercial Sector⁵
thru 1st Quarter 2016

		2008		2009		2010		2011		2012		2013		2014		2015		2016		2016
	Est. Sq. ft. Comm. Space ¹	Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Annltz ² Per Sq. Ft.
Commercial Sector		Total Revenue	Per Sq. Ft.	Total Revenue	Per Sq. Ft.	Total Revenue	Per Sq. Ft.	Total Revenue	Per Sq. Ft.	Total Revenue	Per Sq. Ft.	Total Revenue	Per Sq. Ft.	Total Revenue	Per Sq. Ft.	Total Revenue	Per Sq. Ft.	Total Revenue	Per Sq. Ft.	
General Merchandise	182,235	977,472	5.36	927,321	5.09	826,980	4.54	855,418	4.69	873,920	4.80	835,044	4.58	790,793	4.34	746,392	4.10	148,651	0.82	3.76
Food	130,340	1,273,994	9.77	1,189,841	9.13	1,087,650	8.34	1,053,067	8.08	1,028,176	7.89	1,072,065	8.23	1,151,589	8.84	1,109,681	8.51	229,443	1.76	8.11
Drinking and Eating Places	198,861	1,069,644	5.38	1,008,469	5.07	1,003,616	5.05	1,051,548	5.29	1,124,401	5.65	1,126,690	5.67	1,151,593	5.79	1,166,292	5.86	241,261	1.21	5.59
Apparel	139,411	734,292	5.27	633,020	4.54	805,950	5.78	815,920	5.85	767,057	5.50	535,389	3.84	527,030	3.78	515,449	3.70	94,452	0.68	3.12
Furniture & H.H. & Radio ³	188,890	530,066	2.81	438,990	2.32	361,102	1.91	366,671	1.94	357,195	1.89	399,676	2.12	389,492	2.06	374,216	1.98	74,661	0.40	1.82
Lumber, Bldg, Hardware	170,385	837,579	4.92	649,470	3.81	565,582	3.32	575,466	3.38	531,334	3.12	577,905	3.39	614,503	3.61	649,333	3.81	118,819	0.70	3.21
Automtv. & Filling Stations	451,975	3,523,532	7.80	3,132,404	6.93	3,557,053	7.87	3,950,426	8.74	4,474,567	9.90	4,923,879	10.89	5,201,189	11.51	4,834,947	10.70	969,691	2.15	9.89
Drugs & Misc. Retail ³	542,755	2,041,972	3.76	1,884,454	3.47	1,784,393	3.29	1,865,878	3.44	1,987,809	3.66	2,065,855	3.81	2,155,211	3.97	1,790,749	3.30	422,764	0.78	3.59
Agriculture & All Others	422,375	1,023,800	2.42	868,766	2.06	1,111,459	2.63	1,074,183	2.54	1,044,870	2.47	1,135,761	2.69	1,251,609	2.96	1,505,263	3.56	251,447	0.60	2.74
Manufacturers	83,345	423,556	5.08	341,144	4.09	366,248	4.39	170,566	2.05	202,932	2.43	231,160	2.77	439,854	5.28	522,080	6.26	143,868	1.73	7.96
Total	2,510,572	12,435,907	4.95	11,073,880	4.41	11,470,033	4.57	11,779,143	4.69	12,392,261	4.94	12,903,424	5.14	13,672,863	5.45	13,214,402	5.26	2,695,056	1.07	4.29

Notes:

- (1) 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.
- (2) Annualized sales tax figures adjusted for seasonality based on 2007 actual receipts.
- (3) The Illinois Department of Revenue processed a large adjustment between the Furniture & H.H. & Radio and Drugs & Misc. Retail categories in the 1st quarter of 2010. The figures for the 1st quarter represent the total sales tax for both categories split by percentage based on the 1st quarter of 2009 collections for illustrative purposes.
- (4) 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.
- (5) 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 on the Revenue Tracking report.



**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
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Sales Tax ¹														
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 Tax ²														
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 - General ² (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:

- 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.
- Real Estate Transfer Tax and Building Permit Revenue is reported in the month collected by the City.
- 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