

**Town of Highlands
Board of Commissioners Meeting
Via Zoom
Thursday, June 18th, 2020
7:00pm**

*****Agenda*****

- | | | | |
|-----|---|---|---|
| 1. | Meeting Called to Order | <i>Mayor Patrick Taylor</i> | |
| 2. | Public Comment Period | <i>Mayor Patrick Taylor</i> | |
| 3. | Review and Approve Agenda | <i>Mayor Patrick Taylor</i> | |
| 4. | Approval of April 16 th , 2020 Regular Meeting Minutes
Approval of May 1 st , 2020 Special Meeting Minutes
Approval of May 6 th , 2020 Special Meeting Minutes
Approval of May 7 th , 2020 Special Meeting Minutes | <i>Mayor Patrick Taylor</i> | Pages *
Pages *
Pages *
Pages * |
| 5. | Reports
A. Mayor
B. Commissioners and Committee Reports
C. Town Manager | | |
| 6. | Consent Agenda
Public Works Department
Police Department
Parks & Recreation Department
Planning & Development Department
Treasurer's Report
Highlands Scholarship Additions
Jackson County Tax Collection Agreement | <i>Mayor Patrick Taylor</i> | Page 2
Page *
Page *
Page *
Pages 3-27
Pages *
Pages 28-30 |
| 7. | Public Hearing: FY 2020-21 Budget
A. Open Public Hearing
B. Staff Comments/Recommendation
C. Public Comments
D. Close Public Hearing
E. Council Action | | Pages * |
| 8. | Highlands Food & Wine Event Request | <i>David Bock/Steve Mehder
Jack Austin/Casey Reid</i> | Pages * |
| 9. | Request from the Highlands Performing Arts Center to Use Founders Park for Concerts | <i>MaryAdair Trumbley</i> | Pages * |
| 10. | Village Square August Art Show Update | <i>Tucker Chambers</i> | |
| 11. | Recreation Park Opening Discussion | <i>Lester Norris</i> | |
| 12. | Fiber Lease RFP Review | <i>Matt Shuler</i> | Pages * |
| 13. | Planning Matters: Comprehensive Plan Firm Selection | <i>Michael Mathis</i> | Pages * |
| 14. | Financial Matters: Year-End Budget Amendments | <i>Josh Ward</i> | Pages 31-36 |
| 15. | Adjournment | <i>Mayor Patrick Taylor</i> | |

***Items sent with first Agenda on Monday, June 15th, 2020**

PSA Report

May 2020

- I. Street Dept.
 1. Sweeping, Brick Repair, Gravel, Mowing, Ditching, Asphalt Repair, Painting
 2. Assist WWTP
 3. Vehicle Maintenance

- II. Water/Sewer Dept.
 1. Performed Service Work at:
Pipers Court, Main, Hardscrabble, HCC, Picklesimer, Lower Brushy Face, VZ Top, Riverwalk, Split Rail, Satulah, 4th, Ravenel, Oak, Webbmont, Cobb, Netsi, Rainbow, Naiad, Brooks

- III. Electric Dept.
 1. Performed Service Work at:
OEI, Sherwood, Trillium, Main, Old Walhalla S, Spring House, Brushy Face, Centennial, Big Bear Pen, 5th, 4th, Little Bear Pen, Horse Cove, WTP, Gibson, N 5th, Red Bird, Thistle, Shelby, Mirror Lake, Bowery, North Drive
 2. Asst. WTP
 3. Trim Crew:
 - A. Trimmed at:
Moorewood Circle, Hickory Hill, Holt, 4th
 - B. Assist Sanitation Dept.

- IV. Sanitation Dept.
 1. Commercial 95 Tons
 2. Residential 46 Tons
 3. Cardboard 11 Tons

- V. The WTP and WWTP are operating very well.

All Funds ~ June 16 2020 Monthly Summary



	Current Mth	Year-To-Date	Budget	% To Date
Revenues:				
General Fund	398,396	5,632,297	11,303,913	49.83%
Gov't Capital Projects	2,950,353	2,950,686	5,035,427	58.60%
Scholarship Fund	8,473	62,242	60,000	103.74%
Fire Dept. Fund	1,517,735	2,628,979	2,589,864	101.51%
Cemetery Fund	55,240	70,668	60,000	117.78%
Water Fund	648,292	2,037,138	2,103,230	96.86%
Sewer Fund	166,594	768,269	890,462	86.28%
Capital Projects Fund	1,372,350	1,372,350	1,372,350	100.00%
Sanitation Fund	229,099	852,417	886,150	96.19%
Electric Fund	386,379	5,803,607	9,126,670	63.59%
Total Revenues:	7,732,913	22,178,654	33,428,066	66.35%
Expenditures:				
General Fund	1,087,597	5,634,821	11,303,913	49.85%
Gov't Capital Projects	343,074	3,200,997	5,035,427	63.57%
Scholarship Fund	0	55,049	60,000	91.75%
Fire Dept. Fund	1,382,717	1,681,632	2,589,864	64.93%
Cemetery Fund	13,240	42,570	60,000	70.95%
Water Fund	286,693	1,839,833	2,103,230	87.48%
Sewer Fund	117,618	579,012	890,462	65.02%
Capital Projects Fund	88,109	1,254,316	1,372,350	91.40%
Sanitation Fund	56,611	760,359	886,150	85.80%
Electric Fund	4,078,626	7,890,460	9,126,670	86.45%
Total Expenditures:	7,454,285	22,939,048	33,428,066	68.62%

General Fund ~ June 16, 2020 Monthly Summary



General Fund	Current Mth	Year-To-Date	Budget	% To Date
Revenues:				
General Fund	239,020	4,102,542	4,094,598	100.19%
Other General Fund	135,900	462,331	1,682,487	27.48%
Powell Bill	0	53,446	50,000	106.89%
MIS/GIS ~ Fiber	20,706	227,509	4,588,900	4.96%
Recreation	1,110	723,548	834,128	86.74%
Recreation - Pool	1,660	30,480	30,000	101.60%
Recreation - Ice Rink	0	32,442	23,800	136.31%
Total General Fund Revenues	398,396	5,632,297	11,303,913	49.83%
Expenditures:				
Governing Body	14,070	27,285	30,060	90.77%
Administration	625,834	1,349,504	6,009,875	22.45%
Planning/Zoning/ED	6,488	56,677	91,450	61.98%
MIS/GIS	30,673	411,762	492,250	83.65%
MIS/GIS ~ Fiber	22,399	204,795	242,550	84.43%
Police Department	136,856	1,316,763	1,580,150	83.33%
Street Department	183,840	1,273,983	1,370,950	92.93%
Public Buildings	7,189	164,380	177,300	92.71%
Recreation	49,187	597,304	763,350	78.25%
Recreation - Pool	11,062	199,155	493,928	40.32%
Recreation - Ice Rink	0	33,212	52,050	63.81%
Total General Fund Expenditures	1,087,598	5,634,821	11,303,913	49.85%

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10 GENERAL FUND					
REVENUE:					
3000 GENERAL FUND					
10-3000-0010 NC FRANCHISE TAX	260,000.00	66,218.58	193,761.08	66,238.92	75
10-3000-0040 NC LOCAL OPTION SALES TAX	1,000,000.00	160,447.16	1,000,024.33	-24.33	100
10-3000-0090 ZONING CERTIFICATES	30,000.00	975.00	26,879.00	3,121.00	90
10-3000-0801 GAIN ON SALE OF EQUIPMENT	0.00	0.00	1,587.00	-1,587.00	0
10-3000-0901 VEHICLE TAX	20,000.00	2,249.88	21,829.40	-1,829.40	109
10-3000-2007 2007 TAX	383.00	0.00	0.00	383.00	0
10-3000-2008 2008 TAX	387.00	0.00	0.00	387.00	0
10-3000-2009 2009 TAX	672.00	0.00	0.00	672.00	0
10-3000-2010 2010 TAX	838.00	0.00	0.00	838.00	0
10-3000-2011 2011 TAX	602.00	0.00	0.00	602.00	0
10-3000-2012 2012 TAX	1,995.00	0.00	608.38	1,386.62	30
10-3000-2013 2013 TAX	1,909.00	0.00	575.05	1,333.95	30
10-3000-2014 2014 TAX	2,069.00	0.00	601.91	1,467.09	29
10-3000-2015 2015 TAX	2,266.00	0.00	1,193.36	1,072.64	53
10-3000-2016 2016 TAX	3,597.10	0.00	1,436.80	2,160.30	40
10-3000-2017 2017 TAX	0.00	0.00	4,354.77	-4,354.77	0
10-3000-2018 2018 Tax	19,879.74	0.00	10,085.02	9,794.72	51
10-3000-2019 2019 Tax	2,750,000.00	9,129.79	2,839,605.40	-89,605.40	103
3000 GENERAL FUND	4,094,597.84	239,020.41	4,102,541.50	-7,943.66	100
3100 OTHER GENERAL FUND					
10-3100-0201 ABC STORE	23,200.00	0.00	23,214.18	-14.18	100
10-3100-0210 CONTRIB ABC - LAW	5,100.00	250.00	5,870.02	-770.02	115
10-3100-0301 PRIVILEGE LICENSE	0.00	30.00	760.00	-760.00	0
10-3100-0501 REIMBURSE GROUP INSURANCE	0.00	503.64	4,068.00	-4,068.00	0
10-3100-0509 GF Donations	500.00	0.00	0.00	500.00	0
10-3100-0601 MISC INCOME	13,300.00	-790.68	50,736.00	-37,436.00	381
10-3100-0604 INSURANCE SETTLEMENTS	67,700.00	702.66	68,667.74	-967.74	101
10-3100-0620 ADMIN OVERHEAD ALLOCATED	67,000.00	67,000.00	67,000.00	0.00	100
10-3100-0660 MIS/GIS ALLOCATION	66,268.00	66,268.00	66,268.00	0.00	100
10-3100-0701 INTEREST INCOME	50,000.00	844.69	63,553.22	-13,553.22	127
10-3100-0715 ANTENNA REVENUE	15,000.00	1,058.00	31,798.00	-16,798.00	212
10-3100-0720 D.A.R.E. PROGRAM -	3,500.00	0.00	0.00	3,500.00	0
10-3100-0721 DONATIONS - POLICE DEPT	0.00	0.00	5,675.00	-5,675.00	0
10-3100-0723 Macon County ~ SRO	50,000.00	0.00	50,000.00	0.00	100
10-3100-0725 GRANT - GOVERNOR'S CRIME	0.00	0.00	23,070.98	-23,070.98	0
10-3100-0730 COURT COSTS & FEES	0.00	13.50	233.02	-233.02	0
10-3100-0740 INTEREST INCOME - POWELL BILL	500.00	19.52	1,407.17	-907.17	281

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

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FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10-3100-0760 Interest Income ~ Asst. For. Fund	0.00	0.18	9.46	-9.46	0
10-3100-0910 FUND BAL APPROPRIATED - GF	1,320,419.16	0.00	0.00	1,320,419.16	0
3100 OTHER GENERAL FUND	1,682,487.16	135,899.51	462,330.79	1,220,156.37	27
3200 POWELL BILL					
10-3200-9510 POWELL BILL	50,000.00	0.00	53,445.96	-3,445.96	107
3200 POWELL BILL	50,000.00	0.00	53,445.96	-3,445.96	107
3350 RECREATION DEPT.					
10-3350-0101 POOL FEES - REC PARK	15,000.00	0.00	0.00	15,000.00	0
10-3350-0110 PROGRAM FEES - REC PARK	0.00	0.00	13,623.50	-13,623.50	0
10-3350-0120 MISC INCOME - REC PARK	500.00	0.00	418.00	82.00	84
10-3350-0130 TENNIS INCOME - REC PARK	1,500.00	0.00	2,531.00	-1,031.00	169
10-3350-0170 NAUTILUS - REC PARK	20,000.00	0.00	26,790.00	-6,790.00	134
10-3350-0190 RENTAL INCOME - REC PARK	10,000.00	110.00	10,112.00	-112.00	101
10-3350-0195 RENTAL INCOME - COMMUNITY	3,500.00	0.00	4,740.00	-1,240.00	135
10-3350-0210 Donation ~ Playground	1,000.00	1,000.00	1,000.00	0.00	100
10-3350-0215 Donation ~ Pool	232,627.50	0.00	232,127.50	500.00	100
10-3350-0220 CONTRIB. - ABC - RECREATION	0.00	0.00	19,705.65	-19,705.65	0
10-3350-9500 MACON COUNTY - RECREATION	550,000.00	0.00	412,500.00	137,500.00	75
3350 RECREATION DEPT.	834,127.50	1,110.00	723,547.65	110,579.85	87
3360 RECREATION DEPT - POOL					
10-3360-0101 POOL FEES - REC PARK	30,000.00	1,660.00	30,480.05	-480.05	102
3360 RECREATION DEPT - POOL	30,000.00	1,660.00	30,480.05	-480.05	102
3370 RECREATION DEPT-ICE RINK					
10-3370-0105 ICE RINK FEES - REC PARK	23,800.00	0.00	32,442.00	-8,642.00	136
3370 RECREATION DEPT-ICE RINK	23,800.00	0.00	32,442.00	-8,642.00	136
4310 MIS/GIS - FIBER					
10-4310-5125 Charges	122,600.00	20,706.41	227,508.74	-104,908.74	186
10-4310-5127 BB&T Fiber Loan Proceeds	4,466,300.00	0.00	0.00	4,466,300.00	0
4310 MIS/GIS - FIBER	4,588,900.00	20,706.41	227,508.74	4,361,391.26	5
TOTAL REVENUE	11,303,912.50	398,396.33	5,632,296.69	5,671,615.81	50
EXPENDITURE:					
4000 GOVERNING BODY					
10-4000-0102 SALARIES & WAGES-GOVERNING	23,000.00	11,500.00	23,000.00	0.00	100
10-4000-0505 FICA	1,760.00	879.75	1,759.50	0.50	100
10-4000-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
10-4000-1400 TRAVEL, SCHOOLS & MEALS	1,500.00	0.00	341.49	1,158.51	23
10-4000-3300 DEPT. SUPPLIES	3,000.00	1,689.80	1,980.05	1,019.95	66
10-4000-5200 DUES & SUBSCRIPTIONS	500.00	0.00	114.99	385.01	23
10-4000-5500 WORKER'S COMPENSATION	150.00	0.00	77.13	72.87	51

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
4000 GOVERNING BODY	30,060.00	14,069.55	27,284.90	2,775.10	91
4100 ADMINISTRATION					
10-4100-0205 SALARIES AND WAGES	488,000.00	55,434.34	451,074.71	36,925.29	92
10-4100-0410 PROF. SERVICES - LEGAL	30,000.00	0.00	10,940.00	19,060.00	36
10-4100-0430 PROF. SERVICES - AUDIT	38,000.00	0.00	38,687.50	-687.50	102
10-4100-0450 PROF. SERVICES - ORDINANCES	10,000.00	2,431.54	4,331.54	5,668.46	43
10-4100-0460 PROF. SERVICES - ELECTIONS	7,500.00	537.00	7,912.75	-412.75	106
10-4100-0470 ADVERTISING	20,000.00	3,794.25	6,908.10	13,091.90	35
10-4100-0505 FICA	38,000.00	4,062.94	33,071.72	4,928.28	87
10-4100-0605 GROUP INSURANCE	84,000.00	5,118.59	61,822.78	22,177.22	74
10-4100-0610 GROUP INSURANCE - RETIREES	150.00	0.00	284.28	-134.28	190
10-4100-0611 GROUP INSURANCE - COBRA	250.00	63.00	759.70	-509.70	304
10-4100-0618 DRUG TESTING / PHYSICALS	400.00	0.00	54.50	345.50	14
10-4100-0705 RETIREMENT	44,000.00	4,890.47	39,691.49	4,308.51	90
10-4100-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
10-4100-1105 TELEPHONE	9,500.00	1,189.20	9,389.46	110.54	99
10-4100-1205 POSTAGE	20,000.00	903.32	13,248.80	6,751.20	66
10-4100-1300 UTILITIES	6,000.00	0.00	6,000.00	0.00	100
10-4100-1400 TRAVEL,SCHOOL & TRAINING	15,000.00	0.00	3,823.10	11,176.90	25
10-4100-1500 MAINT. & REPAIR - BLDG	0.00	0.00	662.70	-662.70	0
10-4100-1600 MAINT. & REPAIR - EQUIPMENT	5,000.00	236.48	4,760.88	239.12	95
10-4100-1700 MAINT. & REPAIR - AUTO	2,000.00	0.00	1,297.92	702.08	65
10-4100-3100 AUTO FUEL	2,000.00	291.90	1,515.78	484.22	76
10-4100-3105 FUEL SERVICE CHARGES	2,000.00	338.85	1,808.47	191.53	90
10-4100-3300 DEPT. SUPPLIES	25,000.00	676.66	10,111.57	14,888.43	40
10-4100-3600 UNIFORMS	3,500.00	63.12	1,041.11	2,458.89	30
10-4100-5200 DUES & SUBSCRIPTIONS	5,000.00	0.00	1,907.00	3,093.00	38
10-4100-5400 PROPERTY / LIABILITY INSURANCE	32,000.00	0.00	22,648.93	9,351.07	71
10-4100-5500 WORKERS COMP INSURANCE	3,000.00	0.00	2,880.69	119.31	96
10-4100-5700 OTHER EXPENSE	22,000.00	932.04	15,203.33	6,796.67	69
10-4100-5705 BANK SERVICE CHARGES	10,000.00	0.00	542.50	9,457.50	5
10-4100-5750 Safety Related Expenses	1,700.00	207.90	1,348.36	351.64	79
10-4100-6500 ADMINISTRATIVE FEE/AD	44,000.00	136.95	42,927.95	1,072.05	98
10-4100-7300 CAPITAL OUTLAY / OTHER	10,500.00	0.00	8,309.76	2,190.24	79
10-4100-9513 TRANSFER TO CAPITAL PROJECT	15,698.00	15,698.00	15,698.00	0.00	100
10-4100-9515 TRANSFER TO GOVT CAP PROJECTS	4,961,727.00	475,027.00	475,027.00	4,486,700.00	10
10-4100-9531 TRANSFER TO CEMETERY FUND	53,800.00	53,800.00	53,800.00	0.00	100
4100 ADMINISTRATION	6,009,875.00	625,833.55	1,349,504.12	4,660,370.88	22
4200 PLANNING/ZONING/ECONOMIC					
10-4200-0205 SALARIES AND WAGES	54,000.00	4,826.40	38,049.18	15,950.82	70

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

8

FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10-4200-0505 FICA	4,200.00	370.13	2,918.02	1,281.98	69
10-4200-0605 GROUP INSURANCE	9,500.00	651.45	7,240.69	2,259.31	76
10-4200-0618 DRUG TESTING / PHYSICALS	400.00	0.00	0.00	400.00	0
10-4200-0705 RETIREMENT	4,900.00	431.97	3,405.44	1,494.56	69
10-4200-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
10-4200-1400 TRAVEL, SCHOOL & TRAINING	3,500.00	0.00	100.00	3,400.00	3
10-4200-1700 MAINT. & REPAIR - AUTO	500.00	0.00	247.61	252.39	50
10-4200-2710 ZONING & PLANNING BOARD	2,500.00	0.00	971.66	1,528.34	39
10-4200-2720 ECONOMIC DEVELOPMENT	2,500.00	0.00	0.00	2,500.00	0
10-4200-3100 AUTO FUEL	1,000.00	0.00	149.00	851.00	15
10-4200-3300 DEPT. SUPPLIES	2,500.00	0.00	70.44	2,429.56	3
10-4200-5200 DUES & SUBSCRIPTIONS	500.00	0.00	60.00	440.00	12
10-4200-5500 WORKERS COMP INSURANCE	1,600.00	0.00	1,954.75	-354.75	122
10-4200-5700 OTHER EXPENSE	2,000.00	0.00	150.00	1,850.00	8
10-4200-5780 Safety Related Expenses	1,700.00	207.90	1,348.36	351.64	79
4200 PLANNING/ZONING/ECONOMIC	91,450.00	6,487.85	56,676.89	34,773.11	62
4300 MIS/GIS					
10-4300-0204 OVERTIME PAY	1,000.00	0.00	0.00	1,000.00	0
10-4300-0205 SALARIES & WAGES	179,000.00	20,684.04	164,210.11	14,789.89	92
10-4300-0505 FICA	14,000.00	1,481.14	11,765.52	2,234.48	84
10-4300-0605 GROUP INSURANCE	41,000.00	4,416.43	41,771.65	-771.65	102
10-4300-0618 DRUG TESTING / PHYSICALS	400.00	0.00	0.00	400.00	0
10-4300-0705 RETIREMENT	16,000.00	1,845.24	14,649.59	1,350.41	92
10-4300-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
10-4300-1400 TRAVEL, SCHOOLS & TRAINING	10,000.00	0.00	530.44	9,469.56	5
10-4300-1600 MAINT. & REPAIR - EQUIPMENT	27,000.00	0.00	17,681.79	9,318.21	65
10-4300-1610 COMPUTER PROGRAMMING	12,000.00	0.00	4,782.21	7,217.79	40
10-4300-1630 ANNUAL CONTRACTS	70,000.00	600.00	68,665.18	1,334.82	98
10-4300-1640 NEW COMPUTER EQUIPMENT	21,000.00	0.00	11,751.11	9,248.89	56
10-4300-1700 MAINT. & REPAIR - AUTO	7,500.00	0.00	340.66	7,159.34	5
10-4300-3100 AUTO FUEL	3,500.00	60.54	683.96	2,816.04	20
10-4300-3300 DEPT. SUPPLIES	15,000.00	1,358.66	9,585.82	5,414.18	64
10-4300-5400 Property/Liability Insurance	0.00	0.00	3,333.00	-3,333.00	0
10-4300-5500 WORKER'S COMPENSATION	2,500.00	0.00	2,199.64	300.36	88
10-4300-5700 OTHER EXPENSE	2,500.00	19.43	217.11	2,282.89	9
10-4300-5750 Safety Related Expenses	1,700.00	207.90	1,348.36	351.64	79
10-4300-7400 CAPITAL OUTLAY/EQUIPMENT	68,000.00	0.00	58,234.37	9,765.63	86
4300 MIS/GIS	492,250.00	30,673.38	411,762.26	80,487.74	84
4310 MIS/GIS - FIBER					
10-4310-0204 OVERTIME PAY	1,500.00	0.00	875.76	624.24	58

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10-4310-0205 SALARIES & WAGES	97,000.00	10,576.80	84,107.15	12,892.85	87
10-4310-0410 PROFESSIONAL SERVICES ~	17,000.00	6,221.25	22,894.64	-5,894.64	135
10-4310-0505 FICA	8,000.00	793.25	6,372.56	1,627.44	80
10-4310-0605 GROUP INSURANCE	18,500.00	1,331.40	17,520.36	979.64	95
10-4310-0618 DRUG	100.00	0.00	0.00	100.00	0
10-4310-0705 RETIREMENT	9,500.00	939.09	7,542.64	1,957.36	79
10-4310-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
10-4310-1400 TRAVEL, SCHOOL & TRAINING	500.00	0.00	0.00	500.00	0
10-4310-1600 MAINT. & REPAIR ~ EQUIPMENT	5,000.00	0.00	1,887.24	3,112.76	38
10-4310-1630 ANNUAL CONTRACTS	12,500.00	532.00	11,847.00	653.00	95
10-4310-1700 MAINT & REPAIR ~ AUTO	10,000.00	0.00	5,300.29	4,699.71	53
10-4310-3100 AUTO FUEL	6,000.00	507.60	3,570.43	2,429.57	60
10-4310-3300 DEPARTMENTAL SUPPLIES	40,000.00	99.02	18,621.80	21,378.20	47
10-4310-3600 UNIFORMS	2,000.00	603.27	3,383.07	-1,383.07	169
10-4310-3700 BROADBAND SALES TAX	5,000.00	0.00	11,871.05	-6,871.05	237
10-4310-5400 Property/Liability Insurance	0.00	2,107.00	2,107.00	-2,107.00	0
10-4310-5500 Workers Comp Insurance	4,000.00	0.00	5,240.26	-1,240.26	131
10-4310-5700 MISC. EXPENSE	5,000.00	-1,520.03	294.00	4,706.00	6
10-4310-5750 Safety Related Expenses	800.00	207.90	1,348.36	-548.36	169
4310 MIS/GIS - FIBER	242,550.00	22,398.55	204,795.35	37,754.65	84
5100 POLICE DEPARTMENT					
10-5100-0204 OVERTIME PAY	65,500.00	2,135.44	36,457.08	29,042.92	56
10-5100-0205 SALARIES AND WAGES	620,000.00	78,623.27	570,805.81	49,194.19	92
10-5100-0209 SALARIES - SEPARATION	34,000.00	5,609.41	31,175.30	2,824.70	92
10-5100-0211 SALARIES - PART-TIME - POLICE	41,000.00	2,157.36	35,302.82	5,697.18	86
10-5100-0213 SALARIES - PART-TIME - ADMIN	19,000.00	1,059.57	9,707.39	9,292.61	51
10-5100-0410 Professional Service ~ Legal	6,500.00	0.00	6,081.00	419.00	94
10-5100-0505 FICA	59,000.00	6,637.74	50,518.21	8,481.79	86
10-5100-0605 GROUP INSURANCE	153,400.00	10,835.18	129,844.16	23,555.84	85
10-5100-0618 DRUG TESTING / PHYSICALS	4,000.00	176.94	2,830.54	1,169.46	71
10-5100-0705 RETIREMENT	65,000.00	7,802.96	58,669.08	6,330.92	90
10-5100-0706 SUPPLEMENTAL RETIREMENT	33,000.00	3,650.09	27,784.02	5,215.98	84
10-5100-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
10-5100-1105 TELEPHONE	21,000.00	2,085.19	18,537.46	2,462.54	88
10-5100-1300 UTILITIES	3,000.00	0.00	3,000.00	0.00	100
10-5100-1400 TRAVEL, SCHOOL & TRAINING	14,000.00	0.00	9,134.87	4,865.13	65
10-5100-1410 EDUCATIONAL ASSISTANCE	6,000.00	0.00	974.79	5,025.21	16
10-5100-1500 MAINT. & REPAIR - BLDG	9,000.00	230.39	5,410.89	3,589.11	60
10-5100-1600 MAINT. & REPAIR - EQUIPMENT	56,400.00	10,525.84	23,397.17	33,002.83	41
10-5100-1700 MAINT. & REPAIR - AUTO	20,000.00	2,044.79	14,239.33	5,760.67	71

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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
10-5100-3100 AUTO FUEL	40,000.00	5,888.48	35,704.50	4,295.50	89
10-5100-3220 PROPANE FUEL	3,500.00	0.00	3,135.09	364.91	90
10-5100-3300 DEPT. SUPPLIES	40,000.00	1,570.04	15,899.33	24,100.67	40
10-5100-3600 UNIFORMS	22,000.00	0.00	13,459.69	8,540.31	61
10-5100-5200 DUES & SUBSCRIPTIONS	3,000.00	1,230.00	2,198.00	802.00	73
10-5100-5400 PROPERTY / LIABILITY INSURANCE	49,000.00	2,509.65	41,037.00	7,963.00	84
10-5100-5500 WORKERS COMP INSURANCE	32,000.00	0.00	22,710.99	9,289.01	71
10-5100-5700 MISCELLANOUS EXPENSE	16,500.00	1,308.50	10,354.42	6,145.58	63
10-5100-5740 D.A.R.E. PROGRAM EXPENSE	5,500.00	197.95	4,970.01	529.99	90
10-5100-5750 Safety Related Expenses	1,700.00	207.90	1,348.36	351.64	79
10-5100-5760 Governor's Crime Commission Grant	25,000.00	-3,750.31	22,613.67	2,386.33	90
10-5100-5780 VETERANS MEMORIAL	1,500.00	0.00	0.00	1,500.00	0
10-5100-7400 CAPITAL OUTLAY / EQUIPMENT	45,500.00	-5,879.91	45,086.41	413.59	99
10-5100-7430 DEBT SERVICE (P & I)	65,000.00	0.00	64,363.74	636.26	99
5100 POLICE DEPARTMENT	1,580,150.00	136,856.47	1,316,762.87	263,387.13	83
5600 STREET DEPARTMENT					
10-5600-0204 OVERTIME PAY	65,000.00	271.68	23,054.04	41,945.96	35
10-5600-0205 SALARIES AND WAGES	190,000.00	21,956.80	173,584.38	16,415.62	91
10-5600-0505 FICA	20,000.00	1,597.19	14,226.26	5,773.74	71
10-5600-0605 GROUP INSURANCE	58,000.00	7,792.21	64,260.87	-6,260.87	111
10-5600-0618 DRUG TESTING / PHYSICALS	400.00	0.00	97.00	303.00	24
10-5600-0705 RETIREMENT	23,000.00	1,989.43	17,599.00	5,401.00	77
10-5600-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
10-5600-1105 TELEPHONE	1,100.00	135.32	878.22	221.78	80
10-5600-1300 UTILITIES	3,000.00	0.00	3,000.00	0.00	100
10-5600-1400 TRAVEL, SCHOOL & TRAINING	500.00	0.00	0.00	500.00	0
10-5600-1500 MAINT. & REPAIR - BLDG	3,500.00	0.00	0.00	3,500.00	0
10-5600-1600 MAINT. & REPAIR - EQUIPMENT	20,000.00	2,599.50	48,712.94	-28,712.94	244
10-5600-1700 MAINT. & REPAIR - AUTO	62,000.00	1,763.60	55,555.83	6,444.17	90
10-5600-1900 MAINT. & REPAIR - STREETS	86,000.00	7,318.20	87,683.37	-1,683.37	102
10-5600-3100 AUTO FUEL	12,000.00	946.39	8,864.74	3,135.26	74
10-5600-3220 PROPANE FUEL	1,000.00	0.00	371.29	628.71	37
10-5600-3300 DEPT. SUPPLIES	65,000.00	4,626.58	56,234.40	8,765.60	87
10-5600-3600 UNIFORMS	14,000.00	1,684.32	12,556.21	1,443.79	90
10-5600-5400 PROPERTY / LIABILITY INSURANCE	18,000.00	0.00	13,413.92	4,586.08	75
10-5600-5500 WORKERS COMP INSURANCE	20,000.00	0.00	14,655.44	5,344.56	73
10-5600-5700 MISCELLANOUS EXPENSE	10,000.00	682.52	4,808.40	5,191.60	48
10-5600-5720 LANDSCAPING STREETS	25,000.00	6,160.00	22,660.00	2,340.00	91
10-5600-5750 Safety Related Expenses	3,300.00	415.78	2,671.48	628.52	81
10-5600-7300 CAPITAL OUTLAY / OTHER	570,000.00	99,143.75	561,710.23	8,289.77	99

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10-5600-7310 CAPITAL OUTLAY / POWELL BILL	50,000.00	0.00	53,566.62	-3,566.62	107
10-5600-7330 CAPITAL OUTLAY / PAVING/	50,000.00	24,756.74	33,806.74	16,193.26	68
5600 STREET DEPARTMENT	1,370,950.00	183,840.01	1,273,983.12	96,966.88	93
5700 PUBLIC BUILDINGS					
10-5700-0211 Salaries ~ Part Time	29,000.00	2,363.00	18,620.38	10,379.62	64
10-5700-0505 FICA	2,200.00	180.79	1,422.14	777.86	65
10-5700-1310 MAINT. & REPAIR - PAC	5,000.00	0.00	0.00	5,000.00	0
10-5700-1315 MAINT. & REPAIR - PLAYHOUSE	5,000.00	31.50	8,497.32	-3,497.32	170
10-5700-1320 MAINT. & REPAIR-COMM BLDG	12,000.00	0.00	11,220.57	779.43	94
10-5700-1325 MAINT. & REPAIR-EMS BLDG	1,000.00	0.00	0.00	1,000.00	0
10-5700-1500 MAINTENANCE & REPAIR-TOWN	8,500.00	0.00	2,152.42	6,347.58	25
10-5700-3220 PROPANE FUEL - TOH	1,200.00	0.00	0.00	1,200.00	0
10-5700-3250 PROPANE FUEL - PAC	3,500.00	0.00	1,592.71	1,907.29	46
10-5700-3260 PROPANE FUEL - COMM BLDG	2,000.00	0.00	903.06	1,096.94	45
10-5700-3321 CLEANING - MAIN ST PRRMS	32,500.00	2,693.86	32,326.32	173.68	99
10-5700-3322 CLEANING - KH PARK PRRMS	6,000.00	1,920.00	3,011.82	2,988.18	50
10-5700-5500 Worker's Compensation Insurance	1,700.00	0.00	1,338.76	361.24	79
10-5700-7320 CAPITAL OUTLAY/BUILDINGS	67,700.00	0.00	83,294.45	-15,594.45	123
5700 PUBLIC BUILDINGS	177,300.00	7,189.15	164,379.95	12,920.05	93
6200 RECREATION DEPARTMENT					
10-6200-0204 OVERTIME PAY	2,000.00	0.00	0.00	2,000.00	0
10-6200-0205 SALARIES AND WAGES	199,000.00	20,354.52	175,849.24	23,150.76	88
10-6200-0207 SALARIES - PROGRAMS	67,000.00	0.00	23,590.66	43,409.34	35
10-6200-0211 SALARIES - PART-TIME	20,000.00	0.00	9,775.33	10,224.67	49
10-6200-0505 FICA	22,000.00	1,534.93	15,817.04	6,182.96	72
10-6200-0605 GROUP INSURANCE	49,000.00	2,708.36	29,670.23	19,329.77	61
10-6200-0618 Drug Tests/Physicals/Bkgrnd Checks	800.00	0.00	54.50	745.50	7
10-6200-0705 RETIREMENT	19,000.00	1,821.72	15,965.07	3,034.93	84
10-6200-1105 TELEPHONE	6,000.00	726.67	4,836.71	1,163.29	81
10-6200-1300 UTILITIES	20,000.00	0.00	20,000.00	0.00	100
10-6200-1305 UTILITIES - ZACHARY FIELD	2,000.00	0.00	0.00	2,000.00	0
10-6200-1400 TRAVEL, SCHOOL & TRAINING	1,000.00	0.00	0.00	1,000.00	0
10-6200-1500 MAINT. & REPAIR - BLDG	18,000.00	528.00	13,968.02	4,031.98	78
10-6200-1502 MOWING & MAINT. - REC PARK	35,000.00	10,610.00	31,445.00	3,555.00	90
10-6200-1503 MOWING & MAINTENANCE -	30,000.00	4,675.00	19,874.56	10,125.44	66
10-6200-1505 MAINT. & REPAIR - GROUNDS	6,000.00	0.00	352.37	5,647.63	6
10-6200-1506 MAINTENANCE - DOG PARK	1,200.00	0.00	482.44	717.56	40
10-6200-1507 MOWING & MAINT.-PINE ST PARK	16,000.00	3,208.71	13,718.32	2,281.68	86
10-6200-1508 MOWING & MAINT.-HARRIS LAKE	250.00	-2,996.00	0.00	250.00	0
10-6200-1509 Maint. & Repair ~ Playground	1,000.00	1,000.00	0.00	1,000.00	0

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10-6200-1600 Maint & Repair - Equipment	47,000.00	-1,201.48	55,764.92	-8,764.92	119
10-6200-1630 ANNUAL CONTRACTS	1,500.00	0.00	0.00	1,500.00	0
10-6200-1700 MAINT. & REPAIR - AUTO	1,500.00	0.00	1,828.46	-328.46	122
10-6200-3100 AUTO FUEL	1,500.00	61.54	1,032.57	467.43	69
10-6200-3210 FUEL OIL	3,000.00	0.00	0.00	3,000.00	0
10-6200-3220 PROPANE FUEL	5,000.00	73.35	705.29	4,294.71	14
10-6200-3230 PROPANE GAS ~ FOUNDER'S PARK	1,000.00	0.00	0.00	1,000.00	0
10-6200-3300 DEPT. SUPPLIES	28,000.00	3,901.52	23,596.46	4,403.54	84
10-6200-3600 UNIFORMS	1,700.00	123.12	1,547.49	152.51	91
10-6200-5200 DUES & SUBSCRIPTIONS	1,200.00	0.00	690.00	510.00	58
10-6200-5400 PROPERTY / LIABILITY INSURANCE	20,000.00	0.00	19,805.50	194.50	99
10-6200-5500 WORKERS COMP INSURANCE	13,500.00	0.00	7,015.77	6,484.23	52
10-6200-5700 MISCELLANOUS EXPENSE	2,000.00	69.28	1,343.53	656.47	67
10-6200-5710 PROGRAMS/LEAGUE	5,000.00	0.00	2,629.93	2,370.07	53
10-6200-5730 SPECIAL EVENTS	7,000.00	0.00	4,120.73	2,879.27	59
10-6200-5760 Skate Park	2,500.00	1,779.86	1,779.86	720.14	71
10-6200-5780 Safety Related Expenses	1,700.00	207.90	1,348.36	351.64	79
10-6200-7300 CAPITAL OUTLAY / OTHER	105,000.00	0.00	98,696.00	6,304.00	94
6200 RECREATION DEPARTMENT	<u>763,350.00</u>	<u>49,187.00</u>	<u>597,304.36</u>	<u>166,045.64</u>	<u>78</u>
6210 REC DEPT - POOL					
10-6210-0204 OVERTIME PAY	1,000.00	0.00	0.00	1,000.00	0
10-6210-0205 SALARIES AND WAGES	34,000.00	3,804.00	30,319.75	3,680.25	89
10-6210-0206 SALARIES - POOL	91,000.00	452.00	55,179.84	35,820.16	61
10-6210-0505 FICA	10,000.00	312.75	6,515.43	3,484.57	65
10-6210-0605 GROUP INSURANCE	10,000.00	894.45	7,952.12	2,047.88	80
10-6210-0618 DRUG TESTS/PHYSICALS/BKGRND	800.00	0.00	196.00	604.00	25
10-6210-0705 RETIREMENT	6,500.00	340.47	3,911.33	2,588.67	60
10-6210-1400 TRAVEL, SCHOOL & TRAINING	2,000.00	0.00	234.94	1,765.06	12
10-6210-1500 MAINT. & REPAIR - BLDGS	4,000.00	300.00	3,775.45	224.55	94
10-6210-1620 MAINT & REPAIR-POOL EQUIP	8,000.00	32.50	4,202.04	3,797.96	53
10-6210-3220 PROPANE FUEL	45,000.00	3,603.76	39,710.91	5,289.09	88
10-6210-3330 DEPT SUPPLIES - POOL	17,500.00	1,321.64	11,487.21	6,012.79	66
10-6210-3600 UNIFORMS	2,000.00	0.00	1,273.31	726.69	64
10-6210-5500 WORKERS COMP INSURANCE	3,000.00	0.00	7,015.77	-4,015.77	234
10-6210-5700 MISCELLANEOUS EXPENSE	4,000.00	0.00	3,629.64	370.36	91
10-6210-7300 Capital Outlay/Other Improvement	232,127.50	0.00	0.00	232,127.50	0
10-6210-7400 CAPITAL OUTLAY/EQUIPMENT	23,000.00	0.00	23,750.81	-750.81	103
6210 REC DEPT - POOL	<u>493,927.50</u>	<u>11,061.57</u>	<u>199,154.55</u>	<u>294,772.95</u>	<u>40</u>
6220 REC DEPT - ICE RINK					
10-6220-0211 SALARIES - PART-TIME	26,100.00	0.00	14,499.39	11,600.61	56

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10-6220-0505 FICA	2,000.00	0.00	1,109.26	890.74	55
10-6220-0618 DRUG	400.00	0.00	185.50	214.50	46
10-6220-0705 Retirement	400.00	0.00	395.24	4.76	99
10-6220-0805 UNEMPLOYMENT TAX	500.00	0.00	11.74	488.26	2
10-6220-3340 DEPT SUPPLIES - ICE RINK	18,450.00	0.00	15,522.12	2,927.88	84
10-6220-3600 UNIFORMS	1,200.00	0.00	754.93	445.07	63
10-6220-5700 MISCELLANEOUS EXPENSE	3,000.00	0.00	734.10	2,265.90	24
6220 REC DEPT - ICE RINK	<u>52,050.00</u>	<u>0.00</u>	<u>33,212.28</u>	<u>18,837.72</u>	<u>64</u>
TOTAL EXPENDITURE	<u>11,303,912.50</u>	<u>1,087,597.08</u>	<u>5,634,820.65</u>	<u>5,669,091.85</u>	<u>50</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>-689,200.75</u>	<u>-2,523.96</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>-689,200.75</u>	<u>-2,523.96</u>		

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11 GOVERNMENTAL CAP PROJECTS					
REVENUE:					
3900 GOVERNMENTAL CAPITAL PROJ					
11-3900-0701 INTEREST INCOME	0.00	18.00	351.25	-351.25	0
11-3900-0908 BB&T LOAN PROCEEDS	4,466,300.00	2,475,307.66	2,475,307.66	1,990,992.34	55
11-3900-0930 TRANSFER FROM GENERAL FUND	569,127.00	475,027.00	475,027.00	94,100.00	83
3900 GOVERNMENTAL CAPITAL PROJ	5,035,427.00	2,950,352.66	2,950,685.91	2,084,741.09	59
TOTAL REVENUE	5,035,427.00	2,950,352.66	2,950,685.91	2,084,741.09	59
EXPENDITURE:					
8439 FIBER BUILD OUT					
11-8439-7100 Contract - Fiber Build Out	4,420,400.00	343,073.93	2,725,970.21	1,694,429.79	62
11-8439-7110 Leg/Admin/Eng - Fiber Build Out	140,000.00	0.00	0.00	140,000.00	0
11-8439-7420 Debt Repayment ~ Fiber Build out Pr	475,027.00	0.00	475,026.67	0.33	100
8439 FIBER BUILD OUT	5,035,427.00	343,073.93	3,200,996.88	1,834,430.12	64
TOTAL EXPENDITURE	5,035,427.00	343,073.93	3,200,996.88	1,834,430.12	64
BEFORE TRANSFERS	0.00	2,607,278.73	-250,310.97		
AFTER TRANSFERS	0.00	2,607,278.73	-250,310.97		

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15 SCHOLARSHIP FUND					
REVENUE:					
3400 SCHOLARSHIP FUND					
15-3400-0703 INTEREST INCOME - SCHOLARSHIP	0.00	143.30	10,737.28	-10,737.28	0
15-3400-0910 FUND BALANCE APPROPRIATED	60,000.00	0.00	0.00	60,000.00	0
15-3400-8401 SCHOLARSHIP - UNRESTRICTED	0.00	4,243.99	29,426.99	-29,426.99	0
15-3400-8402 SCHOLARSHIP - ABC	0.00	0.00	17,992.12	-17,992.12	0
15-3400-8403 SCHOLARSHIP FUND - NC	0.00	4,086.01	4,086.01	-4,086.01	0
3400 SCHOLARSHIP FUND	<u>60,000.00</u>	<u>8,473.30</u>	<u>62,242.40</u>	<u>-2,242.40</u>	<u>104</u>
TOTAL REVENUE	60,000.00	8,473.30	62,242.40	-2,242.40	104
EXPENDITURE:					
4100 ADMINISTRATION					
15-4100-9410 SCHOLARSHIP DISBURSED	47,500.00	0.00	45,425.00	2,075.00	96
15-4100-9411 SCHOLARSHIP FUND RAISING	12,000.00	0.00	9,589.24	2,410.76	80
15-4100-9412 MISC. EXPENSE	500.00	0.00	35.00	465.00	7
4100 ADMINISTRATION	<u>60,000.00</u>	<u>0.00</u>	<u>55,049.24</u>	<u>4,950.76</u>	<u>92</u>
TOTAL EXPENDITURE	60,000.00	0.00	55,049.24	4,950.76	92
BEFORE TRANSFERS	<u>0.00</u>	<u>8,473.30</u>	<u>7,193.16</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>8,473.30</u>	<u>7,193.16</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

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FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
20 FIRE DEPARTMENT					
REVENUE:					
3300 FIRE DEPARTMENT					
20-3300-0202 CHARITABLE CONTRIBUTION -	10,000.00	-560.82	12,640.00	-2,640.00	126
20-3300-0602 MISC RECEIPTS - FIRE DEPT.	0.00	250.00	8,778.35	-8,778.35	0
20-3300-0604 INSURANCE SETTLEMENTS	0.00	8,221.70	10,790.40	-10,790.40	0
20-3300-0702 INTEREST INCOME - FIRE DEPT.	0.00	86.36	3,222.45	-3,222.45	0
20-3300-0902 MACON COUNTY - CONTRIBUTION	1,029,864.00	5,571.50	1,047,714.15	-17,850.15	102
20-3300-0905 JACKSON COUNTY - CONTRIBUTION	50,000.00	4,166.67	45,833.37	4,166.63	92
20-3300-0936 TRANSFER FROM ELEC FUND	1,500,000.00	1,500,000.00	1,500,000.00	0.00	100
3300 FIRE DEPARTMENT	<u>2,589,864.00</u>	<u>1,517,735.41</u>	<u>2,628,978.72</u>	<u>-39,114.72</u>	<u>102</u>
TOTAL REVENUE	2,589,864.00	1,517,735.41	2,628,978.72	-39,114.72	102
EXPENDITURE:					
5300 FIRE DEPARTMENT					
20-5300-0204 OVERTIME PAY	1,000.00	0.00	0.00	1,000.00	0
20-5300-0205 SALARIES AND WAGES	108,146.00	12,806.40	93,499.86	14,646.14	86
20-5300-0211 SALARIES - PART-TIME	20,000.00	0.00	2,585.60	17,414.40	13
20-5300-0212 WAGES - FIRE CALLS	35,000.00	10,500.00	22,410.00	12,590.00	64
20-5300-0214 WAGES - STATION CALLS	3,000.00	1,080.00	4,185.00	-1,185.00	140
20-5300-0410 Professional Services	0.00	0.00	1,860.00	-1,860.00	0
20-5300-0505 FICA	13,000.00	2,736.10	9,097.20	3,902.80	70
20-5300-0605 GROUP INSURANCE	18,000.00	1,424.40	17,470.10	529.90	97
20-5300-0705 RETIREMENT	10,000.00	1,138.64	8,308.74	1,691.26	83
20-5300-0805 UNEMPLOYMENT TAX	1,000.00	0.00	11.74	988.26	1
20-5300-1105 TELEPHONE	2,670.00	408.04	2,896.73	-226.73	108
20-5300-1300 UTILITIES	11,000.00	529.63	10,242.55	757.45	93
20-5300-1500 MAINT. & REPAIR - BLDG	15,000.00	0.00	365.78	14,634.22	2
20-5300-1600 MAINT. & REPAIR - EQUIPMENT	31,755.00	4,079.00	23,886.04	7,868.96	75
20-5300-1700 MAINT. & REPAIR - AUTO	18,600.00	138.86	18,743.55	-143.55	101
20-5300-3100 AUTO FUEL	10,000.00	778.62	4,631.95	5,368.05	46
20-5300-3220 PROPANE FUEL	4,000.00	0.00	1,393.98	2,606.02	35
20-5300-3300 DEPT. SUPPLIES	10,000.00	464.91	6,521.33	3,478.67	65
20-5300-3600 UNIFORMS	21,000.00	509.47	16,912.04	4,087.96	81
20-5300-5200 DUES & SUBSCRIPTIONS	8,000.00	240.00	3,921.56	4,078.44	49
20-5300-5400 PROPERTY / LIABILITY INSURANCE	30,000.00	521.00	29,326.17	673.83	98
20-5300-5401 TRAINING	10,000.00	0.00	2,273.86	7,726.14	23
20-5300-5500 WORKERS COMP INSURANCE	16,000.00	0.00	8,899.64	7,100.36	56
20-5300-5700 OTHER EXPENSE	32,000.00	227.52	6,376.69	25,623.31	20
20-5300-5750 Safety Related Expenses	1,580.00	207.90	1,361.80	218.20	86
20-5300-7300 CAPITAL OUTLAY / OTHER	2,159,113.00	1,344,926.55	1,384,450.55	774,662.45	64

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

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05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
5300 FIRE DEPARTMENT	2,589,864.00	1,382,717.04	1,681,632.46	908,231.54	65
TOTAL EXPENDITURE	2,589,864.00	1,382,717.04	1,681,632.46	908,231.54	65
BEFORE TRANSFERS	0.00	135,018.37	947,346.26		
AFTER TRANSFERS	0.00	135,018.37	947,346.26		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

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FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
25 CEMETERY FUND					
REVENUE:					
3500 CEMETERY FUND					
25-3500-0001 SALE OF LOTS	1,500.00	1,400.00	7,000.00	-5,500.00	467
25-3500-0002 CHARGES FOR CORNER MARKER	200.00	0.00	640.00	-440.00	320
25-3500-0003 CHARITABLE DONATIONS	2,000.00	0.00	2,000.00	0.00	100
25-3500-0004 CONTRIB. - PERPETUAL CARE	1,000.00	0.00	4,200.00	-3,200.00	420
25-3500-0704 INTEREST INCOME - INVESTMENTS	1,500.00	40.42	3,028.43	-1,528.43	202
25-3500-0930 TRANSFER FROM GENERAL FUND	53,800.00	53,800.00	53,800.00	0.00	100
3500 CEMETERY FUND	<u>60,000.00</u>	<u>55,240.42</u>	<u>70,668.43</u>	<u>-10,668.43</u>	<u>118</u>
TOTAL REVENUE	60,000.00	55,240.42	70,668.43	-10,668.43	118
EXPENDITURE:					
4500 CEMETERY FUND					
25-4500-1503 CONTRACT MOWING	45,000.00	12,736.00	41,266.00	3,734.00	92
25-4500-1505 MAINT. & REPAIR - GROUNDS	10,000.00	0.00	0.00	10,000.00	0
25-4500-5700 MISCELLANOUS EXPENSE	5,000.00	504.00	1,304.00	3,696.00	26
4500 CEMETERY FUND	<u>60,000.00</u>	<u>13,240.00</u>	<u>42,570.00</u>	<u>17,430.00</u>	<u>71</u>
TOTAL EXPENDITURE	60,000.00	13,240.00	42,570.00	17,430.00	71
BEFORE TRANSFERS	<u>0.00</u>	<u>42,000.42</u>	<u>28,098.43</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>42,000.42</u>	<u>28,098.43</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
30 WATER FUND					
REVENUE:					
3710 UTILITY					
30-3710-5105 WATER CHARGES	1,670,000.00	127,822.49	1,494,877.75	175,122.25	90
3710 UTILITY	<u>1,670,000.00</u>	<u>127,822.49</u>	<u>1,494,877.75</u>	<u>175,122.25</u>	<u>90</u>
3800 MISCELLANEOUS					
30-3800-0401 SALE OF MATERIALS	0.00	0.00	4,838.35	-4,838.35	0
30-3800-0402 CONNECTION FEE'S	5,000.00	1,000.00	14,200.00	-9,200.00	284
30-3800-0601 MISC INCOME	0.00	100,611.07	104,260.81	-104,260.81	0
30-3800-0701 INTEREST INCOME	0.00	2.15	105.27	-105.27	0
30-3800-0910 FUND BALANCE APPROPRIATED	600.00	0.00	0.00	600.00	0
30-3800-0919 NC Dept. of Environ. Quality	150,000.00	141,226.00	141,226.00	8,774.00	94
30-3800-0936 TRANSFER FROM ELECTRIC	277,630.00	277,630.00	277,630.00	0.00	100
3800 MISCELLANEOUS	<u>433,230.00</u>	<u>520,469.22</u>	<u>542,260.43</u>	<u>-109,030.43</u>	<u>125</u>
TOTAL REVENUE	<u>2,103,230.00</u>	<u>648,291.71</u>	<u>2,037,138.18</u>	<u>66,091.82</u>	<u>97</u>
EXPENDITURE:					
8100 WATER DEPARTMENT					
30-8100-0204 OVERTIME PAY	30,000.00	2,460.45	10,960.91	19,039.09	37
30-8100-0205 SALARIES AND WAGES	235,000.00	26,743.20	212,651.54	22,348.46	90
30-8100-0505 FICA	21,000.00	2,206.06	16,885.15	4,114.85	80
30-8100-0605 GROUP INSURANCE	51,000.00	3,666.72	39,735.03	11,264.97	78
30-8100-0618 DRUG TESTING / PHYSICALS	400.00	0.00	132.00	268.00	33
30-8100-0705 RETIREMENT	24,000.00	2,613.71	20,013.33	3,986.67	83
30-8100-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
30-8100-1105 TELEPHONE	6,000.00	90.30	992.37	5,007.63	17
30-8100-1300 UTILITIES	7,000.00	481.55	5,343.20	1,656.80	76
30-8100-1400 TRAVEL, SCHOOL & TRAINING	3,000.00	0.00	1,060.08	1,939.92	35
30-8100-1600 MAINT. & REPAIR - EQUIPMENT	44,000.00	261.00	21,765.08	22,234.92	49
30-8100-1700 MAINT. & REPAIR - AUTO	27,000.00	673.58	25,180.25	1,819.75	93
30-8100-1820 MAINT & REPAIR - WATER TANKS	30,000.00	1,850.49	29,383.62	616.38	98
30-8100-1830 MAINT. & REPAIR - WATER/SEWER	11,000.00	425.00	425.00	10,575.00	4
30-8100-3100 AUTO FUEL	10,000.00	62.92	5,505.55	4,494.45	55
30-8100-3300 DEPT. SUPPLIES	100,000.00	3,504.45	94,053.23	5,946.77	94
30-8100-3600 UNIFORMS	13,000.00	1,570.48	12,668.37	331.63	97
30-8100-5200 DUES & SUBSCRIPTIONS	600.00	0.00	650.00	-50.00	108
30-8100-5400 PROPERTY / LIABILITY INSURANCE	20,000.00	2,500.00	18,825.70	1,174.30	94
30-8100-5500 WORKERS COMP INSURANCE	13,000.00	0.00	11,052.76	1,947.24	85
30-8100-5700 MISCELLANOUS EXPENSE	5,000.00	0.00	1,147.94	3,852.06	23
30-8100-5750 Safety Related Expenses	3,300.00	415.78	2,671.49	628.51	81
30-8100-9535 ADMINISTRATIVE OVERHEAD	10,000.00	10,000.00	10,000.00	0.00	100

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

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05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
8100 WATER DEPARTMENT	664,450.00	59,525.69	541,114.34	123,335.66	81
8110 WATER - CAPITAL OUTLAY					
30-8110-7100 NC Dept. of Env. Quality Grant	150,600.00	120,600.00	120,600.00	30,000.00	80
8110 WATER - CAPITAL OUTLAY	150,600.00	120,600.00	120,600.00	30,000.00	80
8150 WATER TREATMENT PLANT					
30-8150-0204 OVERTIME PAY	42,000.00	1,894.28	34,358.17	7,641.83	82
30-8150-0205 SALARIES AND WAGES	211,000.00	25,144.80	212,618.16	-1,618.16	101
30-8150-0440 PROF. SERVICES - MONITORING	24,000.00	1,163.00	20,761.76	3,238.24	87
30-8150-0505 FICA	20,000.00	1,966.55	18,119.68	1,880.32	91
30-8150-0605 GROUP INSURANCE	46,000.00	3,906.90	43,033.64	2,966.36	94
30-8150-0618 DRUG TESTING / PHYSICALS	400.00	0.00	32.50	367.50	8
30-8150-0705 RETIREMENT	23,000.00	2,420.00	22,104.38	895.62	96
30-8150-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
30-8150-1105 TELEPHONE	3,000.00	462.22	2,817.75	182.25	94
30-8150-1300 UTILITIES	140,000.00	0.00	140,000.00	0.00	100
30-8150-1400 TRAVEL, SCHOOL & TRAINING	3,000.00	0.00	430.86	2,569.14	14
30-8150-1500 MAINT. & REPAIR - BLDG	22,500.00	0.00	2,003.36	20,496.64	9
30-8150-1615 MAINT/REP/EQPT - WATER PLANT	232,000.00	34,650.50	177,576.20	54,423.80	77
30-8150-1700 MAINT. & REPAIR - AUTO	2,000.00	64.97	380.80	1,619.20	19
30-8150-1820 MAINT & REPAIR - WATER TANKS	500.00	0.00	0.00	500.00	0
30-8150-3100 AUTO FUEL	1,500.00	366.92	836.23	663.77	56
30-8150-3210 FUEL OIL - WTP	1,500.00	0.00	1,156.00	344.00	77
30-8150-3350 DEPT SUPPLIES - WATER PLANT	100,000.00	-141.19	96,096.41	3,903.59	96
30-8150-3600 UNIFORMS	4,000.00	422.64	3,534.12	465.88	88
30-8150-5200 Dues & Subscription	1,000.00	0.00	660.00	340.00	66
30-8150-5300 STATE FEES	4,500.00	0.00	4,197.50	302.50	93
30-8150-5400 PROPERTY / LIABILITY INSURANCE	27,000.00	0.00	17,970.77	9,029.23	67
30-8150-5500 WORKERS COMP INSURANCE	11,000.00	0.00	9,291.48	1,708.52	84
30-8150-5700 OTHER EXPENSE	1,000.00	0.00	534.71	465.29	53
30-8150-5750 Safety Related Expenses	3,300.00	415.78	2,671.49	628.51	81
30-8150-9513 Transfer to Capital Projects Fund	20,685.00	20,685.00	20,685.00	0.00	100
30-8150-9535 ADMINISTRATIVE OVERHEAD C	10,000.00	10,000.00	10,000.00	0.00	100
30-8150-9560 MIS/GIS ALLOCATION	3,145.00	3,145.00	3,145.00	0.00	100
8150 WATER TREATMENT PLANT	958,180.00	106,567.37	845,027.71	113,152.29	88
8160					
30-8160-7300 CAPITAL OUTLAY / OTHER IM	200,000.00	0.00	214,746.50	-14,746.50	107
30-8160-7400 CAPITAL OUTLAY / EQUIPMENT	130,000.00	0.00	118,344.20	11,655.80	91
8160	330,000.00	0.00	333,090.70	-3,090.70	101
TOTAL EXPENDITURE	2,103,230.00	286,693.06	1,839,832.75	263,397.25	87

HIGHLANDS TOWN
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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
BEFORE TRANSFERS	0.00	361,598.65	197,305.43		
AFTER TRANSFERS	0.00	361,598.65	197,305.43		

HIGHLANDS TOWN
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	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
31 SEWER FUND					
REVENUE:					
3710 UTILITY					
31-3710-5110 SEWER CHARGES	715,000.00	53,010.97	638,211.20	76,788.80	89
3710 UTILITY	<u>715,000.00</u>	<u>53,010.97</u>	<u>638,211.20</u>	<u>76,788.80</u>	<u>89</u>
3800 MISCELLANEOUS					
31-3800-0402 CONNECTION FEE'S	20,000.00	2,500.00	10,000.00	10,000.00	50
31-3800-0701 INTEREST INCOME	7,500.00	121.40	9,096.24	-1,596.24	121
31-3800-0910 FUND BALANCE APPROPRIATED	37,000.00	0.00	0.00	37,000.00	0
31-3800-0936 TRANSFER FROM ELECTRIC	110,962.00	110,962.00	110,962.00	0.00	100
3800 MISCELLANEOUS	<u>175,462.00</u>	<u>113,583.40</u>	<u>130,058.24</u>	<u>45,403.76</u>	<u>74</u>
TOTAL REVENUE	<u>890,462.00</u>	<u>166,594.37</u>	<u>768,269.44</u>	<u>122,192.56</u>	<u>86</u>
EXPENDITURE:					
8200 SEWER DEPARTMENT					
31-8200-0204 OVERTIME PAY	25,000.00	302.64	13,206.98	11,793.02	53
31-8200-0205 SALARIES AND WAGES	177,000.00	19,733.62	154,836.55	22,163.45	87
31-8200-0440 PROF. SERVICES - MONITORING	24,000.00	1,372.00	16,178.00	7,822.00	67
31-8200-0505 FICA	16,000.00	1,443.89	11,980.88	4,019.12	75
31-8200-0605 GROUP INSURANCE	51,000.00	3,876.02	39,340.11	11,659.89	77
31-8200-0618 DRUG TESTING / PHYSICALS	400.00	0.00	0.00	400.00	0
31-8200-0705 RETIREMENT	19,000.00	1,763.87	14,826.20	4,173.80	78
31-8200-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
31-8200-1105 TELEPHONE	9,500.00	1,824.06	11,040.75	-1,540.75	116
31-8200-1300 UTILITIES	50,000.00	399.52	49,790.33	209.67	100
31-8200-1400 TRAVEL, SCHOOL & TRAINING	2,000.00	0.00	652.90	1,347.10	33
31-8200-1500 MAINT. & REPAIR - BLDG	25,500.00	0.00	2,371.55	23,128.45	9
31-8200-1600 MAINT. & REPAIR - EQUIPMENT	84,500.00	11,486.56	68,569.34	15,930.66	81
31-8200-1700 MAINT. & REPAIR - AUTO	10,000.00	0.00	2,064.77	7,935.23	21
31-8200-1810 LANDFILL / SLUDGE	15,000.00	0.00	8,306.10	6,693.90	55
31-8200-1830 MAINT & REPAIR - SEWER LINES	17,000.00	0.00	22,275.00	-5,275.00	131
31-8200-1840 SEWER LINE TREATMENT	45,000.00	1,725.00	30,683.33	14,316.67	68
31-8200-3100 AUTO FUEL	4,000.00	203.96	910.16	3,089.84	23
31-8200-3210 FUEL OIL	3,000.00	0.00	995.89	2,004.11	33
31-8200-3220 PROPANE FUEL - BELT PRESS	1,000.00	0.00	0.00	1,000.00	0
31-8200-3300 DEPT. SUPPLIES	22,000.00	207.13	5,908.41	16,091.59	27
31-8200-3600 UNIFORMS	5,000.00	751.76	5,472.94	-472.94	109
31-8200-5200 DUES & SUBSCRIPTIONS	500.00	0.00	211.59	288.41	42
31-8200-5300 STATE FEE'S	4,500.00	0.00	4,042.50	457.50	90
31-8200-5400 PROPERTY / LIABILITY INSURANCE	26,000.00	0.00	21,824.75	4,175.25	84
31-8200-5500 WORKERS COMP INSURANCE	11,000.00	0.00	5,816.32	5,183.68	53

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FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
31-8200-5700 MISCELLANOUS EXPENSE	2,500.00	0.00	1,655.00	845.00	66
31-8200-5750 Safety Related Expenses	3,300.00	415.78	2,671.49	628.51	81
31-8200-9511 TRANSFER CAP PROJECT	56,967.00	56,967.00	56,967.00	0.00	100
31-8200-9535 ADMINISTRATIVE OVERHEAD	12,000.00	12,000.00	12,000.00	0.00	100
31-8200-9560 MIS/GIS ALLOCATION	3,145.00	3,145.00	3,145.00	0.00	100
31-8200-9605 CONTRIB/SEWER RESERVE	20,000.00	0.00	0.00	20,000.00	0
31-8200-9615 INTERFUND TRANSFER - SEWER	-20,000.00	0.00	0.00	-20,000.00	0
8200 SEWER DEPARTMENT	<u>725,962.00</u>	<u>117,617.81</u>	<u>567,755.58</u>	<u>158,206.42</u>	<u>78</u>
8210 SEWER - CAPITAL OUTLAY					
31-8210-7300 CAPITAL OUTLAY / OTHER	127,500.00	0.00	11,255.96	116,244.04	9
31-8210-7400 CAPITAL OUTLAY / EQUIPMENT	37,000.00	0.00	0.00	37,000.00	0
8210 SEWER - CAPITAL OUTLAY	<u>164,500.00</u>	<u>0.00</u>	<u>11,255.96</u>	<u>153,244.04</u>	<u>7</u>
TOTAL EXPENDITURE	<u>890,462.00</u>	<u>117,617.81</u>	<u>579,011.54</u>	<u>311,450.46</u>	<u>65</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>48,976.56</u>	<u>189,257.90</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>48,976.56</u>	<u>189,257.90</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
32 CAPITAL PROJECT FUND					
REVENUE:					
3800 MISCELLANEOUS					
32-3800-0930 TRANSFER FROM GENERAL FUND	15,698.00	15,698.00	15,698.00	0.00	100
32-3800-0932 TRANSFER FROM WATER FUND	20,685.00	20,685.00	20,685.00	0.00	100
32-3800-0934 TRANSFER FROM SEWER FUND	56,967.00	56,967.00	56,967.00	0.00	100
32-3800-0935 TRANSFER FROM ELECTRIC	1,279,000.00	1,279,000.00	1,279,000.00	0.00	100
3800 MISCELLANEOUS	<u>1,372,350.00</u>	<u>1,372,350.00</u>	<u>1,372,350.00</u>	<u>0.00</u>	<u>100</u>
TOTAL REVENUE	<u>1,372,350.00</u>	<u>1,372,350.00</u>	<u>1,372,350.00</u>	<u>0.00</u>	<u>100</u>
EXPENDITURE:					
8426 MIRROR LAKE SEWER PROJECT					
32-8426-7420 DEBT REPAYMENT - MIRROR LK	56,967.00	56,966.97	56,966.97	0.03	100
8426 MIRROR LAKE SEWER PROJECT	<u>56,967.00</u>	<u>56,966.97</u>	<u>56,966.97</u>	<u>0.03</u>	<u>100</u>
8429 KELSEY-HUTCHINSON PARK ST					
32-8429-7420 DEBT REPAYMENT - PINE ST	15,698.00	15,697.79	15,697.79	0.21	100
8429 KELSEY-HUTCHINSON PARK ST	<u>15,698.00</u>	<u>15,697.79</u>	<u>15,697.79</u>	<u>0.21</u>	<u>100</u>
8436 LAKE SEQUOYAH INTAKE					
32-8436-7420 DEBT REPMT-LAKE SEQUOYAH	20,685.00	20,684.50	20,684.50	0.50	100
8436 LAKE SEQUOYAH INTAKE	<u>20,685.00</u>	<u>20,684.50</u>	<u>20,684.50</u>	<u>0.50</u>	<u>100</u>
8446					
32-8446-7100 Contract ~ Buckhorn Wtr Tnk & Pmp	388,000.00	32,950.00	570,274.40	-182,274.40	147
32-8446-7510 Leg/Adm/Eng Fee ~ Buckhorn Wtr Tnk	15,000.00	0.00	21,131.01	-6,131.01	141
8446	<u>403,000.00</u>	<u>32,950.00</u>	<u>591,405.41</u>	<u>-188,405.41</u>	<u>147</u>
8447					
32-8447-7100 Contract - Sagee Waterline Project	876,000.00	82,410.00	569,561.00	306,439.00	65
8447	<u>876,000.00</u>	<u>82,410.00</u>	<u>569,561.00</u>	<u>306,439.00</u>	<u>65</u>
8448					
32-8448-7100 Contract ~ Asset Inv. & Assess Grnt	0.00	-120,600.00	0.00	0.00	0
8448	<u>0.00</u>	<u>-120,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
TOTAL EXPENDITURE	<u>1,372,350.00</u>	<u>88,109.26</u>	<u>1,254,315.67</u>	<u>118,034.33</u>	<u>91</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>1,284,240.74</u>	<u>118,034.33</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>1,284,240.74</u>	<u>118,034.33</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
34 SANITATION FUND					
REVENUE:					
3010 REFUSE COLLECTION FEES					
34-3010-0601 MISC INCOME	0.00	0.00	927.00	-927.00	0
34-3010-0935 TRANSFER FROM ELECTRIC	166,150.00	166,150.00	166,150.00	0.00	100
34-3010-3000 REFUSE COLLECTION FEES	685,000.00	59,478.85	647,033.38	37,966.62	94
34-3010-3001 DUMPSTER REVENUE	35,000.00	3,470.39	38,306.96	-3,306.96	109
3010 REFUSE COLLECTION FEES	<u>886,150.00</u>	<u>229,099.24</u>	<u>852,417.34</u>	<u>33,732.66</u>	<u>96</u>
TOTAL REVENUE	886,150.00	229,099.24	852,417.34	33,732.66	96
EXPENDITURE:					
8400 SANITATION DEPARTMENT					
34-8400-0204 OVERTIME PAY	45,000.00	5,300.21	43,141.07	1,858.93	96
34-8400-0205 SALARIES AND WAGES	253,000.00	28,231.86	227,730.62	25,269.38	90
34-8400-0505 FICA	23,000.00	2,526.80	20,346.53	2,653.47	88
34-8400-0605 GROUP INSURANCE	74,000.00	3,408.16	58,149.68	15,850.32	79
34-8400-0607 HEALTH REIMBURSEMENT	0.00	0.00	-2,350.14	2,350.14	0
34-8400-0618 DRUG TESTING / PHYSICALS	300.00	0.00	85.50	214.50	29
34-8400-0705 RETIREMENT	23,000.00	2,417.93	22,983.69	16.31	100
34-8400-0805 UNEMPLOYMENT TAX	150.00	0.00	11.74	138.26	8
34-8400-1400 TRAVEL, SCHOOL & TRAINING	1,000.00	0.00	0.00	1,000.00	0
34-8400-1600 MAINT. & REPAIR - EQUIPMENT	5,000.00	0.00	631.61	4,368.39	13
34-8400-1700 MAINT. & REPAIR - AUTO	42,000.00	1,314.33	53,493.31	-11,493.31	127
34-8400-1810 LANDFILL TIPPING FEE	152,000.00	5,485.06	111,608.62	40,391.38	73
34-8400-3100 AUTO FUEL	25,000.00	3,258.20	24,058.12	941.88	96
34-8400-3300 DEPT. SUPPLIES	190,000.00	1,393.30	154,062.19	35,937.81	81
34-8400-3600 UNIFORMS	14,500.00	2,815.70	17,980.95	-3,480.95	124
34-8400-5400 PROPERTY / LIABILITY INSURANCE	12,000.00	0.00	9,173.85	2,826.15	76
34-8400-5500 WORKERS COMP INSURANCE	20,000.00	0.00	15,004.00	4,996.00	75
34-8400-5700 OTHER EXPENSE	3,000.00	43.49	1,576.40	1,423.60	53
34-8400-5750 Safety Related Expenses	3,200.00	415.78	2,671.49	528.51	83
8400 SANITATION DEPARTMENT	<u>886,150.00</u>	<u>56,610.82</u>	<u>760,359.23</u>	<u>125,790.77</u>	<u>86</u>
TOTAL EXPENDITURE	886,150.00	56,610.82	760,359.23	125,790.77	86
BEFORE TRANSFERS	<u>0.00</u>	<u>172,488.42</u>	<u>92,058.11</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>172,488.42</u>	<u>92,058.11</u>		

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
35 ELECTRIC FUND					
REVENUE:					
3710 UTILITY					
35-3710-5120 ELECTRIC CHARGES	5,400,000.00	338,240.42	5,008,690.39	391,309.61	93
35-3710-5130 ELECTRIC REPS CHARGE	70,000.00	6,427.29	70,624.25	-624.25	101
35-3710-5140 Coal Ash Recovery Fees	196,000.00	17,034.38	184,661.75	11,338.25	94
3710 UTILITY	<u>5,666,000.00</u>	<u>361,702.09</u>	<u>5,263,976.39</u>	<u>402,023.61</u>	<u>93</u>
3800 MISCELLANEOUS					
35-3800-0050 PENALTIES - UB - ELECTRIC FUND	15,000.00	0.00	17,338.74	-2,338.74	116
35-3800-0401 SALE OF MATERIALS	0.00	219.00	22,143.17	-22,143.17	0
35-3800-0403 TEMPORARY ELECTRIC FEE	0.00	100.00	2,000.00	-2,000.00	0
35-3800-0404 SALES TAX ON ELECTRIC	350,000.00	23,503.56	347,804.37	2,195.63	99
35-3800-0405 POLE ATTACHMENT FEES	50,000.00	0.00	70,670.00	-20,670.00	141
35-3800-0601 MISC INCOME	0.00	0.00	14,699.94	-14,699.94	0
35-3800-0701 INTEREST INCOME	50,000.00	854.64	64,974.26	-14,974.26	130
35-3800-0910 FUND BALANCE APPROPRIATED	2,995,670.00	0.00	0.00	2,995,670.00	0
3800 MISCELLANEOUS	<u>3,460,670.00</u>	<u>24,677.20</u>	<u>539,630.48</u>	<u>2,921,039.52</u>	<u>16</u>
TOTAL REVENUE	<u>9,126,670.00</u>	<u>386,379.29</u>	<u>5,803,606.87</u>	<u>3,323,063.13</u>	<u>64</u>
EXPENDITURE:					
8300 ELECTRIC DEPARTMENT					
35-8300-0204 OVERTIME PAY	42,000.00	2,210.60	13,806.17	28,193.83	33
35-8300-0205 SALARIES AND WAGES	544,000.00	65,249.77	496,540.95	47,459.05	91
35-8300-0410 PROF. SERVICES - LEGAL	10,000.00	0.00	0.00	10,000.00	0
35-8300-0420 PROF. SERVICES - ENGINEERING	15,000.00	0.00	11,103.58	3,896.42	74
35-8300-0505 FICA	42,000.00	4,795.85	36,199.29	5,800.71	86
35-8300-0605 GROUP INSURANCE	124,000.00	10,465.58	117,088.71	6,911.29	94
35-8300-0618 DRUG TESTING / PHYSICALS	300.00	0.00	31.00	269.00	10
35-8300-0705 RETIREMENT	49,000.00	6,037.69	45,676.19	3,323.81	93
35-8300-0805 UNEMPLOYMENT TAX	150.00	0.00	11.72	138.28	8
35-8300-1105 TELEPHONE	4,000.00	332.61	2,692.76	1,307.24	67
35-8300-1300 UTILITIES	3,500,000.00	533,781.07	2,727,487.58	772,512.42	78
35-8300-1340 CCR COSTS	313,000.00	0.00	160,524.36	152,475.64	51
35-8300-1350 ELEC REPS CHARGE EXPENSE	20,000.00	12,122.00	51,923.00	-31,923.00	260
35-8300-1360 POLE ATTACHMENT EXPENSES	1,000.00	0.00	-1,200.00	2,200.00	-120
35-8300-1400 TRAVEL, SCHOOL & TRAINING	500.00	0.00	0.00	500.00	0
35-8300-1500 MAINT. & REPAIR - BLDG	1,000.00	0.00	168.62	831.38	17
35-8300-1600 MAINT. & REPAIR - EQUIPMENT	12,000.00	207.90	11,156.85	843.15	93
35-8300-1700 MAINT. & REPAIR - AUTO	25,000.00	1,177.40	15,436.02	9,563.98	62
35-8300-1850 MAINT/REPAIR - SYSTEM EQUIP	65,000.00	0.00	31,928.40	33,071.60	49
35-8300-3100 AUTO FUEL	20,000.00	1,705.72	14,979.69	5,020.31	75

HIGHLANDS TOWN
REVENUE & EXPENDITURE STATEMENT BY FUND

FY 2019-2020

05/01/2020 TO 06/16/2020

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
35-8300-3220 PROPANE FUEL - WAREHOUSE	500.00	0.00	100.19	399.81	20
35-8300-3300 DEPT. SUPPLIES	105,000.00	4,830.31	75,752.77	29,247.23	72
35-8300-3600 UNIFORMS	43,000.00	2,955.52	36,253.08	6,746.92	84
35-8300-3700 ELECTRIC SALES TAX	375,000.00	0.00	239,325.67	135,674.33	64
35-8300-3982 CONTRIB. - ELECTRIC RESERVE	225,000.00	0.00	0.00	225,000.00	0
35-8300-5200 DUES & SUBSCRIPTIONS	2,500.00	0.00	0.00	2,500.00	0
35-8300-5400 PROPERTY / LIABILITY INSURANCE	18,500.00	0.00	16,471.07	2,028.93	89
35-8300-5500 WORKERS COMP INSURANCE	26,000.00	0.00	26,106.84	-106.84	100
35-8300-5700 MISCELLANOUS EXPENSE	15,000.00	126.03	7,521.79	7,478.21	50
35-8300-5701 CREDIT CARD FEES	0.00	3,491.66	9,504.58	-9,504.58	0
35-8300-5750 SAFETY RELATED EXPENSES	6,500.00	415.80	4,471.56	2,028.44	69
35-8300-7452 INTERFUND TRANSFER - CAPITAL	-225,000.00	0.00	0.00	-225,000.00	0
35-8300-9501 TRANSFER TO WATER FUND	277,630.00	277,630.00	277,630.00	0.00	100
35-8300-9502 TRANSFER TO SEWER FUND	110,962.00	110,962.00	110,962.00	0.00	100
35-8300-9504 TRANSFER TO FIRE FUND	1,500,000.00	1,500,000.00	1,500,000.00	0.00	100
35-8300-9508 TRANSFER TO - SANITATION DEPT.	166,150.00	166,150.00	166,150.00	0.00	100
35-8300-9515 TRANSFER TO CAPITAL PROJECT	1,279,000.00	1,279,000.00	1,279,000.00	0.00	100
35-8300-9535 ADMINISTRATIVE OVERHEAD	35,000.00	35,000.00	35,000.00	0.00	100
35-8300-9560 MIS/GIS ALLOCATION	59,978.00	59,978.00	59,978.00	0.00	100
8300 ELECTRIC DEPARTMENT	<u>8,808,670.00</u>	<u>4,078,625.51</u>	<u>7,579,782.44</u>	<u>1,228,887.56</u>	<u>86</u>
8310 ELECTRIC - CAPITAL OUTLAY					
35-8310-7300 CAPTIAL OUTLAY / OTHER IMPR	238,000.00	0.00	237,200.00	800.00	100
35-8310-7400 CAPITAL OUTLAY / EQUIPMENT	80,000.00	0.00	73,477.58	6,522.42	92
8310 ELECTRIC - CAPITAL OUTLAY	<u>318,000.00</u>	<u>0.00</u>	<u>310,677.58</u>	<u>7,322.42</u>	<u>98</u>
TOTAL EXPENDITURE	<u>9,126,670.00</u>	<u>4,078,625.51</u>	<u>7,890,460.02</u>	<u>1,236,209.98</u>	<u>86</u>
BEFORE TRANSFERS	<u>0.00</u>	<u>-3,692,246.22</u>	<u>-2,086,853.15</u>		
AFTER TRANSFERS	<u>0.00</u>	<u>-3,692,246.22</u>	<u>-2,086,853.15</u>		

North Carolina
Jackson County

THIS AGREEMENT, made and entered into this the ____ day of _____, 2020, by and between the County of Jackson (hereinafter called "County"), a body politic and political subdivision of the State of North Carolina and the Town of Highlands, a municipal corporation organized existing under and by virtue of the laws of the State of North Carolina.

WITNESSETH:

WHEREAS, the County and the Town of Highlands have power pursuant to General Statutes 153A-445(a)(1) and Article 20 of Chapter 160A of the North Carolina General Statutes to jointly exercise any function which they have been granted the power to exercise alone and to enter into contracts or agreements to specify the details of these joint undertakings; and

WHEREAS, the parties feel that it would be to their mutual advantage, as well as to the advantage of all the citizens of the County and Town of Highlands for the County to bill and collect both the County and the Town of Highlands taxes upon the terms and conditions hereinafter set out.

NOW THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purpose of aforesaid, it is hereby agreed between the County and the Town of Highlands as follows:

1. This Agreement shall be effective upon its execution by both the County and the Town of Highlands and shall cover taxes assessed by the Town of Highlands for any portion of the calendar year 2020 and subsequent years so long as this agreement shall continue in force.
2. During the term of this agreement, the County will bill and collect for the Town of Highlands its real and personal property taxes.
3. For its service in billing and collection of the Town of Highlands taxes, the Town of Highlands will pay the County a commission of 2% of all current and back taxes, assessments, penalties and interest collected for the Town of Highlands.
4. The portion of tax collections that which the Town of Highlands is entitled shall be paid to the Town of Highlands by the County (less the agreed fee) not later than 30 days following the collection of said taxes without interest earned during the current month.
5. The Town of Highlands agrees to adopt any County discount rate that may be afforded to citizens who pay their taxes early.
6. That in addition to the foregoing fee, the Town of Highlands agrees to pay the County the actual additional cost the County may incur as a result of future annexation by the Town of Highlands. Said additional costs, if any, shall be separately listed and itemized.
7. In addition to the foregoing fee, the Town of Highlands agrees to pay its pro rata share of any professional expenses which the County may incur in collection of the Town of Highlands and County taxes (i.e. attorney fees, appraisal expenses, auditing expenses, etc.). The expenses herein contemplated are those which would be incurred to collect taxes requiring the use of professional help not available in the County Tax Department.

8. Either party may terminate this Agreement by giving the other party 90 days written notice prior to April 1st of any year covered by this agreement.
9. Records showing separately the amount of County taxes assessed and collected and the amount of the Town of Highlands taxes assessed and collected shall be maintained by the Jackson County Tax Collector.
10. Insofar as practical and permitted by law, all steps in the collecting of County and the Town of Highlands shall be combined to the end that the consolidation of the two tax collecting departments shall be given the full scope authorized by law and in this connection, the Town of Highlands delegates to the County its authority to collect, compromise and settle disputed claims.
11. Only one tax bill shall be mailed to a taxpayer owing taxes to both taxing units. In the event of partial payment on such consolidating tax bill, unless otherwise designated by the taxpayer, partial payment will first be applied to delinquent taxes and then to current County taxes.
12. The tax records relating to taxes due the Town of Highlands shall be available to the Town of Highlands, its agents and employees at all reasonable times.
13. The County Tax Collector shall perform all duties imposed by law upon the Town of Highlands Tax Collector with respect to the Town of Highlands Taxes.
14. With respect to delinquent tax items due the County and the Town of Highlands, the County Tax Collector may cause actions to be brought for foreclosure of said tax liens in the name of the Town of Highlands and the County. If taxes are delinquent to one of the taxing units and not to the other, a tax suit may be brought in the name of the unit to which the taxes are due.
15. Penalties and interest collected from a taxpayer and discounts allowed a taxpayer shall be properly apportioned between the County and the Town of Highlands where the same taxpayers make payment on property taxable by both units.
16. The Town of Highlands shall be furnished an analysis of each year's levy when it is compiled.
17. Any outstanding taxes owed to the County by the Town as of the delinquent date in any given year will be deducted from the payment to the Town, described in paragraph #4 of this Agreement, for the taxes collected in the month of January.
18. Communication related to this Agreement shall be between The Town Mayor, or designee, and the County Tax Assessor.
19. This Agreement shall continue for a period of 10 years unless cancelled as herein provided.
20. Amendments to this Agreement shall be effective only when reduced to writing and adopted.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed in their respective names by proper officials, all by authority of a resolution of the governing bodies of each of the taxing units duly adopted, this the day and year first above written.

JACKSON COUNTY BOARD OF COMMISSIONERS

By: _____
BRIAN THOMAS MCMAHAN, Chairman

Attest:

ANGELA M. WINCHESTER, Clerk to the Board

THE TOWN OF HIGHLANDS

By: _____
_____, MAYOR

Attest:

_____, Clerk to the Board

TOWN OF HIGHLANDS BUDGET AMENDMENT
 AMENDMENT # _____

June 16, 2020

FROM: General Fund



DEPARTMENT: Various Depts. ~ Governing Body & Streets

EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues to cover shortages in certain line items and to help no fund/dept. go over

Account	Description	Increase/Decrease	Debit	Credit
1. 10-3000-2019	2019 Tax	Increase		\$73,500.00
10-5600-0605	Group Insurance	Increase	\$10,000.00	
10-5600-1600	Maint. & Repair ~ Equipt.	Increase	\$35,000.00	
10-5600-1900	Maint. & Repair ~ Streets	Increase	\$5,000.00	
10-5600-7310	Capital Outlay/Powell Bill	Increase	\$4,000.00	
10-5700-1315	Maint. & Repair ~ Playhouse	Increase	\$3,500.00	
10-5700-7320	Capital Outlay/Buildings	Increase	\$16,000.00	
		Totals	\$73,500.00	\$73,500.00

Approved by Town Manager

Action by Town Board

Approved and Entered on Minutes Dated

Finance Director

TOWN OF HIGHLANDS BUDGET AMENDMENT
 AMENDMENT # _____

June 16, 2020



FROM: General Fund

DEPARTMENT: MIS/GIS & MIS/GIS ~ Fiber
 EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues to cover shortages in certain line items and to help no fund/dept. go over

Account	Description	Increase/Decrease	Debit	Credit
1. 10-4310-5125	Charges	Increase		\$39,300.00
10-4300-5400	Property/Liability Insurance	Increase	\$3,500.00	
10-4310-0410	Professional Services	Increase	\$15,000.00	
10-4310-3600	Uniforms	Increase	\$2,000.00	
10-4310-3700	Broadband Sales Tax	Increase	\$15,000.00	
10-4310-5400	Property/Liability	Increase	\$2,500.00	
10-4310-5500	Workers Comp Insurance	Increase	\$1,300.00	
Totals			\$39,300.00	\$39,300.00

Approved by Town Manager

Action by Town Board

Approved and Entered on Minutes Dated

Finance Director

TOWN OF HIGHLANDS BUDGET AMENDMENT
 AMENDMENT # _____

June 16, 2020



FROM: General Fund

DEPARTMENT: Parks & Recreation & Pool

EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues to cover shortages in certain line items and to help no fund/dept. go over

Account	Description	Increase/Decrease	Debit	Credit
1. 10-3350-0220	Contrib. ~ ABC~Rec.	Increase		\$14,500.00
10-6200-1600	Maint. & Repair ~ Equip.	Increase	\$10,000.00	
10-6210-5500	Workers Comp Insurance	Increase	\$4,500.00	
		Subtotals	\$14,500.00	\$14,500.00
		Totals	\$14,500.00	\$14,500.00

Approved by Town Manager _____

Action by Town Board _____

Approved and Entered on Minutes Dated _____

Finance Director _____

TOWN OF HIGHLANDS BUDGET AMENDMENT
 AMENDMENT # _____

June 16, 2020



FROM: Water Fund

DEPARTMENT: Water Fund

EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues & Fund balance appropriations to cover shortages in certain line items and to help no fund/dept. go over

Account	Description	Increase/Decrease	Debit	Credit
1. 30-3800-0601	Misc. Income	Increase		\$31,500.00
30-8150-0205	Salaries & Wages	Increase	\$16,500.00	
30-8160-7300	Capital Outlay/Other Improvements	Increase	\$15,000.00	
		Subtotals	\$31,500.00	\$31,500.00
		Totals	\$31,500.00	\$31,500.00

Approved by Town Manager _____

Action by Town Board _____

Approved and Entered on Minutes Dated _____

Finance Director _____

TOWN OF HIGHLANDS BUDGET AMENDMENT
AMENDMENT # _____

June 16, 2020

FROM: Capital Project Fund



DEPARTMENT: Capital Project Fund

EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues & Fund balance appropriations to cover shortages in certain line items and to help no fund/dept. go over

Account	Description	Increase/Decrease	Debit	Credit
1. 32-8447-7100	Contract ~ Sagee Waterline Project	Decrease		\$300,000.00
32-8446-7100	Contract ~ Buckhorn Wtr Tnk & Pmp	Increase	\$300,000.00	
35-3700-0910	Fund Balance Appropriated	Increase		\$33,000.00
35-8300-9515	Transfer to Capital Project	Increase	\$33,000.00	
32-3800-0935	Transfer from Electric	Increase		\$33,000.00
32-8446-7100	Contract ~ Buckhorn Wtr Tnk & Pmp	Increase	\$16,500.00	
32-8446-7510	Leg/Adm/Eng. Fee ~ Buckhorn Wtr Tnk	Increase	\$16,500.00	
Subtotals			\$366,000.00	\$366,000.00
Totals			\$366,000.00	\$366,000.00

Approved by Town Manager _____

Action by Town Board _____

Approved and Entered on Minutes Dated _____

Finance Director _____

TOWN OF HIGHLANDS BUDGET AMENDMENT
AMENDMENT # _____

June 16, 2020



FROM: Sanitation Fund

DEPARTMENT: Sanitation Fund
EXPLANATION: Year End Budget Amendments ~ Allocating unbudgeted revenues & Fund balance appropriations to cover shortages in certain line items and to help no fund/dept. go over

Account	Description	Increase/Decrease	Debit	Credit
34-2990-2910	Fund Balance Appropriated	Increase		\$15,000.00
34-8400-1700	Maint. & Repair ~ Auto	Increase	\$15,000.00	
Totals			\$15,000.00	\$15,000.00

Approved by Town Manager _____

Action by Town Board _____

Approved and Entered on Minutes Dated _____

Finance Director _____