



City of Highland Park

Financial Status Report

Period ended September 30, 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 September 30, 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	(1,755,999)	(2) 0.000%	
FOREIGN FIRE CASH	CHECKING	JP MORGAN CHASE	126	464,870	(1) 0.000%	
PAYROLL CASH	CHECKING	HIGHLAND PARK BANK & TRUST	111	(59,267)	(2) 0.000%	
AR LOCKBOX CASH	CHECKING	FIRST MERIT BANK	111	(1,263)	(2) 0.000%	
AR LOCKBOX CASH	CHECKING	FIRST MERIT BANK	212	37,101	0.000%	
		TOTAL CHECKING		(1,306,244)		
OTHER CASH	SAVINGS	FIRST BANK HP	141	5,000	0.350%	
		TOTAL SAVINGS		5,000		
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	111	2,018	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	121	1,338,259	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	122	467,359	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	124	334,817	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	127	(62,985)	(2) 0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	129	207,338	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	131	1,229,547	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	141	722,021	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	143	1,265,675	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	211	89,194	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	212	647,670	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	214	269,572	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	221	3,181,980	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	222	430,258	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	321	-	0.000%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	331	36,310	0.000%	
MARKET INDEX	MONEY MARKET	HIGHLAND PARK BANK & TRUST	111	43,247	0.050%	
MOTOR FUEL	MONEY MARKET	ILLINOIS FUNDS	122	565,537	0.404%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	111	3,859,498	0.404%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	131	2,368,760	0.404%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	141	1,286,758	0.404%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	211	317,903	0.404%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	212	1,031,560	0.404%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	214	1,610,833	0.404%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	222	633,731	0.404%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	321	217,107	0.404%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	331	1,405,857	0.404%	
BOND PROCEEDS	MONEY MARKET	ILLINOIS FUNDS	141	1,181,344	0.404%	
BOND PROCEEDS	MONEY MARKET	ILLINOIS FUNDS	212	1,772,272	0.404%	
BOND PROCEEDS	MONEY MARKET	ILLINOIS FUNDS	214	1,659	0.404%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	111	16,927,578	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	131	746,861	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	141	41,956	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	211	551,293	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	212	424,198	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	214	1,013,764	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	222	1,780,067	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	321	359,129	0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	331	930,241	0.860%	
		TOTAL MONEY MARKET		49,230,187		
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		55,679,413		
		AGGREGATE ANNUALIZED RATE			0.60%	

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.

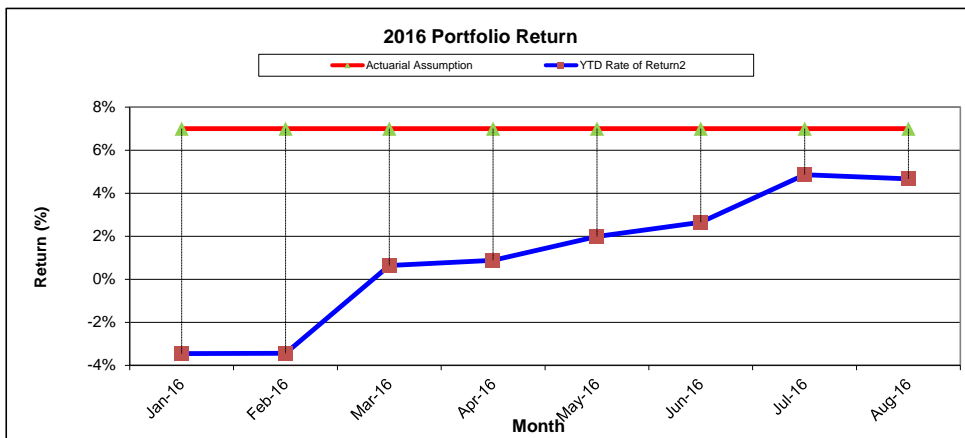
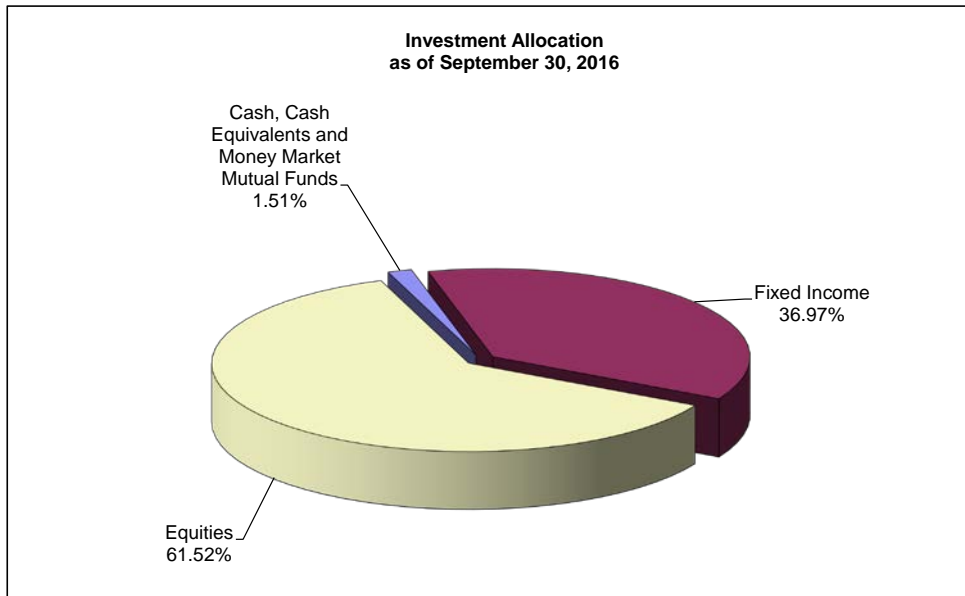
(2) Negative account balances in checking accounts represent outstanding checks. Negative balances in Money Market accounts will be adjusted during audit preparation. All Money Market bank accounts in total have positive balances.

City of Highland Park
Cash Reconciliation (\$000)
as of September 30, 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	66,231
2016 YTD Expenditures	(51,208)
(Increase)/Decrease in Accounts Receivables	(409)
Increase/(Decrease) in Accounts Payable	(1,991)
Cash & Investments 09/30/2016	55,679
Increase in Cash & Investments 12/31/2015 to 09/30/2016	12,622

**City of Highland Park
Police Pension Fund Investment Report
as of September 30, 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	518,132				
Fixed Income	12,527,598	12,573,367	12,371,306	12,393,006	12,291,939	13,104,257	12,870,928	12,679,841				
Equities	19,326,180	18,989,780	20,214,735	20,005,672	20,272,421	20,471,599	21,201,297	21,096,869				
Total Investments	32,217,902	31,926,958	33,076,653	32,884,918	33,050,457	34,097,107	34,591,965	34,294,841	-	-	-	-
Deductions												
Administration	2,727	1,440	5,390	4,476	8,005	5,497	5,635	2,735				
Benefits	323,604	323,604	314,648	323,604	323,604	323,604	323,604	325,969				
Refunds	-	-	-	-	-	-	-	14,480				
Total Deductions	326,331	325,044	320,038	328,080	331,609	329,101	329,239	343,184	-	-	-	-
Gains/Income												
Cash, Cash Equivalents and Money Market Mutual Funds	63	147	138	133	138	132	222	176				
Fixed Income	131,234	93,979	27,692	(11,914)	(9,052)	151,828	(1,707)	13,208				
Equities	(1,243,824)	(85,429)	1,283,537	90,225	372,321	69,208	740,289	(70,292)				
Total Gains/Income¹	(1,112,527)	8,698	1,311,367	78,444	363,406	221,168	738,805	(56,908)	-	-	-	-
Annualized Rate of Return	-41.44%	-20.65%	2.56%	2.64%	4.78%	5.30%	8.33%	7.00%				
YTD Rate of Return²	-3.45%	-3.44%	0.64%	0.88%	1.99%	2.65%	4.86%	4.67%				
Actuarial Assumption	7.00%	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	(271,251)				
YTD +/- from Actuarial	(1,313,889)	(1,504,735)	(400,096)	(527,183)	(370,342)	(362,281)	160,323	(110,928)				

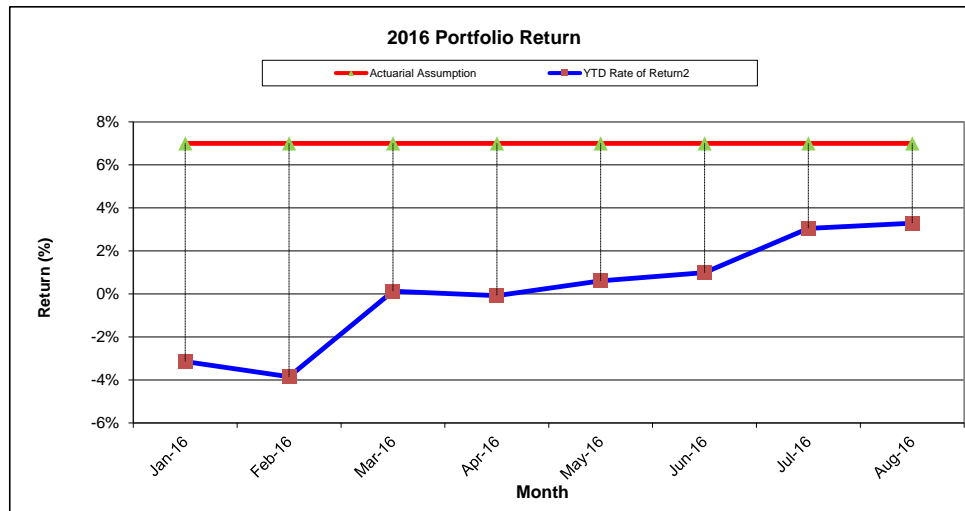
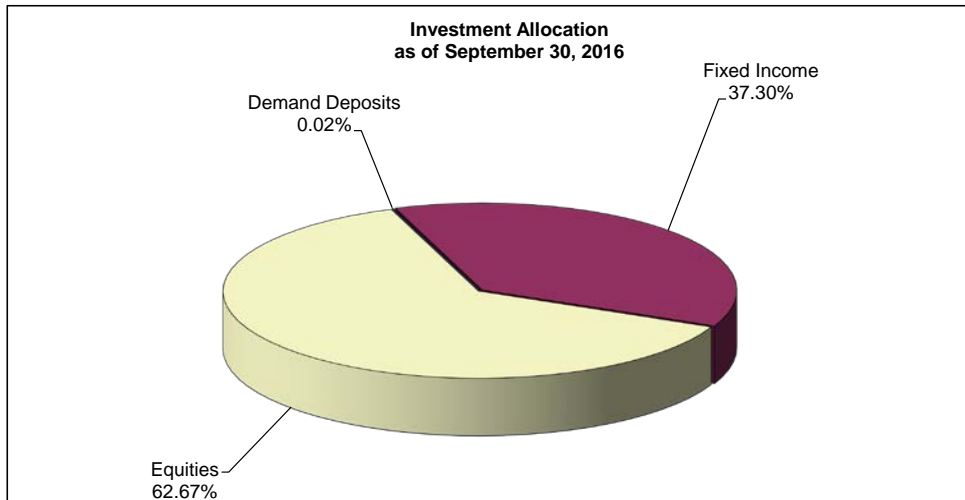


Notes:

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 September 30, 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	8,690				
Fixed Income	13,496,417	13,354,955	13,214,701	12,917,295	12,730,101	13,700,519	13,383,482	13,304,021				
Equities	20,521,352	20,171,869	21,395,402	21,343,938	21,614,317	21,581,827	22,348,525	22,350,373				
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	35,663,084	-	-	-	-
Deductions												
Administration	1,205	2,815	1,715	4,715	9,106	3,635	1,265	1,240				
Benefits	294,950	294,950	294,950	294,950	294,950	309,285	306,145	306,145				
Total Deductions	296,155	297,765	296,665	299,665	304,056	312,920	307,410	307,385	-	-	-	-
Gains/Income												
Demand Deposits	41	21	50	38	38	30	119	54				
Fixed Income	140,189	109,122	83,474	13,526	(11,105)	154,201	14,175	7,912				
Equities	(1,212,103)	(338,789)	1,259,940	(84,406)	247,588	(19,966)	695,919	81,333				
Total Gains/Income¹	(1,071,872)	(229,647)	1,343,465	(70,843)	236,521	134,265	710,212	89,298	-	-	-	-
Annualized Rate of Return	-37.79%	-23.11%	0.49%	-0.25%	1.46%	1.99%	5.22%	4.93%				
YTD Rate of Return²	-3.15%	-3.85%	0.12%	-0.08%	0.61%	0.99%	3.04%	3.29%				
Actuarial Assumption	7.00%	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	(133,596)				
YTD +/- from Actuarial	(1,284,591)	(1,723,878)	(596,814)	(881,846)	(860,177)	(946,660)	(460,005)	(593,601)				



- 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, 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 September 30, 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 Hunt Military Communities Services. 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 Hunt Military Communities Services revenues, by fund.
 - Demolition Tax – The “Demolition Tax” revenue in the Multi-Modal and Housing Trust Funds is less than anticipated when budgeted.
- ***General Fund***
 - 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.
 - Hotel/Motel Franchise Tax – Lower than anticipated receipts, which may have been impacted by neighboring competitors and fluctuations in hotel rates.

Section 3: Revenues

(continued)

- ***General Fund (continued)***
 - Vital Statistics Fees – Less than anticipated revenue 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.
- ***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 September 30, 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	2,287,705	97.19%	(66,180)
111.02.101.1002 Home Rule Sales Tax	3,772,800	2,679,357	71.02%	(1,093,443)
111.02.101.1003 State Sales Tax	9,453,100	6,589,237	69.70%	(2,863,863)
111.02.101.1004 State Income Tax	1,467,000	2,484,586	169.37%	1,017,586
111.02.101.1006 State Local Use Tax	641,000	595,532	92.91%	(45,468)
111.02.101.1007 State Auto Rental Tax	39,100	32,742	83.74%	(6,358)
111.02.101.1008 State Replacement Tax	329,800	235,611	71.44%	(94,189)
111.02.101.1009 Utility Tax	2,750,000	1,942,240	70.63%	(807,760)
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	885,409	84.12%	(167,191)
111.02.101.1012 Hotel/Motel Franchise Tax	201,400	138,069	68.55%	(63,331)
111.02.101.1014 Real Estate Transfer Tax	1,705,100	1,459,768	85.61%	(245,332)
111.02.101.1020 Other Taxes - Food & Beverage	714,000	524,484	73.46%	(189,516)
111.02.101.1021 Other Taxes - Packaged Liquor	201,600	200,496	99.45%	(1,104)
111.04.101.1015 Fire Insurance Tax	1,400	380	27.14%	(1,020)
Total General Taxes	25,482,785	20,664,142	81.09%	(4,818,643)
Permits				
111.04.102.1008 Fire Permits	28,220	23,863	84.56%	(4,358)
111.05.102.1001 Building Permits - General	1,150,000	1,175,600	102.23%	25,600
111.06.102.1010 Tree Permits	45,000	76,758	170.57%	31,758
Total Permits	1,223,220	1,276,221	104.33%	53,001
Total Licenses	327,450	161,993	49.47%	(165,457)
Total Fines and Forfeitures	825,000	645,477	78.24%	(179,523)
Charges for Service				
111.01.105.1601 City Sponsored Events	10,000	11,853	118.53%	1,853
111.01.105.1602 Senior Center Activities	115,000	101,270	88.06%	(13,730)
111.01.105.1603 Youth Center Activities	10,000	11,313	113.13%	1,313
111.02.105.1502 Vital Statistics Fees	58,100	39,224	67.51%	(18,876)
111.02.105.1604 Recycling Bins	100	210	210.00%	110
111.02.105.1605 Yard Waste Stickers	-	6,106	0.00%	6,106
111.02.105.1606 Cash Over/Short	-	(14)	0.00%	(14)
111.02.105.1620 Other Services	400,000	386,510	96.63%	(13,490)
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	74,677	82.97%	(15,323)
111.03.105.1607 Police Department Services	713,500	685,380	96.06%	(28,120)
111.04.105.1401 Alarm System Annual Charge	13,000	18,006	138.50%	5,006
111.04.105.1403 False Alarms - Fire Dept	5,500	9,060	164.72%	3,560
111.04.105.1608 Ambulance Services	490,000	471,387	96.20%	(18,613)
111.04.105.1609 Fire Department Services	341,300	337,796	98.97%	(3,504)
111.05.105.1501 Planning Fees	35,000	26,315	75.19%	(8,685)
111.06.105.1611 Public Works Services	5,000	8,524	170.49%	3,524
Total Charges for Service	2,290,176	2,191,945	95.71%	(98,231)
Reimbursements and Grants				
111.02.106.1101 Freedom of Information Request	4,300	3,227	75.04%	(1,073)
111.02.106.1102 Insurance Reimbursements	-	5,316	0.00%	5,316
111.02.106.1103 Damages to City Property Reimbursement	-	5,025	0.00%	5,025
111.02.106.1104 Jury Duty Reimbursement	-	100	0.00%	100
111.02.106.1118 Workers Compensation	20,000	15,546	77.73%	(4,454)
111.02.106.1120 Other Reimbursements	50,465	27,954	55.39%	(22,511)
111.03.106.1107 Police Reimbursements	25,000	22,238	88.95%	(2,762)
111.03.106.1222 State Grant - Public Safety	21,500	8,367	38.92%	(13,133)
111.04.106.1108 Fire Reimbursements	6,000	1,684	28.06%	(4,316)
111.06.106.1109 Tree Escrow Reimbursement	100	-	0.00%	(100)
Total Reimbursements and Grants	127,365	89,457	70.24%	(37,908)
Total Rental Income	119,008	122,518	102.95%	3,510
Total Interest Income	121,300	139,356	114.89%	18,056
Payment in Lieu of Taxes	1,094,000	396,300	36.22%	(697,700)
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	262,500	75.00%	(87,500)
111.02.205.1007 Transfer From Parking Fund	99,000	74,250	75.00%	(24,750)
111.02.205.1008 Transfer From Water Fund	630,200	472,650	75.00%	(157,550)
Total Transfers	1,079,200	809,400	75.00%	(269,800)
Total General Fund	32,689,504	26,496,863	81.06%	(6,192,641)

Notes:

(1) 75.00% of year completed

**City of Highland Park
Revenue Detail Report
as of September 30, 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	1,086,899	96.31%	(41,601)
121.06.101.1017 Demolition Tax	75,000	46,662	62.22%	(28,338)
121.06.101.1020 Other Taxes	460,900	319,472	69.31%	(141,428)
Total General Taxes	1,664,400	1,453,033	87.30%	(211,367)
Total Permits	30,000	18,650	62.17%	(11,350)
Total Licenses	927,000	819,091	88.36%	(107,909)
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	30,702	49.12%	(31,798)
Total Charges for Service	94,500	53,781	56.91%	(40,719)
Total Reimbursements and Grants	1,457,256	1,230,635	84.45%	(226,621)
Total Interest Income	-	253	0.00%	253
Total Transfers	130,000	-	0.00%	(130,000)
Total Multi-Modal Transportation Fund	4,311,156	3,579,023	83.02%	(732,133)
Motor Fuel Tax Fund				
122.06.101.1018 Motor Fuel Tax	750,400	563,864	75.14%	(186,536)
122.06.202.1003 Interest - Sweep Account	-	268	0.00%	268
122.06.202.1005 Interest - Illinois Funds	50	789	1578.14%	739
Total Motor Fuel Tax Fund	750,450	564,921	75.28%	(185,529)
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	299,977	130.86%	70,737
124.02.202.1003 Interest - Sweep Account	-	171	0.00%	171
Total E-911 Fund	429,240	318,740	74.26%	(110,500)
Highland Park Theatre Fund				
127.01.201.1001 Rental Income	16,500	13,500	81.82%	(3,000)
Total Highland Park Theatre Fund	16,500	13,500	81.82%	(3,000)
Public Safety Pension				
128.02.101.1001 Property Taxes	5,239,700	5,046,411	96.31%	(193,289)
Total Public Safety Pension	5,239,700	5,046,411	96.31%	(193,289)
Environmental Sustainability Fund				
129.01.105.1621 Organizational Sustainability	145,000	93,227	64.29%	(51,773)
129.01.202.1003 Interest - Sweep Account	-	140	0.00%	140
Total Environmental Sustainability Fund	145,000	93,367	64.39%	(51,633)
Debt Service Fund				
131.02.101.1001 Property Taxes	2,934,799	2,854,853	97.28%	(79,946)
131.02.106.1120 Other Reimbursements	-	10,192	0.00%	10,192
131.02.202.1001 Interest - C.D.	14,300	3,919	27.40%	(10,381)
131.02.202.1003 Interest - Sweep Account	700	10,152	1450.26%	9,452
Total Debt Service Fund	2,949,799	2,879,115	97.60%	(70,684)
Capital Projects Fund				
141.02.202.1005 Interest - Illinois Funds	-	9,854	0.00%	9,854
141.06.101.1001 Property Taxes	507,174	482,772	95.19%	(24,402)
141.06.101.1002 Home Rule Sales Tax	456,100	331,156	72.61%	(124,944)
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	3,815	346.83%	2,715
141.06.202.1003 Interest - Sweep Account	-	10,643	0.00%	10,643
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	5,642,481	83.54%	(1,111,993)
Tax Increment Financing Fund				
143.06.101.1001 Property Taxes	115,000	210,293	182.86%	95,293
143.02.202.1003 Interest - Sweep Account	-	639	0.00%	639
Total Tax Increment Financing Fund	115,000	210,932	183.42%	95,932

Notes:

(1) 75.00% of year completed

**City of Highland Park
Revenue Detail Report
as of September 30, 2016**

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
Parking Fund				
211.03.104.1011 Fines - Police	215,000	146,965	68.36%	(68,035)
211.03.104.1041 Fines Collected by Armor - Police	12,000	13,826	115.22%	1,826
211.06.105.1506 Meter Parking Revenue	31,200	18,749	60.09%	(12,451)
211.06.105.1507 Port Clinton Parking Revenue	109,200	86,968	79.64%	(22,232)
211.06.105.1508 Commuter Parking Revenue	162,000	25,599	15.80%	(136,401)
211.06.105.1509 Employee Permit Parking Revenue	200,800	131,755	65.62%	(69,045)
211.06.105.1510 Overnight Parking Revenue	16,300	13,267	81.39%	(3,033)
211.06.105.1511 Daily Parking Revenue	43,800	37,699	86.07%	(6,101)
211.06.105.1520 Other Fees	10,000	7,904	79.04%	(2,096)
211.06.202.1001 Interest - C.D.	5,700	1,276	22.39%	(4,424)
211.06.202.1003 Interest - Sweep Account	200	4,337	2168.46%	4,137
211.06.205.1012 Transfer from Env. Sustain. Fund	68,000	68,000	100.00%	-
Total Parking Fund	874,200	556,345	63.64%	(317,855)
Water Fund				
212.02.202.1005 Interest - Illinois Funds	-	7,087	0.00%	7,087
212.06.102.1009 Water Tap Permits	40,000	90,348	225.87%	50,348
212.06.104.1013 Fines - Public Works	8,000	5,671	70.89%	(2,329)
212.06.105.1303 Water Sales	7,426,218	5,595,862	75.35%	(1,830,356)
212.06.105.1620 Other Services	32,256	19,282	59.78%	(12,974)
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	71,089	694.90%	60,859
212.06.202.1001 Interest - C.D.	23,300	3,805	16.33%	(19,495)
212.06.202.1003 Interest - Sweep Account	-	9,411	0.00%	9,411
212.06.202.1030 Bond Proceeds	4,095,000	4,086,068	99.78%	(8,932)
Total Water Fund	11,704,104	9,924,786	84.80%	(1,779,318)
Sewer Fund				
214.06.102.1006 Sanitary Sewer Permits	16,000	18,305	114.41%	2,305
214.06.102.1007 Storm Sewer Permits	17,500	15,810	90.34%	(1,690)
214.06.105.1301 Sanitary Sewer Charges	2,194,900	1,677,940	76.45%	(516,960)
214.06.105.1311 Storm Water Management Fee	1,955,800	1,634,814	83.59%	(320,986)
214.06.105.1620 Other Services	45,000	25,120	55.82%	(19,880)
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	3,772	31.18%	(8,328)
214.06.202.1003 Interest - Sweep Account	-	11,491	0.00%	11,491
214.06.202.1030 Bond Proceeds	1,000,000	1,007,182	100.72%	7,182
Total Sewer Fund	5,250,300	4,402,302	83.85%	(847,998)
Insurance Fund				
Reimbursements				
221.02.106.1105 Employee Reimbursement	363,500	257,904	70.95%	(105,596)
221.02.106.1116 Retirees Medical Premiums	336,000	318,955	94.93%	(17,045)
221.02.106.1117 Medical Claims Reimbursements	324,000	229,352	70.79%	(94,648)
221.02.106.1118 Workers Compensation	-	-	0.00%	-
221.02.106.1119 Stop Loss Reimbursement	-	13,984	0.00%	13,984
221.02.106.1120 Other Reimbursements	-	12	0.00%	12
Total Reimbursements	1,023,500	820,207	80.14%	(203,293)
Interest				
221.02.202.1003 Interest - Sweep Account	-	1,874	0.00%	1,874
221.02.202.1020 Other Interest	-	-	0.00%	-
Total Interest	-	1,874	0.00%	1,874
Transfers				
221.02.205.1001 Transfer from General Fund	3,904,000	2,935,245	75.19%	(968,755)
Total Transfers	3,904,000	2,935,245	75.19%	(968,755)
Total Insurance Fund	4,927,500	3,757,326	76.25%	(1,170,174)
Equipment Replacement Fund				
222.02.106.1202 IT Charges	1,055,385	791,539	75.00%	(263,846)
222.06.106.1120 Other Reimbursements	30,300	20,065	66.22%	(10,235)
222.06.106.1201 Equipment Charges	2,370,186	1,777,639	75.00%	(592,547)
222.06.202.1001 Interest - C.D.	17,500	3,847	21.98%	(13,653)
222.06.202.1003 Interest - Sweep Account	-	10,700	0.00%	10,700
222.02.202.1005 Interest - Illinois Funds	-	1,716	0.00%	1,716
222.06.203.1001 Sale of Assets	-	29,180	0.00%	29,180
Total Equipment Replacement Fund	3,473,371	2,634,687	75.85%	(838,684)
Housing Trust Fund				
321.05.101.1017 Demolition Tax	150,000	93,338	62.23%	(56,662)
321.05.102.1001 Demolition Permit	30,000	12,186	40.62%	(17,814)
321.05.202.1001 Interest - C.D.	4,500	964	21.43%	(3,536)
321.02.202.1005 Interest - Illinois Funds	-	804	0.00%	804
321.05.202.1003 Interest - Sweep Account	-	2,599	0.00%	2,599
321.05.203.1003 Payment In Lieu Of Taxes	300,000	-	0.00%	(300,000)
Total Housing Trust Fund	484,500	109,891	22.68%	(374,609)
Grand Total, All Funds	80,114,798	66,230,690	82.67%	(13,884,108)

Notes:

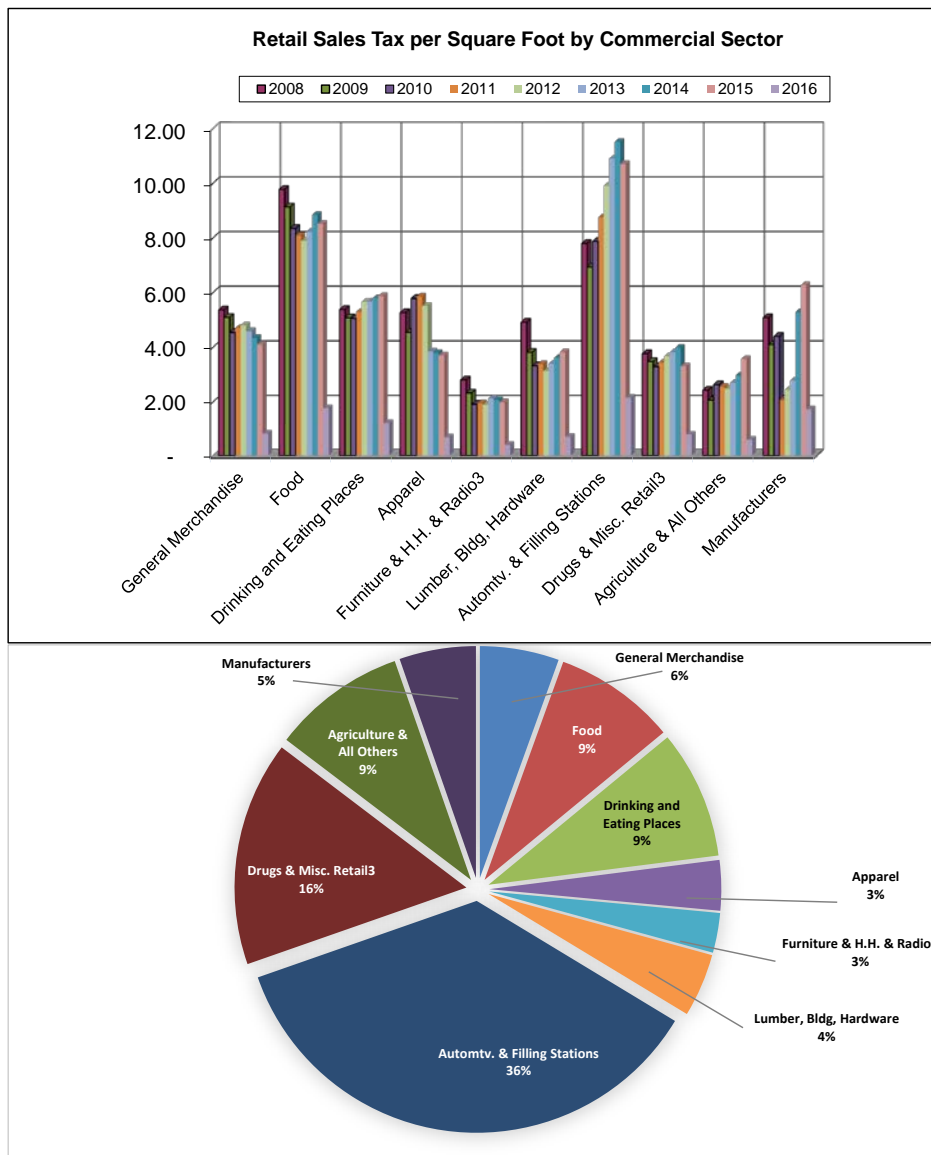
(1) 75.00% of year completed

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	Per Sq. Ft.	Total	Per Sq. Ft.	Total	Per Sq. Ft.	Total	Per Sq. Ft.	Total	Per Sq. Ft.	Total	Per Sq. Ft.	Total	Per Sq. Ft.	Total	Per Sq. Ft.	Total	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 Bdgt	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	1,120,324	56.6%	53.6%	-6.8%
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%	53.6%	-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%	53.6%	-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%	53.6%	-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%	53.6%	-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%	53.6%	-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	7,328,070			

Year-to-Year YTD Variance: **-2.0%**
Budget Impact of YTD Variance: **(615,953)**

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	175,300	76.8%	85.6%	36.7%
Oct	155,130	76,270	81,655	50,055	120,095	125,764	189,610	154,860	160,505	161,410		86.3%	85.6%	-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%	85.6%	-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%	85.6%	-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	1,459,768			

Year-to-Year YTD Variance: **12.1%**
Budget Impact of YTD Variance: **147,923**

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	100,062	81.2%	102.2%	-22.2%
Oct	57,123	57,259	41,931	60,285	92,424	84,452	111,339	182,731	81,073	52,959		85.8%	102.2%	-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%	102.2%	-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%	102.2%	-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	1,175,600			

Year-to-Year YTD Variance: **-17.8%**
Budget Impact of YTD Variance: **356,391**

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.



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 September 30, 2016**

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
General Fund				
Total General Fund - City Manager's Office	4,603,580	2,906,797	63.14%	1,696,782
Total General Fund - Finance Department	4,168,951	2,663,845	63.90%	1,505,106
Total General Fund - Police Department	10,534,353	7,668,293	72.79%	2,866,060
Total General Fund - Fire Department	7,014,797	4,991,321	71.15%	2,023,476
Total General Fund - Community Development	3,097,663	2,000,360	64.58%	1,097,303
Total General Fund - Public Works, Engineering and Forestry Services	2,668,760	1,693,990	63.47%	974,770
Total General Fund - Facilities	3,819,703	1,216,783	31.86%	2,602,920
Total General Fund - Commissions	264,737	82,093	31.01%	182,644
Total General Fund	36,172,543	23,223,482	64.20%	12,949,062
Multi-Modal Transportation Fund				
Total Multi-Modal Transportation Fund - Streets and Sidewalks - General	3,280,426	1,977,829	60.29%	1,302,597
Total Multi-Modal Transportation Fund - Transit Administration	1,072,600	717,255	66.87%	355,346
Total Multi-Modal Transportation Fund - Transit Ravinia	296,041	245,292	82.86%	50,749
Total Multi-Modal Transportation Fund	4,649,067	2,940,375	63.25%	1,708,692
Total Motor Fuel Tax Fund	850,000	-	0.00%	850,000
Total Enhanced 911 Fund	422,730	273,580	64.72%	149,150
Total Highland Park Theatre Fund	48,000	13,177	27.45%	34,823
Total Public Safety Pension Levy	5,239,700	4,574,577	87.31%	665,123
Total Environmental Sustainability Fund	229,062	145,809	63.66%	83,252
Total Debt Service Fund	2,980,799	179,779	6.03%	2,801,020
Total Capital Projects Fund	5,050,000	3,620,075	71.68%	1,429,925
Total Tax Increment Financing Capital Fund	130,547	-	0.00%	130,547
Parking Fund				
Total Parking Fund - Parking Construction	635,500	37,125	5.84%	598,375
Total Parking Fund - Parking Enforcement	347,411	252,703	72.74%	94,708
Total Parking Fund - Indoor, On & Off Street	385,032	213,175	55.37%	171,857
Total Parking Fund	1,367,943	503,003	36.77%	864,940
Water Fund				
Total Water Fund - Water Production Division	2,399,710	1,522,760	63.46%	876,951
Total Water Fund - Water Distribution	1,246,439	803,620	64.47%	442,818
Total Water Fund - Meters	4,002,626	1,933,596	48.31%	2,069,031
Total Water Fund - Capital Improvements/ Water Debt Service & Transfers	5,292,055	2,065,578	39.03%	3,226,477
Total Water Fund	12,940,830	6,325,554	48.88%	6,615,276
Sewer Fund				
Total Sewer Fund - Storm Drainage	2,911,203	1,814,935	62.34%	1,096,268
Total Sewer Fund - Sanitary Sewer Operations	2,947,210	1,205,159	40.89%	1,742,051
Total Sewer Fund	5,858,413	3,020,095	51.55%	2,838,318
Insurance Fund				
Total Insurance Fund - Employee Health/Dental Plans	5,121,285	3,837,827	74.94%	1,283,458
Total Insurance Fund - Wellness program	88,270	19,763	22.39%	68,507
Total Insurance Fund	5,209,555	3,857,591	74.05%	1,351,964
Equipment Maintenance Replacement Fund				
Total Equipment Maintenance Replacement - Computer Services	1,297,337	667,029	51.42%	630,308
Total Equipment Maintenance Replacement - Police	470,331	293,773	62.46%	176,558
Total Equipment Maintenance Replacement - Fire	278,885	197,681	70.88%	81,204
Total Equipment Maintenance Replacement - Public Works	1,965,123	1,218,100	61.99%	747,022
Total Equipment Maintenance Replacement Fund	4,011,676	2,376,583	59.24%	1,635,093
Total Housing Trust Fund	372,848	154,483	41.43%	218,365
Grand Total, All Funds	85,533,714	51,208,162	59.87%	34,325,552

Notes:

(1) 75.00% of year completed