

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

**Thursday, October 17th, 2024
7:00pm**

*****Agenda*****

1. Meeting Called to Order *Mayor Patrick Taylor*
2. Moment of Silence & Pledge of Allegiance *Mayor Patrick Taylor*
3. Statement of Conflict of Interest: *Mayor Patrick Taylor*

Members of the board are reminded of their duty to avoid conflicts of interest during transaction of town business and are asked to disclose any known conflict of interest or potential conflict with respect to matters to come before the town board. If any member knows of a conflict of interest or potential conflict, please state so at this time.
4. Public Comment Period *Mayor Patrick Taylor*
5. Review and Approve Agenda *Mayor Patrick Taylor*
6. Approval of September 5th Special Meeting Minutes *Mayor Patrick Taylor* Pages 2-4
Approval of September 19th Regular Meeting Minutes Pages 5-10
7. Reports
A. Mayor
B. Commissioners
C. Town Manager
8. Consent Agenda *Mayor Patrick Taylor*
Public Works Department Page 11
Police Department Pages 12-16
Parks & Recreation Department Pages 17-19
Planning & Development Department Pages 20
Treasurer's Report Pages 21-44
9. 150th Anniversary Celebration *Kaye McHan*
10. Chamber of Commerce Building Lease *Mayor Patrick Taylor*
11. Greenway Utility Building Plan *Commissioner Pierson*
12. Town's Website Discussion *Mayor Patrick Taylor*
13. Adjournment *Mayor Patrick Taylor*

**Special Meeting Minutes of the Town of Highlands Board of Commissioners
Meeting of September 5, 2024, at the Highlands Community Building, 71
Poplar Street, Highlands, North Carolina**

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

Also Present: Town Manager Josh Ward, Town Attorney Bob Hagemann via Zoom, Police Chief Andrea Holland, Police Officer Leah McCall, Planning & Development Director Michael Mathis and Town Clerk Gibby Shaheen

1. Meeting Called to Order

Mayor Taylor called the meeting to order at 7:01pm.

2. Public Hearing for the proposed amendments to the Unified Development Ordinance, Section 6.5.18, Short-term rentals, to add a regulation that will amortize and discontinue the use of short-term rentals in the R-1 and R-2 zoning districts.

A. Open Public Hearing

COMMISSIONER PIERSON MADE A MOTION TO OPEN THE PUBLIC HEARING FOR PROPOSED AMENDMENTS TO THE UNIFIED DEVELOPMENT ORDINANCE PERTAINING TO SECTION 6.5.18 SHORT TERM RENTALS AT 7:05PM, WHICH WAS SECONDED BY MAYOR PRO TEMPORE STIEHLER AND THE VOTE WAS UNANIMOUS.

B. Public Comments

There were comments made for and against amortization of short-term rentals in the R-1 and R-2 zoning districts. Many of the speakers thanked the Board of Commissioners for their work on behalf of the Town.

**LIST OF SPEAKERS FOR PUBLIC HEARING
AMENDMENTS TO UDO REGARDING
AMORTIZATION OF SHORT-TERM RENTALS IN R-1 AND R-2**

1. Cathy Henson - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
2. Tom Coley - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
3. Charlie Nalbhone - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
4. Lila Howland – spoke in favor of amortization of Short-Term Rentals in R-1 and R-2

5. Holly Henry - spoke against amortization of Short-Term Rentals in R-1 and R-2 as it is the way she supports her family.
6. Lawana Bales - spoke against amortization of Short-Term Rentals in R-1 and R-2
7. Slocum Howland - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
8. Nancy Nichols - spoke against amortization of Short-Term Rentals in R-1 and R-2
9. Jeannie Chambers - spoke against amortization of Short-Term Rentals in R-1 and R-2
10. Deano Hicks - spoke against amortization of Short-Term Rentals in R-1 and R-2
11. Connor Blackwood - spoke against amortization of Short-Term Rentals in R-1 and R-2
12. Frieda Bennett - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
13. Lee Eady – spoke against amortization of Short-Term Rentals in R-1 and R-2
14. Jennifer Huff - spoke against amortization of Short-Term Rentals in R-1 and R-2
15. David Bee – stated that the North Carolina Vacation Rental Act, GS42A clearly states Short-term vacation rental is not a commercial enterprise
16. Derek Allen – attorney spoke specifically about cases dealing with amortization and would advise that it wouldn't work with for amortizing Short-Term Rentals
17. Laura Puckett - spoke against amortization of Short-Term Rentals in R-1 and R-2
18. Alice Nelson – asked the Commissioners to stand on the courage of their convictions for what is best for the town
19. James Worrell - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
20. Jim Murphy - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
21. Greg Thompson – spoke against amortization of Short-Term Rentals in R-1 and R-2
22. Keven Gabbard-spoke against amortization of Short-Term Rentals in R-1 and R-2
23. Jerry Moore - spoke against amortization of Short-Term Rentals in R-1 and R-2
24. Pat Allen - spoke against amortization of Short-Term Rentals in R-1 and R-2
25. Pam Nellis - spoke against amortization of Short-Term Rentals in R-1 and R-2
26. Tracy Fitz Simons - spoke against amortization of Short-Term Rentals in R-1 and R-2
27. Patrick Gleeson - spoke against amortization of Short-Term Rentals in R-1 and R-2
28. Deborah Kirk - spoke against amortization of Short-Term Rentals in R-1 and R-2
29. Dinah Davis - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
30. Mike Magaha - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
31. Carol Gable-spoke in favor of amortization of Short-Term Rentals in R-1 and R-2
32. Bill Long - spoke in favor of amortization of Short-Term Rentals in R-1 and R-2

C. Close Public Hearing

MAYOR PRO TEMPORE STIEHLER MADE A MOTION TO CLOSE THE PUBLIC HEARING FOR PROPOSED AMENDMENTS TO THE UNIFIED DEVELOPMENT ORDINANCE PERTAINING TO SECTION 6.5.18 SHORT TERM RENTALS AT 8:30PM, WHICH WAS SECONDED BY COMMISSIONER PIERSON AND THE VOTE WAS UNANIMOUS.

3. Adjournment

AS THERE WERE NO FURTHER MATTERS TO COME BEFORE THE BOARD OF COMMISSIONERS, COMMISSIONER WELLER MOVED TO ADJOURN WHICH WAS SECONDED BY COMMISSIONER PIERSON AND UPON A UNANIMOUS VOTE, THE TOWN BOARD ADJOURNED AT 8:30PM.

Patrick Taylor
Mayor

Gilberta B. Shaheen
Town Clerk

Regular Meeting Minutes of the Town of Highlands Board of Commissioners Meeting of September 19, 2024, at the Highlands Community Building, 71 Poplar Street, Highlands, North Carolina, Highlands, North Carolina

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

Also Present: Town Manager Josh Ward, Town Attorney Bob Hagemann via Zoom, Police Chief Andrea Holland, Police Officer Leah McCall, Planning & Development Director Michael Mathis and Town Clerk Gibby Shaheen

1. Meeting Called to Order

Mayor Taylor called the meeting to order at 7:03pm.

2. Moment of Silence & Pledge of Allegiance

Mayor Taylor held a moment of silence then led the Pledge of Allegiance.

3. Statement of Conflict of Interest:

Members of the board are reminded of their duty to avoid conflicts of interest during transaction of town business and are asked to disclose any known conflict of interest or potential conflict with respect to matters to come before the town board. If any member knows of a conflict of interest or potential conflict, please state so at this time.

4. Public Comment Period

There were no comments.

5. Review and Approve the Agenda

COMMISSIONER PATTERSON MADE A MOTION TO APPROVE THE AGENDA AS PRESENTED, WHICH WAS SECONDED BY MAYOR PRO TEMPORE STIEHLER AND THE VOTE WAS UNANIMOUS.

6. Approval of the August 15th, Regular Meeting Minutes

COMMISSIONER PATTERSON MADE A MOTION TO APPROVE THE AUGUST 15, 2024, REGULAR MEETING MINUTES AS PRESENTED, WHICH WAS SECONDED BY MAYOR PRO TEMPORE STIEHLER AND THE VOTE WAS UNANIMOUS.

Approval of the September 21, 2023, Closed Session Minutes

MAYOR PRO TEMPORE STIEHLER MADE A MOTION TO APPROVE THE SEPTEMBER 21, 2023, CLOSED SESSION MINUTES AS PRESENTED, WHICH WAS SECONDED BY COMMISSIONER DOTSON AND THE VOTE WAS UNANIMOUS.

Approval of the April 18, 2024, Closed Session Minutes

COMMISSIONER WELLER MADE A MOTION TO APPROVE THE APRIL 18, 2024, CLOSED SESSION MINUTES AS PRESENTED, WHICH WAS SECONDED BY MAYOR PRO TEMPORE STIEHLER AND THE VOTE WAS UNANIMOUS.

7. Reports

A. Mayor

Mayor Taylor recognized Commissioner Stiehler and the wonderful job he did at the Golf Tournament; and reported he had spoken with Mark Letson with the Jackson County Board of Commissioners and shared common concerns about traffic and roads and the need for regional planning.

B. Commissioners and Committee Reports

Mayor Pro Tempore Stiehler reported the Golf Tournament was held Monday at Cullasaja Club and was a success in every aspect. The membership and leadership of the club was great, and the Town is very grateful for the usual \$25,000 being doubled to \$50,000 for the scholarship fund and a record tournament. Mayor Pro Tempore Stiehler thanked his partner Finance Director Rebecca Shuler for the organization and endless phone calls; Commissioner Weller for his help; and Jim and Mike Bryson for the new partnership. Next year's tournament is scheduled for September 15, 2025.

Mayor Pro Tempore Stiehler also reported that we missed out on the first round of PARTF grants for the playground project, but there is an accessibility grant we are applying for and Macon County Board of Commissioners committed to \$500,000 and we have raised \$930,000 to date and we should have raised over a million by fall.

C. Town Manager

Town Manager Ward reported NCDOT notified him that NC106 would be closed Sunday from 9:00pm to Monday at 7:00am between Turtle Pond and Blue Valley overlook for work; Big Bear Pen Road paving began yesterday so that project is coming to an end; and the Town's paving will begin mid-October.

8. Consent Agenda

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

COMMISSIONER PATTERSON MADE A MOTION TO ACCEPT THE CONSENT AGENDA AS PRESENTED, WHICH WAS SECONDED BY COMMISSIONER WELLER AND THE VOTE WAS UNANIMOUS.

9. Proposed Amendments to the Unified Development Ordinance: Sec. 6.5.18, amortization of short-term rentals within the R-1 & R-2 zoning districts

Mayor Taylor began with reminding the Board the Public Hearing had been held on September 5, 2024, and wanted to make a statement to the Board with regards to not accepting outside funding for any litigation arising from the decision made with regard to the amendments and amortization. Discussion was held.

COMMISSIONER DOTSON MADE A MOTION THAT WE HAVE A RESOLUTION THAT THE TOWN DOES NOT ACCEPT PRIVATE FUNDS FOR PROCEEDING WITH THIS ACTION, WHICH WAS SECONDED BY COMMISSIONER WELLER AND THE VOTE WAS 4 TO 1 WITH COMMISSIONER PIERSON OPPOSING.

Planning & Development Director Michael Mathis stated on July 22, 2024, the Town of Highlands Planning Board reviewed the proposed Unified Development Ordinance (UDO) amendment regarding the amortization of nonconforming short-term rentals in the R-1 and R-2 residential zoning districts. In accordance with section 4.2.4 of the UDO, a public hearing was advertised and held on Thursday, September 5, 2024. Whether the board decides to approve or deny the proposed ordinance amendment, it must be recognized that the proposed amendment is consistent with the Town's Community Plan/Comprehensive Plan.

Commissioner Patterson and Mayor Pro Tempore Stiehler gave statements.



Pursuant to an affirmative vote of 4 yeas and 1 nays by the Board of Commissioners of the Town of Highlands at its regular meeting on the 19th day of September, 2024, and an affirmative vote of yeas to nays by The Board of Commissioners at its regular meeting on the day of , 20 if required, the following ordinances are hereby AMENDED:

Unified Development Ordinance of Highlands, NC (UDO)
 Article 6 – Use Regulations, Sec. 6.5 – Commercial Uses,
 Sec. 6.5.18 – Short-term rentals

(EXISTING CODE LANGUAGE IN BLACK & PROPOSED AMENDMENTS
IN RED.)

Sec. 6.5 – Commercial Uses

Sec. 6.5.18 Short-term rentals

Short-term rentals are hereby recognized as an independent use category within the planning jurisdiction of the Town of Highlands.

- A. Short-term rentals are permitted in the Zoning Districts identified in Sec. 6.2.2, Use Table, subject to the following standards:
1. Short-term rental overnight occupancy shall not exceed two persons per bedroom plus two (2) additional persons. Provided, however, the number of bedrooms permitted for a short-term rental shall not exceed the number of bedrooms approved for the dwelling in an improvement permit issued for the property or, if no improvement permit is available, not exceed the number of bedrooms listed on the property tax record card for the property. For properties served by a public wastewater system, overnight occupancy shall not exceed the lesser (i) two (2) persons per bedroom plus two (2) additional persons; or (ii) twelve (12) persons.
 2. Short-term rentals shall not be used for special events or gatherings in excess of the overnight occupancy limit.
 3. Occupants or guests of short-term rentals shall not park vehicles on the property other than within designated parking area(s) and all parking shall be in compliance with Chapter 7, Article IV of the General Code of Ordinances and Article 9 of this Unified Development Ordinance. Vehicles parked in public right-of-way so as to violate the Town's street or parking ordinances are subject to towing at the vehicle owner's expense.
 4. Household trash shall be bagged and disposed of in Town-approved trash receptacles and short-term rentals shall otherwise comply with Chapter 12 of the General Code of Ordinances, Solid Waste Management.
 5. Occupants of short-term rentals shall at all times comply with the Town's Nuisance Ordinance, Chapter 8; and Noise Ordinance, Chapter 8, Article II of the General Code of Ordinances.
 6. The owner or operator, or an agent of the owner or operator, shall be fully responsive at any time that the property is used as a short-term rental to take and resolve complaints regarding operation of the short-term rental and its occupants and guests. The name and phone number of the owner, operator or an agent of the owner operator shall be conspicuously displayed inside near the main entrance of the short-term rental.
 7. There shall be no more than one (1) short-term rental contract governing a short-term rental during the same period of time the short-term rental is rented. Every contract for a short-term rental shall contain an addendum, in a form provided by the Town, setting forth the requirements of this Section and other applicable provisions of law. The operator shall obtain a

signed acknowledgment from the renter(s) that they have received such addendum prior to delivering possession of the dwelling unit.

8. Exterior signage is allowed in accordance with Sec. 13.4.1.C, Temporary Signs Allowed without a Permit.
- B. Notwithstanding anything in this UDO, short-term rentals in operation as of September 15, 2022 are nonconforming uses in the R-1 and R-2 zoning districts **until September 15, 2027. After September 15, 2027, short-term rentals are not permitted in the R-1 or R-2 zoning districts, and all short-term rentals in those districts must be discontinued.**
- C. Failure to comply with the standards and regulations as found in this Section may be enforced by the remedies and penalties in Article 15 of this ordinance.



**STATEMENT OF CONSISTENCY
WITH THE TOWN OF HIGHLANDS COMPREHENSIVE PLAN FOR THE
AMENDMENTS TO THE UNIFIED DEVELOPMENT ORDINANCE (“UDO”)
OF THE TOWN OF HIGHLANDS PER NCGS 160D-605(a)**

**An Amendment to the Unified Development Ordinance (UDO) changing
section 6.5.18(B)**

BE IT HEREBY RESOLVED by the Town Board of Commissioners of the Town of Highlands, North Carolina, that in accordance with provisions of North Carolina General Statute 160D-605(a), the Town Board hereby finds and determines that the amendments to the UDO of the Town of Highlands, are consistent with the goals, objectives, and policies of the Town’s adopted Comprehensive Plan. Specifically, “Action Item 7” on page 70 of the Highlands Community Plan says to “Monitor and mitigate the impact of short-term rentals (STRs) on the Highlands Community.” Also, “LU 5.5” on page 67 of the Highlands Community Plan says to “Consider updates to regulations to prohibit full-time short-term rentals in residential zoning districts (R-1, R-2, R-3), allow STRs in business districts (b-1, B-2, B-3, and B-4 districts).”

COMMISSIONER PATTERSON MADE A MOTION TO ADOPT THE AMORTIZATION AMENDMENT TO THE UDO AS PRESENTED, WHICH WAS SECONDED BY MAYOR PRO TEMPORE STIEHLER AND THE VOTE WAS 4 TO 1 WITH COMMISSIONER WELLER OPPOSING.

COMMISSIONER PATTERSON MADE A MOTION THAT THE AMENDMENT IS CONSISTENT WITH THE COMMUNITY COMPREHENSIVE PLAN, WHICH WAS SECONDED BY COMMISSIONER PIERSON AND THE VOTE WAS 4 TO 1 WITH COMMISSIONER WELLER OPPOSING.

10. Adjournment

AS THERE WERE NO FURTHER MATTERS TO COME BEFORE THE BOARD OF COMMISSIONERS, COMMISSIONER DOTSON MOVED TO ADJOURN WHICH WAS SECONDED BY COMMISSIONER WELLER AND UPON A UNANIMOUS VOTE, THE TOWN BOARD ADJOURNED AT 7:50PM.

Patrick Taylor
Mayor

Gilberta B. Shaheen
Town Clerk

PSA Report
September 2024

- I. Street Dept.
 1. Sweeping, mowing, culverts, patching, debris removal, signage, gravel
 2. Assist Water Dept.
 3. Assist Sanitation Dept.
 4. Storm cleanup

- II. Water/Sewer Dept.
 1. Performed Service Work at:
Hickory Hill, Gates of Highlands, Dog Mountain, Dogwood, Moorewood, Happoldt, NC106, Netsi, Webbmont, Moorewood Circle, Big Bear Pen, Hummingbird, Picklesimer, Hudson, Mirror Lake, Shelby Circle, Cullasaja
 2. Storm Repairs:
Leaks, pump house issues

- III. Electric Dept.
 1. US 64 Set Poles
 2. Performed Service Work at:
Picklesimer, Rec Park, North Drive, Big Bearpen, 5th, Horse Cove, Wahoo, Worley, Hemlock, Holt, Shelby Circle, Cobb, NC106, Wilson
 3. Storm Repair
 4. Trim Crew:
 - A. Trimmed At:
Picklesimer, Azalea, Cobb, Satulah Ridge, Shelby
 - B. Assist Sanitation Dept.
 - C. Storm Repair

- IV. Sanitation Dept.
 1. Commercial 130 Tons
 2. Residential 42 Tons
 3. Cardboard 12 Tons

- V. The WTP and WWTP are operating well.

HIGHLANDS POLICE DEPARTMENT MONTHLY REPORT: 9.11.24-10.08.24

Incident Type	Total	Incident Type	Total
911 Hang-Up	5	Foot Patrol-Highlands School	22
ABC Inspections (Sept.)	1	Incident Report	6
Accident	6	Ordinance Citation	2
Administration Assists (SRO)	0	Ordinance Violation	12
Admin Asst Police Dept	33	Ordinance Violation (Warning)	4
Admin Phone Calls	234	Public Restroom Check	83
Admin Walk-Ins	123	Resident/Business Foot Patrol Zone 1	27
Alarm Activations (Sept.)	18	Resident/Business Foot Patrol Zone 2	23
Arrest	3	Resident/Business Foot Patrol Zone 3	21
Assist Motorist	13	Resident/Business Foot Patrol Zone 4	23
Assist Other Agency	11	Resident/Business Patrol Zone 1	427
Assist/Back-up Highlands Unit	57	Resident/Business Patrol Zone 2	419
Bike Patrol-Zone 1	0	Resident/Business Patrol Zone 3	424
Bike Patrol-Zone 2	0	Resident/Business Patrol Zone 4	420
Bike Patrol-Zone 3	0	Site Inspection-Preconstruction	0
Bike Patrol-Zone 4	0	Site Inspection-Final	0
Call for Service	61	Site Inspection-Random	0
Canine Search	1	Suspicious Person	2
Citation (State)	33	Suspicious Vehicle	1
Civic Center Patrol	75	Traffic Direction	17
Domestic Animal Call	0	Unified Dev. Code Violation	0
Escort	22	Warning Citation	36
Follow-up Investigation	4	Welfare Check	57
		TOTAL NUMBER OF EVENTS :Sept.-Oct	2726

Case Updates: Police Department Investigations

- 1 Case of Obtaining Property by False Pretense: Active
- 1 Case of Exploitation of Disabled/Elder Adult: Active
- 1 Case of Trespass-Second Degree: Closed
- 1 Case of Larceny: Closed by Arrest/Citation
- 1 Case of Hit and Run: Active

Case Updates: Code Enforcement/ Animal Control Officer

Ordinance violation - 4

September 3, 2024 - I contacted a local property owner regarding vehicles, trailers, and equipment cluttering the property. The owner stated he would have the renter clean up the area.

September 5, 2024 - I checked some construction at a property on N 4th Street. The worker was repairing rotting steps and was not changing the building's footprint.

September 6, 2024—While on patrol, I noticed a sandwich board-style sign at a business on Main Street. I retrieved the sign, took it into the business, and explained the ordinance to the employees.

September 18, 2024 - I spoke to a few workers spraying awning at a business on Main Street. They did not have a permit but had only 5 minutes to go to finish. They promised they would get the proper paperwork for any work in the future.

Garbage complaints - 3

September 3, 2024 - When I arrived for work, I found several garbage bags on Oak Street and behind the old playhouse. Bears had taken these bags from the dumpster at the construction site. I located a foreman on the job and explained that personal household garbage could not enter this dumpster because of the bears. The foreman said he would tell all employees they could not drop their garbage there and agreed to clean up the area.

September 6, 2024 - Officer Fairchild called me to report a large amount of garbage on Horse Cove near Trillium. I spoke with a resident there, and it was apparent that the garbage cans had been left open. Chief Holland, Officer Fairchild, and I cleaned up the area.

September 13, 2024 - I received a call from a resident complaining about a residence on Upper Lake Road. The caller reported garbage was constantly on the road. I called the homeowner, who said she would ensure this did not happen again.

Traffic/Parking - 20

September 3, 2024 - I issued a citation to a driver who ran the stop sign at the Maple and Oak Streets intersection.

September 3, 2024 - I issued a warning to a driver who was speeding on Main Street.

September 5, 2024 - I assisted Officer Moore with a vehicle on Spring Street. Officer Moore warned the driver who had run the stop sign.

September 5, 2024 - I issued a verbal warning to a driver who had pulled partially into a handicapped parking spot on Main Street and was talking on the phone.

September 11, 2024 - I warned a driver talking on the phone about parking partially on the road and partially in a handicapped parking spot on Main Street.

September 11, 2024 - I verbally warned the driver of a vehicle parked partially on the road on Wyanoak.

September 11, 2024 - Officer Fairchild and I assisted a wrecker driver attempting to load a broken-down car on Flat Mountain Road by directing traffic around him.

September 11, 2024 - I stopped a vehicle for passing a stopped school bus on US 64 West and issued a citation.

September 16, 2024 - I issued a citation to the tractor-trailer driver traveling on US 64 West in the restricted portion of the highway.

September 16, 2024 - I assisted Officer Fairchild and Officer Perez in directing traffic around a stranded motorist on US 64 East near Riverwalk.

September 16, 2024 - I issued a citation to a business employee parked on Main Street while working.

September 16, 2024 - I received a call from a Rec Park employee reporting a person parked in a handicapped spot. I arrived and issued a citation to the vehicle's driver.

September 18, 2024 - I warned a driver for crossing the yellow line and rolling a stop sign from Chestnut to 5th Street.

September 18, 2024 - I warned the vehicle driver of unsafe driving near the intersection of US 64 and NC 106.

September 18, 2024 - I assisted Officer Moore with a tractor-trailer on US 64 in the section where tractor-trailers are prohibited. A citation was issued.

September 19, 2024: I issued a warning to the driver of a vehicle on Main Street for exceeding the speed limit.

September 23, 2024 - I assisted Officer Fairchild with a traffic crash on Main Street.

September 25, 2024 - I warned a driver on Bowery about being left of center.

September 26, 2024 - I stopped a tractor-trailer on US 64 for driving on a section forbidden to this type of vehicle. I issued a citation.

September 26, 2024 - I assisted Sgt. Evans with a traffic stop of another tractor-trailer on US 64.

Call for service - 8

September 5, 2024 - I assisted Officer Moore and Officer Wright with a 911 hang-up call on Satulah Ridge. The homeowner was trying to change his phone settings and had accidentally dialed 911.

September 6, 2024 - Officer Fairchild and I assisted an employee of the Highlands/Cashiers Hospital with unlocking a vehicle, as no deputies were available. We were able to open the vehicle.

September 6, 2024 - A resident on Woodcrest Way called to complain about large rocks placed within the right-of-way of Woodcrest Way and NC 106. After speaking with Lamar Nix and the homeowner's handyman, it was decided that the rocks could be moved and still protect the dry spring on the side of the road.

September 10, 2024 - I rode with Chief Holland to an address on Dog Mountain to investigate a possible stalking issue. No one was at the residence.

September 17, 2024 - Lester Norris called to report a subject trying to get into the greenway trailer parked behind the swimming pool at the rec park. I located the individual, and it was a case of mistaken trailer identity. The trailer he was looking for was in the overflow parking lot. While speaking to him, I discussed the issue of parking his trailer on town property overnight with his employer.

September 20, 2024 - The fire department called to report the smell of smoke on Sagee Woods. We arrived and could smell smoke but could not locate any fires.

September 25, 2024 - On patrol, I noticed a water main break on US 64 just east of Chowan Drive. I contacted the appropriate people.

Community Care

September 11, 2024 - Chief Holland and I spoke to the Highlands Methodist Church daycare group. We talked to the children to promote trust in the children when dealing with police officers. Then, we spoke to several board members about keeping the children safe daily.

September 11, 2024 - I stopped at a residence on Wyanoak to check on the homeowner. She has been having health issues and lives alone, and the department has been checking on her at least once a shift.

September 12, 2024 - I met with community leaders in the county at the Sheriff's office to discuss issues related to the upcoming elections, including signs and intimidating voters.

September 13, 2024 - I checked the resident on Wyanoak to ensure she was okay again today.

September 17, 2024 - I revisited the resident on Wyanoak today to check her well-being.

September 17, 2024: I helped direct traffic for officers working a traffic crash at the intersection of US 64 West and Mirror Lake Road.

September 23, 2024 - I revisited the resident on Wyanoak today because she fell again.

September 26, 2024 - Chief Holland, Sgt Broughton, Officer Moore, and I stayed overnight during the hurricane to ensure enough personnel would be available the following day.

September 27, 2024 - All officers spent all day traveling the roads and every accessible driveway to ensure that people were not trapped in their homes with no way out and no way to call for help. We checked several addresses outside the city limits, as no deputy was in Highlands during or after the storm.

September 28-30, 2024 - All officers continued doing welfare checks at all addresses.

Recreation Report

September 2024

1. Community Table did not meet on September 1st due to the storm clean up and aftermath. The next dinner will be November 5th.
2. The pool is open on Winter schedule. The pool returned to Winter Schedule on August 26th. Attendance report for September follows this report.
3. The Highland Hurricanes Swim Team Winter season began on September 3rd. There are around 40 participants on the Hurricanes Recreation team , 11 participating on the middle school team and 8 on the high school team.
4. Pickle Ball having 24 plus players a day to play at the scheduled open play time which is Monday-Friday from 8:00am-1:00pm, playing mostly outdoors. Playing on the indoor courts when the weather does not allow outdoor play. Several others dropping in and playing at other times.
5. The Skateboard Park continues to be used.
6. The recycling trailer is in place at the Recreation Department along with a cardboard recycling bin and both are being used. The Town cardboard truck picks up the cardboard every day Monday-Friday and the recycling trailer is taken by the county to Rich Gap Transfer Station or the Landfill in Franklin three times a week usually Mondays, Wednesdays and Fridays and now most of the time they bring a empty trailer and leave it and take the full trailer. Both are going well currently.
7. Duplicate bridge participation is already starting to drop off. Usually, 40-48 players each day.
8. Macon County Youth Fall Soccer registration has ended and Highlands ended up with 5 teams: 1 U6, 2-U8, 1-U10 and 1-U12 team practice began the week of August 19th. Teams will practice either at the Town Ball Field or Zachary Field. Games began on Saturday, September 7th at Industrial Park in Franklin. The regular season will end October 26th with post season tournament to follow.

9. Macon County Youth volleyball registration is complete and we have two teams in Highlands; 1 Biddy League team and 1 Junior League team. They will practice at the Rec Dept and play games in Franklin and at Highlands New Gym.
10. Presidential election 2024 early voting will start Thursday, October 17th through November 2nd and election Day will be Tuesday, November 5th. The County Board of Elections will Occupy the meeting room at the Recreation Department from Monday, October 14th- Wednesday, November 6th.
11. The ice rink will be assembled the end of October. Weather permitting the rink will open on Thursday, November 21st for the season.

Upcoming events

Farmers Market in Founders Park each Saturday from 8:00am-12:30pm

Music in the Park

October 12th Nu-Blu

Events

October 12th Highlands Heritage Jamboree

October 19th & 20th Fall Color Art Show

October 24th Spooktacular

October 31st Halloween Trick or Treat

November 8th-10th Food and Wine Festival

November 26th Community Thanksgiving Dinner

	Lap Swim - AM	Water Aerobics - AM	Adult Swim	Inside City Public Swim	Outside City Public Swim	OEI Guest	Pool Party	Swim Team	Total Patrons
1	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0
7	4	0	0	7	4	1	0	0	16
8	0	0	0	21	3	0	0	0	24
9	14	28	14	2	3	0	0	18	79
10	11	17	4	1	3	0	0	14	50
11	10	30	7	1	3	0	0	14	65
12	11	20	6	0	7	0	0	0	44
13	15	20	6	0	0	0	0	0	41
14	5	0	0	3	6	0	0	0	14
15	0	0	0	16	1	0	0	0	17
16	15	26	14	0	0	2	0	16	73
17	9	24	6	0	5	0	0	0	44
18	12	26	5	0	3	1	0	13	60
19	12	13	5	0	15	0	0	21	66
20	17	21	2	0	0	0	0	0	40
21	5	0	0	17	14	0	0	0	36
22	0	0	0	14	18	0	0	0	32
23	15	20	3	0	3	0	0	17	58
24	8	23	4	3	0	0	0	14	52
25	15	4	3	0	0	0	0	0	22
26	5	0	0	0	0	0	0	0	5
27	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0
31	0	0	0	0	0	0	0	0	0
		272		85			0	127	
<u>TOTAL:</u>									838



**Planning & Development Report
September 2024**

ZONING CERTIFICATES ISSUED

1. 4118 On Main, Inc-330 Main Street-Commercial-Addition
2. Highlands Rental Prop, LLC-366 Main Street-Commercial-Repair
3. Foreman Four, LLC-660 Foreman Road-Residential-Addition
4. Village Seven Group, LLC-454 Carolina Way-Commercial-Remodel
5. Sharon Anderson-187&189 Main Street-Commercial-Remodel
6. Janet Lucas Beck Trust-109 Pipers Court-Residential-Addition
7. Holt Knob Holdings, LLC-Holt Circle-Residential-New Build
8. Barbara Cusachs-141 Lucerne Drive-Residential-Repair
9. Kent Gregory-Hardscrabble Ridge Road-Residential-New Build
10. Warth Holdings, LLC-171 Main Street-Commercial-Remodel
11. FTS Real Properties-45 Pipers Court-Residential-Addition

Fees:

Residential:	\$ 8,550
Commercial:	\$ 175
Other:	\$ 0
Total:	\$ 8,725

SIGN PERMIT

Fees:

Permanent:	\$
Temporary:	\$
Other:	\$
Total:	\$

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment didn't meet in September.

PLANNING BOARD

The Planning Board didn't meet in September.

All Funds ~ September 2024 Monthly Summary



	Current Mth	Year-To-Date	Budget	% To Date
Revenues:				
General Fund	233,682	846,397	8,913,108	9.50%
Scholarship Fund	2,000	36,178	74,500	48.56%
Fire Dept. Fund	0	113,349	2,815,500	4.03%
Firemen's Relief Fund	0	1,335	30,000	4.45%
Cemetery Fund	2,880	13,363	66,000	20.25%
Water Fund	183,410	600,724	2,770,542	21.68%
Sewer Fund	79,679	250,654	890,000	28.16%
Capital Projects Fund	0	0	19,881,845	0.00%
Electric Fund	487,421	1,646,410	9,797,878	16.80%
Total Revenues:	989,072	3,508,411	45,239,373	7.76%
Expenditures:				
General Fund	533,896	1,784,211	8,913,108	20.02%
Scholarship Fund	2,136	36,886	74,500	49.51%
Fire Dept. Fund	93,345	222,487	2,815,500	7.90%
Firemen's Relief Fund	0	5,500	30,000	18.33%
Cemetery Fund	11,677	11,677	66,000	17.69%
Water Fund	223,321	639,342	2,770,542	23.08%
Sewer Fund	22,110	135,558	890,000	15.23%
Capital Projects Fund	272,502	340,526	19,881,845	1.71%
Electric Fund	408,991	668,771	9,797,878	6.83%
Total Expenditures:	1,567,978	3,844,960	45,239,373	8.50%

General Fund ~ September 2024 Monthly Summary



General Fund	Current Mth	Year-To-Date	Budget	% To Date
Revenues:				
General Fund	156,127	217,381	4,387,000	4.96%
Other General Fund	864	297,744	3,066,608	9.71%
Powell Bill	0	0	50,000	0.00%
Recreation	11,278	127,902	601,500	21.26%
Recreation - Pool	1,454	11,838	25,000	47.35%
Recreation - Ice Rink	0	0	30,000	0.00%
Sanitation	63,958	191,533	753,000	25.44%
Total General Fund Revenues	233,682	846,397	8,913,108	9.50%
Expenditures:				
Governing Body	228	328	53,760	0.61%
Administration	109,782	254,912	1,719,648	14.82%
Planning/Zoning/ED	7,809	47,934	281,700	17.02%
MIS/GIS	48,769	172,059	646,400	26.62%
Police Department	130,446	499,476	2,256,600	22.13%
Street Department	64,012	215,012	1,574,300	13.66%
Public Buildings	11,738	33,071	211,200	15.66%
Recreation	55,867	160,180	712,400	22.48%
Recreation - Pool	20,096	66,454	314,400	21.14%
Recreation - Ice Rink	95	264	52,200	0.51%
Sanitation	85,054	334,521	1,090,500	30.68%
Total General Fund Expenditures	533,896	1,784,211	8,913,108	20.02%

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
10 GENERAL FUND					
REVENUE:					
3000 GENERAL FUND					
10-3000-0010 NC FRANCHISE TAX	225,000.00	0.00	0.00	225,000.00	100
10-3000-0040 NC LOCAL OPTION SALES TAX	1,300,000.00	147,402.12	147,402.12	1,152,597.88	89
10-3000-0090 ZONING CERTIFICATES	40,000.00	8,725.00	60,669.00	-20,669.00	-52
10-3000-0901 VEHICLE TAX	20,000.00	0.00	2,938.27	17,061.73	85
10-3000-2023 2023 Tax	2,000.00	0.00	761.51	1,238.49	62
10-3000-2024 2024 Tax	2,800,000.00	0.00	5,609.64	2,794,390.36	100
3000 GENERAL FUND	<u>4,387,000.00</u>	<u>156,127.12</u>	<u>217,380.54</u>	<u>4,169,619.46</u>	<u>95</u>
3100 OTHER GENERAL FUND					
10-3100-0201 ABC STORE	10,000.00	0.00	0.00	10,000.00	100
10-3100-0210 CONTRIB ABC - LAW	5,000.00	0.00	0.00	5,000.00	100
10-3100-0301 PRIVILEGE LICENSE	0.00	0.00	30.00	-30.00	0
10-3100-0501 REIMBURSE GROUP INSURANCE	0.00	227.18	1,352.37	-1,352.37	0
10-3100-0601 MISC INCOME	10,000.00	637.14	272,021.25	-262,021.25	-2,62
10-3100-0620 ADMIN OVERHEAD ALLOCATED	67,000.00	0.00	0.00	67,000.00	100
10-3100-0660 MIS/GIS ALLOCATION	66,268.00	0.00	0.00	66,268.00	100
10-3100-0701 INTEREST INCOME	50,000.00	0.00	17,218.09	32,781.91	66
10-3100-0715 ANTENNA REVENUE	30,000.00	0.00	2,881.00	27,119.00	90
10-3100-0720 D.A.R.E. PROGRAM -	0.00	0.00	3,500.00	-3,500.00	0
10-3100-0723 Macon County ~ SRO	50,000.00	0.00	0.00	50,000.00	100
10-3100-0730 COURT COSTS & FEES	0.00	0.00	36.00	-36.00	0
10-3100-0740 INTEREST INCOME - POWELL BILL	1,000.00	0.00	700.20	299.80	30
10-3100-0760 Interest Income ~ Asst. For. Fund	10.00	0.00	5.00	5.00	50
10-3100-0910 FUND BAL APPROPRIATED - GF	2,352,330.00	0.00	0.00	2,352,330.00	100
10-3100-9460 Dark Fiber Lease Payment	425,000.00	0.00	0.00	425,000.00	100
3100 OTHER GENERAL FUND	<u>3,066,608.00</u>	<u>864.32</u>	<u>297,743.91</u>	<u>2,768,864.09</u>	<u>90</u>
3200 POWELL BILL					
10-3200-9510 POWELL BILL	50,000.00	0.00	0.00	50,000.00	100
3200 POWELL BILL	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>100</u>
3350 RECREATION DEPT.					
10-3350-0101 POOL FEES - REC PARK	0.00	0.00	1,700.00	-1,700.00	0
10-3350-0110 PROGRAM FEES - REC PARK	2,500.00	15.00	842.50	1,657.50	66
10-3350-0120 MISC INCOME - REC PARK	500.00	213.00	720.00	-220.00	-44
10-3350-0130 TENNIS INCOME - REC PARK	2,500.00	1,414.00	6,632.00	-4,132.00	-165
10-3350-0170 NAUTILUS - REC PARK	20,000.00	4,528.00	15,025.00	4,975.00	25
10-3350-0190 RENTAL INCOME - REC PARK	5,000.00	858.00	5,332.00	-332.00	-7
10-3350-0195 RENTAL INCOME - COMMUNITY	1,000.00	0.00	0.00	1,000.00	100
10-3350-0210 Donation ~ Playground	0.00	4,250.00	97,650.00	-97,650.00	0

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
10-3350-0220 CONTRIB. - ABC - RECREATION	20,000.00	0.00	0.00	20,000.00	100
10-3350-9500 MACON COUNTY - RECREATION	550,000.00	0.00	0.00	550,000.00	100
3350 RECREATION DEPT.	<u>601,500.00</u>	<u>11,278.00</u>	<u>127,901.50</u>	<u>473,598.50</u>	<u>79</u>
3360 RECREATION DEPT - POOL					
10-3360-0101 POOL FEES - REC PARK	25,000.00	1,454.00	11,838.00	13,162.00	53
3360 RECREATION DEPT - POOL	<u>25,000.00</u>	<u>1,454.00</u>	<u>11,838.00</u>	<u>13,162.00</u>	<u>53</u>
3370 RECREATION DEPT-ICE RINK					
10-3370-0105 ICE RINK FEES - REC PARK	30,000.00	0.00	0.00	30,000.00	100
3370 RECREATION DEPT-ICE RINK	<u>30,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>100</u>
3380					
10-3380-3000 Refuse Collection Fees	710,000.00	61,797.49	185,001.94	524,998.06	74
10-3380-3001 Dumpster Revenue	43,000.00	2,160.90	6,531.00	36,469.00	85
3380	<u>753,000.00</u>	<u>63,958.39</u>	<u>191,532.94</u>	<u>561,467.06</u>	<u>75</u>
TOTAL REVENUE	<u>8,913,108.00</u>	<u>233,681.83</u>	<u>846,396.89</u>	<u>8,066,711.11</u>	<u>91</u>
EXPENDITURE:					
4000 GOVERNING BODY					
10-4000-0102 SALARIES & WAGES-GOVERNING	40,000.00	0.00	0.00	40,000.00	100
10-4000-0505 FICA	3,060.00	0.00	0.00	3,060.00	100
10-4000-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
10-4000-1400 TRAVEL, SCHOOLS & MEALS	3,500.00	0.00	0.00	3,500.00	100
10-4000-3300 DEPT. SUPPLIES	5,000.00	0.00	0.00	5,000.00	100
10-4000-5200 DUES & SUBSCRIPTIONS	2,000.00	227.98	327.98	1,672.02	84
10-4000-5500 WORKER'S COMPENSATION	100.00	0.00	0.00	100.00	100
4000 GOVERNING BODY	<u>53,760.00</u>	<u>227.98</u>	<u>327.98</u>	<u>53,432.02</u>	<u>99</u>
4100 ADMINISTRATION					
10-4100-0205 SALARIES AND WAGES	632,000.00	48,269.93	143,116.96	488,883.04	77
10-4100-0410 PROF. SERVICES - LEGAL	100,000.00	1,811.85	4,422.90	95,577.10	96
10-4100-0430 PROF. SERVICES - AUDIT	44,000.00	29,250.00	29,250.00	14,750.00	34
10-4100-0450 PROF. SERVICES - ORDINANCES	6,000.00	0.00	0.00	6,000.00	100
10-4100-0460 PROF. SERVICES - ELECTIONS	10,000.00	0.00	0.00	10,000.00	100
10-4100-0470 ADVERTISING	10,000.00	210.92	274.97	9,725.03	97
10-4100-0505 FICA	49,000.00	3,584.59	10,657.08	38,342.92	78
10-4100-0605 GROUP INSURANCE	102,000.00	4,540.29	18,022.16	83,977.84	82
10-4100-0610 GROUP INSURANCE - RETIREES	5,200.00	0.00	0.00	5,200.00	100
10-4100-0611 GROUP INSURANCE - COBRA	1,000.00	0.00	0.00	1,000.00	100
10-4100-0618 DRUG TESTING / PHYSICALS	150.00	0.00	0.00	150.00	100
10-4100-0705 RETIREMENT	86,000.00	6,487.79	19,107.78	66,892.22	78
10-4100-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
10-4100-1105 TELEPHONE	12,000.00	363.09	1,532.89	10,467.11	87
10-4100-1205 POSTAGE	15,000.00	1,111.76	2,208.38	12,791.62	85

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
10-4100-1300 UTILITIES	6,000.00	0.00	6,000.00	0.00	0
10-4100-1400 TRAVEL,SCHOOL & TRAINING	7,500.00	1,449.51	1,974.51	5,525.49	74
10-4100-1500 MAINT. & REPAIR - BLDG	1,000.00	0.00	135.00	865.00	87
10-4100-1600 MAINT. & REPAIR - EQUIPMENT	7,000.00	395.15	750.28	6,249.72	89
10-4100-1700 MAINT. & REPAIR - AUTO	2,000.00	0.00	0.00	2,000.00	100
10-4100-3100 AUTO FUEL	3,000.00	0.00	206.35	2,793.65	93
10-4100-3105 FUEL SERVICE CHARGES	5,000.00	0.00	349.26	4,650.74	93
10-4100-3300 DEPT. SUPPLIES	30,000.00	8,095.36	8,654.51	21,345.49	71
10-4100-3600 UNIFORMS	4,000.00	0.00	0.00	4,000.00	100
10-4100-5200 DUES & SUBSCRIPTIONS	5,000.00	1,302.50	3,898.50	1,101.50	22
10-4100-5400 PROPERTY / LIABILITY INSURANCE	29,000.00	0.00	0.00	29,000.00	100
10-4100-5500 WORKERS COMP INSURANCE	3,000.00	0.00	0.00	3,000.00	100
10-4100-5700 OTHER EXPENSE	25,000.00	2,791.30	3,875.42	21,124.58	84
10-4100-5705 BANK SERVICE CHARGES	1,000.00	0.00	0.00	1,000.00	100
10-4100-5750 Safety Related Expenses	1,700.00	118.17	351.62	1,348.38	79
10-4100-6500 ADMINISTRATIVE FEE/AD	45,000.00	0.00	123.61	44,876.39	100
10-4100-7410 Loan Payments	396,000.00	0.00	0.00	396,000.00	100
10-4100-9513 TRANSFER TO CAPITAL PROJECT	15,698.00	0.00	0.00	15,698.00	100
10-4100-9531 TRANSFER TO CEMETERY FUND	60,300.00	0.00	0.00	60,300.00	100
4100 ADMINISTRATION	1,719,648.00	109,782.21	254,912.18	1,464,735.82	85
4200 PLANNING/ZONING/ECONOMIC					
10-4200-0205 SALARIES AND WAGES	122,000.00	5,475.20	16,241.60	105,758.40	87
10-4200-0505 FICA	9,300.00	387.85	1,149.06	8,150.94	88
10-4200-0605 GROUP INSURANCE	33,000.00	1,076.32	4,309.76	28,690.24	87
10-4200-0618 DRUG TESTING / PHYSICALS	100.00	0.00	0.00	100.00	100
10-4200-0705 RETIREMENT	17,000.00	743.54	2,186.48	14,813.52	87
10-4200-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
10-4200-1400 TRAVEL, SCHOOL & TRAINING	1,000.00	0.00	0.00	1,000.00	100
10-4200-1700 MAINT. & REPAIR - AUTO	500.00	0.00	0.00	500.00	100
10-4200-2710 ZONING & PLANNING BOARD	4,000.00	0.00	300.00	3,700.00	93
10-4200-3100 AUTO FUEL	500.00	0.00	0.00	500.00	100
10-4200-3300 DEPT. SUPPLIES	2,500.00	7.99	7.99	2,492.01	100
10-4200-5200 DUES & SUBSCRIPTIONS	25,000.00	0.00	23,387.54	1,612.46	6
10-4200-5400 PROPERTY / LIABILITY INSURANCE	12,000.00	0.00	0.00	12,000.00	100
10-4200-5500 WORKERS COMP INSURANCE	2,000.00	0.00	0.00	2,000.00	100
10-4200-5700 OTHER EXPENSE	1,000.00	0.00	0.00	1,000.00	100
10-4200-5750 SPECIAL PROJECTS	0.00	118.17	351.62	-351.62	0
10-4200-5780 Safety Related Expenses	1,700.00	0.00	0.00	1,700.00	100
10-4200-7300 Capital Outlay/Other Improvements	50,000.00	0.00	0.00	50,000.00	100
4200 PLANNING/ZONING/ECONOMIC	281,700.00	7,809.07	47,934.05	233,765.95	83

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

26

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
4300 MIS/GIS					
10-4300-0204 OVERTIME PAY	1,000.00	0.00	0.00	1,000.00	100
10-4300-0205 SALARIES & WAGES	285,000.00	21,759.41	64,759.83	220,240.17	77
10-4300-0410 PROF. SERVICES - LEGAL	10,000.00	0.00	0.00	10,000.00	100
10-4300-0505 FICA	22,000.00	1,569.90	4,656.66	17,343.34	79
10-4300-0605 GROUP INSURANCE	54,000.00	4,862.01	19,612.15	34,387.85	64
10-4300-0618 DRUG TESTING / PHYSICALS	100.00	0.00	0.00	100.00	100
10-4300-0705 RETIREMENT	37,000.00	2,948.26	8,696.89	28,303.11	76
10-4300-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
10-4300-1400 TRAVEL, SCHOOLS & TRAINING	5,000.00	756.29	756.29	4,243.71	85
10-4300-1600 MAINT. & REPAIR - EQUIPMENT	27,000.00	0.00	0.00	27,000.00	100
10-4300-1610 COMPUTER PROGRAMMING	12,000.00	0.00	0.00	12,000.00	100
10-4300-1630 ANNUAL CONTRACTS	108,000.00	157.00	53,062.88	54,937.12	51
10-4300-1640 NEW COMPUTER EQUIPMENT	26,000.00	0.00	0.00	26,000.00	100
10-4300-1700 MAINT. & REPAIR - AUTO	4,000.00	0.00	0.00	4,000.00	100
10-4300-3100 AUTO FUEL	2,500.00	0.00	140.90	2,359.10	94
10-4300-3300 DEPT. SUPPLIES	20,000.00	1,124.52	1,280.06	18,719.94	94
10-4300-3600 Uniforms	3,000.00	0.00	189.38	2,810.62	94
10-4300-5400 Property/Liability Insurance	14,000.00	15,473.19	18,552.19	-4,552.19	-33
10-4300-5500 WORKER'S COMPENSATION	4,000.00	0.00	0.00	4,000.00	100
10-4300-5700 OTHER EXPENSE	10,000.00	0.00	0.00	10,000.00	100
10-4300-5750 Safety Related Expenses	1,700.00	118.17	351.62	1,348.38	79
4300 MIS/GIS	646,400.00	48,768.75	172,058.85	474,341.15	73
5100 POLICE DEPARTMENT					
10-5100-0204 OVERTIME PAY	65,000.00	4,566.89	18,397.40	46,602.60	72
10-5100-0205 SALARIES AND WAGES	1,110,000.00	77,089.15	215,076.47	894,923.53	81
10-5100-0209 SALARIES - SEPARATION	38,000.00	1,990.46	7,066.29	30,933.71	81
10-5100-0211 SALARIES - PART-TIME - POLICE	60,000.00	861.29	3,590.71	56,409.29	94
10-5100-0213 SALARIES - PART-TIME - ADMIN	19,000.00	1,442.16	4,292.28	14,707.72	77
10-5100-0410 Professional Service ~ Legal	6,500.00	0.00	6,450.75	49.25	1
10-5100-0505 FICA	85,000.00	6,384.25	18,427.79	66,572.21	78
10-5100-0605 GROUP INSURANCE	192,000.00	11,221.88	44,965.63	147,034.37	77
10-5100-0618 DRUG TESTING / PHYSICALS	3,000.00	187.20	1,187.20	1,812.80	60
10-5100-0705 RETIREMENT	165,000.00	12,151.71	34,585.91	130,414.09	79
10-5100-0706 SUPPLEMENTAL RETIREMENT	50,000.00	2,780.75	8,274.63	41,725.37	83
10-5100-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
10-5100-1105 TELEPHONE	20,000.00	671.74	3,968.68	16,031.32	80
10-5100-1300 UTILITIES	3,000.00	0.00	3,000.00	0.00	0
10-5100-1400 TRAVEL, SCHOOL & TRAINING	5,000.00	659.55	697.99	4,302.01	86
10-5100-1410 EDUCATIONAL ASSISTANCE	4,000.00	0.00	0.00	4,000.00	100

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
10-5100-1500 MAINT. & REPAIR - BLDG	7,000.00	678.50	1,005.45	5,994.55	86
10-5100-1600 MAINT. & REPAIR - EQUIPMENT	50,000.00	96.62	3,637.03	46,362.97	93
10-5100-1700 MAINT. & REPAIR - AUTO	25,000.00	442.01	2,636.03	22,363.97	89
10-5100-3100 AUTO FUEL	40,000.00	0.00	4,300.44	35,699.56	89
10-5100-3220 PROPANE FUEL	5,000.00	434.50	434.50	4,565.50	91
10-5100-3300 DEPT. SUPPLIES	25,000.00	2,271.11	7,924.84	17,075.16	68
10-5100-3600 UNIFORMS	20,000.00	121.62	121.62	19,878.38	99
10-5100-5200 DUES & SUBSCRIPTIONS	5,000.00	0.00	250.00	4,750.00	95
10-5100-5400 PROPERTY / LIABILITY INSURANCE	58,000.00	0.00	0.00	58,000.00	100
10-5100-5500 WORKERS COMP INSURANCE	21,000.00	0.00	0.00	21,000.00	100
10-5100-5700 MISCELLANOUS EXPENSE	15,000.00	181.88	997.65	14,002.35	93
10-5100-5740 D.A.R.E. PROGRAM EXPENSE	3,000.00	0.00	0.00	3,000.00	100
10-5100-5750 Safety Related Expenses	2,000.00	118.17	351.62	1,648.38	82
10-5100-7400 CAPITAL OUTLAY / EQUIPMENT	155,000.00	6,094.20	107,835.00	47,165.00	30
5100 POLICE DEPARTMENT	2,256,600.00	130,445.64	499,475.91	1,757,124.09	78
5600 STREET DEPARTMENT					
10-5600-0204 OVERTIME PAY	65,000.00	2,274.65	8,470.16	56,529.84	87
10-5600-0205 SALARIES AND WAGES	237,000.00	18,097.37	53,711.68	183,288.32	77
10-5600-0505 FICA	23,000.00	1,505.82	4,606.95	18,393.05	80
10-5600-0605 GROUP INSURANCE	54,000.00	4,873.46	19,639.36	34,360.64	64
10-5600-0618 DRUG TESTING / PHYSICALS	100.00	0.00	0.00	100.00	100
10-5600-0705 RETIREMENT	39,000.00	2,770.60	8,380.67	30,619.33	79
10-5600-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
10-5600-1105 TELEPHONE	1,000.00	124.50	373.08	626.92	63
10-5600-1300 UTILITIES	3,000.00	0.00	3,000.00	0.00	0
10-5600-1400 TRAVEL, SCHOOL & TRAINING	100.00	0.00	0.00	100.00	100
10-5600-1500 MAINT. & REPAIR - BLDG	1,000.00	0.00	0.00	1,000.00	100
10-5600-1600 MAINT. & REPAIR - EQUIPMENT	50,000.00	419.50	1,502.41	48,497.59	97
10-5600-1700 MAINT. & REPAIR - AUTO	75,000.00	12,822.65	16,764.15	58,235.85	78
10-5600-1900 MAINT. & REPAIR - STREETS	108,000.00	7,256.15	22,795.40	85,204.60	79
10-5600-3100 AUTO FUEL	15,000.00	0.00	1,340.48	13,659.52	91
10-5600-3220 PROPANE FUEL	500.00	49.94	49.94	450.06	90
10-5600-3300 DEPT. SUPPLIES	65,000.00	8,018.21	18,476.92	46,523.08	72
10-5600-3600 UNIFORMS	16,000.00	1,698.73	1,698.73	14,301.27	89
10-5600-5400 PROPERTY / LIABILITY INSURANCE	24,000.00	0.00	0.00	24,000.00	100
10-5600-5500 WORKERS COMP INSURANCE	15,000.00	0.00	0.00	15,000.00	100
10-5600-5700 MISCELLANOUS EXPENSE	10,000.00	780.58	1,420.51	8,579.49	86
10-5600-5720 LANDSCAPING STREETS	36,000.00	2,934.00	5,868.00	30,132.00	84
10-5600-5750 Safety Related Expenses	4,500.00	386.33	1,003.21	3,496.79	78
10-5600-7300 CAPITAL OUTLAY / OTHER	348,000.00	0.00	0.00	348,000.00	100

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

28

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
10-5600-7310 CAPITAL OUTLAY / POWELL BILL	50,000.00	0.00	0.00	50,000.00	100
10-5600-7330 CAPITAL OUTLAY / PAVING/	126,000.00	0.00	39,916.00	86,084.00	68
10-5600-7400 CAPITAL OUTLAY / EQUIPMENT	208,000.00	0.00	5,994.00	202,006.00	97
5600 STREET DEPARTMENT	<u>1,574,300.00</u>	<u>64,012.49</u>	<u>215,011.65</u>	<u>1,359,288.35</u>	<u>86</u>
5700 PUBLIC BUILDINGS					
10-5700-0211 Salaries ~ Part Time	57,700.00	5,222.00	15,666.00	42,034.00	73
10-5700-0505 FICA	4,500.00	399.49	1,198.47	3,301.53	73
10-5700-1320 MAINT. & REPAIR-COMM BLDG	5,000.00	1,829.46	5,373.41	-373.41	-7
10-5700-1325 MAINT. & REPAIR-EMS BLDG	1,000.00	0.00	0.00	1,000.00	100
10-5700-1500 MAINTENANCE & REPAIR-TOWN	5,000.00	0.00	1,060.00	3,940.00	79
10-5700-3220 PROPANE FUEL - TOH	1,000.00	0.00	421.22	578.78	58
10-5700-3260 PROPANE FUEL - COMM BLDG	3,000.00	202.28	202.28	2,797.72	93
10-5700-3321 CLEANING - MAIN ST PRRMS	40,000.00	3,322.86	6,645.72	33,354.28	83
10-5700-3322 CLEANING - KH PARK PRRMS	8,000.00	762.16	2,153.71	5,846.29	73
10-5700-5500 Worker's Compensation Insurance	4,000.00	0.00	0.00	4,000.00	100
10-5700-7320 CAPITAL OUTLAY/BUILDINGS	82,000.00	0.00	350.00	81,650.00	100
5700 PUBLIC BUILDINGS	<u>211,200.00</u>	<u>11,738.25</u>	<u>33,070.81</u>	<u>178,129.19</u>	<u>84</u>
6200 RECREATION DEPARTMENT					
10-6200-0204 OVERTIME PAY	2,000.00	29.51	187.33	1,812.67	91
10-6200-0205 SALARIES AND WAGES	242,000.00	19,136.23	56,963.31	185,036.69	76
10-6200-0207 SALARIES - PROGRAMS	10,000.00	1,548.00	4,668.00	5,332.00	53
10-6200-0211 SALARIES - PART-TIME	20,000.00	1,321.58	4,675.19	15,324.81	77
10-6200-0505 FICA	20,000.00	1,625.44	4,913.60	15,086.40	75
10-6200-0605 GROUP INSURANCE	56,000.00	3,967.67	16,343.68	39,656.32	71
10-6200-0618 Drug Tests/Physicals/Bkgrnd Checks	200.00	0.00	0.00	200.00	100
10-6200-0705 RETIREMENT	32,000.00	2,605.48	7,711.07	24,288.93	76
10-6200-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
10-6200-1105 TELEPHONE	5,000.00	334.77	1,236.04	3,763.96	75
10-6200-1300 UTILITIES	20,000.00	0.00	20,000.00	0.00	0
10-6200-1305 UTILITIES - ZACHARY FIELD	1,000.00	0.00	0.00	1,000.00	100
10-6200-1400 TRAVEL, SCHOOL & TRAINING	500.00	0.00	0.00	500.00	100
10-6200-1500 MAINT. & REPAIR - BLDG	10,000.00	750.00	750.00	9,250.00	93
10-6200-1502 MOWING & MAINT. - REC PARK	63,000.00	4,763.00	9,960.15	53,039.85	84
10-6200-1503 MOWING & MAINTENANCE -	35,000.00	6,929.37	7,584.37	27,415.63	78
10-6200-1505 MAINT. & REPAIR - GROUNDS	5,000.00	1,500.00	1,980.00	3,020.00	60
10-6200-1506 MAINTENANCE - DOG PARK	1,000.00	0.00	0.00	1,000.00	100
10-6200-1507 MOWING & MAINT.-PINE ST PARK	28,000.00	1,962.00	4,021.46	23,978.54	86
10-6200-1509 Maint. & Repair ~ Playground	1,000.00	0.00	0.00	1,000.00	100
10-6200-1600 Maint & Repair - Equipment	25,000.00	1,969.19	3,708.67	21,291.33	85
10-6200-1630 ANNUAL CONTRACTS	1,000.00	0.00	0.00	1,000.00	100

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
10-6200-1700 MAINT. & REPAIR - AUTO	4,000.00	589.64	923.23	3,076.77	77
10-6200-3100 AUTO FUEL	1,600.00	0.00	263.42	1,336.58	84
10-6200-3210 FUEL OIL	500.00	0.00	0.00	500.00	100
10-6200-3220 PROPANE FUEL	1,500.00	0.00	211.20	1,288.80	86
10-6200-3230 PROPANE GAS ~ FOUNDER'S PARK	500.00	0.00	0.00	500.00	100
10-6200-3300 DEPT. SUPPLIES	30,000.00	4,567.37	7,305.33	22,694.67	76
10-6200-3600 UNIFORMS	2,500.00	919.14	1,106.14	1,393.86	56
10-6200-5200 DUES & SUBSCRIPTIONS	1,000.00	0.00	250.00	750.00	75
10-6200-5400 PROPERTY / LIABILITY INSURANCE	40,000.00	0.00	0.00	40,000.00	100
10-6200-5500 WORKERS COMP INSURANCE	6,000.00	0.00	0.00	6,000.00	100
10-6200-5700 MISCELLANOUS EXPENSE	4,000.00	1,009.53	1,022.67	2,977.33	74
10-6200-5710 PROGRAMS/LEAGUE	7,000.00	220.41	220.41	6,779.59	97
10-6200-5730 SPECIAL EVENTS	5,000.00	0.00	0.00	5,000.00	100
10-6200-5760 Skate Park	1,000.00	0.00	0.00	1,000.00	100
10-6200-5770 MISC - FOUNDER'S PARK	1,000.00	0.00	0.00	1,000.00	100
10-6200-5780 Safety Related Expenses	2,000.00	118.17	351.62	1,648.38	82
10-6200-7300 CAPITAL OUTLAY / OTHER	27,000.00	0.00	0.00	27,000.00	100
10-6200-7400 CAPITAL OUTLAY / EQUIPMENT	0.00	0.00	3,823.00	-3,823.00	0
6200 RECREATION DEPARTMENT	712,400.00	55,866.50	160,179.89	552,220.11	78
6210 REC DEPT - POOL					
10-6210-0204 OVERTIME PAY	1,000.00	0.00	0.00	1,000.00	100
10-6210-0205 SALARIES AND WAGES	81,000.00	5,590.91	20,515.00	60,485.00	75
10-6210-0206 SALARIES - POOL	90,000.00	6,033.40	26,343.02	63,656.98	71
10-6210-0505 FICA	14,000.00	871.34	3,535.77	10,464.23	75
10-6210-0605 GROUP INSURANCE	20,000.00	1,534.39	6,553.30	13,446.70	67
10-6210-0618 DRUG TESTS/PHYSICALS/BKGRND	300.00	0.00	113.60	186.40	62
10-6210-0705 RETIREMENT	11,000.00	692.89	2,273.78	8,726.22	79
10-6210-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
10-6210-1400 TRAVEL, SCHOOL & TRAINING	1,500.00	184.00	184.00	1,316.00	88
10-6210-1500 MAINT. & REPAIR - BLDGS	4,000.00	379.90	423.26	3,576.74	89
10-6210-1620 MAINT & REPAIR-POOL EQUIP	23,000.00	3,541.23	3,916.21	19,083.79	83
10-6210-3220 PROPANE FUEL	35,000.00	0.00	782.25	34,217.75	98
10-6210-3330 DEPT SUPPLIES - POOL	25,000.00	525.09	1,012.96	23,987.04	96
10-6210-3600 UNIFORMS	1,000.00	608.72	666.30	333.70	33
10-6210-5500 WORKERS COMP INSURANCE	5,000.00	0.00	0.00	5,000.00	100
10-6210-5700 MISCELLANEOUS EXPENSE	2,500.00	134.48	134.48	2,365.52	95
6210 REC DEPT - POOL	314,400.00	20,096.35	66,453.93	247,946.07	79
6220 REC DEPT - ICE RINK					
10-6220-0211 SALARIES - PART-TIME	25,000.00	76.25	227.50	24,772.50	99
10-6220-0505 FICA	2,000.00	5.84	17.42	1,982.58	99

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

30

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
10-6220-0618 DRUG	100.00	0.00	0.00	100.00	100
10-6220-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
10-6220-1500 Maintenance & Repair ~ Buildings	5,000.00	0.00	0.00	5,000.00	100
10-6220-1600 Maintenance & Repair ~ Equipment	7,000.00	0.00	0.00	7,000.00	100
10-6220-3340 DEPT SUPPLIES - ICE RINK	10,000.00	0.00	0.00	10,000.00	100
10-6220-3600 UNIFORMS	1,000.00	0.00	0.00	1,000.00	100
10-6220-5700 MISCELLANEOUS EXPENSE	2,000.00	13.02	19.53	1,980.47	99
6220 REC DEPT - ICE RINK	<u>52,200.00</u>	<u>95.11</u>	<u>264.45</u>	<u>51,935.55</u>	<u>99</u>
8400 SANITATION DEPARTMENT					
10-8400-0204 Overtime	42,000.00	2,932.14	8,219.94	33,780.06	80
10-8400-0205 Salaries and Wages	311,000.00	21,842.85	63,581.03	247,418.97	80
10-8400-0505 FICA	27,000.00	1,867.84	5,414.39	21,585.61	80
10-8400-0605 Group Insurance	70,000.00	4,210.88	16,817.92	53,182.08	76
10-8400-0618 Drug Tests/Physicals/Bkgrnd Checks	300.00	0.00	0.00	300.00	100
10-8400-0705 Retirement	46,000.00	3,369.40	9,694.57	36,305.43	79
10-8400-0805 Unemployment Tax	100.00	0.00	0.00	100.00	100
10-8400-1400 Travel, School & Training	100.00	0.00	0.00	100.00	100
10-8400-1600 Maint. & Repair ~ Equipment	5,000.00	0.00	48.05	4,951.95	99
10-8400-1700 Maint. & Repair ~ Auto	90,000.00	34,277.31	34,562.44	55,437.56	62
10-8400-1810 Landfill Tipping Fees	150,000.00	12,610.70	28,742.82	121,257.18	81
10-8400-3100 Auto Fuel	43,000.00	0.00	3,960.76	39,039.24	91
10-8400-3300 Department Supplies	67,000.00	644.60	2,074.53	64,925.47	97
10-8400-3600 Uniforms	20,000.00	2,911.74	3,411.83	16,588.17	83
10-8400-5400 Property/Liability Insurance	17,000.00	0.00	0.00	17,000.00	100
10-8400-5500 Worker's Compensation Insurance	20,000.00	0.00	0.00	20,000.00	100
10-8400-5700 Miscellaneous Expense	3,000.00	0.00	0.00	3,000.00	100
10-8400-5750 Safety Related Expenses	4,000.00	386.33	1,003.21	2,996.79	75
10-8400-7400 Capital Outlay/Equipment	175,000.00	0.00	156,990.00	18,010.00	10
8400 SANITATION DEPARTMENT	<u>1,090,500.00</u>	<u>85,053.79</u>	<u>334,521.49</u>	<u>755,978.51</u>	<u>69</u>
TOTAL EXPENDITURE	<u>8,913,108.00</u>	<u>533,896.14</u>	<u>1,784,211.19</u>	<u>7,128,896.81</u>	<u>80</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>-300,214.31</u>	<u>-937,814.30</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>-300,214.31</u>	<u>-937,814.30</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
15 SCHOLARSHIP FUND					
REVENUE:					
3400 SCHOLARSHIP FUND					
15-3400-0703 INTEREST INCOME - SCHOLARSHIP	10,000.00	0.00	4,873.70	5,126.30	51
15-3400-0910 FUND BALANCE APPROPRIATED	64,500.00	0.00	0.00	64,500.00	100
15-3400-8401 SCHOLARSHIP - UNRESTRICTED	0.00	2,000.00	26,319.00	-26,319.00	0
15-3400-8403 SCHOLARSHIP FUND - NC	0.00	0.00	4,985.74	-4,985.74	0
3400 SCHOLARSHIP FUND	<u>74,500.00</u>	<u>2,000.00</u>	<u>36,178.44</u>	<u>38,321.56</u>	<u>51</u>
TOTAL REVENUE	74,500.00	2,000.00	36,178.44	38,321.56	51
EXPENDITURE:					
4100 ADMINISTRATION					
15-4100-9410 SCHOLARSHIP DISBURSED	68,000.00	-1,000.00	33,750.00	34,250.00	50
15-4100-9411 SCHOLARSHIP FUND RAISING	6,000.00	3,136.23	3,136.23	2,863.77	48
15-4100-9412 MISC. EXPENSE	500.00	0.00	0.00	500.00	100
4100 ADMINISTRATION	<u>74,500.00</u>	<u>2,136.23</u>	<u>36,886.23</u>	<u>37,613.77</u>	<u>50</u>
TOTAL EXPENDITURE	74,500.00	2,136.23	36,886.23	37,613.77	50
BEFORE TRANSFERS	<u>0.00</u>	<u>-136.23</u>	<u>-707.79</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>-136.23</u>	<u>-707.79</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
20 FIRE DEPARTMENT					
REVENUE:					
3300 FIRE DEPARTMENT					
20-3300-0202 CHARITABLE CONTRIBUTION -	10,000.00	0.00	1,443.00	8,557.00	86
20-3300-0702 INTEREST INCOME - FIRE DEPT.	2,500.00	0.00	1,182.40	1,317.60	53
20-3300-0902 MACON COUNTY - CONTRIBUTION	1,107,672.00	0.00	96,724.03	1,010,947.97	91
20-3300-0905 JACKSON COUNTY - CONTRIBUTION	84,000.00	0.00	14,000.00	70,000.00	83
20-3300-0910 FUND BALANCE APPROPRIATED	1,611,328.00	0.00	0.00	1,611,328.00	100
3300 FIRE DEPARTMENT	<u>2,815,500.00</u>	<u>0.00</u>	<u>113,349.43</u>	<u>2,702,150.57</u>	<u>96</u>
TOTAL REVENUE	2,815,500.00	0.00	113,349.43	2,702,150.57	96
EXPENDITURE:					
5300 FIRE DEPARTMENT					
20-5300-0204 OVERTIME PAY	75,000.00	3,023.59	10,577.90	64,422.10	86
20-5300-0205 SALARIES AND WAGES	448,000.00	35,351.72	102,939.89	345,060.11	77
20-5300-0211 SALARIES - PART-TIME	63,000.00	189.00	1,647.00	61,353.00	97
20-5300-0212 WAGES - FIRE CALLS	25,000.00	0.00	0.00	25,000.00	100
20-5300-0214 WAGES - STATION CALLS	5,000.00	0.00	0.00	5,000.00	100
20-5300-0505 FICA	47,000.00	2,860.49	8,560.54	38,439.46	82
20-5300-0605 GROUP INSURANCE	130,000.00	6,137.56	26,008.69	103,991.31	80
20-5300-0618 DRUG TESTING / PHYSICALS	300.00	0.00	113.60	186.40	62
20-5300-0705 RETIREMENT	61,000.00	5,219.07	15,337.41	45,662.59	75
20-5300-0805 UNEMPLOYMENT TAX	300.00	0.00	0.00	300.00	100
20-5300-1105 TELEPHONE	3,500.00	280.56	1,149.86	2,350.14	67
20-5300-1300 UTILITIES	15,000.00	72.89	7,651.32	7,348.68	49
20-5300-1500 MAINT. & REPAIR - BLDG	13,000.00	1,049.82	1,121.79	11,878.21	91
20-5300-1600 MAINT. & REPAIR - EQUIPMENT	40,000.00	1,450.12	4,389.53	35,610.47	89
20-5300-1700 MAINT. & REPAIR - AUTO	25,000.00	4,636.53	5,784.51	19,215.49	77
20-5300-3100 AUTO FUEL	12,000.00	25.61	1,262.20	10,737.80	89
20-5300-3220 PROPANE FUEL	4,000.00	0.00	0.00	4,000.00	100
20-5300-3300 DEPT. SUPPLIES	45,000.00	2,868.74	3,477.90	41,522.10	92
20-5300-3600 UNIFORMS	30,000.00	25,980.68	27,734.53	2,265.47	8
20-5300-5200 DUES & SUBSCRIPTIONS	7,000.00	172.00	312.00	6,688.00	96
20-5300-5400 PROPERTY / LIABILITY INSURANCE	50,000.00	0.00	0.00	50,000.00	100
20-5300-5401 TRAINING	5,000.00	0.00	0.00	5,000.00	100
20-5300-5500 WORKERS COMP INSURANCE	20,000.00	0.00	0.00	20,000.00	100
20-5300-5700 OTHER EXPENSE	5,000.00	493.17	651.85	4,348.15	87
20-5300-5750 Safety Related Expenses	2,400.00	118.17	351.62	2,048.38	85
20-5300-7400 CAPITAL OUTLAY / EQUIPMENT	1,060,000.00	3,415.00	3,415.00	1,056,585.00	100
20-5300-7410 LOAN PAYMENTS	624,000.00	0.00	0.00	624,000.00	100
5300 FIRE DEPARTMENT	<u>2,815,500.00</u>	<u>93,344.72</u>	<u>222,487.14</u>	<u>2,593,012.86</u>	<u>92</u>

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
TOTAL EXPENDITURE	2,815,500.00	93,344.72	222,487.14	2,593,012.86	92
BEFORE TRANSFERS	0.00	-93,344.72	-109,137.71		
AFTER TRANSFERS	0.00	-93,344.72	-109,137.71		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
21 Fireman's Relief Fund					
REVENUE:					
3300 FIRE DEPARTMENT					
21-3300-0202 Contributions	20,000.00	0.00	0.00	20,000.00	100
21-3300-0702 Interest Income ~ Firemen's Relief	2,000.00	0.00	1,335.15	664.85	33
21-3300-0910 Fund Balance Appropriated	8,000.00	0.00	0.00	8,000.00	100
3300 FIRE DEPARTMENT	30,000.00	0.00	1,335.15	28,664.85	96
TOTAL REVENUE	30,000.00	0.00	1,335.15	28,664.85	96
EXPENDITURE:					
5300 FIRE DEPARTMENT					
21-5300-5700 Relief Payments	30,000.00	0.00	5,500.00	24,500.00	82
5300 FIRE DEPARTMENT	30,000.00	0.00	5,500.00	24,500.00	82
TOTAL EXPENDITURE	30,000.00	0.00	5,500.00	24,500.00	82
BEFORE TRANSFERS	0.00	0.00	-4,164.85		
AFTER TRANSFERS	0.00	0.00	-4,164.85		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
25 CEMETERY FUND					
REVENUE:					
3500 CEMETERY FUND					
25-3500-0001 SALE OF LOTS	1,000.00	1,600.00	6,800.00	-5,800.00	-580
25-3500-0002 CHARGES FOR CORNER MARKER	200.00	80.00	320.00	-120.00	-60
25-3500-0003 CHARITABLE DONATIONS	1,000.00	0.00	0.00	1,000.00	100
25-3500-0004 CONTRIB. - PERPETUAL CARE	1,000.00	1,200.00	5,100.00	-4,100.00	-410
25-3500-0704 INTEREST INCOME - INVESTMENTS	2,500.00	0.00	1,143.06	1,356.94	54
25-3500-0930 TRANSFER FROM GENERAL FUND	60,300.00	0.00	0.00	60,300.00	100
3500 CEMETERY FUND	<u>66,000.00</u>	<u>2,880.00</u>	<u>13,363.06</u>	<u>52,636.94</u>	<u>80</u>
TOTAL REVENUE	<u>66,000.00</u>	<u>2,880.00</u>	<u>13,363.06</u>	<u>52,636.94</u>	<u>80</u>
EXPENDITURE:					
4500 CEMETERY FUND					
25-4500-1503 CONTRACT MOWING	60,000.00	11,677.00	11,677.00	48,323.00	81
25-4500-1505 MAINT. & REPAIR - GROUNDS	5,000.00	0.00	0.00	5,000.00	100
25-4500-5700 MISCELLANOUS EXPENSE	1,000.00	0.00	0.00	1,000.00	100
4500 CEMETERY FUND	<u>66,000.00</u>	<u>11,677.00</u>	<u>11,677.00</u>	<u>54,323.00</u>	<u>82</u>
TOTAL EXPENDITURE	<u>66,000.00</u>	<u>11,677.00</u>	<u>11,677.00</u>	<u>54,323.00</u>	<u>82</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>-8,797.00</u>	<u>1,686.06</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>-8,797.00</u>	<u>1,686.06</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

36

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
30 WATER FUND					
REVENUE:					
3710 UTILITY					
30-3710-5105 WATER CHARGES	1,950,000.00	181,009.88	568,593.31	1,381,406.69	71
3710 UTILITY	<u>1,950,000.00</u>	<u>181,009.88</u>	<u>568,593.31</u>	<u>1,381,406.69</u>	<u>71</u>
3800 MISCELLANEOUS					
30-3800-0402 CONNECTION FEE'S	15,000.00	2,400.00	10,500.00	4,500.00	30
30-3800-0701 INTEREST INCOME	500.00	0.00	21,630.49	-21,130.49	-4,22
30-3800-0910 FUND BALANCE APPROPRIATED	805,042.00	0.00	0.00	805,042.00	100
3800 MISCELLANEOUS	<u>820,542.00</u>	<u>2,400.00</u>	<u>32,130.49</u>	<u>788,411.51</u>	<u>96</u>
TOTAL REVENUE	<u>2,770,542.00</u>	<u>183,409.88</u>	<u>600,723.80</u>	<u>2,169,818.20</u>	<u>78</u>
EXPENDITURE:					
8100 WATER DEPARTMENT					
30-8100-0204 OVERTIME PAY	30,000.00	4,341.49	11,343.81	18,656.19	62
30-8100-0205 SALARIES AND WAGES	240,000.00	18,253.92	58,777.32	181,222.68	76
30-8100-0505 FICA	21,000.00	1,695.85	5,264.34	15,735.66	75
30-8100-0605 GROUP INSURANCE	63,000.00	3,632.83	14,553.72	48,446.28	77
30-8100-0618 DRUG TESTING / PHYSICALS	100.00	0.00	0.00	100.00	100
30-8100-0705 RETIREMENT	35,000.00	3,073.00	9,444.54	25,555.46	73
30-8100-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
30-8100-1105 TELEPHONE	2,000.00	0.00	170.84	1,829.16	91
30-8100-1300 UTILITIES	6,500.00	225.24	2,964.71	3,535.29	54
30-8100-1400 TRAVEL, SCHOOL & TRAINING	600.00	0.00	0.00	600.00	100
30-8100-1600 MAINT. & REPAIR - EQUIPMENT	43,000.00	914.29	1,114.29	41,885.71	97
30-8100-1700 MAINT. & REPAIR - AUTO	25,000.00	5,939.48	10,752.12	14,247.88	57
30-8100-1820 MAINT & REPAIR - WATER TANKS	30,000.00	320.25	4,441.29	25,558.71	85
30-8100-1830 MAINT. & REPAIR - WATER/SEWER	75,000.00	0.00	12,250.00	62,750.00	84
30-8100-3100 AUTO FUEL	12,000.00	0.00	1,202.59	10,797.41	90
30-8100-3300 DEPT. SUPPLIES	135,000.00	47,819.02	96,995.56	38,004.44	28
30-8100-3600 UNIFORMS	10,000.00	2,845.67	3,243.10	6,756.90	68
30-8100-5200 DUES & SUBSCRIPTIONS	500.00	199.00	199.00	301.00	60
30-8100-5400 PROPERTY / LIABILITY INSURANCE	52,000.00	0.00	0.00	52,000.00	100
30-8100-5500 WORKERS COMP INSURANCE	5,000.00	0.00	0.00	5,000.00	100
30-8100-5700 MISCELLANOUS EXPENSE	3,000.00	0.00	61.20	2,938.80	98
30-8100-5750 Safety Related Expenses	4,000.00	450.96	1,496.75	2,503.25	63
30-8100-7410 Loan Payments	250,000.00	0.00	0.00	250,000.00	100
30-8100-9513 TRANSFER TO CAPITAL PROJECTS	452,797.00	0.00	0.00	452,797.00	100
30-8100-9535 ADMINISTRATIVE OVERHEAD	10,000.00	0.00	0.00	10,000.00	100
8100 WATER DEPARTMENT	<u>1,505,597.00</u>	<u>89,711.00</u>	<u>234,275.18</u>	<u>1,271,321.82</u>	<u>84</u>
8110 WATER - CAPITAL OUTLAY					

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
30-8110-7300 CAPITAL OUTLAY / OTHER	0.00	11,477.50	24,647.50	-24,647.50	0
30-8110-7400 CAPITAL OUTLAY / EQUIPMENT	80,000.00	75,000.00	75,000.00	5,000.00	6
8110 WATER - CAPITAL OUTLAY	80,000.00	86,477.50	99,647.50	-19,647.50	-25
8150 WATER TREATMENT PLANT					
30-8150-0204 OVERTIME PAY	40,000.00	4,843.68	13,885.55	26,114.45	65
30-8150-0205 SALARIES AND WAGES	322,000.00	22,337.77	66,529.32	255,470.68	79
30-8150-0440 PROF. SERVICES - MONITORING	27,000.00	0.00	1,208.78	25,791.22	96
30-8150-0505 FICA	28,000.00	2,002.90	5,920.36	22,079.64	79
30-8150-0605 GROUP INSURANCE	66,000.00	3,551.60	14,383.50	51,616.50	78
30-8150-0618 DRUG TESTING / PHYSICALS	100.00	0.00	0.00	100.00	100
30-8150-0705 RETIREMENT	47,000.00	3,696.66	10,835.75	36,164.25	77
30-8150-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
30-8150-1105 TELEPHONE	4,000.00	400.84	592.82	3,407.18	85
30-8150-1300 UTILITIES	140,000.00	0.00	140,000.00	0.00	0
30-8150-1400 TRAVEL, SCHOOL & TRAINING	1,000.00	0.00	0.00	1,000.00	100
30-8150-1500 MAINT. & REPAIR - BLDG	7,500.00	0.00	0.00	7,500.00	100
30-8150-1615 MAINT/REP/EQPT - WATER PLANT	200,000.00	2,210.84	2,295.44	197,704.56	99
30-8150-1700 MAINT. & REPAIR - AUTO	1,500.00	0.00	0.00	1,500.00	100
30-8150-1820 MAINT & REPAIR - WATER TANKS	500.00	0.00	0.00	500.00	100
30-8150-3100 AUTO FUEL	500.00	0.00	0.00	500.00	100
30-8150-3210 FUEL OIL - WTP	5,000.00	0.00	0.00	5,000.00	100
30-8150-3350 DEPT SUPPLIES - WATER PLANT	150,000.00	5,124.73	41,629.92	108,370.08	72
30-8150-3600 UNIFORMS	3,000.00	233.19	233.19	2,766.81	92
30-8150-5200 Dues & Subscription	4,000.00	0.00	0.00	4,000.00	100
30-8150-5300 STATE FEES	4,000.00	0.00	0.00	4,000.00	100
30-8150-5400 PROPERTY / LIABILITY INSURANCE	29,000.00	0.00	0.00	29,000.00	100
30-8150-5500 WORKERS COMP INSURANCE	11,000.00	0.00	0.00	11,000.00	100
30-8150-5700 OTHER EXPENSE	500.00	2,279.08	6,837.24	-6,337.24	-1,26
30-8150-5750 Safety Related Expenses	4,000.00	450.96	1,067.84	2,932.16	73
30-8150-9513 Transfer to Capital Projects Fund	27,000.00	0.00	0.00	27,000.00	100
30-8150-9535 ADMINISTRATIVE OVERHEAD C	10,000.00	0.00	0.00	10,000.00	100
30-8150-9560 MIS/GIS ALLOCATION	3,145.00	0.00	0.00	3,145.00	100
8150 WATER TREATMENT PLANT	1,135,845.00	47,132.25	305,419.71	830,425.29	73
8160					
30-8160-7300 CAPITAL OUTLAY / OTHER IM	49,100.00	0.00	0.00	49,100.00	100
8160	49,100.00	0.00	0.00	49,100.00	100
TOTAL EXPENDITURE	2,770,542.00	223,320.75	639,342.39	2,131,199.61	77
BEFORE TRANSFERS	0.00	-39,910.87	-38,618.59		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

38

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
AFTER TRANSFERS	<u>0.00</u>	<u>-39,910.87</u>	<u>-38,618.59</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
31 SEWER FUND					
REVENUE:					
3710 UTILITY					
31-3710-5110 SEWER CHARGES	870,000.00	79,679.42	246,669.50	623,330.50	72
3710 UTILITY	<u>870,000.00</u>	<u>79,679.42</u>	<u>246,669.50</u>	<u>623,330.50</u>	<u>72</u>
3800 MISCELLANEOUS					
31-3800-0402 CONNECTION FEE'S	20,000.00	0.00	0.00	20,000.00	100
31-3800-0701 INTEREST INCOME	0.00	0.00	3,984.30	-3,984.30	0
3800 MISCELLANEOUS	<u>20,000.00</u>	<u>0.00</u>	<u>3,984.30</u>	<u>16,015.70</u>	<u>80</u>
TOTAL REVENUE	<u>890,000.00</u>	<u>79,679.42</u>	<u>250,653.80</u>	<u>639,346.20</u>	<u>72</u>
EXPENDITURE:					
8200 SEWER DEPARTMENT					
31-8200-0204 OVERTIME PAY	5,000.00	0.00	0.00	5,000.00	100
31-8200-0205 SALARIES AND WAGES	20,000.00	0.00	36.87	19,963.13	100
31-8200-0440 PROF. SERVICES - MONITORING	205,000.00	15,885.00	45,195.00	159,805.00	78
31-8200-0505 FICA	3,200.00	0.00	2.79	3,197.21	100
31-8200-0605 GROUP INSURANCE	2,400.00	0.00	0.00	2,400.00	100
31-8200-0618 DRUG TESTING / PHYSICALS	100.00	0.00	0.00	100.00	100
31-8200-0705 RETIREMENT	3,200.00	0.00	5.01	3,194.99	100
31-8200-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
31-8200-1105 TELEPHONE	9,000.00	857.43	2,570.18	6,429.82	71
31-8200-1300 UTILITIES	65,000.00	131.89	48,415.80	16,584.20	26
31-8200-1400 TRAVEL, SCHOOL & TRAINING	1,000.00	0.00	0.00	1,000.00	100
31-8200-1500 MAINT. & REPAIR - BLDG	5,000.00	0.00	0.00	5,000.00	100
31-8200-1600 MAINT. & REPAIR - EQUIPMENT	125,000.00	325.00	32,042.65	92,957.35	74
31-8200-1700 MAINT. & REPAIR - AUTO	1,000.00	0.00	0.00	1,000.00	100
31-8200-1810 LANDFILL / SLUDGE	20,000.00	2,987.16	3,606.24	16,393.76	82
31-8200-1830 MAINT & REPAIR - SEWER LINES	20,000.00	0.00	0.00	20,000.00	100
31-8200-1840 SEWER LINE TREATMENT	50,000.00	0.00	0.00	50,000.00	100
31-8200-3100 AUTO FUEL	1,000.00	0.00	43.07	956.93	96
31-8200-3210 FUEL OIL	1,000.00	0.00	557.56	442.44	44
31-8200-3220 PROPANE FUEL - BELT PRESS	500.00	0.00	0.00	500.00	100
31-8200-3300 DEPT. SUPPLIES	25,000.00	47.45	47.45	24,952.55	100
31-8200-3600 UNIFORMS	1,000.00	0.00	0.00	1,000.00	100
31-8200-5200 DUES & SUBSCRIPTIONS	500.00	0.00	0.00	500.00	100
31-8200-5300 STATE FEE'S	7,000.00	0.00	250.00	6,750.00	96
31-8200-5400 PROPERTY / LIABILITY INSURANCE	44,000.00	0.00	0.00	44,000.00	100
31-8200-5500 WORKERS COMP INSURANCE	5,000.00	0.00	0.00	5,000.00	100
31-8200-5700 MISCELLANOUS EXPENSE	10,000.00	1,500.00	1,868.00	8,132.00	81
31-8200-5750 Safety Related Expenses	4,000.00	375.96	917.84	3,082.16	77

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

40

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
31-8200-9511 TRANSFER CAP PROJECT	198,855.00	0.00	0.00	198,855.00	100
31-8200-9535 ADMINISTRATIVE OVERHEAD	12,000.00	0.00	0.00	12,000.00	100
31-8200-9560 MIS/GIS ALLOCATION	3,145.00	0.00	0.00	3,145.00	100
31-8200-9605 CONTRIB/SEWER RESERVE	20,000.00	0.00	0.00	20,000.00	100
31-8200-9615 INTERFUND TRANSFER - SEWER	-20,000.00	0.00	0.00	-20,000.00	100
8200 SEWER DEPARTMENT	<u>848,000.00</u>	<u>22,109.89</u>	<u>135,558.46</u>	<u>712,441.54</u>	<u>84</u>
8210 SEWER - CAPITAL OUTLAY					
31-8210-7300 CAPITAL OUTLAY / OTHER	42,000.00	0.00	0.00	42,000.00	100
8210 SEWER - CAPITAL OUTLAY	<u>42,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>42,000.00</u>	<u>100</u>
TOTAL EXPENDITURE	<u>890,000.00</u>	<u>22,109.89</u>	<u>135,558.46</u>	<u>754,441.54</u>	<u>85</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>57,569.53</u>	<u>115,095.34</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>57,569.53</u>	<u>115,095.34</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
32 CAPITAL PROJECT FUND					
REVENUE:					
3800 MISCELLANEOUS					
32-3800-0919 ARPA Grant Dog Mtn.	3,386,495.00	0.00	0.00	3,386,495.00	100
32-3800-0920 ARPA Grant Mirror Lake Dredging	5,000,000.00	0.00	0.00	5,000,000.00	100
32-3800-0921 ARPA Grant Water Plant	4,850,000.00	0.00	0.00	4,850,000.00	100
32-3800-0922 Loan Proceeds Water Plant	1,822,000.00	0.00	0.00	1,822,000.00	100
32-3800-0923 Loan Proceeds for Sewer Force Main	1,321,000.00	0.00	0.00	1,321,000.00	100
32-3800-0930 TRANSFER FROM GENERAL FUND	15,698.00	0.00	0.00	15,698.00	100
32-3800-0932 TRANSFER FROM WATER FUND	479,797.00	0.00	0.00	479,797.00	100
32-3800-0934 TRANSFER FROM SEWER FUND	198,855.00	0.00	0.00	198,855.00	100
32-3800-0935 TRANSFER FROM ELECTRIC	2,808,000.00	0.00	0.00	2,808,000.00	100
3800 MISCELLANEOUS	<u>19,881,845.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19,881,845.00</u>	<u>100</u>
TOTAL REVENUE	19,881,845.00	0.00	0.00	19,881,845.00	100
EXPENDITURE:					
8426 MIRROR LAKE SEWER PROJECT					
32-8426-7420 DEBT REPAYMENT - MIRROR LK	56,967.00	0.00	0.00	56,967.00	100
8426 MIRROR LAKE SEWER PROJECT	<u>56,967.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,967.00</u>	<u>100</u>
8429 KELSEY-HUTCHINSON PARK ST					
32-8429-7420 DEBT REPAYMENT - PINE ST	15,698.00	0.00	0.00	15,698.00	100
8429 KELSEY-HUTCHINSON PARK ST	<u>15,698.00</u>	<u>0.00</u>	<u>0.00</u>	<u>15,698.00</u>	<u>100</u>
8436 LAKE SEQUOYAH INTAKE					
32-8436-7420 DEBT REPMT-LAKE SEQUOYAH	20,685.00	0.00	0.00	20,685.00	100
8436 LAKE SEQUOYAH INTAKE	<u>20,685.00</u>	<u>0.00</u>	<u>0.00</u>	<u>20,685.00</u>	<u>100</u>
8452					
32-8452-7100 Contract - Carolina Way Swr Line	0.00	223,363.82	249,689.66	-249,689.66	0
8452	<u>0.00</u>	<u>223,363.82</u>	<u>249,689.66</u>	<u>-249,689.66</u>	<u>0</u>
8453					
32-8453-7100 Contract - Water Mtr Rplcmt	425,000.00	0.00	0.00	425,000.00	100
8453	<u>425,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>425,000.00</u>	<u>100</u>
8456					
32-8456-7100 Contract - Dog Mtn.	3,000,000.00	0.00	0.00	3,000,000.00	100
32-8456-7510 Leg/Adm/Eng Fee - Dog Mtn.	386,495.00	9,850.00	9,850.00	376,645.00	97
8456	<u>3,386,495.00</u>	<u>9,850.00</u>	<u>9,850.00</u>	<u>3,376,645.00</u>	<u>100</u>
8462					
32-8462-7100 Contract ~ Caustic Tank Replacement	27,000.00	2,057.50	4,456.25	22,543.75	83
8462	<u>27,000.00</u>	<u>2,057.50</u>	<u>4,456.25</u>	<u>22,543.75</u>	<u>83</u>
8464					
32-8464-7100 Contract ~ Mirror Lake Dredging	4,500,000.00	0.00	0.00	4,500,000.00	100

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

42

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
32-8464-7510 Leg/Adm/Eng Fee ~ Mirror Lake Dredg	500,000.00	27,055.62	27,055.62	472,944.38	95
8464	<u>5,000,000.00</u>	<u>27,055.62</u>	<u>27,055.62</u>	<u>4,972,944.38</u>	<u>99</u>
8465					
32-8465-7100 Contract ~ WTP Tank, Pmp Station &	6,000,000.00	4,650.00	43,950.00	5,956,050.00	99
32-8465-7510 Leg/Adm/Eng Fee ~ WTP Tank, Pump St	672,000.00	0.00	0.00	672,000.00	100
8465	<u>6,672,000.00</u>	<u>4,650.00</u>	<u>43,950.00</u>	<u>6,628,050.00</u>	<u>99</u>
8466					
32-8466-7100 Contract ~ Elec. Del. Point & Syste	2,800,000.00	5,524.88	5,524.88	2,794,475.12	100
32-8466-7510 Leg/Adm/Eng Fee ~ Elec. Del. Point	8,000.00	0.00	0.00	8,000.00	100
8466	<u>2,808,000.00</u>	<u>5,524.88</u>	<u>5,524.88</u>	<u>2,802,475.12</u>	<u>100</u>
8467					
32-8467-7100 Contract ~ Franklin Rd. Force Main	1,300,000.00	0.00	0.00	1,300,000.00	100
32-8467-7510 Leg/Adm/Eng Fee ~ Franklin Rd. Forc	21,000.00	0.00	0.00	21,000.00	100
8467	<u>1,321,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,321,000.00</u>	<u>100</u>
8468					
32-8468-7100 Lead & Copper Inventory	140,000.00	0.00	0.00	140,000.00	100
32-8468-7510 Leg/Adm/Eng Fee ~ Lead & Copper Inv	9,000.00	0.00	0.00	9,000.00	100
8468	<u>149,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>149,000.00</u>	<u>100</u>
TOTAL EXPENDITURE	<u>19,881,845.00</u>	<u>272,501.82</u>	<u>340,526.41</u>	<u>19,541,318.59</u>	<u>98</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>-272,501.82</u>	<u>-340,526.41</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>-272,501.82</u>	<u>-340,526.41</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
35 ELECTRIC FUND					
REVENUE:					
3710 UTILITY					
35-3710-5120 ELECTRIC CHARGES	5,750,000.00	429,003.32	1,451,788.32	4,298,211.68	75
35-3710-5130 ELECTRIC REPS CHARGE	75,000.00	6,638.51	19,873.27	55,126.73	74
35-3710-5140 Coal Ash Recovery Fees	200,000.00	17,432.82	52,306.53	147,693.47	74
3710 UTILITY	<u>6,025,000.00</u>	<u>453,074.65</u>	<u>1,523,968.12</u>	<u>4,501,031.88</u>	<u>75</u>
3800 MISCELLANEOUS					
35-3800-0050 PENALTIES - UB - ELECTRIC FUND	15,000.00	3,426.56	8,876.27	6,123.73	41
35-3800-0403 TEMPORARY ELECTRIC FEE	0.00	800.00	1,800.00	-1,800.00	0
35-3800-0404 SALES TAX ON ELECTRIC	390,000.00	29,820.04	100,862.28	289,137.72	74
35-3800-0405 POLE ATTACHMENT FEES	70,000.00	0.00	0.00	70,000.00	100
35-3800-0601 MISC INCOME	0.00	300.00	300.00	-300.00	0
35-3800-0701 INTEREST INCOME	120,000.00	0.00	10,603.34	109,396.66	91
35-3800-0910 FUND BALANCE APPROPRIATED	3,177,878.00	0.00	0.00	3,177,878.00	100
3800 MISCELLANEOUS	<u>3,772,878.00</u>	<u>34,346.60</u>	<u>122,441.89</u>	<u>3,650,436.11</u>	<u>97</u>
TOTAL REVENUE	<u>9,797,878.00</u>	<u>487,421.25</u>	<u>1,646,410.01</u>	<u>8,151,467.99</u>	<u>83</u>
EXPENDITURE:					
8300 ELECTRIC DEPARTMENT					
35-8300-0204 OVERTIME PAY	40,000.00	1,583.97	4,737.11	35,262.89	88
35-8300-0205 SALARIES AND WAGES	839,000.00	51,737.04	172,466.14	666,533.86	79
35-8300-0420 PROF. SERVICES - ENGINEERING	15,000.00	190.92	190.92	14,809.08	99
35-8300-0505 FICA	68,000.00	3,819.27	12,705.21	55,294.79	81
35-8300-0605 GROUP INSURANCE	181,000.00	10,027.65	40,457.21	140,542.79	78
35-8300-0618 DRUG TESTING / PHYSICALS	100.00	0.00	0.00	100.00	100
35-8300-0705 RETIREMENT	114,000.00	7,251.64	23,917.61	90,082.39	79
35-8300-0805 UNEMPLOYMENT TAX	100.00	0.00	0.00	100.00	100
35-8300-1105 TELEPHONE	5,000.00	140.59	681.67	4,318.33	86
35-8300-1300 UTILITIES	3,600,000.00	280,038.20	335,936.78	3,264,063.22	91
35-8300-1340 CCR COSTS	200,000.00	6,250.00	12,500.00	187,500.00	94
35-8300-1350 ELEC REPS CHARGE EXPENSE	95,000.00	6,455.00	12,910.00	82,090.00	86
35-8300-1360 POLE ATTACHMENT EXPENSES	1,000.00	0.00	0.00	1,000.00	100
35-8300-1400 TRAVEL, SCHOOL & TRAINING	1,000.00	0.00	0.00	1,000.00	100
35-8300-1500 MAINT. & REPAIR - BLDG	1,000.00	420.71	420.71	579.29	58
35-8300-1600 MAINT. & REPAIR - EQUIPMENT	25,000.00	185.56	1,130.02	23,869.98	95
35-8300-1700 MAINT. & REPAIR - AUTO	45,000.00	16,376.19	17,159.44	27,840.56	62
35-8300-1850 MAINT/REPAIR - SYSTEM EQUIP	35,000.00	0.00	0.00	35,000.00	100
35-8300-3100 AUTO FUEL	30,000.00	0.00	1,792.47	28,207.53	94
35-8300-3220 PROPANE FUEL - WAREHOUSE	200.00	0.00	0.00	200.00	100
35-8300-3300 DEPT. SUPPLIES	175,000.00	10,749.42	40,938.92	134,061.08	77

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2024-2025

09/01/2024 TO 09/30/2024

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT REM</u>
35-8300-3600 UNIFORMS	30,000.00	13,164.30	13,334.29	16,665.71	56
35-8300-3700 ELECTRIC SALES TAX	450,000.00	0.00	-26,396.17	476,396.17	106
35-8300-3982 CONTRIB. - ELECTRIC RESERVE	225,000.00	0.00	0.00	225,000.00	100
35-8300-5200 DUES & SUBSCRIPTIONS	1,500.00	0.00	0.00	1,500.00	100
35-8300-5400 PROPERTY / LIABILITY INSURANCE	26,000.00	0.00	0.00	26,000.00	100
35-8300-5500 WORKERS COMP INSURANCE	30,000.00	0.00	0.00	30,000.00	100
35-8300-5700 MISCELLANOUS EXPENSE	20,000.00	0.00	2,520.86	17,479.14	87
35-8300-5701 CREDIT CARD FEES	15,000.00	0.00	0.00	15,000.00	100
35-8300-5750 SAFETY RELATED EXPENSES	6,000.00	600.95	1,367.84	4,632.16	77
35-8300-7452 INTERFUND TRANSFER - CAPITAL	-225,000.00	0.00	0.00	-225,000.00	100
35-8300-9515 TRANSFER TO CAPITAL PROJECT	2,808,000.00	0.00	0.00	2,808,000.00	100
35-8300-9535 ADMINISTRATIVE OVERHEAD	35,000.00	0.00	0.00	35,000.00	100
35-8300-9560 MIS/GIS ALLOCATION	59,978.00	0.00	0.00	59,978.00	100
8300 ELECTRIC DEPARTMENT	<u>8,951,878.00</u>	<u>408,991.41</u>	<u>668,771.03</u>	<u>8,283,106.97</u>	<u>93</u>
8310 ELECTRIC - CAPITAL OUTLAY					
35-8310-7300 CAPTIAL OUTLAY / OTHER IMPR	300,000.00	0.00	0.00	300,000.00	100
35-8310-7400 CAPITAL OUTLAY / EQUIPMENT	546,000.00	0.00	0.00	546,000.00	100
8310 ELECTRIC - CAPITAL OUTLAY	<u>846,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>846,000.00</u>	<u>100</u>
TOTAL EXPENDITURE	<u>9,797,878.00</u>	<u>408,991.41</u>	<u>668,771.03</u>	<u>9,129,106.97</u>	<u>93</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>78,429.84</u>	<u>977,638.98</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>78,429.84</u>	<u>977,638.98</u>		