

Town of Spruce Pine



ADOPTED ANNUAL BUDGET 2024-2025

Prepared for:

The Spruce Pine Town Council

By:

Crystal Young
Finance Officer

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TOWN OF SPRUCE PINE

2024-2025 BUDGET

BUDGET MESSAGE

I hereby present this recommended budget for the 2024-2025 fiscal year to the Town of Spruce Pine Town Council. The budget was prepared in accordance with G.S. 159-17, the North Carolina Local Government Budget and Fiscal Control Act. All funds within the proposed budgets are balanced, and all revenues and expenditures are identified for the fiscal year 2024-2025.

For 2024-2025, a conservative approach was used in preparing projections for all statewide revenue sources: Beer and Wine Tax, Utility Franchise Tax, and Sales & Use Tax. The Town has developed a conservative budget that seeks to maintain current service levels, while also addressing infrastructure needs to maintain our current assets to allow for prolonged use and efficiency. Sales taxes revenues state wide are projected at minimal growth over FY 23-24 levels.

The proposed budget for the General Fund is comparable to the budget for 2023- 2024 fiscal year. The FY 2024-2025 budget reflects anticipated revenues and expenditures in the General Fund of \$2,933,515. The revenue side of the General Fund budget reflects a tax base of approximately 316 million assessed value as of January 1st, and a tax collection rate of 97.2%. The proposed ad valorem tax rate for the 2023-2024 fiscal year is \$0.46 cents per \$100 valuation.

The Enterprise Fund is approximately 8.5% more than the respective budget for 2023- 2024 fiscal year. This increase is primarily due to the increases in water and sewer rates to keep up with rising costs of maintaining our water and sewer system. Also, in place is new rates for deposits and additional fees for meter re-reads. This budget reflects increases on minimum flat rates and overage rates over the minimum usage to both inside and outside rates. The FY 2024-2025 budget reflects anticipated revenues and expenditures in the Enterprise fund of \$3,318,217.

New Capital Items/Programs have been kept at an affordable level for the coming FY 2024-2025. The Capital Items/New Items for the 2024-2025 budget for the General Fund include: Computers, Printers, and Filing System for Town Hall, Computer for Public Works, Tow Behind Construction Lights, Heavy Equipment Trailer, Tommy Lift Gate, Floor Saw, and 20" Pipe Chainsaw, New Policies and Procedures Manual for the Police Department, In Car Cameras, K-9 Increased Budget, Two Detective Vehicles, Paving - Amethyst, Pine, Diamond, & Lynn Street & Smith Road, and Riverside Walking Path, Building/Grounds Improvement at Riverside, New Curb Pool Parking Lot, Cameras – Stroup Road, and a Side by Side for Parks & Rec. The budget also includes a new position to be split between the Public Works and Parks & Rec. Dept, and matching funds for Streetscape Design.

The Capital Items/New Items for the 2024-2025 budget for the Enterprise Fund include: New Water Meters and Sensors, Water Treatment Turbidimeter, 8" Valve, 12" Valve, Roofing at Water Treatment Plant, Generator Transfer Switches, Gas Monitor, Clarifier Rehab at Waste Plant, Overlook Drive – Tank Road, and Sewer Line Cleaning. The budget also includes matches for an AIA Grant and the Goldenleaf Hwy 226 Project.

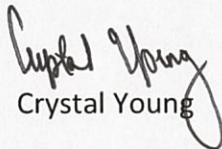
The budget includes contributions to outside agencies including TRAC, Mitchell County Chamber of Commerce, Spruce Pine Public Library, and Mitchell County Animal Rescue.

Pay adjustments are included in this year's budget. Employee pay is adjusted by a 3% COLA. This adjustment is based on the CPI-W (3rd quarter current to prior) with approximately 94% of that amount being funded in the budget. Other adjustments include increases in State Retirement costs for the employer. Health Insurance costs have also increased over the 2023-2024 budget levels. This budget also takes into consideration rising costs of fuel, chemicals, and other necessary supplies.

The General Fund budget is balanced with no fund balance appropriation, and \$32,537.00 set aside in a contingency account. The Enterprise Fund is balanced with no fund balance appropriation, and \$145,000 set aside in a contingency account to be placed back into fund balance to build up reserves.

The Town will continue to move forward addressing the needs and desires of citizens in the most efficient and effective manner possible. I am optimistic about the coming year and look forward to the benefits that our citizens will realize through the improvements the Town will make in FY 2024-2025.

Respectfully Submitted,



Crystal Young

Finance Officer

TOWN OF SPRUCE PINE 2024-2025 BUDGET

BUDGET INTRODUCTION

FUND ACCOUNTING

The accounts of the Town of Spruce Pine are organized and operated on the basis of funds. A fund is a grouping of related accounts that have been segregated for specific activities or objectives.

Funds used by local governments can be grouped into two types: governmental funds and proprietary funds. Governmental funds are simply used to account for most governmental-type activities and are primarily financed by tax revenues. Proprietary funds are used for activities that operate more like businesses, such as water or sewer operations, where expenses are primarily financed by revenues derived from user charges rather than tax dollars. The Town of Spruce Pine currently uses governmental and proprietary funds primarily, and when needed, Capital Project and Special Revenue Funds.

General Fund

The General Fund encompasses most of the town's day-to-day operations. Property taxes are one component of General Fund revenue. Other important General Fund revenue sources are various sales taxes and excise taxes that are distributed to the town by the North Carolina Department of Revenue. Finally, specific user charges such as cemetery fees and privilege license fees are accounted for as General Fund revenues.

All general operating expenditures are budgeted and accounted for in the General Fund. In addition, capital expenditures (purchases of real and personal property assets that have multi-year service lives) are likewise budgeted and accounted for in the General Fund.

The Town of Spruce Pine considers expenditures for fixed assets with a value greater than five thousand dollars (\$5000.00) to be capital expenditures.

Enterprise Fund

The Enterprise Fund is the Town's Water & Sewer Fund. GAAP requires state and local governments to use the Enterprise Fund type to account for "business-type activities" – activities similar to those found in the private sector. Business type activities include services primarily funded through user charges. User Charges in the Enterprise Fund include: water and sewer fees, tap fees, delinquent account fees, etc.

Capital Project Funds

Capital Project Funds are used to budget and account for larger capital expenditures that may take place over more than one fiscal year. A large or multi-year capital project is authorized by a *Capital Project Ordinance* adopted by the town council, and the project is financed through a related Capital Project Fund. The Capital Project Fund may receive transfers from the General or Enterprise Fund, or it may receive funds from other revenue sources such as grants or bond proceeds. Currently the Town has five active capital project fund ordinances. Golden Leaf Grant for Hwy 226 Water Line, SCIF Grant – Riverside, PARFT Grant for Brad Ragan, DWI – Stormwater Grant, and Streetscape Project.

In recent years, the Town of Spruce Pine has established Capital Project Funds to renovate the new town hall, construct the new police department, PRC Industries utility improvements, the ARC bar screen project, and the SRF Loan to fund the sewer line rehabilitation project.

TOWN OF SPRUCE PINE
2024-2025 BUDGET

BUDGET PREPARATION

The Town of Spruce Pine operates on a fiscal year that runs from July 1st – June 30th. The annual budget process begins with the finance officer working with

Departmental staff to estimate operating expenditures for the next fiscal year. These estimates usually begin in April.

THE BUDGET ORDINANCE

Under the North Carolina Local Government Budget and Fiscal Control Act, no expenditure may be

made by the finance officer or any departmental personnel if that expenditure is not authorized.

The Town of Spruce Pine allows the finance officer to make transfers between objects of expenditure within a department without limitation. Amounts of up to \$1000 may be transferred between departments of the same fund with an official presentation on such transfers at the next regular meeting of the Town Council. Funds may not be transferred between funds or from any contingency appropriation within a fund.

**STATE OF NORTH CAROLINA
TOWN OF SPRUCE PINE**

**AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2024-2025**

BE IT ORDAINED by the Council of the Town of Spruce Pine, North Carolina, the following:

Section I.

Appropriations. The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2024 and ending 6/30/2025, in accordance with a Chart of Accounts to be established for the Town:

General Government	\$ 310,810.00
Public Safety	\$1,372,692.00
Transportation	\$ 465,937.00
Environmental Protection	\$ 97,073.00
Cultural and Recreational	\$ 449,189.00
Cemetery	\$ 34,350.00
Economic Development	\$ 170,927.00
Contingency	\$ 32,537.00

Total Expenditures

\$2,933,515.00

Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2024 and ending 6/30/2025:

Ad-Valorem Taxes	\$ 1,412,500.00
Other Taxes	\$ 1,141,600.00
Unrestricted Intergovernmental Rev.	\$ 20,000.00
Restricted Intergovernmental Rev.	\$ 80,000.00
Licenses and Permits	\$ 325.00
Sales and Services	\$ 30,000.00
Investment Earnings	\$ 120,000.00
Other Revenues	\$ 127,090.00
Revolving Loan	\$ 2,000.00
Fund Balance Appropriated	\$ 0.00

Total Revenues

\$2,933,515.00

Section II.

Appropriations. The following amounts are hereby approved in the Enterprise Fund for the operation of the Town water and sewer services for the fiscal year beginning 7/1/2024 and ending 6/30/2025, in accordance with a Chart of Accounts to be established for the Town:

Administration & Plant Operation	\$1,422,318.00
Debt Service	\$ 62,006.00
Water Operations	\$ 970,766.00
Sewer Operations	\$ 633,327.00
Golden Leaf Project Contribution	\$ 50,000.00
Water/Sewer AIA Grant	\$ 34,800.00
Contingency	\$ 145,000.00

Total Expenditures

\$3,318,217.00

Revenues. It is estimated that the following revenues will be available in the Enterprise Fund for the fiscal year beginning 7/1/2024 and ending 6/30/2025:

Water Charges	\$ 1,879,867.00
Sewer Charges	\$ 1,325,850.00
Tap Fees	\$ 6,000.00
Penalties & Service Charges	\$ 34,000.00
Miscellaneous Revenues	\$ 57,500.00
Investment Earnings	\$ 15,000.00

Total Estimated Revenues

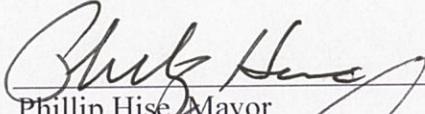
\$3,318,217.00

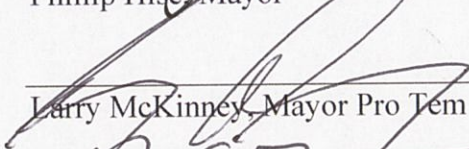
Section III. Property Tax Levy. A tax in the amount of \$0.46 per \$100.00 of assessed valuation is hereby levied on property within the Town of Spruce Pine which was listed for property taxes in Mitchell County as of January 1, 2024. This rate of tax is based on an estimated total valuation \$316,231,380 and the estimated collection rate of 97.2%

Section IV. Transfers. The Finance Officer is authorized to transfer appropriations within a fund as contained herein under the following conditions:

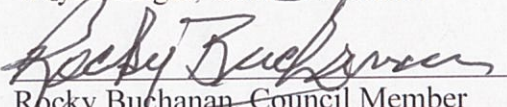
- a). Amounts may be transferred between objects of expenditure within a department without limitation.
- b). Amounts up to \$1000 may be transferred between departments of the same fund with an official presentation on such transfers at the next regular meeting of the Town Council.
- c). Funds may not be transferred between funds or from any contingency appropriation within a fund.

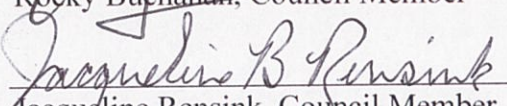
ADOPTED this 10th day of June 2024. Witness my hand and official seal:


Phillip Hise, Mayor

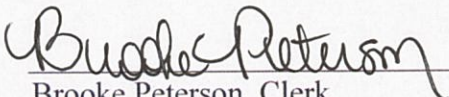

Larry McKinney, Mayor Pro Tem


Wayne Peight, Council Member


Rocky Buchanan, Council Member


Jacqueline B Rensink, Council Member

Attest:


Brooke Peterson, Clerk



Town of Spruce Pine
General Fund
Adopted Budget
 2024/2025

<u>General Fund Revenue</u>		<u>23/24</u> <u>Budget</u>	<u>Increase/Decrease</u>	<u>Adopted</u> <u>24/25 Budget</u>
2017-Taxes	10-301-17	\$500	(500.00)	\$0
2018-Taxes	10-301-18	\$1,000	(500.00)	\$500
2019-Taxes	10-301-19	\$1,000	0.00	\$1,000
2020-Taxes	10-301-20	\$2,000	(1,000.00)	\$1,000
2021-Taxes	10-301-21	\$3,000	(1,000.00)	\$2,000
2022-Taxes	10-301-22	\$5,000	(2,000.00)	\$3,000
2023-Taxes	10-301-23	\$1,400,000	(1,395,000.00)	\$5,000
2024-Taxes	10-301-24	\$0	1,400,000.00	\$1,400,000
Payments in Lieu of Taxes	10-303-00	\$20,000	0.00	\$20,000
Vehicle Taxes	10-304-00	\$95,000	0.00	\$95,000
Tax Penalties	10-317-00	\$5,000	0.00	\$5,000
Privilege License	10-325-00	\$325	0.00	\$325
Interest on Investment	10-329-00	\$201,245	(81,245.00)	\$120,000
Misc Revenue	10-335-00	\$65,000	(60,000.00)	\$5,000
Bank of America Purchasing Card Rebate	10-336-00	\$0	3,000.00	\$3,000
Utilities Franchise Tax	10-337-00	\$285,000	0.00	\$285,000
Powell Bill Allocation	10-343-40	\$80,000	0.00	\$80,000
Local Sales Tax	10-345-00	\$750,000	0.00	\$750,000
Alcohol/beverage tax	10-345-01	\$10,000	0.00	\$10,000
Solid Waste Disposal	10-346-00	\$1,600	0.00	\$1,600
Officers Fee	10-351-00	\$350	0.00	\$350
Police Department Grant	10-351-01	\$0	0.00	\$0
Federal Drug Forfeiture	10-351-02	\$0	0.00	\$0
Parking/Other Violations	10-352-00	\$500	0.00	\$500
Cemetery Plots	10-361-00	\$4,000	0.00	\$4,000
Office Rental	10-362-02	\$3,240	0.00	\$3,240
Recreation Park Revenue	10-365-00	\$26,000	0.00	\$26,000
Revenue ABC Distribution	10-366-00	\$45,000	55,000.00	\$100,000
Revenue SP Police Dis	10-366-01	\$5,000	0.00	\$5,000
Sale of Fixed Assets	10-383-00	\$5,000	0.00	\$5,000
Revolving Loan Repayments	15-320-00	\$7,500	(5,500.00)	\$2,000
Fund Balance Appropriated	10-399-00	\$0	0.00	
Total General Fund Revenue		<u>\$ 3,022,260.00</u>		<u>\$ 2,933,515.00</u>

General Fund Expenditures

Governing Body

Salaries	10-410-02	\$18,259	(482.00)	\$17,777
FICA	10-410-05	\$1,321	39.00	\$1,360
Worker's Comp	10-410-09	\$55	0.00	\$55
Travel	10-410-14	\$1,000	1,000.00	\$2,000
Miscellaneous	10-410-57	\$2,500	0.00	\$2,500
Total Governing Body		\$ 23,135.00		\$23,692.00

Administration & Finance

Salaries	10-420-02	\$269,174	16,233.00	\$285,407
Professional Services	10-420-04	\$84,000	10,000.00	\$94,000
FICA	10-420-05	\$21,051	783.00	\$21,834
Group Insurance	10-420-06	\$39,894	4,786.00	\$44,680
Retirement	10-420-07	\$35,580	3,407.00	\$38,987
Unemployment Ins	10-420-08	\$1,020	0.00	\$1,020
Workers Comp	10-420-09	\$2,216	0.00	\$2,216
W/S Admin Fees	10-420-10	-\$280,461	(37,390.00)	-\$317,851
Telephone & Postage	10-420-11	\$8,300	0.00	\$8,300
Utilities	10-420-13	\$6,500	0.00	\$6,500
Travel	10-420-14	\$3,400	0.00	\$3,400
Building Grounds & Maintenance	10-420-15	\$9,000	2,000.00	\$11,000
Equipment Maintenance	10-420-16	\$300	0.00	\$300
Auto Maintenance	10-420-17	\$5,000	0.00	\$5,000
Copier Lease	10-420-21	\$2,425	0.00	\$2,425
Advertising	10-420-26	\$5,500	0.00	\$5,500
Auto Supplies	10-420-31	\$250	0.00	\$250
Training	10-420-32	\$1,000	0.00	\$1,000
Supplies & Materials	10-420-33	\$17,500	4,000.00	\$21,500
Contracted Services	10-420-45	\$6,800	0.00	\$6,800
Dues & Subscription	10-420-53	\$7,300	0.00	\$7,300
Insurance/Bonding	10-420-54	\$21,500	0.00	\$21,500
Miscellaneous	10-420-57	\$7,000	0.00	\$7,000
Capital Outlay	10-420-74	\$0	0.00	\$0
Service Charges	10-420-88	\$3,800	0.00	\$3,800
Total Administration & Finance		\$ 278,049.00		\$281,868.00

Elections

Elections	10-430-45	\$3,200	(3,200.00)	\$0
Total Elections		\$3,200.00		\$ -

Vehicle Tax Collection Fees

Tax Collection Fees	10-480-45	\$5,250	0.00	\$5,250
Total Tax Collection Fees		\$5,250.00		\$ 5,250.00

Economics

Salaries	10-496-02	\$69,174	(5,331.00)	\$63,843
FICA	10-496-05	\$5,292	(408.00)	\$4,884
Group Insurance	10-496-06	\$8,715	233.00	\$8,948
Retirement	10-496-07	\$7,257	(373.00)	\$6,884
Worker's Compensation	10-496-09	\$637	0.00	\$637
Supplies	10-496-33	\$500	0.00	\$500
Main Street	10-496-51	\$31,575	2,925.00	\$34,500
Façade/DEAP Grants	10-496-52	\$20,000	0.00	\$20,000
Miscellaneous	10-496-57	\$6,000	9,000.00	\$15,000
Skate Rink	10-496-58	\$0	0.00	\$0
Miscellaneous Economic Request	10-496-59	\$15,000	731.00	\$15,731
Total Economics		\$ 164,150.00		\$170,927.00

Public Buildings & Facilities

Utilities	10-500-13	\$52,500	5,000.00	\$57,500
Building/Grd Maintenance	10-500-15	\$27,500	5,000.00	\$32,500
Equipment Maintenance	10-500-16	\$500	0.00	\$500
Supplies & Materials	10-500-33	\$23,398	0.00	\$23,398
Contracted Services	10-500-45	\$16,130	0.00	\$16,130
Capital Outlay	10-500-74		0.00	\$0
Total Public Buildings & Facilities		\$ 120,028.00		\$130,028.00

Police Department

Salaries	10-510-02	\$603,450	9,719.00	\$613,169
Separation Allowance	10-510-03	\$29,804	0.00	\$29,804
Professional Services	10-510-04	\$0	15,000.00	\$15,000
FICA	10-510-05	\$46,342	566.00	\$46,908
Group Insurance	10-510-06	\$95,675	2,553.00	\$98,228
Retirement	10-510-07	\$82,600	6,385.00	\$88,985
Supplement Retirement	10-510-08	\$30,102	(519.00)	\$29,583
Workers Comp	10-510-09	\$11,300	0.00	\$11,300
Telephone & Postage	10-510-11	\$9,762	0.00	\$9,762
Utilities	10-510-13	\$10,000	0.00	\$10,000
Travel	10-510-14	\$2,417	0.00	\$2,417
Building grounds Maintenance	10-510-15	\$17,875	2,000.00	\$19,875
Equipment Maintenance	10-510-16	\$500	0.00	\$500
Auto Maintenance	10-510-17	\$21,000	0.00	\$21,000
Auto Supplies	10-510-31	\$32,000	0.00	\$32,000
Training	10-510-32	\$500	0.00	\$500
Supplies & Materials	10-510-33	\$15,500	10,000.00	\$25,500
Drug Program - Supplies	10-510-34	\$5,000	0.00	\$5,000
Uniforms	10-510-36	\$6,000	0.00	\$6,000
Canine Program	10-510-38	\$2,500	2,500.00	\$5,000
Contracted Services	10-510-45	\$5,500	0.00	\$5,500
Dues & Subscription	10-510-53	\$350	0.00	\$350
Insurance	10-510-54	\$21,000	0.00	\$21,000
Miscellaneous	10-510-57	\$2,500	10,000.00	\$12,500
Capital Outlay	10-510-74	\$88,000	(8,000.00)	\$80,000
Equipment Lease	10-510-80	\$350	0.00	\$350
Gov Crime Comm Grant	10-510-81	\$0	0.00	\$0
Drug Fund Expenditures	10-510-82		0.00	\$0
Loan Payment - Patrol Vehicles	10-510-99	\$21,922	(10,961.00)	\$10,961
Total Police Department		\$ 1,161,949.00		\$1,201,192

Fire Department

Supplies & Materials	10-530-33	\$13,500		\$13,500
SPVFD Contract	10-530-45	\$158,000	0.00	\$158,000
Total Fire Department		\$ 171,500.00		\$ 171,500.00

Building Inspections

Mitchell County Inspections	10-540-45	\$31,350	0.00	\$31,350
Total Building Inspections		\$31,350.00		\$ 31,350.00

Public Works

Salaries	10-560-02	\$399,810	26,446.00	\$426,256
Professional Services	10-560-04	\$775	0.00	\$775
FICA	10-560-05	\$30,586	2,053.00	\$32,639
Group Insurance	10-560-06	\$69,587	6,321.00	\$75,908
Retirement	10-560-07	\$49,766	8,461.00	\$58,227
Workers com	10-560-09	\$16,015	500.00	\$16,515
Labor Allocation Credit (streets)	10-560-10	-\$12,045	(2,955.00)	-\$15,000
Labor Allocation Credit (water)		-\$394,295	(5,150.00)	-\$399,445
Labor Allocation Credit (Sewer)		-\$146,035	(4,699.00)	-\$150,734
Telephone & Postage	10-560-11	\$2,500	0.00	\$2,500
Utilities	10-560-13	\$11,000	0.00	\$11,000
Travel	10-560-14	\$750	0.00	\$750
Building/Grnd Maintenance	10-560-15	\$1,500	0.00	\$1,500
Equipment Maintenance	10-560-16	\$12,500	0.00	\$12,500
Auto Maintenance	10-560-17	\$14,000	0.00	\$14,000
Auto Supplies	10-560-31	\$21,000	0.00	\$21,000
Supplies & Materials	10-560-33	\$20,000	1,500.00	\$21,500
Uniform Rental	10-560-35	\$11,000	0.00	\$11,000
Dues & Subscription	10-560-53	\$100	0.00	\$100
Miscellaneous	10-560-57	\$1,500	0.00	\$1,500
Interest - UCB	10-560-58	\$0	0.00	\$0
Capital Outlay	10-560-74	\$100,000	(54,000.00)	\$46,000
Debt Payment Street Sweeper	10-560-99	\$0	0.00	\$0
Total Public Works		\$ 210,014.00		\$188,491

Powell Bill

Right of Way	10-570-03	\$6,500	0.00	\$6,500
Engineering Services	10-570-04		0.00	\$0
Labor Allocation	10-570-10	\$12,045	2,955.00	\$15,000
Paving & Resurfacing	10-570-15	\$8,240	0.00	\$8,240
Equip Maintenance	10-570-16	\$3,900	0.00	\$3,900
Snow & Ice Removal	10-570-18	\$7,000	0.00	\$7,000
Drainage & Storm Sewer	10-570-19	\$12,700	0.00	\$12,700
Curb & Guttering	10-570-20	\$500	0.00	\$500
Traffic Control	10-570-22	\$3,900	0.00	\$3,900
Sidewalks	10-570-25		0.00	\$0
Supplies & Materials	10-570-33	\$750	0.00	\$750
Capital Outlay	10-570-74	\$172,000	(114,422.00)	\$57,578
Total Powell Bill		\$ 227,535.00		\$116,068

Sanitation

Contracted Services	10-580-45	\$92,450	4,623.00	\$97,073
Total Sanitation		\$92,450.00		\$ 97,073.00

Parks & Recreation

Salaries	10-620-02	\$127,491	31,908.00	\$159,399
FICA	10-620-05	\$9,754	2,440.00	\$12,194
Group Insurance	10-620-06	\$8,696	4,716.00	\$13,412
Retirement	10-620-07	\$6,014	3,646.00	\$9,660
Workers Comp	10-620-09	\$3,250	500.00	\$3,750
Telephone & Postage	10-620-11	\$4,022	0.00	\$4,022
Utilities	10-620-13	\$22,500	0.00	\$22,500
Travel/Education	10-620-14	\$700	0.00	\$700
Building/Grnd Maintenance	10-620-15	\$20,000	17,768.00	\$37,768
Equipment Maintenance	10-620-16	\$4,800	0.00	\$4,800
Auto Maintenance	10-620-17	\$1,000	2,500.00	\$3,500
Auto Supplies	10-620-31	\$3,200	0.00	\$3,200
Supplies & Materials	10-620-33	\$12,500	0.00	\$12,500
Contracted Services	10-620-45	\$5,500	0.00	\$5,500
Purchases For Resale	10-620-48	\$6,000	0.00	\$6,000
Dues & Subscription	10-620-53	\$575	0.00	\$575
Miscellaneous	10-620-57	\$1,500	0.00	\$1,500
Capital Outlay	10-620-74	\$10,000	14,250.00	\$24,250
Brad Ragan PARTF Grant	10-620-76	\$50,000	(50,000.00)	\$0
Total Parks & Recreation		\$ 297,502.00		\$325,230

Library

Building/Grnd Maintenance	10-630-15	\$10,397	2,000.00	\$12,397
Operations	10-630-45	\$99,707	4,985.00	\$104,692
Insurance	10-630-54	\$1,870	0.00	\$1,870
Capital Outlay	10-630-74	\$28,465	(28,465.00)	\$0
Total Library		\$ 140,439.00		\$118,959

TRAC Grant

TRAC Grant	10-635-45	\$5,000	0.00	\$5,000
Total TRAC Grant		<u>\$5,000.00</u>		<u>\$ 5,000.00</u>

Cemetery

Grounds Maintenance	10-640-15	\$22,000	12,000.00	\$34,000
Dues & Subscriptions	10-640-53	\$350		\$350
Total Cemetery		<u>\$22,350.00</u>		<u>\$ 34,350.00</u>

Contingency	10-650-99	\$ 68,359.00		\$ 32,537.00
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Loan Disbursements

Loan Disbursements	15-496-00	\$0	0.00	\$0
Total Loan Disbursements		<u>\$ -</u>		<u>\$ -</u>

Total General Fund Expenditures		<u>\$ 3,022,260.00</u>		<u>\$ 2,933,515.00</u>
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Town of Spruce Pine
Enterprise Fund
Adopted Budget
2024-2025

		<u>2023/2024</u>	<u>Increase/Decrease</u>	<u>Adopted</u>
		<u>Budget</u>		<u>24/25 Budget</u>
<u>Water & Sewer Revenue</u>				
Water & Sewer Interest	30-329-00	\$15,000	0.00	\$15,000
Miscellaneous Revenues	30-335-00	\$2,500	0.00	\$2,500
Charges for Water	30-371-01	\$1,753,000	126,867.00	\$1,879,867
Charges for Sewer	30-371-02	\$1,187,000	138,850.00	\$1,325,850
Water Taps	30-373-01	\$4,000	0.00	\$4,000
Sewer Taps	30-373-02	\$2,000	0.00	\$2,000
Penalties	30-374-00	\$24,000	0.00	\$24,000
Delinquent Account Fees	30-375-00	\$10,000	0.00	\$10,000
Misc W&S Sales	30-376-00	\$5,000	0.00	\$5,000
Septic Dumping Fees	30-376-01	\$60,000	(10,000.00)	\$50,000
Transfer In - ARPA Fund	30-382-00	\$0	0.00	\$0
Sale of Fixed Assets	30-383-00	\$0	0.00	\$0
Retained Earnings Appropriated	30-399-00		0.00	
Total Water & Sewer Revenues		\$3,062,500		\$3,318,217
<u>Enterprise Fund Expenditures</u>				
<u>Water & Sewer Debt</u>				
Federal Revolving Loan	30-660-83	\$24,260	0.00	\$24,260
SRF Loan Principal	30-660-84	\$31,663	0.00	\$31,663
SRF Loan Interest	30-660-85	\$6,441	(358.00)	\$6,083
Gen Fund Loan Principal	30-660-86		0.00	\$0
Gen Fund Loan Interest	30-660-87		0.00	\$0
Total Water & Sewer Debt		\$62,364		\$62,006

Water & Sewer Administration

Professional Services	30-720-04	\$7,500	25,000.00	\$32,500
Admin Costs	30-720-10	\$280,461	37,390.00	\$317,851
Postage	30-720-11	\$10,500	1,500.00	\$12,000
Travel/Training	30-720-14	\$1,500	0.00	\$1,500
Equipment Maint	30-720-16	\$500	500.00	\$1,000
Supplies & Materials	30-720-33	\$18,335	11,865.00	\$30,200
Plant Operations Contract	30-720-45	\$940,632	40,635.00	\$981,267
Software Support	30-720-46	\$3,000	0.00	\$3,000
Insurance	30-720-54	\$32,500	2,500.00	\$35,000
Misc	30-720-57	\$1,500	0.00	\$1,500
Capital Outlay	30-720-74	\$0	0.00	\$0
Bad Debt	30-720-87	\$2,000	0.00	\$2,000
Service Charge	30-720-88	\$4,500	0.00	\$4,500

Total Water & Sewer Administration

\$1,302,928 **\$1,422,318**

Water Expense

Professional Services	30-811-04	\$11,200	800.00	\$12,000
Telephone Telemetry	30-811-11	\$14,000	1,000.00	\$15,000
Utilities	30-811-13	\$99,000	15,000.00	\$114,000
Facilities Maintenance	30-811-15	\$7,500	2,500.00	\$10,000
Dist System Maint	30-811-18	\$178,155	27,917.00	\$206,072
Labor Allocation	30-811-19	\$394,295	5,150.00	\$399,445
Water Chemical Supplies	30-811-33	\$96,000	4,000.00	\$100,000
Dues/Subscriptions	30-811-53	\$5,600	0.00	\$5,600
Miscellaneous	30-811-57	\$1,500	1,610.00	\$3,110
Capital Outlay	30-811-74	\$131,142	(70,153.00)	\$60,989
Emergency Repairs	30-811-76	\$0	39,850.00	\$39,850
Debt Payment - Water Truck	30-811-99	\$9,395	(4,695.00)	\$4,700

Total Water Expense

\$947,787 **\$970,766**

Sewer Expense

Professional Services	30-812-04	\$6,000	1,000.00	\$7,000
Telephone Telemetry	30-812-11	\$13,300	1,000.00	\$14,300
Utilities	30-812-13	\$102,000	25,000.00	\$127,000
Facilities Maintenance	30-812-15	\$3,000	1,000.00	\$4,000
Coll System Maint	30-812-18	\$103,110	8,162.00	\$111,272
Labor Allocation	30-812-19	\$146,035	4,699.00	\$150,734
Sewer Chemical Supplies	30-812-33	\$30,000	5,000.00	\$35,000
Contracted Services	30-812-45	\$70,000	7,000.00	\$77,000
Dues & Subscriptions	30-812-53	\$9,000	2,000.00	\$11,000
Miscellaneous	30-811-57	\$2,000	1,000.00	\$3,000
Capital Outlay	30-812-74	\$109,663	(56,943.00)	\$52,720
Emergency Repairs - Sewer System	30-812-76	\$0	40,301.00	\$40,301
Total Sewer Expense		<u>\$594,108</u>		<u>\$633,327</u>
Contribution to Water/Sewer AIA Grant	30-900-72			\$34,800
Contribution to Fund 77	30-900-77	\$50,000		\$50,000
Contingency	30-900-99	\$105,313		\$145,000
Total Enterprise Fund Expenditures		<u>\$3,062,500</u>		<u>\$3,318,217</u>

Capital Outlay/New Items by Department
2024/2025

Administration & Finance

Computer	\$	2,000.00
2 Printers	\$	1,000.00
Filing System - Storage Room/Maps	\$	1,000.00
Total	\$	4,000.00

Capital	New
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Main Street/Economics

Operating	\$	34,500.00
DEAP/Façade Grant	\$	20,000.00
Streetscape Planning & Design	\$	15,731.00

***Miscellaneous**

Chamber	\$	5,000.00
Mitchell County Animal Rescue	\$	2,500.00
Pine Line Funding	\$	7,500.00
Total	\$	85,231.00

Public Works

Desktop Computer	\$	1,500.00
Tow Behind Construction Lights	\$	15,000.00
Heavy Equipment Trailer	\$	16,000.00
Tommy Lift Gate	\$	5,000.00
Floor Saw	\$	5,000.00
20" Pipe Chainsaw	\$	5,000.00
Total	\$	1,500.00
Total	\$	46,000.00

Police

New Policies & Procedures Manual	\$	10,000.00
In Car Cameras	\$	10,000.00
K-9 Increased Budget *New Dog	\$	2,500.00
Detective Vehicle	\$	40,000.00
Patrol Vehicle	\$	40,000.00
Total	\$	22,500.00
Total	\$	80,000.00

Powell Bill

Paving - Amethyst, Pine, Diamond, & Lynn Street, Smith Road	\$	57,578.00
Total	\$	57,578.00

Parks & Recreation

Riverside Walking Path - Repaving Section	\$	4,193.00
Building/Grounds Improvement - Riverside Park	\$	9,450.00
New Curb at Pool Parking Lot	\$	3,000.00
Cameras - Stroup Road	\$	1,125.00
Riverside - Remodel Existing Concession Stand	\$	9,250.00
Side by Side	\$	15,000.00
Total	\$	17,768.00
Total	\$	24,250.00

Water & Sewer Administration

New Water Meters & Sensors (75 Meters / 100 RR)	\$	30,200.00
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Water Department

Water Treatment Plant Turbidimeter	\$	2,916.35
8" Valve	\$	11,000.00
12" Valve	\$	16,000.00
Roofing at Water Treatment Plant	\$	15,600.00
Generator Transfer Switches	\$	18,388.33
Total	\$	2,916.35
Total	\$	60,988.33

Sewer Department

Gas Monitor	\$	1,152.00
Sewer Line Cleaning	\$	15,000.00
Clarifier Rehab at Waste Plant	\$	38,900.00
Overlook Drive - Tank Road	\$	13,820.00
Total	\$	16,152.00
Total	\$	52,720.00
New Position - Split PW & Parks & Rec	\$	58,463.57

New Mowing/ Landscape Bid

Landscaping:

Maintenance Building	\$	1,950.00
Intersections	\$	10,967.00
Cemetery	\$	860.00
Library	\$	1,200.00
Town Hall	\$	855.00
Police	\$	1,615.00
Downtown/Clock Park	\$	4,835.00
Total	\$	22,282.00

Mowing:

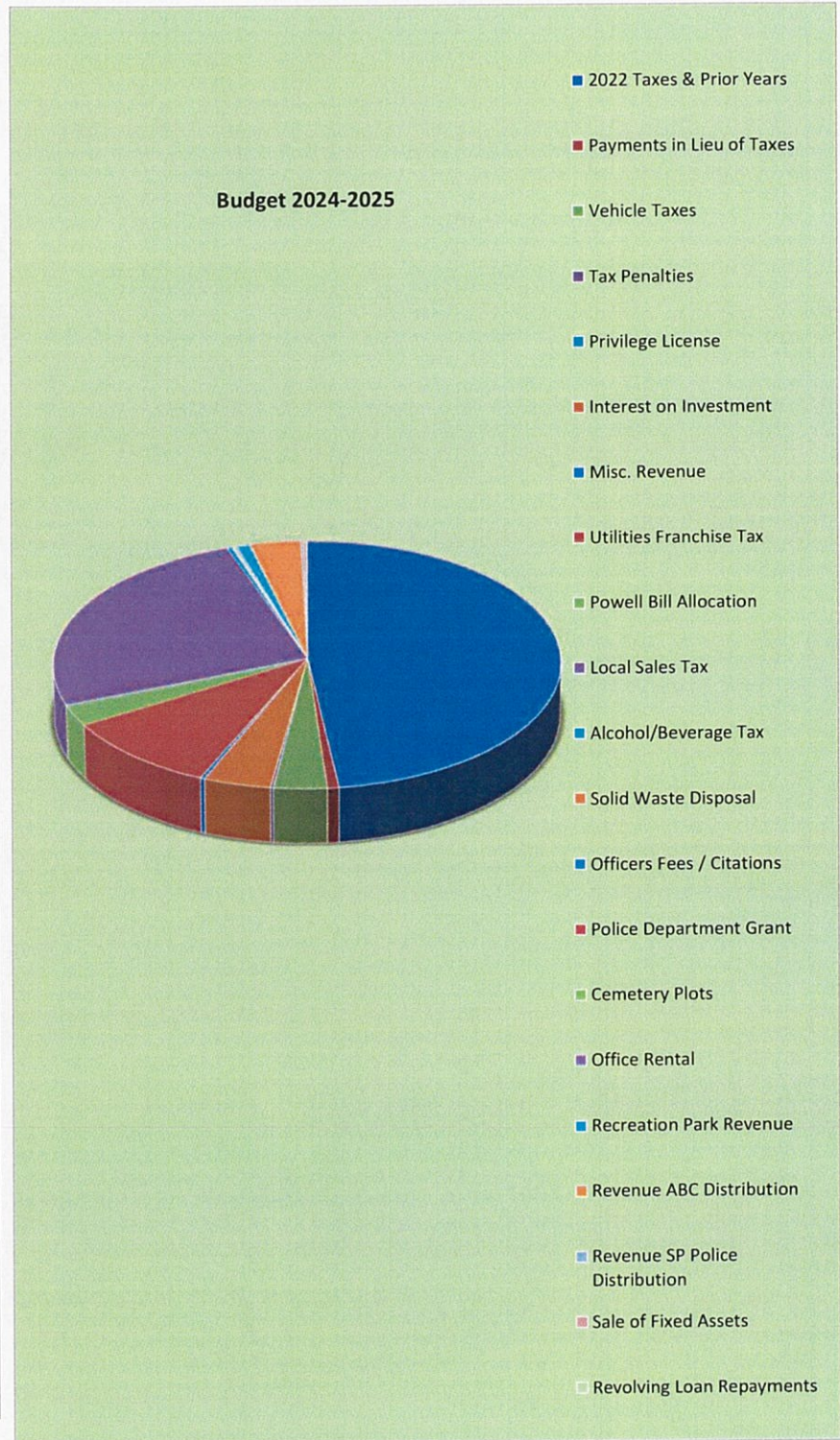
Cemetery	\$	32,720.00
Town Hall	\$	3,360.00
Police Department	\$	4,480.00
Downtown	\$	6,790.00
Intersections	\$	14,560.00
Total	\$	61,910.00



Town of Spruce Pine

General Fund Revenues 2024/2025

Account Name	Budget 2024-2025	
2022 Taxes & Prior Years	\$	1,412,500.00
Payments in Lieu of Taxes	\$	20,000.00
Vehicle Taxes	\$	95,000.00
Tax Penalties	\$	5,000.00
Privilege License	\$	325.00
Interest on Investment	\$	120,000.00
Misc. Revenue	\$	8,000.00
Utilities Franchise Tax	\$	285,000.00
Powell Bill Allocation	\$	80,000.00
Local Sales Tax	\$	750,000.00
Alcohol/Beverage Tax	\$	10,000.00
Solid Waste Disposal	\$	1,600.00
Officers Fees / Citations	\$	850.00
Police Department Grant		
Cemetery Plots	\$	4,000.00
Office Rental	\$	3,240.00
Recreation Park Revenue	\$	26,000.00
Revenue ABC Distribution	\$	100,000.00
Revenue SP Police Distribution	\$	5,000.00
Sale of Fixed Assets	\$	5,000.00
Revolving Loan Repayments	\$	2,000.00



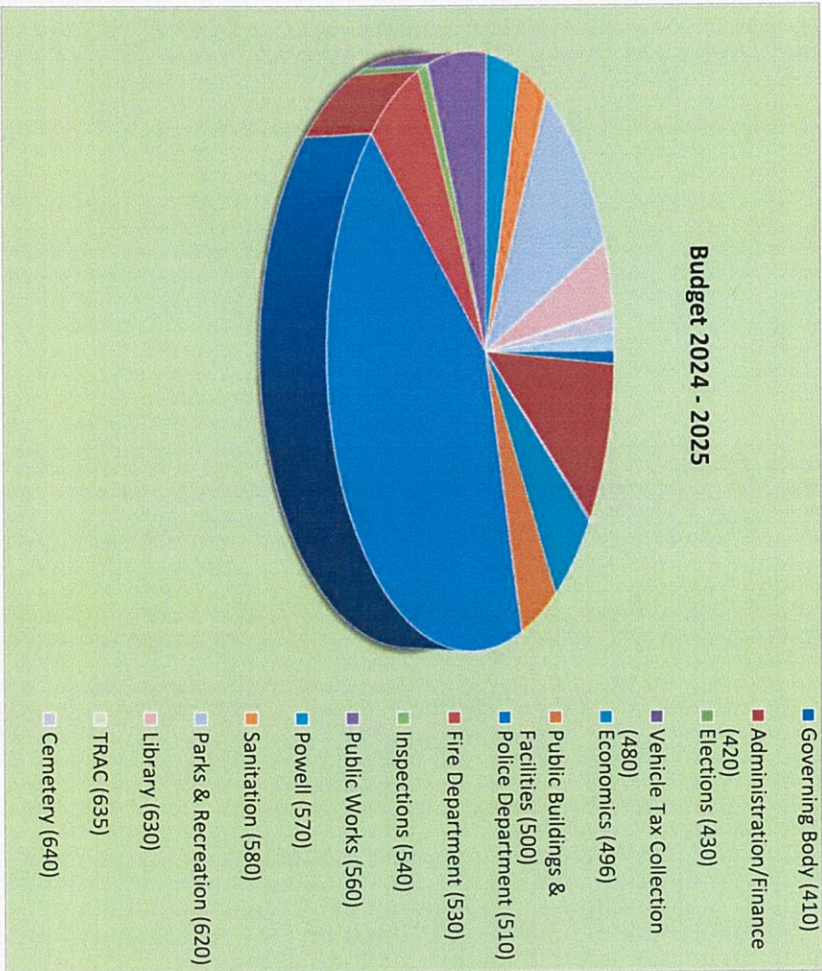


Town of Spruce Pine

Department Name (Dept. #) Budget 2024 - 2025

Governing Body (410)	\$	23,692.00
Administration/Finance (420)	\$	281,868.00
Elections (430)	\$	-
Vehicle Tax Collection (480)	\$	5,250.00
Economics (496)	\$	170,927.00
Public Buildings & Facilities (500)	\$	130,028.00
Police Department (510)	\$	1,201,192.00
Fire Department (530)	\$	171,500.00
Inspections (540)	\$	31,350.00
Public Works (560)	\$	188,491.00
Powell (570)	\$	116,068.00
Sanitation (580)	\$	97,073.00
Parks & Recreation (620)	\$	325,230.00
Library (630)	\$	118,959.00
TRAC (635)	\$	5,000.00
Cemetery (640)	\$	34,350.00
Contingency (650)	\$	32,537.00

General Fund Expenditures 2024/2025





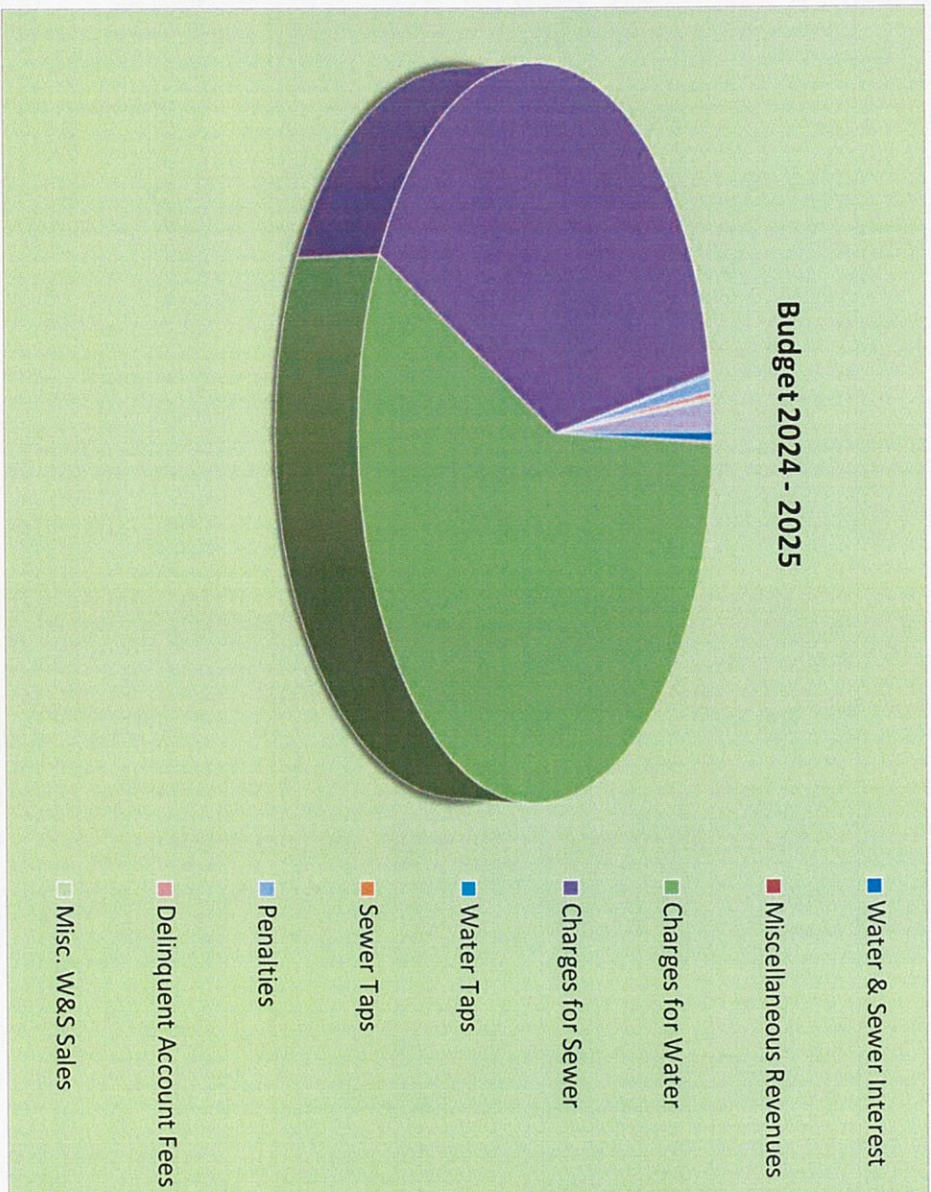
Town of Spruce Pine

Account Name

Budget 2024-2025

Water & Sewer Interest	\$	15,000.00
Miscellaneous Revenues	\$	2,500.00
Charges for Water	\$	1,879,867.00
Charges for Sewer	\$	1,325,850.00
Water Taps	\$	4,000.00
Sewer Taps	\$	2,000.00
Penalties	\$	24,000.00
Delinquent Account Fees	\$	10,000.00
Misc. W&S Sales	\$	5,000.00
Septic Dumping Fees	\$	50,000.00

Enterprise Fund Revenues 2024/2025



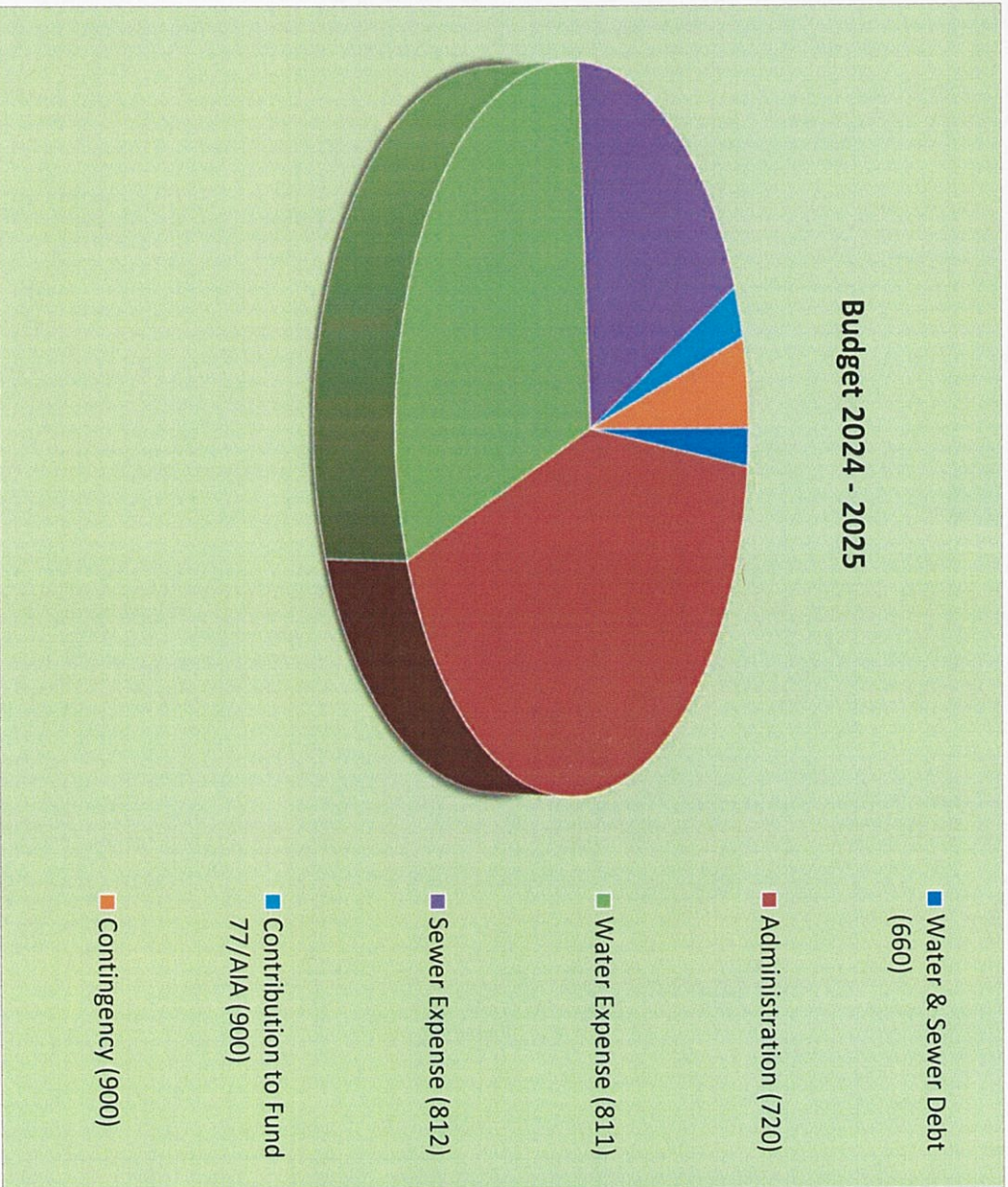


Town of Spruce Pine

Department Name (Dept. #) Budget 2024 - 20245

Water & Sewer Debt (660)	\$	62,006.00
Administration (720)	\$	1,422,318.00
Water Expense (811)	\$	970,766.00
Sewer Expense (812)	\$	633,327.00
Contribution to Fund 77/AIA (900)	\$	84,800.00
Contingency (900)	\$	145,000.00

Enterprise Fund Expenditures 2024/2025



Town of Spruce Pine
Rates Effective 7/1/2023

INSIDE USER RATES		
CONSUMPTION (GALLONS)	WATER RATES	SEWER RATES
0-2000	\$15.00	\$15.00
2,001-20,000	\$5.00/1000 gallons	\$6.00/1000 gallons
20,001-100,000	\$6.00/1000 gallons	\$7.00/1000 gallons
100,001-500,000	\$8.00/1000 gallons	\$9.00/1000 gallons
500,000-1,000,000	\$9.00/1000 gallons	\$10.00/1000 gallons
>1,000,000	\$10.00/1000 gallons	\$11.00/1000 gallons

OUTSIDE USER RATES		
CONSUMPTION (GALLONS)	WATER RATES	SEWER RATES
0-2000	\$35.00	\$35.00
2,001-20,000	\$7.00/1000 gallons	\$8.00/1000 gallons
20,001-100,000	\$8.00/1000 gallons	\$9.00/1000 gallons
100,000-500,000	\$10.00/1000 gallons	\$11.00/1000 gallons
500,000-1,000,000	\$11.00/1000 gallons	\$12.00/1000 gallons
>1,000,000	\$12.00/1000 gallons	\$13.00/1000 gallons

Town of Spruce Pine
Rates Effective 7/1/2024

INSIDE USER RATES		
CONSUMPTION (GALLONS)	WATER RATES	SEWER RATES
0-2000	\$16.00	\$16.00
2,001-20,000	\$5.50/1000 gallons	\$6.50/1000 gallons
20,001-100,000	\$6.50/1000 gallons	\$7.50/1000 gallons
100,001-500,000	\$8.50/1000 gallons	\$9.50/1000 gallons
500,000-1,000,000	\$11.00/1000 gallons	\$12.00/1000 gallons
>1,000,000	\$12.00/1000 gallons	\$13.00/1000 gallons

OUTSIDE USER RATES		
CONSUMPTION (GALLONS)	WATER RATES	SEWER RATES
0-2000	\$36.00	\$36.00
2,001-20,000	\$7.50/1000 gallons	\$8.50/1000 gallons
20,001-100,000	\$8.50/1000 gallons	\$9.50/1000 gallons
100,000-500,000	\$10.50/1000 gallons	\$11.50/1000 gallons
500,000-1,000,000	\$13.00/1000 gallons	\$14.00/1000 gallons
>1,000,000	\$14.00/1000 gallons	\$15.00/1000 gallons

Deposits		
Inside	\$100	\$150
Outside		
Water	\$150	\$200
Water & Sewer	\$200	\$250

Delinquent Account Fee \$50

Meter Tampering Fee \$100

*Plus actual costs of damages.

Hydrant Fee (Monthly) \$50

*Plus current volume charge at outside rate.

Sewage Discharge

Initial Application Fee \$2,000

Annually Fee \$500

Domestic \$0.05/gallon

Commercial 0.07/gallon

Meter Reread (at customer's request) \$25.00

(If usage isn't at least double their normal usage)

Returned Check/ACH Fee \$ 25.00

To: Town of Spruce Pine Water Customers

DISCONNECTION (CUT-OFF) OF WATER SERVICE DUE TO NON-PAYMENT POLICY

Effective July 1st, 2024 the Town of Spruce Pine's disconnection (cut-off) policy is as follows:

- Customers are mailed a monthly bill, which is due on the 15th of each month.
- If payment is not received by the second day of meter reading for the month a late penalty of 10% or 5.00 whichever is greater is added to balances greater than the minimum inside water and sewer bill.
- Cut-off letters are mailed the first week of every month. If a letter is issued, all past due charges must be paid by 5:00 pm on the date referenced in the cut-off letter. **NO SECOND NOTICES WILL BE MAILED.** A Delinquent Account Fee will be assessed at the beginning of the business day on the scheduled shut off date. Prior to reconnection of services, all delinquent utility charges must be paid in full, plus any fees, deposits, deposit updates, or charges for materials or labor, which may apply.
Once the account is paid in full, we will turn the water service back on as soon as possible, no later than the end of the of the next business day. On the day of shut-off all customers who have paid by 2pm, will be turned on the same day. Same day service is not guaranteed.
- If service has not been restored within 10 business days following disconnection, the account will be permanently closed, and all deposits on file will be applied to the account. In order to have services restored, a new application must be completed, all balances paid, and a new deposit paid before connecting services. Refunds on any remaining deposits will be mailed within 30 days following closure of an account.



CEMETERY FEES

Effective July 1st, 2024

INSIDE CITY LIMITS RATE: \$1250.00

OUTSIDE CITY LIMITS RATE: \$1500.00



TOWN OF SPRUCE PINE

6/10/2024

General Fund FISCAL YEAR: 2024-2025

BUDGET TOTALS	ADOPTED
Income	\$ 2,793,319.00

Expenses by Department

Department	AMOUNT
Governing Body	\$ 23,692.00
Administration & Finance	\$ 281,868.00
Vehicle Tax Collection Fees	\$ 5,250.00
Economics	\$ 30,731.00
Public Buildings & Facilities	\$ 130,028.00
Police Department	\$ 1,201,192.00
Fire Department	\$ 171,500.00
Building Inspections	\$ 31,350.00
Public Works	\$ 188,491.00
Powell Bill	\$ 116,068.00
Sanitation	\$ 97,073.00
Parks & Recreation	\$ 325,230.00
Library	\$ 118,959.00
TRAC Grant	\$ 5,000.00
Cemetery	\$ 34,350.00
Contingency	\$ 32,537.00
Total	2,793,319.00



6/10/2024

TOWN OF SPRUCE PINE

MAIN STREET BUDGET FY - 2024-2025

General Fund Appropriation	\$	140,196.00
Expense	Budget	
Salaries	\$	63,843.00
FICA	\$	4,884.00
Group Insurance	\$	8,948.00
Retirement	\$	6,884.00
Worker's Compensation	\$	637.00
Supplies	\$	500.00
Main Street	\$	34,500.00
Façade/DEAP Grants	\$	20,000.00
Total Expenses	\$	140,196.00