

## **Town of Spruce Pine**

# **ANNUAL BUDGET 2021-2022**

Prepared for:

The Spruce Pine Town Council

By:

Crystal Young  
Finance Officer

**June 28<sup>th</sup>, 2021**

## TABLE OF CONTENTS

<b>Item</b>	<b>Page</b>
Message from the Finance Officer	1
Budget Introduction	3
Budget Ordinance 2021-2022	5
Budget: Details by department 2021-2022	8
Budget: Pie Graphs (Revenues & Expenditures)	19

# TOWN OF SPRUCE PINE

## 2021-2022 BUDGET MESSAGE

I hereby present this recommended budget for the 2021-2022 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 2021-2022. The budget is presented with no changes in the current ad valorem tax rate, and increases in water/sewer rates.

For 2021-2022, 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.

The proposed budget for the General Fund is approximately 7% less than the 2020- 2021 fiscal year. This is primarily due to the Town obtaining a loan to purchase 2 police vehicles, the Town's contribution to the DOT Pedestrian Bridge Project, and contribution to Mayland Community College that occurred in the last fiscal year. The FY 2021-2022 budget reflects anticipated revenues and expenditures in the General Fund of \$2,572,461.00. The revenue side of the General Fund budget reflects a tax base of approximately 259.2 million. I am pleased to recommend no change in the property tax rate. The proposed ad valorem tax rate for the 2021-2022 fiscal year is 51 cents per \$100 valuation.

The Enterprise Fund is approximately 2% less than the respective budget for 2020- 2021 fiscal year. The budget reflects a small increase on the minimum bill for water and sewer rates. The FY 2021-2022 budget reflects anticipated revenues and expenditures in the Enterprise fund of \$2,453,617.

New Capital Items/Programs have been kept at an affordable level for the coming FY 2021-2022. Major water and wastewater infrastructure upgrades including the Henredon pump station, shaft replacement at the oxidation ditch, and the Town's match on a Golden Leaf Grant project for water line replacement on the Hwy 226 corridor are proposed to be funded with the Town's American Rescue Plan Act (ARPA) Funds that are set up in a Special Revenue Fund.

The Capital Items/New Items for the 2021-2022 budget for the General Fund include: A skate rink rental for Main Street, the pedestrian bridge project, Downtown striping, a new tractor for Public Works, roof at Public Works, rain suits and tool box for Public Works, Paving at Boone Street, Valley Road, Fairground Street, Mtn. View Drive, Spruce Avenue, and Cross Street, Police vehicles, ammo and drug buy funds, laptop and printers for the Police Department, laptop, printer, and push mower for Parks & Recreation, Paving at Riverside walking path, and a sign for Brad Ragan Park.

The Capital Items/New Items for the 2021-2022 budget for the Enterprise Fund include: 46 meters, 9 radio reads and a handheld meter reading device, pump for bleach feed at the well, Sed. basin PLC System, NTR flow meter, Beaver Creek lift station pump, sulfur dioxide scales and lab spectrophotometer, digester drops, lab floor tile, return flow meter, and Sullins Branch lift station pump.

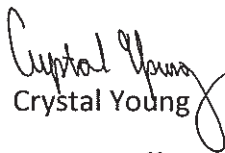
The budget includes contributions to outside agencies currently funded. A 9% increase to Spruce Pine Main Street operations is included, a 5.5% increase in the funding for Library Operations, and a decrease to the Toe River Arts Council. All other agencies Mitchell County Chamber of Commerce, and Mitchell County Animal Rescue are funded at the level of the 2020-2021 contributions. A new contribution of \$1,000 will be made to Big Brothers/Big Sisters of America.

Pay adjustments are included in this year's budget. Employee pay is adjusted by a 1.3% COLA. This adjustment is based on the CPI-W (3<sup>rd</sup> quarter current to prior). Other adjustments include a 1.2% increase in State Retirement costs for the employer. Health Insurance costs will remain at the same level as the 2020-2021 budget levels.

The General Fund budget is balanced with a \$67,214 appropriation out of fund balance. The amount allocated out of fund balance is a 36% decrease compared to the amount allocated in FY 2020-2021. The Enterprise Fund budget is balanced with no fund balance appropriation, and \$145,883 set aside in a contingency account.

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 2021-2022, and also through the use of ARPA Funds that will be received.

Respectfully Submitted,

  
Crystal Young

Finance Officer

# TOWN OF SPRUCE PINE 2021-2022 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, special revenue, and proprietary funds primarily, and when needed, Capital Project 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.

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, reconnect 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 two active capital project fund ordinances. The SRF Loan to fund the sewer line rehabilitation project, and the Golden Leaf Capital Project Fund for water line replacement on HWY 226.

In recent years, the Town of Spruce Pine has established Capital Project Fund for PRC Industries utility improvements, and the ARC bar screen project.

## **TOWN OF SPRUCE PINE 2021-2022 BUDGET**

### **Special Revenue Fund**

The Town of Spruce operates a Special Revenue Fund to account for American Rescue Plan Act (ARPA) Funds. A special revenue fund is an account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

### **BUDGET PREPARATION**

The Town of Spruce Pine operates on a fiscal year that runs from July 1st – June 30<sup>th</sup>. 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 2021-2022**

**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 7/1/2021 and ending 6/30/2022, in accordance with a Chart of Accounts to be established for the Town:

General Government	\$ 261,850.00
Public Safety	\$1,120,982.00
Transportation	\$ 546,902.00
Environmental Protection	\$ 79,913.00
Cultural and Recreational	\$ 402,134.00
Cemetery	\$ 18,540.00
Economic Development	\$ 142,140.00

**Total Expenditures**

**\$2,572,461.00**

**Revenues.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2021 and ending 6/30/2022:

Ad-Valorem Taxes	\$ 1,392,500.00
Other Taxes	\$ 857,600.00
Unrestricted Intergovernmental Rev.	\$ 17,000.00
Restricted Intergovernmental Rev.	\$ 75,000.00
Licenses and Permits	\$ 325.00
Sales and Services	\$ 33,240.00
Investment Earnings	\$ 1,000.00
Other Revenues	\$ 65,350.00
Revolving Loan	\$ 39,122.00
Police Department Grant	\$ 24,110.00
Fund Balance Appropriated	\$ 67,214.00

**Total Estimated Revenues**

**\$2,572,461.00**

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 7/1/2021 and ending 6/30/2022, in accordance with a Chart of Accounts to be established for the Town:

Administration & Plant Operation	\$1,146,330.00
Debt Service	\$ 61,020.00
Water Operations	\$ 611,288.00
Sewer Operations	\$ 489,096.00
Contingency	\$ 145,883.00

**Total Expenditures** **\$2,453,617.00**

**Revenues.** It is estimated that the following revenues will be available in the Enterprise Fund for the fiscal year beginning 7/1/2021 and ending 6/30/2022:

Water Charges	\$ 1,421,096.00
Sewer Charges	\$ 998,771.00
Tap Fees	\$ 3,000.00
Penalties & Service Charges	\$ 26,000.00
Miscellaneous Revenues	\$ 4,500.00
Investment Earnings	\$ 250.00

**Total Estimated Revenues** **\$2,453,617.00**

Section III.

**Appropriations.** The following amounts are hereby approved in the ARPA Fund for the operation of the Town for the fiscal year beginning 7/1/2021 and ending 6/30/2022, in accordance with a Chart of Accounts to be established for the Town:

Water & Sewer Infrastructure	\$ 341,484.00
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**Total Expenditures** **\$ 341,484.00**

**Revenues.** It is estimated that the following revenues will be available in the ARPA Fund for the fiscal year beginning 7/1/2021 and ending 6/30/2022:

ARP Funds	\$ 341,484.00
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**Total Estimated Revenues** **\$ 341,484.00**

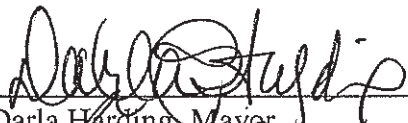


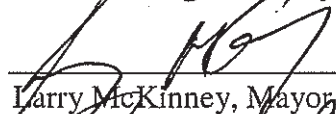
**Section IV. Property Tax Levy.** A tax in the amount of \$0.51 per \$100.00 of assessed valuation is hereby levied on property within the Town of Spruce Pine which was listed for property taxes in Mitchell County as of January 1, 2021. The rate of tax is based on an estimated total valuation \$259,209,000 and the estimated collection rate of 97.8%

**Section V. 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.

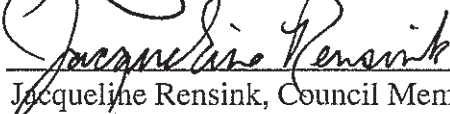
ADOPTED this 28th day of June 2021. Witness my hand and official seal:

  
\_\_\_\_\_  
Darla Harding, Mayor

  
\_\_\_\_\_  
Larry McKinney, Mayor Pro Tem

  
\_\_\_\_\_  
James Acuff, Council Member

  
\_\_\_\_\_  
Rocky Buchanan, Council Member

  
\_\_\_\_\_  
Jacqueline Rensink, Council Member

Attest:

  
\_\_\_\_\_  
Shelley Buchanan, Clerk



# Town of Spruce Pine

## General Fund Adopted Budget

2021-2022

		20/21 Budget	Increase/Decrease	Adopted 21/22 Budget
<b>General Fund Revenue</b>				
2013-Taxes	10-301-13		0.00	0
2014-Taxes	10-301-14	\$500	(500.00)	\$0
2015-Taxes	10-301-15	\$1,000	(500.00)	\$500
2016-Taxes	10-301-16	\$1,000	0.00	\$1,000
2017-Taxes	10-301-17	\$2,000	(1,000.00)	\$1,000
2018-Taxes	10-301-18	\$3,000	(1,000.00)	\$2,000
2019-Taxes	10-301-19	\$5,000	(2,000.00)	\$3,000
2020-Taxes	10-301-20	\$1,290,626	(1,285,626.00)	\$5,000
2021-Taxes	10-301-21	\$0	1,295,000.00	\$1,295,000
Payments in Lieu of Taxes	10-303-00	\$15,122	1,878.00	\$17,000
Vehicle Taxes	10-304-00	\$80,800	4,200.00	\$85,000
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	\$10,000	(9,000.00)	\$1,000
Misc Revenue	10-335-00	\$5,000	0.00	\$5,000
Utilities Franchise Tax	10-337-00	\$280,891	109.00	\$281,000
Powell Bill Allocation	10-343-40	\$80,475	(5,475.00)	\$75,000
Local Sales Tax	10-345-00	\$541,312	23,688.00	\$565,000
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	\$275	75.00	\$350
Police Department Grant	10-351-01	\$35,000	(10,890.00)	\$24,110
Federal Drug Forfeiture	10-351-02	\$0	0.00	\$0
Parking/Other Violations	10-352-00	\$0	500.00	\$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	\$13,000	13,000.00	\$26,000
Revenue ABC Distribution	10-366-00	\$42,000	3,000.00	\$45,000
Revenue SP Police Dis	10-366-01	\$5,000	0.00	\$5,000
Sale of Fixed Assets	10-383-00	\$4,000	500.00	\$4,500
Other Financing Source	10-398-00	\$121,000	(121,000.00)	\$0
Revolving Loan Repayments	15-320-00	\$35,437	3,685.00	\$39,122
Fund Balance Appropriated	10-399-00	\$179,005	(111,791.00)	\$67,214
<b>Total General Fund Revenue</b>		<b>\$ 2,775,608.00</b>		<b>\$ 2,572,461.00</b>

**General Fund Expenditures**

**Governing Body**

Salaries	10-410-02	\$16,138	212.00	\$16,350
FICA	10-410-05	\$1,235	25.00	\$1,260
Worker's Comp	10-410-09	\$55	0.00	\$55
Travel	10-410-14	\$2,000	0.00	\$2,000
Miscellaneous	10-410-57	\$2,500	0.00	\$2,500

**Total Governing Body** \$ 21,928.00 \$22,165

**Administration & Finance**

Salaries	10-420-02	\$282,270	(32,270.00)	\$250,000
Professional Services	10-420-04	\$39,071	929.00	\$40,000
FICA	10-420-05	\$20,829	(1,854.00)	\$18,975
Group Insurance	10-420-06	\$35,477	0.00	\$35,477
Retirement	10-420-07	\$28,072	358.00	\$28,430
Unemployment Ins	10-420-08	\$1,000	0.00	\$1,000
Workers Comp	10-420-09	\$1,396	0.00	\$1,396
W/S Admin Fees	10-420-10	-\$245,589	17,609.00	-\$227,980
Telephone & Postage	10-420-11	\$9,500	0.00	\$9,500
Utilities	10-420-13	\$5,295	705.00	\$6,000
Travel	10-420-14	\$1,000	1,000.00	\$2,000
Building Grounds & Maintenance	10-420-15	\$10,000	(2,000.00)	\$8,000
Equipment Maintenance	10-420-16	\$500	500.00	\$1,000
Auto Maintenance	10-420-17	\$1,500	0.00	\$1,500
Copier Lease	10-420-21	\$2,425	0.00	\$2,425
Advertising	10-420-26	\$4,000	(1,000.00)	\$3,000
Auto Supplies	10-420-31	\$1,250	0.00	\$1,250
Supplies & Materials	10-420-33	\$13,000	0.00	\$13,000
Contracted Services	10-420-45	\$6,800	0.00	\$6,800
Dues & Subscription	10-420-53	\$5,800	0.00	\$5,800
Insurance	10-420-54	\$21,012	0.00	\$21,012
Miscellaneous	10-420-57	\$3,000	0.00	\$3,000
Capital Outlay	10-420-74	\$6,000	(6,000.00)	\$0
Service Charges	10-420-88	\$1,000	0.00	\$1,000

**Total Administration & Finance** \$ 254,608.00 \$232,585

**Elections**

Elections	10-430-45	\$0	2,500.00	\$2,500
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**Total Elections** \$0 \$2,500

**Vehicle Tax Collection Fees**

Tax Collection Fees	10-480-45	\$4,400	200.00	\$4,600
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**Total Tax Collection Fees** \$ 4,400.00 \$4,600

**Economics**

Salaries	10-496-02	\$59,579	2,126.00	\$61,705
FICA	10-496-05	\$4,558	163.00	\$4,721
Group Insurance	10-496-06	\$8,679	0.00	\$8,679
Retirement	10-496-07	\$5,090	583.00	\$5,673
Worker's Compensation	10-496-09	\$637	0.00	\$637
Main Street	10-496-51	\$33,175	2,950.00	\$36,125
Façade/DEAP Grants	10-496-52	\$9,000	0.00	\$9,000
Miscellaneous	10-496-57	\$7,000	1,000.00	\$8,000
Skate Rink	10-496-58	\$7,600	0.00	\$7,600
Miscellaneous Economic Request	10-496-59	\$100,000	0.00	\$0
<b>Total Economics</b>		<b>\$ 235,318.00</b>		<b>\$142,140.00</b>

**Public Buildings & Facilities**

Utilities	10-500-13	\$71,357	643.00	\$72,000
Building/Grd Maintenance	10-500-15	\$18,531	469.00	\$19,000
Equipment Maintenance	10-500-16	\$250	250.00	\$500
Supplies & Materials	10-500-33	\$1,500	500.00	\$2,000
Contracted Services	10-500-45	\$1,130	14,000.00	\$15,130
Capital Outlay	10-500-74	\$243,800	(142,921.00)	\$100,879
<b>Total Public Buildings &amp; Facilities</b>		<b>\$ 336,568.00</b>		<b>\$209,509</b>

**Police Department**

Salaries	10-510-02	\$378,410	150,456.00	\$528,866
Separation Allowance	10-510-03	\$19,893	(5,792.00)	\$14,101
FICA	10-510-05	\$42,662	(2,203.00)	\$40,459
Group Insurance	10-510-06	\$90,309	4,970.00	\$95,279
Retirement	10-510-07	\$56,470	7,206.00	\$63,676
Supplement Retirement	10-510-08	\$24,997	1,447.00	\$26,444
Workers Comp	10-510-09	\$10,781	119.00	\$10,900
Telephone & Postage	10-510-11	\$10,162	0.00	\$10,162
Utilities	10-510-13	\$6,904	596.00	\$7,500
Travel	10-510-14	\$600	0.00	\$600
Building grounds Maintenance	10-510-15	\$9,852	(1,852.00)	\$8,000
Equipment Maintenance	10-510-16	\$500	0.00	\$500
Auto Maintenance	10-510-17	\$16,445	0.00	\$16,445
Auto Supplies	10-510-31	\$18,000	1,000.00	\$19,000
Training	10-510-32	\$1,000	0.00	\$1,000
Supplies & Materials	10-510-33	\$12,000	500.00	\$12,500
Uniforms	10-510-36	\$3,000	1,000.00	\$4,000
Canine Program	10-510-38	\$2,500	0.00	\$2,500
Contracted Services	10-510-45	\$9,600	0.00	\$9,600
Dues & Subscription	10-510-53	\$350	0.00	\$350
Insurance	10-510-54	\$11,656	1,344.00	\$13,000
Miscellaneous	10-510-57	\$1,000	0.00	\$1,000
Capital Outlay	10-510-74	\$170,950	(154,700.00)	\$16,250
Equipment Lease	10-510-80	\$321	29.00	\$350
Gov Crime Comm Grant	10-510-81	\$35,000	(10,890.00)	\$24,110
Drug Fund Expenditures	10-510-82		0.00	\$0
Loan Payment - Patrol Vehicles	10-510-99	\$11,269	10,653.00	\$21,922
<b>Total Police Department</b>		<b>\$ 944,631.00</b>		<b>\$948,514</b>

**Fire Department**

Supplies & Materials	10-530-33	\$6,000		\$6,000
SPVFD Contract	10-530-45	\$142,550	450.00	\$143,000
<b>Total Fire Department</b>		<b>\$ 148,550.00</b>		<b>\$ 149,000.00</b>

**Building Inspections**

Mitchell County Inspections	10-540-45	\$23,468	0.00	\$23,468
<b>Total Building Inspections</b>		<b>\$ 23,468.00</b>		<b>\$ 23,468.00</b>

**Public Works**

Salaries	10-560-02	\$319,363	12,094.00	\$331,457
Professional Services	10-560-04	\$775	0.00	\$775
FICA	10-560-05	\$22,432	2,925.00	\$25,357
Group Insurance	10-560-06	\$69,320	0.00	\$69,320
Retirement	10-560-07	\$34,717	3,268.00	\$37,985
Workers com	10-560-09	\$12,015	0.00	\$12,015
Labor Allocation Credit (streets)	10-560-10	-\$12,045	0.00	-\$12,045
Labor Allocation Credit (water)		-\$293,891	29,345.00	-\$323,236
Labor Allocation Credit (Sewer)		-\$117,557	23,859.00	-\$141,416
Telephone & Postage	10-560-11	\$3,999	0.00	\$3,999
Utilities	10-560-13	\$9,307	0.00	\$9,307
Travel	10-560-14	\$500	0.00	\$500
Building/Grnd Maintenance	10-560-15	\$4,500	0.00	\$4,500
Equipment Maintenance	10-560-16	\$5,000	0.00	\$5,000
Auto Maintenance	10-560-17	\$11,000	0.00	\$11,000
Auto Supplies	10-560-31	\$12,211	(211.00)	\$12,000
Supplies & Materials	10-560-33	\$9,000	500.00	\$9,500
Uniform Rental	10-560-35	\$10,162	838.00	\$11,000
Dues & Subscription	10-560-53	\$50	0.00	\$50
Miscellaneous	10-560-57	\$500	0.00	\$500
Interest - UCB	10-560-58	\$3,800	(800.00)	\$3,000
Capital Outlay	10-560-74	\$29,532	46,468.00	\$76,000
Debt Payment Street Sweeper	10-560-99	\$50,000	0.00	\$50,000
<b>Total Public Works</b>		<b>\$ 184,690.00</b>		<b>\$196,568</b>

**Powell Bill**

Right of Way	10-570-03	\$2,000	0.00	\$2,000
Engineering Services	10-570-04		0.00	\$0
Labor Allocation	10-570-10	\$12,045	0.00	\$12,045
Paving & Resurfacing	10-570-15	\$151,825	(66,945.00)	\$84,880
Equip Maintenance	10-570-16	\$8,650	0.00	\$8,650
Snow & Ice Removal	10-570-18	\$11,437	(1,437.00)	\$10,000
Drainage & Storm Sewer	10-570-19	\$19,800	(4,800.00)	\$15,000
Curb & Guttering	10-570-20	\$500	0.00	\$500
Traffic Control	10-570-22	\$3,000	(1,000.00)	\$2,000
Sidewalks	10-570-25		0.00	\$0
Supplies & Materials	10-570-33	\$750	0.00	\$750
Capital Outlay	10-570-74	\$0	5,000.00	\$5,000
<b>Total Powell Bill</b>		<b>\$ 210,007.00</b>		<b>\$ 140,825.00</b>

**Sanitation**

Contracted Services	10-580-45	\$78,965	948.00	\$79,913
<b>Total Sanitation</b>		<b>\$78,965</b>		<b>\$ 79,913.00</b>

Parks & Recreation

Salaries	10-620-02	\$83,076	16,451.00	\$99,527
FICA	10-620-05	\$6,356	1,258.00	\$7,614
Group Insurance	10-620-06	\$8,663	0.00	\$8,663
Retirement	10-620-07	\$3,603	1,353.00	\$4,956
Workers Comp	10-620-09	\$2,248	2.00	\$2,250
Telephone & Postage	10-620-11	\$4,372	0.00	\$4,372
Utilities	10-620-13	\$20,346	1,154.00	\$21,500
Travel/Education	10-620-14	\$250	0.00	\$250
Building/Grnd Maintenance	10-620-15	\$13,500	1,000.00	\$14,500
Equipment Maintenance	10-620-16	\$1,000	0.00	\$1,000
Auto Maintenance	10-620-17	\$3,000	0.00	\$3,000
Auto Supplies	10-620-31	\$2,500	0.00	\$2,500
Supplies & Materials	10-620-33	\$8,000	1,000.00	\$9,000
Contracted Services	10-620-45	\$2,940	60.00	\$3,000
Purchases For Resale	10-620-48	\$5,000	1,000.00	\$6,000
Dues & Subscription	10-620-53	\$575	0.00	\$575
Miscellaneous	10-620-57	\$0	1,000.00	\$1,000
Capital Outlay	10-620-74	\$21,150	(17,300.00)	\$3,850
Brad Ragan PARTF Grant	10-620-76	\$0	100,000.00	\$100,000
Brad Ragan Pump Track	10-620-77	\$5,000	(5,000.00)	\$0
<b>Total Parks &amp; Recreation</b>		<b>\$ 191,579.00</b>		<b>\$ 293,557.00</b>

Library

Building/Grnd Maintenance	10-630-15	\$9,500	(1,500.00)	\$8,000
Operations	10-630-45	\$88,832	4,875.00	\$93,707
Insurance	10-630-54	\$1,870	0.00	\$1,870
Capital Outlay	10-630-74	\$6,000		
<b>Total Library</b>		<b>\$ 106,202.00</b>		<b>\$ 103,577.00</b>

TRAC Grant

TRAC Grant	10-635-45	\$6,000	(1,000.00)	\$5,000
<b>Total TRAC Grant</b>		<b>\$ 6,000.00</b>		<b>\$ 5,000.00</b>

Cemetery

Grounds Maintenance	10-640-15	\$18,540	0.00	\$18,540
<b>Total Cemetery</b>		<b>\$ 18,540.00</b>		<b>\$ 18,540.00</b>

<b>Contingency</b>	10-650-99	\$ -		\$ -
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Loan Disbursements

Loan Disbursements	15-496-00	\$10,154	(10,154.00)	\$0
<b>Total Loan Disbursements</b>		<b>\$ 10,154.00</b>		<b>\$ -</b>

<b>Total General Fund Expenditures</b>		<b>\$ 2,775,608.00</b>		<b>\$ 2,572,461.00</b>
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**Town of Spruce Pine**  
**Enterprise Fund**  
**Adopted Budget**  
**2021/2022**

		<u>20/21</u>	<u>Increase/Decrease</u>	<u>Adopted</u>
		<u>Budget</u>		<u>21/22 Budget</u>
<b><u>Water &amp; Sewer Revenue</u></b>				
Water & Sewer Interest	30-329-00	\$2,500	(2,500.00)	\$250
Miscellaneous Revenues	30-335-00	\$2,000	500.00	\$2,500
Charges for Water	30-371-01	\$1,421,096	0.00	\$1,421,096
Charges for Sewer	30-371-02	\$998,771	0.00	\$998,771
Water Taps	30-373-01	\$2,000	0.00	\$2,000
Sewer Taps	30-373-02	\$1,000	0.00	\$1,000
Penalties	30-374-00	\$11,000	7,000.00	\$18,000
Reconnect Fees	30-375-00	\$4,100	3,900.00	\$8,000
Misc W&S Sales	30-376-00	\$2,000	0.00	\$2,000
Sale of Fixed Assets	30-383-00	\$0	0.00	\$0
Retained Earnings Appropriated	30-399-00	\$56,675	(56,675.00)	
<b>Total Water &amp; Sewer Revenues</b>		<b><u>\$2,501,142</u></b>		<b><u>\$2,453,617</u></b>
<b><u>Enterprise Fund Expenditures</u></b>				
<b><u>Water &amp; Sewer Debt</u></b>				
Federal Revolving Loan	30-660-83	\$24,260	0.00	\$24,260
SRF Loan Principal	30-660-84	\$0	31,662.50	\$31,663
SRF Loan Interest	30-660-85	\$13,316	(8,218.77)	\$5,097
Gen Fund Loan Principal	30-660-86		0.00	\$0
Gen Fund Loan Interest	30-660-87		0.00	\$0
<b>Total Water &amp; Sewer Debt</b>		<b><u>\$37,576</u></b>		<b><u>\$61,020</u></b>

**Water & Sewer Administration**

Professional Services	30-720-04	\$2,600	3,000.00	\$5,600
Admin Costs	30-720-10	\$245,589	(17,609.00)	\$227,980
Postage	30-720-11	\$9,500	0.00	\$9,500
Travel/Training	30-720-14	\$500	0.00	\$500
Equipment Maint	30-720-16	\$1,000	0.00	\$1,000
Supplies & Materials	30-720-33	\$2,250	0.00	\$2,250
Plant Operations Contract	30-720-45	\$869,000	(19,000.00)	\$850,000
Software Support	30-720-46	\$2,500	0.00	\$2,500
Insurance	30-720-54	\$23,986	14.00	\$24,000
Misc	30-720-57	\$1,500	0.00	\$1,500
Capital Outlay	30-720-74	\$77,368	(62,368.00)	\$15,000
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***

**\$1,242,293**

**\$1,146,330**

**Water Expense**

Professional Services	30-811-04	\$5,100	0.00	\$5,100
Telephone Telemetry	30-811-11	\$20,257	1,243.00	\$21,500
Utilities	30-811-13	\$94,260	740.00	\$95,000
Facilities Maintenance	30-811-15	\$8,483	17.00	\$8,500
Dist System Maint	30-811-18	\$70,000	5,000.00	\$75,000
Labor Allocation	30-811-19	\$293,891	29,345.00	\$323,236
Water Chemical Supplies	30-811-33	\$52,500	0.00	\$52,500
Dues/Subscriptions	30-811-53	\$5,583	17.00	\$5,600
Miscellaneous	30-811-57	\$250	250.00	\$500
Capital Outlay	30-811-74	\$69,275	(54,318.00)	\$14,957
Debt Payment - Water Truck	30-811-99	\$0	9,395.00	\$9,395

***Total Water Expense***

**\$619,599**

**\$611,288**



**Sewer Expense**

Telephone Telemetry	30-812-11	\$14,698	802.00	\$15,500
Utilities	30-812-13	\$95,680	0.00	\$95,680
Facilities Maintenance	30-812-15	\$3,000	0.00	\$3,000
Coll System Maint	30-812-18	\$93,935	0.00	\$100,000
Labor Allocation	30-812-19	\$117,557	23,859.00	\$141,416
Sewer Chemical Supplies	30-812-33	\$22,500	0.00	\$22,500
Contracted Services	30-812-45	\$42,500	0.00	\$42,500
Dues & Subscriptions	30-812-53	\$7,823	177.00	\$8,000
Miscellaneous	30-811-57	\$0	1,000.00	\$1,000
Capital Outlay	30-812-74	\$199,399	(139,899.00)	\$59,500
Debt Payment - Maintenance Truck	30-812-99	\$4,582	(4,582.00)	
<b>Total Sewer Expense</b>		<b><u>\$601,674</u></b>		<b><u>\$489,096</u></b>
Contingency	30-900-99			<b><u>\$145,883</u></b>
<b>Total Enterprise Fund Expenditures</b>		<b><u>\$2,501,142</u></b>		<b><u>\$2,453,617</u></b>

**AMERICAN RESCUE PLAN ACT (ARPA) FUND**  
Adopted Budget 2021-2022

<b>11-335-00 Covid Relief Fund Income</b>	<b>\$ 341,484</b>		
<b>Total Income</b>	<b>\$ 341,484</b>		
<b>11-510-02 Covid Relief Fund Expense</b>	<b>\$ 341,484</b>	\$ 140,000	Hendredon Pump Station
		\$ 46,750	Shaft Replac. - Oxid. Ditch
		\$ 100,000	GoldenLeaf
<b>Total Expenses</b>	<b>\$ 341,484</b>	<b>\$ 286,750</b>	

<b>Capital Outlay by Department</b> <b>2021-2022</b>
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**Administration & Finance**

None		
<b>Total</b>	<b>\$</b>	<b>-</b>

**Main Street/Economics**

Operating	\$	36,125.00
Skate Rink	\$	7,600.00
DEAP/Façade Grant	\$	9,000.00

**\*Miscellaneous**

Chamber	\$	5,000.00
Mitchell County Animal Rescue	\$	1,000.00
Big Brothers/Big Sisters	\$	1,000.00
<b>Total</b>	<b>\$</b>	<b>59,725.00</b>

**Public Buildings/Facilities**

Pedestrian Bridge Project	\$	100,879.00
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**Public Works**

Mowing Tractor	\$	54,700.00
Roof at Shop	\$	20,000.00
Tool Box	\$	780.00
Rain Suits	\$	475.00
<b>Total</b>	<b>\$</b>	<b>75,955.00</b>

**Police**

Police Drug Vehicles	\$	4,000.00
Drug Buy Funds	\$	5,000.00
Ammo	\$	5,000.00
Laptop	\$	750.00
Printers (3)	\$	1,500.00
<b>Total</b>	<b>\$</b>	<b>16,250.00</b>

**Powell Bill**

Paving	\$	84,880.00
Boone, Valley, Fairground, Spruce Ave, Cross St Mountain View		
Stripping - Downtown	\$	5,000.00
<b>Total</b>	<b>\$</b>	<b>89,880.00</b>

**Parks & Recreation**

Laptop	\$	1,000.00
Wireless Printer	\$	250.00
Push Mower	\$	600.00
Paving at Riverside Walk	\$	1,000.00
BRP Sign	\$	1,000.00
<b>Total</b>	<b>\$</b>	<b>3,850.00</b>

**Library**

Operations	\$	4,875.00
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**Water & Sewer Administration**

Meters (46) and Radio Reads (9)	\$	7,122.05
Handheld Device	\$	7,788.68
<b>Total</b>	<b>\$</b>	<b>14,910.73</b>

**Water Department**

Pump - Bleach feed at the well	\$	2,985.00
Sed Basin PLC System	\$	9,622.00
NTR Flow Meter	\$	2,350.00
<b>Total</b>	<b>\$</b>	<b>14,957.00</b>

**Sewer Department**

KRG Utilities	\$	15,000.00
Beaver Creek Lift Station Pump	\$	13,200.00
Sulfur Dioxide Scales	\$	1,737.00
Lab Spectrophotometer	\$	3,955.00
Digestor Drops	\$	7,500.00
Lab Floor Tiles	\$	1,500.00
Return Flow Meter	\$	9,980.00
Sullins Branch Lift Station Pump	\$	6,628.00
<b>Total</b>	<b>\$</b>	<b>59,500.00</b>

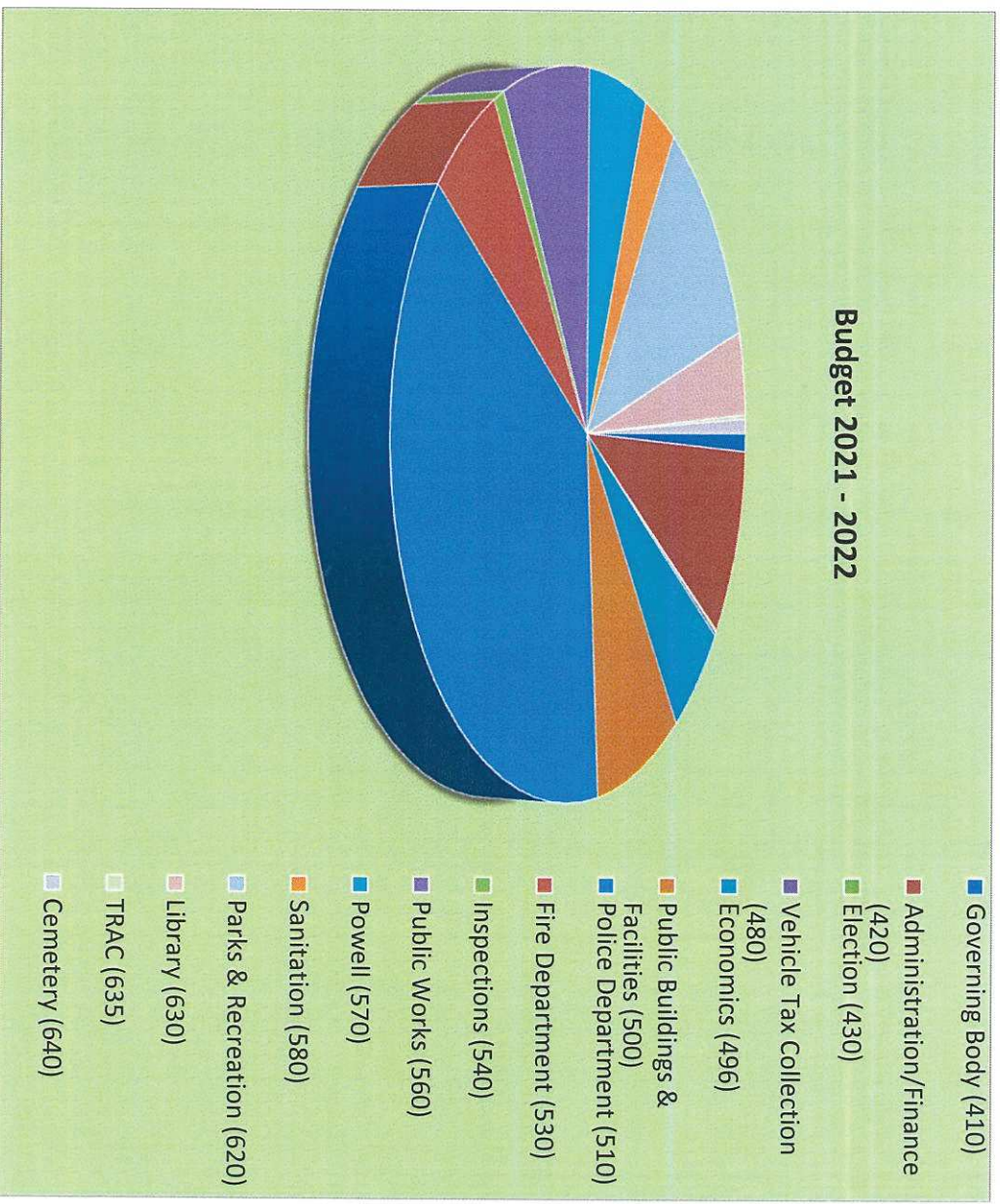


# Town of Spruce Pine

Department Name (Dept. #) Budget 2021 - 2022

Governing Body (410)	\$	22,165.00
Administration/Finance (420)	\$	232,585.00
Election (430)	\$	2,500.00
Vehicle Tax Collection (480)	\$	4,600.00
Economics (496)	\$	142,140.00
Public Buildings & Facilities (500)	\$	209,509.00
Police Department (510)	\$	948,514.00
Fire Department (530)	\$	149,000.00
Inspections (540)	\$	23,468.00
Public Works (560)	\$	196,568.00
Powell (570)	\$	140,825.00
Sanitation (580)	\$	79,913.00
Parks & Recreation (620)	\$	293,557.00

## General Fund Expenditures 2021/2022



Department Name (Dept. #)	Budget 2021 - 2022
Library (630)	\$ 103,577.00
TRAC (635)	\$ 5,000.00
Cemetery (640)	\$ 18,540.00

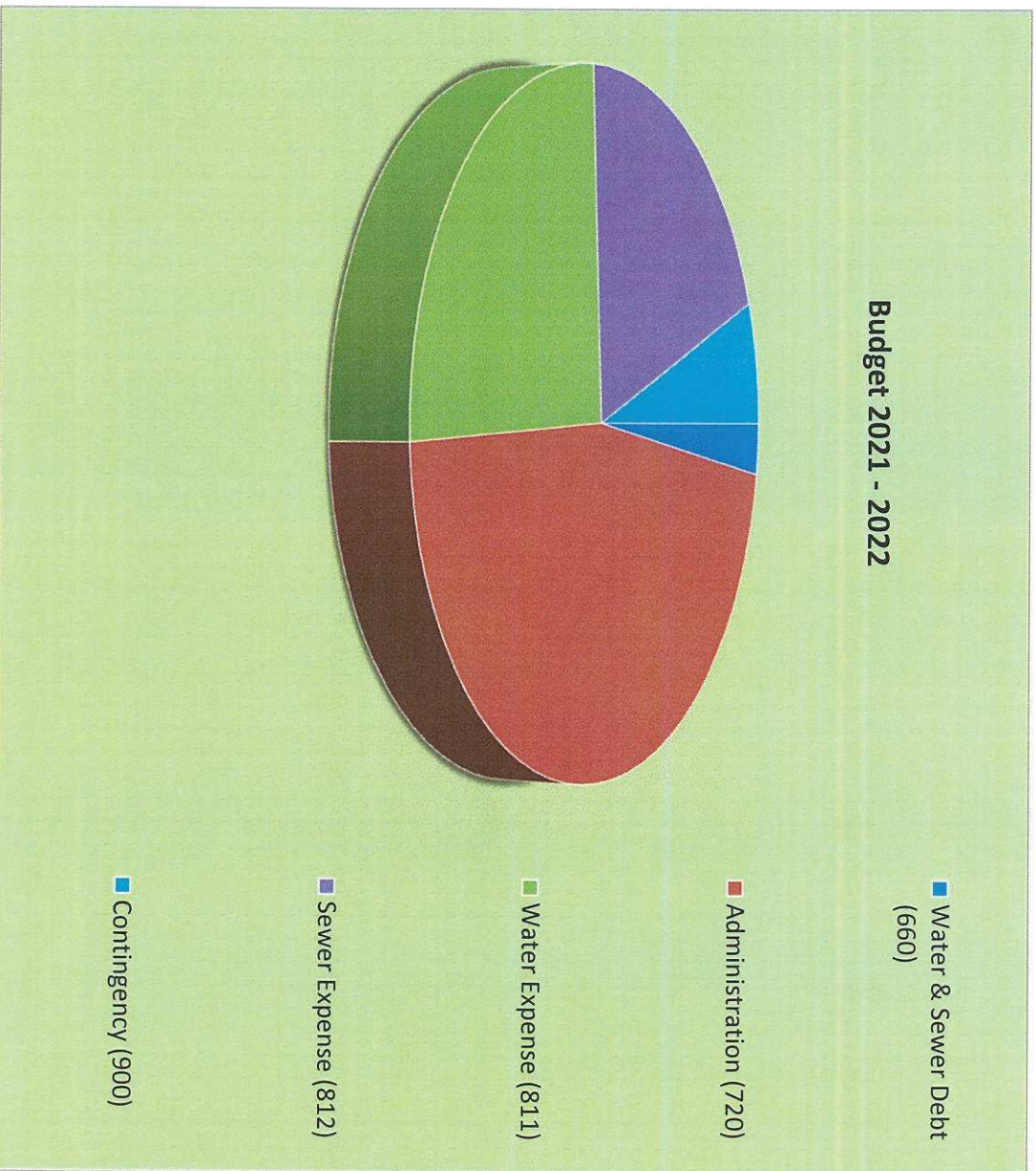


# Town of Spruce Pine

Department Name (Dept. #) Budget 2021 - 2022

Water & Sewer Debt (660)	\$	61,020.00
Administration (720)	\$	1,146,330.00
Water Expense (811)	\$	611,288.00
Sewer Expense (812)	\$	489,096.00
Contingency (900)	\$	145,883.00

## Enterprise Fund Expenditures 2021/2022





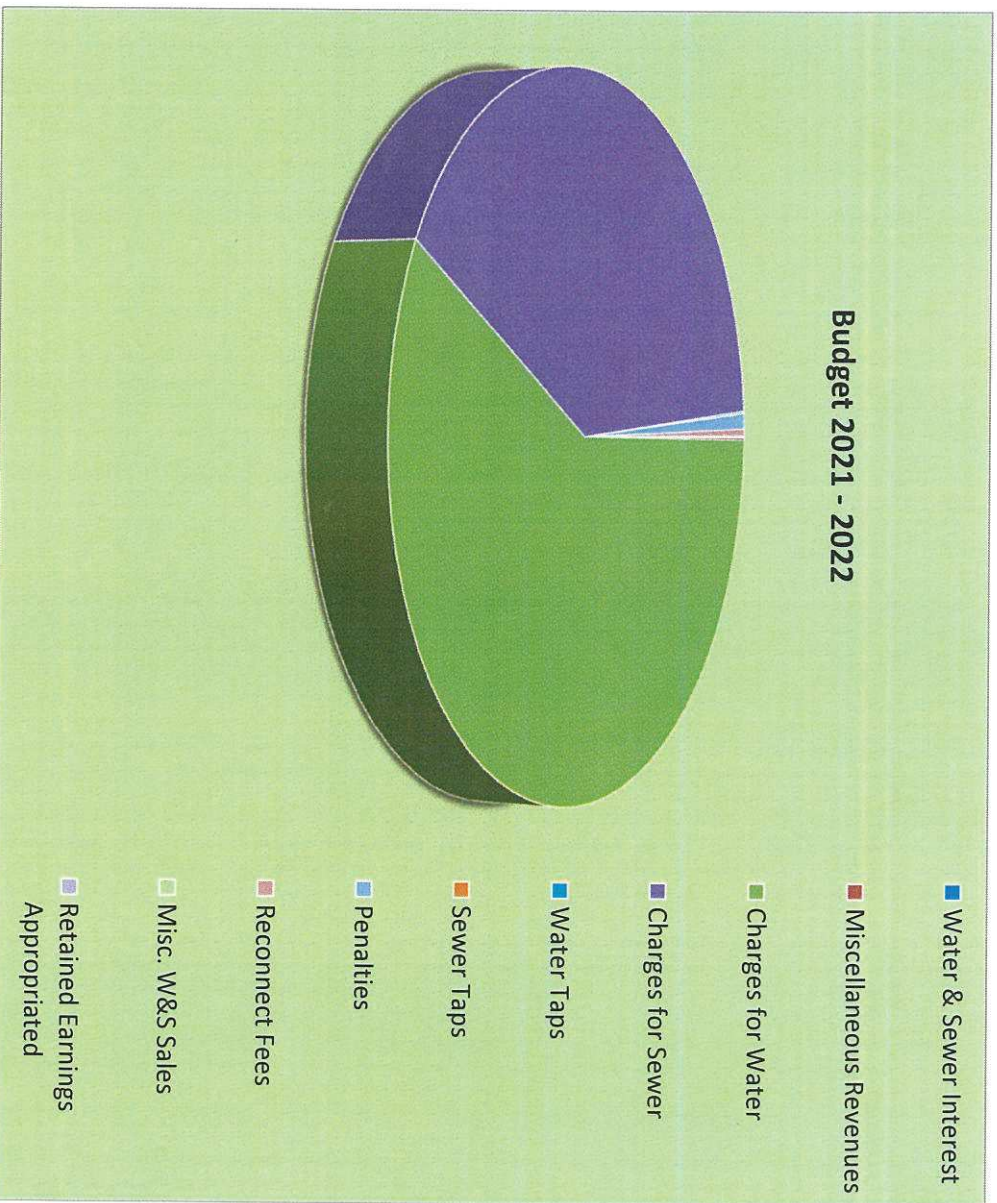
# Town of Spruce Pine

Account Name

Budget 2021 - 2022

Water & Sewer Interest	\$	250.00
Miscellaneous Revenues	\$	2,500.00
Charges for Water	\$	1,421,096.00
Charges for Sewer	\$	998,771.00
Water Taps	\$	2,000.00
Sewer Taps	\$	1,000.00
Penalties	\$	18,000.00
Reconnect Fees	\$	8,000.00
Misc. W&S Sales	\$	2,000.00
Retained Earnings Appropriated	\$	-

## Enterprise Fund Revenues 2021/2022







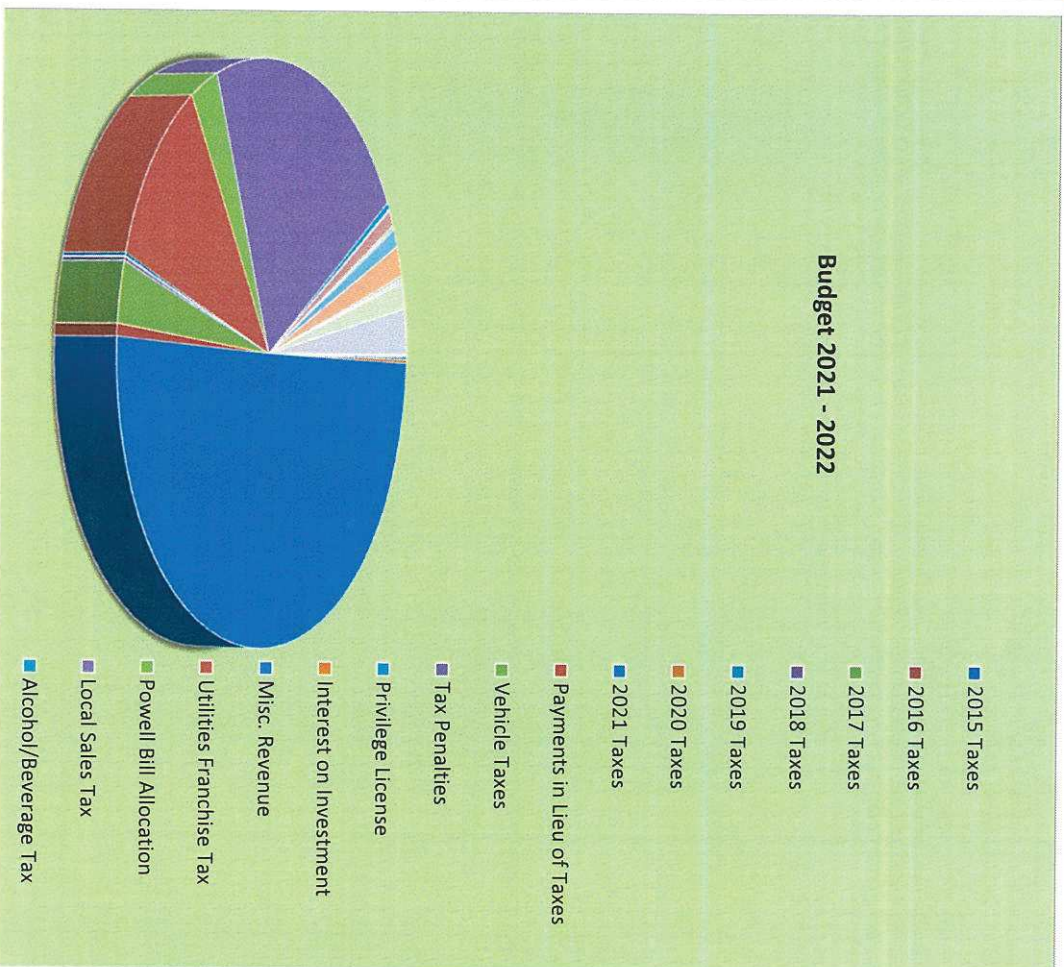
# Town of Spruce Pine

Account Name

Budget 2021 - 2022

2015 Taxes	\$	500.00
2016 Taxes	\$	1,000.00
2017 Taxes	\$	1,000.00
2018 Taxes	\$	2,000.00
2019 Taxes	\$	3,000.00
2020 Taxes	\$	5,000.00
2021 Taxes	\$	1,295,000.00
Payments in Lieu of Taxes	\$	17,000.00
Vehicle Taxes	\$	85,000.00
Tax Penalties	\$	5,000.00
Privilege License	\$	325.00
Interest on Investment	\$	1,000.00
Misc. Revenue	\$	5,000.00
Utilities Franchise Tax	\$	281,000.00
Powell Bill Allocation	\$	75,000.00
Local Sales Tax	\$	565,000.00
Alcohol/Beverage Tax	\$	10,000.00

## General Fund Revenues 2021/2022



Account Name	Budget 2021 - 2022
Solid Waste Disposal	\$ 1,600.00
Officers Fees / Citations	\$ 850.00
Police Department Grant	\$ 24,110.00
Cemetery Plots	\$ 4,000.00
Office Rental	\$ 3,240.00
Recreation Park Revenue	\$ 26,000.00
Revenue ABC Distribution	\$ 45,000.00
Revenue SP Police Distribution	\$ 5,000.00
Sale of Fixed Assets	\$ 4,500.00
Revolving Loan Repayments	\$ 39,122.00
Fund Balance Appropriated	\$ 67,214.00

