

# Town of Highland Park, Texas



## Monthly Financial Report

for the period ending

December 31, 2024

### OVERVIEW

As of December 31, 2024, General and Utility Fund combined revenues are \$14,567,872. This is 30.3% of the annual budgeted revenue amount.

Combined expenses and encumbrances of \$9,899,782 are 19.5% of the annual budget. December 31 marks the third month of the 2024-25 Budget Year. Therefore, the year to date budget percentage for budgetary comparison is 25.0%.

### YEAR TO DATE (YTD) ACTIVITY

- ▼ **Property Taxes** are 93.3% of the YTD projection
- ▲ **Sales Taxes** are 158.2% of the YTD projection
- ▼ **Building Permits** are 58.2% of the YTD projection
- ▲ **Water Sales** are 114.4% of the YTD projection

### COMPARISON TO LAST YEAR

- ▲ **Property Taxes** are 117.4% of prior year
- ▲ **Sales Taxes** are 153.4% of prior year
- ▲ **Building Permits** are 101.8% of prior year
- ▲ **Water Sales** are 112.2% of prior year

This report contains an accurate presentation of the Town's financial records as of February 7, 2025

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

# GENERAL FUND REVENUES

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

	December 2024				Year To Date as of December 2024				Year To Date as of December 2024			Year To Date as of December 2023		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Budget	%	Actual	Budget	%
Property Taxes	●	\$ 5,404,354	\$ 5,791,983	93.3%	●	\$ 7,339,320	\$ 7,869,214	93.3%	\$ 7,339,320	\$ 19,463,027	37.7%	\$ 6,252,990	\$ 18,515,422	33.8%
Sales Taxes	●	529,276	512,016	103.4%	●	2,408,211	1,522,021	158.2%	2,408,211	7,020,752	34.3%	1,570,219	6,502,058	24.1%
Mixed Beverage Taxes	●	45,621	42,081	108.4%	●	124,962	119,140	104.9%	124,962	540,000	23.1%	122,256	531,742	23.0%
Franchise Fees	-	-	7,887	-	●	197,256	211,517	93.3%	197,256	995,600	19.8%	218,972	975,542	22.4%
Licenses and Permits	●	54,560	126,142	43.3%	●	320,742	525,480	61.0%	320,742	1,726,725	18.6%	323,748	1,581,300	20.5%
Charges for Services	●	96,288	110,622	87.0%	●	284,182	318,166	89.3%	284,182	1,411,914	20.1%	278,808	1,323,912	21.1%
Fines and Forfeitures	●	18,345	21,101	86.9%	●	69,803	65,836	106.0%	69,803	239,500	29.1%	74,553	237,717	31.4%
Earnings on Investments	●	67,645	29,806	227.0%	●	128,895	77,353	166.6%	128,895	601,000	21.4%	100,595	711,178	14.1%
Miscellaneous	●	40,405	31,350	128.9%	●	90,828	94,050	96.6%	90,828	376,201	24.1%	128,950	373,202	34.6%
Transfers	-	-	-	-	-	-	-	-	-	1,575,100	-	-	1,448,200	-
Total Revenues	●	\$ 6,256,494	\$ 6,672,988	93.8%	●	\$ 10,964,199	\$ 10,802,777	101.5%	\$ 10,964,199	\$ 33,949,819	32.3%	\$ 9,071,091	\$ 32,200,273	28.2%

## YEAR TO DATE OVERVIEW

Through December 31, General Fund non-property tax revenues of \$3,624,879 are \$691,316 more than originally projected. Total revenues (including Property Taxes) are \$161,422 more than projected and are up 20.9% compared to the same period in the prior fiscal year.

## PROPERTY TAXES

Property tax revenue collection year to date is 37.7% of the annual budget amount compared to 33.8% at this point in the prior fiscal year. Property taxes account for 57% of total General Fund budgeted revenue based on the original budget.

## SALES TAXES

Sales tax revenue year to date is 158.2% of the amount projected at this point in the fiscal year and 153.4% of the amount collected during this same period last fiscal year for this revenue source driven by significant prior period collections and continued strong revenue growth in current period revenue. Sales taxes account for 21% of total General Fund budgeted revenue based on the original budget.

## MIXED BEVERAGE TAXES

Mixed Beverage Tax receipts are at 104.9% of the amount projected at this point in the fiscal year and 102.2% of the amount collected during this same period last fiscal year for this revenue source. Mixed Beverage Taxes are received monthly.

## FRANCHISE FEES

Franchise Fees are at 93.3% of the amount projected at this point in the fiscal year and 90.1% of the amount collected during this same period last fiscal year for this revenue category attributed to timing. Franchise Fees are received monthly and quarterly with the exception of the Natural Gas franchise fee, which is a one-time payment received each year in the month of February.

## LICENSES AND PERMITS

Licenses and permits revenue is at 61.0% of the amount projected at this point in the fiscal year and 99.1% of the amount collected during this same period last fiscal year for this revenue category. 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 89.3% of the amount projected at this point in the fiscal year and 101.9% of the amount collected during this same period last fiscal year for this revenue category. This category includes a variety of fees such as EMS, alarm monitoring, registration fees, and court related fees.

## FINES AND FORFEITURES

Fines and forfeitures are at 106.0% of the amount projected at this point in the fiscal year and 93.6% of the amount collected during

this same period last fiscal year for this revenue category. This category primarily consists of Municipal Court fines along with some other smaller dollar fines.

## EARNINGS ON INVESTMENTS

Earnings on investments are at 166.6% of the amount projected at this point in the fiscal year and 128.1% of the amount collected during this same period last fiscal year for this revenue category.

## MISCELLANEOUS REVENUES

Fines and forfeitures are at 96.6% of the amount projected at this point in the fiscal year and 70.4% 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.

## 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. Transfers are recorded 50% in February and 50% in July.

# GENERAL FUND EXPENDITURES

## YEAR TO DATE OVERVIEW

Total General Fund expenditures and encumbrances of \$7,947,152 are 23.6% of the annual budget.

## COMMENTARY

General Fund spending to date is about as expected this early into the fiscal year. Many departments encumber (reserve funds with Purchase Orders) for contracts in the beginning of the year, which will be expended as invoices are processed throughout the year. There are no major concerns to communicate at this early point in the fiscal year.

## ADMINISTRATION

The annual estimate of fees for the services of the Town Attorney has been encumbered in the Administration budget.

## PARKS

Annual estimate for maintenance contracts have been encumbered in the Parks Department budget.

## FINANCE

The Finance Department has encumbrances for the annual financial audit and investment advisory and consulting services.

## NON-DEPARTMENTAL

In the Non-Departmental budget, there are encumbrances for the OpenGov software annual licensing charge and the annual payment to Dallas Central Appraisal District.

## INFORMATION TECHNOLOGY

The IT Department has encumbered funds for contracts such as the Town-wide Microsoft licensing agreement.

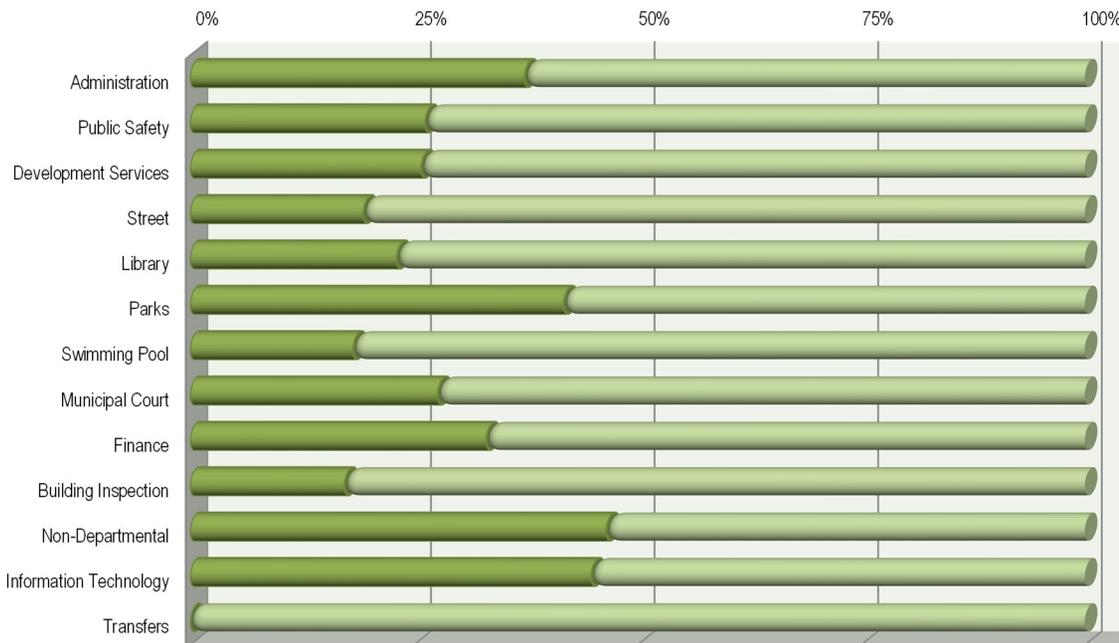
## TRANSFERS

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. Other transfers are recorded 50% in February and 50% in July.

	Year To Date as of December 2024			Year To Date as of December 2023		
	Actual	Annual Budget	% of Budget	Actual	Annual Budget	% of Budget
Administration	\$ 376,681	\$ 1,007,509	37.4%	\$ 187,798	\$ 806,977	23.3%
Public Safety	4,596,093	17,488,509	26.3%	4,539,666	17,151,158	26.5%
Development Services	80,803	312,748	25.8%	95,169	333,225	28.6%
Street	93,334	482,001	19.4%	96,067	499,970	19.2%
Library	212,974	922,733	23.1%	261,317	911,196	28.7%
Parks	820,226	1,963,343	41.8%	831,659	1,833,533	45.4%
Swimming Pool	50,636	278,100	18.2%	37,536	277,184	13.5%
Municipal Court	170,592	616,491	27.7%	169,064	608,984	27.8%
Finance	398,079	1,202,450	33.1%	361,534	1,195,999	30.2%
Building Inspection	198,224	1,148,360	17.3%	227,022	917,500	24.7%
Non-Departmental	470,458	1,011,032	46.5%	189,152	678,876	27.9%
Information Technology	479,052	1,068,196	44.8%	438,536	816,763	53.7%
Transfers	-	6,179,125	-	-	6,168,878	-
<b>Total Expenditures</b>	<b>\$ 7,947,152</b>	<b>\$ 33,680,597</b>	<b>23.6%</b>	<b>\$ 7,434,520</b>	<b>\$ 32,200,243</b>	<b>23.1%</b>

YTD Expenditures & Encumbrances Compared to Annual Budget

■ Actual



# UTILITY FUND REVENUES

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

	December 2024				Year To Date as of December 2024				Year To Date as of December 2024			Year To Date as of December 2023		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Budget	%	Actual	Budget	%
Water Sales	●	\$ 607,460	\$ 557,261	109.0%	●	\$ 2,533,261	\$ 2,214,471	114.4%	\$ 2,533,261	\$ 9,176,886	27.6%	\$ 2,258,548	\$ 8,508,723	26.5%
Sanitary Sewer Charges	●	248,369	249,699	99.5%	●	821,637	812,032	101.2%	821,637	3,265,533	25.2%	757,045	3,064,870	24.7%
Other Charges for Service	●	1,370	3,167	43.3%	●	16,230	9,500	170.8%	16,230	38,000	42.7%	19,150	37,860	50.6%
Licenses and Permits	●	3,262	5,167	63.1%	●	16,476	15,500	106.3%	16,476	62,000	26.6%	16,635	63,006	26.4%
Fines and Forfeitures	●	9,159	4,036	226.9%	●	29,322	17,373	168.8%	29,322	75,000	39.1%	27,781	63,482	43.8%
Earnings on Investments	●	46,015	21,827	210.8%	●	139,453	59,781	233.3%	139,453	286,000	48.8%	192,874	503,713	38.3%
Miscellaneous	●	59	83	71.1%	●	47,294	250	18917.6%	47,294	674,125	7.0%	632	3,010	21.0%
Transfers	-	-	-	-	-	-	-	-	-	503,800	-	-	474,500	-
<b>Total Revenues</b>	●	<b>\$ 915,694</b>	<b>\$ 841,240</b>	<b>108.9%</b>	●	<b>\$ 3,603,673</b>	<b>\$ 3,128,907</b>	<b>115.2%</b>	<b>\$ 3,603,673</b>	<b>\$ 14,081,344</b>	<b>25.6%</b>	<b>\$ 3,272,665</b>	<b>\$ 12,719,164</b>	<b>25.7%</b>

## YEAR TO DATE OVERVIEW

Total Utility Fund operational revenues (excluding transfers) totaling \$23,603,673 is \$474,766 more than originally projected year to date and up 10.1% when compared to the amount received through the same period in the prior fiscal year. The FY25 budget incorporates a 6.5% increase in water and sewer rates.

## WATER SALES

Water sales revenue year to date is at 114.4% of the amount projected at this point in the fiscal year and 112.2% of the amount collected during this same period last fiscal year. This revenue source accounts for 65% of total Utility Fund revenue based on the original budget.

## SEWER CHARGES

Sanitary sewer revenue year to date is at 101.2% of the amount projected at this point in the fiscal year and 108.5% of the amount collected during this same period last fiscal year. Sanitary sewer revenue accounts for 23% of total Utility Fund revenue based on the original budget.

## OTHER CHARGES FOR SERVICES

This revenue is at 17.8% of the amount projected at this point in the fiscal year and 84.8% 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 (Plumbing Permits) is at 106.3% of the amount projected at this point in the fiscal year and 99.0% of the amount collected during this same period last fiscal year.

## FINES AND FORFEITURES

Revenue (penalties assessed on delinquent utility bills) is at 168.8% of the amount projected at this point in the fiscal year and 105.5% 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 233.3% of the amount projected at this point in the fiscal year and 72.3% of the amount collected 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. A payment from ATMOS in the amount of \$46,631 as a contribution relating to the Gillon/Lindenwood project received in October 2024 accounts for the bulk of the miscellaneous revenue received to date.

## 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. Transfers are recorded 50% in February and 50% in July.

# UTILITY FUND EXPENDITURES

## OVERVIEW

Year to date expenditures, plus encumbrances and less non-cash expenditures of depreciation and bad debts, total \$1,952,630 or 11.4% of annual budget.

## COMMENTARY

Utility Fund spending to date is about as expected this early into the fiscal year. Many departments encumber (reserve funds with Purchase Orders) for contracts in the beginning of the year, which will be expended as invoices are processed throughout the year. There are no major concerns to communicate at this early point in the fiscal year.

The Utility Administration Department paid the invoice for the annual iTron remote meter reading system in October.

Capital infrastructure improvement spending accounts for approximately 42% of the Utility Fund budget (excluding transfers to other funds).

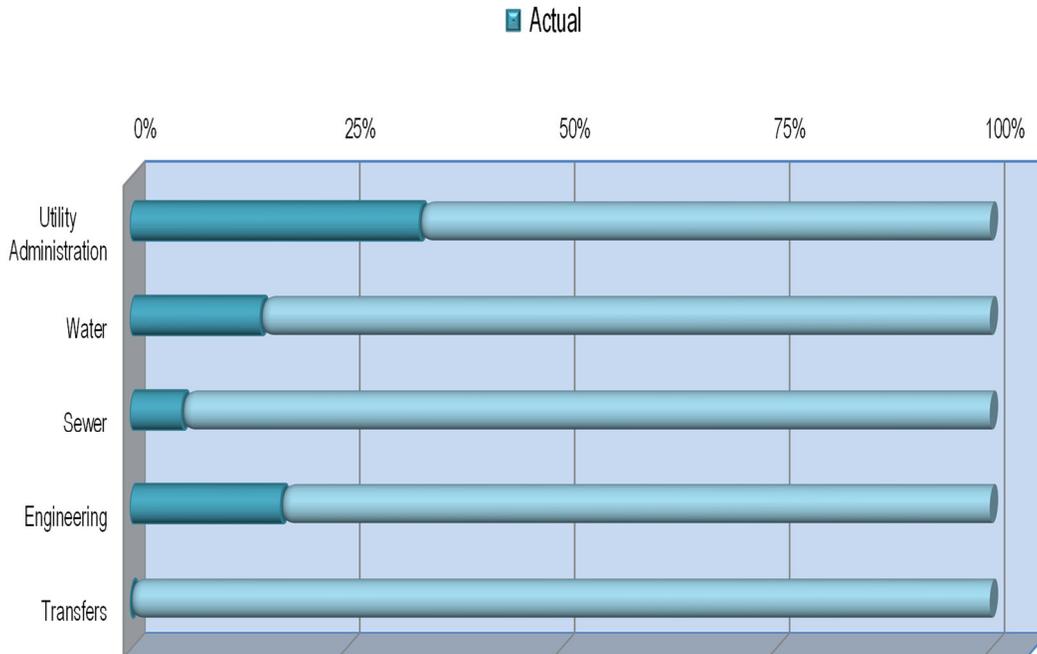
## TRANSFERS

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.



	Year To Date as of December 2024			Year To Date as of December 2023		
	Actual	Annual Budget	% of Budget	Actual	Annual Budget	% of Budget
Utility Administration	\$ 156,480	\$ 465,029	33.6%	\$ 145,736	\$ 461,735	31.6%
Water	1,307,340	8,627,893	15.2%	1,281,016	12,624,338	10.1%
Sewer	264,934	4,412,146	6.0%	337,441	1,576,598	21.4%
Engineering	223,876	1,277,737	17.5%	232,545	864,949	26.9%
Transfers	-	2,327,556	-	-	2,168,437	-
<b>Total Expenses</b>	<b>\$ 1,952,630</b>	<b>\$ 17,110,361</b>	<b>11.4%</b>	<b>\$ 1,996,738</b>	<b>\$ 17,696,057</b>	<b>11.3%</b>

YTD Expenditures & Encumbrances Compared to Annual Budget



# WORKING CAPITAL SUMMARY

Fund	Working Capital (1)	Dedicated Funds (2)	Available Working Capital (3)	Outstanding Encumbrances
General Fund	\$ 13,646,607	\$ 4,919,812	\$ 8,726,795	\$ 1,315,402
Reserve Fund (4)	7,503,936	7,503,936	-	-
Utility Fund	11,499,439	2,569,694	8,929,746	3,213,432
Solid Waste Fund	478,991	478,991	-	40,514
Capital Projects Fund	17,737,033	17,737,033	-	1,484,497
Equipment Replacement Fund	4,678,414	4,678,414	-	361,209
Technology Replacement Fund	3,346,649	3,346,649	-	710,056
Storm Water Drainage Utility Fund	3,660,239	3,660,239	-	1,336,389
Building Maintenance Fund	1,401,283	1,401,283	-	146,408
Municipal Court Technology Fund	120,173	120,173	-	15,828
Municipal Court Security Fund	37,477	37,477	-	-
Other Funds	552,444	552,444	-	2,369
	<u>\$ 64,662,685</u>	<u>\$ 47,006,145</u>	<u>\$ 17,656,540</u>	<u>\$ 8,626,104</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 December 31, 2024, the Town had a total of \$8,626,104 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 December 31, 2024 was \$61,904,552. This amount is 100.0% of the recorded book value of \$61,893,115. 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 4.74%.

/s/

Steve J. Alexander  
Assistant Town Administrator

/s/

John R. Samford  
Director of Finance

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
**AS OF: December 31, 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>01 -GENERAL FUND</b>						
<b>REVENUE SUMMARY</b>						
31-TAXES	27,023,779	5,979,251	9,872,493	36.53	-	17,151,286
32-FRANCHISE FEES	995,600	-	197,256	19.81	-	798,344
33-LICENSES & PERMITS	1,726,725	54,560	320,742	18.58	-	1,405,983
34-CHARGES FOR SERVICE	1,411,914	96,288	284,182	20.13	-	1,127,732
35-FINES & FORFEITS	239,500	18,345	69,803	29.15	-	169,697
36-EARNINGS ON INVESTMENT	601,000	67,645	128,895	21.45	-	472,105
37-SALE OF ASSETS	-	-	-	-	-	-
38-MISCELLANEOUS	376,201	40,405	90,828	24.14	-	285,373
39-TRANSFERS	1,575,100	-	-	-	-	1,575,100
<b>*** TOTAL REVENUES ***</b>	<b><u>33,949,819</u></b>	<b><u>6,256,494</u></b>	<b><u>10,964,199</u></b>	<b><u>32.30</u></b>	<b><u>-</u></b>	<b><u>22,985,620</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	1,007,509	69,775	195,377	37.39	181,304	630,828
02-PUBLIC SAFETY	17,488,509	1,220,502	4,514,475	26.28	81,618	12,892,416
04-TOWN SERVICES	312,748	20,747	76,991	25.84	3,812	231,945
05-STREET	482,001	32,354	97,276	19.36	(3,942)	388,667
07-LIBRARY	922,733	57,290	212,669	23.08	305	709,759
08-PARKS & RECREATION	1,963,343	171,041	620,175	41.78	200,051	1,143,117
09-SWIMMING POOL	278,100	6,982	39,504	18.21	11,132	227,464
10-MUNICIPAL COURT	616,491	48,617	150,242	27.67	20,350	445,899
11-FINANCE	1,202,450	112,228	330,914	33.11	67,165	804,371
12-BUILDING INSPECTION	1,148,360	72,934	208,847	17.26	(10,623)	950,136
15-NON-DEPARTMENTAL	1,011,032	94,435	384,951	46.53	85,507	540,574
17-INFORMATION TECHNOLOG	1,068,196	44,315	315,752	44.85	163,300	589,144
50-INTERFUND TRANSFERS	6,179,125	-	-	-	-	6,179,125
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>33,680,597</u></b>	<b><u>1,951,220</u></b>	<b><u>7,147,173</u></b>	<b><u>23.60</u></b>	<b><u>799,979</u></b>	<b><u>25,733,445</u></b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: December 31, 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>01 -GENERAL FUND - DETAIL</b>							
<b>REVENUES</b>							
<b>31-TAXES</b>							
3110	PROPERTY TAXES-CURRENT YEAR	19,408,009	5,400,170	7,331,245	37.77	-	12,076,764
3111	PROPERTY TAXES-PRIOR YEARS	55,018	4,184	8,075	14.68	-	46,943
3113	SALES TAX REVENUE	7,020,752	529,276	2,408,211	34.30	-	4,612,541
3114	MIXED BEVERAGE	540,000	45,621	124,962	23.14	-	415,038
	<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>27,023,779</b>	<b>5,979,251</b>	<b>9,872,493</b>	<b>36.53</b>	<b>-</b>	<b>17,151,286</b>
<b>32-FRANCHISE FEES</b>							
3260	FRANCHISE FEE - PEG FEES	15,455	-	3,025	19.57	-	12,430
3261	FRANCHISE FEE - ONCOR ELECTRIC	480,145	-	159,128	33.14	-	321,017
3262	FRANCHISE FEE - ATMOS ENERGY	307,000	-	-	-	-	307,000
3263	FRANCHISE FEE - TELECOM	35,000	-	8,387	23.96	-	26,613
3264	FRANCHISE FEE - CABLE TV	50,000	-	11,432	22.86	-	38,568
3265	SOLID WASTE CONTAINER FEES	61,000	-	15,284	25.06	-	45,716
3270	FRANCHISE FEE - CARRIAGES	47,000	-	-	-	-	47,000
	<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>995,600</b>	<b>-</b>	<b>197,256</b>	<b>19.81</b>	<b>-</b>	<b>798,344</b>
<b>33-LICENSES &amp; PERMITS</b>							
3301	BEVERAGE LICENSES	6,100	-	-	-	-	6,100
3302	HEALTH PERMITS	6,900	700	700	10.14	-	6,200
3303	ALARM PERMITS	96,500	8,155	24,935	25.84	-	71,565
3310	BUILDING PERMITS	1,552,855	43,279	278,391	17.93	-	1,274,464
3312	ELECTRICAL PERMITS	56,800	2,396	10,831	19.07	-	45,969
3313	EXCAVATION PERMITS	245	-	135	55.10	-	110
3350	CARRIAGE SERVICES	5,325	-	5,700	107.04	-	(375)
3370	ANIMAL LICENSES	2,000	30	50	2.50	-	1,950
	<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>1,726,725</b>	<b>54,560</b>	<b>320,742</b>	<b>18.58</b>	<b>-</b>	<b>1,405,983</b>

**TOWN OF HIGHLAND PARK**  
**FINANCIAL STATEMENT**  
AS OF: December 31, 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	109,790	7,883	24,223	22.06	-	85,567
3408 ALARM MONITORING FEES	614,224	50,380	151,330	24.64	-	462,894
3425 EMERGENCY MEDICAL FEES	205,000	21,918	57,031	27.82	-	147,969
3469 SWIMMING POOL CONCESSIONS	15,732	-	-	-	-	15,732
3470 BOARD/COMMISSION/REPLAT FEES	1,700	-	-	-	-	1,700
3471 SWIMMING POOL DAILY FEES	44,625	-	77	0.17	-	44,548
3472 SWIMMING POOL SEASON FEES	81,175	-	-	-	-	81,175
3473 TENNIS COURT FEES	28,539	1,080	3,120	10.93	-	25,419
3474 ANIMAL POUND FEES	700	270	360	51.43	-	340
3475 CHILD SAFETY FEES	9,000	1,752	2,419	26.88	-	6,581
3476 LIBRARY FEES	3,600	250	1,750	48.61	-	1,850
3477 COURT ADMINISTRATION FEES	7,371	343	1,650	22.39	-	5,721
3478 COURT WARRANT FEES	21,000	1,780	5,604	26.69	-	15,396
3479 COURT FEES	60,030	2,980	11,276	18.78	-	48,754
3480 BUILDING REGISTRATION FEES	75,000	5,125	15,500	20.67	-	59,500
3481 PLAN REVIEW FEES	33,000	1,000	5,000	15.15	-	28,000
3485 DEFERRED ADJUDICATION	101,428	1,527	4,842	4.77	-	96,586
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>1,411,914</b>	<b>96,288</b>	<b>284,182</b>	<b>20.13</b>	<b>-</b>	<b>1,127,732</b>
<b>35-FINES &amp; FORFEITS</b>						
3511 MUNICIPAL COURT FINES	230,000	18,123	69,242	30.11	-	160,758
3512 MUNICIPAL COURT FINES	6,000	-	-	-	-	6,000
3513 LIBRARY FINES	1,500	147	379	25.27	-	1,121
3515 LOST BOOK CHARGES	1,000	75	182	18.20	-	818
3516 INVALID ALARM FINE	1,000	-	-	-	-	1,000
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>239,500</b>	<b>18,345</b>	<b>69,803</b>	<b>29.15</b>	<b>-</b>	<b>169,697</b>
<b>36-EARNINGS ON INVESTMENTS</b>						
3610 INTEREST EARNED	600,000	67,645	128,895	21.48	-	471,105
3650 INTEREST EARNED-DALLAS COUNTY	1,000	-	-	-	-	1,000
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>601,000</b>	<b>67,645</b>	<b>128,895</b>	<b>21.45</b>	<b>-</b>	<b>472,105</b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: December 31, 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>37-SALE OF ASSETS</b>						
3746 SALE OF CAPITAL ASSETS	-	-	-	-	-	-
3747 SALE OF IMPOUNDED PROPERTY	-	-	-	-	-	-
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>38-MISCELLANEOUS</b>						
3810 PENALTY & INTEREST, PROP TAXES	90,000	345	7,859	8.73	-	82,141
3820 RENTAL OF TOWN PROPERTY	230,451	36,930	64,468	27.97	-	165,983
3850 DONATIONS TO LIBRARY	3,000	761	976	32.53	-	2,024
3860 CONTRIBUTIONS	17,500	-	-	-	-	17,500
3866 CONTRIBS - OTHER GOVT	-	-	-	-	-	-
3870 INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-
3880 DAMAGE TO TOWN PROPERTY	-	-	-	-	-	-
3890 MISCELLANEOUS	35,250	2,369	17,525	49.72	-	17,725
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>376,201</b>	<b>40,405</b>	<b>90,828</b>	<b>24.14</b>	<b>-</b>	<b>285,373</b>
<b>39-TRANSFERS</b>						
3920 INTER FUND TRANSFER -UF	1,550,500	-	-	-	-	1,550,500
3933 INTER-FUND TRANSFER -CSF	24,600	-	-	-	-	24,600
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>1,575,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,575,100</b>
<b>*** TOTAL REVENUES ***</b>	<b>33,949,819</b>	<b>6,256,494</b>	<b>10,964,199</b>	<b>32.30</b>	<b>-</b>	<b>22,985,620</b>

TOWN OF HIGHLAND PARK  
 FINANCIAL STATEMENT  
 AS OF: December 31, 2024 (Unaudited)

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>10 - CAPITAL PROJECTS FUND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	675,000	67,600	209,398	31.02	-	465,602
38-MISCELLANEOUS	16,326,414	1,350,435	1,350,435	8.27	-	14,975,979
39-TRANSFERS	5,455,046	-	-	-	-	5,455,046
<b>*** TOTAL REVENUES ***</b>	<b><u>22,456,460</u></b>	<b><u>1,418,035</u></b>	<b><u>1,559,833</u></b>	<b><u>6.95</u></b>	<b><u>-</u></b>	<b><u>20,896,627</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	1,952,400	19,800	19,800	36.90	700,719	1,231,881
05-STREET	24,634,820	208,235	592,594	0.48	(475,345)	24,517,571
08-PARKS	259,509	445	445	-	(445)	259,509
50-INTERFUND TRANSFERS	986,000	-	-	-	-	986,000
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>27,832,729</u></b>	<b><u>228,480</u></b>	<b><u>612,839</u></b>	<b><u>3.01</u></b>	<b><u>224,929</u></b>	<b><u>26,994,961</u></b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: December 31, 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>19 -SOLID WASTE FUND</b>						
<b>REVENUE SUMMARY</b>						
34-CHARGES FOR SERVICE	1,824,985	154,499	463,189	25.38	-	1,361,796
36-EARNINGS ON INVESTMENT	26,015	2,433	7,234	27.81	-	18,781
38-MISCELLANEOUS	-	-	-	-	-	-
39-TRANSFERS	30,500	-	-	-	-	30,500
<b>*** TOTAL REVENUES ***</b>	<b><u>1,881,500</u></b>	<b><u>156,932</u></b>	<b><u>470,423</u></b>	<b><u>25.00</u></b>	<b><u>-</u></b>	<b><u>1,411,077</u></b>
<b>EXPENDITURE SUMMARY</b>						
16-SANITATION	1,739,254	137,700	418,378	25.80	30,390	1,290,486
50-INTERFUND TRANSFERS	154,800	-	-	-	-	154,800
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>1,894,054</u></b>	<b><u>137,700</u></b>	<b><u>418,378</u></b>	<b><u>23.69</u></b>	<b><u>30,390</u></b>	<b><u>1,445,286</u></b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: December 31, 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	62,000	3,262	16,476	26.57	-	45,524
34-CHARGES FOR SERVICE	12,480,419	857,199	3,371,128	27.01	-	9,109,291
35-FINES & FORFEITS	75,000	9,159	29,322	39.10	-	45,678
36-EARNINGS ON INVESTMENT	286,000	46,015	139,453	48.76	-	146,547
37-SALE OF ASSETS	-	-	-	-	-	-
38-MISCELLANEOUS	674,125	59	47,294	7.02	-	626,831
39-TRANSFERS	503,800	-	-	-	-	503,800
<b>*** TOTAL REVENUES ***</b>	<b><u>14,081,344</u></b>	<b><u>915,694</u></b>	<b><u>3,603,673</u></b>	<b><u>25.59</u></b>	<b><u>-</u></b>	<b><u>10,477,671</u></b>
<b>EXPENDITURE SUMMARY</b>						
21-ADMINISTRATION	465,029	43,835	154,247	37.86	21,833	288,949
22-WATER	8,627,893	727,517	2,035,905	15.15	(728,565)	7,320,553
23-SEWER	4,412,146	137,561	414,325	6.00	(149,391)	4,147,212
25-ENGINEERING	1,277,737	59,445	213,598	17.52	10,278	1,053,861
50-INTERFUND TRANSFERS	2,327,556	-	-	-	-	2,327,556
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>17,110,361</u></b>	<b><u>968,358</u></b>	<b><u>2,818,075</u></b>	<b><u>11.53</u></b>	<b><u>(845,845)</u></b>	<b><u>15,138,131</u></b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: December 31, 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	62,000	3,262	16,476	26.57	-	45,524
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>62,000</b>	<b>3,262</b>	<b>16,476</b>	<b>26.57</b>	<b>-</b>	<b>45,524</b>
<b>34-CHARGES FOR SERVICE</b>						
3401 WATER SALES	8,948,886	593,723	2,464,679	27.54	-	6,484,207
3402 WATER SALES - TOWN	228,000	13,737	68,582	30.08	-	159,418
3403 SANITARY SEWER CHARGES	3,265,533	248,369	821,637	25.16	-	2,443,896
3460 METER INSTALLATION	32,000	750	15,150	47.34	-	16,850
3465 OTHER UTILITY CHARGES	6,000	620	1,080	18.00	-	4,920
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>12,480,419</b>	<b>857,199</b>	<b>3,371,128</b>	<b>27.01</b>	<b>-</b>	<b>9,109,291</b>
<b>35-FINES &amp; FORFEITS</b>						
3520 PENALTY CHARGES FOR LATE PMT	75,000	9,159	29,322	39.10	-	45,678
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>75,000</b>	<b>9,159</b>	<b>29,322</b>	<b>39.10</b>	<b>-</b>	<b>45,678</b>
<b>36-EARNINGS ON INVESTMENTS</b>						
3610 INTEREST EARNED	286,000	46,015	139,453	48.76	-	146,547
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b>286,000</b>	<b>46,015</b>	<b>139,453</b>	<b>48.76</b>	<b>-</b>	<b>146,547</b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: December 31, 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>38-MISCELLANEOUS</b>						
3866 CONTRIBUTIONS- OTHER GOV'T	-	-	-	-	-	-
3867 CONTRIBS - OTHER ENTITIES	-	-	46,631	-	-	(46,631)
3870 INTERGOVERNMENTAL REVENUE	673,125	-	-	-	-	673,125
3880 DAMAGE TO TOWN PROPERTY	-	-	-	-	-	-
3890 MISCELLANEOUS	1,000	59	663	66.30	-	337
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b><u>674,125</u></b>	<b><u>59</u></b>	<b><u>47,294</u></b>	<b><u>7.02</u></b>	<b><u>-</u></b>	<b><u>626,831</u></b>
<b>39-TRANSFERS</b>						
3901 INTER FUND TRANSFER -GENERAL	-	-	-	-	-	-
3910 INTER-FUND TRANSFER CPF	286,000	-	-	-	-	286,000
3919 INTER-FUND TRANSFER SOLID WASTE	62,400	-	-	-	-	62,400
3923 TRANSFER FROM SWDUF	155,400	-	-	-	-	155,400
<b>*** REVENUE CATEGORY TOTALS ***</b>	<b><u>503,800</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>503,800</u></b>
<b>*** TOTAL REVENUES ***</b>	<b><u>14,081,344</u></b>	<b><u>915,694</u></b>	<b><u>3,603,673</u></b>	<b><u>25.59</u></b>	<b><u>-</u></b>	<b><u>10,477,671</u></b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: December 31, 2024 (Unaudited)**

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>21 -EQUIPMENT REPLACEMENT FND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	222,567	19,355	58,954	26.49	-	163,613
37-SALE OF ASSETS	10,000	-	-	-	-	10,000
38-MISCELLANEOUS	-	-	-	-	-	-
39-TRANSFERS	551,650	-	-	-	-	551,650
<b>*** TOTAL REVENUES ***</b>	<b>784,217</b>	<b>19,355</b>	<b>58,954</b>	<b>7.52</b>	<b>-</b>	<b>725,263</b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	154,332	-	34,741	28.94	9,930	109,661
<b>*** TOTAL EXPENDITURES ***</b>	<b>154,332</b>	<b>-</b>	<b>34,741</b>	<b>28.94</b>	<b>9,930</b>	<b>109,661</b>
<b>22 -TECHNOLOGY REPL. FUND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	148,000	16,228	49,060	33.15	-	98,940
37-SALE OF ASSETS	-	-	-	-	-	-
38-MISCELLANEOUS	871,673	-	9,485	1.09	-	862,188
39-TRANSFERS	321,785	-	-	-	-	321,785
<b>*** TOTAL REVENUES ***</b>	<b>1,341,458</b>	<b>16,228</b>	<b>58,545</b>	<b>4.36</b>	<b>-</b>	<b>1,282,913</b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	1,108,532	86,845	363,316	59.90	300,686	444,530
<b>*** TOTAL EXPENDITURES ***</b>	<b>1,108,532</b>	<b>86,845</b>	<b>363,316</b>	<b>59.90</b>	<b>300,686</b>	<b>444,530</b>

**TOWN OF HIGHLAND PARK  
FINANCIAL STATEMENT  
AS OF: December 31, 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	1,129,560	95,231	286,119	25.33	-	843,441
36-EARNINGS ON INVESTMENT	137,000	26,168	78,560	57.34	-	58,440
38-MISCELLANEOUS REVENUE	1,000,000	-	-	-	-	1,000,000
39-TRANSFERS	700,000	-	-	-	-	700,000
<b>*** TOTAL REVENUES ***</b>	<b><u>2,966,560</u></b>	<b><u>121,399</u></b>	<b><u>364,679</u></b>	<b><u>12.29</u></b>	<b><u>-</u></b>	<b><u>2,601,881</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	5,006,285	50,814	192,163	2.23	(80,750)	4,894,872
50-INTERFUND TRANSFERS	155,400	-	-	-	-	155,400
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>5,161,685</u></b>	<b><u>50,814</u></b>	<b><u>192,163</u></b>	<b><u>2.16</u></b>	<b><u>(80,750)</u></b>	<b><u>5,050,272</u></b>
<b>24 -BUILDING MAINTENANCE FUND</b>						
<b>REVENUE SUMMARY</b>						
36-EARNINGS ON INVESTMENT	70,000	6,192	19,629	28.04	-	50,371
38-MISCELLANEOUS	-	1,545	5,658	-	-	(5,658)
39-TRANSFERS	689,600	-	-	-	-	689,600
<b>*** TOTAL REVENUES ***</b>	<b><u>759,600</u></b>	<b><u>7,737</u></b>	<b><u>25,287</u></b>	<b><u>3.33</u></b>	<b><u>-</u></b>	<b><u>734,313</u></b>
<b>EXPENDITURE SUMMARY</b>						
13-SERVICE CENTER	56,379	3,429	14,528	49.56	13,412	28,439
14-MUNICIPAL BUILDING	809,256	103,282	248,363	40.96	83,116	477,777
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>865,635</u></b>	<b><u>106,711</u></b>	<b><u>262,891</u></b>	<b><u>41.52</u></b>	<b><u>96,528</u></b>	<b><u>506,216</u></b>





TOWN OF HIGHLAND PARK  
 FINANCIAL STATEMENT  
 AS OF: December 31, 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	23,700	1,361	5,131	21.65	-	18,569
36-EARNINGS ON INVESTMENT	5,753	562	1,691	29.39	-	4,062
<b>*** TOTAL REVENUES ***</b>	<b>29,453</b>	<b>1,923</b>	<b>6,822</b>	<b>23.16</b>	-	<b>22,631</b>
<b>EXPENDITURE SUMMARY</b>						
<b>01-ADMINISTRATION</b>	24,927	13,667	20,558	89.41	1,728	2,641
<b>*** TOTAL EXPENDITURES ***</b>	<b>24,927</b>	<b>13,667</b>	<b>20,558</b>	<b>89.41</b>	<b>1,728</b>	<b>2,641</b>
<b>33 -COURT SECURITY FUND</b>						
<b>REVENUE SUMMARY</b>						
34-CHARGES FOR SERVICE	23,300	1,337	5,047	21.66	-	18,253
36-EARNINGS ON INVESTMENT	1,478	148	425	28.76	-	1,053
<b>*** TOTAL REVENUES ***</b>	<b>24,778</b>	<b>1,485</b>	<b>5,472</b>	<b>22.08</b>	-	<b>19,306</b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATION	24,600	-	-	-	-	24,600
<b>*** TOTAL EXPENDITURES ***</b>	<b>24,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,600</b>

TOWN OF HIGHLAND PARK  
 FINANCIAL STATEMENT  
 AS OF: December 31, 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	18,200	1,624	4,923	27.05	-	13,277
38-MISCELLANEOUS	<u>53,800</u>	<u>19,239</u>	<u>23,293</u>	<u>43.30</u>	<u>-</u>	<u>30,507</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>72,000</u></b>	<b><u>20,863</u></b>	<b><u>28,216</u></b>	<b><u>39.19</u></b>	<b><u>-</u></b>	<b><u>43,784</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATIVE	<u>44,407</u>	<u>6,971</u>	<u>10,990</u>	<u>25.35</u>	<u>267</u>	<u>33,150</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>44,407</u></b>	<b><u>6,971</u></b>	<b><u>10,990</u></b>	<b><u>25.35</u></b>	<b><u>267</u></b>	<b><u>33,150</u></b>

TOWN OF HIGHLAND PARK  
 FINANCIAL STATEMENT  
 AS OF: December 31, 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	18,200	1,624	4,923	27.05	-	13,277
38-MISCELLANEOUS	<u>53,800</u>	<u>19,239</u>	<u>23,293</u>	<u>43.30</u>	<u>-</u>	<u>30,507</u>
<b>*** TOTAL REVENUES ***</b>	<b><u>72,000</u></b>	<b><u>20,863</u></b>	<b><u>28,216</u></b>	<b><u>39.19</u></b>	<b><u>-</u></b>	<b><u>43,784</u></b>
<b>EXPENDITURE SUMMARY</b>						
01-ADMINISTRATIVE	<u>44,407</u>	<u>6,971</u>	<u>10,990</u>	<u>25.35</u>	<u>267</u>	<u>33,150</u>
<b>*** TOTAL EXPENDITURES ***</b>	<b><u>44,407</u></b>	<b><u>6,971</u></b>	<b><u>10,990</u></b>	<b><u>25.35</u></b>	<b><u>267</u></b>	<b><u>33,150</u></b>

# Town of Highland Park, Texas

## Summary of Cash and Investment Activity

### For the Month Ending: December 31, 2024

	Par Value	Book Value	Market Value	Ratio Market-to-Book Value
<b>Beginning Balances</b>				
Cash	\$ 28,309,513	\$ 28,309,513	\$ 28,309,513	100.0%
Investments	\$ 31,152,364	\$ 31,117,395	\$ 31,133,537	100.1%
<b>Total</b>	<b>\$ 59,461,877</b>	<b>\$ 59,426,908</b>	<b>\$ 59,443,050</b>	<b>100.0%</b>
<b>Activity</b>				
Cash	\$ 4,278,723	\$ 4,278,723	\$ 4,278,723	
Investments				
Net Accretion and Amortization	\$ -	\$ 1,820	\$ -	
Purchases	\$ 2,185,665	\$ 2,185,665	\$ 2,185,665	
Maturities/Calls	\$ (4,000,000)	\$ (4,000,000)	\$ (4,000,000)	
Changes to Market Value	\$ -	\$ -	\$ (2,886)	
<b>Net Monthly Activity</b>	<b>\$ 2,464,388</b>	<b>\$ 2,466,208</b>	<b>\$ 2,461,502</b>	
<b>Ending Balances</b>				
Cash	\$ 32,588,236	\$ 32,588,236	\$ 32,588,236	100.0%
Investments	\$ 29,338,029	\$ 29,304,880	\$ 29,316,316	100.0%
<b>Total</b>	<b>\$ 61,926,265</b>	<b>\$ 61,893,115</b>	<b>\$ 61,904,552</b>	<b>100.0%</b>



# Town of Highland Park, Texas

## Summary of Cash and Investment Activity For the Month Ending: December 31, 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	\$ 11,962,022	\$ 11,962,022	\$ 11,962,022	\$ 12,009,805	\$ 12,009,805	\$ 12,009,805
18-Dec-23	18-Dec-24	CD4260	CERTIFICATE OF DEPOSIT	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	-	-	-
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	3,137,386	3,137,386	3,137,386	3,151,405	3,151,405	3,151,405
28-Jun-24	28-Jun-25	CD0241	CERTIFICATE OF DEPOSIT	1,022,384	1,022,384	1,022,384	1,026,892	1,026,892	1,026,892
31-Jul-24	31-Jul-25	CD0414-1	CERTIFICATE OF DEPOSIT	1,016,546	1,016,546	1,016,546	1,020,759	1,020,759	1,020,759
18-Dec-24	18-Sep-25	CD4260-1	CERTIFICATE OF DEPOSIT	-	-	-	2,111,328	2,111,328	2,111,328
12-Jun-24	10-Dec-25	3133ERGX3	FEDERAL FARM CREDIT BANK	3,000,000	2,994,514	3,015,743	3,000,000	2,994,967	3,015,785
08-Aug-24	06-Aug-26	INTRAFICD5380	CERTIFICATE OF DEPOSIT	1,014,026	1,014,026	1,014,026	1,017,841	1,017,841	1,017,841
28-Oct-24	30-Sep-26	91282CLP4	US TREASURY	3,000,000	2,970,517	2,965,430	3,000,000	2,971,883	2,962,502
Total of Investments				\$ 31,152,364	\$ 31,117,395	\$ 31,133,537	\$ 29,338,029	\$ 29,304,880	\$ 29,316,316
Cash					\$ 28,309,513	\$ 28,309,513		\$ 32,588,236	\$ 32,588,236
Total Investments & Cash					\$ 59,426,908	\$ 59,443,050		\$ 61,893,115	\$ 61,904,552

# Town of Highland Park, Texas

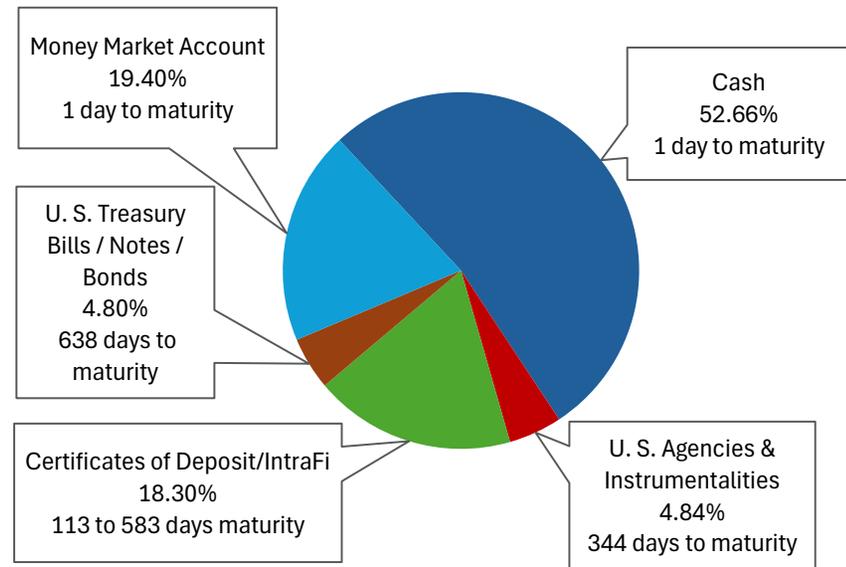
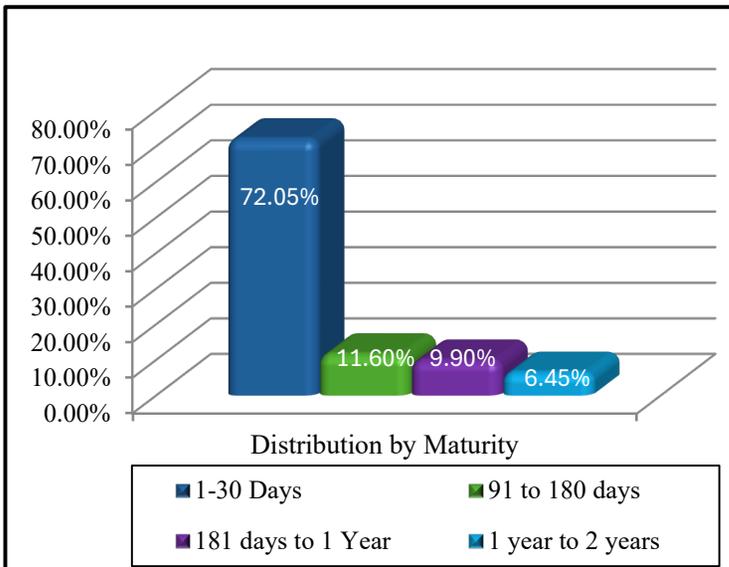
## Summary of Cash and Investment Activity For the Month Ending: December 31, 2024

Distribution by Maturity

	Book Value	Percent
1-30 Days	\$ 44,598,041	72.05%
31 to 90 Days	\$ -	0.00%
91 to 180 days	\$ 7,178,297	11.60%
181 days to 1 Year	\$ 6,127,054	9.90%
1 year to 2 years	\$ 3,989,724	6.45%
	<u>\$ 61,893,115</u>	<u>100.0%</u>

Distribution by Investment Type

	Book Value	Percent	Maximum Percentages
Cash	\$ 32,588,236	52.66%	N/A
U. S. Agencies & Instrumentalities	\$ 2,994,967	4.84%	80.0%
Eligible Investment Pools	\$ -	0.00%	75.0%
Certificates of Deposit/IntraFi	\$ 11,328,224	18.30%	100.0%
U. S. Treasury Bills / Notes / Bonds	\$ 2,971,883	4.80%	100.0%
Money Market Account	\$ 12,009,805	19.40%	100.0%
Repurchase Agreements	\$ -	0.00%	0.0%
	<u>\$ 61,893,115</u>	<u>100.0%</u>	
Pledged Collateral on Deposits	\$ 67,521,162		



Town of Highland Park, Texas

Summary of Cash and Investment Activity For the Month Ending: December 31, 2024

Purchase Date	Maturity Date	Account / CUSIP Number	Security Type	Par Value	Price	Yield	Principal	Book Value	Market Value	Unrealized Gain / (loss)	Days to Maturity
N/A	N/A	N/A	Cash in Bank	\$ 32,588,236	\$ 100.00	4.72%	\$ 32,588,236	\$ 32,588,236	\$ 32,588,236	\$ -	1
N/A	N/A	N/A	NEXBANK	12,009,805	100.00	4.55%	12,009,805	12,009,805	12,009,805	-	1
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	-	113
29-Apr-24	29-Apr-25	CD2289-1	CERTIFICATE OF DEPOSIT	3,151,405	100.00	5.39%	3,151,405	3,151,405	3,151,405	-	119
28-Jun-24	28-Jun-25	CD0241	CERTIFICATE OF DEPOSIT	1,026,892	100.00	5.32%	1,026,892	1,026,892	1,026,892	-	179
31-Jul-24	31-Jul-25	CD0414-1	CERTIFICATE OF DEPOSIT	1,020,759	100.00	4.99%	1,020,759	1,020,759	1,020,759	-	212
18-Dec-24	18-Sep-25	CD4260-1	CERTIFICATE OF DEPOSIT	2,111,328	100.00	4.34%	2,111,328	2,111,328	2,111,328	-	261
12-Jun-24	10-Dec-25	3133ERGX3	FEDERAL FARM CREDIT BANK	3,000,000	100.53	5.06%	2,992,012	2,994,967	3,015,785	20,817	344
08-Aug-24	06-Aug-26	INTRAFICD5380	CERTIFICATE OF DEPOSIT	1,017,841	100.00	4.52%	1,017,841	1,017,841	1,017,841	-	583
28-Oct-24	30-Sep-26	91282CLP4	US TREASURY	3,000,000	98.75	4.06%	2,969,063	2,971,883	2,962,502	(9,381)	638
Totals/Weighted Average				\$ 61,926,265		4.74%	\$ 61,887,340	\$ 61,893,115	\$ 61,904,552	\$ 11,436	85
Benchmark - TEXPOOL						4.56%					

Town of Highland Park, Texas  
 Summary of Cash and Investment Activity For the Month Ending: December 31, 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	\$ 11,962,022	\$ 11,962,022	\$ 11,962,022	\$ 12,009,805	\$ 12,009,805	\$ 12,009,805	\$ 2,415,994	\$ 4,250,084	\$ 118,004	\$ 1,518,719	\$ 1,778,660	\$ 1,206,031	\$ -	\$ 482,778	\$ -	\$ -	\$ -	\$ 60,175	\$ -	\$ 179,360
18-Dec-23	18-Dec-24	CD4260	CERTIFICATE OF DEPOSIT	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	3,137,386	3,137,386	3,137,386	3,151,405	3,151,405	3,151,405	-	1,050,468	-	2,100,937	-	-	-	-	-	-	-	-	-	-
28-Jun-24	28-Jun-25	CD0241	CERTIFICATE OF DEPOSIT	1,022,384	1,022,384	1,022,384	1,026,892	1,026,892	1,026,892	1,026,892	-	-	-	-	-	-	-	-	-	-	-	-	-
31-Jul-24	31-Jul-25	CD0414-1	CERTIFICATE OF DEPOSIT	1,016,546	1,016,546	1,016,546	1,020,759	1,020,759	1,020,759	-	255,190	-	-	255,190	255,190	-	255,190	-	-	-	-	-	-
18-Dec-24	18-Sep-25	CD4260-1	CERTIFICATE OF DEPOSIT	-	-	-	2,111,328	2,111,328	2,111,328	2,111,328	-	-	-	-	-	-	-	-	-	-	-	-	-
12-Jun-24	10-Dec-25	3133ERGX3	FEDERAL FARM CREDIT BANK	3,000,000	2,994,514	3,015,743	3,000,000	2,994,967	3,015,785	2,994,967	-	-	-	-	-	-	-	-	-	-	-	-	-
08-Aug-24	06-Aug-26	INTRAFICD5380	CERTIFICATE OF DEPOSIT	1,014,026	1,014,026	1,014,026	1,017,841	1,017,841	1,017,841	254,460	-	-	-	254,460	254,460	-	254,460	-	-	-	-	-	-
28-Oct-24	30-Sep-26	91282CLP4	US TREASURY	3,000,000	2,970,517	2,965,430	3,000,000	2,971,883	2,962,502	1,201,140	1,770,743	-	-	-	-	-	-	-	-	-	-	-	-
Total of Investments				\$ 31,152,364	\$ 31,117,395	\$ 31,133,537	\$ 29,338,029	\$ 29,304,880	\$ 29,316,316	10,004,781	7,326,485	118,004	3,619,656	3,288,310	2,715,681	1,000,000	992,428	-	-	-	60,175	-	179,360
Cash					\$ 28,309,513	\$ 28,309,513		\$ 32,588,236	\$ 32,588,236	7,319,270	10,614,947	498,687	5,743,427	1,323,862	793,128	5,251,700	467,959	93,352	1,867	130,904	73,664	37,477	237,991
Total Investments & Cash				\$ 59,426,908	\$ 59,443,050		\$ 61,893,115	\$ 61,904,552		17,324,052	17,941,432	616,691	9,363,083	4,612,172	3,508,809	6,251,700	1,460,387	93,352	1,867	130,904	133,839	37,477	417,351



# Town of Highland Park, Texas

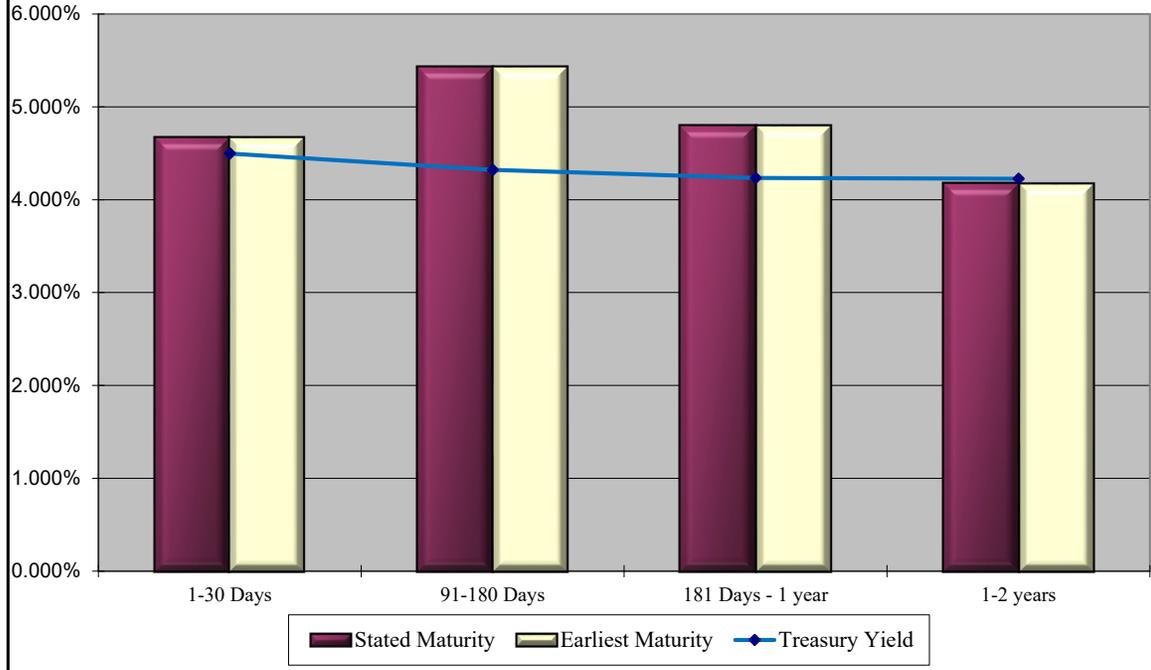
## Summary of Cash and Investment Activity For the Month Ending: December 31, 2024

### 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	\$ 17,862	\$ 38,821	\$ 1,964	\$ 21,848	\$ 5,420	\$ 4,572	\$ 21,316	\$ 2,264	\$ 379	\$ 8	\$ 536	\$ 323	\$ 148	\$ 910	\$ 116,371
CD / Money Market / Other	\$ 40,864	\$ 28,779	\$ 469	\$ 24,166	\$ 13,935	\$ 11,656	\$ 4,852	\$ 3,928	\$ -	\$ -	\$ -	\$ 239	\$ -	\$ 714	\$ 129,602
<b>Total</b>	<b>\$ 58,726</b>	<b>\$ 67,600</b>	<b>\$ 2,433</b>	<b>\$ 46,014</b>	<b>\$ 19,355</b>	<b>\$ 16,228</b>	<b>\$ 26,168</b>	<b>\$ 6,192</b>	<b>\$ 379</b>	<b>\$ 8</b>	<b>\$ 536</b>	<b>\$ 562</b>	<b>\$ 148</b>	<b>\$ 1,624</b>	<b>\$ 245,973</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