

# Town of Spruce Pine



## ADOPTED ANNUAL BUDGET 2023-2024

Prepared for:

The Spruce Pine Town Council

By:

Crystal Young  
Finance Officer

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# **TOWN OF SPRUCE PINE**

## **2023-2024 BUDGET**

### **BUDGET MESSAGE**

I hereby present this recommended budget for the 2023-2024 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 2023-2024.

For 2023-2024, 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 a 6.3% growth over FY 22-23 levels.

The proposed budget for the General Fund is comparable to the budget for 2022- 2023 fiscal year. The FY 2023-2024 budget reflects anticipated revenues and expenditures in the General Fund of \$2,843,966. The revenue side of the General Fund budget reflects a tax base of approximately 308 million assessed value as of January 1st, and a tax collection rate of 97.3%. The proposed ad valorem tax rate for the 2023-2024 fiscal year is \$0.46 cents per \$100 valuation.

The Enterprise Fund is approximately 11% more than the respective budget for 2022- 2023 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 septic haulers dumping into our system. This budget reflects increases on minimum flat rates and overage rates over the minimum usage to both inside and outside rates. The FY 2023-2024 budget reflects anticipated revenues and expenditures in the Enterprise fund of \$3,032,500.

New Capital Items/Programs have been kept at an affordable level for the coming FY 2023-2024.

The Capital Items/New Items for the 2023-2024 budget for the General Fund include: Computers for Town Hall, Streetscape Planning & Design, Increase for the DEAP/Façade Grant Program, Pole Mounted Christmas Trees & Bows, Roof at Public Works Building, 2023 F-150 for Public Works, PD Evidence Room Upgrades including Cameras, Funds for the Drug Program, Travel & Training for the Police Department, 2023 Dodge Durango for the PD, Paving at Dogwood Drive, Sunnybrook Drive, Buchanan Street, Bailey Street, and repair for the Waste Plant Road, Two weed eaters for Parks & Rec., Handicapped Swing for Brad Ragan Park, and a Heating/Air Condit. System for the Library.

The Capital Items/New Items for the 2023-2024 budget for the Enterprise Fund include: New Water Meters and Sensors, Volvo Trackhoe, 2 Fire Hydrants, LED Lights at Water Plant, Bar Screen at Carter's Ridge, LED Lights at Waste Plant, Outside Light & Alarm on Main Influent Pumps at Waste Plant, Rehab of Piping & 1 New Pump at Maint. Sewer Lift Station, and Sewer Line Cleaning.

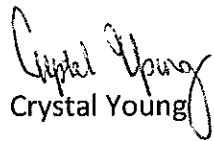
The budget includes contributions to outside agencies including TRAC, Mitchell County Chamber of Commerce, Spruce Pine Public Library, Big Brothers Big Sisters, and Mitchell County Animal Rescue.

Pay adjustments are included in this year's budget. Employee pay is adjusted by a 2.5% COLA, and implementation of a longevity policy. This adjustment is based on the CPI-W (3<sup>rd</sup> quarter current to prior) with approximately 30% of that amount being funded in the budget. Other adjustments include increases in State Retirement costs for the employer. Health Insurance costs have increased 2.5% over the 2022-2023 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 \$68,359.00 set aside in a contingency account. The Enterprise Fund is balanced with no fund balance appropriation, and \$105,313 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 2023-2024.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Crystal Young", written over the printed name.

Crystal Young  
Finance Officer

# TOWN OF SPRUCE PINE

## 2023-2024 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 four active capital project fund ordinances. Golden Leaf Grant for Hwy 226 Water Line, SCIF Grant – Brad Ragan, SCIF Grant – Riverside, and PARFT Grant for Brad Ragan.

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**

### **2023-2024 BUDGET**

#### **Special Revenue Fund**

The Town of Spruce operated 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 purposes. These funds were obligated and expensed via revenue replacement in the Enterprise Fund. All funds received were transferred into the Enterprise Fund in FY 2021-2022 and FY 2022-2023.

#### **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 2023-2024**

**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 7/1/2023 and ending 6/30/2024, in accordance with a Chart of Accounts to be established for the Town:

General Government	\$ 293,934.00
Public Safety	\$1,312,900.00
Transportation	\$ 463,279.00
Environmental Protection	\$ 88,950.00
Cultural and Recreational	\$ 430,044.00
Cemetery	\$ 22,350.00
Economic Development	\$ 164,150.00
Contingency	\$ 68,359.00

<b>Total Expenditures</b>	<b><u>\$2,843,966.00</u></b>
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**Revenues.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2023 and ending 6/30/2024:

Ad-Valorem Taxes	\$ 1,387,500.00
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	\$ 80,000.00
Other Revenues	\$ 69,090.00
Revolving Loan	\$ 7,500.00
Police Department Grant	\$ 27,951.00
Fund Balance Appropriated	\$ 0.00

<b>Total Revenues</b>	<b><u>\$2,843,966.00</u></b>
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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 7/1/2023 and ending 6/30/2024, in accordance with a Chart of Accounts to be established for the Town:

Administration & Plant Operation	\$1,302,928.00
Debt Service	\$ 62,364.00
Water Operations	\$ 832,787.00
Sewer Operations	\$ 679,108.00
Golden Leaf Project Contribution	\$ 50,000.00
Contingency	\$ 105,313.00

<b>Total Expenditures</b>	<b><u>\$3,032,500.00</u></b>
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**Revenues.** It is estimated that the following revenues will be available in the Enterprise Fund for the fiscal year beginning 7/1/2023 and ending 6/30/2024:

Water Charges	\$ 1,738,000.00
Sewer Charges	\$ 1,172,000.00
Tap Fees	\$ 6,000.00
Penalties & Service Charges	\$ 34,000.00
Miscellaneous Revenues	\$ 67,500.00
Investment Earnings	\$ 15,000.00

<b>Total Estimated Revenues</b>	<b><u>\$3,032,500.00</u></b>
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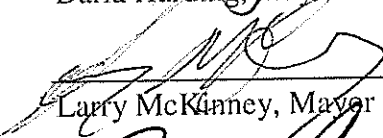
Section III. Property Tax Levy. A tax in the amount of \$0.46 per \$100.00 of assessed valuation is hereby levied on property within the Town of Spruce Pine which was listed for property taxes in Mitchell County as of January 1, 2023. This rate of tax is based on an estimated total valuation \$308,749,125 and the estimated collection rate of 97.3%

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

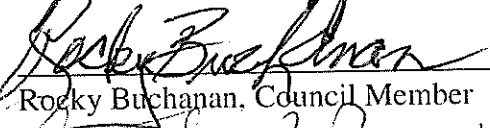
- a). Amounts may be transferred between objects of expenditure within a department without limitation.
- b). Amounts up to \$1000 may be transferred between departments of the same fund with an official presentation on such transfers at the next regular meeting of the Town Council.
- c). Funds may not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

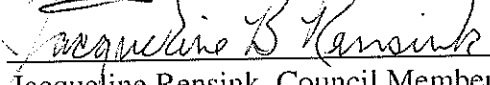
ADOPTED this 12th day of June 2023. Witness my hand and official seal:

  
\_\_\_\_\_  
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

2023-2024

\*Budget includes a 2.5% COLA  
& Longevity Plan

		22/23 Budget	Increase/Decrease	Adopted 23/24 Budget
<b>General Fund Revenue</b>				
2016-Taxes	10-301-16	\$500	(500.00)	\$0
2017-Taxes	10-301-17	\$1,000	(500.00)	\$500
2018-Taxes	10-301-18	\$1,000	0.00	\$1,000
2019-Taxes	10-301-19	\$2,000	(1,000.00)	\$1,000
2020-Taxes	10-301-20	\$3,000	(1,000.00)	\$2,000
2021-Taxes	10-301-21	\$5,000	(2,000.00)	\$3,000
2022-Taxes	10-301-22	\$1,345,000	(1,340,000.00)	\$5,000
2023-Taxes	10-301-23	\$0	1,375,000.00	\$1,375,000
Payments in Lieu of Taxes	10-303-00	\$17,000	3,000.00	\$20,000
Vehicle Taxes	10-304-00	\$90,000	5,000.00	\$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	\$55,500	24,500.00	\$80,000
Misc Revenue	10-335-00	\$5,000	0.00	\$5,000
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	\$701,100	48,900.00	\$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	\$2,215	25,736.00	\$27,951
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	0.00	\$45,000
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	0.00	\$7,500
Fund Balance Appropriated	10-399-00	\$0	0.00	\$0
<b>Total General Fund Revenue</b>		<b>\$ 2,706,830.00</b>		<b>\$ 2,843,966.00</b>

**General Fund Expenditures****Governing Body**

Salaries	10-410-02	\$16,838	421.00	\$17,259
FICA	10-410-05	\$1,289	32.00	\$1,321
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**

\$	22,682.00	\$23,135
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**Administration & Finance**

Salaries	10-420-02	\$254,941	20,233.00	\$275,174
Professional Services	10-420-04	\$70,000	5,000.00	\$75,000
FICA	10-420-05	\$19,656	1,395.00	\$21,051
Group Insurance	10-420-06	\$34,218	876.00	\$35,094
Retirement	10-420-07	\$31,373	4,207.00	\$35,580
Unemployment Ins	10-420-08	\$1,000	0.00	\$1,000
Workers Comp	10-420-09	\$2,236	0.00	\$2,236
W/S Admin Fees	10-420-10	-\$269,071	(11,390.00)	-\$280,461
Telephone & Postage	10-420-11	\$8,300	0.00	\$8,300
Utilities	10-420-13	\$6,000	500.00	\$6,500
Travel	10-420-14	\$10,000	(5,000.00)	\$5,000
Building Grounds & Maintenance	10-420-15	\$5,000	0.00	\$5,000
Equipment Maintenance	10-420-16	\$300	0.00	\$300
Auto Maintenance	10-420-17	\$1,000	0.00	\$1,000
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	\$1,250	0.00	\$1,250
Training	10-420-32	\$3,200	(1,200.00)	\$2,000
Supplies & Materials	10-420-33	\$10,350	4,650.00	\$15,000
Contracted Services	10-420-45	\$6,800	0.00	\$6,800
Dues & Subscription	10-420-53	\$6,800	500.00	\$7,300
Insurance/Bonding	10-420-54	\$23,267	4,733.00	\$28,000
Miscellaneous	10-420-57	\$8,200	(5,200.00)	\$3,000
Capital Outlay	10-420-74	\$31,775	(31,775.00)	\$0
Service Charges	10-420-88	\$1,000	0.00	\$1,000

**Total Administration & Finance**

\$	275,520.00	\$263,049.00
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**Elections**

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

\$0	\$	2,500.00
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**Vehicle Tax Collection Fees**

Tax Collection Fees	10-480-45	\$5,000	250.00	\$5,250
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**Total Tax Collection Fees**

\$5,000	\$	5,250.00
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**Economics**

Salaries	10-496-02	\$62,257	6,917.00	\$69,174
FICA	10-496-05	\$4,850	442.00	\$5,292
Group Insurance	10-496-06	\$8,499	216.00	\$8,715
Retirement	10-496-07	\$6,225	1,032.00	\$7,257
Worker's Compensation	10-496-09	\$637	0.00	\$637
Supplies	10-496-33	\$500	0.00	\$500
Main Street	10-496-51	\$30,025	1,550.00	\$31,575
Façade/DEAP Grants	10-496-52	\$15,000	5,000.00	\$20,000
Miscellaneous	10-496-57	\$8,135	(2,135.00)	\$6,000
Skate Rink	10-496-58	\$7,600	(7,600.00)	\$0
Miscellaneous Economic Request	10-496-59	\$15,000	15,000.00	\$15,000
<b>Total Economics</b>		<b>\$ 158,728.00</b>		<b>\$164,150</b>

**Public Buildings & Facilities**

Utilities	10-500-13	\$52,000	3,000.00	\$55,000
Building/Grd Maintenance	10-500-15	\$19,000	1,000.00	\$20,000
Equipment Maintenance	10-500-16	\$500	0.00	\$500
Supplies & Materials	10-500-33	\$3,000	10,398.00	\$13,398
Contracted Services	10-500-45	\$15,130	1,000.00	\$16,130
Capital Outlay	10-500-74		0.00	\$0
<b>Total Public Buildings &amp; Facilities</b>		<b>\$ 89,630.00</b>		<b>\$105,028</b>

**Police Department**

Salaries	10-510-02	\$583,566	22,201.00	\$605,767
Separation Allowance	10-510-03	\$11,203	18,601.00	\$29,804
FICA	10-510-05	\$44,234	2,108.00	\$46,342
Group Insurance	10-510-06	\$93,299	2,376.00	\$95,675
Retirement	10-510-07	\$75,190	7,410.00	\$82,600
Supplement Retirement	10-510-08	\$27,604	2,498.00	\$30,102
Workers Comp	10-510-09	\$10,900	0.00	\$10,900
Telephone & Postage	10-510-11	\$10,162	0.00	\$10,162
Utilities	10-510-13	\$10,000	0.00	\$10,000
Travel	10-510-14	\$600	2,500.00	\$3,100
Building grounds Maintenance	10-510-15	\$8,000	9,875.00	\$17,875
Equipment Maintenance	10-510-16	\$500	0.00	\$500
Auto Maintenance	10-510-17	\$19,445	1,555.00	\$21,000
Auto Supplies	10-510-31	\$29,100	2,900.00	\$32,000
Training	10-510-32	\$1,000	2,500.00	\$3,500
Supplies & Materials	10-510-33	\$9,450	1,050.00	\$10,500
Drug Program - Supplies	10-510-34	\$0	5,000.00	\$5,000
Uniforms	10-510-36	\$4,000	1,000.00	\$5,000
Canine Program	10-510-38	\$2,500	0.00	\$2,500
Contracted Services	10-510-45	\$9,600	400.00	\$10,000
Dues & Subscription	10-510-53	\$350	0.00	\$350
Insurance	10-510-54	\$16,150	350.00	\$16,500
Miscellaneous	10-510-57	\$14,500	(12,000.00)	\$2,500
Capital Outlay	10-510-74	\$6,536	45,464.00	\$52,000
Equipment Lease	10-510-80	\$350	0.00	\$350
Gov Crime Comm Grant	10-510-81	\$2,565	25,386.00	\$27,951
Drug Fund Expenditures	10-510-82		0.00	\$0
Loan Payment - Patrol Vehicles	10-510-99	\$21,922	0.00	\$21,922
<b>Total Police Department</b>		<b>\$ 1,012,726.00</b>		<b>\$ 1,153,900.00</b>

**Fire Department**

Supplies & Materials	10-530-33	\$6,000		\$6,000
SPVFD Contract	10-530-45	\$153,000	0.00	\$153,000
<b>Total Fire Department</b>		<b>\$ 159,000.00</b>		<b>\$ 159,000.00</b>

**Building Inspections**

Mitchell County Inspections	10-540-45	\$28,500	2,850.00	\$31,350
<b>Total Building Inspections</b>		<b>\$28,500</b>		<b>\$ 31,350.00</b>

**Public Works**

Salaries	10-560-02	\$383,906	904.00	\$384,810
Professional Services	10-560-04	\$775	0.00	\$775
FICA	10-560-05	\$29,451	(13.00)	\$29,438
Group Insurance	10-560-06	\$67,859	1,728.00	\$69,587
Retirement	10-560-07	\$46,934	2,832.00	\$49,766
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)		-\$312,956	81,339.00	-\$394,295
Labor Allocation Credit (Sewer)		-\$156,478	(10,443.00)	-\$146,035
Telephone & Postage	10-560-11	\$4,500	0.00	\$4,500
Utilities	10-560-13	\$15,000	0.00	\$15,000
Travel	10-560-14	\$750	0.00	\$750
Building/Grnd Maintenance	10-560-15	\$4,500	0.00	\$4,500
Equipment Maintenance	10-560-16	\$6,000	0.00	\$6,000
Auto Maintenance	10-560-17	\$10,000	0.00	\$10,000
Auto Supplies	10-560-31	\$21,000	0.00	\$21,000
Supplies & Materials	10-560-33	\$10,000	2,000.00	\$12,000
Uniform Rental	10-560-35	\$11,000	0.00	\$11,000
Dues & Subscription	10-560-53	\$100	0.00	\$100
Miscellaneous	10-560-57	\$2,500	0.00	\$2,500
Interest - UCB	10-560-58	\$500	(500.00)	\$0
Capital Outlay	10-560-74	\$4,449	95,551.00	\$100,000
Debt Payment Street Sweeper	10-560-99	\$50,000	(50,000.00)	\$0
<b>Total Public Works</b>		<b>\$ 199,760.00</b>		<b>\$ 181,366.00</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	\$10,045	2,000.00	\$12,045
Paving & Resurfacing	10-570-15	\$50,000	48,240.00	\$98,240
Equip Maintenance	10-570-16	\$4,500	500.00	\$5,000
Snow & Ice Removal	10-570-18	\$10,000	0.00	\$10,000
Drainage & Storm Sewer	10-570-19	\$49,000	(34,000.00)	\$15,000
Curb & Guttering	10-570-20	\$1,000	(500.00)	\$500
Traffic Control	10-570-22	\$2,000	0.00	\$2,000
Sidewalks	10-570-25		0.00	\$0
Supplies & Materials	10-570-33	\$750	0.00	\$750
Capital Outlay	10-570-74	\$0	0.00	\$0
<b>Total Powell Bill</b>		<b>\$ 129,295.00</b>		<b>\$ 145,535.00</b>

**Sanitation**

Contracted Services	10-580-45	\$83,909	5,041.00	\$88,950
<b>Total Sanitation</b>		<b>\$83,909</b>		<b>\$ 88,950.00</b>

**Parks & Recreation**

Salaries	10-620-02	\$101,765	25,726.00	\$127,491
FICA	10-620-05	\$7,786	1,968.00	\$9,754
Group Insurance	10-620-06	\$8,499	197.00	\$8,696
Retirement	10-620-07	\$5,438	576.00	\$6,014
Workers Comp	10-620-09	\$2,250	0.00	\$2,250
Telephone & Postage	10-620-11	\$4,322	0.00	\$4,322
Utilities	10-620-13	\$21,500	1,000.00	\$22,500
Travel/Education	10-620-14	\$700	0.00	\$700
Building/Grnd Maintenance	10-620-15	\$14,500	(4,500.00)	\$10,000
Equipment Maintenance	10-620-16	\$7,500	0.00	\$7,500
Auto Maintenance	10-620-17	\$3,500	0.00	\$3,500
Auto Supplies	10-620-31	\$3,200	0.00	\$3,200
Supplies & Materials	10-620-33	\$11,500	1,000.00	\$12,500
Contracted Services	10-620-45	\$3,500	0.00	\$3,500
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	\$39,207	(29,207.00)	\$10,000
Brad Ragan PARTF Grant	10-620-76	\$100,000	(50,000.00)	\$50,000
<b>Total Parks &amp; Recreation</b>		<b>\$ 343,242.00</b>		<b>\$ 290,002.00</b>

**Library**

Building/Grnd Maintenance	10-630-15	\$10,000	(5,000.00)	\$5,000
Operations	10-630-45	\$99,707	0.00	\$99,707
Insurance	10-630-54	\$1,870	0.00	\$1,870
Capital Outlay	10-630-74	\$0	28,465.00	\$28,465
<b>Total Library</b>		<b>\$ 111,577.00</b>		<b>\$ 135,042.00</b>

**TRAC Grant**

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

**Cemetery**

Grounds Maintenance	10-640-15	\$36,500	(14,500.00)	\$22,000
Dues & Subscriptions	10-640-53	\$350		\$350
<b>Total Cemetery</b>		<b>\$36,850</b>		<b>\$ 22,350.00</b>
<b>Contingency</b>	10-650-99	<b>\$ 45,411.00</b>		<b>\$ 68,359.00</b>

**Loan Disbursements**

Loan Disbursements	15-496-00	\$0	0.00	\$0
<b>Total Loan Disbursements</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total General Fund Expenditures</b>		<b>\$ 2,706,830.00</b>		<b>\$ 2,843,966.00</b>



## Town of Spruce Pine

### Enterprise Fund

### Adopted Budget

2023-2024

		<u>22/23</u>		<u>Adopted</u>
		<u>Budget</u>	<u>Increase/Decrease</u>	<u>23/24 Budget</u>
<u><b>Water &amp; Sewer Revenue</b></u>				
Water & Sewer Interest	30-329-00	\$5,250	9,750.00	\$15,000
Miscellaneous Revenues	30-335-00	\$2,500	0.00	\$2,500
Charges for Water	30-371-01	\$1,594,000	144,000.00	\$1,738,000
Charges for Sewer	30-371-02	\$1,064,000	108,000.00	\$1,172,000
Water Taps	30-373-01	\$2,000	2,000.00	\$4,000
Sewer Taps	30-373-02	\$1,000	1,000.00	\$2,000
Penalties	30-374-00	\$23,000	1,000.00	\$24,000
Delinquent Account Fees	30-375-00	\$8,000	2,000.00	\$10,000
Misc W&S Sales	30-376-00	\$12,000	{7,000.00}	\$5,000
Septic Dumping Fees	30-376-01	\$0	60,000.00	\$60,000
Transfer In - ARPA Fund	30-382-00	\$364,106	(364,106.00)	\$0
Sale of Fixed Assets	30-383-00	\$0	0.00	\$0
Retained Earnings Appropriated	30-399-00		0.00	
<b>Total Water &amp; Sewer Revenues</b>		<u><b>\$3,075,856</b></u>		<u><b>\$3,032,500</b></u>
<u><b>Enterprise Fund Expenditures</b></u>				
<u><b>Water &amp; Sewer Debt</b></u>				
Federal Revolving Loan	30-660-83	\$24,260	0.00	\$24,260
SRF Loan Principal	30-660-84	\$63,325	(31,662.50)	\$31,663
SRF Loan Interest	30-660-85	\$6,798	(357.00)	\$6,441
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>		<u><b>\$94,383</b></u>		<u><b>\$62,364</b></u>



**Water & Sewer Administration**

Professional Services	30-720-04	\$5,600	0.00	\$5,600
Admin Costs	30-720-10	\$269,071	11,390.00	\$280,461
Postage	30-720-11	\$10,500	0.00	\$10,500
Travel/Training	30-720-14	\$500	500.00	\$1,000
Equipment Maint	30-720-16	\$1,000	0.00	\$1,000
Supplies & Materials	30-720-33	\$37,250	(16,015.00)	\$21,235
Plant Operations Contract	30-720-45	\$894,000	46,632.00	\$940,632
Software Support	30-720-46	\$2,500	0.00	\$2,500
Insurance	30-720-54	\$31,000	1,000.00	\$32,000
Misc	30-720-57	\$1,500	0.00	\$1,500
Capital Outlay	30-720-74	\$5,497	(5,497.00)	\$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****\$1,264,918****\$1,302,928****Water Expense**

Professional Services	30-811-04	\$5,100	6,100.00	\$11,200
Telephone Telemetry	30-811-11	\$14,000	0.00	\$14,000
Utilities	30-811-13	\$99,000	0.00	\$99,000
Facilities Maintenance	30-811-15	\$6,500	0.00	\$6,500
Dist System Maint	30-811-18	\$120,000	19,655.00	\$139,655
Labor Allocation	30-811-19	\$312,956	81,339.00	\$394,295
Water Chemical Supplies	30-811-33	\$92,000	5,000.00	\$97,000
Dues/Subscriptions	30-811-53	\$5,600	0.00	\$5,600
Miscellaneous	30-811-57	\$1,500	0.00	\$1,500
Capital Outlay	30-811-74	\$195,932	(141,290.00)	\$54,642
Debt Payment - Water Truck	30-811-99	\$9,395	0.00	\$9,395

**Total Water Expense****\$861,983****\$832,787**

**Sewer Expense**

Professional Services	30-812-04	\$6,000	0.00	\$6,000
Telephone Telemetry	30-812-11	\$14,300	0.00	\$14,300
Utilities	30-812-13	\$98,680	3,320.00	\$102,000
Facilities Maintenance	30-812-15	\$3,000	0.00	\$3,000
Coll System Maint	30-812-18	\$97,000	32,110.00	\$129,110
Labor Allocation	30-812-19	\$156,478	(10,443.00)	\$146,035
Sewer Chemical Supplies	30-812-33	\$25,000	5,000.00	\$30,000
Contracted Services	30-812-45	\$60,000	10,000.00	\$70,000
Dues & Subscriptions	30-812-53	\$8,200	800.00	\$9,000
Miscellaneous	30-811-57	\$1,000	0.00	\$1,000
Capital Outlay	30-812-74	\$62,719	111,944.00	\$174,663
Debt Payment - Maintenance Truck	30-812-99	\$0	0.00	
<b>Total Sewer Expense</b>		<b>\$532,377</b>		<b>\$679,108</b>
Contribution to Fund 77		<b>\$50,000</b>		<b>\$50,000</b>
Contingency		<b>\$272,195</b>		<b>\$105,313</b>
<b>Total Enterprise Fund Expenditures</b>		<b>\$3,075,856</b>		<b>\$3,032,500</b>

<p align="center"><b>Capital Outlay/New Items by Department</b> <b>2023-2024</b></p>
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**Administration & Finance**

		<b>Capital</b>	<b>New</b>
Computers	\$ 3,000.00		

**Main Street/Economics**

Operating	\$ 31,575.00
DEAP/Façade Grant	\$ 20,000.00
Streetscape Planning & Design	\$ 15,000.00

***\*Miscellaneous***

Chamber	\$ 2,500.00
Mitchell County Animal Rescue	\$ 2,500.00
Big Brothers, Big Sisters	\$ 1,000.00
<b>Total</b>	<b>\$ 72,575.00</b>

**Public Buildings & Facilities**

Pole Mounted Christmas Trees & Bows	\$ 10,397.88
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**Public Works**

Roof at Shop	\$ 59,000.00
F-150	\$ 41,000.00

<b>Total</b>	<b>\$ 100,000.00</b>
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**Police**

Evidence Room	\$ 5,000.00
Training/Travel	\$ 5,000.00
Drug Money	\$ 5,000.00
Cameras/Door Access - Evidence Room	\$ 4,875.00
2023 Dodge Durango	\$ 52,000.00

<b>Total</b>	<b>\$ 19,875.00</b>
<b>Total</b>	<b>\$ 52,000.00</b>

**Powell Bill**

Paving - Dogwood, Sunnybrooke, Buchanan, Bailey	\$ 84,250.00
Crowning/Motograting - Waste Plant Road	\$ 13,990.00

<b>Total</b>	<b>\$ 98,240.00</b>
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**Parks & Recreation**

Two Weedeaters	\$ 1,000.00
Handicapped Swing	\$ 9,975.00

**Library**

Heater/Air Conditioner	\$ 28,465.00
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**Water & Sewer Administration**

New Water Meters & Sensors (50 Meters / 100 RR)	\$ 16,235.00
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#### Water Department

Volvo Trackhoe	\$	44,642.00
2 Fire Hydrants	\$	10,000.00
LED Lights at Water Plant	\$	3,905.00
Torches	\$	750.00

<b>Total</b>	<b>\$</b>	<b>54,642.00</b>
<b>Total</b>	<b>\$</b>	<b>4,655.00</b>

#### Sewer Department

Volvo Trackhoe	\$	44,642.00
Bar Screen at Carter's Ridge	\$	95,000.00
Rehab of Piping & 1 New Pump at Maint. Sewer Lift Station	\$	34,991.00
Led Lights at Waste Plant	\$	960.00
Outside Light & Alarm on Main Influent Pumps at Waste Plant	\$	1,150.00
Sewer Line Cleaning	\$	15,000.00

<b>Total</b>	<b>\$</b>	<b>174,633.00</b>
<b>Total</b>	<b>\$</b>	<b>17,110.00</b>

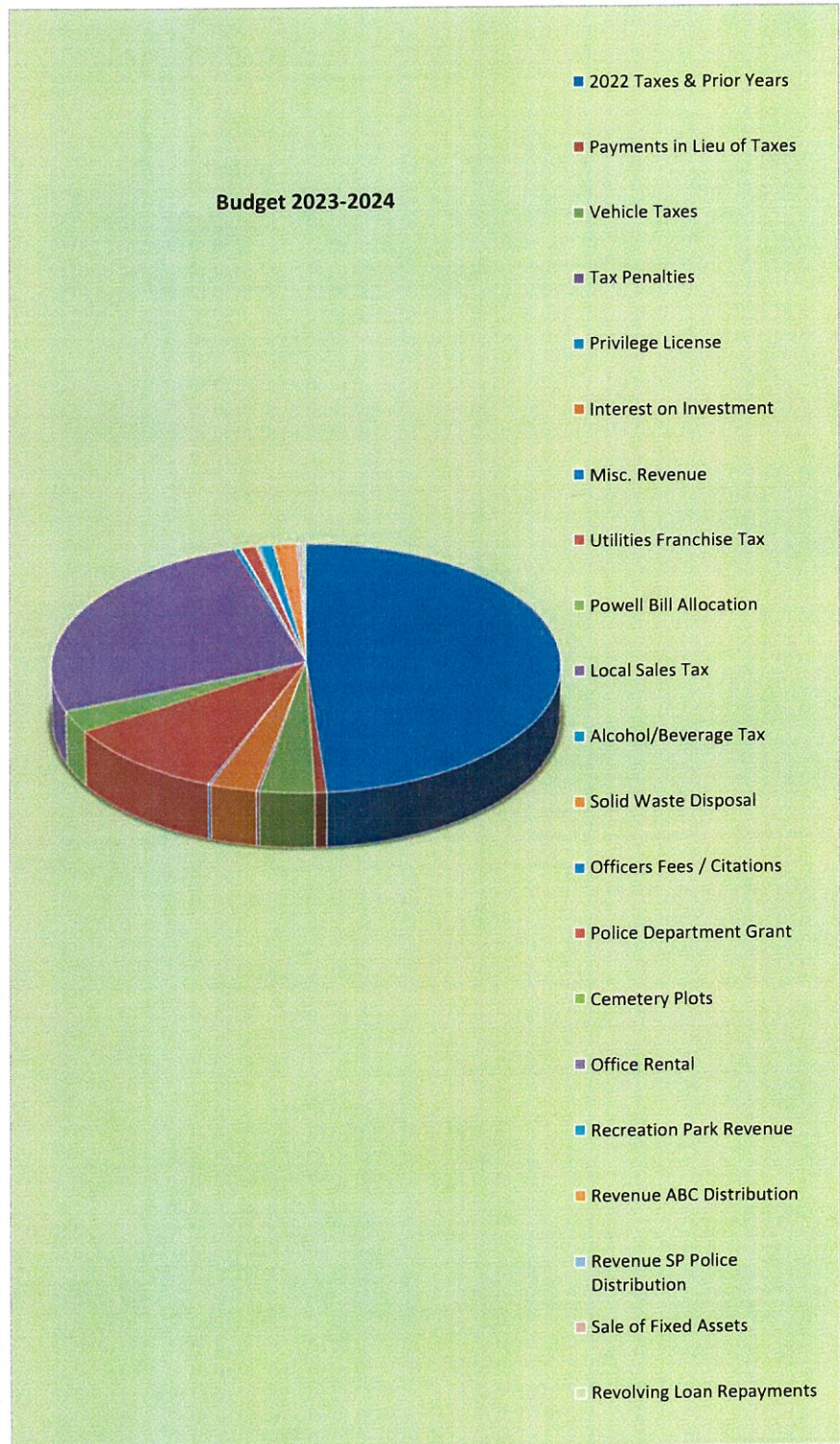
<b>**Future Projects** - Not included in Budget</b>		
Clarifier Rehab at Waste Plant	\$	34,900.00



## Town of Spruce Pine

Account Name	Budget 2023-2024	
2022 Taxes & Prior Years	\$	1,387,500.00
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	\$	80,000.00
Misc. Revenue	\$	5,000.00
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	\$	27,951.00
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	\$	5,000.00
Revolving Loan Repayments	\$	7,500.00

## General Fund Revenues 2023/2024

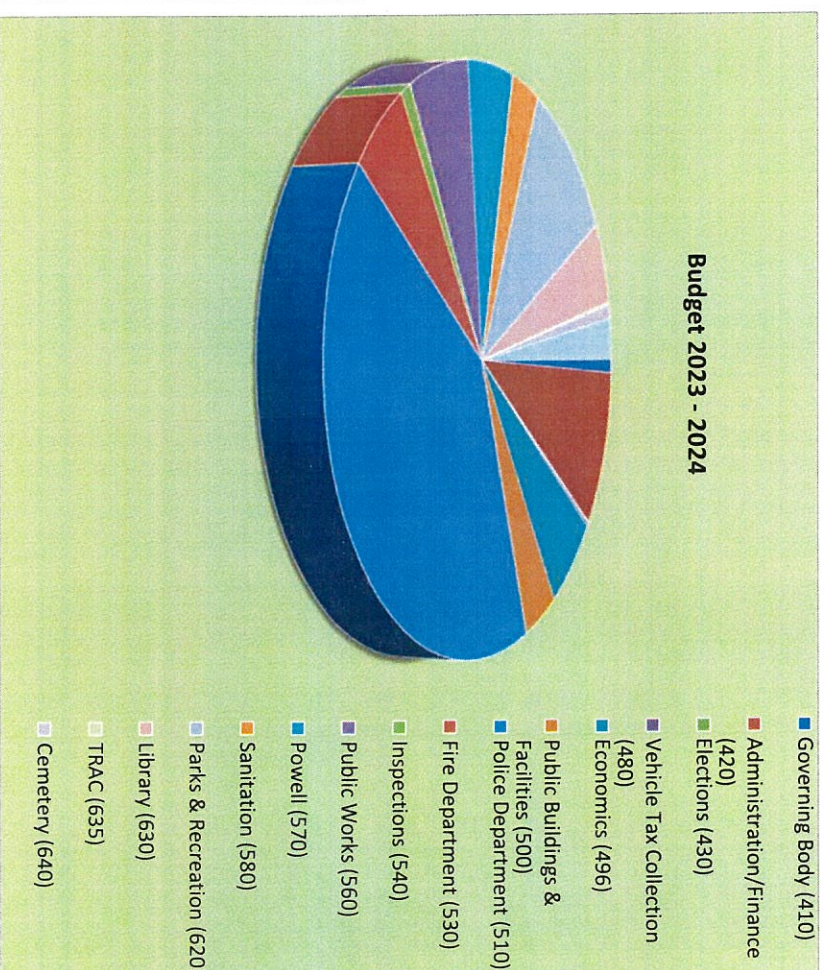






# Town of Spruce Pine

Department Name (Dept. #)		Budget 2023 - 2024
Governing Body (410)	\$	23,135.00
Administration/Finance (420)	\$	263,049.00
Elections (430)	\$	2,500.00
Vehicle Tax Collection (480)	\$	5,250.00
Economics (496)	\$	164,150.00
Public Buildings & Facilities (500)	\$	105,028.00
Police Department (510)	\$	1,153,900.00
Fire Department (530)	\$	159,000.00
Inspections (540)	\$	31,350.00
Public Works (560)	\$	181,366.00
Powell (570)	\$	145,535.00
Sanitation (580)	\$	88,950.00
Parks & Recreation (620)	\$	290,002.00
Library (630)	\$	135,042.00
TRAC (635)	\$	5,000.00
Cemetery (640)	\$	22,350.00
Contingency (650)	\$	68,359.00



## General Fund Expenditures 2023/2024

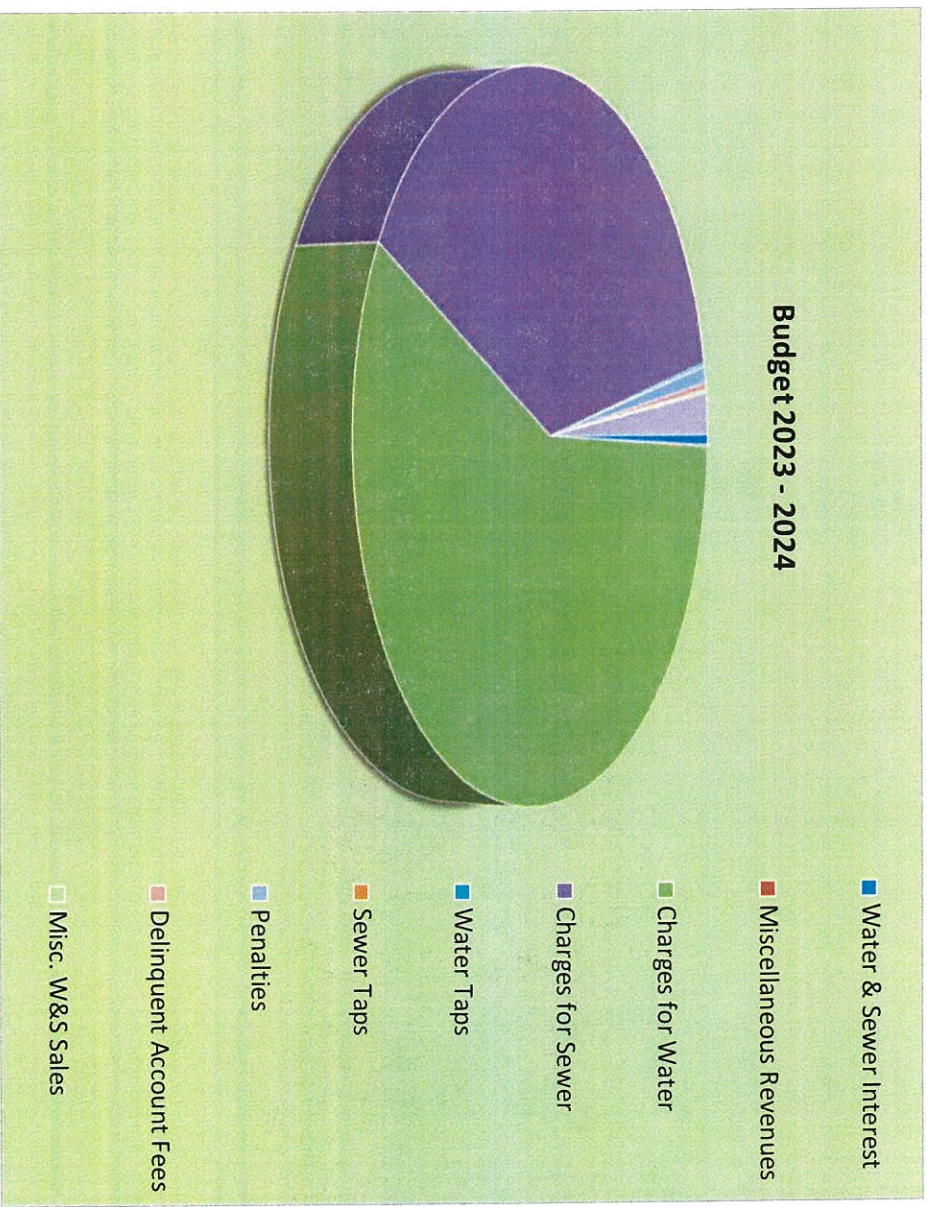




# Town of Spruce Pine

Account Name	Budget 2023-2024
Water & Sewer Interest	\$ 15,000.00
Miscellaneous Revenues	\$ 2,500.00
Charges for Water	\$ 1,738,000.00
Charges for Sewer	\$ 1,172,000.00
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	\$ 60,000.00

## Enterprise Fund Revenues 2023/2024





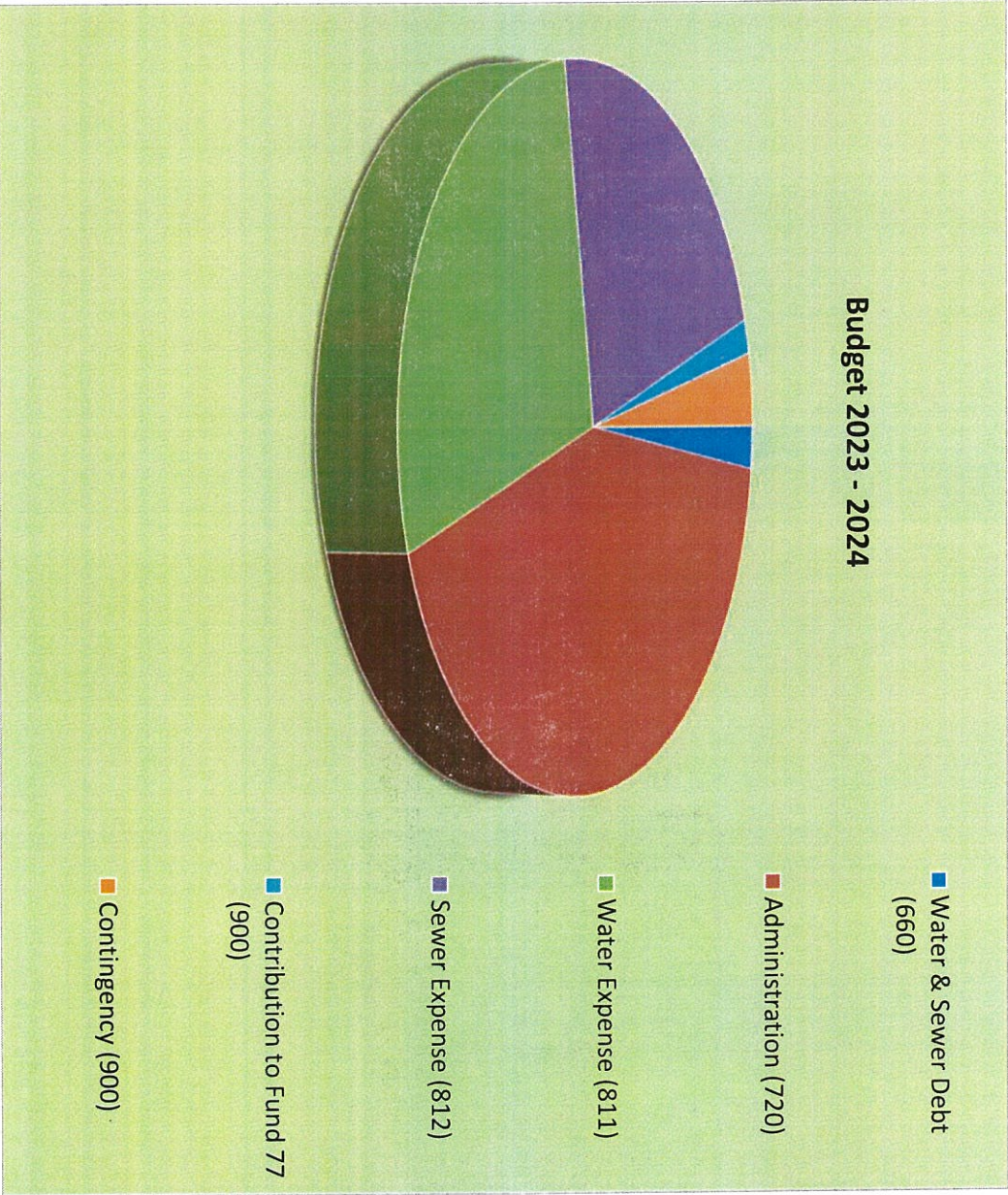


# Town of Spruce Pine

Department Name (Dept. #) Budget 2023 - 2024

Water & Sewer Debt (660)	\$	62,364.00
Administration (720)	\$	1,302,928.00
Water Expense (811)	\$	832,787.00
Sewer Expense (812)	\$	679,108.00
Contribution to Fund 77 (900)	\$	50,000.00
Contingency (900)	\$	105,313.00

## Enterprise Fund Expenditures 2023/2024





**Town of Spruce Pine  
Rates Effective 7/1/2022**

<b>INSIDE USER RATES</b>		
CONSUMPTION (GALLONS)	WATER RATES	SEWER RATES
0-2000	\$14.00	\$14.00
2,001-20,000	\$4.00/1000 gallons	\$5.00/1000 gallons
20,001-100,000	\$5.00/1000 gallons	\$6.00/1000 gallons
100,001-500,000	\$7.00/1000 gallons	\$8.00/1000 gallons
500,000-1,000,000	\$8.00/1000 gallons	\$9.00/1000 gallons
>1,000,000	\$9.00/1000 gallons	\$10.00/1000 gallons
<b>OUTSIDE USER RATES</b>		
CONSUMPTION (GALLONS)	WATER RATES	SEWER RATES
0-2000	\$33.00	\$33.00
2,001-20,000	\$6.00/1000 gallons	\$7.00/1000 gallons
20,001-100,000	\$7.00/1000 gallons	\$8.00/1000 gallons
100,000-500,000	\$9.00/1000 gallons	\$10.00/1000 gallons
500,000-1,000,000	\$10.00/1000 gallons	\$11.00/1000 gallons
>1,000,000	\$11.00/1000 gallons	\$12.00/1000 gallons

**Town of Spruce Pine  
Rates Effective 7/1/2023**

<b>INSIDE USER RATES</b>		
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
<b>OUTSIDE USER RATES</b>		
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

**Deposits**

<b>Inside</b>	\$100
<b>Outside</b>	
Water	\$150
Water & Sewer	\$200

<b>Delinquent Account Fee</b>	\$50
<b>Meter Tampering Fee</b>	\$100

\*Plus actual costs of damages.

<b>Hydrant Fee (Monthly)</b>	\$50
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\*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

Town of Spruce Pine, North Carolina  
 Water & Sewer Availability & Tap Fees  
 July 1st, 2023

<u>Meter Size</u>	<u>Rated GPM Capacity</u>	<u>Water Taps</u>		<u>Sewer Taps</u>		<u>Total</u>	
		<u>Installation</u>	<u>Total</u>	<u>Installation</u>	<u>Total</u>	<u>Installation</u>	<u>Total</u>
3/4" Inside	20						
3/4" Outside	20						
1" Inside	50						
1" Outside	50						
1.5" Inside	100						
1.5" Outside	100						
2" Inside	160						
2" Outside	160						
3" Inside							
3" Outsied							
4" Inside	500						
4" Outside	500						
6" Inside	1200						
6" Outside	1200						

\*All Water and Sewer Taps will be made at actual cost  
 Contact the Water Department for current pricing.

\*Estimate will be provided, and customer will be notified of any changes in cost  
 before completion of the tap.

# Town of Spruce Pine Fees & Charges Schedule



Effective July 1<sup>st</sup>, 2023

Accounting	Rate
Beer and Wine License:	
On premise beer & wine	\$15.00
Off premise wine	\$10.00
Off premise malt beverage	\$ 5.00
Administration	Rate
Photocopies	\$0.05 per page over 10 copies.
Billing & Collections	Rate
Returned Check Fee	\$25.00
Delinquent Account Fee	\$50.00
Late Fee	\$ 5.00 or 10% whichever is greater.
Parks & Recreation	Rate
Shelter Reservation ( <i>4 hour minimum, \$10 every hour after</i> )	\$40.00
Swim Lessons	\$40.00
Water Walking ( <i>per session</i> )	\$ 2.00
Water Walking Pass	\$20.00
Pool Pass ( <i>20 visits</i> )	\$60.00
Pool Rental ( <i>per hour, 2 hour max – Available Friday &amp; Saturday</i> )	\$100.00
Pool Admission	\$ 5.00
After 4pm Admission	\$ 2.00

**\*Effective 7/1/2023\*\***

**Town of Spruce Pine**  
**Personnel Policy Amendment**

**ARTICLE IX LEAVES OF ABSENCE**

**Section 3-Vacation Leave**

Vacation leave is a privilege and a benefit granted by the Town. It shall be used at the discretion of the employee and at the convenience of the appropriate supervisor for such occasions as rest and relaxation, medical appointments when sick leave is exhausted, absences due to adverse weather conditions, and the like. Vacation leave may be used for sick leave in the case of illness only with the approval of the Manager.

Each regular full-time employee except public safety employees shall earn vacation leave at one of the following rates, depending upon his or her length of service:

3 years of service or less	10 days per year
after 3 years of service to 10 years	15 days per year
after 10 years	20 days per year

**\*Effective 7/1/2023\***

**Town of Spruce Pine Personnel Policy**

**Addendum:**

**Article IV Pay Plan**

**Section 16: Longevity Pay Policy**

Longevity pay is to recognize long-term service to the Town. Full time employees of the Town of Spruce Pine are compensated for years of service with the Town of Spruce Pine by payment of a longevity supplement based on total years of service at the beginning of the budget year. Longevity payments will be made to all full-time active employees annually in December. All required deductions will be made.

Longevity amounts shall be as follows:

<b><u>Years of Service</u></b>	<b><u>Longevity Amount</u></b>
0-5	\$100
5-10	\$200
10-15	1%
15-20	1.5%
20-25	2.0%
25 plus	2.5%