

**Town of Highlands**  
**Regular Board of Commissioners Meeting**  
**Community Building, 71 Poplar Street**

**Thursday, June 15, 2017**  
**7:00pm**

**\*\*\*Agenda\*\*\***

1. Meeting Called to Order *Mayor Patrick Taylor*
2. Public Comment Period *Mayor Patrick Taylor*
3. Adjust and Approve Agenda *Mayor Patrick Taylor*
4. Approval of May 18<sup>th</sup>, 2017 Regular Meeting Minutes *Mayor Patrick Taylor* Pages 2-11
5. Reports  
A. Mayor  
B. Commissioners and Committee Reports  
C. Town Manager
6. Consent Agenda *Mayor Patrick Taylor*  
Public Works Department Page 12  
Police Department Page 13  
Parks & Recreation Department Pages 14-16  
Planning & Development Department Pages 17-18  
Treasurer's Report Pages 19-40
7. Public Hearing: Presentation of FY 2017-18 Budget Pages 41-71  
A. Open Public Hearing  
B. Staff Comments/Recommendation  
C. Public Comments  
D. Close Public Hearing  
E. Council Action
8. Financial Matters: Year End Budget Amendments *Josh Ward* Pages 72-78
9. Adjournment *Mayor Patrick Taylor*

**Regular Meeting Minutes of the Town of Highlands Board of Commissioners Meeting of May 18, 2017, at the Highlands Community Building, 71 Poplar Street, Highlands, North Carolina**

Town Board Present: Commissioner Amy Patterson, Mayor Pro Tempore John Dotson, Commissioner Brian Stiehler, Commissioner Eric Pierson and Mayor Pat Taylor

Town Board Absent: Commissioner Donnie Calloway

Also Present: Town Manager Josh Ward, Town Attorney Jay Coward, Finance Director Rebecca Shuler, Public Works Director Lamar Nix, MIS/GIS Director Matt Shuler, Computer Support Specialist Mark Hall, Officer Mike Jolly, Parks & Recreation Director Lester Norris and Town Clerk Gibby Shaheen

**1. Meeting Called to Order**

Mayor Taylor called the meeting to order at 7:00pm.

**2. Public Comment Period**

There were no comments.

**3. Adjust and Approve the Agenda**

Town Manager Josh Ward had an addition, item number 10 to the Agenda will be Closed Session pursuant to NCGS §143-318.11(a)(6) Personnel Matters to discuss applicant for the Planning Director position then Adjournment.

Commissioner Stiehler made a motion to approve the agenda with the addition, which was seconded by Mayor Pro Tempore Dotson and the vote was unanimous.

**4. Approval of the April 20, 2017, Regular Meeting Minutes**

Commissioner Patterson made a motion to approve the April 20, 2017, regular meeting minutes as presented, which was seconded by Commissioner Pierson and the vote was unanimous.

**5. Reports**

**A. Mayor**

Mayor Taylor stated he had attended Highlands School honors and gave away 19 town Scholarships. Mayor Taylor thanked Commissioner Stiehler and Commissioner Calloway for their help in the golf tournament and Town Attorney Jay Coward and the scholarship committee for their time.

Mayor Taylor stated we have \$800,000.00 principal in the scholarship fund with only 1% interest. Mayor Taylor stated he had discussed with Finance Director Rebecca Shuler and Town Manager Josh Ward to check into the regulations of those type accounts and to seek out another account to hold the money to obtain more return.

## **B. Commissioners and Committee Reports**

There were no commissioner or committee reports.

## **C. Town Manager**

Town Manager Josh Ward welcomed new billing clerk Maquetta Wilson Jennings who began this week.

Town Manager Josh Ward also stated we are working on committee schedules.

## **6. Consent Agenda**

Public Works Department  
Police Department  
Parks & Recreation Department  
Treasurer's Report  
Planning & Development Department

Commissioner Patterson made a motion to accept the consent agenda as presented, which was seconded by Commissioner Pierson and the vote was unanimous.

## **7. Presentation of Proposed FY 2017-18 Budget**

Town Manager Josh Ward presented the following:

### **TOWN OF HIGHLANDS FY2017-18 BUDGET MESSAGE**

May 18<sup>th</sup>, 2017

Mayor Patrick Taylor and Town Board of Commissioners

I am pleased to present the FY 2017-18 Budget for your review and consideration.

As required by the General Statutes of North Carolina (The Local Government Budget and Fiscal Control Act), the revenues and expenditures presented within this budget are balanced.

In order to present a balanced budget, it was necessary to appropriate \$703,439.00 from undesignated General Fund Balance and \$782,770.00 from the electric reserve fund for a combined total of \$1,486,209.00.

These funds were used to offset capital project deficits within the Recreation Department and the Water Fund, as well as, providing funding for the new Fiber Section of the MIS/GIS Department, replacing the former Broadband Fund.

The current General Fund Reserve Balance is approximately \$3,000,000.00

The current Electric Reserve Fund Balance is approximately \$2,800,000.00

All other funds are self-supporting and require no outside fund transfers to operate.

**Budget Highlights:**

As presented, the overall FY 2017-18 Budget has revenues and expenditures totaling \$16,462,457.00.

The ad valorem tax rate will remain at \$0.164 per \$100.00 valuation. The valuations are determined by the Macon & Jackson County Tax Departments. The ad valorem tax revenue decreased slightly due to the 2016 revaluation in Jackson County, but the revenue collected is expected to continue to meet the budgeted amount. The tax rate does include a 3-year extension of the .015 earmarked for recreation capital projects, which is scheduled to sunset June 30<sup>th</sup> of 2020.

This rate is based on an approximate valuation of \$1,730,600,000 and an estimated collection rate of 98.6%.

All other revenues are projected to be stable with a continued increase in the Local Option Sales Tax Distribution.

The current Highlands Volunteer Fire Department tax rate of .01 per \$100.00 valuation remains unchanged.

The current Town of Highlands charges for electrical service remains unchanged.

The water rates for outside city limits customers are increased effective July 1, 2017 as follows:

- Outside City Limits: Minimum Charge for Water Usage up to 2,500 gallons used are increased from \$55 to “Double” the Inside City Limits Rate, which is currently \$35.
- Outside City Limits: Usage Charges for water used over the first 2,500 gallons will increase from \$5.00 per 1,000 gallons used, to “Double” the Inside City Limits Rates, which is also currently \$5.00.
- Outside City Limits: Connection Fees are increased from \$1,500 to “Double” the Inside City Limits Rates, which are currently \$1,000.

This will ensure that in the future the Outside City Limits Rates will remain double the rates of the Inside City Limits Rates for minimum charges, usage and connections.

The proposed revenue increase will assist with maintaining the water infrastructure outside the city limits, where those customers do not contribute to the Town of Highlands ad valorem tax revenue.

The sewer rates for Inside and Outside City Limits customers are increased from the current 95.75% of water used, to 100% of water used, effective July 1, 2017.

The proposed budget includes a cost-of-living adjustment of 2% for all full-time employees.

The proposed budget includes a renewal of the current employee health insurance plan with Blue Cross with an increase of 8%, with the Town continuing to cover 50% of dependent coverage.

### **TOTAL EXPENDITURES**

Total Expenditures for all funds are split between the individual funds as follows:

General Fund	\$5,626,507.00
Scholarship Fund	\$42,500.00
Fire and Rescue Special Revenue Fund	\$414,000.00
Cemetery Fund	\$48,000.00
Water Enterprise Fund	\$2,755,230.00
Sewer Enterprise Fund	\$654,200.00
Capital Projects Fund	\$93,350.00
Sanitation Enterprise Fund	\$710,000.00
Electric Enterprise Fund	\$6,118,670.00
Total Expenditures	\$16,462,457.00

### **GENERAL FUND**

Total expenditures for the FY 2017-18 General Fund Budget is \$5,626,507.00. These funds are split between the individual departments/funds as follows:

Governing Body	\$29,370.00
Administration	\$1,050,998.00
Planning/Zoning	\$126,950.00
MIS/GIS	\$448,700.00
MIS/GIS Fiber	\$300,700.00
Police Department	\$1,371,744.00
Street Department	\$910,400.00
Public Buildings	\$84,000.00
Parks and Recreation	\$1,034,745.00
Recreation-Pool	\$228,400.00
Recreation-Ice	\$40,500.00
Total Expenditures	\$5,626,507.00

## **ENTERPRISE FUNDS**

The Town of Highlands operates the following Enterprise Funds:

Water  
Sewer  
Sanitation  
Electric

### **WATER FUND**

Total expenditures for the FY 2017-18 Water Utility Enterprise Fund is \$2,755,230.00.

It is proposed to increase the water rates for outside city limits customers, including minimum charges, usage charges and connection fees to double the established inside city limits rates for FY 2017-18.

It is proposed to transfer \$782,770.00 from the Electric Fund to cover the costs associated with the replacement of the Buckhorn water tank, the replacement of the Satulah Vista/Old Orchard waterline and the reallocation of a portion of the funds from the FY 2016-17 bleach treatment system project at the water treatment plant.

### **SEWER FUND**

Total expenditures for the FY 2017-18 Sewer Utility Enterprise Fund is \$654,200.00.

It is proposed to increase the sewer rates for Inside and Outside City Limits customers from the current 95.75% of water used, to 100% of water used for FY 2017-18.

### **ELECTRIC FUND**

Total expenditures for the FY 2017-18 Electric Enterprise Fund is \$6,118,670.00.

In order to present a balanced budget across all funds, it was necessary to appropriate \$782,770.00 from the Electric Reserve Fund to offset capital project deficits within the Water Fund.

The current Town of Highlands minimum charge for electrical service remains unchanged at \$20.31 per month for residential customers and \$22.67 (single phase) or \$32.69 (three phase) per month for commercial users.

**SANITATION FUND:**

Total expenditures for the FY 2017-18 Sanitation Enterprise Fund is \$710,000.00.

The sanitation fund will not require any fund transfers to operate. The fund is balanced and includes the necessary increase in overtime to cover Saturday and Sunday commercial trash pickup.

The current Town of Highlands minimum charge for residential and commercial trash pickup will remain unchanged.

**SPECIAL REVENUE FUNDS**

The FY 2017-18 Budget includes the following Special Revenue Funds:

Fire Department  
Capital Projects

**FIRE DEPARTMENT FUND**

Total expenditures for the FY 2017-18 Fire Department Fund is \$414,000.00.

The Highlands Volunteer Fire Department provides service to Town of Highlands and a portion of unincorporated areas of Macon and Jackson Counties.

The revenue for the Fire Department is generated 100% through the Fire District Ad Valorem property tax and not the Town of Highlands General Fund; a Special Revenue Fund was established to provide accountability.

The current Highlands Volunteer Fire Department tax rate of .01 per \$100 valuation will remain unchanged.

**CAPITAL PROJECTS FUND**

Total expenditures for the FY 2017-18 Capital Projects Fund is \$93,350.00 and includes the following fund transfers:

General Fund	\$15,698.00
Water Fund	\$20,685.00
Sewer Fund	\$56,967.00

These funds are allocated to various projects to pay for debt service on the Kelsey-Hutchison storm water project (\$15,698.00), debt service on the Lake Sequoyah water intake project (\$20,685.00) and debt service on the Mirror Lake sewer project (\$56,967.00).

## **LONG TERM OUTLOOK**

At the current time, the financial outlook for the Town of Highlands remains strong.

The Town's undesignated General Fund Balance remains strong and all Enterprise Funds are stable and covering all of their operating costs.

As described above, the Town is proposing the use of a significant amount of undesignated general fund reserves in the FY 2017-18 budget. I would like to point out, the Town will fund, up front, two of the three phases of the civic center renovation in FY 2017-18. This funding will be regenerated over the next 3 years with the continuance of the 1.5 cent ad valorem property tax earmarked for recreation capital projects. Also, the new fiber section of the MIS/GIS department will potentially be funded by leasing fiber, if the town decides to fund the fiber infrastructure build in the future.

The Electric Fund is relatively stable and continues to provide the capital necessary to offset other funds capital project costs. With that being said, the electric fund revenue slowly declines each year as Duke Energy continues to raise wholesale rates. Given the extent to which the Town depends upon the Electric Fund to finance significant portions of its capital improvement program; it is critical for the town to closely monitor the rate increase estimates provided each year by Duke Energy and adjust its rates accordingly so as to avoid a very large rate increase in the future.

Due to the ability to transfer funds from the Electric Reserve, the town has been fortunate to keep its long term debt extremely low.

## **CLOSING COMMENTS**

I would like to thank Mayor Taylor and the Town Board for their guidance in working with staff during the budget development process.

I would also like to commend the town department heads for the diligent work they put into the budget, in order to ensure sufficient funding in the areas that is needed.

In closing, I look forward to implementing this budget and I hope that we continue to achieve our priorities and goals of providing quality public services to the community.

Sincerely,

Joshua P. Ward  
Town Manager  
Town of Highlands



Commissioner Pierson made a motion to schedule a public hearing for the approval of the FY 2017-18 Budget for June 15<sup>th</sup>, 2017 regular Board of Commissioner's meeting at 7:00pm which was seconded by Commissioner Patterson, and the vote was unanimous.

## **8. Request to Display Art in Founders Park**

Nick Bazan and Sallie Taylor presented a picture of the purchased wagon wheel and stated the plan is to display the wagon wheel in the park in the Hutchinson Memorial area as a symbol of the pioneers who developed the area. Bazan stated in addition to the wagon wheel they would like to put out a call to artist to display art or sculpture in the park and then maybe rotate the art through town. Bazan recognized the park is owned by the town and wanted to get Board approval before the call to artist is submitted.

Mayor Pro Tempore Dotson asked how often the art would be rotating. Bazan said it depends on what art was decided upon, but every one to two years.

Commissioner Patterson stated she didn't want the park to be limited to sports, but didn't want this type of thing to take over the park. Bazan assured the Board that the intention wasn't to take over the park from being open, but to display first class art. Commissioner Patterson stated what may alleviate the concern is to designate the areas where art could be displayed. Bazan agreed.

Commissioner Stiehler made a motion to designate the Hutchinson patio area, wall near the interactive fountain and the triangle in the plaza, which was seconded by Commissioner Patterson and the vote was unanimous.

## **9. Planning Matters: Subdivision Applications**

### **A. Chandler Highlands, LLC Subdivision**

Town Manager Josh Ward presented the following:

Chandler Highlands Subdivision – the application is for the approval of the preliminary and final plat for a three lot subdivision located at 455 Bowery Road, PIN #7540927285. The current parcel is a total of 10.30 acres and is zoned R-1 Residential. The proposal is to create three new lots, one 5.10 acre lot, one 2.58 acre lot, and one 2.62 acre lot. All three lots will front along Bowery Road with individual driveways. Each new lot will meet all the requirements within the Unified Development Ordinance. Each lot has the availability of Town water and electric service. On-site wastewater systems have been approved for each lot by the Macon County Environmental Health.

The Planning Board reviewed the subdivision application at their regularly scheduled meeting on April 24<sup>th</sup> and recommend approval. Staff recommendation is to approve the preliminary and final subdivision plat as submitted.

Mayor Pro Tempore Dotson asked if the existing loop road shown on the plat was to stay in place and if so, does it meet street size. Town Manager Josh Ward stated it will

remain a driveway to the lot, the previous home was demolished. Town Manager Josh Ward stated that each lot will have individual driveways.

Commissioner Patterson made a motion to approve the subdivision as presented, which was seconded by Commissioner Stiehler and the vote was unanimous.

### **B. Highlands Plaza Subdivision**

Town Manager Josh Ward presented the following:

Highlands Plaza Subdivision –The application is for the approval of the preliminary and final plat for a two lot subdivision located at 103 Highlands Plaza, PIN #7540208395. The current parcel is a total of 9.96 acres and is zoned B-3 Commercial. The proposal is to create two new lots, one 6.96 acre lot containing all existing commercial buildings and one 3.00 acre vacant lot. Both new lots will meet all the requirements within the Unified Development Ordinance, including the 70% watershed built upon limit, as described on the plat by Sprinkle Surveying. Each lot has the availability of Town water, sewer and electric service. Each lot can be accessed from multiple streets.

The Planning Board reviewed the subdivision at their regularly scheduled meeting on April 24<sup>th</sup> and recommended approval upon several additions/corrections to the plat. The items were addressed and new plats were created and submitted and are before you tonight. Staff recommendation is to approve the preliminary and final subdivision plat as submitted, any questions.

Mayor Pro Tempore Dotson stated a few years back when they were planning the car wash they were required to create a separate parcel, what happened to that. Town Manager Josh Ward stated that he went back into the Zoning Board Minutes and it didn't stipulate it to be subdivided it just had to be a designated area to be leased and was to stay in the family, so it is part of the entire tract. Mayor Pro Tempore Dotson asked if it was subject to its own restrictions. Town Manager Josh Ward answered restrictions definitely on the parcel, but not required to be subdivided as a separate lot.

Mayor Pro Tempore Dotson asked Mal Phillips as he had advertised the car wash for sale over the years that did not include the real estate that was the only the business? Mal Phillips responded it was only the business, and the real estate was subject to the Lease between the business and Mitchell Properties, LLC.

Mayor Pro Tempore Dotson asked Town Manager Josh Ward if the way the property was presented with these two parcels with the main having all the impervious on it would this be all that could be done. Town Manager Josh Ward answered yes it is at the 70%, but it could be redeveloped and that would change, but the way it is now it is locked in.

Commissioner Patterson made a motion to approve the subdivision as presented, which was seconded by Mayor Pro Tempore Dotson and the vote was unanimous.

**10. Closed Session: Pursuant to NCGS §318.11(a)(6) Personnel Matters**

Commissioner Pierson made a motion to go into Closed Session pursuant to NCGS §318.11(a)(6) to discuss personnel matters at 7:45pm, which was seconded by Mayor Pro Tempore Dotson and the vote was unanimous.

**11. Adjournment**

As there were no further matters to come before the Board of Commissioners, Mayor Pro Tempore Dotson moved to adjourn which was seconded by Commissioner Patterson and upon a unanimous vote, the Town Board adjourned at 8:00pm.

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Patrick Taylor  
Mayor

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Gilberta B. Shaheen  
Town Clerk

DRAFT

## PSA Report

May 2017

- I. Street Dept.
  1. Painting, Sweeping, Mowing, Patching, Ditching
  2. Assist Sewer Plant
  3. Assist Sanitation Dept.
  4. Sidewalk Repair
  
- II. Water/Sewer Dept.
  1. Service Work at:  
Pine Lane, Brock, Little Bear Pen, Helen's Barn Avenue, Chowan, Oak, NC 28, Holt, HCC, Hummingbird, Broadview, Harris, Moorewood, Satulah Falls, Cardwell Eaton, NC 106, Satulah, Foreman, US 64W, Leonard, Buck Creek
  
- III. Electric Dept.
  1. Service Work at:  
Spring, HCC, Big Bear Pen, Oak, Raoul, Dog Mtn, Church, NC 106, Split Rail, Pine Crest, Upper Lake, Hickory Hill, Carolina Way, Lucerne, Park, 3R, Wyanoak, Town Hall, Spring, Horse Cove, Lower Lake, Cobb
  2. Assist Sewer Plant  
Trim Crew:
    - A. Trimmed at:  
NC106, HCC, Horse Cove, Chestnut, NC 28, Azalea Woods, Hickory Hill
    - B. Assist Electric Dept.
  
- IV. Sanitation Dept.
  1. Commercial 181 Tons
  2. Residential 44 Tons
  3. Cardboard 10 Tons
  
- V. The WTP and WWTP are operating very well. The bleach project is progressing well at the WTP. The new automated bar screen at the WWTP was placed in service on 5/15/17 and works perfect.

## HIGHLANDS POLICE DEPARTMENT MONTHLY REPORT: 05/10/2017-06/06/2017

<b>Incident</b>	<b>Total</b>	<b>Incident</b>	<b>Total</b>
911 Hang-Up	2	Follow-up Investigation	2
ABC Compliance Check (May)	0	Foot Patrol-Highlands School Zone 3	7
ABC Inspections (May)	0	Incident Report	11
Accident	4	Ordinance Violation (Tickets)	3
Administration Assists	0	Ordinance Violation (Warning)	0
Alarm Activations (May)	12	Public Restroom Check	22
Animal Complaint	1	Resident/Business Foot Patrol Zone 1	19
Arrest	4	Resident/Business Foot Patrol Zone 2	15
Assist Motorist	0	Resident/Business Foot Patrol Zone 3	15
Assist Other Agency	8	Resident/Business Foot Patrol Zone 4	19
Assist/Back-up Highlands Unit	12	Resident/Business Patrol Zone 1	217
Bike Patrol-Zone 1	2	Resident/Business Patrol Zone 2	217
Bike Patrol-Zone 2	2	Resident/Business Patrol Zone 3	217
Bike Patrol-Zone 3	2	Resident/Business Patrol Zone 4	217
Bike Patrol-Zone 4	2	Suspicious Person	0
Call for Service	5	Suspicious Vehicle	0
Canine Search	0	Traffic Direction	4
Citation (State)	14	Warning Citation	13
Civic Center Patrol	44	Welfare Check	1
Escort	24	<b>TOTAL NUMBER OF EVENTS: May-June</b>	1137

## Recreation Report

May 2017

1. After school is closed for the summer but will resume operations on Monday, August 28<sup>th</sup>. The camp is for children ages 5-12. We have had from 12-26 a day. Averaged 17 a day for the month of May.
2. Community Table is serving 100 plus people each Tuesday night at 6:00 at the Community Building.
3. The pool is operating on the summer schedule. Following this report is the attendance report for April. We will go back to the winter schedule August 26<sup>th</sup>.
4. Water Aerobics Classes holding steady for May. The Monday, Tuesday, Wednesday and Thursday evening class is from 5:15-6:00 pm and the Monday thru Friday morning class is from 10:15-11:15 am. Started the Saturday AM class back up Memorial Day Weekend.
5. Pickle Ball attendance is still growing and seeing new faces about every day. We are having 18-25 players on Monday's, Wednesday's and Thursday's using all three indoor courts. Still using outdoor courts when there is something else going on in the gym. We have also added Tuesdays as a day for advance play only, usually using two courts.
6. Highlands Hurricane swim team summer season is under way. At this point they have 42 swimmers participating. The Hurricanes have six swim meets set for this summer, 2 of which will be hosted by the Hurricanes in Highlands. The first of which is Thursday, June 8<sup>th</sup> at 6:00pm.
7. We have 4 teams in our Men's Spring Softball League. Games started on Monday, May 8<sup>th</sup>. Games will be played Monday and Thursday night starting at 6:30. Regular season is scheduled to end on Thursday, June 15<sup>th</sup> if the weather cooperates. Tournament to begin on Monday, June 19<sup>th</sup>.
8. We are advertising and taking teams for the Men's League Summer Softball that will begin in early July and play through late August or early September. Four teams have committed so far.
9. The plaza repair at Founders Park has been completed and the tables and chairs have been deployed.
10. Macon County Community League T Ball which Highlands had a team in and played at Zachary Field on Thursdays has ended for the season.
11. Macon County Youth Spring Soccer season is over. The U10's finished third in the league and tournament and the U13" finished second in the league and tournament.
12. Friends of the Park will be holding their annual Low Country Boil again this year to benefit Founders Park on Saturday, June 17<sup>th</sup> on the Plaza at Founders Park. They are targeting to sell 300 tickets for this fundraiser. I will work with Chief Harrell and Friends of Founders Park to make sure all requirements are met.
13. The summer Rec Camp program started on Monday, June 5<sup>th</sup> and will run through Friday, August 18<sup>th</sup> from 7:30-5:30 Monday-Friday. Rec Camp will be closed the week of July 3<sup>rd</sup>-8<sup>th</sup> for the July 4<sup>th</sup> holiday week.
14. We will be hosting the summer food program at the Recreation Department again this year and it will start on Monday, June 12<sup>th</sup>.

Upcoming Events:

Farmers Market began Saturday, May 6<sup>th</sup> and will be held each Saturday through September

Music in the Park began on June 3<sup>rd</sup>.

Highlands Hurricane swim meet At the Highlands Pool Complex Thursday, June 8<sup>th</sup>

Highlands Motoring Festival will be at Founders Park on Saturday June 10<sup>th</sup>

Soar Race will be the weekend of June 10<sup>th</sup>

Friends of Founders Park Shrimp Boil Fund Raiser June 17<sup>th</sup>

Volleyball Camp June 19<sup>th</sup>-22<sup>nd</sup>

Mountain Top Rotary Arts show will be June 24<sup>th</sup> and 25<sup>th</sup>

Pickleball Camp June 26<sup>th</sup>-29<sup>th</sup>

Annual 4<sup>th</sup> of July traditional games at the ball field on the 4<sup>th</sup>

Annual Fireworks July 4<sup>th</sup>

Soccer Camp July 14<sup>th</sup> and 15<sup>th</sup>

MONTH: May 2017

**ATTENDANCE REPORT**

	Lap Swim - AM	Water Aerobics - AM	Inside City Public Swim	Outside City Public Swim	Rec Camp	Lap Swim - PM	Water Aerobics - PM	Pool Party	Swim Team	Total Patrons
1	8		9	9		4			19	49
2	8	6	2	4		3	2		20	45
3	11	10	4	1		3			2	31
4	2	6		2		4			22	36
5	12	10						41		63
6			5	4				21		30
7			2	24						26
8	15	10	2	1		3	3			34
9	3	5		3		2	3		25	41
10	12	9	2	7		1	4			35
11	4	3	6	4		2	2			21
12	9	10						47		66
13			11	15			1	31		58
14			13	10						23
15	13	17	8	10		3				51
16	8	10	18	5		1	2			44
17	13	9	8	34			5			69
18	12	3	7	4		4				30
19	12	11								23
20	1	2	22	38				29		92
21	2			6						8
22	15	11	2	4		5	3			40
23	8	7	4	20		3	4			46
24	14	7	5	10		1		9		46
25	10	6	1	9		1				27
26	14	9								23
27	1	1	25	40					29	96
28			27	68						95
29	14	14	28	32		2	2			92
30	9	5	38	40		5	5			102
31	11	18	36	14						79
	241	199	285	418	0	47	36	178	117	

**TOTAL: 1,521**





THE TOWN OF  
**HIGHLANDS**  
Planning & Development Report  
April 2017

**ZONING CERTIFICATES ISSUED**

1. Toby Tate	17 Black Rock	Room Addition
2. Golden Love, LLC	Wilson Rd.	Grading permit
3. Ken Polk	615 Main	Tree permit
4. Peggy Newton	580 N. 5 <sup>th</sup>	Repair/Remodel
5. Al Bolt	Bryson Plaza	Subdivision Plat
6. Bill Jones	715 Dog Mtn.	Room Addition
7. Loym Plaster	31 Coach Rd.	Storage Bldg.
8. Dennis Leibman	River Walk (Lot 3)	New House
9. Chandler Heights	Bowery Rd.	Subdivision Plat
10. Richard Reddig	89 Three R Lane	Room Addition
11. Steve Abranyi	441 Laurel	Tree permit
12. O E I	200 Main	Tree permit
13. Dindu Lama	395 Satulah Ridge Rd.	Repair/Remodel

**Fees:**

Residential:	\$	2115.00
Commercial:		00.00
<b>TOTAL</b>	<b>\$</b>	<b>2115.00</b>

**REZONING/SPECIAL USE/ VARIANCE APPLICATIONS**

**Fees: \$ 00.00**

**PERMANENT SIGN PERMIT APPLICATIONS**

White Harvest Living  
Classics Links

Wall sign  
Wall sign

**Fees: \$ 50.00**

**TEMPORARY SIGN PERMIT APPLICATIONS**

Town of Highlands (plant sale)	Banner
Classics Links	Banner
T J Baileys	Banner

**Fees:      \$100**

**Board Reports**

1. Zoning Board regular meeting
2. Planning Board regular meeting

**ZONING BOARD OF ADJUSTMENT**

Having no items to consider the Zoning Board of Adjustment did meet for their regularly scheduled meeting date of May 10, 2017. Minutes of the November 2016, January and March 2017 meetings have been prepared and are expected to be adopted at the next regular scheduled meeting.

**PLANNING BOARD**

Having no items to review the Planning Board did not meet for their regularly scheduled meeting of May 29, 2017

## All Funds ~ May 2017 Monthly Summary



	Current Mth	Year-To-Date	Budget	% To Date
<b>Revenues:</b>				
General Fund	112,195	4,442,928	5,042,968	88.10%
Scholarship Fund	4,987	37,768	40,465	93.33%
Fire Dept. Fund	6,760	433,249	413,000	104.90%
Cemetery Fund	0	14,127	41,200	34.29%
Water Fund	117,831	1,434,932	2,232,519	64.27%
Sewer Fund	53,675	644,622	663,571	97.14%
Capital Projects Fund	0	42,731	136,082	31.40%
Sanitation Fund	60,941	621,481	651,660	95.37%
Electric Fund	366,002	5,213,712	6,177,334	84.40%
Broadband Fund	8,781	753,920	686,615	109.80%
<b>Total Revenues:</b>	<b>731,172</b>	<b>13,639,470</b>	<b>16,085,414</b>	<b>84.79%</b>
<b>Expenditures:</b>				
General Fund	275,170	3,948,966	5,042,968	78.31%
Scholarship Fund	0	32,974	40,465	81.49%
Fire Dept. Fund	14,488	271,287	413,000	65.69%
Cemetery Fund	34,846	55,979	41,200	135.87%
Water Fund	74,258	1,937,232	2,232,519	86.77%
Sewer Fund	15,978	528,000	663,571	79.57%
Capital Projects Fund	0	0	136,082	0.00%
Sanitation Fund	32,151	566,142	651,660	86.88%
Electric Fund	336,592	4,297,378	6,177,334	69.57%
Broadband Fund	75,929	414,790	686,615	60.41%
<b>Total Expenditures:</b>	<b>859,412</b>	<b>12,052,748</b>	<b>16,085,414</b>	<b>74.93%</b>

Note: Encumbrances (purchase orders) are included in year-to-date totals.

## General Fund ~ May 2017 Monthly Summary



General Fund	Current Mth	Year-To-Date	Budget	% To Date
<b>Revenues:</b>				
General Fund	92,635	3,792,212	3,895,950	97.34%
Other General Fund	6,571	174,573	472,028	36.98%
Powell Bill	0	54,355	50,000	108.71%
Recreation	10,861	354,986	611,000	58.10%
Recreation - Pool	2,127	31,670	2,000	1583.50%
Recreation - Ice Rink	0	35,132	11,990	293.01%
<b>Total General Fund Revenues</b>	<b>112,194</b>	<b>4,442,928</b>	<b>5,042,968</b>	<b>88.10%</b>
<b>Expenditures:</b>				
Governing Body	0	14,376	28,098	51.16%
Administration	43,470	775,811	1,134,041	68.41%
Planning/Zoning/ED	13,155	149,163	150,501	99.11%
MIS/GIS	50,364	292,352	466,153	62.72%
Police Department	61,175	1,175,325	1,404,239	83.70%
Street Department	49,081	701,405	795,789	88.14%
Public Buildings	1,990	60,044	79,826	75.22%
Recreation	43,842	594,079	740,525	80.22%
Recreation - Pool	8,954	160,454	214,453	74.82%
Recreation - Ice Rink	3,140	25,956	29,343	88.46%
<b>Total General Fund Expenditures</b>	<b>275,171</b>	<b>3,948,965</b>	<b>5,042,968</b>	<b>78.31%</b>

Note: Encumbrances (purchase orders) are included in year-to-date totals.

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>10 GENERAL FUND</b>					
REVENUE:					
3000 GENERAL FUND					
10-3000-0010 NC FRANCHISE TAX	183,950.00	0.00	134,715.35	49,234.65	73
10-3000-0040 NC LOCAL OPTION SALES TAX	840,000.00	73,570.93	805,834.23	34,165.77	96
10-3000-0060 TAX PENALTIES - INTEREST	2,000.00	0.00	0.00	2,000.00	0
10-3000-0080 GASOLINE TAX REFUND	0.00	0.00	278.97	-278.97	0
10-3000-0090 ZONING CERTIFICATES	25,000.00	780.00	31,215.00	-6,215.00	125
10-3000-0801 GAIN ON SALE OF EQUIPMENT	0.00	0.00	1,404.25	-1,404.25	0
10-3000-0901 VEHICLE TAX	20,000.00	1,390.86	25,055.94	-5,055.94	125
10-3000-2015 2015 TAX	25,000.00	0.00	0.00	25,000.00	0
10-3000-2016 2016 TAX	2,800,000.00	16,893.69	2,793,708.29	6,291.71	100
3000 GENERAL FUND	<u>3,895,950.00</u>	<u>92,635.48</u>	<u>3,792,212.03</u>	<u>103,737.97</u>	<u>97</u>
3100 OTHER GENERAL FUND					
10-3100-0201 ABC STORE	0.00	0.00	41,163.38	-41,163.38	0
10-3100-0210 CONTRIB ABC - LAW	0.00	0.00	3,239.74	-3,239.74	0
10-3100-0301 PRIVILEGE LICENSE	0.00	460.00	1,355.00	-1,355.00	0
10-3100-0501 REIMBURSE GROUP INSURANCE	0.00	195.78	2,049.15	-2,049.15	0
10-3100-0601 MISC INCOME	10,000.00	1,951.60	22,067.19	-12,067.19	221
10-3100-0604 INSURANCE SETTLEMENTS	0.00	0.00	2,955.13	-2,955.13	0
10-3100-0620 ADMIN OVERHEAD ALLOCATED	67,000.00	0.00	0.00	67,000.00	0
10-3100-0660 MIS/GIS ALLOCATION	66,268.00	0.00	0.00	66,268.00	0
10-3100-0701 INTEREST INCOME	1,803.00	0.00	1,793.07	9.93	99
10-3100-0715 ANTENNA REVENUE	10,000.00	3,937.00	9,461.00	539.00	95
10-3100-0720 D.A.R.E. PROGRAM -	4,500.00	0.00	3,500.00	1,000.00	78
10-3100-0721 DONATIONS - POLICE DEPT	22,200.00	0.00	22,464.00	-264.00	101
10-3100-0723 Macon County ~ SRO	50,000.00	0.00	50,000.00	0.00	100
10-3100-0725 GRANT - GOVERNOR'S CRIME	0.00	0.00	14,160.74	-14,160.74	0
10-3100-0730 COURT COSTS & FEES	0.00	27.00	341.72	-341.72	0
10-3100-0740 INTEREST INCOME - POWELL BILL	0.00	0.00	23.36	-23.36	0
10-3100-0910 FUND BAL APPROPRIATED - GF	240,257.00	0.00	0.00	240,257.00	0
3100 OTHER GENERAL FUND	<u>472,028.00</u>	<u>6,571.38</u>	<u>174,573.48</u>	<u>297,454.52</u>	<u>37</u>
3200 POWELL BILL					
10-3200-9510 POWELL BILL	50,000.00	0.00	54,354.80	-4,354.80	109
3200 POWELL BILL	<u>50,000.00</u>	<u>0.00</u>	<u>54,354.80</u>	<u>-4,354.80</u>	<u>109</u>
3350 RECREATION DEPT.					
10-3350-0110 PROGRAM FEES - REC PARK	20,000.00	1,693.00	21,044.50	-1,044.50	105
10-3350-0120 MISC INCOME - REC PARK	2,000.00	0.00	516.92	1,483.08	26
10-3350-0130 TENNIS INCOME - REC PARK	1,000.00	254.00	706.00	294.00	71
10-3350-0140 SPECIAL EVENTS - REC PARK	1,000.00	0.00	437.00	563.00	44

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10-3350-0170 NAUTILUS - REC PARK	15,000.00	5,712.00	24,443.50	-9,443.50	163
10-3350-0190 RENTAL INCOME - REC PARK	12,000.00	1,352.00	14,754.49	-2,754.49	123
10-3350-0195 RENTAL INCOME - COMMUNITY	7,000.00	1,850.00	5,825.00	1,175.00	83
10-3350-0200 Donation ~ Skate Park	3,000.00	0.00	3,000.00	0.00	100
10-3350-0220 CONTRIB. - ABC - RECREATION	0.00	0.00	9,258.63	-9,258.63	0
10-3350-9500 MACON COUNTY - RECREATION	550,000.00	0.00	275,000.00	275,000.00	50
3350 RECREATION DEPT.	<u>611,000.00</u>	<u>10,861.00</u>	<u>354,986.04</u>	<u>256,013.96</u>	<u>58</u>
3360 RECREATION DEPT - POOL					
10-3360-0101 POOL FEES - REC PARK	2,000.00	2,127.00	31,669.90	-29,669.90	1,583
3360 RECREATION DEPT - POOL	<u>2,000.00</u>	<u>2,127.00</u>	<u>31,669.90</u>	<u>-29,669.90</u>	<u>1,583</u>
3370 RECREATION DEPT-ICE RINK					
10-3370-0105 ICE RINK FEES - REC PARK	0.00	0.00	23,141.00	-23,141.00	0
10-3370-0192 DONATION - ICE RINK	11,990.00	0.00	11,990.77	-0.77	100
3370 RECREATION DEPT-ICE RINK	<u>11,990.00</u>	<u>0.00</u>	<u>35,131.77</u>	<u>-23,141.77</u>	<u>293</u>
TOTAL REVENUE	<u>5,042,968.00</u>	<u>112,194.86</u>	<u>4,442,928.02</u>	<u>600,039.98</u>	<u>88</u>
EXPENDITURE:					
4000 GOVERNING BODY					
10-4000-0102 SALARIES & WAGES-GOVERNING	23,000.00	0.00	11,500.00	11,500.00	50
10-4000-0505 FICA	1,760.00	0.00	879.75	880.25	50
10-4000-0805 UNEMPLOYMENT TAX	230.00	0.00	55.46	174.54	24
10-4000-1400 TRAVEL, SCHOOLS & MEALS	500.00	0.00	1,559.82	-1,059.82	312
10-4000-3300 DEPT. SUPPLIES	2,000.00	0.00	265.77	1,734.23	13
10-4000-5200 DUES & SUBSCRIPTIONS	500.00	0.00	0.00	500.00	0
10-4000-5500 WORKER'S COMPENSATION	108.00	0.00	115.48	-7.48	107
4000 GOVERNING BODY	<u>28,098.00</u>	<u>0.00</u>	<u>14,376.28</u>	<u>13,721.72</u>	<u>51</u>
4100 ADMINISTRATION					
10-4100-0205 SALARIES AND WAGES	542,265.00	27,768.97	388,354.13	153,910.87	72
10-4100-0410 PROF. SERVICES - LEGAL	35,000.00	5,170.00	42,628.70	-7,628.70	122
10-4100-0430 PROF. SERVICES - AUDIT	29,000.00	0.00	37,450.00	-8,450.00	129
10-4100-0450 PROF. SERVICES - ORDINANCES	15,000.00	0.00	7,712.80	7,287.20	51
10-4100-0470 ADVERTISING	8,000.00	1,629.86	17,014.40	-9,014.40	213
10-4100-0505 FICA	41,483.00	2,036.82	27,977.78	13,505.22	67
10-4100-0605 GROUP INSURANCE	116,860.00	604.14	57,732.48	59,127.52	49
10-4100-0610 GROUP INSURANCE - RETIREES	0.00	0.00	2,820.50	-2,820.50	0
10-4100-0611 GROUP INSURANCE - COBRA	0.00	22.20	-509.98	509.98	0
10-4100-0618 DRUG TESTING / PHYSICALS	0.00	22.00	22.00	-22.00	0
10-4100-0705 RETIREMENT	39,314.00	1,858.58	27,832.35	11,481.65	71
10-4100-0805 UNEMPLOYMENT TAX	1,736.00	0.00	55.46	1,680.54	3
10-4100-1105 TELEPHONE	9,500.00	0.00	7,983.74	1,516.26	84
10-4100-1205 POSTAGE	20,000.00	3,732.74	16,242.95	3,757.05	81

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10-4100-1300 UTILITIES	6,000.00	0.00	6,000.00	0.00	100
10-4100-1400 TRAVEL,SCHOOL & TRAINING	15,000.00	0.00	2,511.90	12,488.10	17
10-4100-1500 MAINT. & REPAIR - BLDG	0.00	200.00	288.00	-288.00	0
10-4100-1600 MAINT. & REPAIR - EQUIPMENT	5,000.00	174.55	3,367.32	1,632.68	67
10-4100-1700 MAINT. & REPAIR - AUTO	1,000.00	0.00	80.00	920.00	8
10-4100-3100 AUTO FUEL	1,500.00	38.47	1,122.65	377.35	75
10-4100-3105 FUEL SERVICE CHARGES	1,000.00	0.00	1,383.28	-383.28	138
10-4100-3300 DEPT. SUPPLIES	20,000.00	49.58	8,520.04	11,479.96	43
10-4100-3600 UNIFORMS	2,500.00	0.00	574.78	1,925.22	23
10-4100-5200 DUES & SUBSCRIPTIONS	4,000.00	0.00	3,804.67	195.33	95
10-4100-5400 PROPERTY / LIABILITY INSURANCE	22,000.00	0.00	23,435.22	-1,435.22	107
10-4100-5500 WORKERS COMP INSURANCE	2,285.00	0.00	2,432.36	-147.36	106
10-4100-5700 OTHER EXPENSE	20,000.00	161.59	13,973.80	6,026.20	70
10-4100-5705 BANK SERVICE CHARGES	4,200.00	0.00	0.00	4,200.00	0
10-4100-6500 ADMINISTRATIVE FEE/AD	44,000.00	0.00	0.00	44,000.00	0
10-4100-7300 CAPITAL OUTLAY / OTHER	75,000.00	0.00	75,000.00	0.00	100
10-4100-9513 TRANSFER TO CAPITAL PROJECT	15,698.00	0.00	0.00	15,698.00	0
10-4100-9531 TRANSFER TO CEMETERY FUND	36,700.00	0.00	0.00	36,700.00	0
4100 ADMINISTRATION	<u>1,134,041.00</u>	<u>43,469.50</u>	<u>775,811.33</u>	<u>358,229.67</u>	<u>68</u>
4200 PLANNING/ZONING/ECONOMIC					
10-4200-0205 SALARIES AND WAGES	76,109.00	11,240.97	87,291.50	-11,182.50	115
10-4200-0410 PROF. SERVICES - LEGAL	35,000.00	0.00	35,000.00	0.00	100
10-4200-0505 FICA	5,822.00	811.53	6,334.58	-512.58	109
10-4200-0605 GROUP INSURANCE	14,689.00	0.00	5,887.65	8,801.35	40
10-4200-0705 RETIREMENT	5,518.00	563.27	4,694.58	823.42	85
10-4200-0805 UNEMPLOYMENT TAX	217.00	0.00	55.46	161.54	26
10-4200-1400 TRAVEL, SCHOOL & TRAINING	3,000.00	0.00	5,121.03	-2,121.03	171
10-4200-1700 MAINT. & REPAIR - AUTO	500.00	0.00	69.84	430.16	14
10-4200-2710 ZONING & PLANNING BOARD	2,800.00	100.00	600.00	2,200.00	21
10-4200-2720 ECONOMIC DEVELOPMENT	2,500.00	0.00	1,200.00	1,300.00	48
10-4200-3100 AUTO FUEL	1,000.00	0.00	285.77	714.23	29
10-4200-3300 DEPT. SUPPLIES	1,000.00	0.00	595.51	404.49	60
10-4200-5200 DUES & SUBSCRIPTIONS	650.00	0.00	0.00	650.00	0
10-4200-5500 WORKERS COMP INSURANCE	1,196.00	0.00	1,323.14	-127.14	111
10-4200-5700 OTHER EXPENSE	500.00	439.00	704.00	-204.00	141
4200 PLANNING/ZONING/ECONOMIC	<u>150,501.00</u>	<u>13,154.77</u>	<u>149,163.06</u>	<u>1,337.94</u>	<u>99</u>
4300 MIS/GIS					
10-4300-0205 SALARIES & WAGES	162,359.00	9,909.17	84,020.40	78,338.60	52
10-4300-0505 FICA	12,420.00	746.92	6,297.04	6,122.96	51
10-4300-0605 GROUP INSURANCE	45,073.00	38.64	13,258.60	31,814.40	29

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10-4300-0705 RETIREMENT	11,771.00	715.19	6,007.97	5,763.03	51
10-4300-0805 UNEMPLOYMENT TAX	434.00	0.00	55.46	378.54	13
10-4300-1400 TRAVEL, SCHOOLS & TRAINING	9,000.00	0.00	14,598.70	-5,598.70	162
10-4300-1600 MAINT. & REPAIR - EQUIPMENT	15,000.00	0.00	3,856.90	11,143.10	26
10-4300-1610 COMPUTER PROGRAMMING	12,000.00	0.00	0.00	12,000.00	0
10-4300-1630 ANNUAL CONTRACTS	57,000.00	3,815.50	46,666.87	10,333.13	82
10-4300-1640 NEW COMPUTER EQUIPMENT	11,072.00	0.00	4,609.67	6,462.33	42
10-4300-1700 MAINT. & REPAIR - AUTO	2,000.00	0.00	2,093.51	-93.51	105
10-4300-3100 AUTO FUEL	1,200.00	0.00	2,060.76	-860.76	172
10-4300-3300 DEPT. SUPPLIES	5,400.00	329.65	9,336.95	-3,936.95	173
10-4300-5500 WORKER'S COMPENSATION	1,424.00	0.00	1,657.72	-233.72	116
10-4300-5700 OTHER EXPENSE	0.00	0.00	397.40	-397.40	0
10-4300-7400 CAPITAL OUTLAY/EQUIPMENT	120,000.00	34,809.00	97,433.94	22,566.06	81
4300 MIS/GIS	466,153.00	50,364.07	292,351.89	173,801.11	63
5100 POLICE DEPARTMENT					
10-5100-0204 OVERTIME PAY	48,000.00	1,994.94	43,502.09	4,497.91	91
10-5100-0205 SALARIES AND WAGES	567,110.00	40,344.86	491,912.14	75,197.86	87
10-5100-0209 SALARIES - SEPARATION	0.00	2,217.57	17,823.81	-17,823.81	0
10-5100-0211 SALARIES - PART-TIME - POLICE	50,537.00	1,187.94	17,788.67	32,748.33	35
10-5100-0213 SALARIES - PART-TIME - ADMIN	9,165.00	372.02	6,218.83	2,946.17	68
10-5100-0505 FICA	51,623.00	3,395.54	42,409.82	9,213.18	82
10-5100-0605 GROUP INSURANCE	179,682.00	2,577.18	107,084.81	72,597.19	60
10-5100-0705 RETIREMENT	47,536.00	3,375.98	42,762.03	4,773.97	90
10-5100-0706 SUPPLEMENTAL RETIREMENT	28,036.00	1,986.85	25,270.24	2,765.76	90
10-5100-0805 UNEMPLOYMENT TAX	0.00	0.00	1,151.24	-1,151.24	0
10-5100-1105 TELEPHONE	18,000.00	0.00	16,904.04	1,095.96	94
10-5100-1300 UTILITIES	3,000.00	0.00	3,000.00	0.00	100
10-5100-1400 TRAVEL, SCHOOL & TRAINING	7,500.00	0.00	7,229.53	270.47	96
10-5100-1410 EDUCATIONAL ASSISTANCE	5,000.00	0.00	2,495.31	2,504.69	50
10-5100-1500 MAINT. & REPAIR - BLDG	8,500.00	455.98	7,634.16	865.84	90
10-5100-1600 MAINT. & REPAIR - EQUIPMENT	17,000.00	623.27	14,202.91	2,797.09	84
10-5100-1700 MAINT. & REPAIR - AUTO	20,000.00	60.00	19,097.56	902.44	95
10-5100-3100 AUTO FUEL	45,000.00	32.04	21,259.52	23,740.48	47
10-5100-3220 PROPANE FUEL	5,000.00	0.00	1,779.45	3,220.55	36
10-5100-3300 DEPT. SUPPLIES	20,000.00	1,782.80	17,752.98	2,247.02	89
10-5100-3600 UNIFORMS	10,000.00	34.00	11,358.43	-1,358.43	114
10-5100-5200 DUES & SUBSCRIPTIONS	1,000.00	0.00	862.00	138.00	86
10-5100-5400 PROPERTY / LIABILITY INSURANCE	45,000.00	0.00	46,896.76	-1,896.76	104
10-5100-5500 WORKERS COMP INSURANCE	21,860.00	500.00	23,843.48	-1,983.48	109
10-5100-5700 MISCELLANOUS EXPENSE	10,000.00	233.76	8,416.59	1,583.41	84



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10-5100-5740 D.A.R.E. PROGRAM EXPENSE	5,500.00	0.00	3,167.49	2,332.51	58
10-5100-5760 Governor's Crime Commission Grant	24,500.00	0.00	24,453.15	46.85	100
10-5100-5780 VETERANS MEMORIAL	22,200.00	0.00	22,163.25	36.75	100
10-5100-7400 CAPITAL OUTLAY / EQUIPMENT	63,500.00	0.00	56,895.64	6,604.36	90
10-5100-7430 DEBT SERVICE (P & I)	69,990.00	0.00	69,989.40	0.60	100
5100 POLICE DEPARTMENT	<u>1,404,239.00</u>	<u>61,174.73</u>	<u>1,175,325.33</u>	<u>228,913.67</u>	<u>84</u>
5600 STREET DEPARTMENT					
10-5600-0204 OVERTIME PAY	53,000.00	4,914.68	49,344.73	3,655.27	93
10-5600-0205 SALARIES AND WAGES	186,197.00	14,264.00	163,970.56	22,226.44	88
10-5600-0505 FICA	18,299.00	1,398.87	15,336.34	2,962.66	84
10-5600-0605 GROUP INSURANCE	67,863.00	359.07	52,066.59	15,796.41	77
10-5600-0618 DRUG TESTING / PHYSICALS	0.00	0.00	31.00	-31.00	0
10-5600-0705 RETIREMENT	17,342.00	1,390.42	15,465.19	1,876.81	89
10-5600-0805 UNEMPLOYMENT TAX	0.00	0.00	55.46	-55.46	0
10-5600-1105 TELEPHONE	1,000.00	0.00	583.86	416.14	58
10-5600-1300 UTILITIES	3,000.00	0.00	3,000.00	0.00	100
10-5600-1400 TRAVEL, SCHOOL & TRAINING	500.00	0.00	200.00	300.00	40
10-5600-1500 MAINT. & REPAIR - BLDG	3,500.00	0.00	2,426.55	1,073.45	69
10-5600-1600 MAINT. & REPAIR - EQUIPMENT	0.00	0.00	13,401.29	-13,401.29	0
10-5600-1700 MAINT. & REPAIR - AUTO	62,000.00	4,875.38	55,212.31	6,787.69	89
10-5600-1900 MAINT. & REPAIR - STREETS	86,000.00	591.38	47,499.69	38,500.31	55
10-5600-3100 AUTO FUEL	10,000.00	0.00	6,216.62	3,783.38	62
10-5600-3220 PROPANE FUEL	1,000.00	0.00	336.16	663.84	34
10-5600-3300 DEPT. SUPPLIES	65,000.00	6,603.91	64,271.41	728.59	99
10-5600-3600 UNIFORMS	6,000.00	0.00	5,324.92	675.08	89
10-5600-5400 PROPERTY / LIABILITY INSURANCE	12,500.00	0.00	15,594.77	-3,094.77	125
10-5600-5500 WORKERS COMP INSURANCE	13,588.00	0.00	14,498.91	-910.91	107
10-5600-5700 MISCELLANOUS EXPENSE	4,000.00	1,191.01	9,315.61	-5,315.61	233
10-5600-5720 LANDSCAPING STREETS	25,000.00	1,753.00	17,699.33	7,300.67	71
10-5600-7310 CAPITAL OUTLAY / POWELL BILL	50,000.00	11,739.50	45,829.50	4,170.50	92
10-5600-7330 CAPITAL OUTLAY / PAVING/	30,000.00	0.00	20,524.00	9,476.00	68
10-5600-7400 CAPITAL OUTLAY / EQUIPMENT	80,000.00	0.00	83,200.00	-3,200.00	104
5600 STREET DEPARTMENT	<u>795,789.00</u>	<u>49,081.22</u>	<u>701,404.80</u>	<u>94,384.20</u>	<u>88</u>
5700 PUBLIC BUILDINGS					
10-5700-1310 MAINT. & REPAIR - PAC	7,500.00	0.00	54.00	7,446.00	1
10-5700-1315 MAINT. & REPAIR - PLAYHOUSE	7,500.00	0.00	1,732.85	5,767.15	23
10-5700-1320 MAINT. & REPAIR-COMM BLDG	5,000.00	5.63	1,688.90	3,311.10	34
10-5700-1325 MAINT. & REPAIR-EMS BLDG	0.00	0.00	931.30	-931.30	0
10-5700-1500 MAINTENANCE & REPAIR-TOWN	8,500.00	200.00	5,580.34	2,919.66	66
10-5700-3250 PROPANE FUEL - PAC	3,000.00	0.00	1,945.59	1,054.41	65

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10-5700-3260 PROPANE FUEL - COMM BLDG	2,500.00	0.00	755.58	1,744.42	30
10-5700-3321 CLEANING - MAIN ST PRRMS	32,326.00	0.00	26,938.60	5,387.40	83
10-5700-3322 CLEANING - KH PARK PRRMS	13,500.00	1,784.07	20,416.97	-6,916.97	151
5700 PUBLIC BUILDINGS	<u>79,826.00</u>	<u>1,989.70</u>	<u>60,044.13</u>	<u>19,781.87</u>	<u>75</u>
6200 RECREATION DEPARTMENT					
10-6200-0204 OVERTIME PAY	350.00	0.00	0.00	350.00	0
10-6200-0205 SALARIES AND WAGES	208,578.00	14,260.60	163,737.72	44,840.28	79
10-6200-0207 SALARIES - PROGRAMS	63,435.00	2,238.00	36,256.54	27,178.46	57
10-6200-0211 SALARIES - PART-TIME	16,562.00	1,659.90	16,429.23	132.77	99
10-6200-0505 FICA	22,103.00	1,372.22	16,362.05	5,740.95	74
10-6200-0605 GROUP INSURANCE	48,713.00	375.70	29,283.59	19,429.41	60
10-6200-0705 RETIREMENT	15,580.00	1,059.10	12,196.51	3,383.49	78
10-6200-0805 UNEMPLOYMENT TAX	0.00	0.00	391.85	-391.85	0
10-6200-1105 TELEPHONE	5,000.00	0.00	3,469.33	1,530.67	69
10-6200-1300 UTILITIES	20,000.00	0.00	20,000.00	0.00	100
10-6200-1305 UTILITIES - ZACHARY FIELD	2,200.00	0.00	0.00	2,200.00	0
10-6200-1400 TRAVEL, SCHOOL & TRAINING	2,000.00	0.00	460.00	1,540.00	23
10-6200-1500 MAINT. & REPAIR - BLDG	14,000.00	1,472.19	13,498.75	501.25	96
10-6200-1502 MOWING & MAINT. - REC PARK	25,000.00	1,128.27	23,516.69	1,483.31	94
10-6200-1503 MOWING & MAINTENANCE -	25,064.00	816.57	18,378.08	6,685.92	73
10-6200-1505 MAINT. & REPAIR - GROUNDS	5,000.00	5,241.12	7,472.25	-2,472.25	149
10-6200-1506 MAINTENANCE - DOG PARK	1,000.00	390.00	790.00	210.00	79
10-6200-1507 MOWING & MAINT.-PINE ST PARK	7,600.00	703.00	5,869.53	1,730.47	77
10-6200-1508 MOWING & MAINT.-HARRIS LAKE	250.00	0.00	0.00	250.00	0
10-6200-1600 MAINT. & REPAIR - EQUIP	15,000.00	707.99	12,603.81	2,396.19	84
10-6200-1700 MAINT. & REPAIR - AUTO	1,000.00	0.00	1,668.63	-668.63	167
10-6200-3100 AUTO FUEL	1,500.00	0.00	526.43	973.57	35
10-6200-3220 PROPANE FUEL	4,000.00	677.33	1,275.98	2,724.02	32
10-6200-3230 PROPANE GAS ~ FOUNDER'S PARK	0.00	0.00	347.68	-347.68	0
10-6200-3300 DEPT. SUPPLIES	28,000.00	1,774.25	25,104.01	2,895.99	90
10-6200-3600 UNIFORMS	1,500.00	0.00	1,387.77	112.23	93
10-6200-5200 DUES & SUBSCRIPTIONS	1,200.00	0.00	854.00	346.00	71
10-6200-5400 PROPERTY / LIABILITY INSURANCE	17,000.00	0.00	17,527.02	-527.02	103
10-6200-5500 WORKERS COMP INSURANCE	6,278.00	0.00	6,621.50	-343.50	105
10-6200-5700 MISCELLANOUS EXPENSE	2,047.00	325.79	1,102.57	944.43	54
10-6200-5710 PROGRAMS/LEAGUE	5,000.00	124.00	3,788.25	1,211.75	76
10-6200-5730 SPECIAL EVENTS	7,000.00	666.06	6,249.26	750.74	89
10-6200-5750 Founder's Park - Friends of the Pk	13,783.00	0.00	13,783.00	0.00	100
10-6200-5760 Skate Park	5,095.00	0.00	5,000.00	95.00	98
10-6200-5770 MISC - FOUNDER'S PARK	0.00	0.00	3,497.00	-3,497.00	0

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10-6200-7300 CAPITAL OUTLAY / OTHER	127,937.00	8,850.00	104,030.95	23,906.05	81
10-6200-7400 CAPITAL OUTLAY / EQUIPMENT	21,750.00	0.00	20,598.74	1,151.26	95
6200 RECREATION DEPARTMENT	<u>740,525.00</u>	<u>43,842.09</u>	<u>594,078.72</u>	<u>146,446.28</u>	<u>80</u>
6210 REC DEPT - POOL					
10-6210-0204 OVERTIME PAY	0.00	0.00	1,446.57	-1,446.57	0
10-6210-0205 SALARIES AND WAGES	29,716.00	2,290.88	23,496.59	6,219.41	79
10-6210-0206 SALARIES - POOL	79,670.00	4,762.91	64,286.35	15,383.65	81
10-6210-0505 FICA	8,368.00	540.26	6,829.15	1,538.85	82
10-6210-0605 GROUP INSURANCE	8,976.00	0.00	5,922.69	3,053.31	66
10-6210-0705 RETIREMENT	2,154.00	166.09	1,703.46	450.54	79
10-6210-0805 UNEMPLOYMENT TAX	0.00	0.00	55.48	-55.48	0
10-6210-1400 TRAVEL, SCHOOL & TRAINING	1,500.00	0.00	1,505.32	-5.32	100
10-6210-1500 MAINT. & REPAIR - BLDGS	3,000.00	0.00	141.48	2,858.52	5
10-6210-1620 MAINT & REPAIR-POOL EQUIP	5,000.00	0.00	10,465.45	-5,465.45	209
10-6210-3220 PROPANE FUEL	50,000.00	690.62	22,214.78	27,785.22	44
10-6210-3330 DEPT SUPPLIES - POOL	15,000.00	332.97	11,862.04	3,137.96	79
10-6210-3600 UNIFORMS	1,500.00	0.00	556.76	943.24	37
10-6210-5500 WORKERS COMP INSURANCE	1,569.00	0.00	2,099.09	-530.09	134
10-6210-5700 MISCELLANEOUS EXPENSE	3,000.00	170.00	2,873.90	126.10	96
10-6210-7400 CAPITAL OUTLAY/EQUIPMENT	5,000.00	0.00	4,995.32	4.68	100
6210 REC DEPT - POOL	<u>214,453.00</u>	<u>8,953.73</u>	<u>160,454.43</u>	<u>53,998.57</u>	<u>75</u>
6220 REC DEPT - ICE RINK					
10-6220-0211 SALARIES - PART-TIME	19,826.00	0.00	15,218.73	4,607.27	77
10-6220-0505 FICA	1,517.00	0.00	1,164.26	352.74	77
10-6220-3340 DEPT SUPPLIES - ICE RINK	5,000.00	0.00	3,334.15	1,665.85	67
10-6220-5700 MISCELLANEOUS EXPENSE	3,000.00	3,140.00	6,238.50	-3,238.50	208
6220 REC DEPT - ICE RINK	<u>29,343.00</u>	<u>3,140.00</u>	<u>25,955.64</u>	<u>3,387.36</u>	<u>88</u>
TOTAL EXPENDITURE	<u>5,042,968.00</u>	<u>275,169.81</u>	<u>3,948,965.61</u>	<u>1,094,002.39</u>	<u>78</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>-162,974.95</u>	<u>493,962.41</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>-162,974.95</u>	<u>493,962.41</u>		

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>15 SCHOLARSHIP FUND</b>					
REVENUE:					
3400 SCHOLARSHIP FUND					
15-3400-0703 INTEREST INCOME - SCHOLARSHIP	0.00	0.00	294.00	-294.00	0
15-3400-0910 FUND BALANCE APPROPRIATED	40,465.00	0.00	0.00	40,465.00	0
15-3400-8401 SCHOLARSHIP - UNRESTRICTED	0.00	787.00	25,172.50	-25,172.50	0
15-3400-8402 SCHOLARSHIP - ABC	0.00	0.00	8,101.31	-8,101.31	0
15-3400-8403 SCHOLARSHIP FUND - NC	0.00	4,200.29	4,200.29	-4,200.29	0
3400 SCHOLARSHIP FUND	40,465.00	4,987.29	37,768.10	2,696.90	93
TOTAL REVENUE	40,465.00	4,987.29	37,768.10	2,696.90	93
EXPENDITURE:					
4100 ADMINISTRATION					
15-4100-9410 SCHOLARSHIP DISBURSED	28,465.00	0.00	28,182.50	282.50	99
15-4100-9411 SCHOLARSHIP FUND RAISING	12,000.00	0.00	4,741.75	7,258.25	40
15-4100-9412 MISC. EXPENSE	0.00	0.00	50.00	-50.00	0
4100 ADMINISTRATION	40,465.00	0.00	32,974.25	7,490.75	81
TOTAL EXPENDITURE	40,465.00	0.00	32,974.25	7,490.75	81
BEFORE TRANSFERS	0.00	4,987.29	4,793.85		
AFTER TRANSFERS	0.00	4,987.29	4,793.85		

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>20 FIRE DEPARTMENT</b>					
REVENUE:					
3300 FIRE DEPARTMENT					
20-3300-0202 CHARITABLE CONTRIBUTION -	10,000.00	0.00	12,745.65	-2,745.65	127
20-3300-0602 MISC RECEIPTS - FIRE DEPT.	0.00	0.00	2,000.00	-2,000.00	0
20-3300-0702 INTEREST INCOME - FIRE DEPT.	0.00	0.00	313.66	-313.66	0
20-3300-0902 MACON COUNTY - CONTRIBUTION	353,000.00	2,593.53	372,356.71	-19,356.71	105
20-3300-0905 JACKSON COUNTY - CONTRIBUTION	50,000.00	4,166.67	45,833.37	4,166.63	92
3300 FIRE DEPARTMENT	<u>413,000.00</u>	<u>6,760.20</u>	<u>433,249.39</u>	<u>-20,249.39</u>	<u>105</u>
TOTAL REVENUE	413,000.00	6,760.20	433,249.39	-20,249.39	105
EXPENDITURE:					
5300 FIRE DEPARTMENT					
20-5300-0204 OVERTIME PAY	1,000.00	0.00	0.00	1,000.00	0
20-5300-0205 SALARIES AND WAGES	100,000.00	8,172.70	91,208.85	8,791.15	91
20-5300-0211 SALARIES - PART-TIME	0.00	168.56	699.62	-699.62	0
20-5300-0212 WAGES - FIRE CALLS	35,000.00	0.00	12,645.00	22,355.00	36
20-5300-0214 WAGES - STATION CALLS	7,500.00	450.00	7,740.00	-240.00	103
20-5300-0410 Professional Services	20,000.00	0.00	5,324.26	14,675.74	27
20-5300-0505 FICA	11,000.00	648.20	8,321.15	2,678.85	76
20-5300-0605 GROUP INSURANCE	20,000.00	219.28	15,177.98	4,822.02	76
20-5300-0705 RETIREMENT	10,000.00	558.04	8,046.25	1,953.75	80
20-5300-0805 UNEMPLOYMENT TAX	1,000.00	0.00	52.14	947.86	5
20-5300-1105 TELEPHONE	3,000.00	0.00	1,463.71	1,536.29	49
20-5300-1300 UTILITIES	10,000.00	183.43	7,977.95	2,022.05	80
20-5300-1500 MAINT. & REPAIR - BLDG	15,000.00	85.55	16,923.45	-1,923.45	113
20-5300-1600 MAINT. & REPAIR - EQUIPMENT	33,000.00	2,600.94	20,263.34	12,736.66	61
20-5300-1700 MAINT. & REPAIR - AUTO	15,000.00	549.40	6,946.62	8,053.38	46
20-5300-3100 AUTO FUEL	10,000.00	238.98	4,236.71	5,763.29	42
20-5300-3210 FUEL OIL	0.00	0.00	931.30	-931.30	0
20-5300-3220 PROPANE FUEL	10,000.00	0.00	1,708.26	8,291.74	17
20-5300-3300 DEPT. SUPPLIES	17,000.00	55.47	3,006.95	13,993.05	18
20-5300-3600 UNIFORMS	21,000.00	170.71	9,914.81	11,085.19	47
20-5300-5200 DUES & SUBSCRIPTIONS	5,500.00	128.00	5,124.00	376.00	93
20-5300-5400 PROPERTY / LIABILITY INSURANCE	30,000.00	0.00	26,235.83	3,764.17	87
20-5300-5401 TRAINING	10,000.00	0.00	3,000.83	6,999.17	30
20-5300-5500 WORKERS COMP INSURANCE	7,000.00	0.00	7,295.96	-295.96	104
20-5300-5700 OTHER EXPENSE	11,000.00	258.57	7,652.94	3,347.06	70
20-5300-7400 CAPITAL OUTLAY / EQUIPMENT	10,000.00	0.00	-611.20	10,611.20	-6
5300 FIRE DEPARTMENT	<u>413,000.00</u>	<u>14,487.83</u>	<u>271,286.71</u>	<u>141,713.29</u>	<u>66</u>

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
TOTAL EXPENDITURE	413,000.00	14,487.83	271,286.71	141,713.29	66
BEFORE TRANSFERS	0.00	-7,727.63	161,962.68		
AFTER TRANSFERS	0.00	-7,727.63	161,962.68		

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>25 CEMETERY FUND</b>					
REVENUE:					
3500 CEMETERY FUND					
25-3500-0001 SALE OF LOTS	1,200.00	0.00	7,000.00	-5,800.00	583
25-3500-0002 CHARGES FOR CORNER MARKER	200.00	0.00	560.00	-360.00	280
25-3500-0003 CHARITABLE DONATIONS	2,000.00	0.00	2,000.00	0.00	100
25-3500-0004 CONTRIB. - PERPETUAL CARE	1,000.00	0.00	4,500.00	-3,500.00	450
25-3500-0704 INTEREST INCOME - INVESTMENTS	100.00	0.00	66.68	33.32	67
25-3500-0930 TRANSFER FROM GENERAL FUND	36,700.00	0.00	0.00	36,700.00	0
3500 CEMETERY FUND	<u>41,200.00</u>	<u>0.00</u>	<u>14,126.68</u>	<u>27,073.32</u>	<u>34</u>
TOTAL REVENUE	<u>41,200.00</u>	<u>0.00</u>	<u>14,126.68</u>	<u>27,073.32</u>	<u>34</u>
EXPENDITURE:					
4500 CEMETERY FUND					
25-4500-1503 CONTRACT MOWING	31,200.00	18,484.00	39,514.00	-8,314.00	127
25-4500-1505 MAINT. & REPAIR - GROUNDS	10,000.00	16,362.00	16,465.00	-6,465.00	165
4500 CEMETERY FUND	<u>41,200.00</u>	<u>34,846.00</u>	<u>55,979.00</u>	<u>-14,779.00</u>	<u>136</u>
TOTAL EXPENDITURE	<u>41,200.00</u>	<u>34,846.00</u>	<u>55,979.00</u>	<u>-14,779.00</u>	<u>136</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>-34,846.00</u>	<u>-41,852.32</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>-34,846.00</u>	<u>-41,852.32</u>		

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>30 WATER FUND</b>					
REVENUE:					
3710 UTILITY					
30-3710-5105 WATER CHARGES	1,513,007.00	116,831.10	1,402,847.36	110,159.64	93
3710 UTILITY	<u>1,513,007.00</u>	<u>116,831.10</u>	<u>1,402,847.36</u>	<u>110,159.64</u>	<u>93</u>
3800 MISCELLANEOUS					
30-3800-0401 SALE OF MATERIALS	0.00	0.00	11,596.77	-11,596.77	0
30-3800-0402 CONNECTION FEE'S	5,000.00	1,000.00	20,400.00	-15,400.00	408
30-3800-0601 MISC INCOME	0.00	0.00	87.50	-87.50	0
30-3800-0910 FUND BALANCE APPROPRIATED	220,685.00	0.00	0.00	220,685.00	0
30-3800-0936 TRANSFER FROM ELECTRIC	493,827.00	0.00	0.00	493,827.00	0
3800 MISCELLANEOUS	<u>719,512.00</u>	<u>1,000.00</u>	<u>32,084.27</u>	<u>687,427.73</u>	<u>4</u>
TOTAL REVENUE	<u>2,232,519.00</u>	<u>117,831.10</u>	<u>1,434,931.63</u>	<u>797,587.37</u>	<u>64</u>
EXPENDITURE:					
8100 WATER DEPARTMENT					
30-8100-0204 OVERTIME PAY	30,000.00	920.81	10,329.57	19,670.43	34
30-8100-0205 SALARIES AND WAGES	226,788.00	15,211.92	196,627.20	30,160.80	87
30-8100-0505 FICA	19,644.00	1,154.88	14,725.22	4,918.78	75
30-8100-0605 GROUP INSURANCE	61,767.00	413.95	51,849.69	9,917.31	84
30-8100-0705 RETIREMENT	18,617.00	1,169.62	15,004.33	3,612.67	81
30-8100-0805 UNEMPLOYMENT TAX	0.00	0.00	55.46	-55.46	0
30-8100-1105 TELEPHONE	4,500.00	0.00	4,608.03	-108.03	102
30-8100-1300 UTILITIES	4,000.00	342.66	3,413.67	586.33	85
30-8100-1400 TRAVEL, SCHOOL & TRAINING	2,500.00	62.21	1,306.09	1,193.91	52
30-8100-1600 MAINT. & REPAIR - EQUIPMENT	44,000.00	3,359.89	27,453.48	16,546.52	62
30-8100-1700 MAINT. & REPAIR - AUTO	23,000.00	1,007.94	18,088.41	4,911.59	79
30-8100-1820 MAINT & REPAIR - WATER TANKS	30,000.00	1,667.11	24,621.23	5,378.77	82
30-8100-1830 MAINT. & REPAIR - WATER/SEWER	10,000.00	0.00	1,930.00	8,070.00	19
30-8100-3100 AUTO FUEL	10,000.00	26.39	3,963.28	6,036.72	40
30-8100-3300 DEPT. SUPPLIES	86,000.00	12,549.87	125,915.30	-39,915.30	146
30-8100-3600 UNIFORMS	6,000.00	253.05	5,466.02	533.98	91
30-8100-5200 DUES & SUBSCRIPTIONS	0.00	0.00	100.00	-100.00	0
30-8100-5400 PROPERTY / LIABILITY INSURANCE	18,000.00	0.00	17,377.72	622.28	97
30-8100-5500 WORKERS COMP INSURANCE	8,713.00	0.00	9,305.31	-592.31	107
30-8100-5700 MISCELLANOUS EXPENSE	2,000.00	0.00	2,822.48	-822.48	141
30-8100-9535 ADMINISTRATIVE OVERHEAD	10,000.00	0.00	0.00	10,000.00	0
8100 WATER DEPARTMENT	<u>615,529.00</u>	<u>38,140.30</u>	<u>534,962.49</u>	<u>80,566.51</u>	<u>87</u>
8110 WATER - CAPITAL OUTLAY					
30-8110-7300 CAPITAL OUTLAY / OTHER	190,000.00	0.00	161,339.85	28,660.15	85
30-8110-7400 CAPITAL OUTLAY / EQUIPMENT	5,000.00	4,706.00	4,706.00	294.00	94



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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
8110 WATER - CAPITAL OUTLAY	195,000.00	4,706.00	166,045.85	28,954.15	85
8150 WATER TREATMENT PLANT					
30-8150-0204 OVERTIME PAY	37,000.00	2,736.76	29,760.44	7,239.56	80
30-8150-0205 SALARIES AND WAGES	196,682.00	13,589.76	157,458.64	39,223.36	80
30-8150-0440 PROF. SERVICES - MONITORING	20,000.00	2,028.00	20,519.50	-519.50	103
30-8150-0505 FICA	17,877.00	1,159.80	13,160.63	4,716.37	74
30-8150-0605 GROUP INSURANCE	59,598.00	785.21	42,484.22	17,113.78	71
30-8150-0705 RETIREMENT	16,942.00	1,183.68	13,573.46	3,368.54	80
30-8150-0805 UNEMPLOYMENT TAX	0.00	0.00	55.46	-55.46	0
30-8150-1105 TELEPHONE	3,000.00	0.00	1,531.94	1,468.06	51
30-8150-1300 UTILITIES	140,000.00	0.00	140,000.00	0.00	100
30-8150-1400 TRAVEL, SCHOOL & TRAINING	3,000.00	76.98	2,192.57	807.43	73
30-8150-1500 MAINT. & REPAIR - BLDG	20,000.00	554.99	3,689.96	16,310.04	18
30-8150-1615 MAINT/REP/EQPT - WATER PLANT	150,000.00	1,338.42	160,303.86	-10,303.86	107
30-8150-1700 MAINT. & REPAIR - AUTO	2,000.00	525.28	1,364.75	635.25	68
30-8150-3100 AUTO FUEL	8,000.00	0.00	148.88	7,851.12	2
30-8150-3210 FUEL OIL - WTP	5,000.00	0.00	1,178.00	3,822.00	24
30-8150-3350 DEPT SUPPLIES - WATER PLANT	100,000.00	7,193.40	72,852.24	27,147.76	73
30-8150-3600 UNIFORMS	3,000.00	69.63	1,828.70	1,171.30	61
30-8150-5300 STATE FEES	3,100.00	0.00	3,035.00	65.00	98
30-8150-5400 PROPERTY / LIABILITY INSURANCE	14,200.00	0.00	14,981.71	-781.71	106
30-8150-5500 WORKERS COMP INSURANCE	7,761.00	0.00	8,277.01	-516.01	107
30-8150-5700 OTHER EXPENSE	1,000.00	0.00	229.09	770.91	23
30-8150-9513 Transfer to Capital Projects Fund	20,685.00	0.00	0.00	20,685.00	0
30-8150-9535 ADMINISTRATIVE OVERHEAD C	10,000.00	0.00	0.00	10,000.00	0
30-8150-9560 MIS/GIS ALLOCATION	3,145.00	0.00	0.00	3,145.00	0
8150 WATER TREATMENT PLANT	841,990.00	31,241.91	688,626.06	153,363.94	82
8160					
30-8160-7300 CAPITAL OUTLAY / OTHER IM	580,000.00	170.00	547,598.00	32,402.00	94
8160	580,000.00	170.00	547,598.00	32,402.00	94
TOTAL EXPENDITURE	2,232,519.00	74,258.21	1,937,232.40	295,286.60	87
BEFORE TRANSFERS	0.00	43,572.89	-502,300.77		
AFTER TRANSFERS	0.00	43,572.89	-502,300.77		

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>31 SEWER FUND</b>					
REVENUE:					
3710 UTILITY					
31-3710-5110 SEWER CHARGES	591,004.00	50,612.76	578,960.37	12,043.63	98
3710 UTILITY	<u>591,004.00</u>	<u>50,612.76</u>	<u>578,960.37</u>	<u>12,043.63</u>	<u>98</u>
3800 MISCELLANEOUS					
31-3800-0402 CONNECTION FEES	12,500.00	1,500.00	44,000.00	-31,500.00	352
31-3800-0601 MISC INCOME	2,900.00	1,562.50	21,500.00	-18,600.00	741
31-3800-0701 INTEREST INCOME	200.00	0.00	161.69	38.31	81
31-3800-0910 FUND BALANCE APPROPRIATED	56,967.00	0.00	0.00	56,967.00	0
3800 MISCELLANEOUS	<u>72,567.00</u>	<u>3,062.50</u>	<u>65,661.69</u>	<u>6,905.31</u>	<u>90</u>
TOTAL REVENUE	<u>663,571.00</u>	<u>53,675.26</u>	<u>644,622.06</u>	<u>18,948.94</u>	<u>97</u>
EXPENDITURE:					
8200 SEWER DEPARTMENT					
31-8200-0204 OVERTIME PAY	23,000.00	1,685.61	20,219.43	2,780.57	88
31-8200-0205 SALARIES AND WAGES	99,914.00	8,333.84	94,099.48	5,814.52	94
31-8200-0440 PROF. SERVICES - MONITORING	20,000.00	0.00	16,655.00	3,345.00	83
31-8200-0505 FICA	9,403.00	710.45	8,129.60	1,273.40	86
31-8200-0605 GROUP INSURANCE	32,556.00	0.00	16,658.61	15,897.39	51
31-8200-0705 RETIREMENT	8,911.00	715.82	8,166.33	744.67	92
31-8200-0805 UNEMPLOYMENT TAX	0.00	0.00	55.46	-55.46	0
31-8200-1105 TELEPHONE	7,500.00	0.00	6,708.98	791.02	89
31-8200-1300 UTILITIES	50,000.00	122.01	49,306.06	693.94	99
31-8200-1400 TRAVEL, SCHOOL & TRAINING	2,000.00	0.00	520.60	1,479.40	26
31-8200-1500 MAINT. & REPAIR - BLDG	500.00	0.00	85.00	415.00	17
31-8200-1600 MAINT. & REPAIR - EQUIPMENT	50,000.00	0.00	50,877.43	-877.43	102
31-8200-1700 MAINT. & REPAIR - AUTO	10,000.00	1,616.10	6,408.98	3,591.02	64
31-8200-1810 LANDFILL / SLUDGE	30,000.00	887.04	8,461.86	21,538.14	28
31-8200-1830 MAINT & REPAIR - SEWER LINES	1,000.00	0.00	0.00	1,000.00	0
31-8200-1840 SEWER LINE TREATMENT	45,000.00	1,725.00	50,350.00	-5,350.00	112
31-8200-3100 AUTO FUEL	4,000.00	0.00	1,965.71	2,034.29	49
31-8200-3210 FUEL OIL	3,000.00	11.50	1,796.79	1,203.21	60
31-8200-3220 PROPANE FUEL - BELT PRESS	1,000.00	0.00	48.00	952.00	5
31-8200-3300 DEPT. SUPPLIES	22,000.00	170.34	20,658.15	1,341.85	94
31-8200-3600 UNIFORMS	2,400.00	0.00	2,489.61	-89.61	104
31-8200-5200 DUES & SUBSCRIPTIONS	500.00	0.00	100.00	400.00	20
31-8200-5300 STATE FEE'S	4,450.00	0.00	4,450.00	0.00	100
31-8200-5400 PROPERTY / LIABILITY INSURANCE	23,000.00	0.00	24,113.28	-1,113.28	105
31-8200-5500 WORKERS COMP INSURANCE	4,325.00	0.00	4,610.96	-285.96	107
31-8200-5700 MISCELLANOUS EXPENSE	2,000.00	0.00	864.55	1,135.45	43

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31-8200-9511 TRANSFER CAP PROJECT	56,967.00	0.00	0.00	56,967.00	0
31-8200-9535 ADMINISTRATIVE OVERHEAD	12,000.00	0.00	0.00	12,000.00	0
31-8200-9560 MIS/GIS ALLOCATION	3,145.00	0.00	0.00	3,145.00	0
31-8200-9605 CONTRIB/SEWER RESERVE	10,000.00	0.00	32,500.00	-22,500.00	325
31-8200-9615 INTERFUND TRANSFER - SEWER	-10,000.00	0.00	-32,500.00	22,500.00	325
8200 SEWER DEPARTMENT	<u>528,571.00</u>	<u>15,977.71</u>	<u>397,799.87</u>	<u>130,771.13</u>	<u>75</u>
8210 SEWER - CAPITAL OUTLAY					
31-8210-7400 CAPITAL OUTLAY / EQUIPMENT	135,000.00	0.00	130,200.00	4,800.00	96
8210 SEWER - CAPITAL OUTLAY	<u>135,000.00</u>	<u>0.00</u>	<u>130,200.00</u>	<u>4,800.00</u>	<u>96</u>
TOTAL EXPENDITURE	<u>663,571.00</u>	<u>15,977.71</u>	<u>527,999.87</u>	<u>135,571.13</u>	<u>80</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>37,697.55</u>	<u>116,622.19</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>37,697.55</u>	<u>116,622.19</u>		

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>32 CAPITAL PROJECT FUND</b>					
REVENUE:					
3800 MISCELLANEOUS					
32-3800-0930 TRANSFER FROM GENERAL FUND	15,698.00	0.00	0.00	15,698.00	0
32-3800-0932 TRANSFER FROM WATER FUND	20,685.00	0.00	0.00	20,685.00	0
32-3800-0934 TRANSFER FROM SEWER FUND	56,967.00	0.00	0.00	56,967.00	0
32-3800-0935 TRANSFER FROM ELECTRIC	42,732.00	0.00	0.00	42,732.00	0
3800 MISCELLANEOUS	<u>136,082.00</u>	<u>0.00</u>	<u>0.00</u>	<u>136,082.00</u>	<u>0</u>
TOTAL REVENUE	<u>136,082.00</u>	<u>0.00</u>	<u>0.00</u>	<u>136,082.00</u>	<u>0</u>
EXPENDITURE:					
8426 MIRROR LAKE SEWER PROJECT					
32-8426-7420 DEBT REPAYMENT - MIRROR LK	56,967.00	0.00	0.00	56,967.00	0
8426 MIRROR LAKE SEWER PROJECT	<u>56,967.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,967.00</u>	<u>0</u>
8429 KELSEY-HUTCHINSON PARK ST					
32-8429-7420 DEBT REPAYMENT - PINE ST	15,698.00	0.00	0.00	15,698.00	0
8429 KELSEY-HUTCHINSON PARK ST	<u>15,698.00</u>	<u>0.00</u>	<u>0.00</u>	<u>15,698.00</u>	<u>0</u>
8432 RADIO READ METERS					
32-8432-7420 DEBT REPAYMENT-RADIO READ	42,732.00	0.00	42,731.22	0.78	100
8432 RADIO READ METERS	<u>42,732.00</u>	<u>0.00</u>	<u>42,731.22</u>	<u>0.78</u>	<u>100</u>
8436 LAKE SEQUOYAH INTAKE					
32-8436-7420 DEBT REPMT-LAKE SEQUOYAH	20,685.00	0.00	0.00	20,685.00	0
8436 LAKE SEQUOYAH INTAKE	<u>20,685.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,685.00</u>	<u>0</u>
TOTAL EXPENDITURE	<u>136,082.00</u>	<u>0.00</u>	<u>42,731.22</u>	<u>93,350.78</u>	<u>31</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>0.00</u>	<u>-42,731.22</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>0.00</u>	<u>-42,731.22</u>		

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<b>34 SANITATION FUND</b>					
REVENUE:					
3010 REFUSE COLLECTION FEES					
34-3010-0935 TRANSFER FROM ELECTRIC	16,492.00	0.00	0.00	16,492.00	0
34-3010-3000 REFUSE COLLECTION FEES	605,168.00	57,613.12	587,166.32	18,001.68	97
34-3010-3001 DUMPSTER REVENUE	30,000.00	3,328.13	34,314.18	-4,314.18	114
3010 REFUSE COLLECTION FEES	<u>651,660.00</u>	<u>60,941.25</u>	<u>621,480.50</u>	<u>30,179.50</u>	<u>95</u>
TOTAL REVENUE	651,660.00	60,941.25	621,480.50	30,179.50	95
EXPENDITURE:					
8400 SANITATION DEPARTMENT					
34-8400-0204 OVERTIME PAY	19,000.00	1,814.70	25,602.62	-6,602.62	135
34-8400-0205 SALARIES AND WAGES	238,242.00	15,499.20	202,172.40	36,069.60	85
34-8400-0505 FICA	19,679.00	1,244.95	16,469.24	3,209.76	84
34-8400-0605 GROUP INSURANCE	78,273.00	6.02	66,507.34	11,765.66	85
34-8400-0705 RETIREMENT	18,650.00	1,255.22	16,513.60	2,136.40	89
34-8400-0805 UNEMPLOYMENT TAX	0.00	0.00	55.46	-55.46	0
34-8400-1400 TRAVEL, SCHOOL & TRAINING	1,000.00	0.00	90.82	909.18	9
34-8400-1600 MAINT. & REPAIR - EQUIPMENT	5,000.00	0.00	2,209.75	2,790.25	44
34-8400-1700 MAINT. & REPAIR - AUTO	20,000.00	203.45	39,040.44	-19,040.44	195
34-8400-1810 LANDFILL TIPPING FEE	120,000.00	9,326.67	126,146.78	-6,146.78	105
34-8400-1910 CARDBOARD TRANSPORTATION	5,500.00	0.00	181.00	5,319.00	3
34-8400-3100 AUTO FUEL	30,000.00	0.00	13,957.84	16,042.16	47
34-8400-3300 DEPT. SUPPLIES	67,000.00	1,401.22	24,456.66	42,543.34	37
34-8400-3600 UNIFORMS	5,000.00	119.94	4,104.82	895.18	82
34-8400-5400 PROPERTY / LIABILITY INSURANCE	7,500.00	1,290.44	10,918.69	-3,418.69	146
34-8400-5500 WORKERS COMP INSURANCE	13,816.00	0.00	16,290.39	-2,474.39	118
34-8400-5700 OTHER EXPENSE	3,000.00	-10.40	1,424.40	1,575.60	47
8400 SANITATION DEPARTMENT	<u>651,660.00</u>	<u>32,151.41</u>	<u>566,142.25</u>	<u>85,517.75</u>	<u>87</u>
TOTAL EXPENDITURE	651,660.00	32,151.41	566,142.25	85,517.75	87
BEFORE TRANSFERS	<u>0.00</u>	<u>28,789.84</u>	<u>55,338.25</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>28,789.84</u>	<u>55,338.25</u>		

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>35 ELECTRIC FUND</b>					
REVENUE:					
3710 UTILITY					
35-3710-5120 ELECTRIC CHARGES	5,050,000.00	296,792.46	4,690,646.62	359,353.38	93
35-3710-5130 ELECTRIC REPS CHARGE	25,000.00	5,451.44	52,611.12	-27,611.12	210
3710 UTILITY	<u>5,075,000.00</u>	<u>302,243.90</u>	<u>4,743,257.74</u>	<u>331,742.26</u>	<u>93</u>
3800 MISCELLANEOUS					
35-3800-0050 PENALTIES - UB - ELECTRIC FUND	6,000.00	0.00	9,848.02	-3,848.02	164
35-3800-0401 SALE OF MATERIALS	0.00	0.00	571.51	-571.51	0
35-3800-0403 TEMPORARY ELECTRIC FEE	0.00	0.00	1,100.00	-1,100.00	0
35-3800-0404 SALES TAX ON ELECTRIC	105,000.00	20,578.46	325,869.46	-220,869.46	310
35-3800-0405 POLE ATTACHMENT FEES	40,000.00	43,180.00	43,590.00	-3,590.00	109
35-3800-0601 MISC INCOME	0.00	0.00	88,596.61	-88,596.61	0
35-3800-0701 INTEREST INCOME	0.00	0.00	878.70	-878.70	0
35-3800-0910 FUND BALANCE APPROPRIATED	951,334.00	0.00	0.00	951,334.00	0
3800 MISCELLANEOUS	<u>1,102,334.00</u>	<u>63,758.46</u>	<u>470,454.30</u>	<u>631,879.70</u>	<u>43</u>
TOTAL REVENUE	<u>6,177,334.00</u>	<u>366,002.36</u>	<u>5,213,712.04</u>	<u>963,621.96</u>	<u>84</u>
EXPENDITURE:					
8300 ELECTRIC DEPARTMENT					
35-8300-0204 OVERTIME PAY	15,000.00	1,210.66	6,338.13	8,661.87	42
35-8300-0205 SALARIES AND WAGES	493,856.00	39,363.42	451,387.44	42,468.56	91
35-8300-0410 PROF. SERVICES - LEGAL	15,000.00	0.00	0.00	15,000.00	0
35-8300-0420 PROF. SERVICES - ENGINEERING	15,000.00	0.00	11,262.77	3,737.23	75
35-8300-0505 FICA	38,927.00	2,889.20	32,542.49	6,384.51	84
35-8300-0605 GROUP INSURANCE	125,074.00	257.05	95,923.50	29,150.50	77
35-8300-0618 DRUG TESTING / PHYSICALS	0.00	0.00	31.00	-31.00	0
35-8300-0705 RETIREMENT	36,892.00	2,941.59	33,185.14	3,706.86	90
35-8300-0805 UNEMPLOYMENT TAX	0.00	0.00	55.46	-55.46	0
35-8300-1105 TELEPHONE	2,000.00	0.00	2,288.96	-288.96	114
35-8300-1300 UTILITIES	3,400,000.00	235,884.77	2,349,879.13	1,050,120.87	69
35-8300-1350 ELEC REPS CHARGE EXPENSE	36,000.00	5,521.00	43,822.00	-7,822.00	122
35-8300-1360 POLE ATTACHMENT EXPENSES	1,000.00	0.00	0.00	1,000.00	0
35-8300-1400 TRAVEL, SCHOOL & TRAINING	1,000.00	0.00	0.00	1,000.00	0
35-8300-1500 MAINT. & REPAIR - BLDG	500.00	0.00	1,232.38	-732.38	246
35-8300-1600 MAINT. & REPAIR - EQUIPMENT	12,000.00	722.15	6,430.32	5,569.68	54
35-8300-1700 MAINT. & REPAIR - AUTO	25,000.00	1,067.12	34,475.59	-9,475.59	138
35-8300-1850 MAINT/REPAIR - SYSTEM EQUIP	65,000.00	0.00	10,508.93	54,491.07	16
35-8300-3100 AUTO FUEL	39,000.00	0.00	9,936.91	29,063.09	25
35-8300-3220 PROPANE FUEL - WAREHOUSE	500.00	0.00	123.99	376.01	25
35-8300-3300 DEPT. SUPPLIES	80,000.00	4,279.91	73,151.17	6,848.83	91

HIGHLANDS TOWN  
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2016-2017

05/01/2017 TO 05/31/2017

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
35-8300-3600 UNIFORMS	8,000.00	109.99	10,965.32	-2,965.32	137
35-8300-3700 ELECTRIC SALES TAX	350,000.00	35,223.93	346,190.88	3,809.12	99
35-8300-3982 CONTRIB. - ELECTRIC RESERVE	206,000.00	0.00	122,090.26	83,909.74	59
35-8300-5200 DUES & SUBSCRIPTIONS	0.00	0.00	5,923.00	-5,923.00	0
35-8300-5400 PROPERTY / LIABILITY INSURANCE	14,000.00	0.00	14,149.88	-149.88	101
35-8300-5500 WORKERS COMP INSURANCE	18,641.00	435.12	20,843.62	-2,202.62	112
35-8300-5700 MISCELLANOUS EXPENSE	10,000.00	307.92	8,558.60	1,441.40	86
35-8300-5701 CREDIT CARD FEES	300.00	0.00	0.00	300.00	0
35-8300-5750 SAFETY RELATED EXPENSES	0.00	395.00	1,611.24	-1,611.24	0
35-8300-7452 INTERFUND TRANSFER - CAPITAL	-206,000.00	0.00	-122,090.26	-83,909.74	59
35-8300-9501 TRANSFER TO WATER FUND	493,827.00	0.00	0.00	493,827.00	0
35-8300-9508 TRANSFER TO - SANITATION DEPT.	16,492.00	0.00	0.00	16,492.00	0
35-8300-9515 TRANSFER TO CAPITAL PROJECT	42,732.00	0.00	0.00	42,732.00	0
35-8300-9520 TRANSFER TO BROADBAND FUND	686,615.00	0.00	686,615.00	0.00	100
35-8300-9535 ADMINISTRATIVE OVERHEAD	35,000.00	0.00	0.00	35,000.00	0
35-8300-9560 MIS/GIS ALLOCATION	59,978.00	0.00	0.00	59,978.00	0
8300 ELECTRIC DEPARTMENT	<u>6,137,334.00</u>	<u>330,608.83</u>	<u>4,257,432.85</u>	<u>1,879,901.15</u>	<u>69</u>
8310 ELECTRIC - CAPITAL OUTLAY					
35-8310-7400 CAPITAL OUTLAY / EQUIPMENT	40,000.00	5,983.00	39,945.63	54.37	100
8310 ELECTRIC - CAPITAL OUTLAY	<u>40,000.00</u>	<u>5,983.00</u>	<u>39,945.63</u>	<u>54.37</u>	<u>100</u>
TOTAL EXPENDITURE	<u>6,177,334.00</u>	<u>336,591.83</u>	<u>4,297,378.48</u>	<u>1,879,955.52</u>	<u>70</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>29,410.53</u>	<u>916,333.56</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>29,410.53</u>	<u>916,333.56</u>		

HIGHLANDS TOWN  
REVENUE & EXPENDITURE STATEMENT BY FUND

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FY 2016-2017

05/01/2017 TO 05/31/2017

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>37 BROADBAND FUND</b>					
REVENUE:					
3710 UTILITY					
37-3710-5125 BROADBAND CHARGES	0.00	8,781.42	67,004.91	-67,004.91	0
3710 UTILITY	0.00	8,781.42	67,004.91	-67,004.91	0
3800 MISCELLANEOUS					
37-3800-0936 TRANSFER FROM ELECTRIC FUND	686,615.00	0.00	686,615.00	0.00	100
3800 MISCELLANEOUS	686,615.00	0.00	686,615.00	0.00	100
TOTAL REVENUE	686,615.00	8,781.42	753,619.91	-67,004.91	110
EXPENDITURE:					
8700 BROADBAND					
37-8700-0204 OVERTIME PAY	4,000.00	0.00	1,134.03	2,865.97	28
37-8700-0205 SALARIES & WAGES	162,563.00	9,109.61	103,881.07	58,681.93	64
37-8700-0410 PROF. SERVICES - ENGINEERING	60,000.00	15,300.00	33,588.00	26,412.00	56
37-8700-0505 FICA	12,742.00	696.30	8,023.01	4,718.99	63
37-8700-0605 GROUP INSURANCE	71,780.00	0.00	19,302.73	52,477.27	27
37-8700-0705 RETIREMENT	12,076.00	654.36	7,559.82	4,516.18	63
37-8700-0805 UNEMPLOYMENT TAX	0.00	0.00	55.46	-55.46	0
37-8700-1105 TELEPHONE	1,800.00	0.00	0.00	1,800.00	0
37-8700-1400 TRAVEL, SCHOOL & TRAINING	10,000.00	2,610.00	10,317.04	-317.04	103
37-8700-1600 MAINT. & REPAIR - EQUIPMENT	5,000.00	0.00	2,044.10	2,955.90	41
37-8700-1630 ANNUAL CONTRACTS	0.00	266.00	2,261.00	-2,261.00	0
37-8700-1700 MAINT. & REPAIR ~ AUTO	5,000.00	0.00	12,642.48	-7,642.48	253
37-8700-3100 AUTO FUEL	2,500.00	0.00	1,191.47	1,308.53	48
37-8700-3300 DEPARTMENTAL SUPPLIES	4,000.00	1,330.97	8,992.90	-4,992.90	225
37-8700-3600 UNIFORMS	3,200.00	0.00	3,027.81	172.19	95
37-8700-3700 Broadband Sales Tax	0.00	948.02	5,309.00	-5,309.00	0
37-8700-5500 WORKER'S COMP INSURANCE	11,954.00	0.00	2,939.22	9,014.78	25
37-8700-5700 MISCELLANEOUS EXPENSE	0.00	0.00	307.10	-307.10	0
8700 BROADBAND	366,615.00	30,915.26	222,576.24	144,038.76	61
8710 BROADBAND CAPITAL OUTLAY					
37-8710-7300 Capital Outlay/Other Improvement	180,000.00	44,035.02	121,274.78	58,725.22	67
37-8710-7400 CAPITAL OUTLAY / EQUIPMENT	140,000.00	979.11	70,938.61	69,061.39	51
8710 BROADBAND CAPITAL OUTLAY	320,000.00	45,014.13	192,213.39	127,786.61	60
TOTAL EXPENDITURE	686,615.00	75,929.39	414,789.63	271,825.37	60
BEFORE TRANSFERS	0.00	-67,147.97	338,830.28		
AFTER TRANSFERS	0.00	-67,147.97	338,830.28		





Town of Highlands  
FY 2017-18 Budget Worksheet

All Funds Expenditure Comparison FY 2017-18

Account Name	FY 2016-17 Expenditures	FY 2017-18 Expenditures	Difference Between FY 2016-17 & 17-18
<b>General Fund:</b>			
General Fund			
Fund Balance Appropriated	-	-	-
Transfer from Electric Fund	-	-	-
Governing Body	28,098.00	29,370.00	1,272.00
Administration	1,059,041.00	1,050,998.00	(8,043.00)
Planning/Zoning/Economic Development	115,501.00	126,950.00	11,449.00
MIS/GIS	466,153.00	448,700.00	(17,453.00)
MIS/GIS - Fiber	-	300,700.00	300,700.00
Police	1,382,039.00	1,371,744.00	(10,295.00)
Street	795,789.00	910,400.00	114,611.00
Public Buildings	79,826.00	84,000.00	4,174.00
Recreation	706,524.00	1,034,745.00	328,221.00
Recreation - Pool	214,453.00	228,400.00	13,947.00
Recreation - Ice	29,343.00	40,500.00	11,157.00
	<u>4,876,767.00</u>	<u>5,626,507.00</u>	<u>749,740.00</u>
<b>Scholarship Fund:</b>			
Scholarship Fund	40,465.00	42,500.00	2,035.00
Fund Balance Appropriated	-	-	-
	<u>40,465.00</u>	<u>42,500.00</u>	<u>2,035.00</u>
<b>Fire Department:</b>			
Fire Department	413,000.00	414,000.00	1,000.00
Fund Balance Appropriated	-	-	-
	<u>413,000.00</u>	<u>414,000.00</u>	<u>1,000.00</u>
<b>Cemetery Fund</b>			
Cemetery Fund	41,200.00	48,000.00	6,800.00
Transfer from General Fund	-	-	-
	<u>41,200.00</u>	<u>48,000.00</u>	<u>6,800.00</u>
<b>Water Fund:</b>			
Water Department	810,529.00	1,672,900.00	862,371.00
Water Treatment Plant	1,401,305.00	1,061,645.00	(339,660.00)
Fund Balance Appropriated	-	-	-
Transfer to Capital Projects	20,685.00	20,685.00	-
Transfer from Sewer Fund	-	-	-
Transfer from Electric Fund	-	-	-
	<u>2,232,519.00</u>	<u>2,755,230.00</u>	<u>522,711.00</u>
<b>Sewer Fund:</b>			
Sewer Fund	606,604.00	532,995.00	(73,609.00)
Fund Balance Appropriated	-	-	-
Transfer to Water Fund	-	64,238.00	64,238.00
Transfer to Capital Projects	56,967.00	56,967.00	-
Transfer From Electric Fund	-	-	-
	<u>663,571.00</u>	<u>654,200.00</u>	<u>(9,371.00)</u>
<b>Capital Projects Fund</b>			
Capital Projects Fund	93,350.00	93,350.00	-
Transfer from General Fund	-	-	-
Transfer from Water Fund	-	-	-
Transfer from Sewer Fund	-	-	-
Transfer from Electric Reserve	-	-	-
	<u>93,350.00</u>	<u>93,350.00</u>	<u>-</u>
<b>Sanitation Fund:</b>			
Sanitation Fund	651,660.00	710,000.00	58,340.00
Transfer From Electric Fund	-	-	-
	<u>651,660.00</u>	<u>710,000.00</u>	<u>58,340.00</u>
<b>Electric Fund:</b>			
Electric Fund	4,937,668.00	4,991,678.00	54,010.00
Fund Balance Appropriated	-	-	-
Transfer to Water Fund	493,827.00	1,126,992.00	633,165.00
Transfer to Sanitation Fund	16,492.00	-	(16,492.00)
Transfer to Capital Projects	-	-	-
Transfer to Broadband Fund	686,615.00	-	(686,615.00)
	<u>6,134,602.00</u>	<u>6,118,670.00</u>	<u>(15,932.00)</u>
<b>Broadband Fund:</b>			
Broadband Fund	686,615.00	-	(686,615.00)
Transfer From Electric	-	-	-
	<u>686,615.00</u>	<u>-</u>	<u>(686,615.00)</u>
<b>Grand Totals</b>	<b>15,833,749.00</b>	<b>16,462,457.00</b>	<b>628,708.00</b>



Town of Highlands FY 2017-18 Budget Worksheet										6/7/2017 13:37
General Fund Revenues										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actual	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
3300	MIS/GIS - Fiber	55,181.04	54,968.84	50,000.00	54,354.80	50,000.00	-			
10-3300-5125	Charges	-	-	-	-	40,000.00	-			
3350	Recreation									
10-3350-0110	Program Fees - Rec. Park	35,979.98	23,389.82	20,000.00	20,000.00	20,000.00	-			
10-3350-0120	Miscellaneous Income - Rec. Park	1,117.63	925.00	2,000.00	2,000.00	1,000.00	-			
10-3350-0130	Tennis Income - Rec. Park	606.00	715.00	1,000.00	1,000.00	500.00	-			
10-3350-0140	Special Events - Rec. Park	-	-	1,000.00	1,000.00	-	-			
10-3350-0170	Nautilus - Rec. Park	23,716.00	31,239.50	15,000.00	16,117.50	15,000.00	-			
10-3350-0190	Rental Income - Rec. Park	14,848.30	14,942.80	12,000.00	12,612.50	12,000.00	-			
10-3350-0194	Donations - Founder Park	416,315.77	-	-	-	-	-			
10-3350-0195	Rental Income - Community Building	6,040.00	4,820.00	7,000.00	7,000.00	4,000.00	-			
10-3350-0196	Donations - Dog Park	500.00	-	-	-	-	-			
10-3350-0197	Donations - Fitness Equipment	-	300.00	-	-	-	-			
10-3350-0198	Donation - Pool Dome	275,000.00	70,000.00	-	-	-	-			
10-3350-0199	Donation - Ballfield	100,000.00	-	-	-	-	-			
10-3350-0200	Donation - Skate Park	-	2,095.12	3,000.00	3,000.00	-	-			
10-3350-0220	Contributions - ABC - Recreation	6,405.16	7,133.64	-	-	-	-			
10-3350-9500	Macon County - Recreation	500,000.00	500,000.00	550,000.00	550,000.00	550,000.00	-			
10-3350-9530	Macon County - Founder's Park Const.	-	50,000.00	-	-	-	-			
		1,380,528.84	705,560.88	611,000.00	612,730.00	602,500.00	-			
3360	Recreation - Pool									
10-3360-0101	Pool Fees - Rec Park	5,930.15	36,740.00	2,000.00	25,287.90	20,000.00	-			
10-3360-0191	Donation - Pool Equipment	-	12,074.50	-	-	-	-			
		5,930.15	48,814.50	2,000.00	25,287.90	20,000.00	-			
3370	Recreation - Ice Rink									
10-3370-0105	Ice Rink Fees - Rec Park	-	11,064.90	-	23,141.00	10,000.00	-			
10-3370-0192	Donation - Ice Rink	-	239,841.00	11,990.00	11,990.00	-	-			
		-	250,905.90	11,990.00	35,131.00	10,000.00	-			
		5,862,326.38	5,733,955.34	4,932,968.00	4,861,938.56	5,626,507.00	-			



Town of Highlands		6/7/2017 13:37						
FY 2017-18 Budget Worksheet								
Governing Body								
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY2016-17 Actual	FY 2017-18 Department Request	FY2017-18 Approved Department Budget	
10-4000-0102	Salaries and Wages - Governing Body	23,829.00	23,000.00	23,000.00	23,000.00	23,000.00	-	
10-4000-0505	FICA	1,822.90	1,759.50	1,760.00	1,760.00	1,760.00	-	
10-4000-0805	Unemployment Tax	-	82.82	230.00	230.00	-	-	
10-4000-1400	Travel, School & Training	135.65	375.00	500.00	1,189.00	2,500.00	-	
10-4000-3300	Departmental Supplies	1,122.29	1,671.38	2,000.00	-	2,000.00	-	
10-4000-5200	Dues & Subscriptions	-	-	500.00	-	-	-	
10-4000-5500	Worker's Compensation	89.78	100.22	108.00	115.48	110.00	-	
		26,999.62	26,988.92	28,098.00	26,294.48	29,370.00	-	

Town of Highlands										6/7/2017 13:37
FY 2017-18 Budget Worksheet										
Administration										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY2016-17 Budget	FY 2016-17 Actual	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
10-4100-0204	OverTime Pay	-	-	-	-	-	-	-	-	-
10-4100-0205	Salaries and Wages	462,412.65	459,066.33	542,265.00	542,265.00	520,000.00	520,000.00	-	-	-
10-4100-0410	Professional Services - Legal	31,890.25	25,090.80	35,000.00	48,000.00	40,000.00	40,000.00	-	-	-
10-4100-0430	Professional Services - Audit	29,176.50	21,300.00	29,000.00	29,000.00	33,000.00	33,000.00	-	-	-
10-4100-0450	Professional Services - Ordinances	9,160.60	1,650.00	15,000.00	15,000.00	15,000.00	15,000.00	-	-	-
10-4100-0460	Professional Services - Elections	-	4,402.94	-	-	8,000.00	8,000.00	-	-	-
10-4100-0470	Advertising	7,080.80	15,096.07	8,000.00	19,500.00	20,000.00	20,000.00	-	-	-
10-4100-0505	FICA	34,098.06	33,747.37	41,483.00	41,483.00	40,000.00	40,000.00	-	-	-
10-4100-0605	Group Insurance	59,933.97	66,200.08	116,860.00	116,860.00	93,000.00	93,000.00	-	-	-
10-4100-0610	Group Insurance - Retirees	8,424.91	7,163.12	-	2,600.00	-	-	-	-	-
10-4100-0611	Group Insurance - COBRA	650.00	1,100.28	-	(600.00)	-	-	-	-	-
10-4100-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	-	-	400.00	400.00	-	-	-
10-4100-0705	Retirement	32,114.86	30,421.43	39,314.00	39,314.00	40,000.00	40,000.00	-	-	-
10-4100-0805	Unemployment Tax	-	82.82	1,736.00	1,736.00	-	-	-	-	-
10-4100-1105	Telephone	9,221.13	9,050.13	9,500.00	9,500.00	9,500.00	9,500.00	-	-	-
10-4100-1205	Postage	18,594.56	18,322.38	20,000.00	20,000.00	20,000.00	20,000.00	-	-	-
10-4100-1300	Utilities	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-	-	-
10-4100-1400	Travel, School & Training	11,741.62	4,758.32	15,000.00	2,000.00	15,000.00	15,000.00	-	-	-
10-4100-1500	Maint. & Repair - Buildings	15,375.63	699.99	-	88.00	-	-	-	-	-
10-4100-1510	Maint. & Repair - Public Restrooms	102.49	-	-	-	-	-	-	-	-
10-4100-1600	Maint. & Repair - Equipment	4,875.05	4,393.14	5,000.00	5,000.00	5,000.00	5,000.00	-	-	-
10-4100-1700	Maint. & Repair - Auto	921.10	4,158.22	1,000.00	1,000.00	1,000.00	1,000.00	-	-	-
10-4100-3100	Auto Fuel	1,505.18	1,274.54	1,500.00	1,500.00	1,500.00	1,500.00	-	-	-
10-4100-3105	Fuel Service Charges	-	523.89	1,000.00	1,500.00	1,500.00	1,500.00	-	-	-
10-4100-3300	Departmental Supplies	17,189.09	15,439.84	20,000.00	20,000.00	20,000.00	20,000.00	-	-	-
10-4100-3310	Departmental Supplies - Public Restrooms	2,668.99	-	-	-	-	-	-	-	-
10-4100-3320	Contract Cleaning - Public Restrooms	13,008.00	-	-	-	-	-	-	-	-
10-4100-3600	Uniforms	1,779.37	2,623.19	2,500.00	2,500.00	2,500.00	2,500.00	-	-	-
10-4100-5200	Dues & Subscriptions	3,816.03	3,887.03	4,000.00	4,000.00	4,000.00	4,000.00	-	-	-
10-4100-5400	Property/Liability Insurance	18,752.01	20,569.36	22,000.00	24,000.00	26,000.00	26,000.00	-	-	-
10-4100-5500	Worker's Compensation Insurance	2,348.61	2,292.15	2,285.00	2,285.00	2,500.00	2,500.00	-	-	-
10-4100-5700	Other Expense	43,873.02	11,620.25	20,000.00	20,000.00	20,000.00	20,000.00	-	-	-
10-4100-5705	Bank Service Charges	-	1,980.00	4,200.00	4,200.00	4,200.00	4,200.00	-	-	-
10-4100-6500	Administrative Fee - Ad Valorem Taxes	43,201.66	26,878.59	44,000.00	44,000.00	44,000.00	44,000.00	-	-	-
10-4100-7300	Capital Outlay/Other Improvements	-	-	75,000.00	75,000.00	-	-	-	-	-
10-4100-7400	Capital Outlay/Equipment	67,031.81	-	-	-	-	-	-	-	-
10-4100-9507	Transfer to Recreation Department	-	-	-	-	-	-	-	-	-
10-4100-9508	Transfer to Sanitation Department	-	-	-	-	-	-	-	-	-
10-4100-9513	Transfer to Capital Projects Fund	393,126.90	151,151.00	15,698.00	15,698.00	15,698.00	15,698.00	-	-	-

Town of Highlands										6/7/2017 13:37
FY 2017-18 Budget Worksheet										
Administration										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actual	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
10-4100-9515	Transfer to Govt. Capital Projects Fund	-	-	-	-	-	-	-	-	-
10-4100-9518	Transfer to Scholarship Fund	-	-	-	-	-	-	-	-	-
10-4100-9531	Transfer to Cemetery Fund	35,000.00	35,000.00	36,700.00	36,700.00	43,200.00	-	-	-	-
10-4100-9999	Bad Debt Expense	-	-	-	-	-	-	-	-	-
		1,385,074.85	985,943.26	1,134,041.00	1,150,344.00	1,050,998.00	-	-	-	-



Town of Highlands									
FY 2017-18 Budget Worksheet									
Planning/Zoning/Economic Development									
6/7/2017 13:37									
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actual	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget		
10-4200-0205	Salaries and Wages	58,881.04	64,623.35	76,109.00	76,109.00	80,500.00	-		
10-4200-0410	Prof. Services - Legal	-	-	-	35,000.00	-	-		
10-4200-0505	FICA	4,149.07	4,758.91	5,822.00	5,822.00	6,200.00	-		
10-4200-0605	Group Insurance	10,261.35	6,691.51	14,689.00	14,689.00	19,500.00	-		
10-4200-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	-	-	400.00	-		
10-4200-0705	Retirement	4,145.18	4,297.05	5,518.00	5,518.00	6,100.00	-		
10-4200-0805	Unemployment Tax	-	82.82	217.00	217.00	-	-		
10-4200-1400	Travel, School & Training	1,273.94	71.81	3,000.00	4,000.00	4,000.00	-		
10-4200-1700	Maint. & Repair - Auto	575.29	1,453.85	500.00	500.00	500.00	-		
10-4200-2700	Planning & Development	-	-	-	-	-	-		
10-4200-2710	Zoning & Planning Board Expenses	1,100.00	1,200.00	2,800.00	2,800.00	2,800.00	-		
10-4200-2720	Economic Development	1,997.09	1,973.31	2,500.00	2,500.00	2,500.00	-		
10-4200-3100	Auto Fuel	425.89	297.61	1,000.00	1,000.00	1,000.00	-		
10-4200-3300	Departmental Supplies	109.78	1,089.83	1,000.00	1,000.00	1,000.00	-		
10-4200-5200	Dues & Subscriptions	260.00	645.00	650.00	650.00	650.00	-		
10-4200-5500	Worker's Compensation Insurance	812.97	1,294.67	1,196.00	1,400.00	1,300.00	-		
10-4200-5700	Other Expense	21.00	1,676.05	500.00	500.00	500.00	-		
10-4200-5750	Special Projects	-	-	-	-	-	-		
		84,012.60	90,155.77	115,501.00	151,705.00	126,950.00	-		

Town of Highlands										6/7/2017 13:37
FY 2017-18 Budget Worksheet										
MIS/GIS										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actual	FY 2017-18 Request	FY 2017-18 Approved			
10-4300-0204	Overtime Pay	-	-	-	-	2,000.00	-			-
10-4300-0205	Salaries and Wages	114,917.08	117,073.47	162,359.00	162,359.00	166,000.00	-			-
10-4300-0410	Prof. Services - Legal	-	5,607.50	-	-	-	-			-
10-4300-0505	FICA	8,635.49	8,791.29	12,420.00	12,420.00	13,000.00	-			-
10-4300-0605	Group Insurance	12,209.13	19,731.53	45,073.00	45,073.00	43,500.00	-			-
10-4300-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	-	-	400.00	-			-
10-4300-0705	Retirement	8,044.45	7,733.16	11,771.00	11,771.00	13,000.00	-			-
10-4300-0805	Unemployment Tax	-	82.82	434.00	434.00	-	-			-
10-4300-1400	Travel, School & Training	9,573.90	8,185.27	9,000.00	17,500.00	10,000.00	-			-
10-4300-1600	Maint. & Repair - Equipment	17,107.89	15,274.81	15,000.00	15,000.00	17,000.00	-			-
10-4300-1610	Computer Programming	3,505.96	6,779.87	12,000.00	12,000.00	12,000.00	-			-
10-4300-1630	Annual Contracts	45,329.31	42,071.60	57,000.00	57,000.00	57,000.00	-			-
10-4300-1640	New Computer Equipment	11,793.05	11,320.63	11,072.00	11,072.00	11,800.00	-			-
10-4300-1700	Maint. & Repair - Auto	863.07	1,934.25	2,000.00	2,500.00	7,500.00	-			-
10-4300-3100	Auto Fuel	586.49	885.96	1,200.00	2,300.00	7,000.00	-			-
10-4300-3300	Departmental Supplies	7,324.76	12,925.10	5,400.00	11,300.00	12,000.00	-			-
10-4300-5500	Worker's Compensation Insurance	1,572.74	1,648.18	1,424.00	1,700.00	1,500.00	-			-
10-4300-5700	Other Expense	-	-	-	-	-	-			-
10-4300-7400	Capital Outlay/Equipment	57,165.86	169,809.85	120,000.00	120,000.00	75,000.00	-			-
10-4300-9520	Transfer to Broadband Fund	-	40,000.00	-	-	-	-			-
		298,629.18	469,855.29	466,153.00	482,429.00	448,700.00	-			-



Town of Highlands FY 2017-18 Budget Worksheet										6/7/2017 13:37
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Request	FY 2017-18 Department Budget	FY 2017-18 Request	FY 2017-18 Department Budget	
10-5100-0204	OverTime Pay	40,423.18	46,099.67	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	-	
10-5100-0205	Salaries and Wages	529,364.56	542,109.87	567,110.00	567,110.00	535,000.00	535,000.00	535,000.00	-	
10-5100-0209	Salaries - Separation Allowance	4,490.64	13,471.92	-	-	18,000.00	18,000.00	18,000.00	-	
10-5100-0211	Salaries - Part-Time - Police	16,457.28	23,200.58	50,637.00	50,637.00	52,000.00	52,000.00	52,000.00	-	
10-5100-0213	Salaries - Part-Time - Admin.	5,901.99	4,054.44	9,165.00	9,165.00	23,500.00	23,500.00	23,500.00	-	
10-5100-0410	Professional Services - Legal	-	-	-	-	6,500.00	6,500.00	6,500.00	-	
10-5100-0505	FICA	42,922.11	45,153.80	51,623.00	51,623.00	52,000.00	52,000.00	52,000.00	-	
10-5100-0605	Group Insurance	99,788.31	115,166.69	179,682.00	179,682.00	147,000.00	147,000.00	147,000.00	-	
10-5100-0705	Retirement	42,008.62	41,831.38	47,536.00	47,536.00	47,500.00	47,500.00	47,500.00	-	
10-5100-0706	Supplemental Retirement	-	-	28,036.00	28,036.00	-	-	-	-	
10-5100-0618	Drug Tests/Physicals/Bkgnd Checks	26,695.76	27,683.08	-	-	2,600.00	2,600.00	2,600.00	-	
10-5100-0805	Unemployment Tax	-	4,601.64	-	-	1,200.00	1,200.00	1,200.00	-	
10-5100-1105	Telephone	16,410.21	17,158.56	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	-	
10-5100-1300	Utilities	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-	
10-5100-1400	Travel, School & Training	7,942.09	8,077.26	7,500.00	7,500.00	8,000.00	8,000.00	8,000.00	-	
10-5100-1410	Educational Assistance	7,749.01	4,541.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	
10-5100-1500	Maint. & Repair - Buildings	10,341.04	7,286.61	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	-	
10-5100-1600	Maint. & Repair - Equipment	15,579.77	23,838.74	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	-	
10-5100-1700	Maint. & Repair - Auto	20,752.37	23,278.93	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	-	
10-5100-3100	Auto Fuel	31,831.36	22,767.76	45,000.00	45,000.00	32,000.00	32,000.00	32,000.00	-	
10-5100-3220	Propane Fuel	3,231.13	2,275.63	5,000.00	5,000.00	3,500.00	3,500.00	3,500.00	-	
10-5100-3300	Departmental Supplies	12,717.75	26,296.41	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	-	
10-5100-3600	Uniforms	9,375.66	10,099.71	10,000.00	12,000.00	12,000.00	12,000.00	12,000.00	-	
10-5100-5200	Dues & Subscriptions	1,061.00	912.20	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	
10-5100-5400	Property/Liability Insurance	35,066.42	43,576.84	45,000.00	47,000.00	49,000.00	49,000.00	49,000.00	-	
10-5100-5500	Worker's Compensation Insurance	15,782.15	20,438.70	21,860.00	23,500.00	22,500.00	22,500.00	22,500.00	-	
10-5100-5700	Other Expense	8,750.09	8,574.29	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	
10-5100-5740	D.A.R.E. Program Expense	3,954.47	5,424.45	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	-	
10-5100-5760	Governor's Crime Commission Grant	-	44,328.87	24,500.00	24,500.00	-	-	-	-	
10-5100-5780	Veterans Memorial	-	-	22,200.00	22,200.00	-	-	-	-	
10-5100-7300	Capital Outlay/Other Improvements	-	-	-	-	-	-	-	-	
10-5100-7400	Capital Outlay/Equipment	83,226.56	193,833.64	63,500.00	63,500.00	100,000.00	100,000.00	100,000.00	-	
10-5100-7430	Debt Service (P & I)	73,739.84	71,864.62	69,990.00	69,990.00	68,144.00	68,144.00	68,144.00	-	
		1,168,563.37	1,400,917.29	1,404,239.00	1,429,079.00	1,371,744.00	1,371,744.00	1,371,744.00	-	

Town of Highlands										6/7/2017 13:37
FY 2017-18 Budget Worksheet										
Street										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Request	FY 2017-18 Approved			
10-5600-0204	Overtime Pay	39,331.73	52,608.81	53,000.00	53,000.00	65,000.00				
10-5600-0205	Salaries and Wages	183,935.84	190,070.64	186,197.00	186,197.00	190,500.00				
10-5600-0505	FICA	15,831.07	17,453.34	18,299.00	18,299.00	20,000.00				
10-5600-0605	Group Insurance	51,320.34	53,607.98	67,863.00	67,863.00	70,000.00				
10-5600-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	-	75.00	400.00				
10-5600-0705	Retirement	15,644.17	16,086.53	17,342.00	17,342.00	19,500.00				
10-5600-0805	Unemployment Tax	-	82.82	-	60.00	-				
10-5600-1105	Telephone	624.00	616.15	1,000.00	1,000.00	1,000.00				
10-5600-1300	Utilities	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00				
10-5600-1400	Travel, School & Training	140.00	-	500.00	500.00	500.00				
10-5600-1500	Maint. & Repair - Buildings	3,769.47	2,424.24	3,500.00	3,500.00	3,500.00				
10-5600-1600	Maint. & Repair - Equipment	29,556.03	23,983.21	-	15,000.00	15,000.00				
10-5600-1700	Maint. & Repair - Auto	62,324.16	52,943.07	62,000.00	62,000.00	62,000.00				
10-5600-1900	Maint. & Repair - Streets	69,176.48	79,968.14	86,000.00	86,000.00	86,000.00				
10-5600-3100	Auto Fuel	12,794.42	7,298.29	10,000.00	10,000.00	10,000.00				
10-5600-3220	Propane Fuel	554.37	405.20	1,000.00	1,000.00	1,000.00				
10-5600-3300	Departmental Supplies	60,379.82	54,320.70	65,000.00	65,000.00	65,000.00				
10-5600-3600	Uniforms	6,756.89	5,915.63	6,000.00	6,000.00	6,500.00				
10-5600-5400	Property/Liability Insurance	10,219.28	12,169.18	12,500.00	16,000.00	18,000.00				
10-5600-5500	Worker's Compensation Insurance	11,519.86	11,890.80	13,588.00	15,000.00	13,500.00				
10-5600-5700	Other Expense	7,653.39	24,264.19	4,000.00	10,800.00	10,000.00				
10-5600-5720	Landscaping Streets	21,785.00	16,714.00	25,000.00	25,000.00	25,000.00				
10-5600-7300	Capital Outlay/Other Improvements	192,524.47	177,071.50	-	-	-				
10-5600-7310	Capital Outlay/Powell Bill	53,243.30	34,392.00	50,000.00	50,000.00	50,000.00				
10-5600-7330	Capital Outlay/Sidewalks	189,961.27	-	30,000.00	30,000.00	30,000.00				
10-5600-7400	Capital Outlay/Equipment	130,598.47	51,402.59	80,000.00	83,200.00	145,000.00				
		1,172,643.83	888,689.01	795,789.00	825,836.00	910,400.00				



Town of Highlands FY 2017-18 Budget Worksheet		6/7/2017 13:37									
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget				
10-6200-0204	Overtime	494.37	326.63	350.00	350.00	2,000.00					
10-6200-0205	Salaries and Wages	195,463.24	203,209.87	208,578.00	208,578.00	198,000.00					
10-6200-0207	Salaries - Programs	40,961.65	42,053.25	63,435.00	64,435.00	66,500.00					
10-6200-0211	Salaries - Part-Time	15,757.17	15,561.37	16,562.00	16,562.00	17,000.00					
10-6200-0505	FICA	20,081.41	19,374.27	22,103.00	22,103.00	22,000.00					
10-6200-0605	Group Insurance	41,928.81	37,156.88	48,713.00	48,713.00	43,500.00					
10-6200-0618	Drug Tests/Physicals/Bkgnd Checks	-	-	-	-	800.00					
10-6200-0705	Retirement	14,312.82	13,863.29	15,580.00	15,580.00	15,500.00					
10-6200-0805	Unemployment Tax	-	593.73	-	400.00	-					
10-6200-1105	Telephone	3,836.01	4,684.23	5,000.00	5,000.00	5,000.00					
10-6200-1300	Utilities	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00					
10-6200-1305	Utilities - Zachary Field	2,817.81	2,162.14	2,200.00	2,200.00	2,400.00					
10-6200-1400	Travel, School & Training	3,642.13	4,232.67	2,000.00	2,000.00	1,500.00					
10-6200-1500	Maint. & Repair - Buildings	13,112.70	21,780.33	14,000.00	8,000.00	15,000.00					
10-6200-1502	Mowing & Maint. - Recreation Park	22,643.26	24,443.13	25,000.00	20,000.00	30,000.00					
10-6200-1503	Mowing & Maint. - Zachary Field	12,360.88	16,495.68	25,064.00	22,000.00	22,000.00					
10-6200-1505	Maint. & Repair - Grounds	4,138.85	4,380.22	5,000.00	1,000.00	5,000.00					
10-6200-1506	Maintenance - Dog Park	533.08	800.00	1,000.00	400.00	1,000.00					
10-6200-1507	Mowing & Maint. - Founder's Park	1,940.21	5,647.34	7,600.00	7,600.00	10,000.00					
10-6200-1508	Mowing & Maint. - Harris Lake Park	-	230.76	250.00	-	250.00					
10-6200-1600	Maint. & Repair - Equipment	16,923.69	12,475.14	15,000.00	15,000.00	15,000.00					
10-6200-1700	Maint. & Repair - Auto	2,374.22	554.99	1,000.00	1,350.00	1,500.00					
10-6200-3100	Auto Fuel	855.92	588.25	1,500.00	500.00	1,500.00					
10-6200-3210	Fuel Oil	-	-	-	-	-					
10-6200-3220	Propane Fuel	7,684.14	1,833.78	4,000.00	600.00	3,000.00					
10-6200-3230	Propane Gas - Founder's Park	-	-	-	350.00	1,000.00					
10-6200-3300	Department Supplies	22,299.54	26,199.93	28,000.00	28,000.00	28,000.00					
10-6200-3600	Uniforms	1,952.92	1,061.37	1,500.00	1,000.00	1,500.00					
10-6200-5200	Dues & Subscriptions	1,142.00	977.00	1,200.00	700.00	1,200.00					
10-6200-5400	Property/Liability Insurance	14,482.59	16,481.94	17,000.00	17,550.00	20,000.00					
10-6200-5500	Worker's Compensation Insurance	7,852.56	7,868.46	6,278.00	6,650.00	7,500.00					
10-6200-5700	Miscellaneous Expense	3,881.16	1,795.00	2,047.00	650.00	2,000.00					
10-6200-5710	Programs/League	6,228.13	3,681.98	5,000.00	2,600.00	5,000.00					
10-6200-5730	Special Events	5,341.87	7,359.50	7,000.00	5,100.00	7,000.00					
10-6200-5750	Founder's Park	-	36,217.50	13,783.00	13,783.00	-					
10-6200-5760	Skate Park	-	-	5,095.00	5,000.00	95.00					
10-6200-5770	Misc - Founder's Park	-	3,600.00	-	3,500.00	-					
10-6200-7500	Capital Outlay/Other Improvements	2,378,239.50	440,771.78	127,937.00	127,937.00	428,000.00					
10-6200-7400	Capital Outlay/Equipment	-	-	21,750.00	21,750.00	35,000.00					
		2,883,482.64	998,462.41	740,525.00	715,401.00	1,034,745.00					





Town of Highlands FY 2017-18 Budget Worksheet								6/7/2017 13:37
Recreation - Ice Rink								
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget	
10-6220-0211	Salaries - Part Time	-	8,208.60	19,826.00	19,826.00	25,000.00		
10-6220-0505	FICA	-	628.01	1,517.00	1,517.00	2,000.00		
10-6220-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	-	150.00	800.00		
10-6220-3340	Department Supplies - Ice Rink	-	24,636.06	5,000.00	5,000.00	8,500.00		
10-6220-3600	Uniforms	-	-	-	-	1,200.00		
10-6220-5700	Miscellaneous Expense	-	1,394.00	3,000.00	3,100.00	3,000.00		
10-6220-7400	Capital Outlay/Equipment	-	228,030.00	-	-	-		
		-	262,896.67	29,343.00	29,593.00	40,500.00	-	

Town of Highlands FY 2017-18 Budget Worksheet						6/7/2017 13:37
Scholarship Fund						
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request
<b>Revenue:</b>						
3400	Scholarship Fund					
15-3400-0703	Interest Income	277.23	298.18	-	294.00	-
15-3400-0910	Fund Balance Appropriated	-	-	40,465.00	-	42,500.00
15-3400-0930	Transfer From General Fund	-	-	-	-	-
15-3400-8400	Scholarship Endowment Contributions	-	-	-	-	-
15-3400-8401	Scholarship - Unrestricted	21,204.61	36,684.05	-	22,350.00	-
15-3400-8402	Scholarship - ABC Contribution	2,562.26	6,241.94	-	8,101.00	-
15-3400-8403	Scholarship - NC Beverage Tax	4,402.14	4,073.44	-	-	-
		28,446.24	47,297.61	40,465.00	30,745.00	42,500.00
<b>Expenditure:</b>						
4100	Administration					
15-4100-9410	Scholarship Disbursed	31,600.00	29,337.50	28,465.00	28,183.00	30,500.00
15-4100-9411	Scholarship Fund Raising Expenses	7,623.01	10,851.76	12,000.00	4,750.00	12,000.00
15-4100-9412	Misc. Expense	-	-	-	50.00	-
		39,223.01	40,189.26	40,465.00	32,983.00	42,500.00
						-

Town of Highlands		FY 2017-18 Budget Worksheet					6/7/2017 13:37
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget
<b>Revenue:</b>							
3300	Fire Department						
20-3300-0202	Charitable Contributions	17,018.49	13,247.01	10,000.00	13,000.00	10,000.00	
20-3300-0602	Miscellaneous Receipts - Fire Dept.	6,018.00	3,949.00	-	1,750.00		
20-3300-0604	Insurance Settlements	10,870.23	-	-	-		
20-3300-0702	Interest Income - Fire Dept.	730.99	621.99	-	400.00		
20-3300-0801	Gain on Sale of Equipment	3,746.00	227.50	-	-		
20-3300-0902	Macon County - Contribution	360,078.77	374,155.05	353,000.00	369,000.00	354,000.00	
20-3300-0905	Jackson County - Contribution	25,208.00	50,201.49	50,000.00	50,000.00	50,000.00	
20-3300-0910	Fund Balance Appropriated	-	-	-	-	-	
20-3300-0915	FEMA Grant	423,670.48	442,402.04	413,000.00	434,150.00	414,000.00	
<b>Expenditure:</b>							
5300	Fire Department						
20-5300-0204	Overtime	7,905.15	-	1,000.00	-	1,000.00	
20-5300-0205	Salaries and Wages	79,731.86	96,337.39	100,000.00	99,766.00	104,000.00	
20-5300-0211	Salaries - Part-Time	-	-	-	-	-	
20-5300-0212	Wages - Fire Calls	32,745.00	31,515.00	35,000.00	30,000.00	35,000.00	
20-5300-0214	Wages - Station Calls	1,665.00	8,700.00	7,500.00	7,500.00	10,000.00	
20-5300-0410	Professional Services	-	-	20,000.00	5,324.00	16,000.00	
20-5300-0505	FICA	8,810.67	10,144.51	11,000.00	8,900.00	11,000.00	
20-5300-0605	Group Insurance	15,714.96	13,838.06	20,000.00	17,000.00	21,000.00	
20-5300-0705	Retirement	8,953.81	8,160.14	10,000.00	8,339.00	10,000.00	
20-5300-0805	Unemployment Tax	217.89	219.63	1,000.00	52.00	1,000.00	
20-5300-1105	Telephone	1,892.48	1,759.86	3,000.00	2,000.00	3,000.00	
20-5300-1300	Utilities	6,073.08	7,152.62	10,000.00	9,000.00	11,000.00	
20-5300-1500	Maint. & Repair - Buildings	2,829.01	2,829.01	15,000.00	13,000.00	15,000.00	
20-5300-1600	Maint. & Repair - Equipment	12,330.05	16,307.96	33,000.00	22,000.00	33,000.00	
20-5300-1700	Maint. & Repair - Auto	22,845.29	18,247.86	15,000.00	12,000.00	15,000.00	
20-5300-3100	Auto Fuel	7,343.10	4,557.66	10,000.00	5,500.00	10,000.00	
20-5300-3220	Propane Fuel	1,626.26	1,925.43	10,000.00	2,500.00	5,000.00	
20-5300-3300	Department Supplies	11,992.38	13,001.87	17,000.00	5,000.00	17,000.00	
20-5300-3600	Uniforms	3,458.41	21,108.25	21,000.00	10,000.00	21,000.00	
20-5300-5200	Dues & Subscriptions	1,738.68	3,271.00	5,500.00	5,500.00	5,500.00	
20-5300-5400	Property/Liability Insurance	26,082.24	27,946.90	30,000.00	26,235.00	30,000.00	
20-5300-5401	Training	5,928.00	3,217.26	10,000.00	8,000.00	10,000.00	
20-5300-5500	Worker's Compensation Insurance	5,274.53	5,777.89	7,000.00	7,296.00	8,500.00	
20-5300-5700	Other Expense	7,503.99	8,369.90	11,000.00	10,500.00	11,000.00	
20-5300-7300	Capital Outlay/Other Improvement	-	-	-	-	-	
20-5300-7400	Capital Outlay/Equipment	6,950.00	43,896.33	10,000.00	10,000.00	10,000.00	
20-5300-7410	Loan Payments	282,810.41	347,684.53	413,000.00	325,412.00	414,000.00	

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FY 2017-18 Budget Worksheet							
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget
<b>Revenue:</b>							
3500	Cemetery Fund						
25-3500-0001	Sale of Lots	5,900.00	1,200.00	1,200.00	5,200.00	1,500.00	
25-3500-0002	Charges for Corner Markers	240.00	160.00	200.00	480.00	200.00	
25-3500-0003	Charitable Donations	2,000.00	2,000.00	2,000.00	-	2,000.00	
25-3500-0004	Contribution - Perpetual Care	3,900.00	900.00	1,000.00	3,900.00	1,000.00	
25-3500-0704	Interest Income	76.37	68.10	100.00	70.00	100.00	
25-3500-0910	Fund Balance Appropriated - Cemetery						
25-3500-0930	Transfer from General Fund	35,000.00	35,000.00	36,700.00	31,550.00	43,200.00	
		47,116.37	39,328.10	41,200.00	41,200.00	48,000.00	-
<b>Expenditure:</b>							
4500	Cemetery Fund						
25-4500-1503	Contract Mowing	25,490.42	23,248.16	31,200.00	31,200.00	38,000.00	
25-4500-1505	Maint. & Repair - Grounds	2,912.00	11,128.42	10,000.00	10,000.00	10,000.00	
25-4500-5700	Miscellaneous Expense	205.97	3,151.80	-	-	-	
25-4500-7300	Capital Outlay/Other Improvements						
		28,608.39	37,528.38	41,200.00	41,200.00	48,000.00	-

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FY 2017-18 Budget Worksheet										
Water Dept.										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
<b>Revenue:</b>										
3710	Utility									
30-3710-5105	Water Charges	1,403,729.04	1,413,705.65	1,513,007.00	1,513,007.00	1,559,000.00				
		1,403,729.04	1,413,705.65	1,513,007.00	1,513,007.00	1,559,000.00				
3800	Miscellaneous									
30-3800-0401	Sale of Materials	4,525.62	5,946.53	-	12,000.00	-				
30-3800-0402	Connection Fees	23,500.00	27,700.00	5,000.00	17,500.00	5,000.00				
30-3800-0601	Miscellaneous Income	677.95	1,352.53	-	88.00	-				
30-3800-0604	Insurance Settlements	-	16,479.94	-	-	-				
30-3800-0801	Gain on Sale of Equipment	675.00	-	-	-	-				
30-3800-0910	Fund Balance Appropriated	-	-	220,685.00	220,685.00	-				
30-3800-0930	Transfer from Sewer Fund	537,942.24	118,954.00	493,827.00	493,827.00	64,238.00				
30-3800-0936	Transfer from Electric Fund	567,320.81	170,433.00	719,512.00	744,100.00	1,196,230.00				
		1,971,049.85	1,584,138.65	2,232,519.00	2,257,107.00	2,755,230.00				
<b>Expenditure:</b>										
8100	Water Department									
30-8100-0204	Overtime	15,868.52	15,037.07	30,000.00	30,000.00	30,000.00				
30-8100-0205	Salaries and Wages	209,687.20	222,529.24	226,788.00	226,788.00	236,000.00				
30-8100-0505	FICA	16,824.81	17,071.42	19,644.00	19,644.00	20,000.00				
30-8100-0605	Group Insurance	36,206.52	46,481.55	61,767.00	61,767.00	66,000.00				
30-8100-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	-	-	400.00				
30-8100-0705	Retirement	1,250.73	15,585.89	18,617.00	18,617.00	20,000.00				
30-8100-0805	Unemployment Tax	-	82.82	-	60.00	-				
30-8100-1105	Telephone	4,811.81	5,313.84	4,500.00	6,200.00	6,000.00				
30-8100-1300	Utilities	5,051.22	4,292.32	4,000.00	4,000.00	4,000.00				
30-8100-1400	Travel, School & Training	1,099.85	2,881.97	2,500.00	2,500.00	2,500.00				
30-8100-1600	Maint. & Repair - Equipment	12,904.69	43,211.68	44,000.00	44,000.00	44,000.00				
30-8100-1700	Maint. & Repair - Auto	23,723.36	29,201.91	23,000.00	23,000.00	23,000.00				
30-8100-1820	Maint. & Repair - Water Tank	21,511.79	25,499.15	30,000.00	30,000.00	30,000.00				
30-8100-1830	Maint. & Repair - Water/Sewer Lines	3,259.33	7,245.00	10,000.00	10,000.00	10,000.00				
30-8100-3100	Auto Fuel	7,464.27	3,423.75	10,000.00	10,000.00	10,000.00				
30-8100-3300	Department Supplies	124,402.18	100,514.04	86,000.00	100,000.00	100,000.00				
30-8100-3600	Uniforms	5,417.06	3,885.88	6,000.00	6,000.00	6,500.00				
30-8100-5200	Dues & Subscriptions	-	-	-	100.00	500.00				
30-8100-5400	Property/Liability Insurance	18,439.53	16,645.65	18,000.00	18,000.00	20,000.00				

Town of Highlands FY 2017-18 Budget Worksheet										6/7/2017 13:37
Water Dept.										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
30-8100-5500	Worker's Compensation Insurance	7,299.15	8,728.77	8,713.00	9,500.00	9,000.00				
30-8100-5700	Miscellaneous Expense	1,121.17	1,465.19	2,000.00	3,000.00	2,000.00				
30-8100-8100	Depreciation	660,525.00	685,230.00	-	-	-				
30-8100-9513	Transfer to Capital Projects Fund	-	-	-	-	-				
30-8100-9535	Administrative Overhead Contribution	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00				
30-8100-9999	Bad Debt Expense	546.00	-	-	-	-				
		1,187,414.19	1,264,327.14	615,529.00	633,176.00	649,900.00				
8110	Water - Capital Outlay									
30-8110-7300	Capital Outlay/Other Improvements	0.24	(145,687.75)	190,000.00	190,000.00	946,000.00				
30-8110-7400	Capital Outlay/Equipment	-	(45,915.72)	5,000.00	5,000.00	71,000.00				
		0.24	(191,603.47)	195,000.00	195,000.00	1,023,000.00				
		1,187,414.43	1,072,723.67	810,529.00	828,176.00	1,672,900.00				

Town of Highlands FY 2017-18 Budget Worksheet							6/7/2017 13:37
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2016-17 Department Request	FY 2016-17 Approved Department Budget
Water Treatment Plant							
<b>Expenditure:</b>							
8150	Water Treatment Plant						
30-8150-0204	Overtime	30,814.39	33,466.48	37,000.00	37,000.00	40,000.00	
30-8150-0205	Salaries and Wages	171,107.84	175,053.68	196,682.00	196,682.00	193,500.00	
30-8150-0420	Professional Services - Engineering	6,681.37	-	-	-	-	
30-8150-0440	Professional Services - Monitoring	20,243.94	16,048.49	20,000.00	23,250.00	24,000.00	
30-8150-0505	FICA	14,382.82	14,593.16	17,877.00	17,877.00	18,000.00	
30-8150-0605	Group Insurance	34,676.00	46,645.31	59,598.00	59,598.00	54,000.00	
30-8150-0618	Drug Tests/Physicals/Bkgnd Checks	-	-	-	-	400.00	
30-8150-0705	Retirement	2,281.00	(2,029.70)	16,942.00	16,942.00	17,500.00	
30-8150-0805	Unemployment Tax	-	82.82	-	60.00	-	
30-8150-1105	Telephone	1,660.07	1,843.21	3,000.00	3,000.00	3,000.00	
30-8150-1300	Utilities	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	
30-8150-1400	Travel, School & Training	2,024.00	2,046.16	3,000.00	3,000.00	3,000.00	
30-8150-1500	Maint. & Repair - Buildings	2,424.59	3,831.88	20,000.00	20,000.00	22,500.00	
30-8150-1615	Maint. & Repair/Equip. - Water Plant	156,039.38	151,321.13	150,000.00	150,000.00	205,000.00	
30-8150-1700	Maint. & Repair - Auto	169.00	414.46	2,000.00	2,000.00	2,000.00	
30-8150-3100	Auto Fuel	383.72	196.60	8,000.00	200.00	5,000.00	
30-8150-3210	Fuel Oil - Water Treatment Plant	1,205.15	-	5,000.00	2,000.00	3,000.00	
30-8150-3350	Department Supplies - Water Plant	85,717.76	97,724.18	100,000.00	100,000.00	100,000.00	
30-8150-3600	Uniforms	2,185.51	2,594.18	3,000.00	3,000.00	3,500.00	
30-8150-5200	Dues & Subscriptions	-	-	-	-	-	
30-8150-5300	State Fees	3,035.00	3,035.00	3,100.00	3,100.00	3,100.00	
30-8150-5400	Property/Liability Insurance	11,733.52	13,989.74	14,200.00	15,000.00	17,000.00	
30-8150-5500	Worker's Compensation Insurance	5,875.61	6,893.17	7,761.00	8,300.00	8,000.00	
30-8150-5700	Miscellaneous Expense	295.44	302.78	1,000.00	1,000.00	1,000.00	
30-8150-8100	Depreciation	-	-	-	-	-	
30-8150-9513	Transfer to Capital Projects Fund	-	-	20,685.00	20,685.00	20,685.00	
30-8150-9535	Administrative Overhead Contribution	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
30-8150-9560	MIS/GIS Allocation	3,145.00	3,145.00	3,145.00	3,145.00	3,145.00	
		706,081.11	721,197.73	841,990.00	835,839.00	897,330.00	-
8160	Water Treatment Plant - Capital Outlay						
30-8160-7300	Capital Outlay/Other Improvements	-	86,665.00	580,000.00	580,000.00	150,000.00	
30-8160-7400	Capital Outlay/Equipment	-	24,122.50	-	-	35,000.00	
		-	110,787.50	580,000.00	580,000.00	185,000.00	-
8900	OP&EB Expense						
30-8900-0810	OP&EB Expense	4,018.00	3,872.00	-	-	-	
		710,099.11	835,857.23	1,421,990.00	1,415,839.00	1,082,330.00	-

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FY 2017-18 Budget Worksheet										
Sewer Plant										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved			
Revenue:										
31-3710-5110	Utility									
	Sewer Charges	617,063.59	609,357.13	591,004.00	605,768.00	629,000.00				
		617,063.59	609,357.13	591,004.00	605,768.00	629,000.00				
3800	Miscellaneous									
	Connection Fees	54,500.00	26,000.00	12,500.00	42,500.00	20,000.00				
31-3800-0402	Miscellaneous Income	6,025.00	7,654.64	2,900.00	20,000.00	5,000.00				
31-3800-0601	Insurance Settlements	-	26,459.96	-	-	-				
31-3800-0701	Interest Income	272.82	155.89	200.00	200.00	200.00				
31-3800-0910	Fund Balance Appropriated	-	-	56,967.00	56,967.00	-				
31-3800-0936	Transfer from Electric Fund	-	36,323.00	-	-	-				
		60,797.82	96,593.49	72,567.00	119,667.00	25,200.00				
		677,861.41	705,950.62	663,571.00	725,435.00	654,200.00				
<b>Expenditure:</b>										
8200	Sewer Department									
31-8200-0204	Overtime	20,378.10	23,749.04	23,000.00	23,000.00	25,000.00				
31-8200-0205	Salaries and Wages	106,146.20	107,485.72	99,914.00	99,914.00	102,000.00				
31-8200-0440	Professional Services - Monitoring	19,764.00	18,942.86	20,000.00	20,000.00	20,000.00				
31-8200-0505	FICA	8,770.37	9,071.73	9,403.00	9,403.00	10,000.00				
31-8200-0605	Group Insurance	17,479.97	20,467.82	32,556.00	32,556.00	25,000.00				
31-8200-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	-	-	400.00				
31-8200-0706	Retirement	1,384.13	8,590.22	8,911.00	8,911.00	10,000.00				
31-8200-0805	Unemployment Tax	-	82.82	-	40.00	-				
31-8200-1105	Telephone	7,854.74	8,064.65	7,500.00	8,500.00	8,500.00				
31-8200-1300	Utilities	49,559.56	49,563.49	50,000.00	50,000.00	50,000.00				
31-8200-1400	Travel, School & Training	1,658.52	306.94	2,000.00	500.00	2,000.00				
31-8200-1500	Maint. & Repair - Buildings	146.94	1.95	500.00	100.00	25,500.00				
31-8200-1600	Maint. & Repair - Equipment	40,623.73	90,276.75	50,000.00	51,000.00	84,000.00				
31-8200-1700	Maint. & Repair - Auto	7,445.32	8,865.30	10,000.00	10,000.00	10,000.00				
31-8200-1810	Landfill/Sludge	10,178.52	8,232.84	30,000.00	8,000.00	15,000.00				
31-8200-1830	Maint. & Repair - Water/Sewer Lines	-	1,000.00	1,000.00	-	15,000.00				
31-8200-1840	Sewer Line Treatment	45,133.00	43,775.00	45,000.00	45,000.00	45,000.00				
31-8200-3100	Auto Fuel	5,980.05	3,263.93	4,000.00	2,000.00	4,000.00				
31-8200-3210	Fuel Oil	401.29	2,700.77	3,000.00	2,000.00	3,000.00				
31-8200-3220	Propane Fuel	1,070.86	345.86	1,000.00	50.00	1,000.00				
31-8200-3300	Department Supplies	13,551.68	22,445.03	22,000.00	22,000.00	22,000.00				
31-8200-3400	Uniforms	2,193.84	1,578.46	2,400.00	2,500.00	3,000.00				
31-8200-5200	Dues & Subscriptions	-	-	500.00	500.00	500.00				
31-8200-5300	State Fees	4,450.00	4,450.00	4,450.00	4,450.00	4,450.00				
31-8200-5400	Property/Liability Insurance	18,353.89	22,896.43	23,000.00	24,000.00	26,000.00				
31-8200-5500	Worker's Compensation Insurance	3,309.34	3,936.29	4,325.00	4,700.00	4,500.00				
31-8200-5700	Miscellaneous Expense	2,420.00	1,679.51	2,000.00	2,000.00	2,000.00				
31-8200-8100	Depreciation	-	-	-	-	-				
31-8200-9501	Transfer to Water Fund	-	-	-	-	64,238.00				
31-8200-9511	Transfer to Capital Projects Fund	229,376.07	186,965.00	56,967.00	56,967.00	56,967.00				
31-8200-9535	Administrative Overhead Contribution	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00				
31-8200-9560	MIS/GIS Allocation	3,145.00	3,145.00	3,145.00	3,145.00	3,145.00				
31-8200-9605	Contribution - Sewer Reserve	67,338.88	10,000.00	10,000.00	42,500.00	20,000.00				
31-8200-9615	Interfund Transfer - Sewer Reserve	(67,338.88)	(10,000.00)	(10,000.00)	(42,500.00)	(20,000.00)				



Town of Highlands FY 2017-18 Budget Worksheet										6/7/2017 13:37
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
31-8200-9999	Bad Debt Expense	-	-	-	503,256.00	654,200.00	-			
8210	Sewer - Capital Outlay									
31-8210-7300	Capital Outlay/Other Improvements	-	42,100.00	-	-	-	-			
31-8210-7400	Capital Outlay/Equipment	-	38,715.90	135,000.00	135,000.00	-	-			
		-	80,815.90	135,000.00	135,000.00	-	-			
		632,775.12	744,689.31	663,571.00	638,256.00	654,200.00	-			



Town of Highlands									
FY 2017-18 Budget Worksheet									
Capital Projects Fund									
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget	6/7/2017 13:37	
8444	Lake Sequoyah Dam Repair								
32-8444-7100	Contract Costs - Lake Sequoyah Dam Repair	-	-	-	-	-	-		
32-8444-7110	Design Costs - Lake Sequoyah Dam Repair	(0.24)	-	-	-	-	-		
32-8444-7510	Leg/Adm/Eng Fee - Dam Repair	-	(0.40)	-	-	-	-		
		(0.24)	(0.40)	-	-	-	-		
8445	Mill Creek Culverts								
32-8445-7100	Contract - Culvert Upsize Project	0.34	-	-	-	-	-		
32-8445-7110	Design Costs - Mill Creek Culverts	0.34	-	-	-	-	-		
		(171,359.79)	1,730.03	136,082.00	136,082.00	93,350.00	-		

Town of Highlands FY 2017-18 Budget Worksheet										6/7/2017 13:37
Sanitation										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
<b>Revenue:</b>										
3010	Refuse Collection Fees									
34-3010-0601	Miscellaneous Income									
34-3010-0930	Transfer from General Fund									
34-3010-0935	Transfer from Electric Fund	107,434.00	199,669.00	16,492.00	16,492.00					
34-3010-3000	Refuse Collection Fees	551,529.60	553,566.79	605,168.00	605,168.00	675,000.00				
34-3010-3001	Dumpster Revenue	31,112.83	31,937.57	30,000.00	30,000.00	35,000.00				
		690,076.43	785,173.36	651,660.00	651,660.00	710,000.00				
<b>Expenditure:</b>										
8400	Sanitation Department									
34-8400-0204	Overtime	29,864.53	28,151.90	19,000.00	30,000.00	30,000.00				
34-8400-0205	Salaries and Wages	194,191.89	226,597.18	238,242.00	238,242.00	243,500.00				
34-8400-0505	FICA	16,155.46	18,569.81	19,679.00	19,679.00	21,000.00				
34-8400-0605	Group Insurance	48,821.74	54,479.02	78,273.00	78,273.00	79,000.00				
34-8400-0618	Drug Tests/Physicals/Bkgnd Checks					500.00				
34-8400-0705	Retirement	1,898.89	12,502.17	18,650.00	19,650.00	20,500.00				
34-8400-0805	Unemployment Tax		82.82		60.00					
34-8400-1400	Travel, School & Training	70.00	54.89	1,000.00	100.00	1,000.00				
34-8400-1600	Maint. & Repair - Equipment	1,909.48	1,972.54	5,000.00	5,000.00	5,000.00				
34-8400-1700	Maint. & Repair - Auto	20,949.71	40,584.47	20,000.00	40,000.00	42,000.00				
34-8400-1810	Landfill Tipping Fees	136,758.41	129,357.42	120,000.00	120,000.00	132,000.00				
34-8400-1910	Cardboard Transportation	156.00	156.00	5,500.00	200.00	5,500.00				
34-8400-3100	Auto Fuel	18,876.06	12,574.00	30,000.00	13,000.00	30,000.00				
34-8400-3300	Department Supplies	33,770.52	38,817.06	67,000.00	30,000.00	67,000.00				
34-8400-3600	Uniforms	3,925.31	5,024.43	5,000.00	5,000.00	5,000.00				
34-8400-5400	Property/Liability Insurance	10,486.18	7,319.03	7,500.00	8,500.00	10,500.00				
34-8400-5500	Worker's Compensation Insurance	11,101.56	11,640.19	13,816.00	16,500.00	14,500.00				
34-8400-5700	Miscellaneous Expense	2,968.99	3,531.73	3,000.00	3,000.00	3,000.00				
34-8400-7400	Capital Outlay/Equipment									
34-8400-8100	Depreciation	22,764.00	37,336.00							
34-8400-9999	Bad Debt Expense	1,479.00								
		556,147.73	628,750.66	651,660.00	627,204.00	710,000.00				
8900	OP&B Expense									
34-8400-0810	OP&B Expense	1,620.00	1,724.00							
		1,620.00	1,724.00							
		557,767.73	630,474.66	651,660.00	627,204.00	710,000.00				

Town of Highlands										6/1/2017 13:37
FY 2017-18 Budget Worksheet										
Account Number	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
<b>Revenue:</b>										
3710	Utility									
35-3710-5120	Electric Charges	5,259,786.27	5,161,021.23	5,050,000.00	5,050,000.00	4,950,000.00				
35-3710-5130	Electric REPS Charges	32,170.20	40,509.50	25,000.00	42,000.00	35,000.00				
		5,291,956.47	5,201,530.73	5,075,000.00	5,092,000.00	4,985,000.00				
3800	Miscellaneous									
35-3800-0050	Penalties - UB - Electric Fund	22,501.76	21,450.04	6,000.00	10,000.00	10,000.00				
35-3800-0401	Sale of Materials	9.81	1,862.67	-	600.00	-				
35-3800-0403	Temporary Electric Fee	1,600.00	1,100.00	-	1,100.00	-				
35-3800-0404	Sales Tax on Electric	365,450.30	360,446.00	105,000.00	300,000.00	300,000.00				
35-3800-0405	Pole Attachment Fees	49,580.00	42,170.00	40,000.00	40,000.00	40,000.00				
35-3800-0601	Miscellaneous Income	10,734.72	14,287.20	-	90,000.00	-				
35-3800-0701	Interest Income	829.31	884.26	-	900.00	900.00				
35-3800-0801	Gain on Sale of Equipment	300.00	-	-	-	-				
35-3800-0910	Fund Balance Appropriated	451,005.90	442,800.17	908,602.00	442,600.00	782,770.00				
		5,742,962.37	5,644,330.90	6,134,602.00	5,534,600.00	6,118,670.00				
<b>Expenditure:</b>										
8300	Electric Department									
35-8300-0204	Overtime	6,831.03	10,891.13	15,000.00	15,000.00	18,000.00				
35-8300-0205	Salaries and Wages	498,628.97	511,654.43	493,856.00	493,856.00	519,000.00				
35-8300-0410	Professional Services - Legal	678.75	1,297.24	15,000.00	-	15,000.00				
35-8300-0420	Professional Services - Engineering	11,000.00	9,107.27	15,000.00	15,000.00	15,000.00				
35-8300-0505	FICA	36,410.53	36,686.84	38,927.00	38,927.00	41,500.00				
35-8300-0605	Group Insurance	81,291.92	99,677.67	125,074.00	125,074.00	120,500.00				
35-8300-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	-	50.00	400.00				
35-8300-0705	Retirement	5,639.41	18,533.94	36,892.00	36,892.00	40,500.00				
35-8300-0805	Unemployment Tax	-	82.82	-	60.00	-				
35-8300-1105	Telephone	1,774.24	2,123.30	2,000.00	3,000.00	3,000.00				
35-8300-1300	Utilities	3,014,114.41	2,759,607.24	3,400,000.00	3,400,000.00	3,400,000.00				
35-8300-1350	Electric REPS Charge Expense	25,821.00	42,481.00	36,000.00	52,000.00	52,000.00				
35-8300-1360	Pole Attachment Expenses	(1,480.00)	(7,300.00)	1,000.00	1,000.00	1,000.00				
35-8300-1400	Travel, School & Training	18.15	20.00	1,000.00	1,000.00	1,000.00				
35-8300-1500	Maint. & Repair - Buildings	120.00	700.81	500.00	1,500.00	2,000.00				
35-8300-1600	Maint. & Repair - Equipment	9,291.02	6,019.29	12,000.00	12,000.00	12,000.00				
35-8300-1700	Maint. & Repair - Auto	24,198.36	22,755.41	25,000.00	35,000.00	25,000.00				

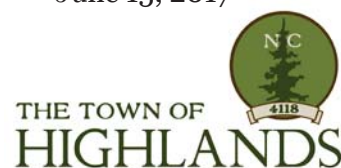
Town of Highlands										6/1/2017 13:37
FY 2017-18 Budget Worksheet										
Account	Account Name	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
35-8300-1850	Maint. & Repair - System Equipment	15,194.41	24,611.56	65,000.00	65,000.00	65,000.00	65,000.00			
35-8300-3100	Auto Fuel	17,544.21	11,850.28	39,000.00	12,000.00	20,000.00	20,000.00			
35-8300-3220	Propane Fuel	48.00	48.00	500.00	150.00	500.00	500.00			
35-8300-3300	Department Supplies	105,531.30	79,813.11	80,000.00	80,000.00	80,000.00	80,000.00			
35-8300-3600	Uniforms	9,129.90	10,253.92	8,000.00	15,000.00	17,000.00	17,000.00			
35-8300-3700	Electric Sales Tax	289,212.66	376,504.16	350,000.00	350,000.00	350,000.00	350,000.00			
35-8300-3982	Contribution - Electric Reserve	214,832.69	225,910.16	206,000.00	206,000.00	206,000.00	206,000.00			
35-8300-5200	Dues & Subscriptions	-	-	-	6,000.00	10,000.00	10,000.00			
35-8300-5400	Property/Liability Insurance	12,156.51	13,277.61	14,000.00	14,500.00	17,000.00	17,000.00			
35-8300-5500	Worker's Compensation Insurance	19,225.85	19,107.37	18,641.00	20,500.00	19,000.00	19,000.00			
35-8300-5700	Miscellaneous Expense	11,887.56	19,994.46	10,000.00	10,000.00	10,000.00	10,000.00			
35-8300-5701	Credit Card Fees	835.39	256.95	300.00	300.00	300.00	300.00			
35-8300-5750	Safety Related Expenses	-	-	-	1,300.00	2,000.00	2,000.00			
35-8300-7452	Interfund Transfer - Capital Reserve Fund	(214,832.69)	(225,910.16)	(206,000.00)	(122,090.26)	(206,000.00)	(206,000.00)			
35-8300-8100	Depreciation	102,211.00	104,182.00	-	-	-	-			
35-8300-9501	Transfer to Water Fund	537,942.24	118,954.00	493,827.00	493,827.00	1,126,992.00	1,126,992.00			
35-8300-9502	Transfer to Sewer Fund	-	36,323.00	-	-	-	-			
35-8300-9503	Transfer to General Fund	-	-	-	-	-	-			
35-8300-9508	Transfer to Sanitation Fund	107,434.00	199,669.00	16,492.00	16,492.00	-	-			
35-8300-9515	Transfer to Capital Projects Fund	42,737.06	42,737.06	-	42,732.00	-	-			
35-8300-9520	Transfer to Broadband Fund	-	210,000.00	686,615.00	686,615.00	-	-			
35-8300-9535	Administrative Overhead Contribution	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00			
35-8300-9560	MIS/GIS Allocation	59,978.00	59,978.00	59,978.00	59,978.00	59,978.00	59,978.00			
35-8300-9999	Bad Debt Expense	10,352.00	-	-	-	-	-			
		5,090,757.88	4,876,898.87	6,094,602.00	6,223,662.74	6,078,670.00	6,078,670.00			
8310	Electric - Capital Outlay									
35-8310-7300	Capital Outlay/Other Improvements	-	-	-	-	-	-			
35-8310-7400	Capital Outlay/Equipment	-	(1.00)	40,000.00	40,000.00	40,000.00	40,000.00			
		-	(1.00)	40,000.00	40,000.00	40,000.00	40,000.00			
8900	OPEB Expense									
35-8900-0810	OPEB Expense	3,676.00	3,490.00	-	-	-	-			
		3,676.00	3,490.00	-	-	-	-			
		5,094,433.88	4,880,387.87	6,134,602.00	6,263,662.74	6,118,670.00	6,118,670.00			

Town of Highlands										6/7/2017 13:37
FY 2017-18 Budget Worksheet										
Broadband										
Account Number Account Name										
		FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Budget	FY 2016-17 Actuals	FY 2017-18 Department Request	FY 2017-18 Approved Department Budget			
<b>Revenue:</b>										
3710	Utility	-	2,609.47	-	42,000.00	-	-			
37-3710-5125	Broadband Charges	-	2,609.47	-	42,000.00	-	-			
3800	Miscellaneous									
37-3800-0930	Transfer from General Fund	-	40,000.00	-	-	-	-			
37-3800-0936	Transfer from Electric Fund	-	250,000.00	686,615.00	686,615.00	-	-			
		-	252,609.47	686,615.00	728,615.00	-	-			
<b>Expenditure:</b>										
8700	Broadband									
37-8700-0204	Overtime Pay	-	-	4,000.00	2,000.00	-	-			
37-8700-0205	Salaries and Wages	-	23,959.08	162,563.00	162,563.00	-	-			
37-8700-0410	Professional Services - Engineering	-	12,000.00	60,000.00	60,000.00	-	-			
37-8700-0505	FICA	-	1,585.28	12,742.00	12,742.00	-	-			
37-8700-0605	Group Insurance	-	4,313.25	71,780.00	71,780.00	-	-			
37-8700-0705	Retirement	-	1,525.72	12,076.00	12,076.00	-	-			
37-8700-0805	Unemployment Tax	-	-	-	60.00	-	-			
37-8700-1105	Telephone	-	-	1,800.00	1,800.00	-	-			
37-8700-1400	Travel, School & Training	-	-	10,000.00	10,000.00	-	-			
37-8700-1600	Maint. & Repair - Equipment	-	14,714.97	5,000.00	5,000.00	-	-			
37-8700-1630	Annual Contracts	-	-	-	2,000.00	-	-			
37-8700-1700	Maint. & Repair - Auto	-	-	5,000.00	14,000.00	-	-			
37-8700-3100	Auto Fuel	-	7,885.40	2,500.00	2,500.00	-	-			
37-8700-3300	Department Supplies	-	-	4,000.00	8,000.00	-	-			
37-8700-3700	Broadband Sales Tax	-	-	-	-	-	-			
37-8700-3600	Uniforms	-	785.75	3,200.00	4,200.00	-	-			
37-8700-5400	Property/Liability Insurance	-	-	-	-	-	-			
37-8700-5500	Worker's Compensation Insurance	-	203.28	11,954.00	3,000.00	-	-			
37-8700-5700	Miscellaneous Expense	-	66,972.73	366,615.00	371,921.00	-	-			
8710	Broadband Capital Outlay									
37-8710-7300	Capital Outlay/Other Improvements	-	-	180,000.00	180,000.00	-	-			
37-8710-7400	Capital Outlay/Equipment	-	(0.38)	140,000.00	140,000.00	-	-			
		-	(0.38)	320,000.00	320,000.00	-	-			
		-	66,972.35	686,615.00	691,921.00	-	-			

TOWN OF HIGHLANDS BUDGET AMENDMENT  
AMENDMENT # \_\_\_\_\_

June 15, 2017

FROM: General Fund



DEPARTMENT: Various Depts. ~ Governing Body, Planning & Dev., Streets, Public Buildings, Recreation, Pool & Ice Rink

EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues

	<b>Account</b>	<b>Description</b>	<b>Increase/Decrease</b>	<b>Debit</b>	<b>Credit</b>
1.	10-3100-0201	ABC Store	Increase		\$39,700.00
	10-4000-1400	Travel, Schools & Meals	Increase	\$1,200.00	
	10-5600-1600	Maint. & Repair ~ Equip.	Increase	\$15,000.00	
	10-5600-5700	Misc. Expense	Increase	\$10,000.00	
	10-5600-7400	Capital Outlay/Equip.	Increase	\$3,500.00	
	10-5700-3322	Cleaning ~ KH Restrooms	Increase	\$10,000.00	
2.	10-3000-0090	Zoning Certificates	Increase		\$6,000.00
	10-4200-1400	Travel, Schools & Meals	Increase	\$5,000.00	
	10-4200-5700	Other Expense	Increase	\$1,000.00	
3.	10-3350-0170	Nautilus ~ Rec. Park	Increase		\$10,000.00
	10-3350-0220	Contrib. ~ ABC ~ Rec.	Increase		\$8,000.00
	10-6200-1505	Maint. & Repair ~ Grounds	Increase	\$2,500.00	
	10-6200-5770	Misc. ~ Founder's Park	Increase	\$4,000.00	
	10-6210-0204	Overtime Pay	Increase	\$2,000.00	
	10-6210-1620	Maint. & Repair ~ Pool Eq.	Increase	\$6,000.00	
	10-6220-5700	Misc. Expense	Increase	\$3,500.00	
			<b>Totals</b>	\$63,700.00	\$63,700.00

Approved by Town Manager

Action by Town Board

Approved and Entered on Minutes Dated

Finance Director



TOWN OF HIGHLANDS BUDGET AMENDMENT  
 AMENDMENT # \_\_\_\_\_

June 15, 2017



FROM: Cemetery Fund

DEPARTMENT: Cemetery

EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues

	<b>Account</b>	<b>Description</b>	<b>Increase/Decrease</b>	<b>Debit</b>	<b>Credit</b>
1.	25-3500-0001	Sale of Lots	Increase		\$5,800.00
	25-3500-0002	Charges for Corner Mrkrs	Increase		\$350.00
	25-3500-0004	Contrib. ~ Perp. Care	Increase		\$3,500.00
	25-4500-1503	Contract Mowing	Increase	\$9,650.00	
			<b>Totals</b>	\$9,650.00	\$9,650.00

Approved by Town Manager \_\_\_\_\_

Action by Town Board \_\_\_\_\_

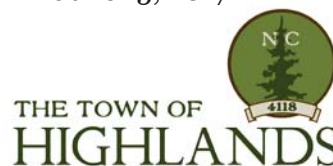
Approved and Entered on Minutes Dated \_\_\_\_\_

Finance Director \_\_\_\_\_

TOWN OF HIGHLANDS BUDGET AMENDMENT  
 AMENDMENT # \_\_\_\_\_

June 15, 2017

FROM: Electric Fund



DEPARTMENT: Electric Fund

EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues

	<b>Account</b>	<b>Description</b>	<b>Increase/Decrease</b>	<b>Debit</b>	<b>Credit</b>
1.	35-3800-0601	Misc. Income	Increase		\$88,500.00
	35-8300-0618	Drug Testing/Physicals	Increase	\$100.00	
	35-8300-0805	Unemployment Tax	Increase	\$100.00	
	35-8300-1105	Telephone	Increase	\$500.00	
	35-8300-1350	Elec. Reps Charge Exp.	Increase	\$20,000.00	
	35-8300-1500	Maint. & Repair ~ Building	Increase	\$2,000.00	
	35-8300-1700	Maint. & Repair ~ Auto	Increase	\$20,000.00	
	35-8300-3300	Dept. Supplies	Increase	\$12,800.00	
	35-8300-3600	Uniforms	Increase	\$5,000.00	
	35-8300-3700	Electric Sales Tax	Increase	\$16,000.00	
	35-8300-5200	Dues & Subscriptions	Increase	\$6,000.00	
	35-8300-5400	Prop./Liability Ins.	Increase	\$500.00	
	35-8300-5500	Worker's Comp Ins.	Increase	\$2,500.00	
	35-8300-5750	Safety Related Expenses	Increase	\$3,000.00	
			<b>Totals</b>	\$88,500.00	\$88,500.00

Approved by Town Manager

Action by Town Board

Approved and Entered on Minutes Dated

Finance Director

TOWN OF HIGHLANDS BUDGET AMENDMENT  
 AMENDMENT # \_\_\_\_\_

June 15, 2017



FROM: Sewer Fund

DEPARTMENT: Sewer Fund

EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues

	<b>Account</b>	<b>Description</b>	<b>Increase/Decrease</b>	<b>Debit</b>	<b>Credit</b>
1.	31-3800-0601	Misc. Income	Increase		\$18,600.00
	31-8200-0805	Unemployment Tax	Increase	\$600.00	
	31-8200-1600	Maint. & Repair ~ Equip.	Increase	\$5,000.00	
	31-8200-1840	Sewer Line Trtmt	Increase	\$10,000.00	
	31-8200-3600	Uniforms	Increase	\$3,000.00	
			<b>Totals</b>	\$18,600.00	\$18,600.00

Approved by Town Manager \_\_\_\_\_

Action by Town Board \_\_\_\_\_

Approved and Entered on Minutes Dated \_\_\_\_\_

Finance Director \_\_\_\_\_

TOWN OF HIGHLANDS BUDGET AMENDMENT  
 AMENDMENT # \_\_\_\_\_

June 15, 2017



FROM: Water Fund

DEPARTMENT: Water Fund

EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues

	<b>Account</b>	<b>Description</b>	<b>Increase/Decrease</b>	<b>Debit</b>	<b>Credit</b>
1.	30-3800-0401	Sale of Materials	Increase		\$11,500.00
	30-3800-0402	Connection Fees	Increase		\$15,400.00
	30-8100-3300	Dept. Suplies	Increase	\$26,900.00	
			<b>Totals</b>	\$26,900.00	\$26,900.00

Approved by Town Manager \_\_\_\_\_

Action by Town Board \_\_\_\_\_

Approved and Entered on Minutes Dated \_\_\_\_\_

Finance Director \_\_\_\_\_

TOWN OF HIGHLANDS BUDGET AMENDMENT  
AMENDMENT # \_\_\_\_\_

June 15, 2017

FROM: General Fund

DEPARTMENT: MIS/GIS ~ Fiber  
EXPLANATION:

<b>Account</b>	<b>Description</b>	<b>Increase/Decrease</b>	<b>Debit</b>	<b>Credit</b>
1. 10-3000-0901	Vehicle Tax	Increase		\$5,000.00
10-3100-0210	Contrib. ABC ~ Law	Increase		\$3,200.00
10-3100-0301	Privilege License	Increase		\$1,300.00
10-3100-0501	Reimburse Group Ins.	Increase		\$2,000.00
10-3100-0601	Misc. Income	Increase		\$12,200.00
10-3100-0604	Ins. Settlements	Increase		\$2,500.00
10-3360-0101	Pool Fees ~ Rec. Park	Increase		\$5,900.00
10-4310-0205	Salaries and Wages	Increase	\$9,500.00	
10-4310-0410	Professional Srvs ~ Eng.	Increase	\$4,400.00	
10-4310-0505	FICA	Increase	\$1,000.00	
10-4310-0605	Group Insurance	Increase	\$2,000.00	
10-4310-0705	Retirement	Increase	\$1,000.00	
10-4310-1700	Maint. & Repair ~ Auto	Increase	\$1,000.00	
10-4310-3100	Auto Fuel	Increase	\$1,000.00	
10-4310-3300	Departmental Supplies	Increase	\$10,000.00	
10-4310-3600	Uniforms	Increase	\$1,000.00	
10-4310-5700	Misc. Expense	Increase	\$1,000.00	
<b>Totals</b>			\$31,900.00	\$31,900.00

Approved by Town ManagerAction by Town BoardApproved and Entered on Minutes DatedFinance Director

**TOWN OF HIGHLANDS BUDGET AMENDMENT**  
**AMENDMENT # \_\_\_\_\_**

June 16, 2017

**From:** Broadband Fund



**Department:** Broadband

**Explanation:** Amendments to Close out the Broadband Fund

Account	Description	Increase/Decrease	Debit	Credit
1 37-1000-0010	Due from General Fund	Decrease		\$ 396,066.90
37-1110-1201	Accounts Receivable	Decrease		\$ 2,764.23
37-1353-0000	Sales Tax ~ NC	Decrease		\$ 12,174.26
37-1353-1000	Sales Tax ~ County	Decrease		\$ 4,887.37
37-1950-1800	Accumulated Depreciation	Increase		\$ 10,733.89
37-8700-9503	Transfer from Brdbnd Fund	Decrease	\$ 532,056.76	
37-8700-8100	Depreciation	Increase	\$ 10,733.89	
37-1851-1720	Distribution System	Decrease		\$ 117,097.00
37-2970-2201	Accrued Vacation	Decrease	\$ 933.00	
		<b>Subtotal</b>	\$ 543,723.65	\$ 543,723.65
2 10-1110-1201	Accounts Receivable	Increase	\$ 2,764.23	
10-1353-0000	Sales Tax ~ NC	Increase	\$ 12,174.26	
10-1353-1000	Sales Tax ~ County	Increase	\$ 4,887.37	
10-2700-0037	Due to/from Brdbnd Fund	Increase	\$ 396,066.90	
10-2970-2201	Accrued Vacation	Increase		\$ 933.00
10-3100-0940	Transfer to General	Increase		\$ 414,959.76
		<b>Subtotal</b>	\$ 415,892.76	\$ 415,892.76
		<b>Total</b>	\$ 959,616.41	\$ 959,616.41

Approved by Town Manager

Action by Town Board

Approved and Entered on Minutes Dated

Finance Director