



City of Highland Park

Financial Status Report

Period ended January 31, 2017

(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 January 31, 2017**

						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	8,781		0.000%	
GEN DISBURSEMENT CASH	CHECKING	HIGHLAND PARK BANK & TRUST	111	(2,738,934)	(2)	0.000%	
FOREIGN FIRE CASH	CHECKING	HIGHLAND PARK BANK & TRUST	126	464,870	(1)	0.000%	
PAYROLL CASH	CHECKING	HIGHLAND PARK BANK & TRUST	111	(5,870)	(2)	0.000%	
AR LOCKBOX CASH	CHECKING	FIRST MERIT BANK	111	(1,535)	(2)	0.000%	
AR LOCKBOX CASH	CHECKING	FIRST MERIT BANK	212	50,000		0.000%	
		TOTAL CHECKING		(2,222,690)			
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	111	1,888,254		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	121	585,431		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	122	337,190		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	124	(41,386)	(2)	0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	127	(63,500)	(2)	0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	129	203,610		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	131	257		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	141	23		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	143	1,241,826		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	211	40,276		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	212	187		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	214	443,836		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	221	2,803,717		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	222	189,813		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	321	301,047		0.350%	
GEN COMMINGLED	MONEY MARKET	HIGHLAND PARK BANK & TRUST	331	145,070		0.350%	
MARKET INDEX	MONEY MARKET	HIGHLAND PARK BANK & TRUST	111	43,252		0.050%	
MOTOR FUEL	MONEY MARKET	ILLINOIS FUNDS	122	107,428		0.590%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	111	568,901		0.590%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	131	660,258		0.590%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	141	1,032,009		0.590%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	211	94		0.590%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	212	1,195,130		0.590%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	214	1,360,490		0.590%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	222	635,010		0.590%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	321	147,329		0.590%	
GENERAL TAX	MONEY MARKET	ILLINOIS FUNDS	331	1,405,857		0.590%	
BOND PROCEEDS	MONEY MARKET	ILLINOIS FUNDS	141	896,762		0.590%	
BOND PROCEEDS	MONEY MARKET	ILLINOIS FUNDS	212	1,634,555		0.590%	
BOND PROCEEDS	MONEY MARKET	ILLINOIS FUNDS	214	1,662		0.590%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	111	17,068,483		0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	131	753,442		0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	141	47,575		0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	211	467,009		0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	212	432,229		0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	214	1,020,067		0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	222	1,786,785		0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	321	360,481		0.860%	
FIRST BANK HP ICS 1-4	MONEY MARKET	FIRST BANK HP	331	930,241		0.860%	
		TOTAL MONEY MARKET		40,630,699			
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	264,640		1.560%	3/22/17 & 2/1/20
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		7,750,000			
		TOTAL CASH & INVESTMENTS		46,163,479			
		AGGREGATE ANNUALIZED RATE				0.74%	

Notes:

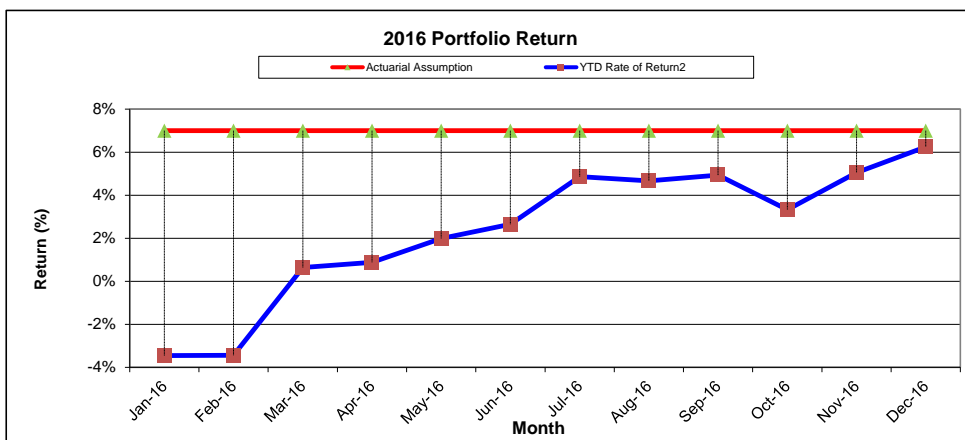
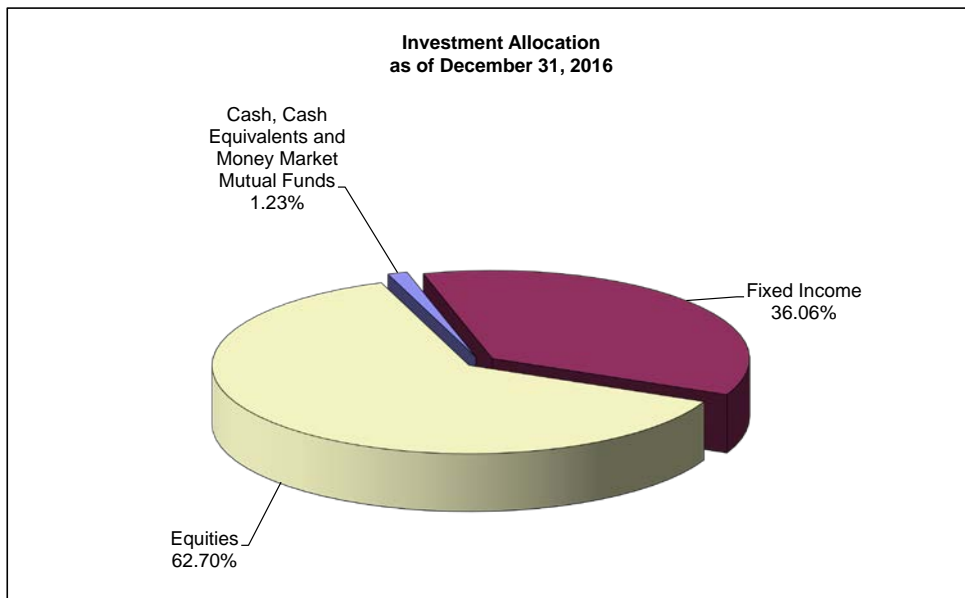
- (1) The City receives Foreign Fire Insurance Board financials at the end of the calendar year. Fund 126 information reflects balances at 12/31/2015.
(2) Negative account balances in checking accounts represent outstanding checks. Negative balances in Money Market accounts will be adjusted during audit preparation. All Money Market bank accounts in total have positive balances.

**City of Highland Park
Cash Reconciliation (\$000)
as of January 31, 2017**

Primary Government Cash 12/31/2016 (unaudited)	40,382
Agency Cash and Cash Equivalents 12/31/2016 (unaudited)	7,615
Cash & Investments 12/31/2016	47,997
2017 Activity:	
2017 YTD Revenue	4,815
2017 YTD Expenditures	(3,175)
(Increase)/Decrease in Accounts Receivables	55
Increase/(Decrease) in Accounts Payable	(3,528)
Cash & Investments 01/31/17	46,163
Increase in Cash & Investments 12/31/2016 to 01/31/17	(1,834)

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

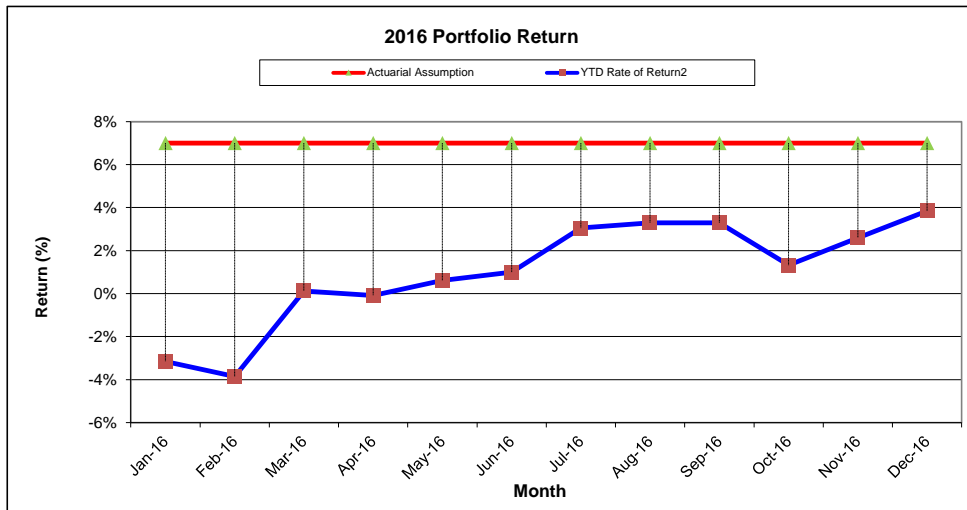
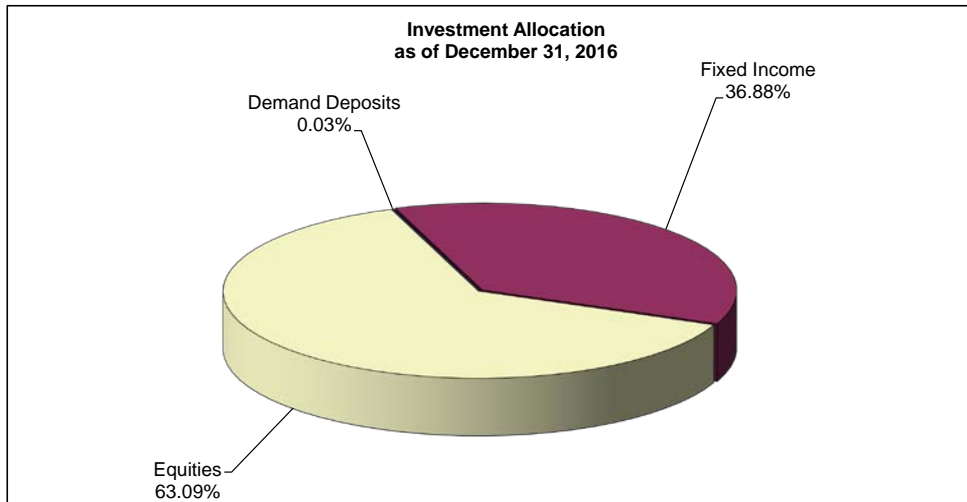
Total Portfolio in (\$'s)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Investments												
Cash, Cash Equivalents and Money Market Mutual Funds	364,124	363,811	490,612	486,240	486,097	521,251	519,740	518,132	515,523	515,402	182,831	443,659
Fixed Income	12,527,598	12,573,367	12,371,306	12,393,006	12,291,939	13,104,257	12,870,928	12,679,841	12,977,667	12,768,380	12,834,867	12,971,106
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	21,595,473	21,030,581	21,606,556	22,553,825
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	35,088,663	34,314,363	34,624,254	35,968,590
Deductions												
Administration	2,727	1,440	5,390	4,476	8,005	5,497	5,635	2,735	3,090	225	5,352	4,350
Benefits	323,604	323,604	314,648	323,604	323,604	323,604	323,604	325,969	327,095	327,095	327,096	327,095
Refunds	-	-	-	-	-	-	-	14,480	-	-	-	-
Total Deductions	326,331	325,044	320,038	328,080	331,609	329,101	329,239	343,184	330,185	327,320	332,447	331,445
Gains/Income												
Cash, Cash Equivalents and Money Market Mutual Funds	63	147	138	133	138	132	222	176	147	225	209	208
Fixed Income	131,234	93,979	27,692	(11,914)	(9,052)	151,828	(1,707)	13,208	(6,471)	(77,013)	(198,631)	(13,409)
Equities	(1,243,824)	(85,429)	1,283,537	90,225	372,321	69,208	740,289	(70,292)	106,172	(458,265)	781,630	426,405
Total Gains/Income¹	(1,112,527)	8,698	1,311,367	78,444	363,406	221,168	738,805	(56,908)	99,848	(535,054)	583,208	413,204
Annualized Rate of Return	-41.44%	-20.65%	2.56%	2.64%	4.78%	5.30%	8.33%	7.00%	6.58%	4.00%	5.51%	6.25%
YTD Rate of Return²	-3.45%	-3.44%	0.64%	0.88%	1.99%	2.65%	4.86%	4.67%	4.94%	3.33%	5.05%	6.25%
Actuarial Assumption	7.00%	7.00%	7.00%	7.00%	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)	(119,456)	(749,519)	366,806	188,400
YTD +/- from Actuarial	(1,313,889)	(1,504,735)	(400,096)	(527,183)	(370,342)	(362,281)	160,323	(110,928)	(230,384)	(979,902)	(613,096)	(424,696)



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 December 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	8,690	8,690	9,929	7,088	10,157
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	14,076,120	13,738,204	13,453,860	13,576,464
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	22,303,515	21,690,624	22,177,481	23,224,689
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	36,388,325	35,438,756	35,638,430	36,811,309
Deductions												
Administration	1,205	2,815	1,715	4,715	9,106	3,635	1,265	1,240	1,240	86	4,728	-
Benefits	294,950	294,950	294,950	294,950	294,950	309,285	306,145	306,145	306,311	310,185	311,115	311,115
Total Deductions	296,155	297,765	296,665	299,665	304,056	312,920	307,410	307,385	307,551	310,271	315,843	311,115
Gains/Income												
Demand Deposits	41	21	50	38	38	30	119	54	69	171	99	109
Fixed Income	140,189	109,122	83,474	13,526	(11,105)	154,201	14,175	7,912	12,645	(67,867)	(240,098)	(10,052)
Equities	(1,212,103)	(338,789)	1,259,940	(84,406)	247,588	(19,966)	695,919	81,333	(4,873)	(620,222)	687,804	449,016
Total Gains/Income¹	(1,071,872)	(229,647)	1,343,465	(70,843)	236,521	134,265	710,212	89,298	7,842	(687,918)	447,805	439,073
Annualized Rate of Return	-37.79%	-23.11%	0.49%	-0.25%	1.46%	1.99%	5.22%	4.93%	4.39%	1.58%	2.83%	3.83%
YTD Rate of Return²	-3.15%	-3.85%	0.12%	-0.08%	0.61%	0.99%	3.04%	3.29%	3.29%	1.32%	2.60%	3.83%
Actuarial Assumption	7.00%	7.00%	7.00%	7.00%	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)	(219,585)	(909,410)	225,065	209,002
YTD +/- from Actuarial	(1,284,591)	(1,723,878)	(596,814)	(881,846)	(860,177)	(946,660)	(460,005)	(593,601)	(813,186)	(1,722,596)	(1,497,531)	(1,288,529)





Section 2: General Fund Summary

Purpose

Projected unaudited General Fund balance at December 31, 2017 based on 2017 amended budget² and unaudited fund balance as of January 1, 2017.

General Fund Balance¹	
Fund Balance - January 1, 2017 (unaudited)	\$19,637,446
2017 Revenue	39,603,786
2017 Operating Expenditures	(32,604,447)
2017 Capital Expenditures, Debt, Transfers	(4,722,324)
Fund Balance - December 31, 2017 (unaudited)	\$21,914,461
% of Operating Expenditures	67.21%

Footnotes:

1. Adjustments are required at the end of the fiscal year for audit purposes,
2. As amended through January 31, 2017



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:

- *Highland Park Theater Fund*
 - Rental Income – As a result of a tenant closing its business at Highland Park Theater, revenue will not be realized.

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 January 31, 2017**

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
General Fund				
General Taxes				
111.02.101.1001 Property Taxes	2,101,856	79	0.00%	(2,101,777)
111.02.101.1002 Home Rule Sales Tax	3,679,300	303,741	8.26%	(3,375,559)
111.02.101.1003 State Sales Tax	8,972,900	730,904	8.15%	(8,241,996)
111.02.101.1004 State Income Tax	3,192,500	333,013	10.43%	(2,859,487)
111.02.101.1006 State Local Use Tax	819,800	62,502	7.62%	(757,298)
111.02.101.1007 State Auto Rental Tax	43,500	3,278	7.53%	(40,222)
111.02.101.1008 State Replacement Tax	289,200	56,343	19.48%	(232,857)
111.02.101.1009 Utility Tax	2,247,100	49,832	2.22%	(2,197,268)
111.02.101.1010 Cable Tv Franchise Tax	800,000	207,930	25.99%	(592,070)
111.02.101.1011 Telephone Franchise Tax	1,147,900	90,972	7.93%	(1,056,928)
111.02.101.1012 Hotel/Motel Franchise Tax	181,500	9,649	5.32%	(171,851)
111.02.101.1014 Real Estate Transfer Tax	2,062,700	106,805	5.18%	(1,955,895)
111.02.101.1020 Other Taxes - Food & Beverage	661,000	57,791	8.74%	(603,209)
111.02.101.1021 Other Taxes - Packaged Liquor	278,500	59,702	21.44%	(218,798)
111.04.101.1015 Fire Insurance Tax	1,400	-	0.00%	(1,400)
Total General Taxes	26,479,156	2,072,540	7.83%	(24,406,616)
Permits				
111.04.102.1008 Fire Permits	33,520	2,518	7.51%	(31,002)
111.05.102.1001 Building Permits - General	1,175,000	130,446	11.10%	(1,044,554)
111.06.102.1010 Tree Permits	50,000	4,950	9.90%	(45,050)
Total Permits	1,258,520	137,914	10.96%	(1,120,606)
Total Licenses	338,500	17,870	5.28%	(320,630)
Total Fines and Forfeitures	755,000	31,369	4.15%	(723,631)
Charges for Service				
111.01.105.1601 City Sponsored Events	10,000	-	0.00%	(10,000)
111.01.105.1602 Senior Center Activities	125,000	18,520	14.82%	(106,480)
111.01.105.1603 Youth Center Activities	12,000	6,330	52.75%	(5,670)
111.02.105.1502 Vital Statistics Fees	54,100	4,580	8.47%	(49,520)
111.02.105.1604 Recycling Bins	100	-	0.00%	(100)
111.02.105.1605 Yard Waste Stickers	-	110	0.00%	110
111.02.105.1606 Cash Over/Short	-	2	0.00%	2
111.02.105.1620 Other Services	500,000	37,142	7.43%	(462,858)
111.03.105.1401 Alarm System Annual Charge	1,100	-	0.00%	(1,100)
111.03.105.1402 False Alarms - Police Dept	90,000	68,385	75.98%	(21,615)
111.03.105.1607 Police Department Services	715,500	36,233	5.06%	(679,267)
111.04.105.1401 Alarm System Annual Charge	13,000	14,295	109.96%	1,295
111.04.105.1403 False Alarms - Fire Dept	5,500	(100)	-1.82%	(5,600)
111.04.105.1608 Ambulance Services	525,000	62,429	11.89%	(462,571)
111.04.105.1609 Fire Department Services	626,800	4,680	0.75%	(622,120)
111.05.105.1501 Planning Fees	30,000	3,410	11.37%	(26,590)
111.06.105.1611 Public Works Services	5,000	-	0.00%	(5,000)
Total Charges for Service	2,713,100	256,016	9.44%	(2,457,084)
Reimbursements and Grants				
111.02.106.1101 Freedom of Information Request	4,200	-	0.00%	(4,200)
111.02.106.1104 Jury Duty Reimbursement	-	24	0.00%	24
111.02.106.1118 Workers Compensation	20,000	3,314	16.57%	(16,686)
111.02.106.1120 Other Reimbursements	42,200	23,255	55.11%	(18,945)
111.03.106.1107 Police Reimbursements	70,175	-	0.00%	(70,175)
111.03.106.1222 State Grant - Public Safety	7,200	1,332	18.50%	(5,868)
111.04.106.1108 Fire Reimbursements	600	-	0.00%	(600)
111.06.106.1109 Tree Escrow Reimbursement	100	-	0.00%	(100)
Total Reimbursements and Grants	168,997	27,926	16.52%	(141,071)
Total Interest Income	145,200	11,341	7.81%	(133,859)
Sale of Assets				
111.02.203.1001 Sale of Assets	5,060,000	-	0.00%	(5,060,000)
111.02.203.1003 Payment In Lieu Of Taxes	750,000	-	0.00%	(750,000)
Payment in Lieu of Taxes	5,810,000	-	0.00%	(5,810,000)
Transfers				
111.02.205.1005 Transfer From Enhanced 911	350,000	29,167	8.33%	(320,833)
111.02.205.1007 Transfer From Parking Fund	99,000	8,250	8.33%	(90,750)
111.02.205.1008 Transfer From Water Fund	1,316,700	109,725	8.33%	(1,206,975)
Total Transfers	1,765,700	147,142	8.33%	(1,618,558)
Total General Fund	39,603,786	2,714,748	6.85%	(36,889,038)

Notes:

(1) 8.33% of year completed

City of Highland Park
Revenue Detail Report
as of January 31, 2017

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	41	0.00%	(1,128,459)
121.06.101.1017 Demolition Tax	75,000	23,331	31.11%	(51,669)
121.06.101.1020 Other Taxes	460,900	39,830	8.64%	(421,070)
Total General Taxes	1,664,400	63,202	3.80%	(1,601,198)
Total Permits	30,000	3,825	12.75%	(26,175)
Total Licenses	1,071,700	6,686	0.62%	(1,065,014)
Fines and Forfeitures				
121.06.104.1013 Fines - Public Works	11,000	610	5.55%	(10,390)
Total Fines and Forfeitures	11,000	610	5.55%	(10,390)
Charges for Service				
121.06.105.1618 Private Street Snow Plowing	25,000	-	0.00%	(25,000)
121.06.105.1620 Other Services	50,000	3,766	7.53%	(46,234)
Total Charges for Service	75,000	3,766	5.02%	(71,234)
Total Reimbursements and Grants	1,458,956	7,999	0.55%	(1,450,957)
Total Interest Income	200	(610)	-304.78%	(810)
Total Transfers	95,000	-	0.00%	(95,000)
Total Multi-Modal Transportation Fund	4,406,256	85,478	1.94%	(4,320,778)
Motor Fuel Tax Fund				
122.06.101.1018 Motor Fuel Tax	750,400	70,606	9.41%	(679,794)
122.06.202.1003 Interest - Sweep Account	-	(298)	0.00%	(298)
122.06.202.1005 Interest - Illinois Funds	500	48	9.68%	(452)
Total Motor Fuel Tax Fund	750,900	70,357	9.37%	(680,543)
E-911 Fund				
124.03.105.1620 Other Services	20,000	-	0.00%	(20,000)
124.03.106.1222 State Grant - Public Safety	229,240	-	0.00%	(229,240)
124.02.202.1003 Interest - Sweep Account	-	(134)	0.00%	(134)
Total E-911 Fund	249,240	(134)	-0.05%	(249,374)
Highland Park Theatre Fund				
127.01.201.1001 Rental Income	8,250	-	0.00%	(8,250)
Total Highland Park Theatre Fund	8,250	-	0.00%	(8,250)
Public Safety Pension				
128.02.101.1001 Property Taxes	5,763,868	160	0.00%	(5,763,708)
Total Public Safety Pension	5,763,868	160	0.00%	(5,763,708)
Environmental Sustainability Fund				
129.01.105.1621 Organizational Sustainability	145,000	-	0.00%	(145,000)
129.01.202.1003 Interest - Sweep Account	-	(182)	0.00%	(182)
Total Environmental Sustainability Fund	145,000	(182)	-0.13%	(145,182)
Debt Service Fund				
131.02.101.1001 Property Taxes	2,934,799	108	0.00%	(2,934,691)
131.02.106.1120 Other Reimbursements	67,925	-	0.00%	(67,925)
131.02.202.1001 Interest - C.D.	4,300	335	7.78%	(3,965)
131.02.202.1003 Interest - Sweep Account	8,400	1,549	18.44%	(6,851)
Total Debt Service Fund	3,015,424	1,991	0.07%	(3,013,433)
Capital Projects Fund				
141.02.202.1005 Interest - Illinois Funds	9,600	1,149	11.96%	(8,451)
141.06.101.1001 Property Taxes	507,174	24	0.00%	(507,150)
141.06.101.1002 Home Rule Sales Tax	453,700	37,541	8.27%	(416,159)
141.06.106.1110 Government Reimbursements	744,589	-	0.00%	(744,589)
141.06.106.1120 Other Reimbursements	100	-	0.00%	(100)
141.06.202.1001 Interest - C.D.	4,300	343	7.97%	(3,957)
141.06.202.1003 Interest - Sweep Account	11,500	1,217	10.58%	(10,283)
141.06.202.1030 Bond Proceeds	700,000	69,300	9.90%	(630,700)
141.06.205.1003 Transfer From Motor Fuel Tax	720,000	-	0.00%	(720,000)
Total Capital Projects Fund	3,150,963	109,573	3.48%	(3,041,390)
Tax Increment Financing Fund				
143.06.101.1001 Property Taxes	216,600	7	0.00%	(216,593)
143.02.202.1003 Interest - Sweep Account	-	(1,098)	0.00%	(1,098)
Total Tax Increment Financing Fund	216,600	(1,090)	-0.50%	(217,690)

Notes:

(1) 8.33% of year completed

**City of Highland Park
Revenue Detail Report
as of January 31, 2017**

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
Parking Fund				
211.03.104.1011 Fines - Police	180,000	12,391	6.88%	(167,609)
211.03.104.1041 Fines Collected by Armor - Police	12,000	628	5.23%	(11,372)
211.06.105.1506 Meter Parking Revenue	31,200	831	2.66%	(30,369)
211.06.105.1507 Port Clinton Parking Revenue	108,200	933	0.86%	(107,267)
211.06.105.1508 Commuter Parking Revenue	162,000	8,797	5.43%	(153,203)
211.06.105.1509 Employee Permit Parking Revenue	200,800	22,468	11.19%	(178,332)
211.06.105.1510 Overnight Parking Revenue	16,300	1,445	8.86%	(14,855)
211.06.105.1511 Daily Parking Revenue	43,800	3,716	8.48%	(40,084)
211.06.105.1520 Other Fees	10,000	3,500	35.00%	(6,500)
211.06.202.1001 Interest - C.D.	1,500	95	6.32%	(1,405)
211.06.202.1003 Interest - Sweep Account	4,800	552	11.50%	(4,248)
Total Parking Fund	770,600	55,356	7.18%	(715,244)
Water Fund				
212.02.202.1005 Interest - Illinois Funds	6,100	1,686	27.64%	(4,414)
212.06.102.1009 Water Tap Permits	85,000	21,555	25.36%	(63,445)
212.06.104.1013 Fines - Public Works	8,000	700	8.75%	(7,300)
212.06.105.1303 Water Sales	7,930,400	589,122	7.43%	(7,341,278)
212.06.105.1620 Other Services	25,000	1,942	7.77%	(23,058)
212.06.106.1103 Damages to City Property Reimbursement	1,000	-	0.00%	(1,000)
212.06.106.1110 Government Reimbursements	69,000	-	0.00%	(69,000)
212.06.106.1120 Other Reimbursements	15,230	-	0.00%	(15,230)
212.06.202.1001 Interest - C.D.	3,500	525	15.01%	(2,975)
212.06.202.1003 Interest - Sweep Account	8,100	1,599	19.75%	(6,501)
212.06.202.1030 Bond Proceeds	2,690,000	143,896	5.35%	(2,546,104)
Total Water Fund	10,841,330	761,026	7.02%	(10,080,304)
Sewer Fund				
214.06.102.1006 Sanitary Sewer Permits	20,000	4,150	20.75%	(15,850)
214.06.102.1007 Storm Sewer Permits	20,000	3,825	19.13%	(16,175)
214.06.105.1301 Sanitary Sewer Charges	2,364,100	213,604	9.04%	(2,150,496)
214.06.105.1311 Storm Water Management Fee	2,098,900	217,193	10.35%	(1,881,707)
214.06.105.1620 Other Services	35,000	2,736	7.82%	(32,264)
214.06.106.1110 Government Reimbursements	6,000	-	0.00%	(6,000)
214.06.106.1120 Other Reimbursements	3,500	-	0.00%	(3,500)
214.06.106.1223 State Grant - Public Works	150,024	-	0.00%	(150,024)
214.06.202.1001 Interest - C.D.	3,800	454	11.94%	(3,346)
214.06.202.1003 Interest - Sweep Account	11,500	869	7.55%	(10,631)
Total Sewer Fund	4,712,824	442,830	9.40%	(4,269,994)
Insurance Fund				
Reimbursements				
221.02.106.1105 Employee Reimbursement	358,500	14,678	4.09%	(343,822)
221.02.106.1116 Retirees Medical Premiums	340,000	35,487	10.44%	(304,513)
221.02.106.1117 Medical Claims Reimbursements	330,480	28,895	8.74%	(301,585)
Total Reimbursements	1,028,980	79,060	7.68%	(949,920)
Interest				
221.02.202.1003 Interest - Sweep Account	-	(2,576)	0.00%	(2,576)
Total Interest	-	(2,576)	0.00%	(2,576)
Transfers				
221.02.205.1001 Transfer from General Fund	4,182,000	159,023	3.80%	(4,022,977)
Total Transfers	4,182,000	159,023	3.80%	(4,022,977)
Total Insurance Fund	5,210,980	235,507	4.52%	(4,975,473)
Equipment Replacement Fund				
222.02.106.1202 IT Charges	1,250,583	86,682	6.93%	(1,163,901)
222.06.106.1120 Other Reimbursements	30,000	1,143	3.81%	(28,857)
222.06.106.1201 Equipment Charges	2,362,339	196,870	8.33%	(2,165,469)
222.06.202.1001 Interest - C.D.	4,000	451	11.28%	(3,549)
222.06.202.1003 Interest - Sweep Account	11,000	1,081	9.83%	(9,919)
222.02.202.1005 Interest - Illinois Funds	1,500	372	24.81%	(1,128)
222.06.203.1001 Sale of Assets	25,000	-	0.00%	(25,000)
Total Equipment Replacement Fund	3,684,422	286,600	7.78%	(3,397,822)
Housing Trust Fund				
321.05.101.1017 Demolition Tax	150,000	46,669	31.11%	(103,331)
321.05.102.1001 Demolition Permit	30,000	6,000	20.00%	(24,000)
321.05.202.1001 Interest - C.D.	1,000	111	11.14%	(889)
321.02.202.1005 Interest - Illinois Funds	700	87	12.46%	(613)
321.05.202.1003 Interest - Sweep Account	2,600	172	6.63%	(2,428)
Total Housing Trust Fund	184,300	53,040	28.78%	(131,260)
Grand Total, All Funds	82,714,743	4,815,261	5.82%	(77,899,482)

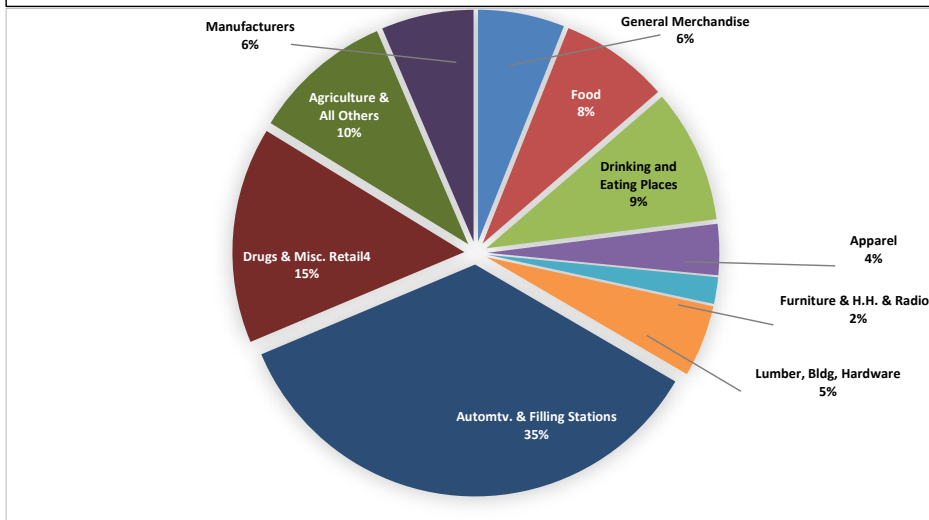
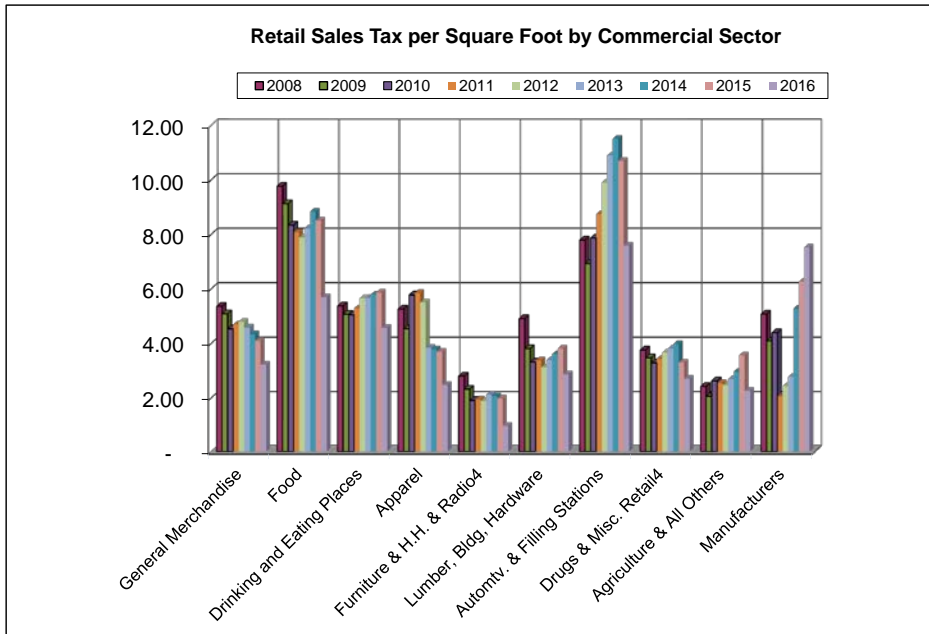
Notes:

(1) 8.33% of year completed

**City of Highland Park
Sales Tax Revenue per Square Foot by Commercial Sector¹
thru 3rd Quarter 2016**

Commercial Sector	Comm. Space Est. Sq. ft. ²	2008		2009		2010		2011		2012		2013		2014		2015		2016		Annltz ³ Per Sq. Ft.
		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		Sales Tax \$		
		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	587,180 ⁶	3.22	4.34
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	741,985	5.69	7.67
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	908,394	4.57	6.16
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	345,483	2.48	3.34
Furniture & H.H. & Radio ⁴	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	180,392 ⁶	0.96	1.29
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	487,612	2.86	3.86
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	3,430,423	7.59	10.23
Drugs & Misc. Retail ⁴	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	1,467,029	2.70	3.64
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	954,524	2.26	3.05
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	626,612	7.52	10.14
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	9,729,635	3.88	5.17

- 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 on the Revenue Tracking report.
 - (2) 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.
 - (3) Annualized sales tax figures adjusted for seasonality based on 2007 actual receipts.
 - (4) 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.
 - (5) 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.
 - (6) In the 3rd quarter 2016, General Merchandise and Furniture & H.H. & Radio are showing blank data since the categories have less than 4 taxpayers. The totals however include the censored data and differences are included in the General Merchandise total.



**City of Highland Park
Revenue Tracking
Calendar Year 2017 Budget**

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget ³	2017 Actual	PY YTD Actl vs. Yr Actl	CY YTD Actl vs. Yr Bdg	Inc/Dec Pr. Year
Sales Tax¹														
Jan	882,214	759,480	729,293	826,252	843,415	898,104	891,653	896,146	865,296	955,499		7.3%	0.0%	-100.0%
Feb	901,363	714,746	761,583	797,603	844,616	845,774	838,407	825,131	813,402	898,194		14.1%	0.0%	-100.0%
Mar	969,255	832,345	848,441	932,734	979,559	980,034	1,041,267	1,020,304	1,016,709	1,122,695		22.7%	0.0%	-100.0%
Apr	1,097,717	866,895	894,906	971,995	999,074	1,013,562	1,090,020	1,026,374	992,044	1,095,459		31.1%	0.0%	-100.0%
May	1,115,631	975,539	1,010,764	931,402	1,129,094	1,168,904	1,225,725	1,193,275	1,180,059	1,303,074		41.0%	0.0%	-100.0%
Jun	1,223,520	1,091,348	1,126,546	1,127,205	1,168,714	1,227,104	1,310,585	1,314,585	1,340,236	1,479,949		52.3%	0.0%	-100.0%
Jul	1,138,443	1,007,067	1,005,815	1,021,225	1,093,530	1,176,569	1,218,376	1,202,130	1,120,324	1,237,112		61.7%	0.0%	-100.0%
Aug	1,129,338	1,082,797	1,095,806	1,079,026	1,137,803	1,227,591	1,233,526	1,203,293	1,214,604	1,341,220		72.0%	0.0%	-100.0%
Sep	1,084,147	914,461	983,731	1,013,834	1,044,728	1,051,493	1,235,922	1,142,679	1,188,212	1,312,076		82.0%	0.0%	-100.0%
Oct	934,592	888,953	942,070	943,690	1,014,577	1,047,614	1,170,790	1,118,938	1,072,186	1,183,955		91.0%	0.0%	-100.0%
Nov	936,374	898,489	973,715	984,682	989,149	1,094,707	1,141,886	1,031,116	1,065,586	1,176,667		100.0%	0.0%	-100.0%
Dec	1,038,598	1,044,994	1,098,968	1,156,157	1,149,418	1,173,174	1,276,099	1,241,951	-	-		100.0%	0.0%	#DIV/0!
Year	12,451,192	11,077,114	11,471,638	11,785,805	12,393,677	12,904,630	13,674,255	13,215,922	11,868,658	13,105,900		-		

Year-to-Year YTD Variance: **-100.0%**
Budget Impact of YTD Variance: **(2,102,539)**

Real Estate Transfer Tax²														
Jan	113,280	28,875	79,585	39,830	52,563	63,710	114,485	97,655	95,360	106,683	106,805	5.2%	5.2%	12.0%
Feb	51,865	26,875	47,100	34,920	45,250	83,183	138,544	96,238	114,355	127,934		11.4%	5.2%	-100.0%
Mar	108,365	63,570	117,425	85,220	101,018	81,665	63,480	136,862	91,890	102,801		16.4%	5.2%	-100.0%
Apr	121,085	63,195	144,105	112,640	151,530	141,088	128,610	83,140	218,128	244,029		28.2%	5.2%	-100.0%
May	114,295	113,107	139,785	108,395	126,515	174,960	165,463	150,645	158,205	176,990		36.8%	5.2%	-100.0%
Jun	141,900	76,163	143,375	108,410	167,105	185,185	212,873	181,800	219,090	245,105		48.7%	5.2%	-100.0%
Jul	151,880	108,304	79,723	107,380	157,630	207,850	177,495	202,570	257,890	288,512		62.6%	5.2%	-100.0%
Aug	90,330	78,500	74,570	115,815	197,055	229,860	225,160	225,175	129,550	144,933		69.7%	5.2%	-100.0%
Sep	113,970	44,870	113,295	92,130	124,095	221,965	163,070	128,200	175,300	196,115		79.2%	5.2%	-100.0%
Oct	76,270	81,655	50,055	120,095	125,764	189,610	154,860	160,505	112,020	125,322		85.2%	5.2%	-100.0%
Nov	42,800	49,675	63,430	67,830	96,830	142,731	143,710	110,230	139,495	156,059		92.8%	5.2%	-100.0%
Dec	76,355	77,610	81,355	143,930	112,683	56,441	96,638	122,520	132,485	148,216		100.0%	5.2%	-100.0%
Year	1,202,395	812,399	1,133,803	1,136,595	1,458,038	1,778,247	1,784,388	1,695,540	1,843,768	2,062,700	106,805			

Year-to-Year YTD Variance: **12.0%**
Budget Impact of YTD Variance: **(207,487)**

Building Permits - General² (Miscellaneous Permits are Excluded)														
Jan	34,823	36,208	23,544	43,536	49,328	57,746	60,485	36,963	103,176	81,888	130,446	7.0%	11.1%	26.4%
Feb	45,486	18,133	72,640	30,173	28,005	60,426	42,241	27,540	41,375	32,838		9.8%	11.1%	-100.0%
Mar	40,067	45,951	48,891	86,925	75,149	44,476	58,019	73,687	146,775	116,491		19.7%	11.1%	-100.0%
Apr	125,629	90,686	64,555	62,390	80,064	121,825	121,107	70,025	102,951	81,710		26.6%	11.1%	-100.0%
May	37,855	33,837	47,862	101,048	111,119	87,628	112,825	111,609	125,578	99,668		35.1%	11.1%	-100.0%
Jun	100,888	78,826	118,626	81,136	115,982	64,677	101,105	609,890	76,366	60,610		40.3%	11.1%	-100.0%
Jul	129,185	38,295	57,414	103,417	84,492	132,068	64,839	158,176	254,749	202,188		57.5%	11.1%	-100.0%
Aug	87,128	73,903	88,305	58,196	159,816	91,397	148,450	213,230	224,568	178,233		72.6%	11.1%	-100.0%
Sep	54,603	27,322	68,961	98,562	87,446	178,261	201,445	128,588	100,062	79,417		79.4%	11.1%	-100.0%
Oct	57,259	41,931	60,285	92,424	84,452	111,339	182,731	81,073	107,254	85,125		86.7%	11.1%	-100.0%
Nov	56,539	47,130	76,757	154,256	84,593	63,406	160,225	151,300	97,370	77,280		93.2%	11.1%	-100.0%
Dec	85,099	38,215	59,547	33,271	94,109	55,179	79,188	98,418	100,233	79,553		100.0%	11.1%	-100.0%
Year	854,561	570,437	787,387	945,334	1,054,555	1,068,428	1,332,660	1,760,500	1,480,457	1,175,000	130,446			

Year-to-Year YTD Variance: **26.4%**
Budget Impact of YTD Variance: **332,727**

- 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	\$49,521	\$18,426	\$33,657
April	\$50,408	\$20,372	\$35,082
May	\$60,400	\$21,893	\$37,372
June	\$72,455	\$23,339	\$38,172
July	\$75,149	\$23,061	\$36,969
August	\$76,096	\$21,314	\$36,907
September	\$61,488	\$21,396	\$34,596
October	\$53,419	\$22,547	\$35,230
November	\$50,741	\$27,995	\$34,808
December	\$48,661	\$40,072	\$37,382
2016 Actual	\$687,864	\$274,213	\$426,450

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 January 31, 2017**

Account Description	Annual Budget	YTD Actual	% of Budget ¹	YTD Variance
General Fund				
Total General Fund - City Manager's Office	4,603,653	115,548	2.51%	4,488,105
Total General Fund - Finance Department	5,785,182	704,644	12.18%	5,080,538
Total General Fund - Police Department	10,989,424	685,399	6.24%	10,304,025
Total General Fund - Fire Department	6,970,743	287,890	4.13%	6,682,853
Total General Fund - Community Development	3,270,988	123,555	3.78%	3,147,433
Total General Fund - Public Works, Engineering and Forestry Services	2,713,379	77,819	2.87%	2,635,560
Total General Fund - Facilities	2,745,978	60,809	2.21%	2,685,169
Total General Fund - Commissions	247,423	2,894	1.17%	244,529
Total General Fund	37,326,771	2,058,558	5.51%	35,268,212
Multi-Modal Transportation Fund				
Total Multi-Modal Transportation Fund - Streets and Sidewalks - General	3,180,287	124,134	3.90%	3,056,153
Total Multi-Modal Transportation Fund - Transit Administration	1,063,178	41,471	3.90%	1,021,707
Total Multi-Modal Transportation Fund - Transit Ravinia	268,065	-	0.00%	268,065
Total Multi-Modal Transportation Fund	4,511,530	165,604	3.67%	4,345,926
Total Motor Fuel Tax Fund	815,000	-	0.00%	815,000
Total Enhanced 911 Fund	382,050	29,464	7.71%	352,586
Total Highland Park Theatre Fund	24,000	-	0.00%	24,000
Total Public Safety Pension Levy	5,763,868	160	0.00%	5,763,708
Total Environmental Sustainability Fund	142,970	4,357	3.05%	138,613
Total Debt Service Fund	3,092,262	-	0.00%	3,092,262
Total Capital Projects Fund	5,229,500	-	0.00%	5,229,500
Total Tax Increment Financing Capital Fund	120,000	-	0.00%	120,000
Parking Fund				
Total Parking Fund - Parking Construction	134,500	4,125	3.07%	130,375
Total Parking Fund - Parking Enforcement	405,996	9,998	2.46%	395,998
Total Parking Fund - Indoor, On & Off Street	385,268	5,592	1.45%	379,676
Total Parking Fund	925,764	19,715	2.13%	906,050
Water Fund				
Total Water Fund - Water Production Division	2,353,305	107,956	4.59%	2,245,350
Total Water Fund - Water Distribution	1,344,250	57,269	4.26%	1,286,981
Total Water Fund - Meters	480,809	12,046	2.51%	468,763
Total Water Fund - Capital Improvements/ Water Debt Service & Transfers	6,314,755	109,725	1.74%	6,205,030
Total Water Fund	10,493,119	286,995	2.74%	10,206,124
Sewer Fund				
Total Sewer Fund - Storm Drainage	2,803,037	31,967	1.14%	2,771,070
Total Sewer Fund - Sanitary Sewer Operations	2,856,168	56,733	1.99%	2,799,435
Total Sewer Fund	5,659,206	88,701	1.57%	5,570,505
Insurance Fund				
Total Insurance Fund - Employee Health/Dental Plans	5,259,400	420,345	7.99%	4,839,055
Total Insurance Fund - Wellness program	86,670	18	0.02%	86,652
Total Insurance Fund	5,346,070	420,363	7.86%	4,925,707
Equipment Maintenance Replacement Fund				
Total Equipment Maintenance Replacement - Computer Services	1,409,092	38,464	2.73%	1,370,628
Total Equipment Maintenance Replacement - Police	480,229	7,373	1.54%	472,856
Total Equipment Maintenance Replacement - Fire	461,372	10,869	2.36%	450,503
Total Equipment Maintenance Replacement - Public Works	1,586,367	42,742	2.69%	1,543,625
Total Equipment Maintenance Replacement Fund	3,937,060	99,449	2.53%	3,837,611
Total Housing Trust Fund	353,109	1,490	0.42%	351,619
Grand Total, All Funds	84,122,279	3,174,858	3.77%	80,947,421

Notes:

(1) 8.33% of year completed