

**Town of Highlands  
Special Board of Commissioners Meeting  
Highlands Civic Center, 600 North Fourth Street**

**Thursday, May 2<sup>nd</sup> 2024  
3:00pm**

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

1. Meeting Called to Order *Mayor Patrick Taylor*
2. Adjust and Approve Agenda *Mayor Patrick Taylor*
3. Scholarship Awards Approval *Josh Ward*
4. Salary Study Presentation *Erika Phillips  
MAPS Group*
5. Employee Health Insurance Update *Josh Ward*
6. Action Items: *Rebecca Shuler*
  - Budget Amendment: Lead & Copper Inventory
  - Resolution Approving Loan from Electric to Water & Sewer
7. Review Preliminary FY 2024-25 Revenues, Expenditures & Capital Projects *Josh Ward*
8. Ice Skating Fees & Pickleball Tournament Fees *Lester Norris*
9. Water & Sewer Fee Discussion *Josh Ward*
  1. Water & Sewer Monthly Charges
  2. Water & Sewer Tap Fees
  3. Bulk Water Charges
10. Commercial Toter Discussion *Josh Ward*
11. Police Department BLET Pay *Josh Ward*
12. Adjournment *Mayor Patrick Taylor*

April 25, 2024

Robert E. Hagemann  
*Partner*  
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Honorable Patrick Taylor, Mayor  
Town of Highlands  
[mayor@highlandsnc.org](mailto:mayor@highlandsnc.org)

Re: Town of Highlands Scholarship Committee

Dear Mayor Taylor:

The Town of Highlands Scholarship Committee has had the opportunity to consider all of the applications, and it is my privilege to inform you of the Scholarship Committee's recommendations. We are again pleased with the large number of applicants this year.

The Scholarship Committee is recommending the amount of \$68,000 be awarded as scholarships in 2024, as follows:

Graduating High School Seniors	Amount
Olivia Butler Cole (Valedictorian)	\$4,000
Brooke Lauren Fogerty (Salutatorian)	\$3,250
Caitlin Ann Tingen	\$2,750
Inman Reese Ahrens	\$2,750
Cooper Wyatt Hall	\$2,750
Darby Catherine Templeton	\$2,750
Philip Harrison Gates	\$2,500
Catelynn Louise Couch	\$2,500
Annamaria Rose Silverthorn	\$2,500
MacKenzie Nicole Woods	\$2,250

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Graduating High School Seniors	Amount
Jasmine Brook Oakley	\$2,250
Sara Renee McDonald	\$2,250
Evelin Rios Gopar	\$1,500
Subtotal High School	\$34,000

College Applicants / Renewals	Amount
Elan Barrette	\$2,000
Mary Eliza Tate	\$2,000
Savannah Brooke Shaheen	\$2,000
Luke Hartman	\$2,000
Karmen Jenkins	\$1,500
Hadley Alise Templeton	\$1,500
Anne Marie Moore	\$1,500
Jeffrey Loul Olvera Lopez	\$1,500
John Murphy	\$1,500
Anna Elizabeth Stiehler	\$1,500
Abigail Grace Nichols	\$1,500
Madelyn Grace Drummonds	\$1,325
Anna K. Nichols	\$1,325
Brooklynn Don Houston	\$1,325
Patrick Woods	\$1,325
James Ethan Tate	\$1,175
Gabriel Jomar Diaz-Martinez	\$1,175
Brianna Nicole Norris	\$1,175
Hayley Lauren Hawkins	\$1,175
Bethany Shuler Parris	\$1,175
Emma Crosby Weller	\$1,175
Ava Grace Schmitt	\$1,050
Abigail R. Olvera	\$1,050
Reese Schmitt	\$1,050

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College Applicants / Renewals	Amount
Subtotal College	\$34,000
Total	\$68,000

I appreciate the opportunity to serve and work with the Scholarship Committee, and thank each of them for their willingness to serve and support our students.

Please feel free to contact me if you have questions or need anything further. Thank you.

Very truly yours,



**Robert E. Hagemann**  
Partner

cc: Allison Tate ([allisonmtate@hotmail.com](mailto:allisonmtate@hotmail.com))  
Hilary Wilkes ([hilary@highlandhiker.com](mailto:hilary@highlandhiker.com))  
Sarah Holbrooks ([sarah.holbrooks@macon.k12.nc.us](mailto:sarah.holbrooks@macon.k12.nc.us))  
Christine Murphy ([christinehumc@icloud.com](mailto:christinehumc@icloud.com))  
Josh Ward ([josh.ward@highlandsnc.org](mailto:josh.ward@highlandsnc.org))

## FY 2024-25 Capital Items List

### Street Department

#### Street Paving

2 <sup>nd</sup> Street	\$	52,000.00
Gibson Street	\$	78,000.00
Spruce Street	\$	40,000.00
Raoul Road	\$	56,000.00
Arnold Road	\$	145,000.00

**Sub Total** \$ **371,000.00**

#### Repairs / Maintenance

Sidewalk Maintenance & Repair	\$	75,000.00
Salt	\$	30,000.00
Paint Striping	\$	30,000.00

**Sub Total** \$ **135,000.00**

#### Equipment

Replacement Backhoe	\$	135,000.00
Replacement Leaf Vacuum	\$	8,000.00
Snow Plow & Spreader for new Dump Truck	\$	40,000.00

**Sub Total** \$ **183,000.00**

**Total** \$ **689,000.00**

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### Sanitation Department

#### Equipment

Replacement Compact Rear Loader Truck	\$	175,000.00
Dumpsters / Toters	\$	60,000.00

**Total** \$ **235,000.00**

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### Electric Department

#### Equipment

2009 International / Altec Bucket Truck Replacement (carryover)	\$	251,000.00
2013 Service Bucket Truck Replacement (carryover)	\$	225,000.00
Delivery Point & System Improvements (carryover)	\$	2,808,000.00
HydroVac	\$	70,000.00

**Sub Total** \$ **3,354,000.00**

#### Services

Contract Trimming	\$	300,000.00
<b>Sub Total</b>	<b>\$</b>	<b>300,000.00</b>
<b>Total</b>	<b>\$</b>	<b>3,654,000.00</b>

**Water / Sewer Department**

**Projects**

Water Meter Replacement Phase 3	\$	425,000.00
Dog Mtn Waterline / Tank Replacement (carryover)	\$	3,386,495.00
Mirror Lake Dredging	\$	5,000,000.00
Franklin Rd Force Main Repair	\$	1,321,000.00
Lead & Copper Inventory	\$	149,000.00
<b>Sub Total</b>	<b>\$</b>	<b>10,281,495.00</b>

**Equipment**

Sewer Jetter	\$	80,000.00
<b>Sub Total</b>	<b>\$</b>	<b>80,000.00</b>

**Services**

Grease Trap Inspections	\$	30,000.00
<b>Sub Total</b>	<b>\$</b>	<b>30,000.00</b>
<b>Total</b>	<b>\$</b>	<b>10,391,495.00</b>

**Water Treatment Plant**

**Projects**

WTP Tank, Pump Station & Third Filter	\$	6,672,000.00
<b>Sub Total</b>	<b>\$</b>	<b>6,672,000.00</b>

**Repairs / Maintenance**

Paint & Pressure Wash	\$	49,100.00
Rebuild 2 Pumps	\$	16,500.00
Clean Decant Tank	\$	19,700.00
Misc. Valves / Tools	\$	4,500.00
Replace 2 Day Tanks	\$	6,000.00
Existing Service Contracts	\$	30,300.00
<b>Subtotal</b>	<b>\$</b>	<b>126,100.00</b>
<b>Total</b>	<b>\$</b>	<b>6,798,100.00</b>

**Wastewater Treatment Plant**

Tank Cleaning	\$	22,000.00
Blower Motor Drivers Replacements	\$	20,000.00
Pump Station Spare Parts	\$	20,000.00
<b>Total</b>	<b>\$</b>	<b>62,000.00</b>

**Police Department**

(2) Replacement Patrol Vehicles	\$	88,000.00
(2) Sets of Equipment / Graphic	\$	32,000.00
(2) In-Car Cameras for new Vehicles	\$	16,300.00
Message Board Sign	\$	18,000.00
<b>Total</b>	<b>\$</b>	<b>154,300.00</b>

**Parks & Recreation Department**

**Projects**

Pickleball Court Tree Removal & Replant	\$	16,000.00
Ballfield Rehab	\$	11,000.00
Recombinant Bike Replacement	\$	4,500.00
Public Restroom Repairs	\$	7,000.00
<b>Total</b>	<b>\$</b>	<b>38,500.00</b>

**Administration**

ed Development Ordinance Legal Review	\$	50,000.00
<b>Total</b>	<b>\$</b>	<b>50,000.00</b>

**Proposed FY 2024-25**

General Fund Departments	\$	1,166,800.00
Water/Sewer Fund	\$	17,251,595.00
Electric Fund	\$	3,654,000.00
<b>Grand Total</b>	<b>\$</b>	<b>22,072,395.00</b>

All Funds Summary FY 2024.25

Account Name	FY 2024.25 Revenues	FY 2024.25 Expenditures	Difference
<b>General Fund:</b>			
General Fund	6,605,778.00	-	
Fund Balance Appropriated	2,061,330.00	-	
Transfer from Electric Fund	-	-	
Governing Body	-	53,760.00	
Administration	-	1,766,648.00	
Planning/Zoning/Economic Development	-	228,700.00	
MIS/GIS	-	658,400.00	
MIS/GIS - Fiber	-	-	
Police	-	2,169,600.00	
Street	-	1,466,300.00	
Public Buildings	-	136,200.00	
Recreation	-	704,400.00	
Recreation - Pool	-	314,400.00	
Recreation - Ice	-	52,200.00	
Sanitation	-	1,116,500.00	
	<u>8,667,108.00</u>	<u>8,667,108.00</u>	-
<b>GF Capital Projects Fund:</b>			
GF Capital Projects Fund	-	-	
	-	-	-
<b>Scholarship Fund:</b>			
Scholarship Fund	10,000.00	74,500.00	
Fund Balance Appropriated	<u>64,500.00</u>	-	
	74,500.00	74,500.00	-
<b>Fire Department:</b>			
Fire Department	2,815,500.00	2,815,500.00	
Fund Balance Appropriated	-	-	
	<u>2,815,500.00</u>	<u>2,815,500.00</u>	-
<b>Fireman's Relief Fund:</b>			
Fireman's Relief Fund	<u>30,000.00</u>	<u>30,000.00</u>	
	30,000.00	30,000.00	-
<b>Cemetery Fund</b>			
Cemetery Fund	5,700.00	66,000.00	
Transfer from General Fund	<u>60,300.00</u>	-	
	66,000.00	66,000.00	-
<b>Water Fund:</b>			
Water Department	1,965,500.00	1,332,597.00	
Water Treatment Plant	-	1,152,945.00	
Fund Balance Appropriated	520,042.00	-	
Transfer to Capital Projects	-	-	
Transfer from Sewer Fund	-	-	
Transfer from Electric Fund	-	-	
	<u>2,485,542.00</u>	<u>2,485,542.00</u>	-
<b>Sewer Fund:</b>			
Sewer Fund	890,000.00	683,145.00	
Fund Balance Appropriated	-	-	
Transfer to Water Fund	-	-	
Transfer to Capital Projects	-	206,855.00	
Transfer From Electric Fund	-	-	
	<u>890,000.00</u>	<u>890,000.00</u>	-
<b>Capital Projects Fund</b>			
Capital Projects Fund	-	19,854,845.00	
ARPA Grant Dog Mtn	3,386,495.00	-	
ARPA Mirror Lake Dredging	5,000,000.00	-	
ARPA Water Plant	4,850,000.00	-	
Loan Proceeds	3,143,000.00	-	
Transfer from General Fund	15,698.00	-	
Transfer from Water Fund	444,797.00	-	
Transfer from Sewer Fund	206,855.00	-	
Transfer from Electric Reserve	<u>2,808,000.00</u>	-	
	19,854,845.00	19,854,845.00	-
<b>Electric Fund:</b>			
Electric Fund	6,620,000.00	6,989,878.00	
Fund Balance Appropriated	3,177,878.00	-	
Transfer to Water Fund	-	-	
Transfer to Sewer Fund	-	-	
Transfer to Sanitation Fund	-	-	
Transfer to Capital Projects	-	2,808,000.00	
Transfer to Broadband Fund	-	-	
	<u>9,797,878.00</u>	<u>9,797,878.00</u>	-
<b>Grand Totals</b>	<b>44,681,373.00</b>	<b>44,681,373.00</b>	-



Town of Highlands  
 FY 2024.25 Budget Worksheet

All Funds Expenditure Comparison FY 2024.25

Account Name	FY 2023.24 Expenditures	FY 2024.25 Expenditures	Difference Between FY 23.24 & 24.25
<b>General Fund:</b>			
Governing Body	31,500.00	53,760.00	22,260.00
Administration	1,671,098.00	1,766,648.00	95,550.00
Planning/Zoning/Economic Development	175,400.00	228,700.00	53,300.00
MIS/GIS	638,900.00	658,400.00	19,500.00
MIS/GIS - Fiber	-	-	-
Police	1,975,100.00	2,169,600.00	194,500.00
Street	1,943,700.00	1,466,300.00	(477,400.00)
Public Buildings	744,600.00	136,200.00	(608,400.00)
Recreation	688,500.00	704,400.00	15,900.00
Recreation - Pool	398,400.00	314,400.00	(84,000.00)
Recreation - Ice	45,200.00	52,200.00	7,000.00
Sanitation	1,192,550.00	1,116,500.00	(76,050.00)
	<u>9,504,948.00</u>	<u>8,667,108.00</u>	<u>(837,840.00)</u>
<b>GF Capital Projects Fund:</b>			
GF Capital Projects Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Scholarship Fund:</b>			
Scholarship Fund	62,500.00	74,500.00	12,000.00
	<u>62,500.00</u>	<u>74,500.00</u>	<u>12,000.00</u>
<b>Fire Department:</b>			
Fire Department	2,209,000.00	2,815,500.00	606,500.00
	<u>2,209,000.00</u>	<u>2,815,500.00</u>	<u>606,500.00</u>
<b>Cemetery Fund</b>			
Cemetery Fund	63,000.00	66,000.00	3,000.00
	<u>63,000.00</u>	<u>66,000.00</u>	<u>3,000.00</u>
<b>Water Fund:</b>			
Water Department	1,316,300.00	1,332,597.00	16,297.00
Water Treatment Plant	1,297,130.00	1,152,945.00	(144,185.00)
	<u>2,613,430.00</u>	<u>2,485,542.00</u>	<u>(127,888.00)</u>
<b>Sewer Fund:</b>			
Sewer Fund	4,014,012.00	890,000.00	(3,124,012.00)
	<u>4,014,012.00</u>	<u>890,000.00</u>	<u>(3,124,012.00)</u>
<b>Capital Projects Fund</b>			
Capital Projects Fund	3,918,050.00	19,854,845.00	15,936,795.00
	<u>3,918,050.00</u>	<u>19,854,845.00</u>	<u>15,936,795.00</u>
<b>Electric Fund:</b>			
Electric Fund	8,701,638.00	9,797,878.00	1,096,240.00
	<u>8,701,638.00</u>	<u>9,797,878.00</u>	<u>1,096,240.00</u>
<b>Grand Totals</b>	<b>31,086,578.00</b>	<b>44,651,373.00</b>	<b>13,564,795.00</b>

Town of Highlands		FY 2024-25 Budget Worksheet					4/30/2024 15:23
General Fund Revenues							
Account Number	Account Name	FY 2021-22 Actual	FY 2022-23 Actual	FY2023-24 Budget	FY 2023-24 Actual as of 04.08.24	FY 2024-25 Department Request	FY 2024-25 Approved Department Budget
3000	General Fund						
10-3000-0010	NC Franchise Tax	235,508.54	266,958.20	225,000.00	67,737.54	225,000.00	-
10-3000-0040	NC Local Option Sales Tax	1,555,559.43	1,624,763.11	1,300,000.00	682,483.11	1,300,000.00	-
10-3000-0090	Zoning Certificates	77,936.00	65,013.35	40,000.00	50,489.00	40,000.00	-
10-3000-0801	Gain on Sale of Equipment	4,000.00	22,522.00	-	702.00	-	-
10-3000-0901	Vehicle Tax	25,776.52	27,890.07	20,000.00	15,957.09	20,000.00	-
10-3000-2007	2007 Tax	-	-	-	-	-	-
10-3000-2008	2008 Tax	-	-	-	-	-	-
10-3000-2009	2009 Tax	-	-	-	-	-	-
10-3000-2010	2010 Tax	-	1,008.47	-	-	-	-
10-3000-2011	2011 Tax	-	55.24	-	-	-	-
10-3000-2012	2012 Tax	-	1,703.11	-	-	-	-
10-3000-2013	2013 Tax	-	541.58	-	-	-	-
10-3000-2014	2014 Tax	-	572.04	-	-	-	-
10-3000-2015	2015 Tax	-	423.54	-	-	-	-
10-3000-2016	2016 Tax	-	400.30	-	-	-	-
10-3000-2017	2017 Tax	-	908.05	-	-	-	-
10-3000-2018	2018 Tax	-	852.15	-	-	-	-
10-3000-2019	2019 Tax	587.91	2,156.95	-	-	-	-
10-3000-2020	2020 Tax	15,895.18	3,072.40	-	-	-	-
10-3000-2021	2021 Tax	2,948,763.84	12,964.92	-	540.20	-	-
10-3000-2022	2022 Tax	-	2,963,829.42	2,000.00	12,400.26	-	-
10-3000-2023	2023 Tax	-	-	2,800,000.00	2,863,356.68	2,000.00	-
10-3000-2024	2024 Tax	-	-	-	-	2,800,000.00	-
		4,864,027.42	4,995,634.90	4,387,000.00	3,693,665.88	4,387,000.00	-
3100	Other General Fund						
10-3100-0201	ABC Store	-	-	20,000.00	6,495.88	10,000.00	-
10-3100-0210	Contributions ABC - Law Enforcement	13,472.89	13,473.09	5,000.00	9,824.14	50,000.00	-
10-3100-0301	Privilege License	1,035.00	870.00	-	555.00	-	-
10-3100-0501	Reimburse Group Insurance (Retirees)	5,016.22	5,197.94	-	4,730.72	-	-
10-3100-0509	GF Donations	-	-	-	250.00	-	-
10-3100-0601	Miscellaneous Income	25,893.30	23,377.73	10,000.00	132,040.82	10,000.00	-
10-3100-0604	Insurance Settlements	19,205.76	-	-	1,720.95	-	-
10-3100-0620	Admin. Overhead Allocated	67,000.00	67,000.00	67,000.00	-	67,000.00	-
10-3100-0660	MIS/GIS Allocation	66,268.00	66,268.00	66,268.00	-	66,268.00	-
10-3100-0701	Interest Income	7,891.56	184,844.23	50,000.00	90,046.03	50,000.00	-
10-3100-0715	Antenna Revenue	33,396.00	37,018.00	30,000.00	14,405.00	30,000.00	-
10-3100-0716	Lease Interest Revenue	8,620.00	-	-	-	-	-
10-3100-0720	D.A.R.E. Program - Contributions	-	3,500.00	-	-	-	-
10-3100-0721	Donations - Police	4,500.00	6,500.00	-	-	-	-
10-3100-0722	Unauthorized Substance Tax	-	-	-	608.25	-	-

Town of Highlands		FY 2024-25 Budget Worksheet		4/30/2024 15:23			
General Fund Revenues							
Account Number	Account Name	FY 2021-22 Actual	FY 2022-23 Actual	FY2023-24 Budget	FY 2023-24 Actual as of 04.08.24	FY 2024-25 Department Request	FY 2024-25 Department Approved
10-3100-0723	Macon County - SRO	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	-
10-3100-0725	Grant - Governor's Crime Commission	57,822.48	19,196.16	-	-	-	-
10-3100-0727	Grant - Police Dept.	-	-	-	-	-	-
10-3100-0728	SCIF Grant	-	40,000.00	-	-	-	-
10-3100-0730	Court Costs & Fees	621.53	906.85	-	356.85	-	-
10-3100-0740	Interest Income - Powell Bill	196.97	5,009.33	1,000.00	2,595.34	1,000.00	-
10-3100-0760	Interest Income - Asst. Forfeiture Fund	1.67	38.70	10.00	18.84	10.00	-
10-3100-0780	ARP Account	-	162.58	-	-	-	-
10-3100-0781	Interest Income - ARP Account	244.60	201.79	-	-	-	-
10-3100-0910	Fund Balance Appropriated - General Fund	-	-	2,464,120.00	-	2,061,330.00	-
10-3100-0935	Trfr firm Elec CF	-	-	-	-	-	-
10-3100-9440	Macon County - CARES ACT	-	-	-	-	-	-
10-3100-9450	Jackson County - CARES ACT	-	-	-	-	-	-
10-3100-9460	Dark Fiber Lease Payments	361,185.98	736,064.40	425,000.00	313,647.82	425,000.00	-
3200	Powell Bill	-	-	-	-	-	-
10-3200-9510	Powell Bill	60,980.88	60,629.60	50,000.00	30,058.42	50,000.00	-
		60,980.88	60,629.60	50,000.00	30,058.42	50,000.00	-
3350	Recreation	-	-	-	-	-	-
10-3350-0110	Program Fees - Rec. Park	4,620.00	5,643.00	2,500.00	2,306.00	2,500.00	-
10-3350-0120	Miscellaneous Income - Rec. Park	1,323.88	2,461.00	1,000.00	181.00	500.00	-
10-3350-0130	Tennis Income - Rec. Park	5,916.00	9,580.00	2,500.00	6,003.00	2,500.00	-
10-3350-0140	Special Events - Rec. Park	-	164.00	-	2,032.00	-	-
10-3350-0170	Nautilus - Rec. Park	51,573.00	63,301.00	20,000.00	19,862.50	20,000.00	-
10-3350-0190	Rental Income - Rec. Park	12,926.50	14,274.30	5,000.00	16,184.00	5,000.00	-
10-3350-0194	Donations ~ KH Park	-	-	-	-	-	-
10-3350-0195	Rental Income - Community Building	9,980.00	9,525.00	1,000.00	1,265.00	1,000.00	-
10-3350-0200	Donation - Skate Park	-	-	-	-	-	-
10-3350-0210	Donation - Playground	-	1,020.00	-	20,000.00	-	-
10-3350-0215	Donation - Pool	-	-	30,000.00	30,000.00	-	-
10-3350-0220	Contributions - ABC - Recreation	22,302.11	22,301.94	20,000.00	23,170.51	20,000.00	-
10-3350-9500	Macon County - Recreation	635,000.00	550,000.00	550,000.00	275,000.00	550,000.00	-
		743,641.49	678,270.24	632,000.00	396,004.01	601,500.00	-
3360	Recreation - Pool	-	-	-	-	-	-
10-3360-0101	Pool Fees - Rec Park	34,895.00	49,390.21	25,000.00	26,522.01	25,000.00	-
10-3360-0191	Donation - Pool Equipment	-	-	-	-	-	-
		34,895.00	49,390.21	25,000.00	26,522.01	25,000.00	-

Town of Highlands										4/30/2024 15:23	
FY 2024-25 Budget Worksheet											
General Fund Revenues											
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Department Approved				
3370	Recreation - Ice Rink										
10-3370-0105	Ice Rink Fees - Rec Park	37,423.19	38,073.97	30,000.00	15,099.00	30,000.00	-				
10-3370-0192	Donation - Ice Rink	-	-	-	-	30,000.00	-				
		37,423.19	38,073.97	30,000.00	15,099.00	30,000.00	-				
3380	Sanitation										
10-3380-3000	Refuse Collection Fees	-	-	-	-	710,000.00	-				
10-3380-3001	Dumpster Revenue	-	-	-	-	43,000.00	-				
		-	-	-	-	753,000.00	-				
4310	MIS/GIS - Fiber										
10-4310-0601	Misc. Income ~ Fiber	-	-	-	-	-	-				
10-4310-5125	Charges	141,488.89	-	-	-	-	-				
10-4310-5127	BB&T Fiber Loan Proceeds	-	-	-	-	-	-				
		141,488.89	-	-	-	-	-				
		6,243,642.85	6,558,063.32	8,312,398.00	4,474,997.14	8,667,108.00	-				

Town of Highlands FY 2024.25 Budget Worksheet								4/30/2024 15:23
General Fund Departments								
Department Number	Department Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget	
4000	Governing Body	30,126.38	28,620.78	31,500.00	20,417.09	53,760.00	-	
4100	Administration	1,567,612.65	1,542,437.51	1,671,098.00	779,850.40	1,766,648.00	-	
4200	Planning/Zoning/Economic Development	96,082.82	105,390.08	175,400.00	98,777.26	228,700.00	-	
4300	MIS/GIS	529,379.27	592,303.56	638,900.00	445,166.20	658,400.00	-	
4310	MIS/GIS - Fiber	147,491.71	-	-	-	-	-	
5100	Police	1,568,750.45	1,530,097.81	1,975,100.00	1,216,402.65	2,169,600.00	-	
5600	Street	1,059,640.73	1,841,606.49	1,943,700.00	997,522.18	1,466,300.00	-	
5700	Public Buildings	101,251.66	95,248.04	744,600.00	174,884.25	136,200.00	-	
6200	Recreation	845,834.34	636,849.69	688,500.00	477,143.92	704,400.00	-	
6210	Recreation - Pool	201,609.83	257,836.22	398,400.00	261,190.94	314,400.00	-	
6220	Recreation - Ice	48,298.33	41,342.63	45,200.00	34,473.00	52,200.00	-	
8400	Sanitation	-	-	-	-	1,116,500.00	-	
c - New: MIS/GIS - Fiber in FY 2017-18.		6,196,078.17	6,671,732.81	8,312,398.00	4,505,827.89	8,667,108.00	-	

Town of Highlands		FY 2024.25 Budget Worksheet						4/30/2024 15:23
Governing Body								
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget	
10-4000-0102	Salaries and Wages - Governing Body	23,650.00	23,000.00	23,000.00	11,500.00	40,000.00	-	
10-4000-0505	FICA	1,809.23	1,759.50	1,800.00	879.75	3,060.00	-	
10-4000-0618	Drug Testing/Physicals	-	-	-	-	-	-	
10-4000-0805	Unemployment Tax	-	-	100.00	-	100.00	-	
10-4000-1400	Travel, School & Training	1,887.50	2,102.21	3,500.00	1,346.04	3,500.00	-	
10-4000-3300	Departmental Supplies	665.44	829.00	1,000.00	5,951.25	5,000.00	-	
10-4000-5200	Dues & Subscriptions	2,068.56	871.88	2,000.00	740.05	2,000.00	-	
10-4000-5500	Worker's Compensation	45.65	58.19	100.00	-	100.00	-	
		30,126.38	28,620.78	31,500.00	20,417.09	53,760.00	-	

Town of Highlands										4/30/2024 15:23	
FY 2024.25 Budget Worksheet											
Administration											
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget				
10-4100-0102	Governing Board	107.36	-	-	-	-	-				
10-4100-0205	Salaries and Wages	562,836.10	562,762.79	592,000.00	415,987.93	632,000.00	-				
10-4100-0410	Professional Services - Legal	149,181.79	68,414.47	100,000.00	39,689.56	100,000.00	-				
10-4100-0430	Professional Services - Audit	20,960.00	43,000.00	44,000.00	39,000.00	44,000.00	-				
10-4100-0450	Professional Services - Ordinances	4,502.61	5,054.40	6,000.00	2,250.00	6,000.00	-				
10-4100-0460	Professional Services - Elections	5,619.69	-	10,000.00	4,740.60	10,000.00	-				
10-4100-0470	Advertising	6,369.78	8,091.61	10,000.00	6,489.31	10,000.00	-				
10-4100-0480	Professional Services - Survey	500.00	-	-	-	-	-				
10-4100-0505	FICA	38,318.20	41,217.87	44,000.00	27,540.95	49,000.00	-				
10-4100-0605	Group Insurance	63,322.55	84,270.29	93,000.00	42,018.29	102,000.00	-				
10-4100-0610	Group Insurance - Retirees	3,931.20	5,142.00	5,200.00	984.16	5,200.00	-				
10-4100-0611	Group Insurance - COBRA	-	-	1,000.00	-	1,000.00	-				
10-4100-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	100.00	113.60	150.00	-				
10-4100-0705	Retirement	59,386.21	67,411.77	73,000.00	47,053.32	86,000.00	-				
10-4100-0805	Unemployment Tax	-	67.18	100.00	45.01	100.00	-				
10-4100-1105	Telephone	6,519.37	7,173.84	12,000.00	5,825.20	12,000.00	-				
10-4100-1205	Postage	15,108.66	13,449.48	15,000.00	11,732.30	15,000.00	-				
10-4100-1300	Utilities	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-				
10-4100-1400	Travel, School & Training	4,699.63	5,723.78	7,500.00	3,427.22	7,500.00	-				
10-4100-1500	Maint. & Repair - Buildings	569.00	627.46	500.00	804.03	1,000.00	-				
10-4100-1600	Maint. & Repair - Equipment	6,421.76	9,086.47	7,000.00	3,948.21	7,000.00	-				
10-4100-1700	Maint. & Repair - Auto	1,581.84	426.26	2,000.00	2,537.72	2,000.00	-				
10-4100-3100	Auto Fuel	2,243.92	2,992.33	3,000.00	498.46	3,000.00	-				
10-4100-3105	Fuel Service Charges	1,931.22	1,935.54	2,000.00	5,986.55	5,000.00	-				
10-4100-3300	Departmental Supplies	15,596.56	23,662.28	30,000.00	13,045.70	30,000.00	-				
10-4100-3600	Uniforms	3,568.46	2,202.68	4,000.00	-	4,000.00	-				
10-4100-5200	Dues & Subscriptions	3,842.02	4,954.33	5,000.00	4,763.38	5,000.00	-				
10-4100-5400	Property/Liability Insurance	22,909.09	28,674.16	25,000.00	25,518.39	26,000.00	-				
10-4100-5500	Worker's Compensation Insurance	2,313.79	2,602.74	3,000.00	2,261.95	3,000.00	-				
10-4100-5700	Other Expense	10,729.17	13,659.34	20,000.00	26,612.52	25,000.00	-				
10-4100-5705	Bank Service Charges	3,387.91	1,007.00	1,000.00	160.76	1,000.00	-				
10-4100-5750	Safety Related Expenses	1,356.78	1,340.73	1,700.00	1,181.01	1,700.00	-				
10-4100-6500	Administrative Fee - Ad Valorem Taxes	45,069.98	45,651.71	45,000.00	43,634.27	45,000.00	-				
10-4100-7300	Capital Outlay/Other Improvements	-	-	25,000.00	5,000.00	50,000.00	-				
10-4100-7400	Capital Outlay/Equipment	-	-	-	-	-	-				
10-4100-7410	Loan Payments	-	-	405,000.00	-	396,000.00	-				
10-4100-9501	Transfer to Water Fund	-	-	-	-	-	-				
10-4100-9513	Transfer to Capital Projects Fund	15,698.00	15,698.00	15,698.00	-	15,698.00	-				
10-4100-9515	Transfer to Govt. Capital Projects Fund	422,280.00	413,387.00	-	-	-	-				





Town of Highlands		FY 2024.25 Budget Worksheet		4/30/2024 15:23			
Planning/Zoning/Economic Development							
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget
10-4200-0205	Salaries and Wages	47,100.83	57,733.59	67,500.00	48,693.00	122,000.00	-
10-4200-0505	FICA	3,189.99	4,024.94	5,000.00	3,072.80	9,300.00	-
10-4200-0605	Group Insurance	10,920.43	17,694.33	15,000.00	12,903.61	33,000.00	-
10-4200-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	100.00	-	100.00	-
10-4200-0705	Retirement	5,294.07	6,997.75	9,000.00	5,547.46	17,000.00	-
10-4200-0805	Unemployment Tax	-	67.18	100.00	45.01	100.00	-
10-4200-1400	Travel, School & Training	128.10	565.00	1,000.00	-	1,000.00	-
10-4200-1700	Maint. & Repair - Auto	95.98	149.99	500.00	-	500.00	-
10-4200-2700	Planning & Development	815.60	1,130.78	-	-	-	-
10-4200-2710	Zoning & Planning Board Expenses	-	-	1,500.00	500.00	4,000.00	-
10-4200-2720	Economic Development	-	-	-	-	-	-
10-4200-3100	Auto Fuel	229.06	186.69	500.00	58.38	500.00	-
10-4200-3300	Departmental Supplies	-	-	2,500.00	-	2,500.00	-
10-4200-5200	Dues & Subscriptions	135.00	422.88	17,500.00	17,234.80	25,000.00	-
10-4200-5400	Property/Liability Insurance	-	57.00	500.00	8,574.46	9,000.00	-
10-4200-5500	Worker's Compensation Insurance	1,149.24	1,816.36	2,000.00	966.73	2,000.00	-
10-4200-5700	Other Expense	477.50	127.66	1,000.00	-	1,000.00	-
10-4200-56780	Safety Related Expenses	1,356.78	1,340.73	1,700.00	1,181.01	1,700.00	-
10-4200-7300	Capital Outlay/Other Improvements	25,190.24	13,075.20	50,000.00	-	-	-
		96,082.82	105,390.08	175,400.00	98,777.26	228,700.00	-

Town of Highlands		FY 2021.22		FY 2022.23		FY 2023.24		FY 2023.24		FY 2024.25		FY 2024.25	
FY 2024.25 Budget Worksheet		Actual	Actual	Actual	Budget	Actual	Request	Approved	Department Budget		Department Budget		
MIS/GIS													
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Request	FY 2024.25 Request	FY 2024.25 Request	FY 2024.25 Request	FY 2024.25 Request	FY 2024.25 Request	
10-4300-0204	Overtime Pay	5,197.26	(85.38)	1,000.00	201.21	1,000.00	1,000.00	1,000.00					
10-4300-0205	Salaries and Wages	213,321.38	260,879.51	272,000.00	260,879.51	202,773.92	285,000.00	285,000.00					
10-4300-0410	Prof. Services - Legal	32,387.50	18,888.05	10,000.00	18,888.05	7,250.00	10,000.00	10,000.00					
10-4300-0505	FICA	15,559.31	58,561.78	20,000.00	58,561.78	13,122.48	22,000.00	22,000.00					
10-4300-0605	Group Insurance	45,928.95	-	54,000.00	-	50,878.31	54,000.00	54,000.00					
10-4300-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	100.00	-	-	100.00	100.00					
10-4300-0705	Retirement	24,444.96	31,491.04	34,000.00	31,491.04	23,022.60	37,000.00	37,000.00					
10-4300-0805	Unemployment Tax	-	67.18	100.00	67.18	45.01	100.00	100.00					
10-4300-1400	Travel, School & Training	-	-	5,000.00	-	1,449.00	5,000.00	5,000.00					
10-4300-1600	Maint. & Repair - Equipment	17,052.46	15,869.07	27,000.00	15,869.07	10,594.96	27,000.00	27,000.00					
10-4300-1610	Computer Programming	3,314.00	528.41	12,000.00	528.41	-	12,000.00	12,000.00					
10-4300-1630	Annual Contracts	70,990.16	106,646.74	108,000.00	106,646.74	88,549.13	108,000.00	108,000.00					
10-4300-1640	New Computer Equipment	25,901.35	21,252.27	26,000.00	21,252.27	9,296.89	26,000.00	26,000.00					
10-4300-1700	Maint. & Repair - Auto	538.55	3,908.56	4,000.00	3,908.56	53.95	4,000.00	4,000.00					
10-4300-3100	Auto Fuel	1,387.01	899.02	2,500.00	899.02	639.14	2,500.00	2,500.00					
10-4300-3300	Departmental Supplies	18,169.32	19,275.00	20,000.00	19,275.00	6,358.43	20,000.00	20,000.00					
10-4300-3600	Uniforms	621.52	1,200.79	3,000.00	1,200.79	450.09	3,000.00	3,000.00					
10-4300-5400	Property/Liability Insurance	14,282.18	15,934.73	16,000.00	15,934.73	25,226.31	26,000.00	26,000.00					
10-4300-5500	Worker's Compensation Insurance	1,272.84	6,417.75	2,500.00	6,417.75	3,461.73	4,000.00	4,000.00					
10-4300-5700	Other Expense	400.16	5,803.95	10,000.00	5,803.95	612.04	10,000.00	10,000.00					
10-4300-5750	Safety Related Expense	1,356.78	1,340.73	1,700.00	1,340.73	1,181.00	1,700.00	1,700.00					
10-4300-7300	Capital Outlay/Other Improvements	-	23,424.36	-	23,424.36	-	-	-					
10-4300-7400	Capital Outlay/Equipment	37,253.58	-	10,000.00	-	-	-	-					
		529,379.27	592,303.56	638,900.00	592,303.56	445,166.20	658,400.00	658,400.00					



Town of Highlands		FY 2024-25 Budget Worksheet											
Police													
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget						
10-5100-0204	Overtime Pay	47,023.73	53,045.73	65,000.00	38,926.66	65,000.00	-						
10-5100-0205	Salaries and Wages	677,868.08	670,766.56	906,000.00	553,722.47	1,040,000.00	-						
10-5100-0209	Salaries - Separation Allowance	35,301.53	37,565.35	38,000.00	28,669.66	38,000.00	-						
10-5100-0211	Salaries - Part-Time - Police	27,341.18	38,764.79	60,000.00	16,963.46	60,000.00	-						
10-5100-0213	Salaries - Part-Time - Admin.	9,525.80	4,463.89	19,000.00	13,997.87	19,000.00	-						
10-5100-0410	Professional Services - Legal	6,454.40	6,458.05	6,500.00	6,458.05	6,500.00	-						
10-5100-0470	Advertising	-	-	-	-	-	-						
10-5100-0505	FICA	57,846.10	58,619.73	73,000.00	42,835.40	85,000.00	-						
10-5100-0605	Group Insurance	108,861.62	126,383.17	173,000.00	90,709.42	192,000.00	-						
10-5100-0618	Drug Tests/Physicals/Bkgrnd Checks	923.00	1,475.20	3,000.00	3,059.00	3,000.00	-						
10-5100-0705	Retirement	79,476.32	94,103.45	118,000.00	72,695.60	165,000.00	-						
10-5100-0706	Supplemental Retirement	29,618.72	33,837.95	45,000.00	21,551.79	50,000.00	-						
10-5100-0805	Unemployment Tax	-	67.18	100.00	45.01	100.00	-						
10-5100-1105	Telephone	19,518.66	19,926.25	25,000.00	14,024.14	20,000.00	-						
10-5100-1300	Utilities	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-						
10-5100-1400	Travel, School & Training	9,035.35	4,394.53	10,000.00	992.07	5,000.00	-						
10-5100-1410	Educational Assistance	-	-	-	-	-	-						
10-5100-1500	Maint. & Repair - Buildings	1,092.79	7,907.14	5,000.00	6,346.11	7,000.00	-						
10-5100-1600	Maint. & Repair - Equipment	79,782.46	36,047.50	66,000.00	18,087.92	50,000.00	-						
10-5100-1700	Maint. & Repair - Auto	13,120.05	17,584.78	26,000.00	13,688.10	25,000.00	-						
10-5100-3100	Auto Fuel	53,326.39	40,181.28	40,000.00	20,247.48	40,000.00	-						
10-5100-3220	Propane Fuel	3,652.44	3,617.40	5,000.00	4,038.21	5,000.00	-						
10-5100-3300	Departmental Supplies	20,167.89	12,758.73	25,000.00	8,824.74	25,000.00	-						
10-5100-3600	Uniforms	8,505.15	11,518.67	20,000.00	3,221.05	20,000.00	-						
10-5100-5200	Dues & Subscriptions	630.00	3,939.15	5,000.00	2,711.25	5,000.00	-						
10-5100-5400	Property/Liability Insurance	37,808.55	42,882.35	45,000.00	44,138.67	45,000.00	-						
10-5100-5500	Worker's Compensation Insurance	13,093.51	17,968.46	20,000.00	20,412.03	21,000.00	-						
10-5100-5700	Other Expense	16,455.11	3,759.50	15,000.00	5,178.07	15,000.00	-						
10-5100-5740	D.A.R.E. Program Expense	1,816.77	2,010.91	4,000.00	1,971.31	3,000.00	-						
10-5100-5750	Safety Related Expenses	1,356.78	1,340.69	2,000.00	1,643.25	2,000.00	-						
10-5100-5760	Governor's Crime Commission Grant	43,596.16	-	-	-	-	-						
10-5100-5780	Veterans Memorial	-	-	1,500.00	-	-	-						
10-5100-7300	Capital Outlay/Other Improvements	7,930.00	-	20,000.00	30,246.99	-	-						
10-5100-7400	Capital Outlay/Equipment	154,621.91	175,709.42	131,000.00	127,996.87	155,000.00	-						
10-5100-7430	Debt Service (P & I)	-	-	-	-	-	-						
		1,568,750.45	1,530,097.81	1,975,100.00	1,216,402.65	2,169,600.00	-						

Town of Highlands		FY 2021.22		FY 2022.23		FY 2023.24		FY 2023.24		FY 2024.25		FY 2024.25	
FY 2024.25 Budget Worksheet		Actual	Actual	Actual	Budget	Actual	Budget	Actual	Request	Approved	Department Budget		
Account Number	Account Name							as of 04.08.24					
10-5600-0204	Overtime Pay	40,154.54	28,785.47	65,000.00	24,825.15	65,000.00	24,825.15	65,000.00	65,000.00	-			
10-5600-0205	Salaries and Wages	207,747.28	224,359.95	242,000.00	152,881.39	242,000.00	152,881.39	237,000.00	237,000.00	-			
10-5600-0505	FICA	17,863.70	18,575.35	23,000.00	11,798.63	23,000.00	11,798.63	23,000.00	23,000.00	-			
10-5600-0605	Group Insurance	61,103.67	58,231.91	64,000.00	40,803.60	64,000.00	40,803.60	54,000.00	54,000.00	-			
10-5600-0618	Drug Tests/Physicals/Bkgrnd Checks	39.00	-	100.00	192.60	100.00	192.60	100.00	100.00	-			
10-5600-0705	Retirement	27,986.74	30,663.48	38,000.00	20,071.32	38,000.00	20,071.32	39,000.00	39,000.00	-			
10-5600-0805	Unemployment Tax	-	67.18	100.00	45.01	100.00	45.01	100.00	100.00	-			
10-5600-1105	Telephone	883.99	1,055.81	900.00	923.96	900.00	923.96	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	3,000.00	3,000.00	3,000.00	-			
10-5600-1400	Travel, School & Training	-	-	100.00	-	100.00	-	100.00	100.00	-			
10-5600-1500	Maint. & Repair - Buildings	584.59	-	1,000.00	-	1,000.00	-	1,000.00	1,000.00	-			
10-5600-1600	Maint. & Repair - Equipment	18,856.66	17,519.17	50,000.00	20,635.11	50,000.00	20,635.11	50,000.00	50,000.00	-			
10-5600-1700	Maint. & Repair - Auto	15,363.57	49,691.00	75,000.00	53,261.47	75,000.00	53,261.47	75,000.00	75,000.00	-			
10-5600-1900	Maint. & Repair - Streets	80,441.16	96,437.65	98,000.00	28,276.40	98,000.00	28,276.40	108,000.00	108,000.00	-			
10-5600-3100	Auto Fuel	13,055.77	13,686.64	15,000.00	7,772.04	15,000.00	7,772.04	15,000.00	15,000.00	-			
10-5600-3220	Propane Fuel	395.88	416.83	500.00	365.96	500.00	365.96	500.00	500.00	-			
10-5600-3300	Departmental Supplies	47,908.12	52,387.89	65,000.00	47,784.66	65,000.00	47,784.66	65,000.00	65,000.00	-			
10-5600-3600	Uniforms	14,123.53	14,369.99	16,000.00	8,870.72	16,000.00	8,870.72	16,000.00	16,000.00	-			
10-5600-5400	Property/Liability Insurance	15,479.30	17,511.90	19,000.00	17,536.97	19,000.00	17,536.97	19,000.00	19,000.00	-			
10-5600-5500	Worker's Compensation Insurance	8,696.85	12,325.27	15,000.00	11,228.86	15,000.00	11,228.86	15,000.00	15,000.00	-			
10-5600-5700	Other Expense	4,084.14	9,065.67	10,000.00	5,524.13	10,000.00	5,524.13	10,000.00	10,000.00	-			
10-5600-5720	Landscaping Streets	30,601.00	28,688.00	36,000.00	28,368.00	36,000.00	28,368.00	36,000.00	36,000.00	-			
10-5600-5750	Safety Related Expense	2,848.48	3,932.53	4,000.00	4,017.63	4,000.00	4,017.63	4,500.00	4,500.00	-			
10-5600-7300	Capital Outlay/Other Improvements	377,922.76	319,044.86	753,000.00	309,007.08	753,000.00	309,007.08	321,000.00	321,000.00	-			
10-5600-7310	Capital Outlay/Powell Bill	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	-			
10-5600-7330	Capital Outlay/Sidewalks	20,500.00	437,583.94	150,000.00	32,376.30	150,000.00	32,376.30	75,000.00	75,000.00	-			
10-5600-7400	Capital Outlay/Equipment	-	354,206.00	150,000.00	117,955.19	150,000.00	117,955.19	183,000.00	183,000.00	-			
		1,059,640.73	1,841,606.49	1,943,700.00	997,522.18	1,943,700.00	997,522.18	1,466,300.00	1,466,300.00	-			



Town of Highlands							4/30/2024 15:23
FY 2024-25 Budget Worksheet							
Recreation							
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget
10-6200-0204	Overtime	-	-	2,000.00	66.81	2,000.00	-
10-6200-0205	Salaries and Wages	207,491.61	217,754.17	248,000.00	171,622.36	242,000.00	-
10-6200-0207	Salaries - Programs	4,801.09	5,114.30	10,000.00	5,737.11	10,000.00	-
10-6200-0211	Salaries - Part-Time	17,057.99	16,211.95	20,000.00	11,435.00	20,000.00	-
10-6200-0505	FICA	16,661.22	18,012.15	21,000.00	12,535.99	20,000.00	-
10-6200-0605	Group Insurance	31,920.85	34,357.53	45,000.00	32,095.61	56,000.00	-
10-6200-0618	Drug Tests/Physicals/Bkgnd Checks	32.50	170.40	200.00	227.20	200.00	-
10-6200-0705	Retirement	23,996.00	26,351.88	31,000.00	19,553.66	32,000.00	-
10-6200-0805	Unemployment Tax	-	67.18	100.00	45.01	100.00	-
10-6200-1105	Telephone	4,515.23	4,856.24	5,000.00	4,391.07	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	-	-	1,000.00	-	1,000.00	-
10-6200-1400	Travel, School & Training	355.00	-	500.00	-	500.00	-
10-6200-1500	Maint. & Repair - Buildings	5,868.84	12,723.79	10,000.00	9,416.58	10,000.00	-
10-6200-1502	Mowing & Maint. - Recreation Park	56,235.00	64,091.00	63,000.00	32,162.00	63,000.00	-
10-6200-1503	Mowing & Maint. - Zachary Field	33,973.75	29,505.67	35,000.00	16,197.81	35,000.00	-
10-6200-1505	Maint. & Repair - Grounds	203.18	2,377.79	5,000.00	482.79	5,000.00	-
10-6200-1506	Maintenance - Dog Park	316.25	529.90	1,000.00	448.07	1,000.00	-
10-6200-1507	Mowing & Maint. - Founder's Park	18,823.54	32,131.09	29,000.00	15,158.37	28,000.00	-
10-6200-1508	Mowing & Maint. - Harris Lake Park	565.00	-	-	-	-	-
10-6200-1509	Maintenance & Repair ~ Playground	-	375.00	1,000.00	375.00	1,000.00	-
10-6200-1600	Maint. & Repair - Equipment	20,625.30	15,328.94	20,000.00	19,501.80	25,000.00	-
10-6200-1630	Annual Contracts	-	-	2,000.00	456.00	1,000.00	-
10-6200-1700	Maint. & Repair - Auto	2,084.14	1,104.05	2,000.00	1,348.54	4,000.00	-
10-6200-3100	Auto Fuel	2,018.18	1,744.34	1,600.00	1,045.09	1,600.00	-
10-6200-3210	Fuel Oil	-	-	1,000.00	-	500.00	-
10-6200-3220	Propane Fuel	1,274.09	864.96	1,500.00	826.12	1,500.00	-
10-6200-3230	Propane Gas - Founder's Park	-	-	500.00	-	500.00	-
10-6200-3300	Department Supplies	31,320.92	35,707.46	32,000.00	24,908.80	30,000.00	-
10-6200-3600	Uniforms	2,357.61	2,567.44	2,500.00	2,251.69	2,500.00	-
10-6200-5200	Dues & Subscriptions	665.87	993.61	1,000.00	750.00	1,000.00	-
10-6200-5400	Property/Liability Insurance	22,673.37	29,763.88	31,000.00	31,915.98	32,000.00	-
10-6200-5500	Worker's Compensation Insurance	3,855.53	6,651.02	7,000.00	4,748.38	6,000.00	-
10-6200-5700	Miscellaneous Expense	4,529.24	2,250.16	2,500.00	3,437.96	4,000.00	-
10-6200-5710	Programs/League	5,739.47	7,860.73	7,000.00	1,796.27	7,000.00	-
10-6200-5730	Special Events	266.47	4,049.82	5,000.00	3,925.58	5,000.00	-
10-6200-5760	Skate Park	1,175.00	1,175.00	1,000.00	-	1,000.00	-
10-6200-5770	Misc - Founder's Park	-	-	1,000.00	1,390.00	1,000.00	-
10-6200-5780	Safety Related Expenses	1,443.46	1,340.74	3,000.00	1,296.27	2,000.00	-

10-6200-7300	Capital Outlay/Other Improvements	297,410.91	40,817.50	7,000.00	14,300.00	27,000.00	-
10-6200-7400	Capital Outlay/Equipment	5,877.73	-	12,100.00	11,295.00	-	-
		845,834.34	636,849.69	688,500.00	477,143.92	704,400.00	-







Town of Highlands		FY 2024.25 Budget Worksheet		4/30/2024 15:23		
Sanitation						
Account Number	Account Name	FY 2022:23 Actual	FY 2023:24 Budget	FY 2023:24 Actual as of 04.08.24	FY 2024:25 Department Request	FY 2024:25 Approved Department Budget
10-8400-0204	Overtime	-	-	-	42,000.00	-
10-8400-0205	Salaries and Wages	-	-	-	311,000.00	-
10-8400-0505	FICA	-	-	-	27,000.00	-
10-8400-0605	Group Insurance	-	-	-	70,000.00	-
10-8400-0607	Health Reimbursement	-	-	-	-	-
10-8400-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	-	300.00	-
10-8400-0705	Retirement	-	-	-	46,000.00	-
10-8400-0805	Unemployment Tax	-	-	-	100.00	-
10-8400-1400	Travel, School & Training	-	-	-	100.00	-
10-8400-1600	Maint. & Repair - Equipment	-	-	-	5,000.00	-
10-8400-1700	Maint. & Repair - Auto	-	-	-	90,000.00	-
10-8400-1810	Landfill Tipping Fees	-	-	-	150,000.00	-
10-8400-1910	Cardboard Transportation	-	-	-	-	-
10-8400-3100	Auto Fuel	-	-	-	43,000.00	-
10-8400-3300	Department Supplies	-	-	-	97,000.00	-
10-8400-3600	Uniforms	-	-	-	20,000.00	-
10-8400-5400	Property/Liability Insurance	-	-	-	13,000.00	-
10-8400-5500	Worker's Compensation Insurance	-	-	-	20,000.00	-
10-8400-5700	Miscellaneous Expense	-	-	-	3,000.00	-
10-8400-5750	Safety Related Expenses	-	-	-	4,000.00	-
10-8400-7400	Capital Outlay/Equipment	-	-	-	175,000.00	-
10-8400-8100	Depreciation	-	-	-	-	-
10-8400-9999	Bad Debt Expense	-	-	-	-	-
					1,116,500.00	

Town of Highlands FY 2024-25 Budget Worksheet						4/30/2024 15:23	
Capital Projects Fund							
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2023.24 Approved Department Budget
<b>Revenue:</b>							
11-3900-0701	Interest Income	520.36	104.44	-	-	-	-
11-3900-0908	BB&T Loan Proceeds	-	-	-	-	-	-
11-3900-0930	Transfer from General Fund	422,280.00	413,387.00	-	-	-	-
11-3900-0938	Transfer from Fire Fund	-	-	-	-	-	-
		422,800.36	413,491.44	-	-	-	-
<b>Expenditure:</b>							
<b>8439</b>							
11-8439-7100	Contract - Fiber Build Out	741,790.86	413,386.65	-	-	-	-
11-8439-7110	Leg/Adm/Eng Fee - Fiber Build Out	-	-	-	-	-	-
11-8439-7420	Debt. Repayment - Fiber Build Out	306,666.99	-	-	-	-	-
		1,048,457.85	413,386.65	-	-	-	-
<b>8440</b>							
11-8440-7100	Contract - Fire Dept.	4,939,179.30	1,604,001.08	-	-	-	-
11-8440-7110	Leg/Admin/Eng - Fire Dept.	44,199.73	8,880.00	-	-	-	-
11-8440-7410	Repay Electric Reserve - Fire Dept.	-	-	-	-	-	-
11-8440-7420	Debt. Repayment - Fire Dept.	0.02	-	-	-	-	-
		4,983,379.05	1,612,881.08	-	-	-	-
<b>8500</b>							
11-8500-0000	Interest Expense	115,613.00	-	-	-	-	-
		115,613.00	-	-	-	-	-
		6,147,449.90	2,026,267.73	-	-	-	-

Town of Highlands										4/30/2024 15:23					
FY 2024.25 Budget Worksheet															
Scholarship Fund															
Account Number		Account Name		FY 2021.22 Actual		FY 2022.23 Actual		FY 2023.24 Budget		FY 2023.24 Actual as of 04.08.24		FY 2024.25 Department Request		FY 2024.25 Approved Department Budget	
<b>Revenue:</b>															
3100	Scholarship Fund														
15-3100-0600	Misc Revenue			315.00	-	-	-	-	-	-	-	-	-	-	-
				315.00	-	-	-	-	-	-	-	-	-	-	-
3400	Scholarship Fund														
15-3400-0703	Interest Income			1,338.73	36,950.90	10,000.00	18,370.24	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	-
15-3400-0910	Fund Balance Appropriated			-	-	52,500.00	-	52,500.00	-	64,500.00	-	64,500.00	-	-	-
15-3400-0930	Transfer From General Fund			-	-	-	-	-	-	-	-	-	-	-	-
15-3400-8400	Scholarship Endowment Contributions			-	-	-	-	-	-	-	-	-	-	-	-
15-3400-8401	Scholarship - Unrestricted			187,969.72	48,333.87	-	23,535.88	-	-	-	23,535.88	-	-	-	-
15-3400-8402	Scholarship - ABC Contribution			20,362.55	20,362.65	-	21,155.68	-	-	-	21,155.68	-	-	-	-
15-3400-8403	Scholarship - NC Beverage Tax			4,274.41	4,926.63	-	-	-	-	-	-	-	-	-	-
				213,945.41	110,574.05	62,500.00	63,061.80	62,500.00	62,500.00	63,061.80	74,500.00	74,500.00	74,500.00	-	-
				214,260.41	110,574.05	62,500.00	63,061.80	62,500.00	62,500.00	63,061.80	74,500.00	74,500.00	74,500.00	-	-
<b>Expenditure:</b>															
4100	Administration														
15-4100-9410	Scholarship Disbursed			44,825.00	47,350.00	56,000.00	55,675.00	56,000.00	56,000.00	55,675.00	68,000.00	68,000.00	68,000.00	-	-
15-4100-9411	Scholarship Fund Raising Expenses			4,129.20	1,506.91	6,000.00	4,129.00	6,000.00	6,000.00	4,129.00	6,000.00	6,000.00	6,000.00	-	-
15-4100-9412	Misc. Expense			163.67	368.70	500.00	2,413.36	500.00	500.00	2,413.36	500.00	500.00	500.00	-	-
				49,117.87	49,225.61	62,500.00	62,217.36	62,500.00	62,500.00	62,217.36	74,500.00	74,500.00	74,500.00	-	-

Town of Highlands							4/30/2024 15:23
FY 2024.25 Budget Worksheet							
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Budget	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget
<b>Revenue:</b>							
3300	Fire Department						
20-3300-0202	Charitable Contributions	25,057.00	21,050.00	10,000.00	4,389.00	10,000.00	-
20-3300-0602	Miscellaneous Receipts - Fire Dept.	2,337.00	6,991.99	-	-	-	-
20-3300-0604	Insurance Settlements	970.00	1,471.52	-	-	-	-
20-3300-0702	Interest Income - Fire Dept.	348.32	8,996.79	2,500.00	4,456.77	2,500.00	-
20-3300-0801	Gain on Sale of Equipment	7,800.00	-	-	-	-	-
20-3300-0902	Macon County - Contribution	1,079,099.75	1,103,039.61	1,106,980.00	1,063,148.89	1,107,672.00	-
20-3300-0905	Jackson County - Contribution	84,000.00	77,000.00	84,000.00	56,000.00	84,000.00	-
20-3300-0910	Fund Balance Appropriated	-	-	1,005,520.00	-	1,611,328.00	-
20-3300-0920	Covid-19 Grant Proceeds	-	10,000.00	-	-	-	-
20-3300-0925	DOI Supplemental Fire/Rescue Grant	-	35,000.00	-	-	-	-
20-3300-0936	Transfer from Electric Fund	1,199,612.07	1,263,549.91	2,209,000.00	1,127,994.66	2,815,500.00	-
<b>Expenditure:</b>							
5300	Fire Department						
20-5300-0204	Overtime	93.71	832.80	45,000.00	51,914.02	75,000.00	-
20-5300-0205	Salaries and Wages	117,413.29	132,123.55	449,000.00	293,794.34	448,000.00	-
20-5300-0211	Salaries - Part-Time	-	-	63,000.00	7,942.50	63,000.00	-
20-5300-0212	Wages - Fire Calls	18,561.89	18,495.07	25,000.00	11,505.00	25,000.00	-
20-5300-0214	Wages - Station Calls	4,114.30	3,325.85	5,000.00	720.00	5,000.00	-
20-5300-0410	Professional Services	-	-	-	-	-	-
20-5300-0505	FICA	10,140.27	11,519.49	42,000.00	24,666.65	47,000.00	-
20-5300-0605	Group Insurance	15,406.99	24,206.34	141,000.00	54,204.33	130,000.00	-
20-5300-0618	Drug Testing / Physicals	-	300.40	300.00	267.60	300.00	-
20-5300-0705	Retirement	15,828.96	18,939.70	69,000.00	39,267.35	61,000.00	-
20-5300-0805	Unemployment Tax	-	67.18	300.00	45.01	300.00	-
20-5300-1105	Telephone	2,802.68	2,946.16	3,000.00	3,179.72	3,500.00	-
20-5300-1300	Utilities	10,789.62	11,273.31	13,000.00	10,841.30	15,000.00	-
20-5300-1500	Maint. & Repair - Buildings	2,792.67	5,388.34	10,000.00	12,883.42	13,000.00	-
20-5300-1600	Maint. & Repair - Equipment	13,057.34	59,936.01	50,000.00	15,231.57	40,000.00	-
20-5300-1700	Maint. & Repair - Auto	20,102.06	15,009.83	20,000.00	20,503.42	25,000.00	-
20-5300-3100	Auto Fuel	8,858.04	11,980.73	14,000.00	6,543.94	12,000.00	-
20-5300-3210	Fuel Oil	-	-	-	-	-	-
20-5300-3220	Propane Fuel	4,336.33	2,784.96	4,000.00	284.60	4,000.00	-
20-5300-3300	Department Supplies	6,161.11	45,167.70	50,000.00	11,610.75	45,000.00	-
20-5300-3600	Uniforms	3,495.27	71,348.62	50,000.00	17,948.76	30,000.00	-
20-5300-5200	Dues & Subscriptions	4,802.34	5,514.46	5,000.00	7,462.34	7,000.00	-







Town of Highlands							4/30/2024 15:23
FY 2024.25 Budget Worksheet							
Cemetery Fund							
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget
<b>Revenue:</b>							
3500	Cemetery Fund						
25-3500-0001	Sale of Lots	5,580.00	1,400.00	1,000.00	4,800.00	1,000.00	-
25-3500-0002	Charges for Corner Markers	480.00	-	200.00	320.00	200.00	-
25-3500-0003	Charitable Donations	2,000.00	-	1,000.00	-	1,000.00	-
25-3500-0004	Contribution - Perpetual Care	3,600.00	-	1,000.00	3,600.00	1,000.00	-
25-3500-0704	Interest Income	377.61	8,844.31	2,500.00	4,308.47	2,500.00	-
25-3500-0910	Fund Balance Appropriated - Cemetery	-	-	-	-	-	-
25-3500-0930	Transfer from General Fund	60,750.00	56,750.00	57,300.00	-	60,300.00	-
		72,787.61	66,994.31	63,000.00	13,028.47	66,000.00	-
<b>Expenditure:</b>							
4500	Cemetery Fund						
25-4500-1503	Contract Mowing	63,277.00	61,961.50	57,000.00	36,121.00	60,000.00	-
25-4500-1505	Maint. & Repair - Grounds	-	-	5,000.00	-	5,000.00	-
25-4500-5700	Miscellaneous Expense	260.00	760.36	1,000.00	686.05	1,000.00	-
25-4500-7300	Capital Outlay/Other Improvements	-	-	-	-	-	-
		63,537.00	62,721.86	63,000.00	36,807.05	66,000.00	-

Town of Highlands		FY 2024.25 Budget Worksheet					4/30/2024 15:23	
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget	
<b>Revenue:</b>								
30-3710-5105	Utility							
	Water Charges	1,663,161.66	1,726,569.82	1,650,000.00	1,343,073.13	1,950,000.00	-	
		1,663,161.66	1,726,569.82	1,650,000.00	1,343,073.13	1,950,000.00	-	
3800	Miscellaneous							
30-3800-0401	Sale of Materials	-	3,556.62	-	-	-	-	
30-3800-0402	Connection Fees	18,800.00	35,100.00	15,000.00	20,800.00	15,000.00	-	
30-3800-0601	Miscellaneous Income	9,894.76	1,741.33	-	150.00	-	-	
30-3800-0604	Insurance Settlements	-	-	-	-	-	-	
30-3800-0701	Interest Income	94.72	2,440.28	500.00	1,977.81	500.00	-	
30-3800-0801	Gain on Sale of Equipment	-	-	-	-	-	-	
30-3800-0910	Fund Balance Appropriated	-	-	947,930.00	-	520,042.00	-	
30-3800-0919	NC Dept. of Environ Quality	-	6,360.00	-	-	-	-	
30-3800-0930	Transfer from Sewer Fund	-	-	-	-	-	-	
30-3800-0931	Transfer from General Fund	-	-	-	-	-	-	
30-3800-0936	Transfer from Electric Fund	-	-	-	-	-	-	
		28,789.48	49,198.23	963,430.00	22,927.81	535,542.00	-	
		1,691,951.14	1,775,768.05	2,613,430.00	1,366,000.94	2,485,542.00	-	
<b>Expenditure:</b>								
8100	Water Department							
30-8100-0204	Overtime	11,075.78	19,717.37	30,000.00	19,158.24	30,000.00	-	
30-8100-0205	Salaries and Wages	214,514.74	205,437.18	230,000.00	168,487.08	240,000.00	-	
30-8100-0420	Professional Services - Engineering	-	-	-	-	-	-	
30-8100-0505	FICA	17,664.43	16,705.67	20,000.00	12,372.64	21,000.00	-	
30-8100-0605	Group Insurance	42,610.03	42,896.24	66,000.00	39,763.30	63,000.00	-	
30-8100-0618	Drug Tests/Physicals/Bkgrnd Checks	-	95.80	100.00	100.80	100.00	-	
30-8100-0705	Retirement	27,135.29	27,283.80	32,000.00	20,842.44	35,000.00	-	
30-8100-0805	Unemployment Tax	-	67.18	100.00	45.01	100.00	-	
30-8100-1105	Telephone	1,505.38	1,039.66	2,000.00	873.08	2,000.00	-	
30-8100-1300	Utilities	5,536.61	6,766.97	6,500.00	5,495.61	6,500.00	-	
30-8100-1400	Travel, School & Training	433.52	715.51	600.00	321.98	600.00	-	
30-8100-1600	Maint. & Repair - Equipment	11,146.00	12,410.77	43,000.00	14,385.94	43,000.00	-	
30-8100-1700	Maint. & Repair - Auto	2,522.02	3,800.05	27,000.00	10,124.84	25,000.00	-	
30-8100-1820	Maint. & Repair - Water Tank	34,474.62	28,629.39	30,000.00	36,796.31	30,000.00	-	
30-8100-1830	Maint. & Repair - Water/Sewer Lines	31,938.13	42,026.51	45,000.00	1,600.00	75,000.00	-	
30-8100-3100	Auto Fuel	10,534.78	11,957.62	12,000.00	6,712.07	12,000.00	-	
30-8100-3210	Fuel Oil - WTP	384.83	-	-	-	-	-	
30-8100-3300	Department Supplies	110,475.65	203,794.31	175,000.00	124,968.03	150,000.00	-	
30-8100-3600	Uniforms	7,527.71	12,268.10	10,000.00	8,702.15	10,000.00	-	
30-8100-5200	Dues & Subscriptions	530.00	323.72	500.00	380.00	500.00	-	
30-8100-5400	Property/Liability Insurance	21,989.48	38,417.94	40,000.00	41,912.27	42,000.00	-	
30-8100-5500	Worker's Compensation Insurance	5,195.59	5,032.19	7,500.00	1,861.92	5,000.00	-	
30-8100-5700	Miscellaneous Expense	2,223.05	2,588.97	3,000.00	2,359.38	3,000.00	-	

Town of Highlands		FY 2024.25 Budget Worksheet						4/30/2024 15:23
Water Dept.								
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget	
30-8100-5750	Safety Related Expenses	2,916.27	3,932.53	4,000.00	4,290.22	4,000.00	-	
30-8100-8100	Depreciation	968,031.00	-	-	-	-	-	
30-8100-8110	Inventory Changes	(6,790.12)	4,586.77	-	-	-	-	
30-8100-9513	Transfer to Capital Projects Fund	-	732,000.00	59,000.00	-	444,797.00	-	
30-8100-9535	Administrative Overhead Contribution	10,000.00	10,000.00	10,000.00	-	10,000.00	-	
30-8100-9600	Contrib/Water Reserve	17,800.00	45,100.00	-	-	-	-	
30-8100-9610	Interfund Transfer - Water	(17,800.00)	(45,100.00)	-	-	-	-	
30-8100-9999	Bad Debt Expense	246.89	338.69	-	-	-	-	
		1,533,922.12	1,432,832.94	853,300.00	521,553.31	1,252,597.00	-	
8110	Water - Capital Outlay							
30-8110-7100	NC Dept. of Env. Quality Grant	-	-	-	-	-	-	
30-8110-7300	Capital Outlay/Other Improvements	-	43,786.65	76,000.00	109,786.50	-	-	
30-8110-7400	Capital Outlay/Equipment	-	212,175.25	387,000.00	226,269.31	80,000.00	-	
		-	255,961.90	463,000.00	336,055.81	80,000.00	-	
		1,533,922.12	1,688,794.84	1,316,300.00	857,609.12	1,332,597.00	-	

Town of Highlands		FY 2024-25 Budget Worksheet		4/30/2024 15:23			
Account Number	Account Name	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual as of 04.08.24	FY 2024-25 Department Request	FY 2024-25 Approved Department Budget
Water Treatment Plant							
<b>Expenditure:</b>							
8150	Water Treatment Plant						
30-8150-0204	Overtime	44,768.52	58,293.69	40,000.00	33,811.57	40,000.00	-
30-8150-0205	Salaries and Wages	205,815.29	244,363.90	319,500.00	199,264.00	322,000.00	-
30-8150-0420	Professional Services - Engineering	-	-	-	-	-	-
30-8150-0440	Professional Services - Monitoring	21,402.31	30,150.60	28,000.00	15,054.40	27,000.00	-
30-8150-0505	FICA	17,812.10	22,196.21	27,000.00	15,253.89	28,000.00	-
30-8150-0605	Group Insurance	37,348.92	44,358.13	69,000.00	31,603.73	66,000.00	-
30-8150-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	100.00	-	100.00	-
30-8150-0705	Retirement	28,645.67	36,680.88	45,000.00	26,483.54	47,000.00	-
30-8150-0805	Unemployment Tax	-	67.18	100.00	45.01	100.00	-
30-8150-1105	Telephone	3,537.47	4,744.84	4,000.00	3,243.83	4,000.00	-
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	1,053.20	85.00	500.00	1,056.18	1,000.00	-
30-8150-1500	Maint. & Repair - Buildings	-	-	10,000.00	4,344.33	7,500.00	-
30-8150-1615	Maint. & Repair/Equip. - Water Plant	66,631.08	148,585.91	200,000.00	46,676.24	200,000.00	-
30-8150-1700	Maint. & Repair - Auto	-	1,734.86	2,000.00	122.83	1,500.00	-
30-8150-1820	Maint. & Repair - Water Tanks	-	-	500.00	-	500.00	-
30-8150-3100	Auto Fuel	338.16	306.74	500.00	152.01	500.00	-
30-8150-3210	Fuel Oil - Water Treatment Plant	2,836.00	-	2,500.00	4,658.54	5,000.00	-
30-8150-3350	Department Supplies - Water Plant	145,542.08	124,452.96	150,000.00	75,270.17	150,000.00	-
30-8150-3600	Uniforms	2,201.09	2,464.57	3,000.00	1,743.96	3,000.00	-
30-8150-5200	Dues & Subscriptions	1,510.00	4,323.28	1,500.00	3,890.00	4,000.00	-
30-8150-5300	State Fees	3,147.50	4,357.50	4,500.00	3,940.00	4,000.00	-
30-8150-5400	Property/Liability Insurance	18,925.90	21,149.44	23,000.00	23,332.60	24,000.00	-
30-8150-5500	Worker's Compensation Insurance	4,994.17	6,777.98	7,500.00	10,239.59	11,000.00	-
30-8150-5700	Miscellaneous Expense	847.53	605.00	600.00	90.68	500.00	-
30-8150-5750	Safety Related Expense	2,781.23	3,720.37	4,000.00	3,861.90	4,000.00	-
30-8150-8100	Depreciation	-	-	-	-	-	-
30-8150-9513	Transfer to Capital Projects Fund	-	213,000.00	20,685.00	-	-	-
30-8150-9535	Administrative Overhead Contribution	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	-
		763,283.22	1,125,564.04	1,116,630.00	644,139.00	1,103,845.00	-
8160	Water Treatment Plant - Capital Outlay						
30-8160-7300	Capital Outlay/Other Improvements	(17,230.00)	7,160.00	180,500.00	96,584.00	49,100.00	-
30-8160-7400	Capital Outlay/Equipment	-	36,242.10	-	8,460.00	-	-
		(17,230.00)	43,402.10	180,500.00	105,044.00	49,100.00	-
8900	OPEB Expense						
30-8900-0810	OPEB Expense	-	-	-	-	-	-
		746,053.22	1,168,966.14	1,297,130.00	749,183.00	1,152,945.00	-

Town of Highlands		FY 2024-25 Budget Worksheet		4/30/2024 15:23			
Account Number	Account Name	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Actual as of 04.08.24	FY 2024-25 Department Request	FY 2024-25 Approved Department Budget
<b>Revenue:</b>							
3710	Utility						
31-3710-5110	Sewer Charges	768,326.11	774,196.10	730,000.00	610,177.76	870,000.00	-
		768,326.11	774,196.10	730,000.00	610,177.76	870,000.00	-
3800	Miscellaneous						
31-3800-0401	Sale of Materials	230.00	-	-	-	-	-
31-3800-0402	Connection Fees	19,500.00	45,000.00	20,000.00	40,000.00	20,000.00	-
31-3800-0601	Miscellaneous Income	194.02	29,302.03	-	15,017.89	-	-
31-3800-0604	Insurance Settlements	1,240.68	-	-	-	-	-
31-3800-0701	Interest Income	-	-	-	-	-	-
31-3800-0910	Fund Balance Appropriated	-	-	3,264,012.00	-	-	-
31-3800-0936	Transfer from Electric Fund	-	-	-	-	-	-
		21,164.70	74,302.03	3,284,012.00	55,017.89	20,000.00	-
		789,490.81	848,498.13	4,014,012.00	665,195.65	890,000.00	-
<b>Expenditure:</b>							
8200	Sewer Department						
31-8200-0204	Overtime	18,031.57	5,752.71	10,000.00	200.46	5,000.00	-
31-8200-0205	Salaries and Wages	120,122.48	16,837.32	18,000.00	6,686.90	20,000.00	-
31-8200-0440	Professional Services - Monitoring	82,343.50	204,263.19	191,000.00	147,867.68	205,000.00	-
31-8200-0505	FICA	10,158.55	1,713.15	3,000.00	480.29	3,200.00	-
31-8200-0605	Group Insurance	14,496.39	-	4,000.00	(3,780.55)	2,400.00	-
31-8200-0618	Drug Tests/Physicals/Bkgrnd Checks	-	-	100.00	-	100.00	-
31-8200-0705	Retirement	15,956.54	2,735.92	4,000.00	814.63	3,200.00	-
31-8200-0805	Unemployment Tax	-	67.18	100.00	45.01	100.00	-
31-8200-1105	Telephone	8,760.65	8,916.98	9,000.00	7,552.76	9,000.00	-
31-8200-1300	Utilities	49,544.09	49,427.80	65,000.00	49,056.03	65,000.00	-
31-8200-1400	Travel, School & Trainings	1,643.60	2,986.84	1,500.00	272.58	1,000.00	-
31-8200-1500	Maint. & Repair - Buildings	420.00	5,493.72	5,000.00	4,457.00	5,000.00	-
31-8200-1600	Maint. & Repair - Equipment	162,772.42	94,384.18	125,000.00	32,216.08	125,000.00	-
31-8200-1700	Maint. & Repair - Auto	1,096.69	1,180.46	5,000.00	168.49	1,000.00	-
31-8200-1810	Landfill/Sludge	14,452.68	31,157.81	20,000.00	19,435.68	20,000.00	-
31-8200-1830	Maint. & Repair - Water/Sewer Lines	17,007.50	20,650.00	20,000.00	15,600.00	20,000.00	-
31-8200-1840	Sewer Line Treatment	31,092.50	73,333.08	50,000.00	20,520.00	50,000.00	-
31-8200-3100	Auto Fuel	2,786.17	1,107.29	2,000.00	176.01	1,000.00	-
31-8200-3210	Fuel Oil	3,114.71	649.61	1,000.00	-	1,000.00	-
31-8200-3220	Propane Fuel	-	-	500.00	-	500.00	-

Town of Highlands		FY 2024-25 Budget Worksheet		4/30/2024 15:23			
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31-8200-3300	Department Supplies	21,244.96	15,988.31	50,000.00	8,860.17	25,000.00	-
31-8200-3600	Uniforms	2,342.83	257.19	1,000.00	-	1,000.00	-
31-8200-5200	Dues & Subscriptions	311.59	-	500.00	-	500.00	-
31-8200-5300	State Fees	3,902.50	4,153.66	4,500.00	6,285.00	7,000.00	-
31-8200-5400	Property/Liability Insurance	29,531.96	32,055.62	33,000.00	35,773.00	36,000.00	-
31-8200-5500	Worker's Compensation Insurance	3,301.55	3,209.05	5,000.00	(1,737.43)	5,000.00	-
31-8200-5700	Miscellaneous Expense	6,745.88	18,235.00	5,000.00	9,558.68	10,000.00	-
31-8200-5750	Safety Related Expense	2,993.43	3,216.43	4,000.00	2,996.63	4,000.00	-
31-8200-8100	Depreciation	-	-	-	-	-	-
31-8200-9501	Transfer to Water Fund	-	-	-	-	-	-
31-8200-9511	Transfer to Capital Projects Fund	-	1,442,967.00	3,059,667.00	-	206,855.00	-
31-8200-9535	Administrative Overhead Contribution	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	-
31-8200-9605	Contribution - Sewer Reserve	19,500.00	42,500.00	20,000.00	-	20,000.00	-
31-8200-9615	Interfund Transfer - Sewer Reserve	(19,500.00)	(42,500.00)	75,000.00	-	(20,000.00)	-
31-8200-9999	Bad Debt Expense	266.13	119.82	-	-	-	-
		639,585.87	2,056,004.32	3,807,012.00	363,505.10	848,000.00	-
8210	Sewer - Capital Outlay						
31-8210-7300	Capital Outlay/Other Improvements	-	81,401.78	207,000.00	110,753.86	42,000.00	-
31-8210-7400	Capital Outlay/Equipment	-	-	-	-	-	-
		639,585.87	2,137,406.10	4,014,012.00	474,258.96	890,000.00	-

Town of Highlands		FY 2024.25 Budget Worksheet				4/30/2024 15:23	
Capital Projects Fund							
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget
<b>Revenue:</b>							
3800	Miscellaneous						
32-3800-0919	ARPA Grant Dog Mtn.	-	-	668,000.00	-	3,386,495.00	
	ARPA Mirror Lake Dredging					5,000,000.00	
	ARPA Water Plant					4,850,000.00	
	Loan Proceeds for Water Plant					1,822,000.00	
	Loan Proceeds for Sewer Force Main					1,321,000.00	
32-3800-0930	Transfer from General Fund	15,698.00	15,698.00	15,698.00	-	15,698.00	-
32-3800-0932	Transfer from Water Fund	-	945,000.00	79,685.00	-	444,797.00	-
32-3800-0934	Transfer from Sewer Fund	-	1,442,967.00	3,059,667.00	-	206,855.00	-
32-3800-0935	Transfer from Electric Reserve	825,000.00	-	95,000.00	-	2,808,000.00	-
32-3800-9550	Fund Balance Appropriated	-	-	-	-	-	-
	Miscellaneous	840,698.00	2,403,665.00	3,918,050.00	-	19,854,845.00	-
<b>Expenditure:</b>							
8426	Mirror Lake Sewer Project						
32-8426-7420	Debt Repayment - Mirror Lake Sewer	-	56,966.97	56,967.00	-	56,967.00	-
		-	56,966.97	56,967.00	-	56,967.00	-
8429	Kelsey-Hutchinson Park Stormwater						
32-8429-0440	Monitoring - Kelsey-Hutchinson Stormwater	-	-	-	-	-	-
32-8429-7420	Debt Repayment - KH Stormwater	-	15,697.79	15,698.00	-	15,698.00	-
		-	15,697.79	15,698.00	-	15,698.00	-
8436	Lake Sequoyah Intake						
32-8436-7100	Contract Costs - Lake Sequoyah Intake	-	-	-	-	-	-
32-8436-7110	Design Costs - Lake Sequoyah Intake	-	-	-	-	-	-
32-8436-7420	Debt Repayment - Lake Sequoyah Intake	-	20,684.50	20,685.00	-	20,685.00	-
		-	20,684.50	20,685.00	-	20,685.00	-
8446	Buckhorn Water Tank & Pump Station						
32-8446-7100	Contract - Buckhorn Water Tank & Pump Station	-	-	-	-	-	-
32-8446-7510	Leg/Adm/Eng Fee - Buckhorn Water Tank and Pump Station	-	-	-	-	-	-
		-	-	-	-	-	-
8447	Sage Waterline Project						
32-8447-7100	Contract - Sage Waterline Project	-	-	-	-	-	-
32-8447-7510	Leg/Adm/Eng Fee - Sage Waterline Project	-	-	-	-	-	-
		-	-	-	-	-	-
8448	Asset Inv. & Assess Grnt						
		-	-	-	-	-	-
8449	High Service Pump Replacement						
32-8449-7100	Contract - High Service Pump Replacement	317,327.60	182,799.33	-	-	-	-

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Capital Projects Fund							
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget
32-8449-7510	Leg./Adm./Eng Fee - High Service Pump Replacement	92,300.00 409,627.60	29,391.95 212,191.28	-	-	-	-
8450	Moorewood Waterline Project						
32-8450-7100	Contract - Moorewood Waterline Project	401,631.25	-	-	-	-	-
32-8450-7510	Leg./Adm./Eng Fee - Moorewood Waterline Project	33,000.00 434,631.25	-	-	-	-	-
8451	Gibson Street Water/Sewer/Electric						
32-8451-7100	Contract - Gibson Street Water/Sewer/Electric	-	11,000.00	648,000.00	694,936.77	-	-
	Leg./Adm./Eng Fee - Gibson Street Water/Sewer/Electric	-	-	55,000.00	7,000.00	-	-
8452	Carolina Way Sewer Line						
32-8452-7100	Contract - Carolina Way Sewer Line	-	205,000.00	-	-	-	-
	Leg./Adm./Eng Fee - Carolina Way Sewer Line	-	-	-	-	-	-
8453	Water Meter Replacement						
32-8453-7100	Contract - Water Meter Replacement	-	302,928.77	772,500.00	347,482.69	425,000.00	-
	Leg./Adm./Eng Fee - Water Meter Replacement	-	-	-	-	-	-
8454	Belt Press Replacement						
32-8454-7100	Contract - Belt Press Replacement	-	899,998.94	-	-	-	-
	Leg./Adm./Eng Fee - Belt Press Replacement	-	-	-	-	-	-
8455	Arnold Road Sewer Pump Station Rehab						
32-8455-7100	Contract - Arnold Road Sewer Pump Station Rehab	-	362,880.07	-	-	-	-
	Leg./Adm./Eng Fee - Arnold Road Sewer Pump Station Rehab	-	-	-	-	-	-
8456	Dog Mtn. Water Line						
32-8456-7100	Contract - Dog Mtn.	-	-	50,000.00	-	3,000,000.00	-
	Leg./Adm./Eng Fee - Dog Mtn.	-	45,000.00	668,000.00	88,500.00	386,495.00	-
8457	Poplar Street Water Line						
32-8457-7100	Contract - Poplar Street	-	-	229,200.00	227,116.20	-	-
	Leg./Adm./Eng Fee - Poplar Street	-	-	-	-	-	-
8458	HCC @ Hummingbird						
32-8458-7100	Contract - HCC @ Hummingbird	-	-	122,000.00	1,500.00	-	-
	Leg./Adm./Eng Fee - HCC @ Hummingbird	-	-	-	-	-	-



Town of Highlands FY 2024.25 Budget Worksheet										4/30/2024 15:23
Capital Projects Fund										
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Department Approved			
8459	Melrose	-	-	122,000.00	1,500.00	-	-			-
32-8459-7100	Contract - Melrose Leg/Adm/Eng Fee - Melrose	-	-	90,000.00	1,500.00	-	-			-
8460	Blackrock Circle	-	-	90,000.00	1,500.00	-	-			-
32-8460-7100	Contract - Blackrock Circle Leg/Adm/Eng Fee - Blackrock Circle	-	-	250,000.00	5,300.00	-	-			-
	Caustic Tank Replacement	-	-	250,000.00	5,300.00	-	-			-
	Contract - Caustic Tank Replacement Leg/Adm/Eng Fee - Caustic Tank Replacement	-	-	695,000.00	43,000.00	-	-			-
	Preclarifier Storage Tank	-	-	695,000.00	43,000.00	-	-			-
	Contract - Preclarifier Storage Tank Leg/Adm/Eng Fee - Preclarifier Storage Tank	-	-	205,000.00	177,322.50	-	-			-
	NC106/Buttermilk Services	-	-	205,000.00	177,322.50	-	-			-
	Contract - NC106/Buttermilk Service Leg/Adm/Eng Fee - NC106/Buttermilk Services	-	-	40,000.00	1,250.00	-	-			-
	Mirror Lake Dredging	-	-	40,000.00	1,250.00	-	-			-
	Contract - Mirror Lake Dredging Leg/Adm/Eng Fee - Mirror Lake Dredging	-	-	-	-	4,500,000.00	-			500,000.00
	WTP Tank, Pump Station & Third Filter	-	-	-	-	5,000,000.00	-			-
	Contract - WTP Tank, Pump Station & Third Filter Leg/Adm/Eng Fee - WTP Tank, Pump Station & Third Filter	-	-	-	-	6,000,000.00	-			672,000.00
	Electric Delivery Point & System Improvements	-	-	-	-	6,672,000.00	-			-
	Contract - Elec. Del. Point & System Improvements Leg/Adm/Eng Fee - Elec. Del. Point & Sys. Improvements	-	-	-	-	2,800,000.00	-			8,000.00
	Franklin Rd. Force Main Repair	-	-	-	-	2,808,000.00	-			-
	Contract - Franklin Rd. Force Main Repair Leg/Adm/Eng Fee - Franklin Rd. Force Main Repair	-	-	-	-	1,300,000.00	-			21,000.00
		-	-	-	-	1,321,000.00	-			-

Town of Highlands FY 2024.25 Budget Worksheet										4/30/2024 15:23
Capital Projects Fund										
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget			
	Lead & Copper Inventory									
	Contract - Lead & Copper Inventory	-	-	-	-	140,000.00				
	Leg/Adm/Eng Fee - Lead & Copper Inventory	-	-	-	-	9,000.00				
		-	-	-	-	149,000.00				
		844,258.85	2,132,348.32	3,918,050.00	1,594,908.16	19,854,845.00				-

Town of Highlands  
 FY 2024.25 Budget Worksheet

Sanitation

Account Number	Account Name	FY 2021.022 Actual	FY 2022.23 Actual
<b>Revenue:</b>			
3010	Refuse Collection Fees		
34-3010-0601	Miscellaneous Income	-	-
34-3010-0910	Fund Balance Appropriated	-	-
34-3010-0930	Transfer from General Fund	-	-
34-3010-0935	Transfer from Electric Fund	47,850.00	-
34-3010-3000	Refuse Collection Fees	701,748.64	728,440.79
34-3010-3001	Dumpster Revenue	45,819.26	46,601.89
		<u>795,417.90</u>	<u>775,042.68</u>
<b>Expenditure:</b>			
8400	Sanitation Department		
34-8400-0204	Overtime	32,297.94	39,796.58
34-8400-0205	Salaries and Wages	248,803.57	285,033.21
34-8400-0505	FICA	21,059.49	24,451.13
34-8400-0605	Group Insurance	48,304.31	67,960.44
34-8400-0607	Health Reimbursement	-	-
34-8400-0618	Drug Tests/Physicals/Bkgrnd Checks	330.50	253.60
34-8400-0705	Retirement	32,459.56	39,375.01
34-8400-0805	Unemployment Tax	-	67.13
34-8400-1400	Travel, School & Training	-	544.00
34-8400-1600	Maint. & Repair - Equipment	1,969.42	4,828.61
34-8400-1700	Maint. & Repair - Auto	31,604.27	83,632.93
34-8400-1810	Landfill Tipping Fees	134,137.69	131,180.20
34-8400-1910	Cardboard Transportation	-	-
34-8400-3100	Auto Fuel	40,143.83	44,655.57
34-8400-3300	Department Supplies	27,738.57	58,790.04
34-8400-3600	Uniforms	16,055.90	20,816.69
34-8400-5400	Property/Liability Insurance	10,918.95	16,985.56
34-8400-5500	Worker's Compensation Insurance	11,798.27	15,814.83
34-8400-5700	Miscellaneous Expense	3,965.24	1,102.50
34-8400-5750	Safety Related Expenses	2,848.49	3,773.55
34-8400-7400	Capital Outlay/Equipment	-	144,406.00
34-8400-8100	Depreciation	55,523.00	-
34-8400-9999	Bad Debt Expense	68.79	56.11
		<u>720,027.79</u>	<u>983,523.69</u>

FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget	Check
-	-	-	-	0.00
439,550.00	-	-	-	-
-	-	-	-	0.00
-	-	-	-	0.00
710,000.00	553,089.31	-	-	710,000.00
43,000.00	34,868.62	-	-	43,000.00
1,192,550.00	587,957.93	-	-	753,000.00
42,000.00	29,262.08	-	-	42,000.00
295,000.00	180,024.10	-	-	295,000.00
25,000.00	14,005.98	-	-	25,000.00
73,000.00	42,217.69	-	-	73,000.00
-	-	-	-	0.00
350.00	227.20	-	-	350.00
42,000.00	23,669.28	-	-	42,000.00
100.00	45.01	-	-	100.00
100.00	-	-	-	100.00
5,000.00	568.89	-	-	5,000.00
90,000.00	37,705.31	-	-	90,000.00
150,000.00	89,726.30	-	-	150,000.00
-	-	-	-	0.00
43,000.00	23,986.43	-	-	43,000.00
87,000.00	42,777.06	-	-	87,000.00
20,000.00	10,462.39	-	-	20,000.00
18,000.00	12,984.71	-	-	18,000.00
20,000.00	16,766.05	-	-	20,000.00
3,000.00	2,035.26	-	-	3,000.00
4,000.00	4,017.64	-	-	4,000.00
275,000.00	-	-	-	275,000.00
-	-	-	-	0.00
-	-	-	-	0.00
1,192,550.00	530,481.38	-	-	1,192,550.00

727245.48  
46621.05

Payroll Check

-

\*\$60,000.00 annually for dumpsters/toters

\*Compact Rear Loader Truck

Town of Highlands										4/30/2024 15:23	
FY 2024-25 Budget Worksheet											
Electric Fund											
Account Number	Account Name	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget				
<b>Revenue:</b>											
3710	Utility										
35-3710-5120	Electric Charges	5,661,179.22	5,737,247.53	5,750,000.00	4,586,143.89	5,750,000.00	-				
35-3710-5130	Electric REPS Charges	78,323.05	78,479.83	75,000.00	59,074.39	75,000.00	-				
35-3710-5140	Coal Ash Recovery Fees	204,095.59	206,168.32	200,000.00	155,896.40	200,000.00	-				
		5,943,597.86	6,021,895.68	6,025,000.00	4,801,114.68	6,025,000.00	-				
<b>Miscellaneous</b>											
3800											
35-3800-0050	Penalties - UB - Electric Fund	20,483.39	26,964.80	15,000.00	20,240.83	15,000.00	-				
35-3800-0401	Sale of Materials	1,238.84	43,205.78	-	5,903.04	-	-				
35-3800-0403	Temporary Electric Fee	2,300.00	2,500.00	-	2,000.00	-	-				
35-3800-0404	Sales Tax on Electric	397,065.35	400,153.88	390,000.00	319,215.86	390,000.00	-				
35-3800-0405	Pole Attachment Fees	71,400.00	56,070.00	70,000.00	1,980.00	70,000.00	-				
35-3800-0601	Miscellaneous Income	4,840.26	19,080.45	-	4,763.26	-	-				
35-3800-0701	Interest Income	10,485.45	246,694.42	120,000.00	123,869.04	120,000.00	-				
35-3800-0801	Gain on Sale of Equipment	-	-	-	-	-	-				
35-3800-0910	Fund Balance Appropriated	-	-	2,081,638.00	-	3,177,878.00	-				
35-3800-9522	Transfer from Gov't Capital to Repy	-	-	-	-	-	-				
		507,813.29	794,669.33	2,676,638.00	477,972.03	3,772,878.00	-				
		6,451,411.15	6,816,565.01	8,701,638.00	5,279,086.71	9,797,878.00	-				
<b>Expenditure:</b>											
8300	Electric Department										
35-8300-0204	Overtime	11,510.07	16,695.94	42,000.00	13,958.68	42,000.00	-				
35-8300-0205	Salaries and Wages	578,323.53	656,057.03	900,000.00	546,788.22	839,000.00	-				
35-8300-0410	Professional Services - Legal	-	-	-	-	-	-				
35-8300-0420	Professional Services - Engineering	11,460.00	13,367.57	15,000.00	1,934.34	15,000.00	-				
35-8300-0505	FICA	41,077.13	47,849.56	69,000.00	35,541.54	68,000.00	-				
35-8300-0605	Group Insurance	105,746.90	125,485.93	204,000.00	112,028.88	181,000.00	-				
35-8300-0618	Drug Tests/Physicals/Bkgrnd Checks	-	187.60	-	170.40	100.00	-				
35-8300-0705	Retirement	67,047.43	81,547.14	116,000.00	63,597.56	114,000.00	-				
35-8300-0805	Unemployment Tax	-	67.18	160.00	45.01	100.00	-				
35-8300-1105	Telephone	2,798.33	3,110.02	5,000.00	2,644.79	5,000.00	-				
35-8300-1300	Utilities	2,208,296.27	3,534,037.31	4,317,500.00	2,672,217.33	3,600,000.00	-				
35-8300-1340	CCR Costs	149,999.96	98,636.63	500,000.00	62,499.98	200,000.00	-				
35-8300-1350	Electric REPS Charge Expense	83,809.00	108,493.33	95,000.00	48,573.00	95,000.00	-				
35-8300-1360	Pole Attachment Expenses	-	-	1,000.00	-	1,000.00	-				
35-8300-1400	Travel, School & Training	142.74	106.12	300.00	613.54	1,000.00	-				



Town of Highlands							4/30/2024 15:23
FY 2024.25 Budget Worksheet							
Electric Fund							
Account Number	FY 2021.22 Actual	FY 2022.23 Actual	FY 2023.24 Budget	FY 2023.24 Actual as of 04.08.24	FY 2024.25 Department Request	FY 2024.25 Approved Department Budget	
	5,158,276.11	5,663,931.33	8,701,638.00	4,027,771.45	9,797,878.00	-	-
	-	-	-	-	-	-	-



**THE FEE SCHEDULE  
OF THE  
TOWN OF HIGHLANDS  
STATE OF NORTH CAROLINA**

Effective July 1, 2024

## UTILITIES - GENERAL

### Deposits October 18, 2011

In accordance with the Highlands Code, a signed contract shall be required before any utility service is provided. If the customer is not the owner of the building for which utility service is requested, then a deposit shall be required before service is provided. If a deposit is deemed necessary the amounts are \$150 for residential accounts and \$300 for commercial accounts.

### Penalties for Delinquent Accounts July 1, 2012

The due date for all utility accounts shall be twenty-one (21) days after the billing date. Interest in the amount of 1.5% will be charged on delinquent accounts. Service will be disconnected if bill is not paid within thirty (30) days of billing date, and reconnection fees will be charged.

### Re-Connection Fee for Utilities July 1, 2023

Utility service may be disconnected in any year on June 30 without incurring a re-connection fee, upon receipt of written notice in advance of that date. Otherwise, the reconnection fee shall be as follows:

! If disconnected one year or more: one-half of the water connection fee + \$150.00 for Electric

! If disconnected less than one year: all applicable minimum charges which have accrued while disconnected (water, sewer, electric, garbage, and sales tax) + \$150.00

If service is re-connected after business hours, the fee is increased from \$75 to \$150 for water and \$200 for electric.

Including C-T meters.

### Minimum Charges October 18, 2011

Monthly minimum charges are in effect for electricity, water, sewer, and garbage service regardless of usage.

### Policy on Non-Payment of Utility Bills

Section 15-4 of the Highlands Code gives the Town the authority to disconnect utility service for failure to pay the utility bill:

“Delinquent utilities accounts shall be discontinued thirty (30) days from the billing date of such accounts, and a penalty shall be affixed in an amount determined by the board from time to time and listed in the manual of fees and charges maintained in the clerk’s office.”

Section 15-97(b) of the Highlands Code reinforces the authority to disconnect:

"If consumer shall fail to pay any bill within a period of ten (10) days after date of such bill, town may apply any deposit made by consumer in the liquidation of such bill and, at the option of the town; service may be discontinued until the deposit is reestablished to its full amount.”

On the thirtieth day pursuant to the foregoing prescribed time schedule for delinquent utility accounts the Billing Clerk shall review with the Town Manager (or, in his absence, the Administrative Assistant) the list of customers who have not remitted payment. Electric service shall be disconnected on the following day, except as approved by the Town Manager. The Town Manager may in his option delay disconnection of power in unusual circumstances, such as death in a family or extended travel time for established customers with good payment record. Service will not be ordinarily disconnected on a Friday or on the day preceding a Town holiday.

In order for service to be re-connected, the entire past due amount of the bill must be paid, in addition to the reconnection fee set forth in the Fee Schedule. In cases of unusually high bills, such as might result from a large water leak, or due to financial difficulty, the Town Manager may approve repayment over a period of time pursuant to an agreement to be executed between the Town and the customer. Failure to remit payment pursuant to such a re-payment schedule shall result in disconnection of service in the same manner as above.

Upon information that a customer has vacated the premises and left an unpaid utility bill, service shall be immediately disconnected. The deposit, if any, shall be applied to the bill as necessary. Payment of the balance of the amount shall be pursued by any means deemed appropriate by the Town Manager, including Small Claims Court or other legal action.

#### Policy on Installing Demand Meters

The Town of Highlands Code of Ordinances, Section 15-95(a), authorizes the Town to install and maintain electric meters:

"The Town shall install and maintain, at its expense, such meter as may be required to measure the demands and consumption of electrical energy and will inspect such meter from time to time.

In its discretion, the Electric Distribution Superintendent may require the installation of a demand meter. Such a meter is used to measure the power being used during a demand interval in kilowatts (kW) in addition to the cumulative monthly kilowatt hour

(kWh) usage. When a customer applies for electric service, a determination is made whether or not a demand meter should be required to measure kilowatt demand. In general, demand meters will be required for commercial businesses having high kilowatt usage, such as hotels and motels, restaurants, grocery stores, convenience stores, three-phase commercial services, or other large commercial businesses.

### Privacy Policy

Billing and account information will not be provided to the media, or to a business, agency, or other individual not included on the account, without the permission of the account holder. Current billing information may be released (excluding account history information) when it is deemed in the best interest of both the Town and the individual account holder in order to aid the account holder in paying the current bill. Information may also be shared, at the discretion of the Town, with another power company or municipality routinely requesting account history information.

## UTILITIES - ELECTRIC

Temporary Electric Service June 1, 1995

\$100.00

Electric Rates July 1, 2014

Residential: Basic Charge: \$20.31

.1146 cents/kWh

Commercial: Basic Charge (single phase) \$22.67  
Basic Charge (three phase) \$32.69

First 3000 kWh: .1144  
Next 6000 kWh: .0808  
All over 9000 kWh: .0803

Demand: \$7.64/kWh per month

Yard Lights July 1, 2011

\$9.25 per month (plus initial cost of light and installation)

Special Readings June 1, 1997

\$20.00

Service Calls Effective July 1, 2023

\$75.00 during regular business hours and \$200.00 after business hours

Solar PV Interconnection Rate Schedule Effective May 17, 2012

TOWN OF HIGHLANDS  
SMALL POWER SUPPLIER REIMBURSEMENT FORMULA  
FOR PHOTOVOLTAIC GENERATION NO LARGER THAN 10 kW  
(WITH DEMAND CREDIT)

## Rate SPP DEMAND

- 1) Monthly Payment (Energy Credit and Demand Credit): The Town shall pay Seller the sum, which is grossed up for line losses back to the Duke generator busbar, of the Energy Credit and the Demand Credit reduced by a special meter reading and billing of \$25.00, subject to adjustment by annual true-up.

$$\text{MPSS} = (((\text{CER} \times \text{CES}) + (\text{CDR} \times \text{CDA})) * (1 + \text{LLF})) - \$25.00$$

- 2) Trueup: In June of each year, a true-up of estimated demand and energy will occur, thereby resulting in a charge or a credit to the small power supplier. The formula for this charge or credit will be applied in July of each year and is as follows:

$$\text{True-Up} = (\text{PPAER} \times \text{PES}) + (\text{PPADR} \times \text{PDA})$$

MPSS = Monthly payment to Small Power Production Supplier.

CER = Current month Energy Rate per kWh, as shown on the Town's current bill from its supplier, Duke Energy Carolinas, LLC.

CES = Current month Energy Supplied, in kWh, by the Small Power Production Supplier as defined as the most recent billing cycle energy produced by the Supplier.

CDR = Current month Demand Rate per kW, as shown on the Town's current bill from its supplier, Duke Energy Carolina, LLC.

CDA = Estimated 12-month demand avoided as a result of the kW supplied by the Small Power Production Supplier.

LLF = the sum of Duke's line loss factor as identified in NITSA combined with a 3% town line loss.

PPAER = the difference between the previous year's monthly energy rate per kWh and the adjusted energy rate per kWh, as shown on annual workpapers provided by Duke Energy Carolinas, LLC, in June of each year.

PES = Previous calendar year's energy supplied, in kWh, by the Small Power Production Supplier.

PPADR = the difference between the previous year's monthly demand rate per kW and the adjusted demand rate per kW, as shown on annual workpapers provided by Duke Energy Carolinas, LLC, in June of each year.

PDA = the difference between the estimated 12-month demand avoided (CDA) and the 12-month actual demand for the previous calendar year.

\$25 = A charge of \$25.00 for meter reading, billing and administrative overhead.

In order to qualify for payments under this rate schedule, the Small Power Production Supplier must have a demand meter installed by the Town.

Rates are subject to change at any time at the discretion of the Highlands Town Board. Any changes in the Town's avoided cost will necessarily require a revision in the provisions of the above Schedule.

Supplier may terminate its sales to the Town on thirty (30) days' notice to the Town.

TOWN OF HIGHLANDS  
SMALL POWER SUPPLIER REIMBURSEMENT FORMULA  
FOR PHOTOVOLTAIC GENERATION NO LARGER THAN 10 kW  
(WITHOUT DEMAND CREDIT)

Rate SPP NO DEMAND

- 1) Monthly Payment (Energy Credit): The Town shall pay Seller the sum of the Energy Credit reduced by a meter reading and billing charge of \$8.25, subject to adjustment by annual true-up.

$$\text{MPSS} = ((\text{CER} \times \text{CES}) * (1 + \text{LLF})) - \$8.25$$

- 2) Trueup: In June of each year, a true-up of estimated energy will occur, thereby resulting in a charge or a credit to the small power supplier. The formula for this charge or credit will be applied in July of each year and is as follows:

$$\text{True-Up} = (\text{PPAER} \times \text{PES})$$

MPSS = Monthly payment to Small Power Production Supplier.

CER = Current month Energy Rate per kWh, as shown on the Town's current bill from its major supplier, Duke Energy Carolinas, LLC.

CES = Current month Energy Supplied, in kWh, by the Small Power Production Supplier as defined as the most recent billing cycle energy produced by the Supplier.

LLF = the sum of Duke's line loss factor as identified in NITSA combined with a 3% town line loss.

PPAER = the difference between the previous year's monthly energy rate per kWh and the adjusted energy rate per kWh, as shown on annual workpapers provided by Duke Energy Carolinas, LLC, in June of each year.

PES = Previous calendar year's Energy Supplied, in kWh, by the Small Power Production Supplier.

\$8.25 = A charge of \$8.25 for meter reading and administrative overhead.

Rates are subject to change at any time at the discretion of the Highlands Town Board. Any changes in the Town's avoided cost will necessarily require a revision in the provisions of the above Schedule.

Supplier may terminate its sales to the Town on thirty (30) days' notice to the Town.



## UTILITIES - WATER

### Water Connection Fees July 1, 2006 *July 1, 2024*

3/4" meter	\$1000	<i>\$2,400</i>	inside Town <i>plus the cost of meter and installation</i>
, 1" meter	\$1500	<i>\$3,900</i>	outside <i>plus the cost of meter and installation</i>
Between 1" and 2"	\$1200	<i>\$3,000</i>	<i>plus the cost of meter and installation</i>
2" and larger	\$1400	<i>\$4,000</i>	<i>plus the cost of meter and installation</i>
	\$1600	<i>\$5,500</i>	<i>plus cost of meter and installation</i>

### Water Rates Effective July 1, 2019

#### Minimum Charges Residential:

##### Size of Meter

3/4"	36.00	<i>46.00</i>	inside Town, 72.00	<i>92.00</i>	outside Town
1"	46.00	<i>56.00</i>	inside Town, 92.00	<i>112.00</i>	outside Town
2"	76.00	<i>86.00</i>	inside Town, 152.00	<i>172.00</i>	outside Town
3"	96.00	<i>106.00</i>	inside Town, 192.00	<i>212.00</i>	outside Town

#### Minimum Charges Commercial:

##### Size of Meter

3/4"	46.00	<i>56.00</i>
1"	56.00	<i>66.00</i>
1 1/2"	86.00	<i>96.00</i>
2"	101.00	<i>111.00</i>
3"	116.00	<i>126.00</i>

#### Usage Rates:

##### 3/4" Meter:

First 5,000 gallons: minimum charge

Next 1,000,000 gallons: \$7.50 per 1000 gallons

##### 1" Meter:

First 9,000 gallons: minimum charge  
Next 1,000,000 gallons: \$7.50 per 1000 gallons

2" Meter:

First 10,500 gallons: minimum charge  
Next 1,000,000 gallons: \$7.50 per 1000 gallons

3" Meter:

First 12,500 gallons: minimum charge  
Next 1,000,000 gallons: \$7.50 per 1000 gallons

Water Leaks

It is the policy of the Town of Highlands, in the event of a water leak on the customer's side of the meter, to adjust the water portion of the bill 50%, less the minimum charge. Such adjustment will be made only one time in any given 12-month period.

Service Calls Effective July 1, 2023

\$75.00 during regular business hours and \$150.00 after business hours

*Bulk Water Charge*

*\$150.00 per 500 gallons \*ex. water storage tanks, pool fillings, etc.*

## UTILITIES - SEWER

### Sewer Connection Fees July 1, 2012

- Single dwelling unit: \$2500 *plus installation*
- Multiple dwelling unit: \$2500 per dwelling unit *plus installation*
- Single business: \$3500 *plus installation*
- Multiple business: \$3500 per business occupant *plus installation*
- Hotels, motels, tourist homes: \$3000 initial fee, plus \$500 additional for each room\* *plus installation*
- Restaurants: \$5000 initial fee, plus \$100 additional for each seat\* *plus installation*
- Assisted Living Units: One-half the single dwelling unit connection fee *plus installation*

\*For changes in use to a use requiring a greater connection fee, the initial fee is waived but the additional amount must be paid.

### Sewer Connection Fees Outside Corporate Limits July 1, 2012

Sewer Connection Fees for property outside the Corporate Limits of the Town shall be 200% of the corresponding connection fee inside the Corporate Limits *plus installation*

### Sewer Rates July 1, 2019

100% of water rate

### Fee for Disposal of Waste from Pumping Truck July 1, 2015

\$125.00 per load

## UTILITIES - SOLID WASTE

### Residential Garbage Rates July 1, 2016

Residential: \$20.00 per month

[Note: Residents qualifying for ad valorem property tax senior citizens exclusion shall not be charged for garbage collection.]

### Commercial Garbage Rates December 8, 2016

Commercial:

			Toters	6 yard	8 yard
	Pickups \$20.00 *Max used as Charge	Charge w/no rental(s)	\$6.35	\$ 46.00	\$ 46.00
<b>Small</b>	1 to 2 pickups	\$ 57.25			
	\$17.25 3 to 5 pickups	\$ 117.25			
	6 to 7 pickups	\$ 157.25			
<b>Medium</b>	1 to 2 pickups	\$ 74.50			
	\$34.50 3 to 5 pickups	\$ 134.50			
	6 to 7 pickups	\$ 174.50			
<b>Large</b>	1 to 2 pickups	\$ 109.00			
	\$69.00 3 to 5 pickups	\$ 169.00			
	6 to 7 pickups	\$ 209.00			

#### **Definitions**

Small ~ 1 to 2 cans or 1 to 2 toters or shared 6yd dumpster with professional or retail business and less than 3 pickups per week for dumpster. Typically non-food related.

Medium ~ 3 or more cans or 3 or more toters with 3 or more pickups per week. A dumpster not shared with other businesses typically involves food (retail or restaurant), lodging and convenience stores.

Large ~ 1 or more dumpsters not shared. 3 or more toters with pick up 5 or more times per week or greater than 6 pickups per week on any number of cans. Typically involves food retail, restaurants and high volume retail.

### Dumpster Fees July 1, 2012

\$46.00 per month for single business use.

For more than one business using a dumpster, the charge is \$46.00 per month divided by the number of users.

Dumpster fees are in addition to the current commercial garbage rates.

### 96-Gallon Commercial Toter Receptacles December 8, 2016

\$6.35 per month per receptacle

LAND USE

Zoning Certificates July 1, 2012

New Construction: Minimum of \$25.00 for up to \$25,000 of the cost of improvements, then \$2.00 per \$1000 of the cost of improvements above the minimum.

Interior Modifications Only: \$25.00

Simple Review of Plat for Transfer of Title Only: \$25.00 after the minimum

Sign Permits

TEMPORARY SIGNS

Banner for civic event or special holiday: \$25.00 December 15, 1993

Sign for initial opening or special sales: \$50.00 for a maximum of 10 days July 1, 2012

PERMANENT SIGNS July 1, 2012

Wall signs: \$1.00 per square foot of sign face, \$25.00 minimum for each separate sign

Hanging signs: \$1.00 per square foot of sign face, \$25.00 minimum

Free-standing signs: \$1.00 per square foot of sign face, \$50.00 minimum

Temporary Development signs: \$100.00

REAL ESTATE SIGNS IN SETBACK AREA: \$15.00 per sign [Effective 4/17/96]

Civil Penalties Schedule August 21, 2014

Zoning Violations: \$100.00 per day, per violation, until the violation(s) are remedied, per Section 15.2.2, Continuing Offenses, Unified Development Ordinance. \$500.00 per tree removal without prior Town approval per Section 11.2.2, Tree Protection, as referenced in Section 15.4 Civil Penalties, 15.4.1, Citations, Unified Development Ordinance.

Application for Special Use Permit, Variance, or Appeal July 1, 2012

\$250.00

Application for Re-Zoning July 1, 2012

Conventional re-zoning..... \$ 500.00

Conditional District re-zoning ..... \$1,500.00

Application for Subdivision July 1, 2012

\$500.00

Review of Erosion Control Permit

Minimum Fee of \$300.00, plus any cost over \$250.00 incurred as a result of review by the Town's Consulting Engineers.

## BUSINESS LICENSES

### General

Set each year by the Board of Commissioners, in accordance with the General Statutes (see references below). Business licenses are valid from May 1 through April 30. New Licenses issued after six months of any license year shall be prorated for the remaining portion of the valid license year.

### Business Licenses Limited by General Statutes (Reference 6-34) Effective July 1, 2015

Town policy is to charge the maximum permitted by the General Statutes, as shown below, except where indicated.

Beer - On-premise	\$15.00	160A-211 105-113.79
Beer - Off-premise	\$5.00	160A-211 105-113.79
Wine - On-premise	\$15.00	160A-211 105-113.79
Wine - Off-premise	\$10.00	160A-211 105-113.79

### Regulation of Taxis Effective July 1, 2015

Per NCGS §160A-304 Taxis, Limousines, etc. \$15.00

Pawn Shops ~ \$275 annually

### Penalties July 1, 2012

The penalty for unpaid business licenses is 5% of the amount of the tax for each 30 day period that the tax is unpaid, with a minimum of 25%, or \$5, whichever is greater.

Electronic Gaming ~ \$3,000 per establishment, \$500 per machine in establishment

MISCELLANEOUS FEES

Fee to Answer Fire Call Outside 5-mile Radius (Reference Section 4-6)  
\$250.00

Charges on Returned Checks November 6, 1991

The Town of Highlands has a policy of charging the payor a \$20.00 fee if a returned check is redeposited and comes back bad a second time.

False Burglar Alarms and Fire Alarms May 28, 2015

BURGULAR ALARMS: **False alarm** means activation of an alarm by any means that elicits a response by police when no situation requiring such a response does, in fact, exist. This includes accidental, avoidable, and unnecessary alarm activation due to user error, equipment malfunction, improper or unsuited equipment, but does not include alarm activation caused by violent conditions of nature (including but not limited to lightning storms) or other extraordinary circumstances not reasonably subject to control by the alarm user or alarm business. Other issues will be looked at on an individual case by case scenario.

The alarm user shall be assessed the following fees based on the number of false alarm days in one year (January 1<sup>st</sup>-December 31<sup>st</sup>).

The civil penalties are as follows:

- 1 False Alarm or consecutive alarms in one month until the customer is notified of alarm issue(s) Free ~ Courtesy
- 2 or more false alarms \$100.00 each

FIRE ALARMS: \$250.00 per false alarm, except that one free false fire alarm is permitted per year. June 25, 1997

Pole Attachment Fees August 16, 2018

\$10.00 per pole annually

Pole Attachment Permit Fee March 21, 2013

\$50.00 per pole

Cemetery Fees March 6, 2002

Highlands Memorial Park Cemetery Lot (single grave site) ..... \$400



Contribution to Perpetual Care Fund ..... \$300  
 Corner Marker Installation ..... \$80

Fees for Columbarium April 5, 2006

For qualifying individuals .....\$1000  
 For non-qualifying individuals .....\$1400

Fine for Parking Violations June 15, 2023

\$50

Citation for Violation of Section 7-107 Passenger loading zones & Section 7-108 Commercial loading zones June 19, 2014

Each citation is \$50.00 payable within 15 days of date of issuance. If not paid within the 15 days, a civil summons from a magistrate will be issued to the violator causing the violator to be required to appear in district court accruing court costs on top of the cost of citation. If the violator pays the citation after receiving the civil summons, he/she is still required to pay court costs.

Permit Fee and Fine for Violation of Section 13-18 Use of streets and sidewalks during construction activities June 7, 2000

Permit Fee ~ \$100.00 plus the amount applicant is responsible for compensation associated with the use of off duty Highlands Police Officers in coordination with the Police Chief.

Fine for Violation ~ \$100.00 per day, each day continuing violation shall constitute a separate offense.

Boat Permit for Boats on Lake Sequoyah October 6, 2003

Annual Permit .....\$10.00  
 Daily Permit.....5.00

Impoundment Fee for Automobiles Towed to Town Warehouse October 6, 2003

Per Day ..... \$5.00

GIS Maps December 5, 2005

82 X 11 ..... \$ 2.00  
 11 X 17 .....4.00  
 13 X 19.....5.00  
 24 X 36..... 15.00



## RECREATION

Fitness Center	Single	Family	Time Period
	\$200	\$300	1 year
	\$125	\$200	6 months
	\$100	\$140	3 months
	\$45	\$75	1 month
	\$25	\$40	1 week
	\$8.00	\$20	1 day

Swimming Pool	Per Day	Monthly	Summer (3mths)	Annually
Child 12 & Under	\$4			
Adult	\$5	\$40	\$100	\$290
Family (up to 5)	\$12	\$65	\$160	\$490

Water Aerobics	Daily	12 Visits
	\$5	\$40

Pool Parties  
\$75.00 with \$50.00 deposit

Pool with Fitness	Daily	Monthly	3 Month	Annually
Individual	\$11	\$65	\$140	\$345
Family	\$25	\$105	\$230	\$605

### Corporate

10 or less employees	\$1,000.00
10-25 employees	\$1,500.00
25+ employees	\$2,000.00

Tennis/Pickleball	Daily	Monthly	3 Months	6 Months	Annually
	\$2.00	\$20.00	\$50.00	\$90.00	\$150.00

*Ice Skating \$8.00*

### Child Care

After School Daily  
\$2.00

Rec. Camp	Hourly	Daily	Weekly
1 <sup>st</sup> Child	\$3.00	\$24.00	\$135.00

Each additional child	\$2.00	\$18.00	\$90.00
Prepaid Specials	Per Week	4 Weeks	Full Session
1 <sup>st</sup> Child	\$120.00	\$450.00	\$800.00
Each additional child	\$75.00	\$225.00	\$400.00
<b>Rental Facilities</b>			
Meeting room 25'x45'	\$15/hr		
Kitchen	\$15/hr		
Arts and Crafts Room	\$15/hr		
1/2 Arts and Crafts Room	\$10/hr		
Gym (Bleachers only)	\$30/hr		
Gym (Bleachers and Chairs)	\$50/hr		
Stage	\$50/hr		
Ball Field	\$100/day(\$100 deposit required)		
	\$150/weekend		
Zachary Field	\$100/day(\$100 deposit required)		
	\$150/weekend(\$100 deposit required)		
K/H Park	\$250/day(\$100 deposit required non-		alcoholic)
<i>Pickleball Courts</i>	<i>\$100 per court/per day</i>		
Picnic Shelter	\$20/day		
Setup/ Take down (Civic Center)	\$75/day		
Facility Attendant (after hours)	\$20/hr		
<b>Community Building</b>			
Non-Alcohol	Full Day (12-24 hours)	\$350	
	Half Day (6-12 hours)	\$200	
	Per hours less than 6	\$35/hr	
Alcohol	Full Day (12-24 hours)	\$1,000	
	Half Day (6-12 hours)	\$500	
	Per hours less than 6	\$100/hr	
Cleaning Fee	\$75		
Setup Fee	\$50		
<b>Deposits</b>			
Alcohol Served	\$1,000		
Alcohol not Served	\$250		

\*Non-profit groups under IRS code section 501© will receive a 20% discount for rental fee only, not for the security deposit.

\*Exercise Class ~ 20% of Instructor's Charge ~ The instructor has the responsibility of keeping records of attendance and what they charge. At the end of each month, they provide the recreation department a report along with the 20% for the month.

\*Benefits for medical assistance or natural disasters (hospitalizations, house fires,

tornados, windstorms, etc.) a flat rate of \$100. A charge of \$20 per hour will be charged if a staff member has to stay past their scheduled time.