



## TOWN OF HIGHLAND PARK, TEXAS



## MONTHLY FINANCIAL REPORT

### OVERVIEW

As of December 31, 2025, General and Utility Fund combined revenues are \$14,832,867. This is 28.2% of the annual budgeted revenue amount. Combined expenses and encumbrances of \$11,024,871 are 20.4% of the annual budget.

December 31 marks the end of the third month of the 2025-26 Budget Year. Therefore, the year to date budget percentage for budgetary comparison is 25.0%.

### YEAR TO DATE (YTD) ACTIVITY

- **Property Taxes** are 96.4% of projection
- ▲ **Sales Taxes** are 125.3% of projection
- **Building Permits** are 99.6% of projection
- ▲ **Water Sales** are 102.2% of projection

### COMPARISON TO LAST YEAR

- ▲ **Property Taxes** are 105.1% of prior year
- ▼ **Sales Taxes** are 94.9% of prior year
- ▲ **Building Permits** are 130.2% of prior year
- **Water Sales** are 99.4% of prior year

This data contained in this report is as of February 6, 2026.

*Note: Due to rounding, figures presented in this report may not sum precisely to the stated totals, and percentages may not exactly reflect the underlying absolute values.*

# GENERAL FUND REVENUES

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

	December 2025				Year To Date as of December 2025				Year To Date as of December 2025			Year To Date as of December 2024		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Budget	%	Actual	Budget	%
Property Taxes	●	\$ 6,148,591	\$ 6,006,212	102.4%	●	\$ 7,714,855	\$ 8,005,040	96.4%	\$ 7,714,855	\$ 20,433,960	37.8%	\$ 7,339,320	\$ 19,463,027	37.7%
Sales Taxes	●	841,980	546,153	154.2%	●	2,284,945	1,823,977	125.3%	2,284,945	8,283,320	27.6%	2,408,211	7,020,752	34.3%
Mixed Beverage Taxes	●	49,595	47,843	103.7%	●	129,576	132,248	98.0%	129,576	555,985	23.3%	124,962	540,000	23.1%
Franchise Fees	●	554	7,056	7.9%	●	184,833	209,985	88.0%	184,833	1,016,500	18.2%	197,256	995,600	19.8%
Licenses and Permits	●	162,838	97,156	167.6%	●	403,227	412,068	97.9%	403,227	1,392,385	29.0%	320,742	1,726,725	18.6%
Charges for Services	●	98,544	105,474	93.4%	●	281,040	303,181	92.7%	281,040	1,352,100	20.8%	284,183	1,411,914	20.1%
Fines and Forfeitures	●	31,065	28,770	108.0%	●	86,847	99,296	87.5%	86,847	415,900	20.9%	69,803	239,500	29.1%
Earnings on Investments	●	23,533	33,748	69.7%	●	93,859	78,555	119.5%	93,859	539,240	17.4%	128,895	601,000	21.4%
Miscellaneous	●	34,079	35,650	95.6%	●	153,444	106,949	143.5%	153,444	427,795	35.9%	90,829	376,201	24.1%
Transfers	-	-	-	-	-	-	-	-	-	1,702,810	-	-	1,575,100	-
Total Revenues	●	\$ 7,390,779	\$ 6,908,062	107.0%	●	\$ 11,332,626	\$ 11,171,299	101.4%	\$ 11,332,626	\$ 36,119,995	31.4%	\$ 10,964,201	\$ 33,949,819	32.3%

## YEAR TO DATE OVERVIEW

Through December 31, General Fund non-property tax revenues of \$3,617,771 are \$451,512 above projection. Total revenues (including property taxes) are \$161,327 above projection and are up 3.4% compared to the same period in the prior fiscal year.

## PROPERTY TAXES

Property tax revenue is at 96.4% of the amount projected at this point in the fiscal year and 105.1% 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 125.3% of the amount projected at this point in the fiscal year and 94.9% of the amount collected during this same period last fiscal year for this revenue source. Last fiscal year, the Town received large, one-time prior period collections in October. Sales taxes account for 23% of total General Fund budgeted revenue based on the original budget.

## MIXED BEVERAGE TAXES

Mixed Beverage Tax receipts are at 98.0% of the amount projected at this point in the fiscal year and 103.7% 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 88.0% of the amount projected at this point in the fiscal year and 93.7% 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 97.9% of the amount projected at this point in the fiscal year and 125.7% 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 92.7% of the amount projected at this point in the fiscal year and 98.9% 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 87.5% of the amount projected at this point in the fiscal year and 124.4% 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 119.5% of the amount projected at this point in the fiscal year and 72.8% of the amount collected during this same period last fiscal year for this revenue category. Investment earnings are conservatively projected and can fluctuate based on the Fed Funds rate and investible balances.

## MISCELLANEOUS REVENUES

Miscellaneous revenues are at 143.5% of the amount projected at this point in the fiscal year due one-time recognition of amounts held in escrow for demolitions. 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 as of December 2025			Year To Date as of December 2024		
	Actual	Annual Budget	% of Budget	Actual	Annual Budget	% of Budget
Administration	\$ 484,033	\$ 1,469,953	32.9%	\$ 376,681	\$ 1,007,509	37.4%
Public Safety	4,978,184	18,514,428	26.9%	4,596,093	17,488,509	26.3%
Policy & Strategy	147,797	431,947	34.2%	80,803	312,748	25.8%
Street	64,007	477,891	13.4%	93,334	482,001	19.4%
Library	220,302	948,904	23.2%	212,974	922,733	23.1%
Parks	866,811	2,014,979	43.0%	820,226	1,963,343	41.8%
Swimming Pool	41,160	280,689	14.7%	50,636	278,100	18.2%
Municipal Court	211,615	659,182	32.1%	170,592	616,491	27.7%
Finance	424,545	902,861	47.0%	398,079	1,202,450	33.1%
Community Development	349,078	1,224,432	28.5%	198,224	1,148,360	17.3%
Non-Departmental	276,374	476,803	58.0%	470,458	1,011,032	46.5%
Information Technology	388,616	1,214,036	32.0%	479,052	1,068,196	44.8%
Human Resources	120,024	274,401	43.7%	-	-	-
Transfers	-	7,217,755	-	-	6,179,125	-
<b>Total Expenditures</b>	<b>\$ 8,572,546</b>	<b>\$ 36,108,261</b>	<b>23.7%</b>	<b>\$ 7,947,152</b>	<b>\$ 33,680,597</b>	<b>23.6%</b>

## YEAR TO DATE OVERVIEW

Total General Fund expenditures and encumbrances of \$8,572,546 are 23.7% of the annual budget.

## GENERAL FUND OVERALL 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 for budgetary control purposes.

## ADMINISTRATION

The annual estimate for Town Attorney services has been encumbered in this budget.

## POLICY & STRATEGY

The annual contract for communications has been encumbered in this budget.

## PARKS

Annual contract estimates for park maintenance and tree trimming services has been encumbered in this budget.

## FINANCE

Annual contract estimates for the Dallas Central Appraisal District for property appraisal services and the annual audit have been encumbered in this budget.

## COMMUNITY DEVELOPMENT

The annual SaaS contract for the OpenGov permitting system has been encumbered and paid in this budget.

## NON-DEPARTMENTAL

The authorized supplemental retirement plan contribution has been encumbered in this budget. This supplemental contribution is intended to expedite pay down the net pension liability.

## HUMAN RESOURCES

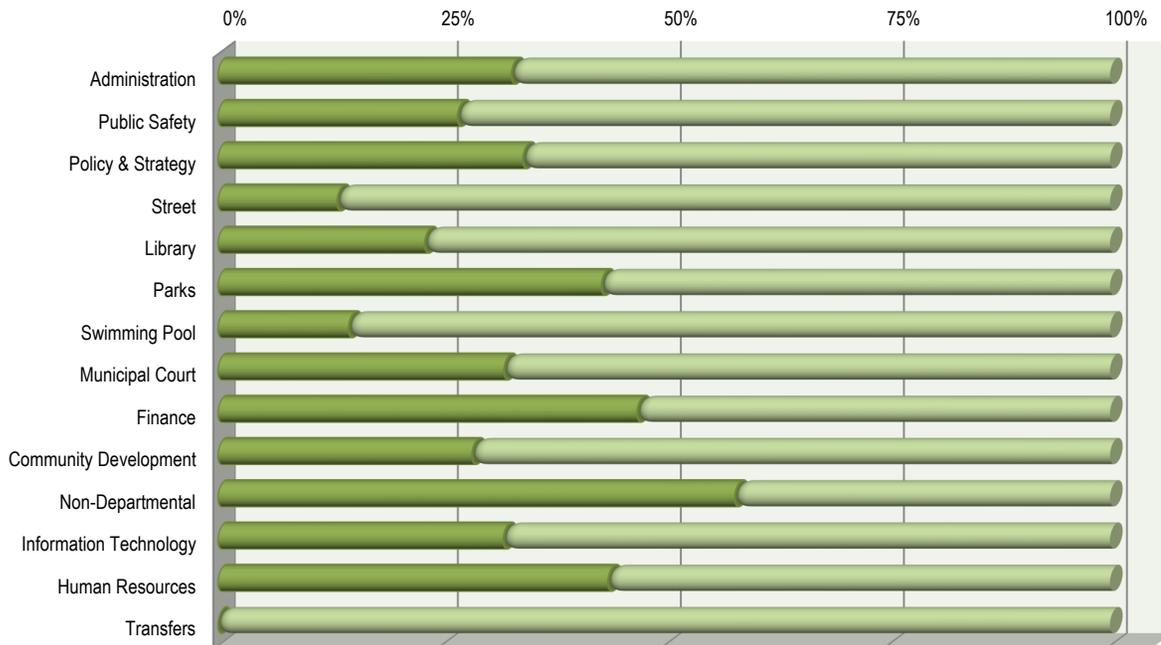
Annual contract estimates for various consulting services has been encumbered in this budget.

## 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.

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 2025				Year To Date as of December 2025				Year To Date as of December 2025			Year To Date as of December 2024		
	Signal	Actual	Projected	%	Signal	Actual	Projected	%	Actual	Budget	%	Actual	Budget	%
Water Sales	●	\$ 619,922	\$ 606,227	102.3%	●	\$ 2,516,865	\$ 2,462,676	102.2%	\$ 2,516,865	\$ 9,754,780	25.8%	\$ 2,533,261	\$ 9,176,886	27.6%
Sanitary Sewer Charges	●	253,052	264,087	95.8%	●	811,494	865,724	93.7%	811,494	3,434,185	23.6%	821,637	3,265,533	25.2%
Other Charges for Service	●	10,830	7,612	142.3%	●	26,250	22,836	115.0%	26,250	391,345	6.7%	16,230	38,000	42.7%
Licenses and Permits	●	3,460	5,110	67.7%	●	9,324	15,329	60.8%	9,324	61,315	15.2%	16,476	62,000	26.6%
Fines and Forfeitures	●	4,429	8,423	52.6%	●	24,924	31,004	80.4%	24,924	91,985	27.1%	29,322	75,000	39.1%
Earnings on Investments	●	38,488	29,546	130.3%	●	111,175	83,662	132.9%	111,175	362,475	30.7%	139,453	286,000	48.8%
Miscellaneous	●	60	110	54.5%	●	209	330	63.3%	209	1,841,320	0.0%	47,294	674,125	7.0%
Transfers	-	-	-	-	-	-	-	-	-	575,775	-	-	503,800	-
<b>Total Revenues</b>	●	<b>\$ 930,241</b>	<b>\$ 921,115</b>	<b>101.0%</b>	●	<b>\$ 3,500,241</b>	<b>\$ 3,481,561</b>	<b>100.5%</b>	<b>\$ 3,500,241</b>	<b>\$ 16,513,180</b>	<b>21.2%</b>	<b>\$ 3,603,673</b>	<b>\$ 14,081,344</b>	<b>25.6%</b>

## YEAR TO DATE OVERVIEW

Total Utility Fund operational revenues (excluding transfers) totaling \$3,500,241 is in line with year to date projection and down 2.9% when compared to the amount received through the same period in the prior fiscal year. The FY26 budget reflects a 3.9% increase in water rates and a 3.0% increase in sewer rates.

## WATER SALES

Water sales revenue year to date is at 102.2% of the amount projected at this point in the fiscal year and 99.4% 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 59% of total Utility Fund revenue based on the original budget.

## SEWER CHARGES

Sanitary sewer revenue year to date is at 93.7% of the amount projected at this point in the fiscal year and 98.8% of the amount collected during this same period last fiscal year. Sanitary sewer revenue accounts for 21% of total Utility Fund revenue based on the original budget.

## OTHER CHARGES FOR SERVICES

This revenue is at 115.0% of the amount projected at this point in the fiscal year and 161.7% of the amount collected during this same period last fiscal year. This revenue source is primarily driven by charges for meter installations and also includes the anticipated fees from the backflow inspection program.

## LICENSES AND PERMITS

Licenses and permits revenue (Plumbing Permits) is at 60.8% of the amount projected at this point in the fiscal year and 56.6% of the amount collected during this same period last fiscal year.

## FINES AND FORFEITURES

Revenue (penalties assessed on delinquent utility bills) is at 80.4% of the amount projected at this point in the fiscal year and 85.0% 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 132.9% of the amount projected at this point in the fiscal year and 79.7% of the amount collected during this same period last fiscal year. Investment earnings are conservatively

projected and can fluctuate based on the Fed Funds rate and investible balances.

## MISCELLANEOUS REVENUE

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

## TRANSFERS

Biannual transfers consist of a transfer from the Solid Waste Fund for the cost allocation of the Solid Waste Fund's share of Utility Fund admin costs. Additionally, transfers from the Capital Project and Storm Water Drainage Funds offset related Engineering services. Transfers are recorded 50% in February and 50% in July.



# UTILITY FUND EXPENDITURES

## YEAR TO DATE OVERVIEW

Year to date expenditures, plus encumbrances and less non-cash expenditures of depreciation and bad debts, total \$2,452,325 or 13.6% of annual budget, which is comparable to the same period in the previous 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 for budgetary control purposes.

Capital infrastructure improvement spending accounts for approximately 39% of the Utility Fund original budget (excluding transfers to other funds).

## UTILITY ADMINISTRATION

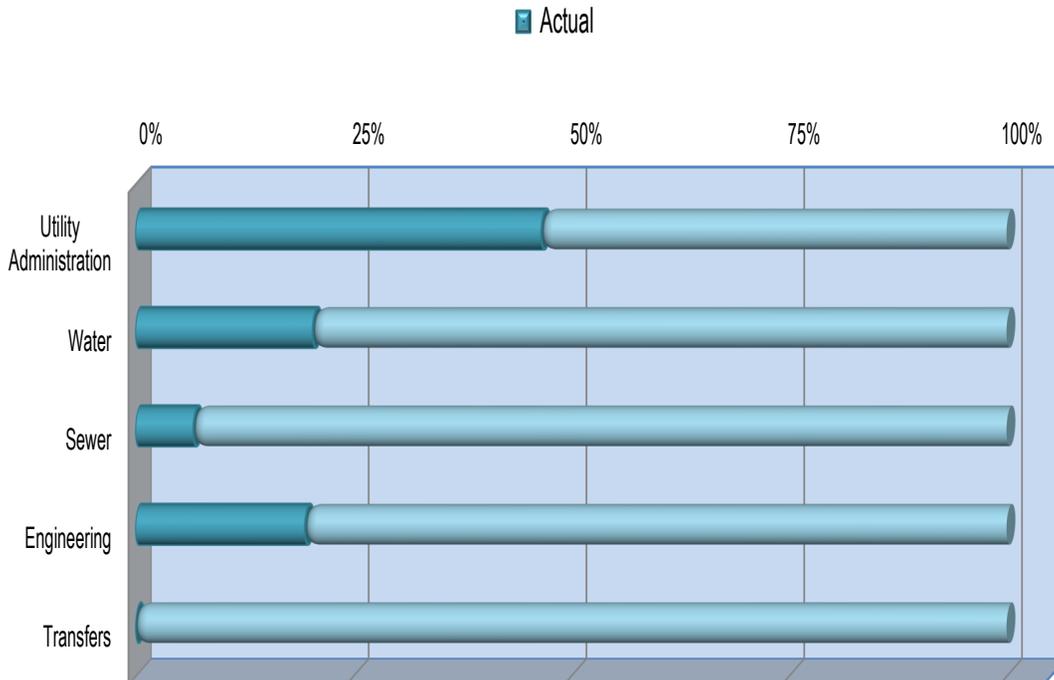
Annual estimates for third party bill print and mail service and the annual maintenance for the Itron Meter Automated Meter Reading system have been encumbered and paid in this budget. This budget also includes the Utility Fund's share of the authorized supplemental retirement plan contribution, which has been encumbered.

## 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 facility maintenance expenditures, and a transfer to the Equipment and Technology Replacement Funds is made to fund future equipment and technology purchases. Transfers to the Internal Service Funds occur once per year, in the month of January. All other transfers are made 50% in February and 50% in July.

	Year To Date as of December 2025			Year To Date as of December 2024		
	Actual	Annual Budget	% of Budget	Actual	Annual Budget	% of Budget
Utility Administration	\$ 225,451	\$ 483,800	46.6%	\$ 176,080	\$ 465,029	37.9%
Water	1,533,258	7,532,414	20.4%	1,307,340	8,627,893	15.2%
Sewer	392,658	5,901,682	6.7%	264,934	4,412,146	6.0%
Engineering	300,958	1,546,228	19.5%	223,876	1,277,737	17.5%
Transfers	-	2,503,488	-	-	2,327,556	-
<b>Total Expenses</b>	<b>\$ 2,452,325</b>	<b>\$ 17,967,612</b>	<b>13.6%</b>	<b>\$ 1,972,230</b>	<b>\$ 17,110,361</b>	<b>11.5%</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	\$ 13,219,431	\$ 5,312,631	\$ 7,906,800	\$ 1,834,377
Reserve Fund (4)	4,080,306	4,080,306	-	-
Utility Fund	10,508,120	2,802,300	7,705,821	2,321,416
Solid Waste Fund	544,049	544,049	-	51,758
Capital Projects Fund	23,714,885	23,714,885	-	4,262,777
Equipment Replacement Fund	5,045,382	5,045,382	-	580,712
Technology Replacement Fund	4,452,765	4,452,765	-	686,282
Storm Water Drainage Utility Fund	2,509,562	2,509,562	-	3,328,875
Building Maintenance Fund	1,457,602	1,457,602	-	139,115
Other Funds	812,660	812,660	-	14,290
	<u>\$ 66,344,762</u>	<u>\$ 50,732,142</u>	<u>\$ 15,612,620</u>	<u>\$ 13,219,602</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.

(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, 2025 is \$69,746,546. 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 4.00%.

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John R. Samford  
Director of Finance

/S/

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Taylor S. Lough  
Assistant Town Administrator





***Town of Highland Park***  
**MONTHLY INVESTMENT REPORT**

**For the Month Ended**

**December 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	November 30, 2025		December 31, 2025		
	Book Value	Market Value	Book Value	Market Value	Ave. Yield
Cash & Cash Equivalents	\$ 43,335,787	\$ 43,335,787	\$ 48,953,930	\$ 48,953,930	3.90%
Securities	5,986,456	5,996,266	2,987,969	2,997,751	4.06%
CDs	17,681,424	17,681,424	17,794,866	17,794,866	4.27%
<b>Totals</b>	<b>\$ 67,003,668</b>	<b>\$ 67,013,478</b>	<b>\$ 69,736,764</b>	<b>\$ 69,746,546</b>	<b>4.00%</b>

#### Current Month Weighted Average Yield (1)

Total Portfolio	4.00%
Rolling Three Month Treasury	3.81%
Rolling Six Month Treasury	3.87%
TexPool	3.83%

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

Total Portfolio	4.14%
Rolling Three Month Treasury	3.97%
Rolling Six Month Treasury	4.00%
Average Monthly TexPool	3.99%

#### Interest Earnings (Approximate)

Monthly Interest Income	\$ 233,944
Year-to-date Interest Income	\$ 716,029

(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**  
**December 31, 2025**

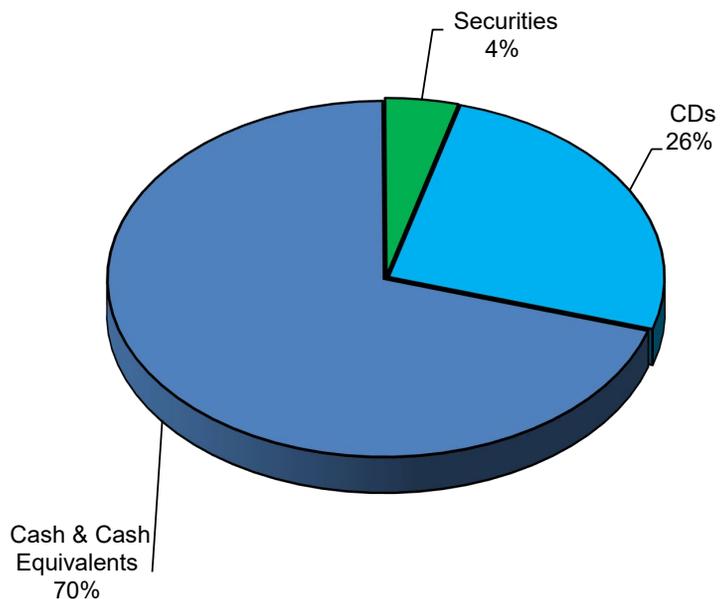


Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (days)	Yield
PlainsCapital Bank - Cash		3.90%	01/01/26	12/31/25	\$ 39,226,193	\$ 39,226,193	1.00	\$ 39,226,193	1	3.90%
NexBank MMA		4.05%	01/01/26	12/31/25	76	76	1.00	76	1	4.05%
NexBank ICS		3.90%	01/01/26	12/31/25	9,727,661	9,727,661	1.00	9,727,661	1	3.90%
<b>Cash &amp; Cash Equivalents - Sub Total</b>					<b>48,953,930</b>	<b>48,953,930</b>		<b>48,953,930</b>	<b>1</b>	<b>3.90%</b>
East West Bank CD		4.09%	01/29/26	04/29/25	3,299,905	3,299,905	100.00	3,299,905	29	4.17%
Texas Bank and Trust CD		4.10%	05/01/26	05/01/25	4,083,101	4,083,101	100.00	4,083,101	121	4.16%
TFNB CD		4.25%	06/29/26	09/29/25	1,010,596	1,010,596	100.00	1,010,596	180	4.32%
TFNB CD		4.25%	06/29/26	09/29/25	1,010,596	1,010,596	100.00	1,010,596	180	4.32%
TFNB CD		4.25%	06/29/26	09/29/25	505,298	505,298	100.00	505,298	180	4.32%
BOK Financial IntraFi CD		4.42%	08/06/26	08/08/24	1,063,847	1,063,847	100.00	1,063,847	218	4.52%
TFNB CD		4.25%	09/29/26	09/29/25	2,526,490	2,526,490	100.00	2,526,490	272	4.32%
TFNB CD		4.25%	09/29/26	09/29/25	2,021,192	2,021,192	100.00	2,021,192	272	4.32%
TFNB CD		4.25%	09/29/26	09/29/25	1,010,596	1,010,596	100.00	1,010,596	272	4.32%
TFNB CD		4.25%	09/29/26	09/29/25	1,010,596	1,010,596	100.00	1,010,596	272	4.32%
TFNB CD		4.25%	09/29/26	09/29/25	252,649	252,649	100.00	252,649	272	4.32%
UST-Note	Aa1/AA+	3.50%	09/30/26	10/28/24	3,000,000	2,987,969	99.93	2,997,751	273	4.06%
<b>Investments - Sub Total</b>					<b>20,794,866</b>	<b>20,782,834</b>		<b>20,792,616</b>	<b>190</b>	<b>4.24%</b>
<b>Total Portfolio</b>					<b>\$ 69,748,796</b>	<b>\$ 69,736,764</b>		<b>\$ 69,746,546</b>	<b>57</b>	<b>4.00%</b>
									<b>(1)</b>	<b>(2)</b>

(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.

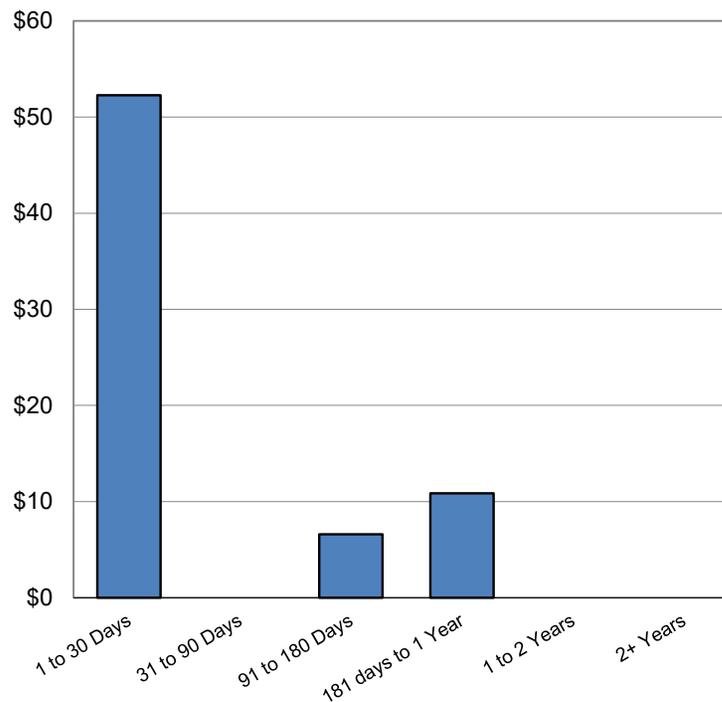
(2) **Weighted average yield to maturity** - The weighted average yield to maturity is based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank accounts and money market funds.

### Portfolio Composition



	<b>Book Value</b>	<b>Percent</b>
Cash & Cash Equivalents	48,953,930	70%
Securities	2,987,969	4%
CDs	17,794,866	26%
	<b>69,736,764</b>	<b>100%</b>

### Distribution by Maturity (Millions)



	<b>Book Value</b>	<b>Percent</b>
1 to 30 Days	\$ 52,253,835	75%
31 to 90 Days	–	0%
91 to 180 Days	6,609,591	9%
181 days to 1 Year	10,873,338	16%
1 to 2 Years	–	0%
2+ Years	–	0%
	<b>\$ 69,736,764</b>	<b>100%</b>

## Book & Market Value Comparison



Issuer/Description	Yield	Maturity Date	Book Value 11/30/25	Increases	Decreases	Book Value 12/31/25	Market Value 11/30/25	Change in Market Value	Market Value 12/31/25
PlainsCapital Bank - Cash	3.90%	01/01/26	\$ 33,341,744	\$ 5,884,449	\$ -	\$ 39,226,193	\$ 33,341,744	\$ 5,884,449	\$ 39,226,193
NexBank MMA	4.05%	01/01/26	24,845	-	(24,769)	76	24,845	(24,769)	76
NexBank ICS	3.90%	01/01/26	9,969,198	-	(241,537)	9,727,661	9,969,198	(241,537)	9,727,661
<b>Cash &amp; Cash Equivalents - Sub Total</b>	<b>3.90%</b>		<b>43,335,787</b>	<b>5,884,449</b>	<b>(266,306)</b>	<b>48,953,930</b>	<b>43,335,787</b>	<b>5,618,143</b>	<b>48,953,930</b>
FFCB	5.06%	12/10/25	2,999,854	-	(2,999,854)	-	3,000,647	(3,000,647)	-
East West Bank CD	4.17%	01/29/26	3,288,463	11,442	-	3,299,905	3,288,463	11,442	3,299,905
Texas Bank and Trust CD	4.16%	05/01/26	4,083,101	-	-	4,083,101	4,083,101	-	4,083,101
TFNB CD	4.32%	06/29/26	1,000,000	10,596	-	1,010,596	1,000,000	10,596	1,010,596
TFNB CD	4.32%	06/29/26	1,000,000	10,596	-	1,010,596	1,000,000	10,596	1,010,596
TFNB CD	4.32%	06/29/26	500,000	5,298	-	505,298	500,000	5,298	505,298
BOK Financial IntraFi CD	4.52%	08/06/26	1,059,860	3,987	-	1,063,847	1,059,860	3,987	1,063,847
TFNB CD	4.32%	09/29/26	2,500,000	26,490	-	2,526,490	2,500,000	26,490	2,526,490
TFNB CD	4.32%	09/29/26	2,000,000	21,192	-	2,021,192	2,000,000	21,192	2,021,192
TFNB CD	4.32%	09/29/26	1,000,000	10,596	-	1,010,596	1,000,000	10,596	1,010,596
TFNB CD	4.32%	09/29/26	1,000,000	10,596	-	1,010,596	1,000,000	10,596	1,010,596
TFNB CD	4.32%	09/29/26	250,000	2,649	-	252,649	250,000	2,649	252,649
UST-Note	4.06%	09/30/26	2,986,603	1,366	-	2,987,969	2,995,619	2,132	2,997,751
<b>Investments - Sub Total</b>	<b>4.24%</b>		<b>23,667,880</b>	<b>114,807</b>	<b>(2,999,854)</b>	<b>20,782,834</b>	<b>23,677,690</b>	<b>(2,885,074)</b>	<b>20,792,616</b>
<b>TOTAL/AVERAGE</b>	<b>4.00%</b>		<b>\$ 67,003,668</b>	<b>\$ 5,999,256</b>	<b>\$ (3,266,160)</b>	<b>\$ 69,736,764</b>	<b>\$ 67,013,478</b>	<b>\$ 2,733,068</b>	<b>\$ 69,746,546</b>

Allocation  
December 31, 2025



Book Value

	Total	General	Capital Projects	Solid Waste	Utility	Equipment Replacement	Technology Replacement	Stormwater Drainage	Building Maintenance	Local Youth Diversion Fund	Municipal Jury	Court S&T Fund	Forfeited Property
PlainsCapital Bank - Cash	\$ 39,226,193	\$ 10,161,281	\$ 15,255,732	\$ 566,613	\$ 6,216,896	\$ 1,175,727	\$ 909,046	\$ 4,136,603	\$ 214,618	\$ 115,186	\$ 2,304	\$ 26,197	\$ 132,988
NexBank MMA	76	76	-	-	-	-	-	-	-	-	-	-	-
NexBank ICS	9,727,661	2,523,469	4,439,371	123,258	1,586,357	592,012	8,712	-	204,279	-	-	-	-
<b>Cash &amp; Cash Equivalents - Sub Total</b>	<b>48,953,930</b>	<b>12,684,826</b>	<b>19,695,103</b>	<b>689,871</b>	<b>7,803,253</b>	<b>1,767,739</b>	<b>917,758</b>	<b>4,136,603</b>	<b>418,897</b>	<b>115,186</b>	<b>2,304</b>	<b>26,197</b>	<b>132,988</b>
01/29/26–East West Bank CD	3,299,905	-	1,099,968	-	2,199,937	-	-	-	-	-	-	-	-
05/01/26–Texas Bank and Trust CD	4,083,101	-	-	-	-	1,020,775	1,020,775	2,041,551	-	-	-	-	-
06/29/26–TFNB CD	1,010,596	-	-	-	-	1,010,596	-	-	-	-	-	-	-
06/29/26–TFNB CD	1,010,596	-	-	-	-	-	1,010,596	-	-	-	-	-	-
06/29/26–TFNB CD	505,298	-	-	-	-	-	-	-	505,298	-	-	-	-
08/06/26–BOK Financial IntraFi CD	1,063,847	265,962	-	-	-	265,962	265,962	-	265,962	-	-	-	-
09/29/26–TFNB CD	2,526,490	2,526,490	-	-	-	-	-	-	-	-	-	-	-
09/29/26–TFNB CD	2,021,192	-	2,021,192	-	-	-	-	-	-	-	-	-	-
09/29/26–TFNB CD	1,010,596	-	-	-	-	1,010,596	-	-	-	-	-	-	-
09/29/26–TFNB CD	1,010,596	-	-	-	-	-	1,010,596	-	-	-	-	-	-
09/29/26–TFNB CD	252,649	-	-	-	-	-	-	-	252,649	-	-	-	-
09/30/26–UST-Note	2,987,969	1,207,641	1,780,327	-	-	-	-	-	-	-	-	-	-
<b>Investments - Sub Total</b>	<b>20,782,834</b>	<b>4,000,093</b>	<b>4,901,488</b>	<b>-</b>	<b>2,199,937</b>	<b>3,307,929</b>	<b>3,307,929</b>	<b>2,041,551</b>	<b>1,023,909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 69,736,764</b>	<b>\$ 16,684,919</b>	<b>\$ 24,596,591</b>	<b>\$ 689,871</b>	<b>\$ 10,003,190</b>	<b>\$ 5,075,668</b>	<b>\$ 4,225,687</b>	<b>\$ 6,178,154</b>	<b>\$ 1,442,806</b>	<b>\$ 115,186</b>	<b>\$ 2,304</b>	<b>\$ 26,197</b>	<b>\$ 132,988</b>

Market Value

	Total	General	Capital Projects	Solid Waste	Utility	Equipment Replacement	Technology Replacement	Stormwater Drainage	Building Maintenance	Local Youth Diversion Fund	Municipal Jury	Court S&T Fund	Forfeited Property
PlainsCapital Bank - Cash	\$ 39,226,193	\$ 10,161,281	\$ 15,255,732	\$ 566,613	\$ 6,216,896	\$ 1,175,727	\$ 909,046	\$ 4,136,603	\$ 214,618	\$ 115,186	\$ 2,304	\$ 26,197	\$ 132,988
NexBank MMA	76	76	-	-	-	-	-	-	-	-	-	-	-
NexBank ICS	9,727,661	2,523,469	4,439,371	123,258	1,586,357	592,012	8,712	-	204,279	-	-	-	-
<b>Cash &amp; Cash Equivalents - Sub Total</b>	<b>48,953,930</b>	<b>12,684,826</b>	<b>19,695,103</b>	<b>689,871</b>	<b>7,803,253</b>	<b>1,767,739</b>	<b>917,758</b>	<b>4,136,603</b>	<b>418,897</b>	<b>115,186</b>	<b>2,304</b>	<b>26,197</b>	<b>132,988</b>
01/29/26–East West Bank CD	3,299,905	-	1,099,968	-	2,199,937	-	-	-	-	-	-	-	-
05/01/26–Texas Bank and Trust CD	4,083,101	-	-	-	-	1,020,775	1,020,775	2,041,551	-	-	-	-	-
06/29/26–TFNB CD	1,010,596	-	-	-	-	1,010,596	-	-	-	-	-	-	-
06/29/26–TFNB CD	1,010,596	-	-	-	-	-	1,010,596	-	-	-	-	-	-
06/29/26–TFNB CD	505,298	-	-	-	-	-	-	-	505,298	-	-	-	-
08/06/26–BOK Financial IntraFi CD	1,063,847	265,962	-	-	-	265,962	265,962	-	265,962	-	-	-	-
09/29/26–TFNB CD	2,526,490	2,526,490	-	-	-	-	-	-	-	-	-	-	-
09/29/26–TFNB CD	2,021,192	-	2,021,192	-	-	-	-	-	-	-	-	-	-
09/29/26–TFNB CD	1,010,596	-	-	-	-	1,010,596	-	-	-	-	-	-	-
09/29/26–TFNB CD	1,010,596	-	-	-	-	-	1,010,596	-	-	-	-	-	-
09/29/26–TFNB CD	252,649	-	-	-	-	-	-	-	252,649	-	-	-	-
09/30/26–UST-Note	2,997,751	1,211,595	1,786,156	-	-	-	-	-	-	-	-	-	-
<b>Investments - Sub Total</b>	<b>20,792,616</b>	<b>4,004,046</b>	<b>4,907,316</b>	<b>-</b>	<b>2,199,937</b>	<b>3,307,929</b>	<b>3,307,929</b>	<b>2,041,551</b>	<b>1,023,909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 69,746,546</b>	<b>\$ 16,688,872</b>	<b>\$ 24,602,419</b>	<b>\$ 689,871</b>	<b>\$ 10,003,190</b>	<b>\$ 5,075,668</b>	<b>\$ 4,225,687</b>	<b>\$ 6,178,154</b>	<b>\$ 1,442,806</b>	<b>\$ 115,186</b>	<b>\$ 2,304</b>	<b>\$ 26,197</b>	<b>\$ 132,988</b>

Allocation  
December 31, 2025

(Continued)



Book Value

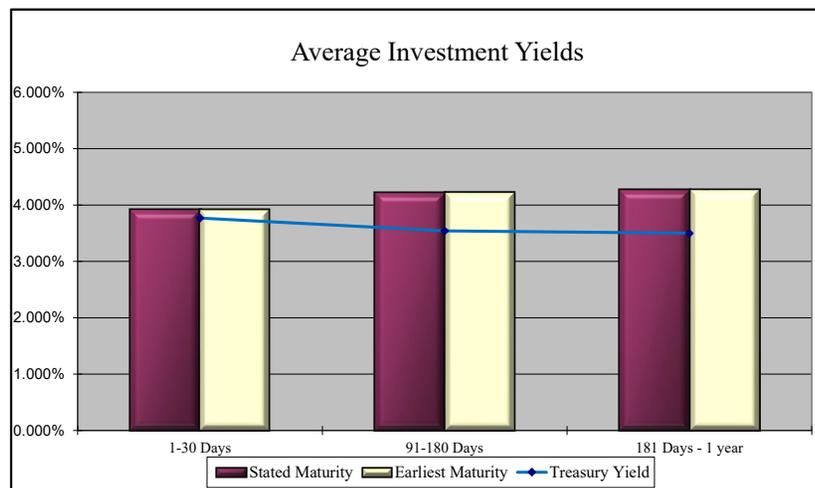
	Court Technology	Court Security	Library
PlainsCapital Bank - Cash	\$ 37,671	\$ 26,156	\$ 249,175
NexBank MMA	-	-	-
NexBank ICS	62,855	-	187,348
<b>Cash &amp; Cash Equivalents - Sub Total</b>	<b>100,526</b>	<b>26,156</b>	<b>436,523</b>
01/29/26–East West Bank CD	-	-	-
05/01/26–Texas Bank and Trust CD	-	-	-
06/29/26–TFNB CD	-	-	-
06/29/26–TFNB CD	-	-	-
06/29/26–TFNB CD	-	-	-
08/06/26–BOK Financial IntraFi CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/30/26–UST-Note	-	-	-
<b>Investments - Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 100,526</b>	<b>\$ 26,156</b>	<b>\$ 436,523</b>

Market Value

	Court Technology	Court Security	Library
PlainsCapital Bank - Cash	\$ 37,671	\$ 26,156	\$ 249,175
NexBank MMA	-	-	-
NexBank ICS	62,855	-	187,348
<b>Cash &amp; Cash Equivalents - Sub Total</b>	<b>100,526</b>	<b>26,156</b>	<b>436,523</b>
01/29/26–East West Bank CD	-	-	-
05/01/26–Texas Bank and Trust CD	-	-	-
06/29/26–TFNB CD	-	-	-
06/29/26–TFNB CD	-	-	-
06/29/26–TFNB CD	-	-	-
08/06/26–BOK Financial IntraFi CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/29/26–TFNB CD	-	-	-
09/30/26–UST-Note	-	-	-
<b>Investments - Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 100,526</b>	<b>\$ 26,156</b>	<b>\$ 436,523</b>

	Total	General*	Capital Projects	Solid Waste	Utility	Equipment Replacement	Technology Replacement	Stormwater Drainage	Building Maintenance	Local Youth Diversion Fund	Municipal Jury	Court S&T Fund	Forfeited Property	Court Technology	Court Security	Library
Cash & Money Market Interest	\$ 156,368	\$ 19,848	\$ 73,052	\$ 2,447	\$ 30,860	\$ 6,353	\$ 3,347	\$ 15,793	\$ 1,695	\$ 417	\$ 8	\$ 86	\$ 488	\$ 375	\$ 96	\$ 1,503
Investment Interest	77,576	18,402	17,180	-	7,628	11,775	11,775	7,109	3,706	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 233,944</b>	<b>\$ 38,250</b>	<b>\$ 90,233</b>	<b>\$ 2,447</b>	<b>\$ 38,488</b>	<b>\$ 18,128</b>	<b>\$ 15,122</b>	<b>\$ 22,902</b>	<b>\$ 5,401</b>	<b>\$ 417</b>	<b>\$ 8</b>	<b>\$ 86</b>	<b>\$ 488</b>	<b>\$ 375</b>	<b>\$ 96</b>	<b>\$ 1,503</b>

\*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

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

01 -GENERAL FUND

25.00% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
31-TAXES	29,273,265.00	7,040,166.18	10,129,375.68	34.60	0.00	19,143,889.32
32-FRANCHISE FEES	1,016,500.00	553.62	184,833.31	18.18	0.00	831,666.69
33-LICENSES & PERMITS	1,392,385.00	162,838.71	403,226.84	28.96	0.00	989,158.16
34-CHARGES FOR SERVICE	1,352,100.00	98,545.21	281,040.22	20.79	0.00	1,071,059.78
35-FINES & FORFEITS	415,900.00	31,064.43	86,847.02	20.88	0.00	329,052.98
36-EARNINGS ON INVESTMENT	539,240.00	23,533.03	93,858.57	17.41	0.00	445,381.43
38-MISCELLANEOUS	427,795.00	34,078.42	153,445.44	35.87	0.00	274,349.56
39-TRANSFERS	1,702,810.00	0.00	0.00	0.00	0.00	1,702,810.00
*** TOTAL REVENUES ***	36,119,995.00	7,390,779.60	11,332,627.08	31.37	0.00	24,787,367.92
EXPENDITURE SUMMARY						
01-ADMINISTRATION	1,469,953.00	86,031.73	260,991.18	32.93	223,042.42	985,919.40
02-PUBLIC SAFETY	18,514,428.00	1,515,417.90	4,822,742.20	26.89	155,442.25	13,536,243.55
04-POLICY & STRATEGY	431,947.00	40,168.57	93,687.36	34.22	54,110.00	284,149.64
05-STREET	477,891.00	22,291.91	72,660.93	13.39	( 8,653.79)	413,883.86
07-LIBRARY	948,904.00	68,431.72	222,471.06	23.22	( 2,168.68)	728,601.62
08-PARKS & RECREATION	2,014,979.00	182,175.63	561,265.63	43.02	305,545.00	1,148,168.37
09-SWIMMING POOL	280,689.00	6,780.42	41,159.89	14.66	0.00	239,529.11
10-MUNICIPAL COURT	659,182.00	47,348.62	163,614.76	32.10	48,000.00	447,567.24
11-FINANCE	902,861.00	85,108.43	304,485.92	47.02	120,058.70	478,316.38
12-COMMUNITY DEVELOPMENT	1,224,432.00	104,030.81	432,023.62	28.51	( 82,946.10)	875,354.48
15-NON-DEPARTMENTAL	476,803.00	30,498.64	74,349.86	57.96	202,023.82	200,429.32
17-INFORMATION TECHNOLOG	1,214,036.00	162,181.86	316,372.42	32.01	72,243.67	825,419.91
18-HUMAN RESOURCES	274,400.98	14,932.71	93,398.66	43.74	26,625.01	154,377.31
50-INTERFUND TRANSFERS	7,217,755.00	0.00	0.00	0.00	0.00	7,217,755.00
*** TOTAL EXPENDITURES ***	36,108,260.98	2,365,398.95	7,459,223.49	23.74	1,113,322.30	27,535,715.19
REVENUE OVER/(UNDER) EXPENSES	11,734.02	5,025,380.65	3,873,403.59	522.04	( 1,113,322.30)	( 2,748,347.27)

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

10 -CAPITAL PROJECTS FUND

25.00% 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	687,945.00	90,232.56	269,866.57	39.23	0.00	418,078.43
38-MISCELLANEOUS	16,722,529.00	0.00	0.00	0.00	0.00	16,722,529.00
39-TRANSFERS	<u>5,609,538.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,609,538.00</u>
*** TOTAL REVENUES ***	<u>23,020,012.00</u>	<u>90,232.56</u>	<u>269,866.57</u>	<u>1.17</u>	<u>0.00</u>	<u>22,750,145.43</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	0.00	120,341.00	272,009.83	0.00	( 271,940.82)	( 69.01)
05-STREET	25,781,031.00	541,286.48	1,517,344.63	5.58	( 79,401.47)	24,343,087.84
08-PARKS	1,131,968.00	37,631.06	84,781.96	10.32	32,077.50	1,015,108.54
50-INTERFUND TRANSFERS	<u>1,335,450.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,335,450.00</u>
*** TOTAL EXPENDITURES ***	<u>28,248,449.00</u>	<u>699,258.54</u>	<u>1,874,136.42</u>	<u>5.50</u>	<u>( 319,264.79)</u>	<u>26,693,577.37</u>
REVENUE OVER/(UNDER) EXPENSES	( 5,228,437.00)	( 609,025.98)	( 1,604,269.85)	24.58	319,264.79	( 3,943,431.94)

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

19 -SOLID WASTE FUND

25.00% 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	1,917,715.00	159,356.64	478,409.32	24.95	0.00	1,439,305.68
36-EARNINGS ON INVESTMENT	23,820.00	2,447.83	6,892.82	28.94	0.00	16,927.18
39-TRANSFERS	<u>26,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>26,700.00</u>
*** TOTAL REVENUES ***	<u>1,968,235.00</u>	<u>161,804.47</u>	<u>485,302.14</u>	<u>24.66</u>	<u>0.00</u>	<u>1,482,932.86</u>
EXPENDITURE SUMMARY						
16-SANITATION	1,808,265.00	156,035.13	435,899.83	26.42	41,875.69	1,330,489.48
50-INTERFUND TRANSFERS	<u>150,615.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150,615.00</u>
*** TOTAL EXPENDITURES ***	<u>1,958,880.00</u>	<u>156,035.13</u>	<u>435,899.83</u>	<u>24.39</u>	<u>41,875.69</u>	<u>1,481,104.48</u>
REVENUE OVER/(UNDER) EXPENSES	9,355.00	5,769.34	49,402.31	80.46	( 41,875.69)	1,828.38

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

20 -UTILITY FUND

25.00% OF FISCAL YEAR

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
33-LICENSES & PERMITS	61,315.00	3,459.50	9,323.60	15.21	0.00	51,991.40
34-CHARGES FOR SERVICE	13,580,310.00	883,804.80	3,354,609.71	24.70	0.00	10,225,700.29
35-FINES & FORFEITS	91,985.00	4,429.30	24,924.06	27.10	0.00	67,060.94
36-EARNINGS ON INVESTMENT	362,475.00	38,487.90	111,174.59	30.67	0.00	251,300.41
38-MISCELLANEOUS	1,841,320.00	60.07	208.87	0.01	0.00	1,841,111.13
39-TRANSFERS	575,775.00	0.00	0.00	0.00	0.00	575,775.00
*** TOTAL REVENUES ***	16,513,180.00	930,241.57	3,500,240.83	21.20	0.00	13,012,939.17
EXPENDITURE SUMMARY						
21-ADMINISTRATION	483,800.00	32,981.34	157,047.70	46.09	65,959.60	260,792.70
22-WATER	7,532,414.00	857,038.88	2,565,411.79	20.36	( 1,032,154.32)	5,999,156.53
23-SEWER	5,901,682.00	278,326.20	751,109.19	6.65	( 358,450.71)	5,509,023.52
25-ENGINEERING	1,546,228.00	89,501.29	314,199.39	19.46	( 13,241.00)	1,245,269.61
50-INTERFUND TRANSFERS	2,503,488.00	0.00	0.00	0.00	0.00	2,503,488.00
*** TOTAL EXPENDITURES ***	17,967,612.00	1,257,847.71	3,787,768.07	13.63	( 1,337,886.43)	15,517,730.36
REVENUE OVER/(UNDER) EXPENSES	( 1,454,432.00)	( 327,606.14)	( 287,527.24)	72.22-	1,337,886.43	( 2,504,791.19)

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

21 -EQUIPMENT REPLACEMENT FND

25.00% 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	180,230.00	18,128.22	53,337.35	29.59	0.00	126,892.65
37-SALE OF ASSETS	10,000.00	0.00	15,001.00	150.01	0.00	( 5,001.00)
39-TRANSFERS	<u>832,350.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>832,350.00</u>
*** TOTAL REVENUES ***	<u>1,022,580.00</u>	<u>18,128.22</u>	<u>68,338.35</u>	<u>6.68</u>	<u>0.00</u>	<u>954,241.65</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>1,051,675.00</u>	<u>49,783.66</u>	<u>53,651.81</u>	<u>58.28</u>	<u>559,227.43</u>	<u>438,795.76</u>
*** TOTAL EXPENDITURES ***	<u>1,051,675.00</u>	<u>49,783.66</u>	<u>53,651.81</u>	<u>58.28</u>	<u>559,227.43</u>	<u>438,795.76</u>
REVENUE OVER/(UNDER) EXPENSES	( 29,095.00)	( 31,655.44)	14,686.54	871.60	( 559,227.43)	515,445.89

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

22 -TECHNOLOGY REPL. FUND

25.00% 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	137,655.00	15,122.29	44,277.16	32.17	0.00	93,377.84
38-MISCELLANEOUS	233,131.00	29,789.56	147,391.98	63.22	0.00	85,739.02
39-TRANSFERS	<u>798,990.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>798,990.00</u>
*** TOTAL REVENUES ***	<u>1,169,776.00</u>	<u>44,911.85</u>	<u>191,669.14</u>	<u>16.39</u>	<u>0.00</u>	<u>978,106.86</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>819,925.00</u>	<u>( 53,535.95)</u>	<u>91,746.20</u>	<u>57.07</u>	<u>376,151.51</u>	<u>352,027.29</u>
*** TOTAL EXPENDITURES ***	<u>819,925.00</u>	<u>( 53,535.95)</u>	<u>91,746.20</u>	<u>57.07</u>	<u>376,151.51</u>	<u>352,027.29</u>
REVENUE OVER/(UNDER) EXPENSES	349,851.00	98,447.80	99,922.94	78.96-	( 376,151.51)	626,079.57

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

23 -STORMWATER DRAINAGE FUND

25.00% 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	2,287,190.00	189,326.97	568,259.29	24.85	0.00	1,718,930.71
36-EARNINGS ON INVESTMENT	241,950.00	22,902.31	68,242.42	28.21	0.00	173,707.58
38-MISCELLANEOUS	500,000.00	0.00	0.00	0.00	0.00	500,000.00
39-TRANSFERS	<u>1,000,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000,000.00</u>
*** TOTAL REVENUES ***	<u>4,029,140.00</u>	<u>212,229.28</u>	<u>636,501.71</u>	<u>15.80</u>	<u>0.00</u>	<u>3,392,638.29</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	8,105,357.00	356,470.44	679,655.14	41.57	2,690,081.13	4,735,620.73
50-INTERFUND TRANSFERS	<u>182,310.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>182,310.00</u>
*** TOTAL EXPENDITURES ***	<u>8,287,667.00</u>	<u>356,470.44</u>	<u>679,655.14</u>	<u>40.66</u>	<u>2,690,081.13</u>	<u>4,917,930.73</u>
REVENUE OVER/(UNDER) EXPENSES	( 4,258,527.00)	( 144,241.16)	( 43,153.43)	64.18	( 2,690,081.13)	( 1,525,292.44)

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

24 -BUILDING MAINTENANCE FUND

25.00% 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	58,195.00	5,329.17	16,835.36	28.93	0.00	41,359.64
38-MISCELLANEOUS	18,900.00	1,574.71	4,724.13	25.00	0.00	14,175.87
39-TRANSFERS	<u>868,055.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>868,055.00</u>
*** TOTAL REVENUES ***	<u>945,150.00</u>	<u>6,903.88</u>	<u>21,559.49</u>	<u>2.28</u>	<u>0.00</u>	<u>923,590.51</u>
EXPENDITURE SUMMARY						
13-SERVICE CENTER	87,100.00	7,142.14	14,346.49	23.87	6,448.00	66,305.51
14-MUNICIPAL BUILDING	<u>904,780.00</u>	<u>58,740.76</u>	<u>178,501.78</u>	<u>32.49</u>	<u>115,469.98</u>	<u>610,808.24</u>
*** TOTAL EXPENDITURES ***	<u>991,880.00</u>	<u>65,882.90</u>	<u>192,848.27</u>	<u>31.73</u>	<u>121,917.98</u>	<u>677,113.75</u>
REVENUE OVER/(UNDER) EXPENSES	( 46,730.00)	( 58,979.02)	( 171,288.78)	627.45	( 121,917.98)	246,476.76

25 -LOCAL YTH DIVERSION FUND

25.00% 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	15,015.00	1,476.77	4,231.44	28.18	0.00	10,783.56
36-EARNINGS ON INVESTMENT	<u>3,610.00</u>	<u>416.83</u>	<u>1,187.78</u>	<u>32.90</u>	<u>0.00</u>	<u>2,422.22</u>
*** TOTAL REVENUES ***	<u>18,625.00</u>	<u>1,893.60</u>	<u>5,419.22</u>	<u>29.10</u>	<u>0.00</u>	<u>13,205.78</u>
EXPENDITURE SUMMARY						
	<u>                    </u>					
REVENUE OVER/ (UNDER) EXPENSES	18,625.00	1,893.60	5,419.22	29.10	0.00	13,205.78

26 -MUNICIPAL JURY FUND

25.00% 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	285.00	29.55	84.63	29.69	0.00	200.37
36-EARNINGS ON INVESTMENT	<u>75.00</u>	<u>8.34</u>	<u>23.76</u>	<u>31.68</u>	<u>0.00</u>	<u>51.24</u>
*** TOTAL REVENUES ***	<u>360.00</u>	<u>37.89</u>	<u>108.39</u>	<u>30.11</u>	<u>0.00</u>	<u>251.61</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>250.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>
*** TOTAL EXPENDITURES ***	<u>250.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>
REVENUE OVER/ (UNDER) EXPENSES	110.00	37.89	108.39	98.54	0.00	1.61

27 -COURT S & T FUND

25.00% 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	0.00	2,647.01	7,962.85	0.00	0.00	( 7,962.85)
36-EARNINGS ON INVESTMENT	<u>0.00</u>	<u>86.33</u>	<u>223.01</u>	<u>0.00</u>	<u>0.00</u>	<u>( 223.01)</u>
*** TOTAL REVENUES ***	<u>0.00</u>	<u>2,733.34</u>	<u>8,185.86</u>	<u>0.00</u>	<u>0.00</u>	<u>( 8,185.86)</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>14,945.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14,945.00</u>
*** TOTAL EXPENDITURES ***	<u>14,945.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14,945.00</u>
REVENUE OVER/(UNDER) EXPENSES	( 14,945.00)	2,733.34	8,185.86	54.77-	0.00	( 23,130.86)

31 -FORFEITED PROPERTY FUND

25.00% 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	5,060.00	487.51	1,405.08	27.77	0.00	3,654.92
37-SALE OF ASSETS	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>
*** TOTAL REVENUES ***	<u>7,560.00</u>	<u>487.51</u>	<u>1,405.08</u>	<u>18.59</u>	<u>0.00</u>	<u>6,154.92</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
*** TOTAL EXPENDITURES ***	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
REVENUE OVER/(UNDER) EXPENSES	7,060.00	487.51	1,405.08	19.90	0.00	5,654.92

32 -COURT TECHNOLOGY FUND

25.00% 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	24,245.00	0.00	0.00	0.00	0.00	24,245.00
36-EARNINGS ON INVESTMENT	<u>5,165.00</u>	<u>374.57</u>	<u>1,205.55</u>	<u>23.34</u>	<u>0.00</u>	<u>3,959.45</u>
*** TOTAL REVENUES ***	<u>29,410.00</u>	<u>374.57</u>	<u>1,205.55</u>	<u>4.10</u>	<u>0.00</u>	<u>28,204.45</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>40,632.00</u>	<u>7,214.77</u>	<u>22,125.18</u>	<u>81.56</u>	<u>11,012.50</u>	<u>7,494.32</u>
*** TOTAL EXPENDITURES ***	<u>40,632.00</u>	<u>7,214.77</u>	<u>22,125.18</u>	<u>81.56</u>	<u>11,012.50</u>	<u>7,494.32</u>
REVENUE OVER/(UNDER) EXPENSES	( 11,222.00)	( 6,840.20)	( 20,919.63)	284.55	( 11,012.50)	20,710.13

33 -COURT SECURITY FUND

25.00% 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	23,750.00	0.00	0.00	0.00	0.00	23,750.00
36-EARNINGS ON INVESTMENT	<u>1,450.00</u>	<u>95.88</u>	<u>276.35</u>	<u>19.06</u>	<u>0.00</u>	<u>1,173.65</u>
*** TOTAL REVENUES ***	<u>25,200.00</u>	<u>95.88</u>	<u>276.35</u>	<u>1.10</u>	<u>0.00</u>	<u>24,923.65</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATION	<u>24,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>24,600.00</u>
*** TOTAL EXPENDITURES ***	<u>24,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>24,600.00</u>
REVENUE OVER/(UNDER) EXPENSES	600.00	95.88	276.35	46.06	0.00	323.65

35 -LIBRARY FUND

25.00% 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	16,110.00	1,503.08	4,398.22	27.30	0.00	11,711.78
38-MISCELLANEOUS	<u>80,555.00</u>	<u>17,623.16</u>	<u>19,690.43</u>	<u>24.44</u>	<u>0.00</u>	<u>60,864.57</u>
*** TOTAL REVENUES ***	<u>96,665.00</u>	<u>19,126.24</u>	<u>24,088.65</u>	<u>24.92</u>	<u>0.00</u>	<u>72,576.35</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATIVE	<u>80,553.00</u>	<u>23.00</u>	<u>7,520.44</u>	<u>9.27</u>	<u>( 54.00)</u>	<u>73,086.56</u>
*** TOTAL EXPENDITURES ***	<u>80,553.00</u>	<u>23.00</u>	<u>7,520.44</u>	<u>9.27</u>	<u>( 54.00)</u>	<u>73,086.56</u>
REVENUE OVER/(UNDER) EXPENSES	16,112.00	19,103.24	16,568.21	103.17	54.00	( 510.21)

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

38 -RESERVE FUND

25.00% 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	<u>136,800.00</u>	<u>14,788.82</u>	<u>42,824.57</u>	<u>31.30</u>	<u>0.00</u>	<u>93,975.43</u>
*** TOTAL REVENUES ***	<u>136,800.00</u>	<u>14,788.82</u>	<u>42,824.57</u>	<u>31.30</u>	<u>0.00</u>	<u>93,975.43</u>
EXPENDITURE SUMMARY						
01-ADMINISTRATIVE	<u>500,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>
*** TOTAL EXPENDITURES ***	<u>500,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>
REVENUE OVER/(UNDER) EXPENSES	( 363,200.00)	14,788.82	42,824.57	11.79-	0.00	( 406,024.57)

40 -GENERAL FIXED ASSETS

25.00% 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

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99 -CONSOLIDATED CASH FUND

25.00% 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