

## Monthly Financial Report for the period ending September 30, 2024



### OVERVIEW

As of September 30, 2024, General and Utility Fund combined revenues are \$47,382,473. This is 104.3% of the annual budgeted revenue amount.

Combined expenses and encumbrances of \$48,947,766 are 97.1% of the annual budget. September 30 marks the end of the 2023-24 Budget Year.

### YEAR TO DATE (YTD) ACTIVITY

- **Property Taxes** are 99.3% of the YTD projection
- ▲ **Sales Taxes** are 126.7% of the YTD projection
- ▼ **Building Permits** are 80.2% of the YTD projection
- ▲ **Water Sales** are 102.6% of the YTD projection

### COMPARISON TO LAST YEAR

- ▲ **Property Taxes** are 108.1% of prior year
- ▲ **Sales Taxes** are 132.6% of prior year
- ▼ **Building Permits** are 80.5% of prior year
- ▲ **Water Sales** are 100.6% of prior year

**Note: This is a preliminary and unaudited end of year financial report as the financial year end close and audit is still in process. Figures are subject to change.**

**This report contains an accurate presentation of the Town's financial records as of November 10, 2024.**

# GENERAL FUND REVENUES

Revenue Signal Key	
●	> 100% of Projected
●	95-100% of Projected
●	< 95% of Projected

	September 2024				Year To Date as of September 2024				Year To Date as of September 2024			Year To Date as of September 2023		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Budget	%	Actual	Budget	%
Property Taxes	●	\$ 2,745	\$ 35,268	7.8%	●	\$ 18,388,639	\$ 18,515,422	99.3%	\$ 18,388,639	\$ 18,515,422	99.3%	\$ 17,010,049	\$ 17,058,331	99.7%
Sales Taxes	●	1,777,582	440,160	403.8%	●	8,801,419	6,944,270	126.7%	8,801,419	6,944,270	126.7%	6,637,672	6,640,091	100.0%
Mixed Beverage Taxes	●	33,840	38,308	88.3%	●	514,846	531,742	96.8%	514,846	531,742	96.8%	519,087	477,779	108.6%
Franchise Fees	●	927	8,444	11.0%	●	993,143	973,582	102.0%	993,143	975,542	101.8%	1,022,913	932,414	109.7%
Licenses and Permits	-	(91,080)	128,051	-	●	1,296,207	1,581,300	82.0%	1,296,207	1,581,300	82.0%	1,583,832	1,406,708	112.6%
Charges for Services	●	53,711	102,206	52.6%	●	1,251,989	1,323,911	94.6%	1,251,989	1,323,912	94.6%	1,305,404	1,368,405	95.4%
Fines and Forfeitures	●	28,796	19,332	149.0%	●	338,742	237,717	142.5%	338,742	237,717	142.5%	253,576	292,299	86.8%
Earnings on Investments	●	38,818	61,910	62.7%	●	552,144	711,178	77.6%	552,144	711,178	77.6%	661,989	150,456	440.0%
Miscellaneous	●	39,802	31,017	128.3%	●	563,611	373,202	151.0%	563,611	373,202	151.0%	2,783,390	2,614,148	106.5%
Transfers	-	-	-	-	●	1,448,200	1,448,200	100.0%	1,448,200	1,448,200	100.0%	1,359,300	1,359,300	100.0%
Total Revenues	●	\$ 1,885,141	\$ 864,696	218.0%	●	\$ 34,148,940	\$ 32,640,524	104.6%	\$ 34,148,940	\$ 32,642,485	104.6%	\$ 33,137,212	\$ 32,299,931	102.6%

## YEAR TO DATE OVERVIEW

Through September 30, General Fund non-property tax revenues of \$15,760,301 are \$1,635,199 more than originally projected. Total revenues (including Property Taxes) are \$1,508,416 more than projected and are up 3.1% compared to the same period in the prior fiscal year. The Town received approximately \$2M in federal funding in the prior fiscal year.

## PROPERTY TAXES

Property tax revenue year to date is 99.3% of the amount projected at this point in the fiscal year and 108.1% of the amount collected during this same period last fiscal year for this revenue source. Property taxes account for 53.8% of total General Fund revenue to date.

## SALES TAXES

Sales tax revenue year to date is 126.7% of the amount projected at this point in the fiscal year and 132.6% of the amount collected during this same period last fiscal year for this revenue source. Sales taxes account for 25.8% of total General Fund revenue to date.

## MIXED BEVERAGE TAXES

Mixed Beverage Tax receipts are at 96.8% of the amount projected at this point in the fiscal year and 99.2% of the amount collected during this same period last fiscal year for this revenue source.

## FRANCHISE FEES

Franchise Fees are at 102.0% of the amount projected at this point in the fiscal year and 97.1% of the amount collected during this same period last fiscal year for this revenue category. Franchise Fees are received monthly and quarterly with the exception of the Natural Gas franchise fee, which is one-time payment received each year in the month of February.

## LICENSES AND PERMITS

Licenses and permits revenue is at 82.0% of the amount projected at this point in the fiscal year and 81.8% of the amount collected during this same period last fiscal year for this revenue category. In FY 2023, \$130,000 in permit revenue was received from a retailer in the Highland Park Shopping Village. Licenses and permits accounts primarily for building permits, but also includes electrical and alarm permits, beverage and carriage service licenses.

## CHARGES FOR SERVICES

Charges for services are at 94.6% of the amount projected at this point in the fiscal year and 95.9% of the amount collected during this same period last fiscal year for this revenue category.

## FINES AND FORFEITURES

Fines and forfeitures are at 142.5% of the amount projected at this point in the fiscal year and 133.6% of the amount collected during this same period last fiscal year for this revenue category. The large

variance is due to a combination of prior year bonds clearing in the current year and a change in the accounting for fees associated with the Juvenile Diversion Program (previously accounted for as fees under Charges for Services).

## EARNINGS ON INVESTMENTS

Interest earnings are less than projected at this point in the fiscal year primarily attributed to less investible funds due to funds being transferred to the capital project fund for capital projects that occurred after the estimate was developed.

## MISCELLANEOUS REVENUES

Fines and forfeitures are at 151.0% of the amount projected at this point in the fiscal year and 20.2% of the amount collected during this same period last fiscal year for this revenue category. Miscellaneous revenues include penalties on delinquent property taxes, tower lease rental charges, donations, contributions, and other non-major revenues. Last fiscal year, the Town received approximately \$2M in federal funding, hence the higher amount collected to date in the prior fiscal year for this revenue category.

## TRANSFERS

Biannual transfers consist of a cost allocation from the Utility Fund for the fund's share of G&A expenses and a transfer from the Court Security Fund to the General Fund for payroll related costs associated with court security.

# GENERAL FUND EXPENDITURES

	Year To Date as of September 2024			Year To Date as of September 2023		
	Actual	Annual Budget	% of Budget	Actual	Annual Budget	% of Budget
Administration	\$ 762,789	\$ 806,977	94.5%	\$ 792,408	\$ 841,924	94.1%
Public Safety	16,296,178	17,151,158	95.0%	15,033,177	15,425,913	97.5%
Development Services	278,714	333,225	83.6%	297,258	300,702	98.9%
Street	383,470	499,970	76.7%	428,112	490,260	87.3%
Library	871,419	911,196	95.6%	882,669	917,005	96.3%
Parks	1,901,795	1,904,783	99.8%	1,767,316	1,768,615	99.9%
Swimming Pool	270,397	280,084	96.5%	234,993	250,976	93.6%
Municipal Court	599,161	608,984	98.4%	521,734	547,571	95.3%
Finance	1,181,326	1,195,999	98.8%	1,082,368	1,118,895	96.7%
Building Inspection	820,408	917,500	89.4%	819,319	874,477	93.7%
Non-Departmental	988,680	1,021,088	96.8%	553,134	771,392	71.7%
Information Technology	766,959	842,613	91.0%	704,781	758,936	92.9%
Transfers	6,168,878	6,168,878	100.0%	12,157,536	12,157,536	100.0%
<b>Total Expenditures</b>	<b>\$ 31,290,174</b>	<b>\$ 32,642,455</b>	<b>95.9%</b>	<b>\$ 35,274,805</b>	<b>\$ 36,224,202</b>	<b>97.4%</b>

## YEAR TO DATE OVERVIEW

Total General Fund expenditures and encumbrances of \$31,290,174 are 95.9% of the annual budget.

## PUBLIC SAFETY

The Public Safety Department has experienced operational savings and will end the year with a budget surplus.

## DEVELOPMENT SERVICES

The Development Services Department realized higher than anticipated savings in personnel services (salary & benefits).

## STREET DEPARTMENT

The Street Department realized savings in repair materials, repair & maintenance services and professional services.

## BUILDING INSPECTION

The Building Inspection Department realized savings primarily in personnel services (salary & benefits) resulting from position vacancies.

## INFORMATION TECHNOLOGY

The Information Technology Department realized savings primarily in contractual and repair & maintenance services.

## ALL OTHER DEPARTMENTS

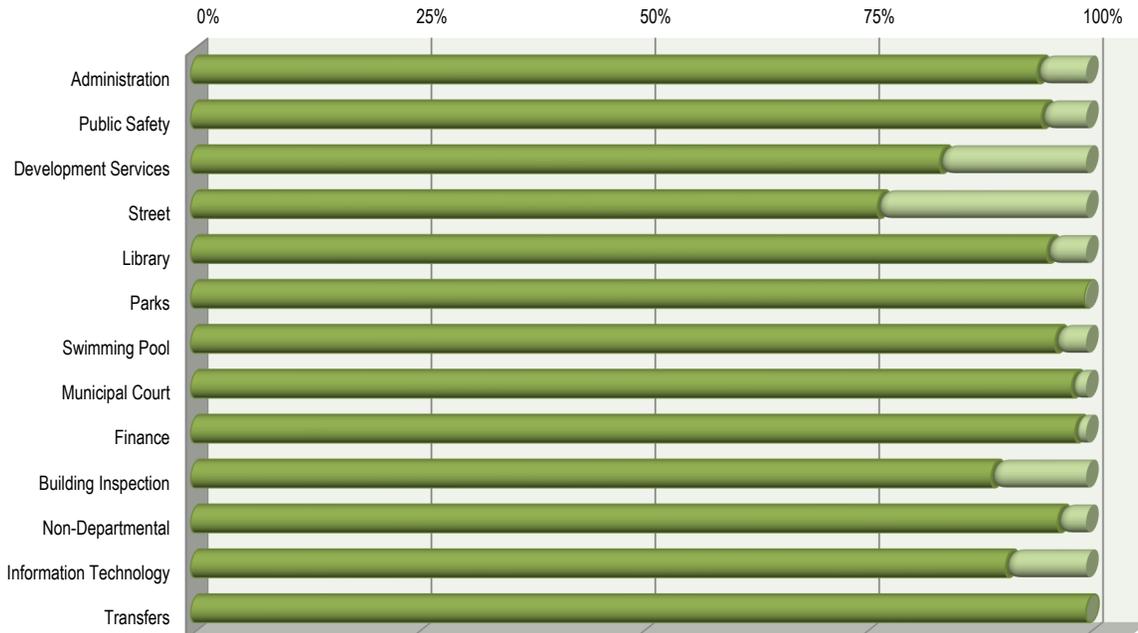
All other departments are expected to end the year within the annual budget.

## TRANSFERS

Biannual transfers include a transfer to the CIP Fund for infrastructure maintenance / rehabilitation. Transfers to the Equipment and Technology Replacement Funds accumulate resources for future equipment and technology purchases. A transfer to the Building Maintenance Fund supports the operational and maintenance budgets of Town Hall and the Service Center. Transfers to the Internal Service Funds occur once a year in January.

YTD Expenditures & Encumbrances Compared to Annual Budget

Actual



\*\*\*Preliminary & Unaudited\*\*\*

# UTILITY FUND REVENUES

Revenue Signal Key	
●	> 100% of Projected
●	95-100% of Projected
●	< 95% of Projected

	September 2024				Year To Date as of September 2024				Year To Date as of September 2024			Year To Date as of September 2023		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Budget	%	Actual	Budget	%
Water Sales	●	\$ 1,259,306	\$ 1,229,269	102.4%	●	\$ 8,817,873	\$ 8,594,023	102.6%	\$ 8,817,873	\$ 8,594,023	102.6%	\$ 8,762,625	\$ 7,824,554	112.0%
Sanitary Sewer Charges	●	305,805	307,908	99.3%	●	2,977,122	3,064,870	97.1%	2,977,122	3,064,870	97.1%	2,966,443	2,997,300	99.0%
Other Charges for Service	●	8,170	3,155	259.0%	●	68,030	37,860	179.7%	68,030	37,860	179.7%	25,990	42,980	60.5%
Licenses and Permits	●	4,485	5,251	85.4%	●	62,260	63,006	98.8%	62,260	63,006	98.8%	54,757	65,206	84.0%
Fines and Forfeitures	●	7,927	10,126	78.3%	●	77,805	63,482	122.6%	77,805	63,482	122.6%	75,374	61,577	122.4%
Earnings on Investments	●	50,520	52,131	96.9%	●	754,752	503,713	149.8%	754,752	503,713	149.8%	537,902	77,481	694.2%
Miscellaneous	●	58	251	23.1%	●	1,191	3,010	39.6%	1,191	3,010	39.6%	9,241	2,200	420.0%
Transfers	-	-	-	-	●	474,500	474,500	100.0%	474,500	474,500	100.0%	2,624,472	2,624,472	100.0%
<b>Total Revenues</b>	●	<b>\$ 1,636,271</b>	<b>\$ 1,608,091</b>	<b>101.8%</b>	●	<b>\$ 13,233,533</b>	<b>\$ 12,804,464</b>	<b>103.4%</b>	<b>\$ 13,233,533</b>	<b>\$ 12,804,464</b>	<b>103.4%</b>	<b>\$ 15,056,804</b>	<b>\$ 13,695,770</b>	<b>109.9%</b>

## YEAR TO DATE OVERVIEW

Total Utility Fund operational revenues (excluding transfers) totaling \$12,759,033 is \$429,069 more than originally projected year to date and up 2.6% when compared to the amount received through the same period in the prior fiscal year.

## WATER SALES

Water sales revenue year to date is at 102.6% of the amount projected at this point in the fiscal year and 100.6% of the amount collected during this same period last fiscal year for this revenue source. This revenue source accounts for 67% of total Utility Fund revenue to date.

## SEWER CHARGES

Sanitary sewer revenue year to date is at 97.1% of the amount projected at this point in the fiscal year and 100.4% of the amount collected during this same period last fiscal year for this revenue source. Sanitary sewer revenue accounts for 22% of total Utility Fund revenue to date. This revenue source does not track consistently with water sales revenue as sewer is not charged on separate irrigation meters.

## OTHER CHARGES FOR SERVICES

This revenue is at 179.7% of the amount projected at this point in the fiscal year and 261.8% of the amount collected during this same period last fiscal year. This revenue source is primarily driven by charges for meter installations.

## LICENSES AND PERMITS

Licenses and permits revenue (primarily plumbing permits) is at 98.8% the amount projected at this point in the fiscal year and 113.7% of the amount collected during this same period last fiscal year.

## FINES AND FORFEITURES

Revenue (penalties assessed on delinquent utility bills) is at 122.6% of the amount projected at this point in the fiscal year and 103.2% of the amount collected during this same period last fiscal year. Late payment penalty revenue is driven by payment timing and the size of the past due balance.

## EARNINGS ON INVESTMENTS

Investment earnings are 149.8% of the amount projected at this point in the fiscal year and 140.3% of the amount realized during this same

period last fiscal year. Staff takes a conservative approach when projecting investment income.

## MISCELLANEOUS REVENUE

Miscellaneous Revenue accounts for contributions, cost sharing related to repairs, maintenance, and capital projects from outside organizations. Other non-significant revenue items are included in this category as well.

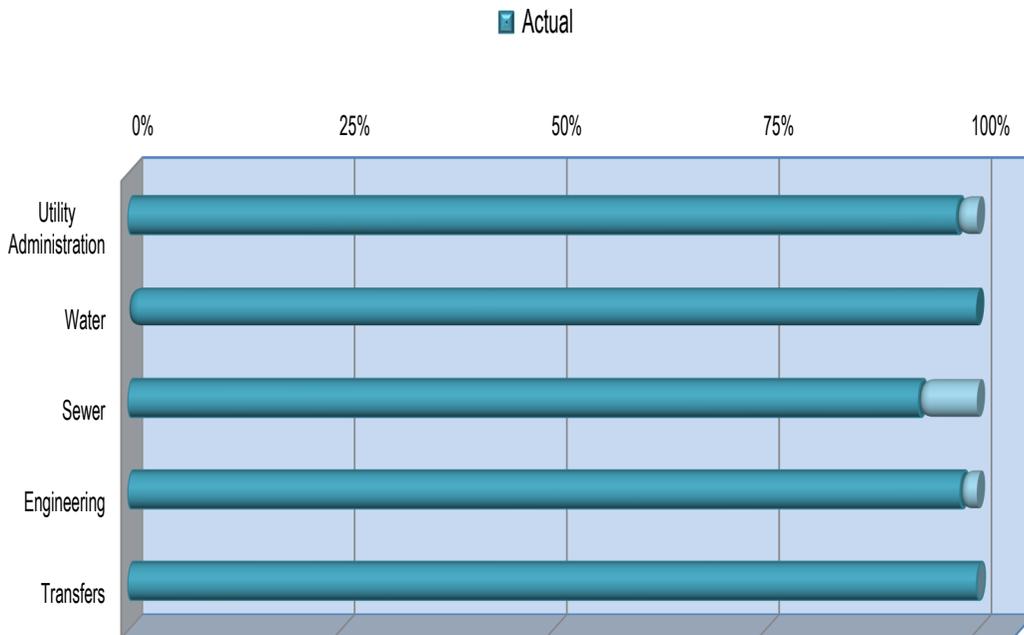
## TRANSFERS

Biannual transfers consist of a transfer from the Solid Waste Fund for the cost allocation of the Solid Waste Fund's share of Utility Fund admin costs. Additionally, transfers from the Capital Project and Storm Water Drainage Funds offset related Engineering services.

# UTILITY FUND EXPENDITURES

	Year To Date as of September 2024			Year To Date as of September 2023		
	<u>Actual</u>	<u>Annual Budget</u>	<u>% of Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>% of Budget</u>
Utility Administration	\$ 450,697	\$ 461,735	97.6%	\$ 426,300	\$ 497,101	85.8%
Water	12,721,723	12,709,638	100.1%	6,324,732	7,705,470	82.1%
Sewer	1,468,645	1,576,598	93.2%	2,922,137	3,010,257	97.1%
Engineering	848,090	864,949	98.1%	794,726	797,902	99.6%
Transfers	2,168,437	2,168,437	100.0%	2,018,130	2,018,130	100.0%
<b>Total Expenses</b>	<b>\$ 17,657,592</b>	<b>\$ 17,781,357</b>	<b>99.3%</b>	<b>\$ 12,486,025</b>	<b>\$ 14,028,860</b>	<b>89.0%</b>

**YTD Expenditures & Encumbrances Compared to Annual Budget**



## OVERVIEW

Year to date expenditures, plus encumbrances and less non-cash expenditures of depreciation and bad debts, total \$17,657,592 or 99.3% of annual budget.

## UTILITY ADMINISTRATION

This department is at 97.6% of the departmental operating budget. The department is expected to end the year within its annual budget.

## WATER

This department is at 100.1% of the departmental budget. Water purchase expense (Dallas County Park Cities MUD) ended the year higher than anticipated by \$66,323.

## SEWER

This department is at 93.2% of the departmental budget. Sewer treatment expense (City of Dallas) coupled with capital improvement expenditures represents 79% of the Sewer Department budget

## ENGINEERING

This department is at 98.1% of the departmental budget. The department is expected to end the year within its annual budget.

## TRANSFERS

Biannual transfers to other funds include a transfer to the General Fund for the Utility Fund's share of General Fund G&A expenses and a transfer to the CIP Fund based on 5% of water and sanitary sewer revenues. A transfer to the Building Maintenance Fund is made for the Utility Fund's share of building maintenance expenditures, and a transfer to the Equipment and Technology Replacement Funds is made to fund future equipment and technology purchases. Total transfers to the Internal Service Funds occur once a year, in the month of January.

# WORKING CAPITAL SUMMARY

Fund	Working Capital (1)	Dedicated Funds (2)	Available Working Capital (3)	Outstanding Encumbrances
General Fund	\$ 10,037,201	\$ 4,748,164	\$ 5,289,037	\$ 518,808
Reserve Fund (4)	7,430,916	7,430,916	-	-
Utility Fund	10,922,695	2,313,214	8,609,481	4,059,419
Solid Waste Fund	426,946	426,946	-	10,123
Capital Projects Fund	16,802,555	16,802,555	-	1,259,568
Equipment Replacement Fund	4,718,846	4,718,846	-	351,279
Technology Replacement Fund	3,808,574	3,808,574	-	409,370
Storm Water Drainage Utility Fund	3,493,016	3,493,016	-	1,417,138
Building Maintenance Fund	1,640,164	1,640,164	-	50,119
Municipal Court Technology Fund	133,908	133,908	-	14,100
Municipal Court Security Fund	32,005	32,005	-	-
Other Funds	534,216	534,216	-	2,102
	<u>\$ 59,981,042</u>	<u>\$ 46,082,524</u>	<u>\$ 13,898,519</u>	<u>\$ 8,092,026</u>

- (1) Working Capital is defined as current assets less current liabilities. The Working Capital totals have not been reduced by outstanding encumbrances because expenditures are recognized in the period the liability is incurred. As of September 30, 2024, the Town had a total of \$8,092,026 in outstanding encumbrances.
- (2) Dedicated funds represent the amount of Working Capital that has been reserved to comply with financial management policies, special purpose, or lawful requirements.
- (3) Available Working Capital is the amount of Working Capital in excess of dedicated funds.
- (4) The Reserve Fund holds proceeds from land sales completed by the Town.

# CASH AND INVESTMENTS

The market value of the Town's investment portfolio at September 30, 2024 was \$60,964,099. This amount is 100.1% of the recorded book value of \$60,925,672. The Town's investment practice is to invest funds for specific maturity or call dates (passive investment management), rather than buy and sell based upon market conditions (active investment management). The total portfolio yield is 5.33%.

/s/

Steve J. Alexander  
Assistant Town Administrator

/s/

John R. Samford  
Director of Finance

\*\*\*Preliminary & Unaudited\*\*\*

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
**AS OF: September 30, 2024 (Unaudited)**

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>01 -GENERAL FUND</b>						
<b>REVENUE SUMMARY</b>						
31-TAXES	25,991,434	1,814,167	27,704,904	106.59	-	(1,713,470)
32-FRANCHISE FEES	975,542	927	993,143	101.80	-	(17,601)
33-LICENSES & PERMITS	1,581,300	(91,080)	1,296,207	81.97	-	285,093
34-CHARGES FOR SERVICE	1,323,912	53,711	1,251,989	94.57	-	71,923
35-FINES & FORFEITS	237,717	28,796	338,742	142.50	-	(101,025)
36-EARNINGS ON INVESTMENT	711,178	38,818	552,144	77.64	-	159,034
37-SALE OF ASSETS	1,000	-	-	-	-	1,000
38-MISCELLANEOUS	372,202	39,802	563,611	151.43	-	(191,409)
39-TRANSFERS	1,448,200	-	1,448,200	100.00	-	-
<b>*** TOTAL REVENUES ***</b>	<b><u>32,642,485</u></b>	<b><u>1,885,141</u></b>	<b><u>34,148,940</u></b>	<b><u>104.62</u></b>	<b><u>-</u></b>	<b><u>(1,506,455)</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	806,977	133,682	741,957	94.52	20,832	44,188
02-PUBLIC SAFETY	17,151,158	1,461,953	16,271,759	95.02	24,419	854,980
04-TOWN SERVICES	333,225	20,369	277,548	83.64	1,166	54,511
05-STREET	499,970	31,966	394,658	76.70	(11,188)	116,500
07-LIBRARY	911,196	92,387	864,899	95.63	6,520	39,777
08-PARKS & RECREATION	1,904,783	145,423	1,888,546	99.84	13,249	2,988
09-SWIMMING POOL	280,084	24,607	269,891	96.54	506	9,687
10-MUNICIPAL COURT	608,984	68,831	603,224	98.39	(4,063)	9,823
11-FINANCE	1,195,999	89,698	1,183,374	98.77	(2,048)	14,673
12-BUILDING INSPECTION	917,500	81,877	802,114	89.42	18,294	97,092
15-NON-DEPARTMENTAL	1,021,088	362,114	934,925	96.83	53,755	32,408
17-INFORMATION TECHNOLOG	842,613	19,442	748,971	91.02	17,988	75,654
50-INTERFUND TRANSFERS	6,168,878	-	6,168,878	100.00	-	-
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>32,642,455</u></b>	<b><u>2,532,349</u></b>	<b><u>31,150,744</u></b>	<b><u>95.86</u></b>	<b><u>139,430</u></b>	<b><u>1,352,281</u></b>

\*\*\*Preliminary & Unaudited\*\*\*

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
AS OF: September 30, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE	
<b>01 -GENERAL FUND - DETAIL</b>							
<b>REVENUES</b>							
<b>31-TAXES</b>							
3110	PROPERTY TAXES-CURRENT YEAR	18,464,505	4,444	18,374,498	99.51	-	90,007
3111	PROPERTY TAXES-PRIOR YEARS	50,917	(1,699)	14,141	27.77	-	36,776
3113	SALES TAX REVENUE	6,944,270	1,777,582	8,801,419	126.74	-	(1,857,149)
3114	MIXED BEVERAGE	531,742	33,840	514,846	96.82	-	16,896
<b>*** REVENUE CATEGORY TOTALS ***</b>		<b>25,991,434</b>	<b>1,814,167</b>	<b>27,704,904</b>	<b>106.59</b>	<b>-</b>	<b>(1,713,470)</b>
<b>32-FRANCHISE FEES</b>							
3260	FRANCHISE FEE - PEG FEES	17,705	-	13,863	78.30	-	3,842
3261	FRANCHISE FEE - ONCOR ELECTRIC	479,552	-	480,526	100.20	-	(974)
3262	FRANCHISE FEE - ATMOS ENERGY	261,357	-	306,290	117.19	-	(44,933)
3263	FRANCHISE FEE - TELECOM	43,261	-	35,125	81.19	-	8,136
3264	FRANCHISE FEE - CABLE TV	48,217	-	49,069	101.77	-	(852)
3265	SOLID WASTE CONTAINER FEES	83,155	927	48,308	58.09	-	34,847
3270	FRANCHISE FEE - CARRIAGES	42,295	-	59,962	141.77	-	(17,667)
<b>*** REVENUE CATEGORY TOTALS ***</b>		<b>975,542</b>	<b>927</b>	<b>993,143</b>	<b>101.80</b>	<b>-</b>	<b>(17,601)</b>
<b>33-LICENSES &amp; PERMITS</b>							
3301	BEVERAGE LICENSES	6,140	-	2,850	46.42	-	3,290
3302	HEALTH PERMITS	6,825	-	5,750	84.25	-	1,075
3303	ALARM PERMITS	96,420	7,916	97,769	101.40	-	(1,349)
3310	BUILDING PERMITS	1,408,210	(102,611)	1,129,338	80.20	-	278,872
3312	ELECTRICAL PERMITS	53,585	3,340	52,604	98.17	-	981
3313	EXCAVATION PERMITS	245	75	470	191.84	-	(225)
3350	CARRIAGE SERVICES	5,163	160	5,485	106.24	-	(322)
3370	ANIMAL LICENSES	4,712	40	1,941	41.19	-	2,771
<b>*** REVENUE CATEGORY TOTALS ***</b>		<b>1,581,300</b>	<b>(91,080)</b>	<b>1,296,207</b>	<b>81.97</b>	<b>-</b>	<b>285,093</b>

\*\*\*Preliminary & Unaudited\*\*\*

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
AS OF: September 30, 2024 (Unaudited)

	<b>ANNUAL BUDGET</b>	<b>CURRENT PERIOD</b>	<b>Y-T-D ACTUAL</b>	<b>% OF BUDGET</b>	<b>Y-T-D ENCUMB.</b>	<b>BUDGET BALANCE</b>
<b>34-CHARGES FOR SERVICE</b>						
3407	E911 MONTHLY FEES	109,611	8,209	151,952	138.63	- (42,341)
3408	ALARM MONITORING FEES	539,982	45,954	545,559	101.03	- (5,577)
3425	EMERGENCY MEDICAL FEES	171,880	(23,427)	178,623	103.92	- (6,743)
3469	SWIMMING POOL CONCESSIONS	15,507	368	12,239	78.93	- 3,268
3470	BOARD/COMMISSION/REPLAT FEES	3,450	200	1,200	34.78	- 2,250
3471	SWIMMING POOL DAILY FEES	41,238	756	28,423	68.92	- 12,815
3472	SWIMMING POOL SEASON FEES	79,441	300	74,910	94.30	- 4,531
3473	TENNIS COURT FEES	23,693	1,600	28,920	122.06	- (5,227)
3474	ANIMAL POUND FEES	690	-	630	91.30	- 60
3475	CHILD SAFETY FEES	9,626	834	9,978	103.66	- (352)
3476	LIBRARY FEES	3,912	1,250	4,841	123.75	- (929)
3477	COURT ADMINISTRATION FEES	9,812	670	7,903	80.54	- 1,909
3478	COURT WARRANT FEES	25,649	2,518	24,430	95.25	- 1,219
3479	COURT FEES	71,066	4,570	52,189	73.44	- 18,877
3480	BUILDING REGISTRATION FEES	75,104	5,250	77,125	102.69	- (2,021)
3481	PLAN REVIEW FEES	25,417	2,750	33,750	132.79	- (8,333)
3485	DEFERRED ADJUDICATION	117,834	1,909	19,317	16.39	- 98,517
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>1,323,912</b>	<b>53,711</b>	<b>1,251,989</b>	<b>94.57</b>	<b>-</b>	<b>71,923</b>
<b>35-FINES &amp; FORFEITS</b>						
3511	MUNICIPAL COURT FINES	227,305	28,107	308,521	135.73	- (81,216)
3512	MUNICIPAL COURT FINES	5,663	500	26,500	467.95	- (20,837)
3513	LIBRARY FINES	1,356	126	2,029	149.63	- (673)
3515	LOST BOOK CHARGES	1,026	63	942	91.81	- 84
3516	INVALID ALARM FINE	2,367	-	750	31.69	- 1,617
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>237,717</b>	<b>28,796</b>	<b>338,742</b>	<b>142.50</b>	<b>-</b>	<b>(101,025)</b>
<b>36-EARNINGS ON INVESTMENTS</b>						
3610	INTEREST EARNED	710,178	31,995	545,321	76.79	- 164,857
3650	INTEREST EARNED-DALLAS COUNTY	1,000	6,823	6,823	682.30	- (5,823)

\*\*\*Preliminary & Unaudited\*\*\*

TOWN OF HIGHLAND PARK  
 FINANCIAL STATEMENT  
 AS OF: September 30, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
*** REVENUE CATEGORY TOTALS ***	711,178	38,818	552,144	77.64	-	159,034

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
AS OF: September 30, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>37-SALE OF ASSETS</b>						
3746 SALE OF CAPITAL ASSETS	1,000	-	-	-	-	1,000
3747 SALE OF IMPOUNDED PROPERTY	-	-	-	-	-	-
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
<b>38-MISCELLANEOUS</b>						
3810 PENALTY & INTEREST, PROP TAXES	83,346	1,239	111,668	133.98	-	(28,322)
3820 RENTAL OF TOWN PROPERTY	224,406	55,967	414,504	184.71	-	(190,098)
3850 DONATIONS TO LIBRARY	4,000	52	2,469	61.73	-	1,531
3860 CONTRIBUTIONS	17,200	100	4,669	27.15	-	12,531
3866 CONTRIBS - OTHER GOVT	-	-	2,649	-	-	(2,649)
3870 INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
3880 DAMAGE TO TOWN PROPERTY	15,000	(18,161)	(5,839)	(38.93)	-	20,839
3890 MISCELLANEOUS	28,250	605	33,491	118.55	-	(5,241)
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>372,202</b>	<b>39,802</b>	<b>563,611</b>	<b>151.43</b>	<b>-</b>	<b>(191,409)</b>
<b>39-TRANSFERS</b>						
3920 INTER FUND TRANSFER -UF	1,423,600	-	1,423,600	100.00	-	-
3933 INTER-FUND TRANSFER -CSF	24,600	-	24,600	100.00	-	-
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>1,448,200</b>	<b>-</b>	<b>1,448,200</b>	<b>100.00</b>	<b>-</b>	<b>-</b>
<b>*** TOTAL REVENUES ***</b>	<b>32,642,485</b>	<b>1,885,141</b>	<b>34,148,940</b>	<b>104.62</b>	<b>-</b>	<b>(1,506,455)</b>

\*\*\*Preliminary & Unaudited\*\*\*

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: September 30, 2024 (Unaudited)**

	<b>ANNUAL BUDGET</b>	<b>CURRENT PERIOD</b>	<b>Y-T-D ACTUAL</b>	<b>% OF BUDGET</b>	<b>Y-T-D ENCUMB.</b>	<b>BUDGET BALANCE</b>
<b>10 -CAPITAL PROJECTS FUND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	513,186	76,221	883,073	172.08	-	(369,887)
38-MISCELLANEOUS	3,418,906	-	3,024,581	88.47	-	394,325
39-TRANSFERS	<u>5,374,582</u>	<u>-</u>	<u>5,374,582</u>	<u>100.00</u>	<u>-</u>	<u>-</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>9,306,674</u></b>	<b><u>76,221</u></b>	<b><u>9,282,236</u></b>	<b><u>99.74</u></b>	<b><u>-</u></b>	<b><u>24,438</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	555,000	-	-	-	-	555,000
05-STREET	2,908,740	344,506	3,704,633	86.80	(1,179,893)	384,000
08-PARKS	2,251,462	36,585	2,268,946	98.10	(60,215)	42,731
50-INTERFUND TRANSFERS	<u>1,267,700</u>	<u>-</u>	<u>1,267,700</u>	<u>100.00</u>	<u>-</u>	<u>-</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>6,982,902</u></b>	<b><u>381,091</u></b>	<b><u>7,241,279</u></b>	<b><u>85.94</u></b>	<b><u>(1,240,108)</u></b>	<b><u>981,731</u></b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: September 30, 2024 (Unaudited)**

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>19 -SOLID WASTE FUND</b>						
<b>REVENUE SUMMARY</b>						
34-CHARGES FOR SERVICE	1,754,793	149,032	1,783,919	101.66	-	(29,126)
36-EARNINGS ON INVESTMENT	19,490	2,438	30,464	156.31	-	(10,974)
38-MISCELLANEOUS	-	-	-	-	-	-
39-TRANSFERS	41,600	-	41,600	100.00	-	-
<b>*** TOTAL REVENUES ***</b>	<b><u>1,815,883</u></b>	<b><u>151,470</u></b>	<b><u>1,855,983</u></b>	<b><u>102.21</u></b>	<b><u>-</u></b>	<b><u>(40,100)</u></b>
<b>EXPENDITURE SUMMARY</b>						
16-SANITATION	1,680,842	139,982	1,669,552	99.93	10,123	1,167
50-INTERFUND TRANSFERS	145,300	-	145,300	100.00	-	-
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>1,826,142</u></b>	<b><u>139,982</u></b>	<b><u>1,814,852</u></b>	<b><u>99.94</u></b>	<b><u>10,123</u></b>	<b><u>1,167</u></b>

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
AS OF: September 30, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>20 - UTILITY FUND</b>						
<b>REVENUE SUMMARY</b>						
33-LICENSES & PERMITS	63,006	4,485	62,260	98.82	-	746
34-CHARGES FOR SERVICE	11,696,753	1,573,281	11,863,025	101.42	-	(166,272)
35-FINES & FORFEITS	63,482	7,927	77,805	122.56	-	(14,323)
36-EARNINGS ON INVESTMENT	503,713	50,520	754,752	149.84	-	(251,039)
37-SALE OF ASSETS	-	-	-	-	-	-
38-MISCELLANEOUS	3,010	58	1,191	39.57	-	1,819
39-TRANSFERS	474,500	-	474,500	100.00	-	-
<b>*** TOTAL REVENUES ***</b>	<b><u>12,804,464</u></b>	<b><u>1,636,271</u></b>	<b><u>13,233,533</u></b>	<b><u>103.35</u></b>	<b><u>-</u></b>	<b><u>(429,069)</u></b>
<b>EXPENDITURE SUMMARY</b>						
21-ADMINISTRATION	461,735	38,147	449,436	97.61	1,261	11,038
22-WATER	12,709,638	1,283,627	11,064,809	100.10	1,656,914	(12,085)
23-SEWER	1,576,598	550,127	2,604,718	93.15	(1,136,073)	107,953
25-ENGINEERING	864,949	101,742	825,980	98.05	22,110	16,859
50-INTERFUND TRANSFERS	2,168,437	-	2,168,437	100.00	-	-
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>17,781,357</u></b>	<b><u>1,973,643</u></b>	<b><u>17,113,380</u></b>	<b><u>99.30</u></b>	<b><u>544,212</u></b>	<b><u>123,765</u></b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: September 30, 2024 (Unaudited)**

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>20 -UTILITY FUND - DETAIL</b>						
<b>REVENUES</b>						
<b>33-LICENSES &amp; PERMITS</b>						
3315 PLUMBING PERMITS	63,006	4,485	62,260	98.82	-	746
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>63,006</b>	<b>4,485</b>	<b>62,260</b>	<b>98.82</b>	<b>-</b>	<b>746</b>
<b>34-CHARGES FOR SERVICE</b>						
3401 WATER SALES	8,483,046	1,212,439	8,553,381	100.83	-	(70,335)
3402 WATER SALES - TOWN	110,977	46,867	264,492	238.33	-	(153,515)
3403 SANITARY SEWER CHARGES	3,064,870	305,805	2,977,122	97.14	-	87,748
3460 METER INSTALLATION	31,856	8,050	64,050	201.06	-	(32,194)
3465 OTHER UTILITY CHARGES	6,004	120	3,980	66.29	-	2,024
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>11,696,753</b>	<b>1,573,281</b>	<b>11,863,025</b>	<b>101.42</b>	<b>-</b>	<b>(166,272)</b>
<b>35-FINES &amp; FORFEITS</b>						
3520 PENALTY CHARGES FOR LATE PMT	63,482	7,927	77,805	122.56	-	(14,323)
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>63,482</b>	<b>7,927</b>	<b>77,805</b>	<b>122.56</b>	<b>-</b>	<b>(14,323)</b>
<b>36-EARNINGS ON INVESTMENTS</b>						
3610 INTEREST EARNED	503,713	50,520	754,752	149.84	-	(251,039)
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>503,713</b>	<b>50,520</b>	<b>754,752</b>	<b>149.84</b>	<b>-</b>	<b>(251,039)</b>

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
AS OF: September 30, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>38-MISCELLANEOUS</b>						
3866 CONTRIBUTIONS- OTHER GOV'T	-	-	-	-	-	-
3867 CONTRIBS - OTHER ENTITIES	-	-	-	-	-	-
3870 INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
3880 DAMAGE TO TOWN PROPERTY	-	-	-	-	-	-
3890 MISCELLANEOUS	<u>3,010</u>	<u>58</u>	<u>1,191</u>	<u>39.57</u>	<u>-</u>	<u>1,819</u>
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b><u>3,010</u></b>	<b><u>58</u></b>	<b><u>1,191</u></b>	<b><u>39.57</u></b>	<b><u>-</u></b>	<b><u>1,819</u></b>
<b>39-TRANSFERS</b>						
3901 INTER FUND TRANSFER -GENERAL	-	-	-	-	-	-
3910 INTER-FUND TRANSFER CPF	267,700	-	267,700	100.00	-	-
3919 INTER-FUND TRANSFER SOLID WASTE	61,300	-	61,300	100.00	-	-
3923 TRANSFER FROM SWDUF	<u>145,500</u>	<u>-</u>	<u>145,500</u>	<u>100.00</u>	<u>-</u>	<u>-</u>
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b><u>474,500</u></b>	<b><u>-</u></b>	<b><u>474,500</u></b>	<b><u>100</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>*** TOTAL REVENUES ***</b>	<b><u>12,804,464</u></b>	<b><u>1,636,271</u></b>	<b><u>13,233,533</u></b>	<b><u>103.35</u></b>	<b><u>-</u></b>	<b><u>(429,069)</u></b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: September 30, 2024 (Unaudited)**

	<b>ANNUAL BUDGET</b>	<b>CURRENT PERIOD</b>	<b>Y-T-D ACTUAL</b>	<b>% OF BUDGET</b>	<b>Y-T-D ENCUMB.</b>	<b>BUDGET BALANCE</b>
<b>21 -EQUIPMENT REPLACEMENT FND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	160,615	19,592	236,237	147.08	-	(75,622)
37-SALE OF ASSETS	10,000	-	18,712	187.12	-	(8,712)
38-MISCELLANEOUS	-	-	-	-	-	-
39-TRANSFERS	<u>551,650</u>	<u>-</u>	<u>551,650</u>	<u>100.00</u>	<u>-</u>	<u>-</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>722,265</u></b>	<b><u>19,592</u></b>	<b><u>806,599</u></b>	<b><u>111.68</u></b>	<b><u>-</u></b>	<b><u>(84,334)</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	<u>564,155</u>	<u>10,750</u>	<u>166,600</u>	<u>91.80</u>	<u>351,279</u>	<u>46,276</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>564,155</u></b>	<b><u>10,750</u></b>	<b><u>166,600</u></b>	<b><u>91.80</u></b>	<b><u>351,279</u></b>	<b><u>46,276</u></b>
<b>22 -TECHNOLOGY REPL. FUND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	152,203	16,964	204,541	134.39	-	(52,338)
37-SALE OF ASSETS	-	-	-	-	-	-
38-MISCELLANEOUS	104,976	-	99,041	94.35	-	5,935
39-TRANSFERS	<u>321,383</u>	<u>-</u>	<u>321,383</u>	<u>100.00</u>	<u>-</u>	<u>-</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>578,562</u></b>	<b><u>16,964</u></b>	<b><u>624,965</u></b>	<b><u>108.02</u></b>	<b><u>-</u></b>	<b><u>(46,403)</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	<u>1,019,827</u>	<u>17,213</u>	<u>430,711</u>	<u>59.85</u>	<u>179,608</u>	<u>409,508</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>1,019,827</u></b>	<b><u>17,213</u></b>	<b><u>430,711</u></b>	<b><u>59.85</u></b>	<b><u>179,608</u></b>	<b><u>409,508</u></b>

\*\*\*Preliminary & Unaudited\*\*\*

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
AS OF: September 30, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>23 -STORMWATER DRAINAGE FUND</b>						
<b>REVENUE SUMMARY</b>						
34-CHARGES FOR SERVICE	543,324	47,643	571,749	105.23	-	(28,425)
36-EARNINGS ON INVESTMENT	112,947	17,156	170,659	151.10	-	(57,712)
38-MISCELLANEOUS REVENUE	2,000,000	-	-	-	-	2,000,000
39-TRANSFERS	1,000,000	-	1,000,000	100.00	-	-
<b>*** TOTAL REVENUES ***</b>	<b><u>3,656,271</u></b>	<b><u>64,799</u></b>	<b><u>1,742,408</u></b>	<b><u>47.66</u></b>	<b><u>-</u></b>	<b><u>1,913,863</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	3,263,985	30,154	507,111	45.53	978,963	1,777,911
50-INTERFUND TRANSFERS	145,500	-	145,500	100.00	-	-
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>3,409,485</u></b>	<b><u>30,154</u></b>	<b><u>652,611</u></b>	<b><u>47.85</u></b>	<b><u>978,963</u></b>	<b><u>1,777,911</u></b>
<b>24 -BUILDING MAINTENANCE FUND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	71,528	7,336	103,522	144.73	-	(31,994)
38-MISCELLANEOUS	18,516	1,544	19,401	104.78	-	(885)
39-TRANSFERS	708,500	-	708,500	100.00	-	-
<b>*** TOTAL REVENUES ***</b>	<b><u>798,544</u></b>	<b><u>8,880</u></b>	<b><u>831,423</u></b>	<b><u>104.12</u></b>	<b><u>-</u></b>	<b><u>(32,879)</u></b>
<b>EXPENDITURE SUMMARY</b>						
13-SERVICE CENTER	56,328	4,555	85,969	89.90	(35,329)	5,688
14-MUNICIPAL BUILDING	736,501	61,403	655,470	93.68	34,512	46,519
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>792,829</u></b>	<b><u>65,958</u></b>	<b><u>741,439</u></b>	<b><u>93.42</u></b>	<b><u>(817)</u></b>	<b><u>52,207</u></b>

\*\*\*Preliminary & Unaudited\*\*\*

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: September 30, 2024 (Unaudited)**

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>25 - TRUANCY PREVENTION FUND</b>						
<b>REVENUE SUMMARY</b>						
34-CHARGES FOR SERVICE	15,000	1,394	15,234	101.56	-	(234)
36-EARNINGS ON INVESTMENT	<u>2,498</u>	<u>393</u>	<u>4,305</u>	<u>172.34</u>	<u>-</u>	<u>(1,807)</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>17,498</u></b>	<b><u>1,787</u></b>	<b><u>19,539</u></b>	<b><u>111.66</u></b>	<b><u>-</u></b>	<b><u>(2,041)</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>26 - MUNICIPAL JURY FUND</b>						
<b>REVENUE SUMMARY</b>						
34-CHARGES FOR SERVICE	300	28	305	101.67	-	(5)
36-EARNINGS ON INVESTMENT	<u>50</u>	<u>8</u>	<u>86</u>	<u>172.00</u>	<u>-</u>	<u>(36)</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>350</u></b>	<b><u>36</u></b>	<b><u>391</u></b>	<b><u>111.71</u></b>	<b><u>-</u></b>	<b><u>(41)</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

TOWN OF HIGHLAND PARK  
 FINANCIAL STATEMENT  
 AS OF: September 30, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>31 -FORFEITED PROPERTY FUND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	2,746	579	7,610	277.13	-	(4,864)
37-SALE OF ASSETS	<u>2,500</u>	<u>-</u>	<u>10,026</u>	<u>401.04</u>	<u>-</u>	<u>(7,526)</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>5,246</u></b>	<b><u>579</u></b>	<b><u>17,636</u></b>	<b><u>336.18</u></b>	<b><u>-</u></b>	<b><u>(12,390)</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	<u>-</u>	<u>(532)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>-</u></b>	<b><u>(532)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
AS OF: September 30, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>32 -COURT TECHNOLOGY FUND</b>						
<b>REVENUE SUMMARY</b>						
34-CHARGES FOR SERVICE	26,657	2,249	24,847	93.21	-	1,810
36-EARNINGS ON INVESTMENT	<u>4,637</u>	<u>569</u>	<u>6,619</u>	<u>142.74</u>	-	<u>(1,982)</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>31,294</u></b>	<b><u>2,818</u></b>	<b><u>31,466</u></b>	<b><u>100.55</u></b>	-	<b><u>(172)</u></b>
<b>EXPENDITURE SUMMARY</b>						
<b>01-ADMINISTRATION</b>	<u>22,985</u>	<u>(3,508)</u>	<u>22,984</u>	<u>100.00</u>	-	<u>1</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>22,985</u></b>	<b><u>(3,508)</u></b>	<b><u>22,984</u></b>	<b><u>100.00</u></b>	-	<b><u>1</u></b>
<b>33 -COURT SECURITY FUND</b>						
<b>REVENUE SUMMARY</b>						
34-CHARGES FOR SERVICE	26,124	2,216	24,424	93.49	-	1,700
36-EARNINGS ON INVESTMENT	<u>1,293</u>	<u>133</u>	<u>1,831</u>	<u>141.61</u>	-	<u>(538)</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>27,417</u></b>	<b><u>2,349</u></b>	<b><u>26,255</u></b>	<b><u>95.76</u></b>	-	<b><u>1,162</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	<u>24,600</u>	<u>-</u>	<u>24,600</u>	<u>100.00</u>	-	<u>-</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>24,600</u></b>	<b><u>-</u></b>	<b><u>24,600</u></b>	<b><u>100.00</u></b>	-	<b><u>-</u></b>

TOWN OF HIGHLAND PARK  
 FINANCIAL STATEMENT  
 AS OF: September 30, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>35 -LIBRARY FUND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	14,630	1,754	21,042	143.83	-	(6,412)
38-MISCELLANEOUS	<u>56,538</u>	<u>1,033</u>	<u>46,939</u>	<u>83.02</u>	<u>-</u>	<u>9,599</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>71,168</u></b>	<b><u>2,787</u></b>	<b><u>67,981</u></b>	<b><u>95.52</u></b>	<b><u>-</u></b>	<b><u>3,187</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATIVE	<u>42,438</u>	<u>2,821</u>	<u>38,548</u>	<u>85.42</u>	<u>(2,298)</u>	<u>6,188</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>42,438</u></b>	<b><u>2,821</u></b>	<b><u>38,548</u></b>	<b><u>85.42</u></b>	<b><u>(2,298)</u></b>	<b><u>6,188</u></b>

# Town of Highland Park, Texas

## Summary of Cash and Investment Activity

### For the Month Ending: September 30, 2024

	Par Value	Book Value	Market Value	Ratio Market-to-Book Value
<b>Beginning Balances</b>				
Cash	\$ 27,633,815	\$ 27,633,815	\$ 27,633,815	100.0%
Investments	\$ 33,925,122	\$ 33,918,305	\$ 33,945,063	100.1%
<b>Total</b>	<b>\$ 61,558,937</b>	<b>\$ 61,552,120</b>	<b>\$ 61,578,878</b>	<b>100.0%</b>
<b>Activity</b>				
Cash	\$ 3,295,637	\$ 3,295,637	\$ 3,295,637	
Investments				
Net Accretion and Amortization	\$ -	\$ 439	\$ -	
Purchases	\$ 77,477	\$ 77,477	\$ 77,477	
Maturities/Calls	\$ (4,000,000)	\$ (4,000,000)	\$ (4,000,000)	
Changes to Market Value	\$ -	\$ -	\$ 12,107	
<b>Net Monthly Activity</b>	<b>\$ (626,886)</b>	<b>\$ (626,447)</b>	<b>\$ (614,779)</b>	
<b>Ending Balances</b>				
Cash	\$ 30,929,452	\$ 30,929,452	\$ 30,929,452	100.0%
Investments	\$ 30,002,599	\$ 29,996,220	\$ 30,034,647	100.1%
<b>Total</b>	<b>\$ 60,932,051</b>	<b>\$ 60,925,672</b>	<b>\$ 60,964,099</b>	<b>100.1%</b>



Note: Certain columns and rows may not add due to the use of rounded numbers

\*\*\*Preliminary & Unaudited\*\*\*

# Town of Highland Park, Texas

## Summary of Cash and Investment Activity For the Month Ending: September 30, 2024

Transaction Information				Beginning			Ending		
Dates		Account / CUSIP	Security	Par	Book	Market	Par	Book	Market
Purchase	Maturity	Number	Type	Value	Value	Value	Value	Value	Value
		MMA-NEXBANK	MONEY MARKET ACCOUNT	\$ 11,812,075	\$ 11,812,075	\$ 11,812,075	\$ 11,864,178	\$ 11,864,178	\$ 11,864,178
18-Dec-23	18-Sep-24	CD2676	CERTIFICATE OF DEPOSIT	1,000,000	1,000,000	1,000,000	-	-	-
21-Sep-23	19-Sep-24	INTRAFICD1746	CERTIFICATE OF DEPOSIT	3,000,000	3,000,000	3,000,000	-	-	-
01-Oct-23	01-Oct-24	CD1601-2	CERTIFICATE OF DEPOSIT	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
18-Dec-23	18-Dec-24	CD4260	CERTIFICATE OF DEPOSIT	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
28-Mar-24	30-Dec-24	CD5029	CERTIFICATE OF DEPOSIT	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
23-Oct-23	23-Apr-25	CD5804	CERTIFICATE OF DEPOSIT	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
29-Apr-24	29-Apr-25	CD2289-1	CERTIFICATE OF DEPOSIT	3,096,591	3,096,591	3,096,591	3,109,981	3,109,981	3,109,981
28-Jun-24	28-Jun-25	CD0241	CERTIFICATE OF DEPOSIT	1,009,267	1,009,267	1,009,267	1,013,573	1,013,573	1,013,573
31-Jul-24	31-Jul-25	CD0414-1	CERTIFICATE OF DEPOSIT	1,004,278	1,004,278	1,004,278	1,008,306	1,008,306	1,008,306
12-Jun-24	10-Dec-25	3133ERGX3	FEDERAL FARM CREDIT BANK	3,000,000	2,993,183	3,019,941	3,000,000	2,993,621	3,032,048
08-Aug-24	06-Aug-26	INTRAFICD5380	CERTIFICATE OF DEPOSIT	1,002,911	1,002,911	1,002,911	1,006,562	1,006,562	1,006,562
Total of Investments				\$ 33,925,122	\$ 33,918,305	\$ 33,945,063	\$ 30,002,599	\$ 29,996,220	\$ 30,034,647
Cash					\$ 27,633,815	\$ 27,633,815		\$ 30,929,452	\$ 30,929,452
Total Investments & Cash					\$ 61,552,120	\$ 61,578,878		\$ 60,925,672	\$ 60,964,099

Note: Certain columns and rows may not add due to the use of rounded numbers

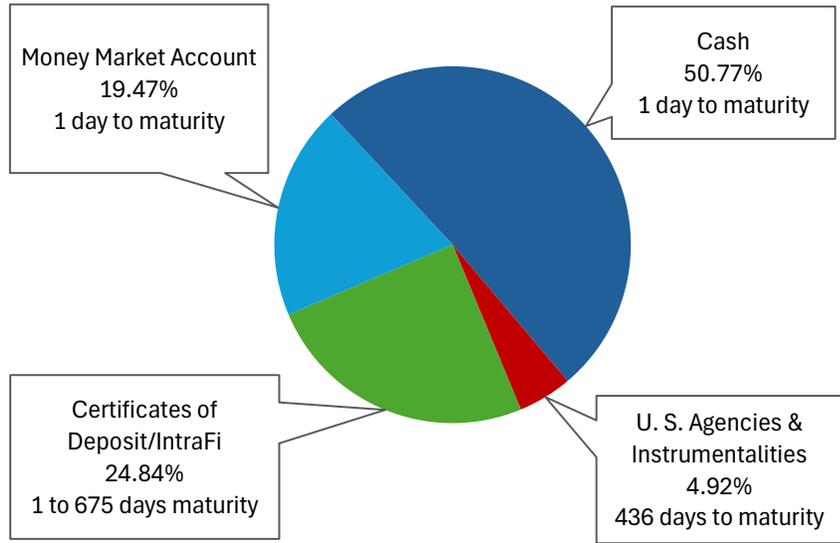
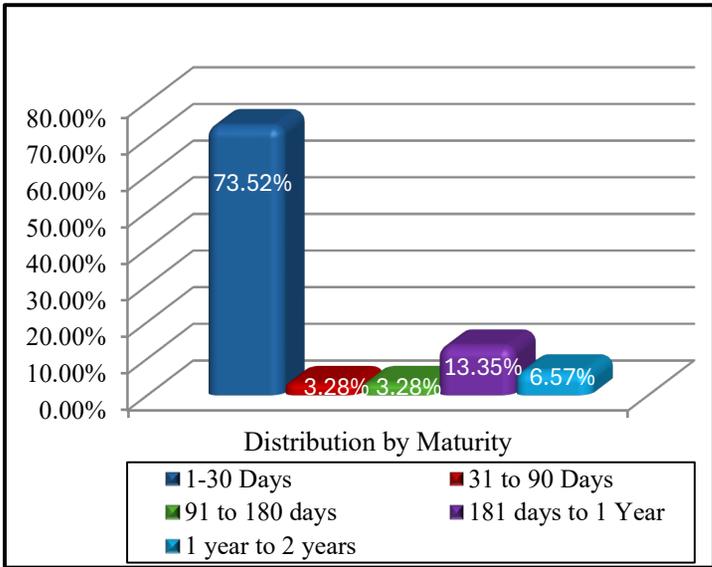
\*\*\*Preliminary & Unaudited\*\*\*

# Town of Highland Park, Texas

## Summary of Cash and Investment Activity For the Month Ending: September 30, 2024

Distribution by Maturity		
	Book Value	Percent
1-30 Days	\$ 44,793,630	73.52%
31 to 90 Days	\$ 2,000,000	3.28%
91 to 180 days	\$ 2,000,000	3.28%
181 days to 1 Year	\$ 8,131,859	13.35%
1 year to 2 years	\$ 4,000,183	6.57%
	<b>\$ 60,925,672</b>	<b>100.0%</b>

Distribution by Investment Type			
	Book Value	Percent	Maximum Percentages
Cash	\$ 30,929,452	50.77%	N/A
U. S. Agencies & Instrumentalities	\$ 2,993,621	4.92%	80.00%
Eligible Investment Pools	\$ -	0.00%	75.00%
Certificates of Deposit/IntraFi	\$ 15,138,421	24.84%	100.00%
U. S. Treasury Bills / Notes / Bonds	\$ -	0.00%	100.00%
Money Market Account	\$ 11,864,178	19.47%	100.00%
Repurchase Agreements	\$ -	0.00%	0.00%
	<b>\$ 60,925,672</b>	<b>100.0%</b>	
Pledged Collateral on Deposits	\$ 71,901,256		



Note: Certain columns and rows may not add due to the use of rounded numbers

Town of Highland Park, Texas

Summary of Cash and Investment Activity For the Month Ending: September 30, 2024

Purchase Date	Maturity Date	Account / CUSIP Number	Security Type	Par Value	Price	Yield	Principal	Book Value	Market Value	Gain / (loss)	Days to Maturity
N/A	N/A	N/A	Cash in Bank	\$ 30,929,452	\$ 100.00	5.36%	\$ 30,929,452	\$ 30,929,452	\$ 30,929,452	\$ -	1
N/A	N/A	N/A	NEXBANK	11,864,178	100.00	5.49%	11,864,178	11,864,178	11,864,178	-	1
01-Oct-23	01-Oct-24	CD1601-2	CERTIFICATE OF DEPOSIT	2,000,000	100.00	4.53%	2,000,000	2,000,000	2,000,000	-	1
18-Dec-23	18-Dec-24	CD4260	CERTIFICATE OF DEPOSIT	2,000,000	100.00	5.38%	2,000,000	2,000,000	2,000,000	-	79
28-Mar-24	30-Dec-24	CD5029	CERTIFICATE OF DEPOSIT	2,000,000	100.00	5.40%	2,000,000	2,000,000	2,000,000	-	91
23-Oct-23	23-Apr-25	CD5804	CERTIFICATE OF DEPOSIT	3,000,000	100.00	5.52%	3,000,000	3,000,000	3,000,000	-	205
29-Apr-24	29-Apr-25	CD2289-1	CERTIFICATE OF DEPOSIT	3,109,981	100.00	5.39%	3,109,981	3,109,981	3,109,981	-	211
28-Jun-24	28-Jun-25	CD0241	CERTIFICATE OF DEPOSIT	1,013,573	100.00	5.32%	1,013,573	1,013,573	1,013,573	-	271
31-Jul-24	31-Jul-25	CD0414-1	CERTIFICATE OF DEPOSIT	1,008,306	100.00	4.99%	1,008,306	1,008,306	1,008,306	-	304
12-Jun-24	10-Dec-25	3133ERGX3	FEDERAL FARM CREDIT BANK	3,000,000	101.07	5.06%	2,992,012	2,993,621	3,032,048	38,426	436
08-Aug-24	06-Aug-26	INTRAFICD5380	CERTIFICATE OF DEPOSIT	1,006,562	100.00	4.52%	1,006,562	1,006,562	1,006,562	-	675
Totals/Weighted Average				\$ 60,932,051		5.33%	\$ 60,924,063	\$ 60,925,672	\$ 60,964,099	\$ 38,426	69
Benchmark - TEXPOOL						5.16%					

Note: Certain columns and rows may not add due to the use of rounded numbers

\*\*\*Preliminary & Unaudited\*\*\*

**Town of Highland Park, Texas**  
**Summary of Cash and Investment Activity For the Month Ending: September 30, 2024**

Transaction Information				Beginning			Ending			General	CPF	Solid Waste	Utility	Equip. Repl.	Tech. Repl.	SWDF	BM&I	M/C Truancy Prevention	M/C Jury	Forf. Prop.	M/C Tech	M/C Security	Library	
Dates		Account / CUSIP	Security	Par	Book	Market	Par	Book	Market	01	10	19	20	21	22	23	24	25	26	31	32	33	35	
Purchase	Maturity	Number	Type	Value	Value	Value	Value	Value	Value															
		MMA-NEXBANK	MONEY MARKET ACCOUNT	\$11,812,075	\$11,812,075	\$11,812,075	\$11,864,178	\$11,864,178	\$11,864,178	\$2,386,697	\$4,198,548	\$116,574	\$1,500,304	\$1,757,092	\$1,191,408	\$-	\$476,924	\$-	\$-	\$-	\$59,446	\$-	\$177,185	
18-Dec-23	18-Sep-24	CD2676	CERTIFICATE OF DEPOSIT	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21-Sep-23	19-Sep-24	INTRAFICD1746	CERTIFICATE OF DEPOSIT	3,000,000	3,000,000	3,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
01-Oct-23	01-Oct-24	CD1601-2	CERTIFICATE OF DEPOSIT	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-Dec-23	18-Dec-24	CD4260	CERTIFICATE OF DEPOSIT	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
28-Mar-24	30-Dec-24	CD5029	CERTIFICATE OF DEPOSIT	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-	-	-	2,000,000	-	-	-	-	-	-	-	-	-	-	
23-Oct-23	23-Apr-25	CD5804	CERTIFICATE OF DEPOSIT	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	-	-	-	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	-	
29-Apr-24	29-Apr-25	CD2289-1	CERTIFICATE OF DEPOSIT	3,096,591	3,096,591	3,096,591	3,109,981	3,109,981	3,109,981	-	1,036,660	-	2,073,320	-	-	-	-	-	-	-	-	-	-	-
28-Jun-24	28-Jun-25	CD0241	CERTIFICATE OF DEPOSIT	1,009,267	1,009,267	1,009,267	1,013,573	1,013,573	1,013,573	1,013,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-Jul-24	31-Jul-25	CD0414-1	CERTIFICATE OF DEPOSIT	1,004,278	1,004,278	1,004,278	1,008,306	1,008,306	1,008,306	-	252,077	-	-	252,077	252,077	-	252,077	-	-	-	-	-	-	-
12-Jun-24	10-Dec-25	3133ERGX3	FEDERAL FARM CREDIT BANK	3,000,000	2,993,183	3,019,941	3,000,000	2,993,621	3,032,048	2,993,621	-	-	-	-	-	-	-	-	-	-	-	-	-	-
08-Aug-24	06-Aug-26	INTRAFICD5380	CERTIFICATE OF DEPOSIT	1,002,911	1,002,911	1,002,911	1,006,562	1,006,562	1,006,562	251,640	-	-	-	251,640	251,640	-	251,640	-	-	-	-	-	-	-
Total of Investments				\$33,925,122	\$33,918,305	\$33,945,063	\$30,002,599	\$29,996,220	\$30,034,647	10,645,531	5,487,284	116,574	5,573,625	3,260,809	2,695,125	1,000,000	980,641	-	-	-	59,446	-	177,185	
Cash					\$27,633,815	\$27,633,815		\$30,929,452	\$30,929,452	6,502,236	11,603,113	449,231	5,500,843	1,406,128	1,138,936	3,066,273	716,281	89,065	1,781	129,280	75,491	32,005	218,789	
Total Investments & Cash					\$61,552,120	\$61,578,878		\$60,925,672	\$60,964,099	17,147,767	17,090,397	565,805	11,074,468	4,666,937	3,834,061	4,066,273	1,696,922	89,065	1,781	129,280	134,937	32,005	395,974	

Note: Certain columns and rows may not add due to the use of rounded numbers

\*\*\*Preliminary & Unaudited\*\*\*

**Town of Highland Park, Texas**  
**Summary of Cash and Investment Activity For the Month Ending: September 30, 2024**

Investment Purchase Transaction Information															
Account Number	Security Type	Par Value	Book Value	General 01	Capital Projects 10	Solid Waste 19	Utility 20	Equipment Replacement 21	Technology Replacement 22	SWDU 23	BM&I 24	Forfeited Property 31	Court Technology 32	Court Security 33	Library 35
NA	MONEY MARKET ACCOUNT	\$ 52,103	\$ 52,103	\$ 10,481	\$ 18,438	\$ 512	\$ 6,589	\$ 7,716	\$ 5,232	\$ -	\$ 2,094	\$ -	\$ 261	\$ -	\$ 778
CD0241	CERTIFICATE OF DEPOSIT	4,306	4,306	4,306	-	-	-	-	-	-	-	-	-	-	-
CD0414-1	CERTIFICATE OF DEPOSIT	4,028	4,028	-	1,007	-	-	1,007	1,007	-	1,007	-	-	-	-
CD2289-1	CERTIFICATE OF DEPOSIT	13,390	13,390	-	4,463	-	8,927	-	-	-	-	-	-	-	-
INTRAFICD5380	CERTIFICATE OF DEPOSIT	3,651	3,651	913	-	-	-	913	913	-	913	-	-	-	-
Total		77,477	77,477	15,700	23,909	512	15,515	9,636	7,152	-	4,014	-	261	-	778

Investment Maturity/Call/Liquidation Transaction Information															
Account Number	Security Type	Par Value	Book Value	General 01	Capital Projects 10	Solid Waste 19	Utility 20	Equipment Replacement 21	Technology Replacement 22	SWDU 23	BM&I 24	Forfeited Property 31	Court Technology 32	Court Security 33	Library 35
CD2676	CERTIFICATE OF DEPOSIT	1,000,000	1,000,000	-	-	-	-	500,000	-	500,000	-	-	-	-	-
INTRAFICD1746	CERTIFICATE OF DEPOSIT	3,000,000	3,000,000	-	3,000,000	-	-	-	-	-	-	-	-	-	-
Total		\$ 4,000,000	\$ 4,000,000	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Certain columns and rows may not add due to the use of rounded numbers

\*\*\*Preliminary & Unaudited\*\*\*

# Town of Highland Park, Texas

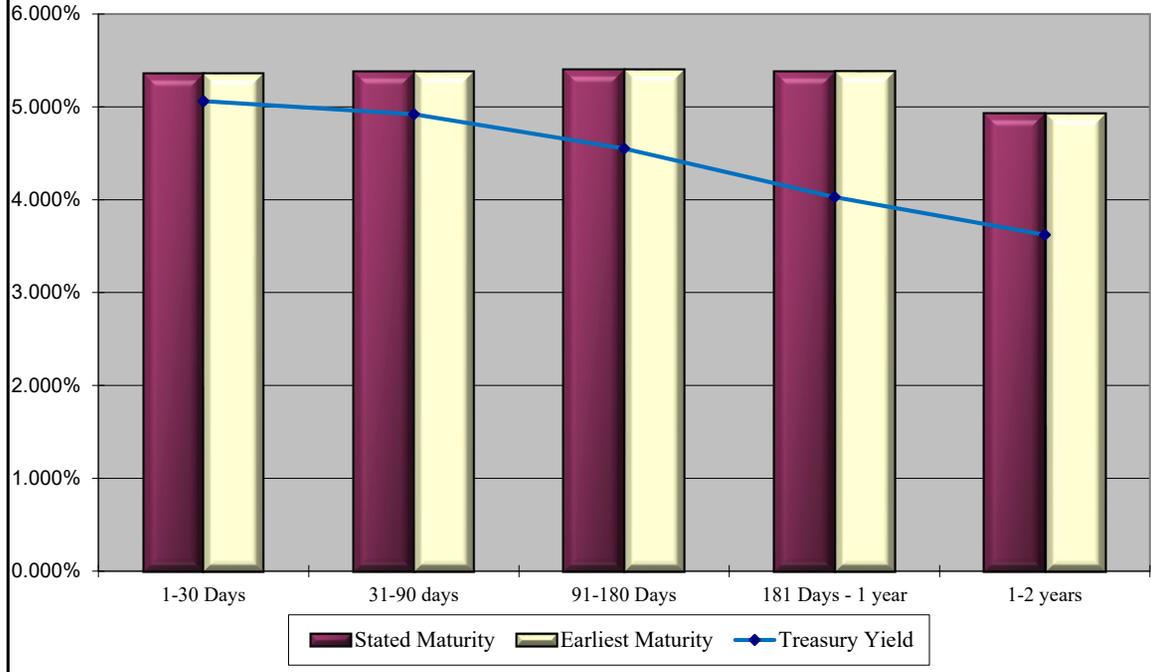
## Summary of Cash and Investment Activity For the Month Ending: September 30, 2024

### Summary of Investment Earnings

Investment Type	General * 01	Capital Projects 10	Solid Waste 19	Utility 20	Equipment Replacement 21	Technology Replacement 22	Stormwater Drainage 23	Bldg Maint & Investment 24	M/C Truancy Prevention 25	M/C Jury 26	Forfeited Property 31	M/C Technology 32	M/C Security 33	Library 35	Total
Bank Interest	\$ 31,767	\$ 38,419	\$ 1,926	\$ 26,142	\$ 4,016	\$ 5,180	\$ 11,216	\$ 3,322	\$ 393	\$ 8	\$ 579	\$ 308	\$ 133	\$ 976	\$ 124,386
CD / Money Market / Other	\$ 44,387	\$ 37,802	\$ 512	\$ 24,378	\$ 15,576	\$ 11,784	\$ 5,940	\$ 4,014	\$ -	\$ -	\$ -	\$ 261	\$ -	\$ 778	\$ 145,432
<b>Total</b>	<b>\$ 76,154</b>	<b>\$ 76,221</b>	<b>\$ 2,438</b>	<b>\$ 50,520</b>	<b>\$ 19,592</b>	<b>\$ 16,964</b>	<b>\$ 17,156</b>	<b>\$ 7,336</b>	<b>\$ 393</b>	<b>\$ 8</b>	<b>\$ 579</b>	<b>\$ 569</b>	<b>\$ 133</b>	<b>\$ 1,754</b>	<b>\$ 269,818</b>

\*Includes bank interest earned by the Reserve Fund

### Average Investment Yields



This monthly report is in full compliance with the investment strategies as established in the Town's Investment Policies and the Public Funds Investment Act, Chapter 2256, Texas Government Code.

/s/

Steven J. Alexander  
Assistant Town Administrator

/s/

John R. Samford  
Director of Finance

Note: Certain columns and rows may not add due to the use of rounded numbers

\*\*\*Preliminary & Unaudited\*\*\*