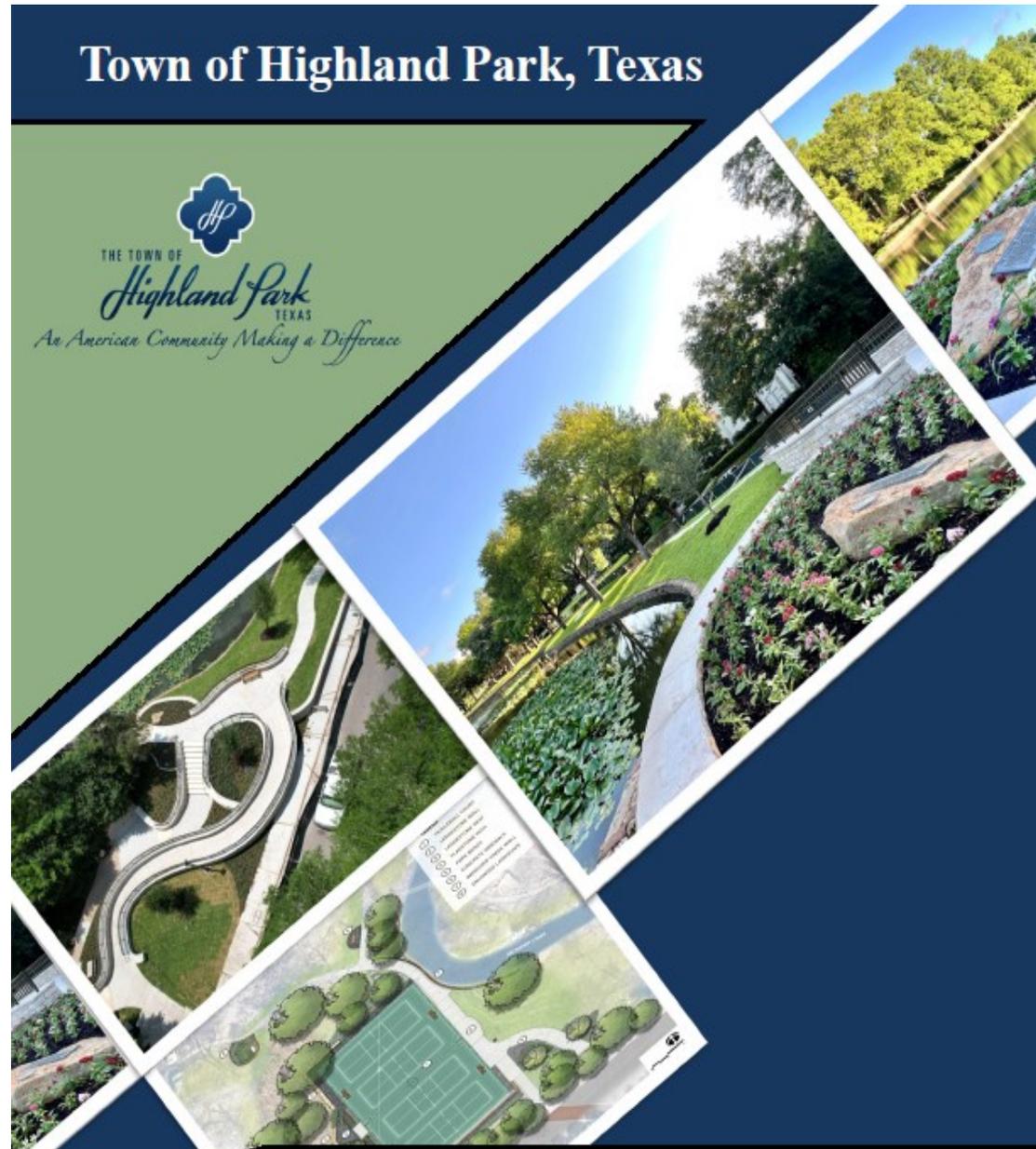


Town of Highland Park, Texas



Monthly Financial Report

for the period ending

August 31, 2025

OVERVIEW

As of August 31, 2025, General and Utility Fund combined revenues are \$47,605,145. This is 98.2% of the annual budgeted revenue amount.

Combined expenses and encumbrances of \$42,601,183 are 77.1% of the annual budget. August 31 marks the eleventh month of the 2024-25 Budget Year. Therefore, the year to date budget percentage for budgetary comparison is 91.7%.

YEAR TO DATE (YTD) ACTIVITY

- ▲ **Property Taxes** are 100.1% of projection
- ▲ **Sales Taxes** are 136.5% of projection
- ▼ **Building Permits** are 88.3% of projection
- ▲ **Water Sales** are 101.0% of projection

COMPARISON TO LAST YEAR

- ▲ **Property Taxes** are 105.8% of prior year
- ▲ **Sales Taxes** are 127.7% of prior year
- ▲ **Building Permits** are 105.5% of prior year
- ▲ **Water Sales** are 106.5% of prior year

This report contains an accurate presentation of the Town's financial records as of October 3, 2025

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

GENERAL FUND REVENUES

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

	August 2025				Year To Date as of August 2025				Year To Date as of August 2025			Year To Date as of August 2024		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Budget	%	Actual	Budget	%
Property Taxes	●	\$ 24,673	\$ 37,996	64.9%	●	\$ 19,448,795	\$ 19,432,330	100.1%	\$ 19,448,795	\$ 19,463,027	99.9%	\$ 18,385,894	\$ 18,515,422	99.3%
Sales Taxes	●	982,299	618,314	158.9%	●	8,970,644	6,574,160	136.5%	8,970,644	7,319,252	122.6%	7,023,837	6,944,270	101.1%
Mixed Beverage Taxes	●	40,282	40,876	98.5%	●	485,665	501,883	96.8%	485,665	540,000	89.9%	481,006	531,742	90.5%
Franchise Fees	●	124,801	127,074	98.2%	●	974,224	988,384	98.6%	974,224	995,600	97.9%	992,215	975,542	101.7%
Licenses and Permits	●	77,375	202,224	38.3%	●	1,453,244	1,632,346	89.0%	1,453,244	1,726,725	84.2%	1,387,287	1,581,300	87.7%
Charges for Services	●	106,050	115,432	91.9%	●	1,190,206	1,303,435	91.3%	1,190,206	1,411,914	84.3%	1,198,277	1,323,912	90.5%
Fines and Forfeitures	●	26,220	21,036	124.6%	●	302,012	219,500	137.6%	302,012	239,500	126.1%	309,946	237,717	130.4%
Earnings on Investments	●	57,921	56,252	103.0%	●	677,109	548,682	123.4%	677,109	601,000	112.7%	513,325	711,178	72.2%
Miscellaneous	●	32,327	31,350	103.1%	●	407,058	344,851	118.0%	407,058	376,201	108.2%	523,809	373,202	140.4%
Transfers	-	-	-	-	●	1,575,100	1,575,100	100.0%	1,575,100	1,575,100	100.0%	1,448,200	1,448,200	100.0%
Total Revenues	●	\$ 1,471,948	\$ 1,250,554	117.7%	●	\$ 35,484,057	\$ 33,120,671	107.1%	\$ 35,484,057	\$ 34,248,319	103.6%	\$ 32,263,796	\$ 32,642,485	98.8%

YEAR TO DATE OVERVIEW

Through August 31, General Fund non-property tax revenues of \$16,035,262 are \$2,346,921 above projection. Total revenues (including Property Taxes) are \$2,363,386 above projection and are up 10.0% compared to the same period in the prior fiscal year.

PROPERTY TAXES

Property tax revenue is at 100.1% of the amount projected at this point in the fiscal year and 105.8% of the amount collected during this same period last fiscal year. The majority of Property Tax revenue is received during the months of December through February. 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 136.5% of the amount projected at this point in the fiscal year and 127.7% of the amount collected during this same period last fiscal year for this revenue source driven by significant prior period collections earlier this fiscal year 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 96.8% of the amount projected at this point in the fiscal year and 101.0% of the amount collected during this same period last fiscal year for this revenue source. Mixed Beverage Taxes are received monthly from the Texas Comptroller of Public Accounts.

FRANCHISE FEES

Franchise Fees are at 98.6% of the amount projected at this point in the fiscal year and 98.2% of the amount collected during this same period last fiscal year. Franchise Fees are received monthly and quarterly with the exception of the Natural Gas franchise fee, which is received annually in one payment.

LICENSES AND PERMITS

Licenses and permits revenue is at 89.0% of the amount projected at this point in the fiscal year and 104.8% 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 91.3% of the amount projected at this point in the fiscal year and 99.3% 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 137.6 of the amount projected at this point in the fiscal year and 97.4% 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 other miscellaneous fines.

EARNINGS ON INVESTMENTS

Earnings on investments are at 123.4% of the amount projected at this point in the fiscal year and 131.9% of the amount collected during this same period last fiscal year for this revenue category. When the original budget was developed last summer, there was a general sentiment that the Fed would incrementally lower the Fed Funds rate during the latter part of 2024 and into 2025. This did not happen, as anticipated, due to persistent elevated inflation above the Fed's 2% target.

MISCELLANEOUS REVENUES

Miscellaneous revenues are at 118.0% of the amount projected at this point in the fiscal year. 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 \$30,598,580 are 80.6% of the annual budget.

	Year To Date as of August 2025			Year To Date as of August 2024		
	<u>Actual</u>	<u>Annual Budget</u>	<u>% of Budget</u>	<u>Actual</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Administration	\$ 905,167	\$ 1,062,509	85.2%	\$ 626,463	\$ 806,977	77.6%
Public Safety	15,651,968	17,468,509	89.6%	14,855,943	17,151,158	86.6%
Policy & Strategy	260,127	312,748	83.2%	259,185	333,225	77.8%
Street	316,634	482,001	65.7%	351,504	499,970	70.3%
Library	793,693	922,733	86.0%	793,910	911,196	87.1%
Parks	1,750,179	1,963,343	89.1%	1,795,821	1,904,783	94.3%
Swimming Pool	223,806	278,100	80.5%	246,284	280,084	87.9%
Municipal Court	563,973	638,991	88.3%	530,330	608,984	87.1%
Finance	1,071,409	1,197,450	89.5%	1,092,395	1,195,999	91.3%
Community Development	1,152,806	1,404,360	82.1%	721,296	917,500	78.6%
Non-Departmental	922,443	1,011,032	91.2%	585,752	1,021,088	57.4%
Information Technology	807,250	1,058,196	76.3%	745,292	842,613	88.5%
Transfers	6,179,125	10,179,125	60.7%	6,168,878	6,168,878	100.0%
Total Expenditures	\$ 30,598,580	\$ 37,979,097	80.6%	\$ 28,773,053	\$ 32,642,455	88.1%

ADMINISTRATION

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

STREET DEPARTMENT

The Street Department realized salary savings from position vacancies earlier in the fiscal year.

PARKS & SWIMMING POOL

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

COMMUNITY DEVELOPMENT

The Community Development Department realized salary savings from position vacancies earlier in the fiscal year.

NON-DEPARTMENTAL

In the Non-Departmental budget, the annual licensing fee for the Open-Gov Permitting & Asset Management software system was paid earlier this fiscal year. In addition, there is an encumbrance/expenditure for the annual payment to the Dallas Central Appraisal District for property appraisal services, which is paid in quarterly installments.

INFORMATION TECHNOLOGY

The IT Department has expenses and encumbrances for the annual managed/security services and the Microsoft Enterprise contract. This department also experienced vacancy savings from a vacant position for a portion of the fiscal year.

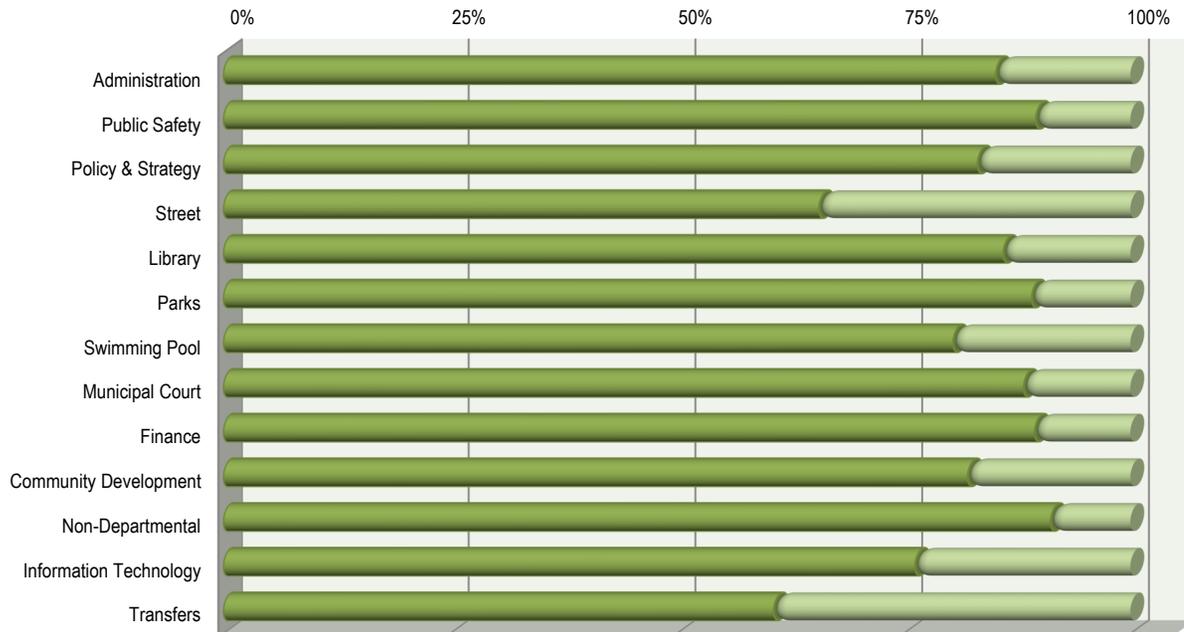
TRANSFERS

Bi-annual 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 per year in January. The other transfers are recorded 50% in February and 50% in July.

A surplus transfer to the Capital Projects Fund in the amount of \$4,000,000 will occur during the month of September 2025.

YTD Expenditures & Encumbrances Compared to Annual Budget

Actual



UTILITY FUND REVENUES

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

	August 2025				Year To Date as of August 2025				Year To Date as of August 2025			Year To Date as of August 2024		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Budget	%	Actual	Budget	%
Water Sales	●	\$ 1,210,070	\$ 1,326,600	91.2%	●	\$ 8,046,895	\$ 7,970,569	101.0%	\$ 8,046,895	\$ 9,301,886	86.5%	\$ 7,558,566	\$ 8,594,023	88.0%
Sanitary Sewer Charges	●	300,528	326,131	92.1%	●	2,848,393	2,936,188	97.0%	2,848,393	3,265,533	87.2%	2,671,318	3,064,870	87.2%
Other Charges for Service	●	10,660	3,167	336.6%	●	113,030	34,833	324.5%	113,030	38,000	297.4%	59,860	37,860	158.1%
Licenses and Permits	●	1,749	5,167	33.8%	●	44,993	56,833	79.2%	44,993	62,000	72.6%	57,775	63,006	91.7%
Fines and Forfeitures	●	5	10,372	0.0%	●	68,870	63,037	109.3%	68,870	75,000	91.8%	69,878	63,482	110.1%
Earnings on Investments	●	35,267	24,057	146.6%	●	446,871	262,505	170.2%	446,871	286,000	156.2%	704,231	503,713	139.8%
Miscellaneous	●	61	83	73.5%	●	48,236	917	5260.2%	48,236	674,125	7.2%	1,133	3,010	37.6%
Transfers	-	-	-	-	●	503,800	503,800	100.0%	503,800	503,800	100.0%	474,500	474,500	100.0%
Total Revenues	●	\$ 1,558,340	\$ 1,695,577	91.9%	●	\$ 12,121,088	\$ 11,828,682	102.5%	\$ 12,121,088	\$ 14,206,344	85.3%	\$ 11,597,261	\$ 12,804,464	90.6%

YEAR TO DATE OVERVIEW

Total Utility Fund operational revenues (excluding transfers) totaling \$11,617,288 is 292,406 more than originally projected year to date and up 4.4% when compared to the amount received through the same period in the prior fiscal year. The FY25 budget reflects a 6.5% increase in water and sewer rates.

WATER SALES

Water sales revenue year to date is at 101.0% of the amount projected at this point in the fiscal year and 106.5% of the amount collected during this same period last fiscal year. Water sales are conservatively forecasted due to the large fluctuation in consumption that can occur from year to year given that the customer base is primarily residential. 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 97.0% of the amount projected at this point in the fiscal year and 106.6% 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 324.5% of the amount projected at this point in the fiscal year and 224.5% of the amount collected during this same period last fiscal year. This revenue source is primarily driven by charges for meter installations, which are higher than anticipated.

LICENSES AND PERMITS

Licenses and permits revenue (Plumbing Permits) is at 79.2% of the amount projected at this point in the fiscal year and 77.9% of the amount collected during this same period last fiscal year.

FINES AND FORFEITURES

Revenue (penalties assessed on delinquent utility bills) is at 109.3% of the amount projected at this point in the fiscal year and 98.6% 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 170.2% of the amount projected at this point in the fiscal year and 63.5% of the amount collected during this same period last fiscal year. When the original budget was developed last summer, there was a general sentiment that the Fed would incrementally lower the Fed Funds rate during the latter part of 2024 and into

2025. This did not happen, as anticipated, due to persistent elevated inflation above the Fed's 2% target.

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 Energy (previously held as a deposit) in the amount of \$46,631, recognized as contribution revenue relating to the Gillon/Lindenwood project 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 \$12,002,603 or 69.6% of annual budget.

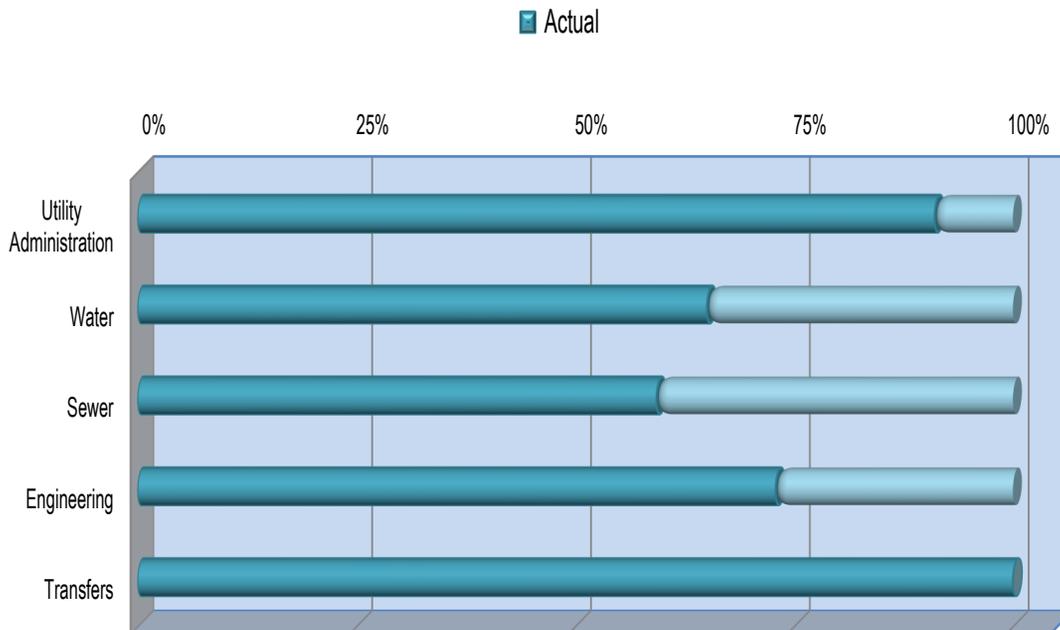
Capital spending fiscal year-to-date is primarily from prior year carryover encumbrances. Large capital projects can span multiple fiscal years. In the previous fiscal year, there were large encumbrances and expenditures relating to the Holland Elevated Storage Tank replacement project, driving up the previous year-to-date expenses and encumbrances amount relative to the annual budget within the Water Department cost center.

The Engineering Department has experienced higher than expected vacancy savings to date associated with the vacant Civil Engineer position.

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

	Year To Date as of August 2025			Year To Date as of August 2024		
	<u>Actual</u>	<u>Annual Budget</u>	<u>% of Budget</u>	<u>Actual</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Utility Administration	\$ 423,436	\$ 465,029	91.1%	\$ 413,083	\$ 461,735	89.5%
Water	5,704,934	8,771,893	65.0%	12,051,212	12,709,638	94.8%
Sewer	2,615,392	4,412,146	59.3%	1,114,384	1,576,598	70.7%
Engineering	931,285	1,277,737	72.9%	743,379	864,949	85.9%
Transfers	2,327,556	2,327,556	100.0%	2,168,437	2,168,437	100.0%
Total Expenses	\$ 12,002,603	\$ 17,254,361	69.6%	\$ 16,490,495	\$ 17,781,357	92.7%

YTD Expenditures & Encumbrances Compared to 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 Capital Projects 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 per year, in the month of January.



WORKING CAPITAL SUMMARY

Fund	Working Capital (1)	Dedicated Funds (2)	Available Working Capital (3)	Outstanding Encumbrances
General Fund	\$ 14,821,465	\$ 4,970,557	\$ 9,850,908	\$ 850,030
Reserve Fund (4)	4,026,849	4,026,849	-	-
Utility Fund	11,053,407	2,610,694	8,442,714	4,260,868
Solid Waste Fund	476,383	476,383	-	10,600
Capital Projects Fund	22,322,145	22,322,145	-	3,852,293
Equipment Replacement Fund	5,088,865	5,088,865	-	108,656
Technology Replacement Fund	4,049,144	4,049,144	-	387,829
Storm Water Drainage Utility Fund	2,950,342	2,950,342	-	219,965
Building Maintenance Fund	1,663,485	1,663,485	-	19,316
Municipal Court Technology Fund	126,784	126,784	-	3,183
Municipal Court Security Fund	31,953	31,953	-	-
Other Funds	630,349	630,349	-	403
	<u>\$ 67,241,171</u>	<u>\$ 48,947,550</u>	<u>\$ 18,293,621</u>	<u>\$ 9,713,143</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 August 31, the Town had a total of \$9,713,143 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 August 31, 2025 was \$70,828,371. 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 weighted average yield of the portfolio for the month is 4.34%.

/S/

John R. Samford
Director of Finance

/S/

Taylor S. Lough
Assistant Town Administrator



TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

01 -GENERAL FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
31-TAXES	27,322,279.00	1,047,253.79	28,905,104.43	105.79	0.00	(1,582,825.43)
32-FRANCHISE FEES	995,600.00	124,801.50	974,223.21	97.85	0.00	21,376.79
33-LICENSES & PERMITS	1,726,725.00	77,374.34	1,453,244.32	84.16	0.00	273,480.68
34-CHARGES FOR SERVICE	1,411,914.00	106,049.09	1,190,205.04	84.30	0.00	221,708.96
35-FINES & FORFEITS	239,500.00	26,219.40	302,011.81	126.10	0.00	(62,511.81)
36-EARNINGS ON INVESTMENT	601,000.00	57,921.22	677,108.52	112.66	0.00	(76,108.52)
37-SALE OF ASSETS	0.00	0.00	10,000.00	0.00	0.00	(10,000.00)
38-MISCELLANEOUS	376,201.00	32,325.37	397,057.88	105.54	0.00	(20,856.88)
39-TRANSFERS	<u>1,575,100.00</u>	<u>0.00</u>	<u>1,575,100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>34,248,319.00</u>	<u>1,471,944.71</u>	<u>35,484,055.21</u>	<u>103.61</u>	<u>0.00</u>	<u>(1,235,736.21)</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	1,062,508.50	73,985.35	815,195.76	85.19	89,971.30	157,341.44
02-PUBLIC SAFETY	17,468,509.00	1,280,721.61	15,607,014.45	89.60	44,954.22	1,816,540.33
04-POLICY & STRATEGY	312,748.00	20,699.16	260,604.71	83.17	(478.09)	52,621.38
05-STREET	482,001.00	26,379.89	329,724.57	65.69	(13,090.67)	165,367.10
07-LIBRARY	922,733.00	75,271.83	773,407.90	86.02	20,284.65	129,040.45
08-PARKS & RECREATION	1,963,343.00	182,843.23	1,720,478.09	89.14	29,701.46	213,163.45
09-SWIMMING POOL	278,100.00	42,597.80	224,111.57	80.48	(306.49)	54,294.92
10-MUNICIPAL COURT	638,991.00	56,338.73	563,972.93	88.26	0.00	75,018.07
11-FINANCE	1,197,450.00	61,051.08	1,064,569.95	89.47	6,838.56	126,041.49
12-COMMUNITY DEVELOPMENT	1,404,360.00	98,443.23	927,689.62	82.09	225,115.66	251,554.72
15-NON-DEPARTMENTAL	1,011,032.00	229,145.40	952,099.10	91.24	(29,655.77)	88,588.67
17-INFORMATION TECHNOLOG	1,058,195.78	55,415.23	804,989.10	76.29	2,260.64	250,946.04
50-INTERFUND TRANSFERS	<u>10,179,125.00</u>	<u>0.00</u>	<u>6,179,125.00</u>	<u>60.70</u>	<u>0.00</u>	<u>4,000,000.00</u>
*** TOTAL EXPENDITURES ***	<u>37,979,096.28</u>	<u>2,202,892.54</u>	<u>30,222,982.75</u>	<u>80.57</u>	<u>375,595.47</u>	<u>7,380,518.06</u>
REVENUE OVER/(UNDER) EXPENSES	(3,730,777.28)	(730,947.83)	5,261,072.46	130.95-	(375,595.47)	(8,616,254.27)

01 -GENERAL FUND

91.67% OF FISCAL YEAR

REVENUES	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
31-TAXES						
3110	PROPERTY TAXES-CY	19,408,009.00	25,316.76	19,412,165.36	100.02	0.00 (4,156.36)
3111	PROPERTY TAXES-PY	55,018.00	(644.30)	36,630.46	66.58	0.00 18,387.54
3113	SALES TAX REVENUE	7,319,252.00	982,299.34	8,970,644.09	122.56	0.00 (1,651,392.09)
3114	MIXED BEVERAGE	540,000.00	40,281.99	485,664.52	89.94	0.00 54,335.48
TOTAL 31-TAXES		27,322,279.00	1,047,253.79	28,905,104.43	105.79	0.00 (1,582,825.43)
32-FRANCHISE FEES						
3260	PEG FEES	15,455.00	0.00	11,541.54	74.68	0.00 3,913.46
3261	FRANCHISE FEE - ONCOR ELECTRIC	480,145.00	99,730.01	464,110.70	96.66	0.00 16,034.30
3262	FRANCHISE FEE - ATMOS ENERGY	307,000.00	0.00	337,234.74	109.85	0.00 (30,234.74)
3263	FRANCHISE FEE - TELECOM	35,000.00	7,539.39	31,934.10	91.24	0.00 3,065.90
3264	FRANCHISE FEE - CABLE TV	50,000.00	9,944.99	42,982.68	85.97	0.00 7,017.32
3265	FRANCHISE FEE - SOLID WASTE	61,000.00	7,587.11	38,293.04	62.78	0.00 22,706.96
3270	FRANCHISE FEE - CARRIAGES	47,000.00	0.00	48,126.41	102.40	0.00 (1,126.41)
TOTAL 32-FRANCHISE FEES		995,600.00	124,801.50	974,223.21	97.85	0.00 21,376.79
33-LICENSES & PERMITS						
3301	BEVERAGE LICENSES	6,100.00	0.00	0.00	0.00	0.00 6,100.00
3302	HEALTH PERMITS	6,900.00	0.00	10,090.00	146.23	0.00 (3,190.00)
3303	ALARM PERMITS	96,500.00	8,300.00	91,327.25	94.64	0.00 5,172.75
3310	BUILDING PERMITS	1,552,855.00	65,894.64	1,299,801.96	83.70	0.00 253,053.04
3312	ELECTRICAL PERMITS	56,800.00	3,029.70	42,260.11	74.40	0.00 14,539.89
3313	EXCAVATION PERMITS	245.00	0.00	135.00	55.10	0.00 110.00
3350.1000	CARRIAGE BUSINESS PERMITS	400.00	0.00	400.00	100.00	0.00 0.00
3350.2000	CARRIAGE PERMITS	3,000.00	0.00	3,275.00	109.17	0.00 (275.00)
3350.3000	CARRIAGE DRIVER PERMIT	1,925.00	0.00	2,025.00	105.19	0.00 (100.00)
3370	ANIMAL LICENSES	2,000.00	150.00	3,930.00	196.50	0.00 (1,930.00)
TOTAL 33-LICENSES & PERMITS		1,726,725.00	77,374.34	1,453,244.32	84.16	0.00 273,480.68
34-CHARGES FOR SERVICE						
3407	E911 MONTHLY FEES	60,000.00	3,868.87	47,166.63	78.61	0.00 12,833.37
3407.1000	911 WIRELESS MONTHLY FEES	49,790.00	4,548.58	46,355.33	93.10	0.00 3,434.67
3408	ALARM MONITORING FEES	614,224.00	51,153.64	558,262.80	90.89	0.00 55,961.20
3425	EMERGENCY MEDICAL FEES	205,000.00	19,766.50	207,902.50	101.42	0.00 (2,902.50)
3469	SWIMMING POOL CONCESSIONS	15,732.00	1,744.77	11,654.23	74.08	0.00 4,077.77
3470	BOARD/COMMISSION/REPLAT FEES	1,700.00	400.00	5,900.00	347.06	0.00 (4,200.00)
3471	SWIMMING POOL DAILY FEES	20,000.00	2,902.83	15,468.83	77.34	0.00 4,531.17
3471.1000	SWIMMING POOL EVENTS	8,000.00	700.00	4,500.00	56.25	0.00 3,500.00
3471.2000	SWIMMING POOL LESSONS	16,625.00	0.00	5,320.00	32.00	0.00 11,305.00
3472	SWIMMING POOL SEASON FEES	81,175.00	540.00	67,710.00	83.41	0.00 13,465.00
3473	TENNIS COURT FEES	28,539.00	2,120.00	25,840.00	90.54	0.00 2,699.00
3474	ANIMAL POUND FEES	700.00	0.00	900.00	128.57	0.00 (200.00)

01 -GENERAL FUND

91.67% OF FISCAL YEAR

REVENUES	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
3475 CHILD SAFETY FEES-DALLAS COUNT	9,000.00	970.57	10,204.09	113.38	0.00	(1,204.09)
3476 LIBRARY FEES	3,600.00	500.00	4,093.00	113.69	0.00	(493.00)
3477 COURT ADMINISTRATION FEES	7,371.00	610.00	7,628.99	103.50	0.00	(257.99)
3478 COURT WARRANT FEES	21,000.00	2,116.41	24,443.95	116.40	0.00	(3,443.95)
3479 COURT FEES	22,250.00	1,785.78	19,660.41	88.36	0.00	2,589.59
3479.1000 ARREST FEES	17,914.00	1,253.29	14,837.65	82.83	0.00	3,076.35
3479.3000 CHILD SAFETY FEES	10,380.00	600.00	6,899.92	66.47	0.00	3,480.08
3479.4000 LOCAL TRAFFIC FEES	5,700.00	463.84	5,193.34	91.11	0.00	506.66
3479.5000 F T A FEES	1,500.00	104.67	1,368.98	91.27	0.00	131.02
3479.6000 TIME PAY	2,200.00	219.87	2,971.68	135.08	0.00	(771.68)
3479.7500 CIVIL JUSTICE FEE COURT	1.00	0.01	0.45	45.00	0.00	0.55
3479.8000 JUDICIAL FEE	85.00	1.46	4.46	5.25	0.00	80.54
3480.2000 IRRIGATION CONTRACTORS	4,000.00	0.00	500.00	12.50	0.00	3,500.00
3480.6000 GENERAL CONTRACTOR REG FEE	71,000.00	6,250.00	61,250.00	86.27	0.00	9,750.00
3481 PLAN REVIEW FEES	33,000.00	500.00	6,250.00	18.94	0.00	26,750.00
3485 DEFERRED ADJUDICATION	101,428.00	2,928.00	27,917.80	27.52	0.00	73,510.20
TOTAL 34-CHARGES FOR SERVICE	1,411,914.00	106,049.09	1,190,205.04	84.30	0.00	221,708.96
35-FINES & FORFEITS						
3511 MUNICIPAL COURT FINES	230,000.00	25,599.90	298,959.96	129.98	0.00	(68,959.96)
3512 CONSTRUCTION SITE MGMT FINES	6,000.00	0.00	0.00	0.00	0.00	6,000.00
3513 LIBRARY FINES	1,500.00	245.50	1,903.90	126.93	0.00	(403.90)
3515 LOST BOOK CHARGES	1,000.00	374.00	1,097.95	109.80	0.00	(97.95)
3516 INVALID ALARM FINE	1,000.00	0.00	50.00	5.00	0.00	950.00
TOTAL 35-FINES & FORFEITS	239,500.00	26,219.40	302,011.81	126.10	0.00	(62,511.81)
36-EARNINGS ON INVESTMENTS						
3610 INTEREST EARNED	600,000.00	57,921.22	677,108.52	112.85	0.00	(77,108.52)
3650 INTEREST EARNED-DALLAS COUNTY	1,000.00	0.00	0.00	0.00	0.00	1,000.00
TOTAL 36-EARNINGS ON INVESTMENTS	601,000.00	57,921.22	677,108.52	112.66	0.00	(76,108.52)
37-SALE OF ASSETS						
3746 SALE OF ASSETS	0.00	0.00	10,000.00	0.00	0.00	(10,000.00)
TOTAL 37-SALE OF ASSETS	0.00	0.00	10,000.00	0.00	0.00	(10,000.00)
38-MISCELLANEOUS						
3810 PENALTY & INTEREST, PROP TAXES	90,000.00	596.62	88,076.48	97.86	0.00	1,923.52
3820.1100 A T & T (CELL SITE)	80,036.00	14,051.08	73,037.42	91.26	0.00	6,998.58
3820.1200 T-MOBILE (CELL SITE)	80,035.00	9,377.74	120,099.22	150.06	0.00	(40,064.22)
3820.1400 VERIZON (CELL SITE)	70,380.00	5,864.73	64,486.07	91.63	0.00	5,893.93
3850 DONATIONS TO LIBRARY	3,000.00	528.70	3,553.25	118.44	0.00	(553.25)
3860 CONTRIBUTIONS	17,500.00	0.00	1,637.50	9.36	0.00	15,862.50
3866 CONTRIBS - OTHER GOVT	0.00	0.00	12,925.38	0.00	0.00	(12,925.38)
3890 MISCELLANEOUS	35,000.00	1,906.50	33,085.91	94.53	0.00	1,914.09

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

10 -CAPITAL PROJECTS FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	675,000.00	86,239.73	846,699.45	125.44	0.00	(171,699.45)
38-MISCELLANEOUS	16,326,414.00	0.00	4,783,533.16	29.30	0.00	11,542,880.84
39-TRANSFERS	<u>9,455,046.00</u>	<u>0.00</u>	<u>5,455,046.00</u>	<u>57.69</u>	<u>0.00</u>	<u>4,000,000.00</u>
*** TOTAL REVENUES ***	<u>26,456,460.00</u>	<u>86,239.73</u>	<u>11,085,278.61</u>	<u>41.90</u>	<u>0.00</u>	<u>15,371,181.39</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	1,952,400.00	409,296.00	613,280.23	44.87	262,846.00	1,076,273.77
05-STREET	24,634,820.00	477,003.02	3,723,317.61	24.93	2,418,784.00	18,492,718.39
08-PARKS	259,509.00	14,045.85	230,574.52	88.68	(444.90)	29,379.38
50-INTERFUND TRANSFERS	<u>986,000.00</u>	<u>0.00</u>	<u>986,000.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	<u>27,832,729.00</u>	<u>900,344.87</u>	<u>5,553,172.36</u>	<u>29.59</u>	<u>2,681,185.10</u>	<u>19,598,371.54</u>
REVENUE OVER/(UNDER) EXPENSES	(1,376,269.00)	(814,105.14)	5,532,106.25	207.15-	(2,681,185.10)	(4,227,190.15)

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

19 -SOLID WASTE FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	1,824,985.00	153,887.49	1,695,723.39	92.92	0.00	129,261.61
36-EARNINGS ON INVESTMENT	26,015.00	2,181.42	25,025.04	96.19	0.00	989.96
39-TRANSFERS	<u>30,500.00</u>	<u>0.00</u>	<u>30,500.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>1,881,500.00</u>	<u>156,068.91</u>	<u>1,751,248.43</u>	<u>93.08</u>	<u>0.00</u>	<u>130,251.57</u>
EXPENDITURE SUMMARY						
16-SANITATION	1,739,254.00	147,625.18	1,547,012.19	88.97	476.57	191,765.24
50-INTERFUND TRANSFERS	<u>154,800.00</u>	<u>0.00</u>	<u>154,800.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	<u>1,894,054.00</u>	<u>147,625.18</u>	<u>1,701,812.19</u>	<u>89.88</u>	<u>476.57</u>	<u>191,765.24</u>
REVENUE OVER/ (UNDER) EXPENSES	(12,554.00)	8,443.73	49,436.24	389.99-	(476.57)	(61,513.67)

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

20 -UTILITY FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
33-LICENSES & PERMITS	62,000.00	1,749.00	44,993.00	72.57	0.00	17,007.00
34-CHARGES FOR SERVICE	12,605,419.00	1,521,259.26	11,008,317.17	87.33	0.00	1,597,101.83
35-FINES & FORFEITS	75,000.00	4.61	68,869.89	91.83	0.00	6,130.11
36-EARNINGS ON INVESTMENT	286,000.00	35,266.73	446,871.37	156.25	0.00	(160,871.37)
38-MISCELLANEOUS	674,125.00	60.61	48,235.26	7.16	0.00	625,889.74
39-TRANSFERS	503,800.00	0.00	503,800.00	100.00	0.00	0.00
*** TOTAL REVENUES ***	14,206,344.00	1,558,340.21	12,121,086.69	85.32	0.00	2,085,257.31
EXPENDITURE SUMMARY						
21-ADMINISTRATION	465,029.00	72,715.10	430,716.98	93.24	2,876.72	31,435.30
22-WATER	8,771,893.00	775,233.21	6,661,958.91	65.04	(957,025.07)	3,066,959.16
23-SEWER	4,412,146.00	152,351.15	1,550,058.11	59.28	1,065,333.52	1,796,754.37
25-ENGINEERING	1,277,737.00	73,748.21	830,831.17	72.89	100,454.12	346,451.71
50-INTERFUND TRANSFERS	2,327,556.00	0.00	2,327,556.00	100.00	0.00	0.00
*** TOTAL EXPENDITURES ***	17,254,361.00	1,074,047.67	11,801,121.17	69.62	211,639.29	5,241,600.54
REVENUE OVER/(UNDER) EXPENSES	(3,048,017.00)	484,292.54	319,965.52	3.55-	(211,639.29)	(3,156,343.23)

20 -UTILITY FUND

91.67% OF FISCAL YEAR

REVENUES	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
31-TAXES						
32-FRANCHISE FEES						
33-LICENSES & PERMITS						
3315 PLUMBING PERMITS	62,000.00	1,749.00	44,993.00	72.57	0.00	17,007.00
TOTAL 33-LICENSES & PERMITS	62,000.00	1,749.00	44,993.00	72.57	0.00	17,007.00
34-CHARGES FOR SERVICE						
3401 WATER SALES	9,073,886.00	1,176,641.47	7,855,485.80	86.57	0.00	1,218,400.20
3402 WATER SALES - TOWN	228,000.00	33,429.44	191,408.59	83.95	0.00	36,591.41
3403 SANITARY SEWER CHARGES	3,265,533.00	300,528.35	2,848,392.78	87.23	0.00	417,140.22
3460 METER INSTALLATION	32,000.00	10,600.00	108,705.00	339.70	0.00	(76,705.00)
3465 OTHER UTILITY CHARGES	6,000.00	60.00	4,325.00	72.08	0.00	1,675.00
TOTAL 34-CHARGES FOR SERVICE	12,605,419.00	1,521,259.26	11,008,317.17	87.33	0.00	1,597,101.83
35-FINES & FORFEITS						
3520 PENALTY CHARGES FOR LATE PMT	75,000.00	4.61	68,869.89	91.83	0.00	6,130.11
TOTAL 35-FINES & FORFEITS	75,000.00	4.61	68,869.89	91.83	0.00	6,130.11
36-EARNINGS ON INVESTMENTS						
3610 INTEREST EARNED	286,000.00	35,266.73	446,871.37	156.25	0.00	(160,871.37)
TOTAL 36-EARNINGS ON INVESTMENTS	286,000.00	35,266.73	446,871.37	156.25	0.00	(160,871.37)
37-SALE OF ASSETS						
38-MISCELLANEOUS						
3867 CONTRIBS - OTHER ENTITIES	0.00	0.00	46,630.65	0.00	0.00	(46,630.65)
3870 INTERGOVERNMENTAL REVENUE	673,125.00	0.00	0.00	0.00	0.00	673,125.00
3890 MISCELLANEOUS	1,000.00	60.61	1,602.22	160.22	0.00	(602.22)
3890.9999 PURCHASE DISCOUNTS	0.00	0.00	2.39	0.00	0.00	(2.39)
TOTAL 38-MISCELLANEOUS	674,125.00	60.61	48,235.26	7.16	0.00	625,889.74
39-TRANSFERS						
3910 INTER-FUND TRANSFER CPF	286,000.00	0.00	286,000.00	100.00	0.00	0.00
3919 INTER FUND TRANSFER-SOLID WST	62,400.00	0.00	62,400.00	100.00	0.00	0.00
3923 TRANSFER FROM SWDUF	155,400.00	0.00	155,400.00	100.00	0.00	0.00
TOTAL 39-TRANSFERS	503,800.00	0.00	503,800.00	100.00	0.00	0.00
*** TOTAL REVENUES ***	14,206,344.00	1,558,340.21	12,121,086.69	85.32	0.00	2,085,257.31

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

21 -EQUIPMENT REPLACEMENT FND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	222,567.00	19,062.15	215,323.21	96.75	0.00	7,243.79
37-SALE OF ASSETS	10,000.00	0.00	0.00	0.00	0.00	10,000.00
39-TRANSFERS	<u>551,650.00</u>	<u>0.00</u>	<u>551,650.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>784,217.00</u>	<u>19,062.15</u>	<u>766,973.21</u>	<u>97.80</u>	<u>0.00</u>	<u>17,243.79</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>154,332.00</u>	<u>74,333.45</u>	<u>332,972.92</u>	<u>85.73</u>	<u>(200,666.43)</u>	<u>22,025.51</u>
*** TOTAL EXPENDITURES ***	<u>154,332.00</u>	<u>74,333.45</u>	<u>332,972.92</u>	<u>85.73</u>	<u>(200,666.43)</u>	<u>22,025.51</u>
REVENUE OVER/(UNDER) EXPENSES	629,885.00	(55,271.30)	434,000.29	100.76	200,666.43	(4,781.72)

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

22 -TECHNOLOGY REPL. FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	148,000.00	13,660.43	169,043.93	114.22	0.00	(21,043.93)
38-MISCELLANEOUS	871,673.00	519,454.06	915,367.05	105.01	0.00	(43,694.05)
39-TRANSFERS	<u>321,785.00</u>	<u>0.00</u>	<u>321,785.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>1,341,458.00</u>	<u>533,114.49</u>	<u>1,406,195.98</u>	<u>104.83</u>	<u>0.00</u>	<u>(64,737.98)</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>1,108,532.00</u>	<u>12,373.83</u>	<u>1,008,473.18</u>	<u>89.03</u>	<u>(21,541.04)</u>	<u>121,599.86</u>
*** TOTAL EXPENDITURES ***	<u>1,108,532.00</u>	<u>12,373.83</u>	<u>1,008,473.18</u>	<u>89.03</u>	<u>(21,541.04)</u>	<u>121,599.86</u>
REVENUE OVER/(UNDER) EXPENSES	232,926.00	520,740.66	397,722.80	180.00	21,541.04	(186,337.84)

TOWN OF HIGHLAND PARK
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 AS OF: AUGUST 31ST, 2025

23 -STORMWATER DRAINAGE FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	1,129,560.00	95,210.97	1,047,400.38	92.73	0.00	82,159.62
36-EARNINGS ON INVESTMENT	137,000.00	24,781.42	274,839.81	200.61	0.00	(137,839.81)
38-MISCELLANEOUS	1,000,000.00	0.00	1,000,000.00	100.00	0.00	0.00
39-TRANSFERS	<u>700,000.00</u>	<u>0.00</u>	<u>700,000.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>2,966,560.00</u>	<u>119,992.39</u>	<u>3,022,240.19</u>	<u>101.88</u>	<u>0.00</u>	<u>(55,680.19)</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	5,006,285.00	14,256.73	2,404,222.26	24.11	(1,197,173.52)	3,799,236.26
50-INTERFUND TRANSFERS	<u>155,400.00</u>	<u>0.00</u>	<u>155,400.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	<u>5,161,685.00</u>	<u>14,256.73</u>	<u>2,559,622.26</u>	<u>26.40</u>	<u>(1,197,173.52)</u>	<u>3,799,236.26</u>
REVENUE OVER/(UNDER) EXPENSES	(2,195,125.00)	105,735.66	462,617.93	75.61-	1,197,173.52	(3,854,916.45)

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

24 -BUILDING MAINTENANCE FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	70,000.00	6,334.75	73,653.37	105.22	0.00	(3,653.37)
38-MISCELLANEOUS	0.00	1,574.71	98,081.39	0.00	0.00	(98,081.39)
39-TRANSFERS	<u>689,600.00</u>	<u>0.00</u>	<u>689,600.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL REVENUES ***	<u>759,600.00</u>	<u>7,909.46</u>	<u>861,334.76</u>	<u>113.39</u>	<u>0.00</u>	<u>(101,734.76)</u>
EXPENDITURE SUMMARY						
13-SERVICE CENTER	56,379.00	3,348.98	48,252.14	91.61	3,399.00	4,727.86
14-MUNICIPAL BUILDING	<u>845,856.00</u>	<u>52,458.76</u>	<u>788,485.51</u>	<u>89.20</u>	<u>(33,963.03)</u>	<u>91,333.52</u>
*** TOTAL EXPENDITURES ***	<u>902,235.00</u>	<u>55,807.74</u>	<u>836,737.65</u>	<u>89.35</u>	<u>(30,564.03)</u>	<u>96,061.38</u>
REVENUE OVER/(UNDER) EXPENSES	(142,635.00)	(47,898.28)	24,597.11	38.67-	30,564.03	(197,796.14)

25 -LOCAL YTH DIVERSION FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	15,100.00	1,241.12	14,488.53	95.95	0.00	611.47
36-EARNINGS ON INVESTMENT	<u>3,773.00</u>	<u>379.86</u>	<u>4,010.00</u>	<u>106.28</u>	<u>0.00</u>	<u>(237.00)</u>
*** TOTAL REVENUES ***	<u>18,873.00</u>	<u>1,620.98</u>	<u>18,498.53</u>	<u>98.02</u>	<u>0.00</u>	<u>374.47</u>
EXPENDITURE SUMMARY						
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
REVENUE OVER/ (UNDER) EXPENSES	18,873.00	1,620.98	18,498.53	98.02	0.00	374.47

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: AUGUST 31ST, 2025

26 -MUNICIPAL JURY FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	300.00	24.80	289.75	96.58	0.00	10.25
36-EARNINGS ON INVESTMENT	<u>75.00</u>	<u>7.60</u>	<u>80.22</u>	<u>106.96</u>	<u>0.00</u>	<u>(5.22)</u>
*** TOTAL REVENUES ***	<u>375.00</u>	<u>32.40</u>	<u>369.97</u>	<u>98.66</u>	<u>0.00</u>	<u>5.03</u>
EXPENDITURE SUMMARY						
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
REVENUE OVER/ (UNDER) EXPENSES	375.00	32.40	369.97	98.66	0.00	5.03

TOWN OF HIGHLAND PARK
FINANCIAL STATEMENT
AS OF: AUGUST 31ST, 2025

27 -COURT BLDG SEC & TECH

91.67% OF FISCAL YEAR

ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
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REVENUE SUMMARY

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EXPENDITURE SUMMARY

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

31 -FORFEITED PROPERTY FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	6,877.00	468.47	5,262.09	76.52	0.00	1,614.91
37-SALE OF ASSETS	<u>2,500.00</u>	<u>55,074.72</u>	<u>55,074.72</u>	<u>202.99</u>	<u>0.00</u>	<u>(52,574.72)</u>
*** TOTAL REVENUES ***	<u>9,377.00</u>	<u>55,543.19</u>	<u>60,336.81</u>	<u>643.46</u>	<u>0.00</u>	<u>(50,959.81)</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>0.00</u>	<u>0.00</u>	<u>348.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(348.00)</u>
*** TOTAL EXPENDITURES ***	<u>0.00</u>	<u>0.00</u>	<u>348.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(348.00)</u>
REVENUE OVER/ (UNDER) EXPENSES	9,377.00	55,543.19	59,988.81	639.74	0.00	(50,611.81)

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

32 -COURT TECHNOLOGY FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	23,700.00	1,995.57	23,460.96	98.99	0.00	239.04
36-EARNINGS ON INVESTMENT	<u>5,753.00</u>	<u>461.51</u>	<u>5,408.77</u>	<u>94.02</u>	<u>0.00</u>	<u>344.23</u>
*** TOTAL REVENUES ***	<u>29,453.00</u>	<u>2,457.08</u>	<u>28,869.73</u>	<u>98.02</u>	<u>0.00</u>	<u>583.27</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>24,927.00</u>	<u>790.08</u>	<u>35,994.63</u>	<u>100.60</u>	<u>(10,917.00)</u>	<u>(150.63)</u>
*** TOTAL EXPENDITURES ***	<u>24,927.00</u>	<u>790.08</u>	<u>35,994.63</u>	<u>100.60</u>	<u>(10,917.00)</u>	<u>(150.63)</u>
REVENUE OVER/ (UNDER) EXPENSES	4,526.00	1,667.00	(7,124.90)	83.78	10,917.00	733.90

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

33 -COURT SECURITY FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
34-CHARGES FOR SERVICE	23,300.00	1,968.27	23,101.43	99.15	0.00	198.57
36-EARNINGS ON INVESTMENT	<u>1,478.00</u>	<u>107.13</u>	<u>1,446.39</u>	<u>97.86</u>	<u>0.00</u>	<u>31.61</u>
*** TOTAL REVENUES ***	<u>24,778.00</u>	<u>2,075.40</u>	<u>24,547.82</u>	<u>99.07</u>	<u>0.00</u>	<u>230.18</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>24,600.00</u>	<u>0.00</u>	<u>24,600.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	<u>24,600.00</u>	<u>0.00</u>	<u>24,600.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
REVENUE OVER/ (UNDER) EXPENSES	178.00	2,075.40	(52.18)	29.31-	0.00	230.18

TOWN OF HIGHLAND PARK
 FINANCIAL STATEMENT
 AS OF: AUGUST 31ST, 2025

35 -LIBRARY FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	18,200.00	1,522.82	17,096.36	93.94	0.00	1,103.64
38-MISCELLANEOUS	<u>53,800.00</u>	<u>998.96</u>	<u>43,403.08</u>	<u>80.67</u>	<u>0.00</u>	<u>10,396.92</u>
*** TOTAL REVENUES ***	<u>72,000.00</u>	<u>2,521.78</u>	<u>60,499.44</u>	<u>84.03</u>	<u>0.00</u>	<u>11,500.56</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATIVE	<u>44,407.00</u>	<u>473.97</u>	<u>38,228.64</u>	<u>82.26</u>	<u>(1,699.00)</u>	<u>7,877.36</u>
*** TOTAL EXPENDITURES ***	<u>44,407.00</u>	<u>473.97</u>	<u>38,228.64</u>	<u>82.26</u>	<u>(1,699.00)</u>	<u>7,877.36</u>
REVENUE OVER/ (UNDER) EXPENSES	27,593.00	2,047.81	22,270.80	86.87	1,699.00	3,623.20

38 -RESERVE FUND

91.67% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
36-EARNINGS ON INVESTMENT	216,255.00	14,327.28	171,549.56	79.33	0.00	44,705.44
38-MISCELLANEOUS	<u>7,900.00</u>	<u>0.00</u>	<u>7,859.42</u>	<u>99.49</u>	<u>0.00</u>	<u>40.58</u>
*** TOTAL REVENUES ***	<u>224,155.00</u>	<u>14,327.28</u>	<u>179,408.98</u>	<u>80.04</u>	<u>0.00</u>	<u>44,746.02</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATIVE	<u>1,018,800.00</u>	<u>180.02</u>	<u>1,018,767.05</u>	<u>100.00</u>	<u>0.00</u>	<u>32.95</u>
*** TOTAL EXPENDITURES ***	<u>1,018,800.00</u>	<u>180.02</u>	<u>1,018,767.05</u>	<u>100.00</u>	<u>0.00</u>	<u>32.95</u>
REVENUE OVER/ (UNDER) EXPENSES	(794,645.00)	14,147.26	(839,358.07)	105.63	0.00	44,713.07



Town of Highland Park
MONTHLY INVESTMENT REPORT

For the Month Ended

August 31, 2025

Prepared by
Valley View Consulting, L.L.C.

Disclaimer: These reports were compiled using information provided by the Town. No procedures were performed to test the accuracy or completeness of this information. The market values included in these reports were obtained by Valley View Consulting, L.L.C. from sources believed to be accurate and represent proprietary valuation. Due to market fluctuations these levels are not necessarily reflective of current liquidation values. Yield calculations are not determined using standard performance formulas, are not representative of total return yields, and do not account for investment advisor fees.

Strategy Summary

Month End Results by Investment Category:

Asset Type	July 31, 2025		August 31, 2025		
	Book Value	Market Value	Book Value	Market Value	Ave. Yield
DDA	\$ 43,518,933	\$ 43,518,933	\$ 41,943,733	\$ 41,943,733	4.31%
MMA/ICS	12,327,565	12,327,565	12,374,242	12,374,242	4.45%
Securities	5,979,295	5,982,234	5,981,115	5,993,797	4.56%
CDs	10,452,221	10,452,221	10,516,599	10,516,599	4.24%
Totals	\$ 72,278,014	\$ 72,280,953	\$ 70,815,688	\$ 70,828,371	4.34%

Current Month Weighted Average Yield (1)

Total Portfolio	4.34%
Rolling Three Month Treasury	4.38%
Rolling Six Month Treasury	4.25%
TexPool	4.31%

Fiscal Year-to-Date Weighted Average Yield (2)

Total Portfolio	4.56%
Rolling Three Month Treasury	4.48%
Rolling Six Month Treasury	4.46%
Average Monthly TexPool	4.44%

Interest Earnings (Approximate)

Monthly Interest Income	\$ 262,723
Year-to-date Interest Income	\$ 2,933,418

(1) **Current Month Weighted Average Yield** - calculated using month end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees. The yield for the reporting month is used for bank and money market balances.

(2) **Fiscal Year-to-Date Weighted Average Yield** - calculated using month end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

Investment Holdings

August 31, 2025

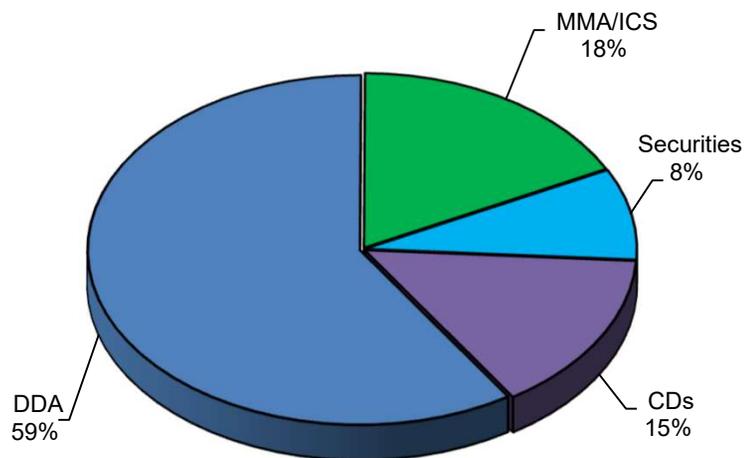


Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (days)	Yield	
PlainsCapital Bank - Cash		4.31%	09/01/25	08/31/25	\$ 41,943,733	\$ 41,943,733	1.00	\$ 41,943,733	1	4.31%	
NexBank MMA		4.45%	09/01/25	08/31/25	24,585	24,585	1.00	24,585	1	4.45%	
NexBank ICS		4.45%	09/01/25	08/31/25	12,349,657	12,349,657	1.00	12,349,657	1	4.45%	
East West Bank CD		4.25%	09/18/25	12/18/24	2,171,916	2,171,916	100.00	2,171,916	18	4.34%	
FFCB	Aa1/AA+	4.88%	12/10/25	06/12/24	3,000,000	2,998,522	100.17	3,005,141	101	5.06%	
East West Bank CD		4.09%	01/29/26	04/29/25	3,255,103	3,255,103	100.00	3,255,103	151	4.17%	
Texas Bank and Trust CD		4.10%	05/01/26	05/01/25	4,041,337	4,041,337	100.00	4,041,337	243	4.16%	
BOK Financial IntraFi CD		4.42%	08/06/26	08/08/24	1,048,243	1,048,243	100.00	1,048,243	340	4.52%	
UST-Note	Aa1/AA+	3.50%	09/30/26	10/28/24	3,000,000	2,982,592	99.62	2,988,656	395	4.06%	
\$ 70,834,574						\$ 70,815,688		\$ 70,828,371		48	4.34%
									(1)	(2)	

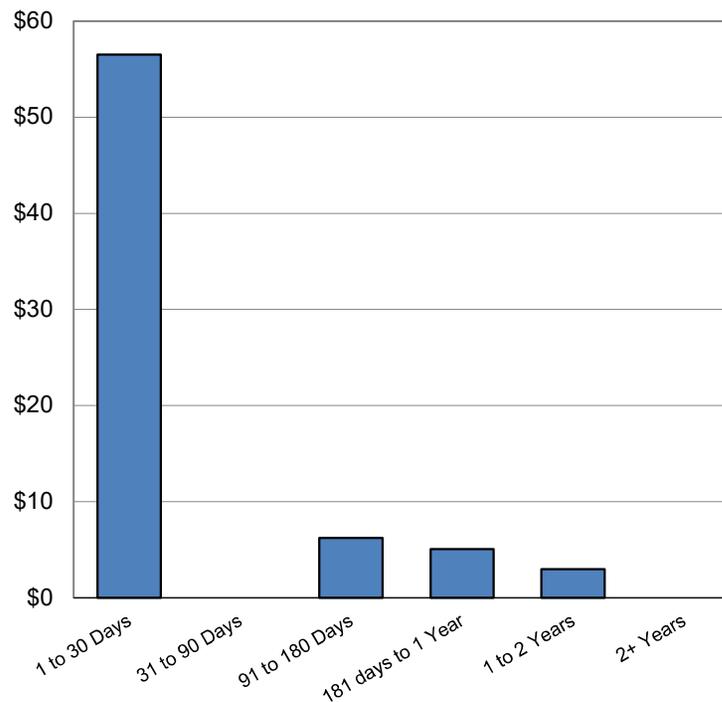
(1) **Weighted average life** - For purposes of calculating weighted average life, bank accounts and money market funds are assumed to have an one day maturity.

(2) **Weighted average yield to maturity** - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank accounts and money market funds.

Portfolio Composition



Distribution by Maturity (Millions)



	Book Value	Percent
DDA	41,943,733	59.23%
MMA/ICS	12,374,242	17.47%
Securities	5,981,115	8.45%
CDs	10,516,599	14.85%
	70,815,688	100.00%

	Book Value	Percent
1 to 30 Days	\$ 56,489,891	79.77%
31 to 90 Days	–	0.00%
91 to 180 Days	6,253,625	8.83%
181 days to 1 Year	5,089,580	7.19%
1 to 2 Years	2,982,592	4.21%
2+ Years	–	0.00%
	\$ 70,815,688	100.00%

Book & Market Value Comparison

Issuer/Description	Yield	Maturity Date	Book Value 07/31/25	Increases	Decreases	Book Value 08/31/25	Market Value 07/31/25	Change in Market Value	Market Value 08/31/25
PlainsCapital Bank - Cash	4.31%	09/01/25	\$ 43,518,933	\$ -	\$ (1,575,200)	\$ 41,943,733	\$ 43,518,933	\$ (1,575,200)	\$ 41,943,733
NexBank MMA	4.45%	09/01/25	24,492	93	-	24,585	24,492	93	24,585
NexBank ICS	4.45%	09/01/25	12,303,073	46,584	-	12,349,657	12,303,073	46,584	12,349,657
East West Bank CD	4.34%	09/18/25	2,164,091	7,825	-	2,171,916	2,164,091	7,825	2,171,916
FFCB	5.06%	12/10/25	2,998,069	454	-	2,998,522	3,004,195	946	3,005,141
East West Bank CD	4.17%	01/29/26	3,243,816	11,287	-	3,255,103	3,243,816	11,287	3,255,103
Texas Bank and Trust CD	4.16%	05/01/26	4,000,000	41,337	-	4,041,337	4,000,000	41,337	4,041,337
BOK Financial IntraFi CD	4.52%	08/06/26	1,044,314	3,928	-	1,048,243	1,044,314	3,928	1,048,243
UST-Note	4.06%	09/30/26	2,981,226	1,366	-	2,982,592	2,978,039	10,617	2,988,656
TOTAL/AVERAGE	4.34%		\$ 72,278,014	\$ 112,874	\$ (1,575,200)	\$ 70,815,688	\$ 72,280,953	\$ (1,452,582)	\$ 70,828,371

**Allocation
August 31, 2025**



Book Value

	Total	General	Capital Projects	Solid Waste	Utility	Equipment Replacement	Technology Replacement	Stormwater Drainage
PlainsCapital Bank - Cash	\$ 41,943,733	\$ 9,746,544	\$ 15,852,426	\$ 500,785	\$ 6,461,956	\$ 2,054,094	\$ 1,234,820	\$ 4,576,334
NexBank MMA	24,585	24,585	–	–	–	–	–	–
NexBank ICS	12,349,657	2,464,686	4,379,070	121,585	1,564,809	1,832,641	1,242,633	–
09/18/25–East West Bank CD	2,171,916	2,171,916	–	–	–	–	–	–
12/10/25–FFCB	2,998,522	2,998,522	–	–	–	–	–	–
01/29/26–East West Bank CD	3,255,103	–	1,085,034	–	2,170,068	–	–	–
05/01/26–Texas Bank and Trust CD	4,041,337	–	–	–	–	1,010,334	1,010,334	2,020,668
08/06/26–BOK Financial IntraFi CD	1,048,243	262,061	–	–	–	262,061	262,061	–
09/30/26–UST-Note	2,982,592	1,205,468	1,777,124	–	–	–	–	–
Total	\$ 70,815,688	\$ 18,873,783	\$ 23,093,654	\$ 622,370	\$ 10,196,833	\$ 5,159,130	\$ 3,749,848	\$ 6,597,002

Market Value

	Total	General	Capital Projects	Solid Waste	Utility	Equipment Replacement	Technology Replacement	Stormwater Drainage
PlainsCapital Bank - Cash	\$ 41,943,733	\$ 9,746,544	\$ 15,852,426	\$ 500,785	\$ 6,461,956	\$ 2,054,094	\$ 1,234,820	\$ 4,576,334
NexBank MMA	24,585	24,585	–	–	–	–	–	–
NexBank ICS	12,349,657	2,464,686	4,379,070	121,585	1,564,809	1,832,641	1,242,633	–
09/18/25–East West Bank CD	2,171,916	2,171,916	–	–	–	–	–	–
12/10/25–FFCB	3,005,141	3,005,141	–	–	–	–	–	–
01/29/26–East West Bank CD	3,255,103	–	1,085,034	–	2,170,068	–	–	–
05/01/26–Texas Bank and Trust CD	4,041,337	–	–	–	–	1,010,334	1,010,334	2,020,668
08/06/26–BOK Financial IntraFi CD	1,048,243	262,061	–	–	–	262,061	262,061	–
09/30/26–UST-Note	2,988,656	1,207,919	1,780,737	–	–	–	–	–
Total	\$ 70,828,371	\$ 18,882,852	\$ 23,097,267	\$ 622,370	\$ 10,196,833	\$ 5,159,130	\$ 3,749,848	\$ 6,597,002

**Allocation
August 31, 2025**

(Continued)



Book Value

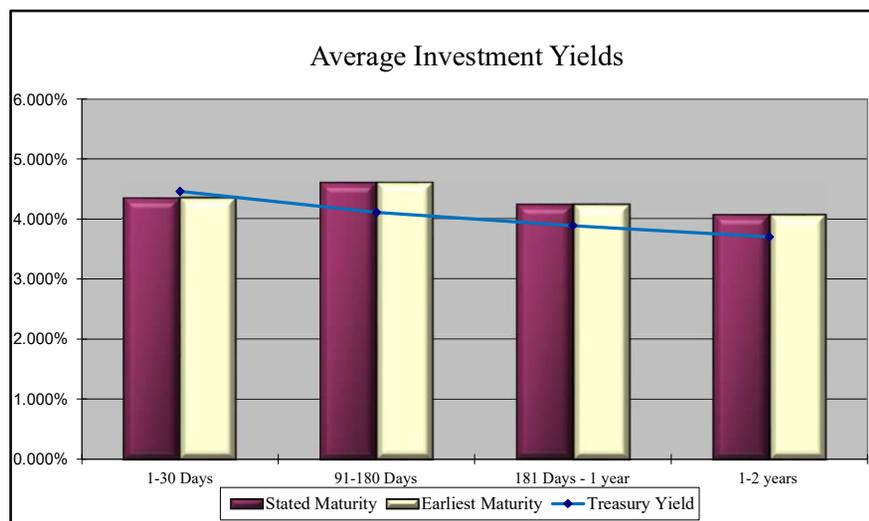
	Building Maintenance	Local Youth Diversion Fund	Municipal Jury	Forfeited Property	Court Technology	Court Security	Library
PlainsCapital Bank - Cash	\$ 947,779	\$ 107,564	\$ 2,151	\$ 131,125	\$ 65,107	\$ 31,953	\$ 231,095
NexBank MMA	-	-	-	-	-	-	-
NexBank ICS	497,429	-	-	-	62,001	-	184,803
09/18/25–East West Bank CD	-	-	-	-	-	-	-
12/10/25–FFCB	-	-	-	-	-	-	-
01/29/26–East West Bank CD	-	-	-	-	-	-	-
05/01/26–Texas Bank and Trust CD	-	-	-	-	-	-	-
08/06/26–BOK Financial IntraFi CD	262,061	-	-	-	-	-	-
09/30/26–UST-Note	-	-	-	-	-	-	-
Total	\$ 1,707,269	\$ 107,564	\$ 2,151	\$ 131,125	\$ 127,108	\$ 31,953	\$ 415,898

Market Value

	Building Maintenance	Local Youth Diversion Fund	Municipal Jury	Forfeited Property	Court Technology	Court Security	Library
PlainsCapital Bank - Cash	\$ 947,779	\$ 107,564	\$ 2,151	\$ 131,125	\$ 65,107	\$ 31,953	\$ 231,095
NexBank MMA	-	-	-	-	-	-	-
NexBank ICS	497,429	-	-	-	62,001	-	184,803
09/18/25–East West Bank CD	-	-	-	-	-	-	-
12/10/25–FFCB	-	-	-	-	-	-	-
01/29/26–East West Bank CD	-	-	-	-	-	-	-
05/01/26–Texas Bank and Trust CD	-	-	-	-	-	-	-
08/06/26–BOK Financial IntraFi CD	262,061	-	-	-	-	-	-
09/30/26–UST-Note	-	-	-	-	-	-	-
Total	\$ 1,707,269	\$ 107,564	\$ 2,151	\$ 131,125	\$ 127,108	\$ 31,953	\$ 415,898

	Total	General*	Capital Projects	Solid Waste	Utility	Equipment Replacement	Technology Replacement	Stormwater Drainage	Building Maintenance	Local Youth Diversion Fund	Municipal Jury	Forfeited Property	Court Technology	Court Security	Library
Bank Interest	\$ 156,036	\$ 37,263	\$ 59,847	\$ 1,722	\$ 21,839	\$ 7,650	\$ 4,474	\$ 17,747	\$ 3,477	\$ 380	\$ 8	\$ 468	\$ 228	\$ 107	\$ 826
CD / Money Market / Other	106,687	34,985	26,393	459	13,428	11,412	9,186	7,034	2,858	-	-	-	234	-	697
Total	\$ 262,723	\$ 72,248	\$ 86,240	\$ 2,181	\$ 35,267	\$ 19,062	\$ 13,660	\$ 24,781	\$ 6,335	\$ 380	\$ 8	\$ 468	\$ 462	\$ 107	\$ 1,523

*Includes bank interest earned by the Reserve Fund



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/

Taylor S. Lough
Assistant Town Administrator

/S/

John R. Samford
Director of Finance