

**Minutes
Spruce Pine Town Council
May 13, 2024 5:30 PM**

A meeting of the Town Council was held on May 13, 2024. Present were Mayor Phillip Hise and Council Members Rocky Buchanan, Larry McKinney, and Jackie Rensink. Staff in attendance included Michael Wood, Kasey Cook, Travis Phillips, Crystal Young and Brooke Peterson. Others attended, including Chad Donnahoo, Mandi Polly, Jessica Williams, Mark Peterson, and Josh Wise.

CALL TO ORDER

Mayor Phillip Hise called the regular meeting to order at 5:30 PM. Jackie Rensink gave the invocation. Larry McKinney led the Pledge of Allegiance.

APPROVAL OF AGENDA

Jackie Rensink moved to approve the agenda with the adding of approving an outside water tap application for 187 Ridge Road for Frances Renfro. Larry McKinney seconded the motion, which carried unanimously.

APPROVAL OF MINUTES

Rocky Buchanan moved to approve the minutes of the April 22, 2024 Town Council Meeting. Jackie Rensink seconded the motion, which carried unanimously.

Larry McKinney moved to approve the minutes of the April 22, 2024 Closed Session Meeting. Jackie Rensink seconded the motion, which carried unanimously.

CLOSED SESSION

Mayor Hise moved to enter into closed session, citing NCGS 143-318 (a)(2)(3) – to prevent the premature disclosure of an honorary degree, scholarship, prize or similar award and to consult with an attorney retained by the Council to preserve the attorney-client privilege. Michael Wood, Travis Phillips, Crystal Young, Mandi Polly, Jessica Williams, Josh Wise, and Mark Peterson departed the board room.

RETURN TO OPEN SESSION

Council Member Larry McKinney moved to resume open session. Jackie Rensink seconded that motion, which carried unanimously. Michael Wood, Travis Phillips, Crystal Young, Mandi Polly, Jessica Williams, Josh Wise, and Mark Peterson returned to the board room. No action was taken from the council during closed session.

PUBLIC COMMENT

- ❖ Josh Wise from Mitchell County Recovery Ministries presented the Special Event Permit Application for Rise Up, which is an event to celebrate recovery and overdose awareness. It will be held on Saturday - August 31, 2024 on Upper Street (Oak Ave). Josh has been working with Walton Sheppard, coordinator of Downtown Worship, due to both events being similar. The event should be complete by 8:30 PM.
- ❖ Mandi Polly from Mitchell County Chamber presented the upcoming events for the summer and a few updates regarding the chamber. The chamber is officially at the visitor's center. Mandi has hired two weekend, part-time staff members and still has a small remote office in Spruce Pine. The Mineral Gem Festival will be in the former Food Lion building on August 1-4, 2024. The Small Business Summit will be August 21, 2024 with Mayland Community College - Small Business Center regarding short-term rentals. Upcoming scholarships (one from the chamber and two from Market on Oak) will be awarded at Mitchell High School this week. The Mountains to Coast Ride will be on October 5th and 6th, which will coincide with the BBQ Festival. Cyclist will be staying in the park, then leaving on the 6th, cycling through town to the Parkway.

DISCUSSION ITEMS

- ✓ Finance Officer, Crystal Young presented the 2024/2025 proposed budget. Crystal provided the budget message and noted the General Fund expenditures and the Enterprise Fund expenditures. She noted that changes can be made until the budget is adopted in June. Said report is incorporated by reference and attached to these minutes. Phillip Hise discussed the new boat ramp at Stroup Road Park. Jackie Rensink

discussed the amount allotted for the Pine Line and the possibility of increasing that amount. Jackie stated the Pine Line is an asset for the town. All council members discussed the options for placing cameras at the parks and the cost involved.

ACTION AGENDA

- ✓ Finance Officer, Crystal Young discussed the request for proposals for audit contract and she sent that out to 12 firms. 3 total bids were submitted. Crystal discussed the cost difference and the levels of service. Rocky Buchanan made a motion to award the audit contract to Combs, Tennant, and Carpenter, P.C. Larry McKinney seconded the motion, which carried unanimously. The contract will be for three years. Said report is incorporated by reference and attached to these minutes.
- ✓ Jackie Rensink made a motion to approve the Special Event Permit Application for Rise Up for Josh Wise on August 31, 2024, pending insurance policy. Larry McKinney seconded the motion, which carried unanimously. Said report is incorporated by reference and attached to these minutes.
- ✓ Larry McKinney made a motion to approve the Public Comment Policy and Procedure. Rocky Buchanan seconded the motion, which carried unanimously. Said report is incorporated by reference and attached to these minutes.
- ✓ Larry McKinney moved to approve the application for providing water service at outside rates without annexation to Frances Renfro at 187 Ridge Road. Jackie Rensink seconded the motion, which carried unanimously.

DEPARTMENT UPDATES

Water and Sewer

- Project Manager Donnie Staton with Veolia was unable to attend the meeting. He did provide the monthly report for the month of April. Said report is incorporated by reference and attached to these minutes.

Public Works

- Public Works Director Travis Phillips presented a Work Order Summary Report for his department. Said report is incorporated by reference and attached to these minutes.
- Rocky Buchanan inquired about the water that is on Balsam Avenue that keeps running down the street. Travis stated that water is not city water, it has been tested numerous times.

Main Street

- Main Street Director Spencer Bost was unable to attend the meeting. He did provide the Main Street monthly report. Said report is incorporated by reference and attached to these minutes.

Parks and Rec

- Parks and Rec Director Michael Wood presented his May report for Parks and Rec, which is incorporated by reference and attached to these minutes.
- Michael noted all of the pool activities that are coming up – swimming lessons and water aerobics. He can now take a debit card for payment over the phone. The new pool hours this year will be Tuesday-Saturday 11am to 5pm. Michael also stated he needed more lifeguards this year, due to the slide being installed and will be ready to use this summer.
- Michael noted the items that were completed by his department during the Blacksmith Festival.
- Michael stated the Stroup Road Park is a work in progress and hopefully will have a grand opening this year.

Police Department

- Police Chief Kasey Cook updated the Council on the police department for the month of April, presenting a log with a total of 482 calls logged through Mitchell County Communications. Said log is incorporated by reference and attached to these minutes.
- Chief Cook discussed that this week, May 12-18 is Police Week and he is very proud of his department.
- Chief Cook stated he will be utilizing all officers for the upcoming festivals in town and his department needs to be prepared for a lot of people in the downtown area.
- Jackie Rensink noted her appreciation for the police department.

Finance

- Finance Officer Crystal Young updated the council on the financials for the period ending April 30, 2024. Said report is incorporated by reference and attached to these minutes.
- Crystal noted a current budget amendment for the 2023/2024 budget for the Carters Ridge pump replacement. For the upcoming 2024/2025 year, this expense would come out of the emergency funds.
- Crystal is researching PARTIF grants for the Stroup Road Park.
- The current tax collection rate is 97.5 %. The delinquent tax file has been advertised in the paper.
- The ABC Board has projected that for 2024/2025 their estimated funds for the town will be 150,000.

MANAGER'S UPDATE

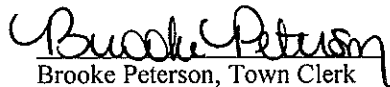
- Town Manager Darlene Butler was unable to attend the meeting.

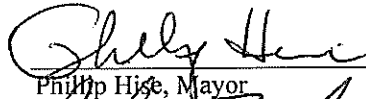
MAYOR/COUNCIL COMMENTS

- Town Clerk Brooke Peterson noted that the next regular town council meeting that is scheduled on Monday - May 27, 2024 is Memorial Day. Rocky Buchanan made a motion to cancel the meeting. Larry McKinney seconded the motion, which carried unanimously.
- Mayor Phillip Hise expressed his concern for the reoccurring costs of maintaining the cemetery and the current cost of burial plots. There has not been a rate increase of burial plots since July 2019. He requested that this subject be placed on the action agenda for the next meeting.

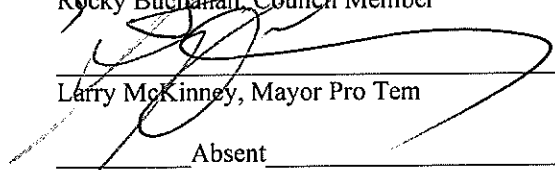
ADJOURNMENT

With no further business, the meeting was adjourned by motion of Larry McKinney at 7:04 PM.

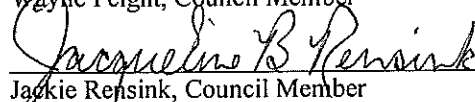

Brooke Peterson, Town Clerk


Phillip Hise, Mayor


Rocky Buchanan, Council Member


Larry McKinney, Mayor Pro Tem

Absent
Wayne Peight, Council Member


Jackie Rensink, Council Member

PUBLIC COMMENT SIGN-IN SHEET

Date: 5/13/2024

[illegible]

Town of Spruce Pine



PROPOSED 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 \$17,962.00 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	\$ 469,264.00
Cemetery	\$ 34,350.00
Economic Development	\$ 165,427.00
Contingency	\$ 17,962.00

Total Expenditures	<u>\$2,933,515.00</u>
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Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2024 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	<u>\$2,933,515.00</u>
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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 7/1/2024 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	<u>\$3,318,217.00</u>
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Revenues. It is estimated that the following revenues will be available in the Enterprise Fund for the fiscal year beginning 7/1/2024 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	<u>\$3,318,217.00</u>
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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, 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 Rensink, Council Member

Attest:

Brooke Peterson, Clerk



Town of Spruce Pine

General Fund Proposed Budget

2024/2025

		<u>23/24</u> <u>Budget</u>	<u>Increase/Decrease</u>	<u>Proposed</u> <u>24/25 Budget</u>
General Fund Revenue				
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		\$ 3,022,260.00		\$ 2,933,515.00

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
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Total Elections**\$3,200.00****\$ -****Vehicle Tax Collection Fees**

Tax Collection Fees	10-480-45	\$5,250	0.00	\$5,250
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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	3,500.00	\$9,500
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	\$165,427.00
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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
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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
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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
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Building Inspections

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

\$31,350.00	\$ 31,350.00
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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	\$ 188,491.00
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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	\$ 116,068.00
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Sanitation

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

\$92,450.00	\$ 97,073.00
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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	37,843.00	\$57,843
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	\$ 345,305.00
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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	\$ 118,959.00
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TRAC Grant

TRAC Grant	10-635-45	\$5,000	0.00	\$5,000
Total TRAC Grant		\$5,000.00		\$ 5,000.00

Cemetery

Grounds Maintenance	10-640-15	\$22,000	12,000.00	\$34,000
Dues & Subscriptions	10-640-53	\$350		\$350
Total Cemetery		\$22,350.00		\$ 34,350.00
Contingency	10-650-99	\$ 68,359.00		\$ 17,962.00

Loan Disbursements

Loan Disbursements	15-496-00	\$0	0.00	\$0
Total Loan Disbursements		\$ -		\$ -

Total General Fund Expenditures

\$ 3,022,260.00	\$ 2,933,515.00
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Town of Spruce Pine

Enterprise Fund

Proposed Budget

2024-2025

		<u>2023/2024</u>		<u>Proposed</u>
		<u>Budget</u>	<u>Increase/Decrease</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>
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Contribution to Water/Sewer AIA Grant	30-900-72
Contribution to Fund 77	30-900-77
Contingency	30-900-99

	\$34,800
<u>\$50,000</u>	<u>\$50,000</u>
<u>\$105,313</u>	<u>\$145,000</u>

Total Enterprise Fund Expenditures

<u>\$3,062,500</u>	<u>\$3,318,217</u>
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Capital Outlay/New Items by Department
2024/2025

Administration & Finance

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

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	\$ 2,000.00
Total	\$ 79,731.00

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
Boat Ramp at Stroup Road	\$ 5,000.00
Cameras - Brad Ragan	\$ 15,075.00
Cameras - Stroup Road	\$ 1,125.00
Riverside - Remodel Existing Concession Stand	\$ 9,250.00
Side by Side	\$ 15,000.00
Total	\$ 37,843.00
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
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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:

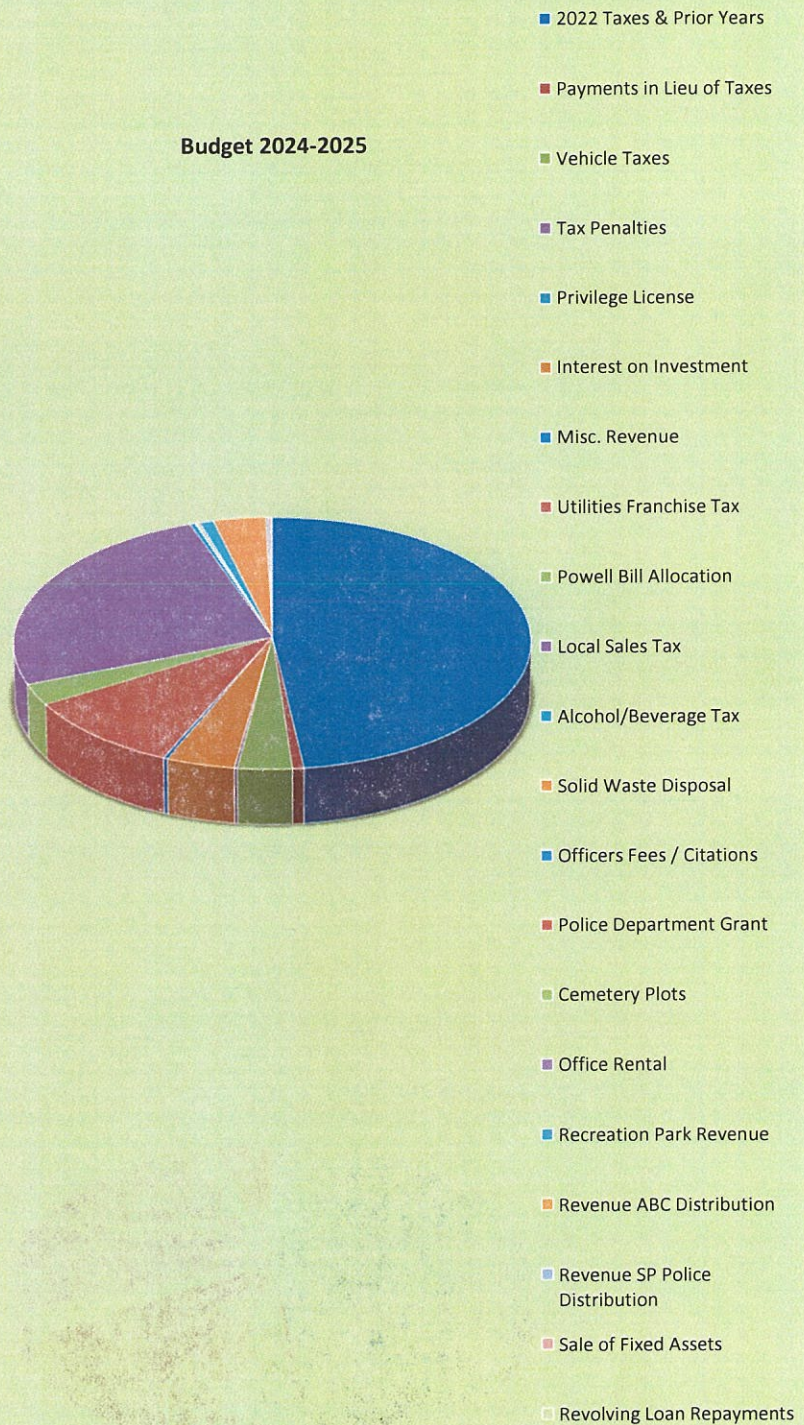
Cemetery	\$	32,720.00
Town Hall	\$	3,360.00
Police Department	\$	4,480.00
Downtown	\$	6,790.00
Intersections	\$	14,560.00
Total	\$	61,910.00



Town of Spruce Pine

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

General Fund Revenues 2024/2025

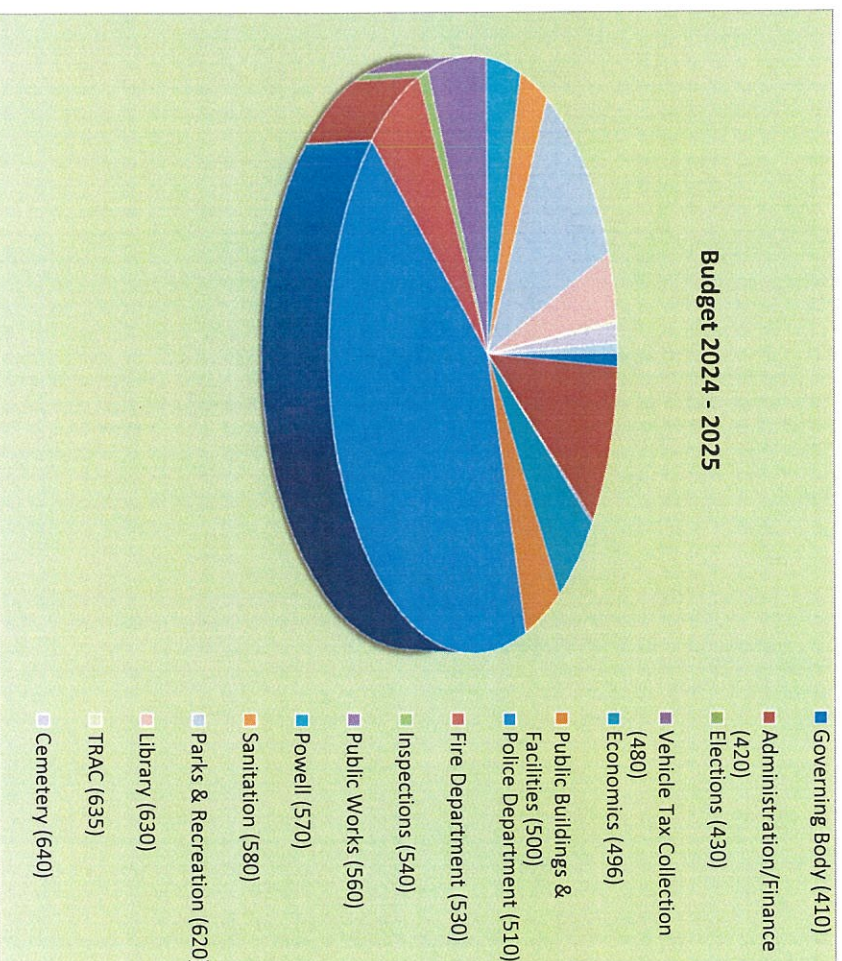




Town of Spruce Pine

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)	\$	165,427.00
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)	\$	345,305.00
Library (630)	\$	118,959.00
TRAC (635)	\$	5,000.00
Cemetery (640)	\$	34,350.00
Contingency (650)	\$	17,962.00

General Fund Expenditures 2024/2025





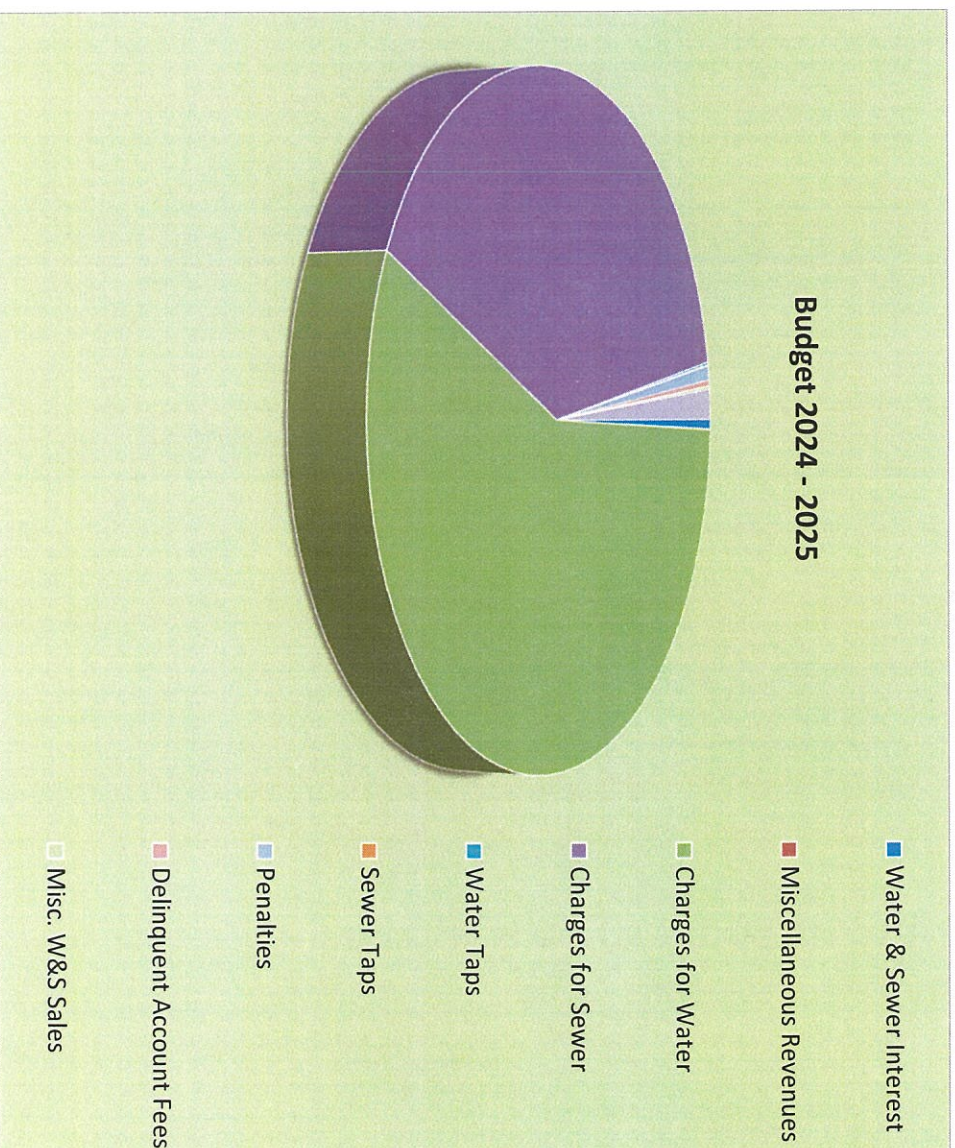
Town of Spruce Pine

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



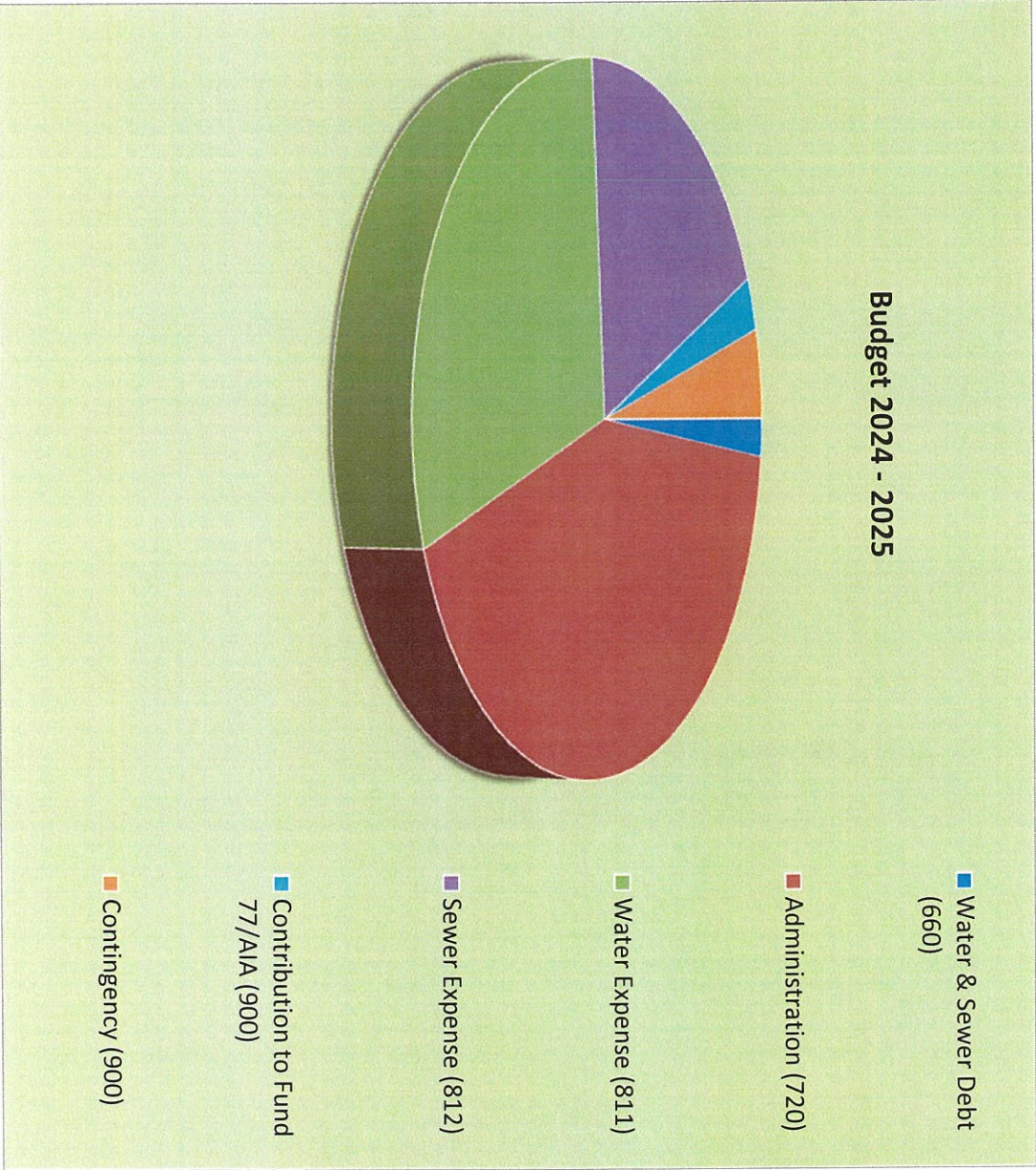


Town of Spruce Pine

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.

RFP - Audit Services

	<u>No Response</u>	<u>Declined to Bid</u>	<u>Bid Received</u>	<u>Amount - 3 Year Pricing</u>
1 Blackburn, Childers, & Steagall, PLC			X	\$30,956 / \$31,885 / \$32,842
2 Boggs, Crump, & Brown PA	X			
3 Carland & Anderson, Inc.	X			
4 Combs, Tennant & Carpenter, P.C.			X	\$31,500 / \$32,000 / \$32,500
5 Gould Killian CPA Group, PA	X			
6 Lowdermilk Church & Co., LLP		X		
7 Martin Starnes & Associates, CPA, P.A.		X		
8 Misty D. Watson, CPA PA	X			
9 Ray Bumgarner, Kingshill & Assoc., P.A.	X			
10 Robin G Black CPA		X		
11 Sharon G Gillespie, CPA		X		
12 Sheila Gahagan CPA			X	\$30,000 - All three years

**TOWN OF SPRUCE PINE
TOWN COUNCIL
POLICIES AND PROCEDURES**

TITLE: Public Comment at Town Council Meetings
EFFECTIVE DATE:
REVISION DATE(S):
APPROVED BY: Town Council

PURPOSE: To establish the rules and requirements for public comment from members of the public at Town of Spruce Pine Town Council meetings.

POLICY STATEMENT:

- Under North Carolina law, the Spruce Pine Town Council ("Council") is required to offer an opportunity for public comment from members of the public at least once per month at a regular meeting of the Council.
- At one, or both, of the regularly scheduled monthly meetings, the Council will set aside time for members of the public to address the Council through public comment. Each speaker will receive three (3) minutes to present comments; however, the public comment session will not exceed thirty (30) minutes total except by majority vote of the Council. A sign-up sheet will be available before the meeting begins for any individual or groups to indicate their desire to address the Council during the public comment period. During the public comment period, the Mayor will recognize speakers in the order in which they signed in. Substitute speakers will not be permitted and speakers may not donate any portion of their time to another speaker. If a speaker is unable to present all of his/her information within the specified time limit, the speaker may provide the Council with the additional information in written form. If more than ten (10) people request to speak, a majority of the Council may decide to reduce the time for each individual or to require the designation of a spokesperson for each group of persons supporting or opposing the same positions. At any time, the Council may establish additional procedures to ensure that public comment sessions proceed in an efficient and orderly manner.
- Signs, video presentations, and audio presentations are not permitted during public comment.

**TOWN OF SPRUCE PINE
TOWN COUNCIL
POLICIES AND PROCEDURES**

- Council members will not respond to individuals who address the Council except to request clarification of points made by the presenter.
- Issues involving individual personnel matters are confidential and, therefore, are not appropriate for the public comment session. Concerns related to personnel matters should be handled as a complaint and reported to the Town Manager or designee.
- Except in cases of emergency, information received during presentations will not be acted upon at the time it is received. It will take unanimous vote of the Council members present to take action on a presentation considered to be of an unusual or emergency nature at the time it is presented.
- Disruptions by any person or persons of a public meeting will be subject to action in accordance with N.C.G.S. § 143-318.17.
- If the Council does not hold a regular meeting during a month, the Council will not provide a time for public comment at any other meeting held during that month, unless a majority of the Council votes to allow public comment at the meeting or unless the purpose of the meeting is a public hearing.
- On each meeting agenda where public comment is allowed, the agenda will have printed, and prior to public comment the Mayor shall read, the following:

“Public comment is a time for you to share your thoughts with the Town of Spruce Pine Town Council. You are allowed to speak for up to three minutes unless otherwise directed. Board members will not respond to individuals who address the Board except to request clarification of points made by the presenter. Except in cases of an emergency, information received during presentations will not be acted upon at the time it is presented. Disruptions by any person or persons of a public meeting will be subject to action in accordance with N.C.G.S. § 143-318.17. All individuals who desire to make a public comment should sign the form prior to the meeting and individuals will be allowed to speak in the order in which they signed in. Unless otherwise physically unable, the presenter is required to speak at the podium.”

LEGAL AUTHORITY/STATUTES:

- [N.C.G.S. §§ 143-318.17; 160A-81.1.](#)



VEOLIA NORTH AMERICA
95 CLEARWATER LANE
SPRUCE PINE, NC 28777

TELEPHONE (828) 765-3011
FAX: (828) 765-3013
EMAIL - donnie.staton@veolia.com

MONTHLY REPORT
OF THE
WATER AND WASTEWATER FACILITIES
SPRUCE PINE, NORTH CAROLINA



PREPARED
FOR THE
TOWN OF SPRUCE PINE
April 2024



APRIL 2024 MONTHLY REPORT

SPRUCE PINE WATER/WASTE PLANTS

OPERATED BY VEOLIA NORTH AMERICA

WATER SYSTEM

The water plant, pump stations, and both wells operated in full compliance with all State and Federal rules for the month. The Water Plant collected six (6) bacteriological samples from the distribution system and all were clear.

4/4/24-KDT services calibrated all monitoring equipment at the water plant and wells.

4/5/24-Heritage tree service cut and removed large trees around the clearwell at the water plant.

4/12/24-Performed and passed proficiency testing in the water plant lab.

4/23/24-Added 28 fifty pound bags of media to filter #2.

4/29/24-Repaired water pump at Mchone water booster station.

4/30/24-KDT performed emergency repair of one of our turbidimeters.

CAPITAL PROJECTS

All capital projects for 2023/2024 on the water side have been completed.

PRODUCTION

	PRODUCTION MG	AVE GAL/DAY PRODUCTION MG	GALLONS USED TO BACKWASH FILTERS
Water Plant	33.3	1.11	650000
Wells	6.0		

	WATER TURBIDITY
Raw NTU	2.05
Finished NTU	.03
Fed. Limit	.3

EFFLUENT CHLORINE RESIDUAL
1.50

Veolia North America, 95 Clearwater Lane, Spruce Pine NC 28777

Tel. +1 828 765 3011

Fax +1 828 765 3013

www.veolianorthamerica.com



WASTEWATER

The wastewater plant and lift stations operated in full compliance with all State and Federal rules and regulations for the month. We sent 6 loads of solids to the landfill.

4/1/24-Waste plant staff cleaned out contact chambers with rented pumps from Xylem.

4/4/24-KDT calibrated all monitoring equipment at the waste plant.

4/15/24-Ordered decant pump from SW Services.

4/23/24-Blue Ridge Standby Power installed a new water pump and belts on the Burleson Hill generator. Also installed a new soft start at Upper Prison sewer lift station.

4/26/24-Total pump failure on one of the pumps at the Carters Ridge sewer lift station. Will update the solution in next month's report.

CAPITAL PROJECTS

SW Services has the PO# for the maintenance lift station upgrade. Work still in progress. Job should be completed in May 2024. New pump has been installed but not hooked up.

ANALYSES

	INF AVG MG/L	EFF AVG MG/L	% REMOVAL
BOD	242.8	2.08	99%
TSS	305.4	3.2	98%

OTHER CONSIDERATIONS

All safety training for all employees is up to date.

Respectfully Submitted,

Donnie Staton
Project Manager
Veolia North America

Veolia North America, 95 Clearwater Lane, Spruce Pine NC 28777
Tel. +1 828 765 3011
Fax +1 828 765 3013

www.veolianorthamerica.com

Town of Spruce Pine Monthly Report

April/May 2024

Public Works Department

Work Order Summary for April/May 2024:

Unlock and turn on meter 22

Jet Lines 7

Turn off and lock meter 11

Patch Potholes 4

Brush 31

Leaves 16

Locates 123

New Meters 16

Meter Checks 25

White Goods 6

Cardboard (weekly)

Water Leaks 3

Sewer Leaks 5

Water Taps 0

Sewer Taps 0

Graves 2

Unstopped culverts/ditches 3

Removed Trees from road 0

Facilities maintenance 4

We have several on going projects that were working on with the parks to get finished up on the upgrades for them.

Travis Phillips

Public Works Director

Downtown Spruce Pine Executive Director's Report - May 2024

Dear Council Members,

I am pleased to provide the Executive Director's report for April and upcoming events in May for the Downtown Spruce Pine Association.

1. Collaboration with Potter's Market

- Early in the month, we met with the Potter's Market Executive Committee to discuss a collaboration between our organizations.
- We have entered into a Memorandum of Agreement with the Potter's Market, leveraging our 501(c)(3) status to provide them with advertising discounts and support.

2. Annual Spring Cleanup

- On April 13, we successfully organized our annual spring cleanup in preparation for the Fire on the Mountain Blacksmith Festival.
- We gathered over 10 bags of trash from downtown and completed brush weeding around notable areas like the caboose.
- A special thanks to Cheryl Buchanan and the team she brought that got so much work done.

3. Fire on the Mountain Blacksmith Festival

- The Fire on the Mountain event on April 20 was a major success, featuring the largest number of vendors to date and drawing record crowds.
- Post-event, we received positive feedback from downtown businesses about increased foot traffic and sales during the festival.
- We will host a meeting next week to review lessons learned and start planning for next year's Fire on the Mountain festival.
- Media coverage from the event includes interviews with newspapers and magazines, further promoting our community and events.

4. Third Thursday Event - May 16

- Our next event will be the First Thursday this Thursday, May 16, featuring a performance by the Asheville-based band, "The Moon and You," starting at 5:00 PM.
- We have received inquiries about vendor selection criteria, which include considerations such as product type, availability, locality, competition, and existing relationships with our organization.

5. Board Meeting

- Took a vote to remove inactive board members
- Voted to review the bylaws, mission and vision statement on the organization to ensure they align with current organizational goals

6. Upcoming Events in May

- May 25: Japanese folk group performance in the pocket park.
- May 25: Memorial Day cookout in partnership with the Spruce Pine Fire Department and local veterans' organizations.

Downtown Spruce Pine Executive Director's Report - May 2024

I look forward to our continued success and growth as we move forward with these exciting initiatives. Thank you for your ongoing support and dedication to revitalizing our downtown community.

Thank you,
Spencer Bost



**DOWNTOWN
SPRUCE PINE**



Parks and Recreation Department

Office (828)765-3012

Cell (828) 385-2179

Town of Spruce Pine Board Meeting

May13th, 2024

General Park Maintenance

- Morning and Night check list completed each day
- Trash pick-up in town
- Mowing and weedeating

Brad Ragan Park

- Had a work day around the park with town hall and the mayor
- Painted inside lower restrooms
- Worked on weeds in the parking areas and ball courts
- In the process of pressure washing areas of the park
- Playground safety checks
- Hiking/ mtn bike trail is almost complete
- Getting ready for the free admission day and re grand opening of the park

Riverside Park

- Working on gravel around the amphitheater
- Playground safety check
- Middle school baseball and softball is over
- Working on weeds in different areas of the park

Shelter Reservations

- Will have the numbers for May in the June meeting

Pool

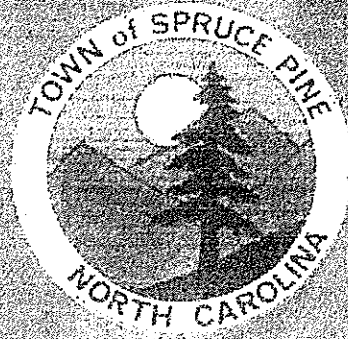
- Cover is off the pool
- Pool chemicals being added
- Cleaning the pool daily
- Will start up the new slide with in the next week
- Again free admission day will be the 24th of May
- Pool hours this year are going to be Tuesday through Saturday 11am to 5 pm
- Swimming lessons are going to be on every Mondays June 4 through August 5th cost \$100 upfront. Registration will be May 20th through the 23rd
- Mommy and me swim class every Monday Mondays June the 4th through August 5. \$10 a class
- Water Aerobics every Monday June 4th through August 5th \$2 a class
- Looking for at least 3 more lifegaurds

Town

- Helped with the blacksmith festival

Other Business

- Stroup Rd park
Landscaping is under way and concrete slabs for tables and swings will be poured soon



GRAND RE-OPENING BRAD RAGAN PARK

Join us for a ribbon cutting and hike at the park at 11am at the new walking trail. Followed by a FREE pizza lunch and prizes at the pool at noon. Pool will be open FREE admission that day.

May 24th, 2024
11am – 5pm

Come explore all of the Brad Ragan Park improvements: Pickleball, Tennis, Walking Trail, Dog Park, Playgrounds, Cornhole, Handicapped Swing, Exercise Equipment, Water Slide, and more.

Brad Ragan Pool

Swim Lessons

**\$100
Up Front**

10 Lessons

June³/~~4~~ - August 5

Every Monday

Ages 3-5: 11-12 pm

Ages 6-8: 1-2 pm

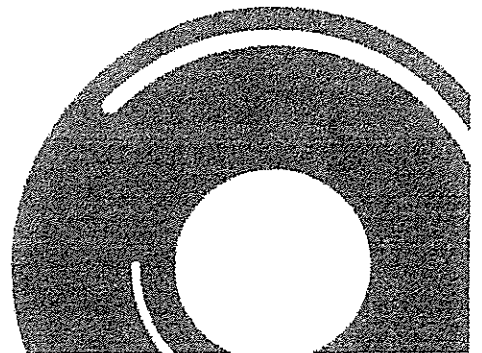
Ages 8-13: 2-3 pm

Registration:

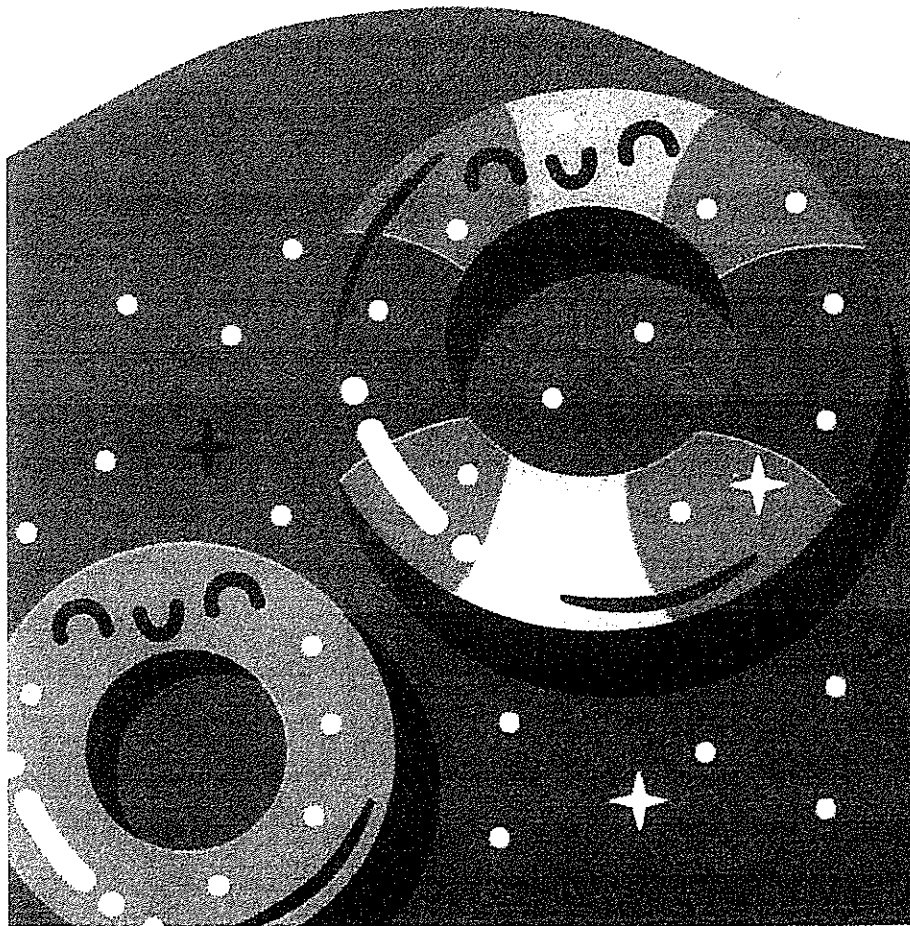
May 20 - 23

**Sign Up at the Pool Office or
by Phone at (828)765-3012**

From 2-5 pm



MOMMY AND ME SWIM LESSONS



~~JUNE 3~~ JUNE 4 - AUGUST 5
EVERY MONDAY
3-4 PM
\$10 A CLASS
UP TO 3 YEARS OLD
CHILDREN MUST
WEAR SWIM
DIAPERS



BRAD
RAGAN
POOL

WATER AEROBICS

JUNE 3 - AUGUST 5

EVERY MONDAY FROM 10-11 AM

\$2 A PERSON

PLEASE BRING A POOL NOODLE

ALL AGES WELCOME!



Mitchell County Central Communications
117 Long View Drive Bakersville , NC 28705

CFS By Department - Select Department By Date

For Spruce Pine Police Department 04/01/2024 00:00 - 05/13/2024 00:00

Spruce Pine Police Department	Count	Percent
911 ABANDONED	1	0.21%
911 INCOMPLETE	4	0.83%
ABUSE/ABONDONMENT/NEGLECT	1	0.21%
ADMINISTRATIVE - LAW	19	3.94%
ALARM- FIRE	7	1.45%
ALARMS- LAW	9	1.87%
ANIMAL- LAW	8	1.66%
ASSAULT/SEXUAL ASSAULT	2	0.41%
ASSIST OTHER AGENCY - LAW	1	0.21%
ATTEMPT TO LOCATE	10	2.07%
BURGLARY/HOME INVASION	4	0.83%
CARDIAC/RESPIRATORY ARREST	1	0.21%
CARELESS/RECKLESS	13	2.70%
CHASE	1	0.21%
COMMITMENT	2	0.41%
COMMUNITY EVENT	1	0.21%
DAMAGE/VANDALISM/MISCHIEF	3	0.62%
DCI / CRIMINAL HISTORY	2	0.41%
DIABETIC PROBLEMS	1	0.21%
DISABLED MOTORIST	6	1.24%
DISPATCH HANDLED COMPLAINT	1	0.21%
DISTURBANCE/NUISANCE	6	1.24%
DOMESTIC VIOLENCE	5	1.04%
DRUGS	3	0.62%
ESCORT	4	0.83%
Event Standby	1	0.21%
FRAUD/DECEPTION	1	0.21%
GENERIC (LAW)	21	4.36%
GENERIC FIRE	1	0.21%
GENERIC LAW	8	1.66%
HARASSMENT/STALKING/THREAT	2	0.41%
INVESTIGATIONS	8	1.66%
JUVENILE JUSTICE/LAW	1	0.21%
K9 REQUEST	2	0.41%
LOCKOUT	1	0.21%
MENTAL DISORDER/BEHAVIOR	1	0.21%
MISSING/RUNAWAY/FOUND PERSON	2	0.41%
MOTOR VEHICLE COLLISION	4	0.83%
OPEN DOOR	3	0.62%
OUTAGE - UTILITY	1	0.21%
OUTSIDE FIRE	3	0.62%
OVERDOSE/POISONING (INGESTION)	1	0.21%

SPPD

LOCATION: Board Room

DATE: May 13, 2024

TIME: 5:30pm

As Chief of Police, it gives me great pleasure to announce the commemoration of Police Week in our beloved town from May 12th to May 18th, 2024. This week holds significant importance as we honor the brave men and women who serve on the frontlines, ensuring the safety and security of our community.

Police Week is not just a time for recognition; it's an opportunity for us to come together as a community and express our gratitude to those who dedicate their lives to protecting ours. This year, amidst the challenges we've faced, our officers have demonstrated unwavering courage, resilience, and dedication in upholding the values of justice and public service.

I invite each and every one of you to join us in honoring our officers during Police Week. Let us take this moment to express our appreciation for their sacrifices and commitment to keeping Spruce Pine safe. Together, we can continue to strengthen the partnership between law enforcement and the community, creating a safer and more prosperous future for all.

Thank you for your continued support,

Kasey Cook

Chief of Police Spruce Pine

Town of Spruce Pine Financials
Ending April 30th, 2024
4th Quarter
FY 2023-2024



2023-2024 Budget Figures				
		<u>2023-2024</u>	<u>Y-T-D April 30th,</u>	
		<u>Budget</u>	<u>2024</u>	<u>Percent</u>
General Fund Revenue				
Levied Taxes and Penalties		\$1,532,500	\$1,566,466	102.2%
Local Sales Tax		\$750,000	\$656,941	87.6%
Franchise Taxes		\$285,000	\$214,893	75.4%
Powell Bill		\$80,000	\$96,716	120.9%
Interest Earned		\$201,245	\$197,434	98.1%
Recreation Park Revenue		\$26,000	\$17,066	65.6%
Revolving Loan Repayments		\$7,500	\$6,959	92.8%
Misc Income		\$140,015	\$88,203	63.0%
Grants		\$0	\$1,995	
Fund Balance Appropriated		\$0	\$0	
General Fund Revenue		\$3,022,260	\$2,850,807	94.3%
General Fund Expenditures				
Governing Body		\$23,135	\$17,789	76.9%
Total Administration & Finance		\$278,049	\$226,556	81.5%
Cost of Elections		\$3,200	\$3,153	0.0%
Tax Collections Fees		\$5,250	\$3,797	72.3%
Economics		\$164,150	\$63,326	38.6%
Total Public Building & Facilities		\$120,028	\$114,512	95.4%
Fire Department		\$171,500	\$143,399	83.6%
Building Inspections		\$31,350	\$19,805	63.2%
Police Department		\$1,161,949	\$921,863	79.3%
Public Works		\$210,014	\$105,168	50.1%
Powell Bill		\$227,535	\$221,605	97.4%
Sanitation		\$92,450	\$68,679	74.3%
Parks & Recreation		\$297,502	\$223,780	75.2%
Library		\$140,439	\$120,467	85.8%
Trac Grant		\$5,000	\$5,000	100.0%
Cemetery		\$22,350	\$11,370	50.9%
Contingency		\$68,359		
Total General Fund Expenditures		\$3,022,260	\$2,270,269	75.1%
<i>Excess (deficiency) of revenue over Expenditures</i>		\$0	\$580,538	

Town of Spruce Pine Financials
Ending April 30th, 2024
4th Quarter
FY 2023-2024



		<u>2023-2024</u>	<u>Y-T-D April 30th,</u>		
		<u>Budget</u>	<u>2024</u>	<u>Percent</u>	
2023-2024 Budget Figures					
<u>Water & Sewer Fund</u>					
Charges for Water		\$1,753,000	\$1,694,136	97%	
Charges for Sewer		\$1,187,000	\$1,116,020	94%	
Water & Sewer Taps		\$6,000	\$17,217	287%	
Water & Sewer Interest		\$15,000	\$4,091	27%	
Misc Revenues		\$101,500	\$96,567	95%	
Retained Earnings Appropriated		\$0	\$0	0%	
Water & Sewer Revenue		\$3,062,500	\$2,928,030	96%	
<i>Water & Sewer Expenditures</i>					
Water & Sewer Debt		\$62,364	\$62,363	100%	
Water & Sewer Administration		\$1,302,928	\$1,011,579	78%	
Water Expense		\$947,787	\$801,065	85%	
Sewer Expense		\$651,608	\$474,646	73%	
Contingency		\$105,313			
<i>Water & Sewer Expenditures</i>		\$3,070,000	\$2,349,653	77%	
<i>Excess (deficiency) of revenue over Expenditures</i>		-\$7,500	\$578,377		

Town of Spruce Pine
Analysis of Current Year Tax Levy
04/30/24
excluding vehicle taxes

	Property Valuation	Town-wide Rate	Amount of Levy
Original levy:			
Real property	56,303,670	\$0.46	
Building property	261,475,900		
Personal property	64,964,319		
Public service companies	16,347,676		
Penalties			
Exemptions	82,860,185		
	<u>316,231,380</u>		<u>1,454,664.35</u>
Discoveries:			
Current year taxes	122,789		564.83
Rounding			
Prior year taxes	<u>389,874</u>		<u>1,884.59</u>
	<u>512,663</u>		<u>2,449.42</u>
Abatements			
Min Bill	32,704		150.44
Rounding			0.07
Releases (Curr)	4,559		20.97
Releases (Prior)			
Total property valuation	<u>316,321,465</u>		
Net levy			<u>1,455,057.84</u>
Uncollected taxes at			<u>36,172.34</u>
Current year's taxes collected			<u>1,418,885.50</u>
Current levy collection percentage			<u>97.5%</u>

**SPRUCE PINE
ABC BOARD
FINANCIAL
STATEMENTS
MARCH 31,
2024**

Spruce Pine ABC Board

Balance Sheet

As of March 31, 2024

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
Certificate of Deposit	102,357.54
Checking UCB Holding	139,013.39
New Checking-UCB	151,101.83
Petty Cash	1,000.00
Total Checking/Savings	393,472.76
Other Current Assets	
Liquor Inventory - Store #1	199,961.20
Wine/Mixer Inventory-Warehouse	1,954.52
Total Other Current Assets	201,915.72
Total Current Assets	595,388.48
Fixed Assets	
Accumulated Depreciation-Store1	-178,666.22
Buildings	309,974.67
Equipment - Office	1,824.19
Equipment - Store #1	100,965.56
Land	40,000.00
Leasehold Improvements	33,407.66
Total Fixed Assets	307,505.86
TOTAL ASSETS	902,894.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Alcohol Rehab Tax Pay(County)	424.15
Mixed Beverage Payable DHR	71.94
NC Excise Tax Payable	36,238.00
Payroll Liabilities	
FICA Tax Withheld	3,384.16
NC Income Tax Withheld	382.00
Total Payroll Liabilities	3,766.16
Sales Tax Payable	
Liquor Sales Tax Payable	10,581.86
Wine/Mixer Sales Tax Payable	41.13
Total Sales Tax Payable	10,622.99
Total Other Current Liabilities	51,123.24
Total Current Liabilities	51,123.24
Total Liabilities	51,123.24
Equity	
Unrestricted Net Assets	690,004.88
Net Income	161,766.22
Total Equity	851,771.10
TOTAL LIABILITIES & EQUITY	902,894.34

4:07 PM

04/10/24

Accrual Basis

Spruce Pine ABC Board

Profit & Loss

March 2024

	Mar 24
Income	
Liquor Sales - Store #1	160,858.76
Wine/Mixer Sales - Store #1	568.12
Total Income	161,426.88
Cost of Goods Sold	
Cost of Liquor - Store #1	82,710.10
Cost of Wine/Mixers - Store #1	277.93
Total COGS	82,988.03
Gross Profit	78,438.85
Expense	
Alcohol Rehab & Education Payab	424.15
Bank Credit Card Fee	1,842.23
Depreciation	1,040.01
Excise Tax	36,238.00
Garbage Removal	40.00
Insurance-Employee	246.50
Insurance-General	229.50
Mixed Beverage Tax (DOHR)	71.94
Payroll Taxes	1,097.05
Professional Services	700.00
Repairs & Maintenance-Bldg	767.47
Salaries & Wages	14,155.76
Supplies	1,035.05
Telephone	184.97
Utilities	
Heat, Lights, Water	845.71
Total Utilities	845.71
Total Expense	58,918.34
Net Income	19,520.51

4:07 PM

04/10/24

Accrual Basis

Spruce Pine ABC Board

Profit & Loss YTD Comparison

March 2024

	Mar 24	Jul '23 - Mar 24
Income		
Interest Income	0.00	2,357.54
Liquor Sales - Store #1	160,858.76	1,591,006.35
Wine/Mixer Sales - Store #1	568.12	5,523.49
Total Income	161,426.88	1,598,887.38
Cost of Goods Sold		
Cost of Liquor - Store #1	82,710.10	765,718.23
Cost of Wine/Mixers - Store #1	277.93	3,569.25
Total COGS	82,988.03	769,287.48
Gross Profit	78,438.85	829,599.90
Expense		
Advertising	0.00	360.00
Alcohol Rehab & Education Payab	424.15	14,710.19
Bailment Charge	0.00	20,210.75
Bank Credit Card Fee	1,842.23	21,936.07
Depreciation	1,040.01	9,360.09
Excise Tax	36,238.00	360,605.00
Garbage Removal	40.00	360.00
Insurance-Employee	246.50	2,861.18
Insurance-General	229.50	6,323.05
Mixed Beverage Tax (DOHR)	71.94	1,101.04
Office Supplies	0.00	644.48
Payroll Taxes	1,097.05	10,893.37
Postage	0.00	132.00
Professional Services	700.00	11,800.00
Repairs & Maintenance-Bldg	767.47	49,320.56
Returned Checks	0.00	1,411.60
Salaries & Wages	14,155.76	130,035.33
Security	0.00	129.00
Supplies	1,035.05	8,597.85
Surcharge Fee	0.00	8,128.77
Telephone	184.97	1,608.65
Travel	0.00	1,150.01
Utilities		
Heat, Lights, Water	845.71	6,154.69
Total Utilities	845.71	6,154.69
Total Expense	58,918.34	667,833.68
Net Income	19,520.51	161,766.22

BUDGET DOCUMENT**Spruce Pine ABC Board****Fiscal Year 2024 - 2025**

The following budget establishing revenues and setting expense appropriations is hereby adopted and effective July 1, 2024, through June 30, 2025.

Section 1. Estimated Revenues. It is estimated that the revenues listed below will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025 to meet the operational and functional appropriations as set forth in Section 2, in accordance with the chart of accounts prescribed by the state ABC Commission.

Estimated Revenues:					
Sales					\$2,150,000
Interest Income					\$200
Total					\$2,150,200

Section 2. Appropriations. The following expenses are hereby appropriated for fiscal year 2018 - 2019 and are funded by the revenues made available through Section 1, herein.

Appropriations:					
Taxes Based on Revenue				23.00%	\$494,500
Mixed Beverage Tax (DOHR)					\$1,500
Total					\$496,000
Cost of Goods Sold					
Cost of Liquor/Wine/Mixers				54.00%	\$1,161,000
Total					\$1,161,000
Operating Expenses	Store(s)	Admin.	Warehouse	Law Enf.	Total
Board Member Per Diem					\$7,800
Credit Card Fees					\$32,000
Delivery Fee/Travel					\$2,000
Garbage Removal					\$480
Insurance - General & Bonds					\$6,000
Maintenance Agreements					\$4,400
Manager Health Insurance					\$5,950
Office Supplies					\$1,000
Payroll Taxes					\$16,950
Postage					\$200
Professional Fees					\$13,900
Repairs & Maintenance					\$4,000
Salaries & Wages					\$185,000
Security					\$525

Supplies					\$13,200
Telephone					\$1,900
Utilities					\$9,500
Contingencies					\$12,395
Total					\$317,200
	Store(s)	Admin.	Warehouse	Law Enf.	Total
Capital Outlay:					
(define)					\$0
					\$0
Debt Proceeds					\$0
	\$	\$	\$	\$	\$0
Debt Service/Lease:					
Principle Payment on Bldg	\$	\$	\$	\$	\$0
					\$0
	\$	\$	\$	\$	\$0
Total Estimated Expenses	\$0	\$0	\$0	\$0	\$1,974,200
Distributions:					
County/Municipal					\$150,000
Law Enforcement					\$8,000
Alcohol Education & Rehab.					\$13,000
Rehab Contribution to County					\$5,000
Total Distributions					\$176,000
Working Capital Retained					\$0
Total Expense, Distribution & Reserve					\$2,150,200
<p><i>Section 3.</i> Copies of this BudgetD ocument shall be furnished to the [appointing authority], the state ABC Commission, and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds:</p>					
<p>Adopted by the _____ ABC Board on ____/____/____.</p>					

**Budget Public Hearing Minutes
Spruce Pine Town Council
Monday, June 10, 2024**


A budget public hearing of the Town Council was held on June 10, 2024. Present were Mayor Phillip Hise and Council Members Wayne Peight, Rocky Buchanan, and Larry McKinney. Staff in attendance included Darlene Butler, Brooke Peterson, and Crystal Young. Others attended, including Chad Donnahoo and Mariel Williams.

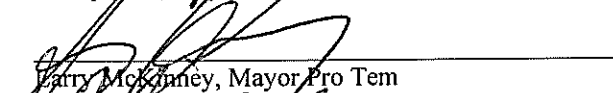
PUBLIC HEARING

Mayor Hise opened a budget public hearing for the purpose of soliciting and receiving public comment regarding the 2024-2025 proposed budget. There were no comments.

With no further comment, Rocky Buchanan made a motion to close the budget public hearing. Larry McKinney seconded the motion, which carried unanimously.


Brooke Peterson Town Clerk


Phillip Hise, Mayor


Larry McKinney, Mayor Pro Tem


Rocky Buchanan, Council Member


Wayne Peight, Council Member

Absent
Jackie Rensink, Council Member