

Town of Spruce Pine



ANNUAL BUDGET

2025-2026

Prepared for:

The Spruce Pine Town Council

Town of Spruce Pine



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TOWN OF SPRUCE PINE

2025-2026 BUDGET

BUDGET MESSAGE

I hereby present this recommended budget for the 2025-2026 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 2025-2026.

For 2025-2026, 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 are reduced from the FY 24-25 levels.

The proposed budget for the General Fund is comparable to the budget for 2024- 2025 fiscal year. The FY 2025-2026 budget reflects anticipated revenues and expenditures in the General Fund of \$3,350,409. The revenue side of the General Fund budget reflects a tax base of approximately 305 million assessed value as of January 1st, and a tax collection rate of 97%. The proposed ad valorem tax rate for the 2025-2026 fiscal year is \$0.46 cents per \$100 valuation.

The Enterprise Fund is approximately 5.53% more than the respective budget for 2024- 2025 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 and future capital improvements. This budget reflects increases on minimum flat rates and overage rates over the minimum usage to both inside and outside rates. The FY 2025-2026 budget reflects anticipated revenues and expenditures in the Enterprise fund of \$3,411,429.

New Capital Items/Programs have been kept at an affordable level for the coming FY 2025-2026. The Capital Items/New Items for the 2025-2026 budget for the General Fund include: Police Department Vehicle, Public Works Vehicle, Leaf-Vac Trailer for Public Works.

The Capital Items/New Items for the 2025-2026 budget for the Enterprise Fund include: New Water Meters and Sensors, Sullins Branch Lift Station Repairs/Improvements. 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, and Spruce Pine Public Library.

Pay adjustments are included in this year's budget as a result of a pay and classification study completed in FY24/25 Fiscal Year. Other adjustments include increases in State Retirement costs for the employer.

Health Insurance costs have also increased over the 2024-2025 budget levels. This budget also takes into consideration rising costs of fuel, chemicals, and other necessary supplies.

The General Fund budget is balanced with a fund balance appropriation of \$567,184 and \$47,500 set aside in a contingency account. The Enterprise Fund is balanced with no fund balance appropriation.

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 2025-2026.

Respectfully Submitted,

Daniel Stines

Town Manager

TOWN OF SPRUCE PINE

2025-2026 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, DWI – Stormwater Grant, Streetscape Project, and Helene Disaster Relief.

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

2025-2026 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.

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STATE OF NORTH CAROLINA
TOWN OF SPRUCE PINE

AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2025-2026

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

Section 1:

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 07/01/2025 and ending 06/30/2026, in accordance with a Chart of Accounts to be established for the Town:

General Government	\$ 412,369
Public Safety	\$1,542,466
Transportation	\$ 589,980
Environment Protection	\$ 95,000
Cultural & Recreational	\$ 398,857
Cemetery	\$ 35,000
Economic Development	\$ 126,087
Building & Codes Enforcement	\$ 103,150
Contingency	\$ 47,500
Total Expenditures	\$3,350,409

Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 07/01/2025 and ending 06/30/2026.

Ad-Valorem Taxes	\$1,380,710
Other Taxes	\$1,034,400
Unrestricted Intergovernmental Rev.	\$ 20,000
Restricted Intergovernmental Rev.	\$ 80,000
License & Permits	\$ 325
Sales and Services	\$ 22,000
Investment Earnings	\$ 120,000
Other Revenues	\$ 125,790
Fund Balance Appropriated	\$ 567,184
Total Estimated Revenues	\$3,350,409

Section II.

Appropriations. The following amounts are hereby approved in the Enterprise Fund for the operation of the Town government and its activities for the fiscal year beginning 07/01/2025 and ending 06/30/2026, in accordance with a Chart of Accounts to be established for the Town:

Administration & Plant Operations	\$1,476,029
Debt Service	\$ 62,006
Water Operations	\$1,024,172
Sewer Operations	\$ 669,911
Golden Leaf Contribution	\$ 44,511
Water/Sewer AIA Contribution	\$ 34,800
Contingency	\$ 100,000
Total Expenditures	\$3,411,429

Revenues. It is estimated that the following revenues will be available in the Enterprise Fund for the fiscal year beginning 07/01/2025 and ending 06/30/2026

Water Charges	\$1,946,304
Sewer Charges	\$1,361,625
Tap Fees	\$ 6,000
Penalties & Service Charges	\$ 31,500
Miscellaneous Revenues	\$ 55,000
Investment Revenue	\$ 11,000
Total Estimated Revenues	\$3,411,429

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 I Mitchell County as of January 1, 2025. The rate is based on an estimated total valuation of \$305,739,617 and the estimated collection rate of 97 %

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 23rd day of June 2025. Witness my hand and official seal:

Phillip Hise, Mayor

Rocky Buchanan, Mayor Pro Tem

Wayne Peight, Council Member

Elizabeth Holmes, Council Member

Jacqueline Rensink, Council Member

See Signed Copy on File at Town Hall

ATTEST:

Marsha Hoilman, Clerk

Town of Spruce Pine



2025-2026

General Fund



**Town of Spruce Pine
General Fund
Adopted Budget
2025-2026**

General Fund Revenues

2020-Taxes	10-301-20	\$ 500
2021-Taxes	10-301-21	\$ 1,000
2022-Taxes	10-301-22	\$ 2,000
2023-Taxes	10-301-23	\$ 3,000
2024-Taxes	10-301-24	\$ 5,000
2025-Taxes	10-301-25	\$ 5,000
2026-Taxes	10-301-26	\$1,364,210
Payment in lieu of taxes	10-303-00	\$ 20,000
Vehicle Taxes	10-304-00	\$ 110,000
Tax Penalties	10-317-00	\$ 5,000
Privilege License	10-325-00	\$ 325
Interest on Investments	10-329-00	\$ 120,000
Misc Revenue	10-335-00	\$ 5,000
Bank of America-Pcard	10-336-00	\$ 3,000
Utilities Franchise Tax	10-337-00	\$ 215,000
Powell Bill	10-343-40	\$ 80,000
Local Sales Tax	10-345-00	\$ 690,800
Alcohol / Beverage Tax	10-345-01	\$ 12,000
Solid Waste Disposal	10-346-00	\$ 1,600
Officer Fees	10-351-00	\$ 350
Parking/Other Violations	10-352-00	\$ 500
Cemetery Plots	10-361-00	\$ 4,000
Office Rental	10-362-02	\$ 3,240
Recreation Revenues	10-365-00	\$ 18,000
Revenue ABC	10-366-00	\$103,200
Revenue ABC Police Dist.	10-366-01	\$ 9,000
Sale of Fixed Assets	10-383-00	\$ 1,500
Fund Balance Appropriation	10-399-00	\$ 567,184
Total General Fund Revenue		\$3,350,409

General Fund Expenditures

<i>Governing Body</i>		
SALARIES	10-410-02	\$ 18,250.00
FICA	10-410-05	\$ 1,400.00
Workers Comp	10-410-09	\$ 75.00
TRAVEL	10-410-14	\$ 1,500.00
MISCELLANEOUS	10-410-57	\$ 3,500.00
Department Total		\$ 24,725.00
<i>Administration & Finance</i>		
SALARIES	10-420-02	\$ 315,000.00
SALARIES-PART TIME	10-420-01	\$ 16,000.00
SALARIES-OVERTIME	10-420-03	\$ 5,000.00
PROFESSIONAL SERVICES	10-420-04	\$ 94,000.00
FICA	10-420-05	\$ 25,750.00
GROUP INSURANCE	10-420-06	\$ 110,000.00
RETIREMENT	10-420-07	\$ 47,400.00
UNEMPLOYMENT INSURANCE	10-420-08	\$ 1,020.00
WORKERS COMP	10-420-09	\$ 2,500.00
W/S ADMIN FEES	10-420-10	\$ (367,851.00)
TELEPHONE & POSTAGE	10-420-11	\$ 8,300.00
UTILITIES	10-420-13	\$ 7,000.00
TRAVEL	10-420-14	\$ 2,500.00
BUILDING GROUND MAINT.	10-420-15	\$ 8,500.00
EQUIPMENT MAINTENANCE	10-420-16	\$ 300.00
AUTO MAINTENANCE	10-420-17	
COPIER LEASE	10-420-21	\$ 2,425.00
ADVERTISING	10-420-26	\$ 5,000.00
AUTO SUPPLIES	10-420-31	\$ 250.00
TRAINING	10-420-32	\$ 2,000.00
SUPPLIES & MATERIALS	10-420-33	\$ 18,500.00
IT SERVICES		\$ 12,000.00
IT SUPPLIES		\$ 6,000.00
CONTRACTED SERVICES	10-420-45	\$ 3,800.00
DUES & SUBSCRIPTIONS	10-420-53	\$ 7,500.00
PROPERTY/ WC INSURANCE	10-420-54	\$ 35,000.00
MISCELLANEOUS	10-420-57	\$ 7,000.00
SERVICE CHARGES	10-420-88	\$ 4,300.00
CONDEMNATION FEES	10-420-89	
INVENTORY CAPITAL	10-420-73	
CAPITAL OUTLAY	10-420-74	

Department Total		\$ 379,194.00
<i>Municipal Elections</i>		
COST OF ELECTIONS	10-430-45	\$ 3,200.00
<i>Tax Collections</i>		
TAX COLLECTION FEES	10-480-45	\$ 5,250.00
<i>Main Street</i>		
SALARIES	10-496-02	\$ 53,900.00
SALARIES-PART TIME	10-496-03	\$ 12,000.00
FICA	10-496-05	\$ 5,050.00
GROUP INSURANCE	10-496-06	\$ 10,800.00
RETIREMENT	10-496-07	\$ 7,775.00
TELEPHONE/POSTAGE	10-496-11	
SUPPLIES & MATERIAL	10-496-33	
MAIN STREET	10-496-51	\$ 35,725.00
MISC.	10-496-57	
HURRICANE RELIEF GRANTS	10-496-60	
MISC ECONOMIC REQUEST	10-496-59	
WORKERS COMPENSATION	10-496-09	\$ 837.00
Department Total		\$ 126,087.00
<i>Public Buildings & Facilities</i>		
UTILITIES	10-500-13	\$ 62,000.00
BUILDING/GRND MAINTENANCE	10-500-15	\$ 32,500.00
EQUIPMENT MAINTENANCE	10-500-16	\$ 500.00
SUPPLIES & MATERIALS	10-500-33	\$ 24,000.00
CONTRACTED SERVICES	10-500-45	\$ 16,000.00
MISCELLANEOUS	10-500-57	
INVENTORY CAPITAL	10-500-73	
CAPITAL OUTLAY	10-500-74	\$ 66,797.00
Department Total		\$ 201,797.00
<i>Police Department</i>		
SALARIES	10-510-02	\$ 646,000.00
SEPARATION ALLOWANCE	10-510-03	\$ 29,804.00
SALARIES-PART TIME		\$ 40,000.00
SALARIES-OVERTIME		\$ 50,000.00
PROFESSIONAL SERVICES	10-510-04	\$ 12,000.00

FICA	10-510-05	\$ 58,750.00
GROUP INSURANCE	10-510-06	\$ 159,000.00
RETIREMENT	10-510-07	\$ 113,500.00
SUPPLEMENT RETIREMENT	10-510-08	\$ 37,000.00
WORKERS COMP	10-510-09	\$ 15,000.00
TELEPHONE & POSTAGE	10-510-11	\$ 9,762.00
UTILITIES	10-510-13	\$ 11,000.00
TRAVEL	10-510-14	\$ 3,000.00
BUILDING GROUNDS MAINTENANCE	10-510-15	\$ 15,000.00
EQUIPMENT REPAIR	10-510-16	\$ 800.00
AUTO MAINTENANCE	10-510-17	\$ 23,000.00
AUTO SUPPLIES	10-510-31	\$ 23,000.00
TRAINING	10-510-32	\$ 2,000.00
SUPPLIES & MATERIALS	10-510-33	\$ 21,000.00
DRUG PROGRAM - SUPPLIES	10-510-34	\$ 2,000.00
UNIFORMS	10-510-36	\$ 8,000.00
CANINE PROGRAM	10-510-38	\$ 6,000.00
CONTRACTED SERVICES	10-510-45	\$ 7,500.00
DUES & SUBSCRIPTIONS	10-510-53	\$ 350.00
INSURANCE	10-510-54	\$ 30,000.00
MISCELLANEOUS	10-510-57	
CAPITAL OUTLAY -VEHICLES	10-510-74	\$ 55,000.00
CAPTIAL OUTLAY-EQUIPMENT		
EQUIPMENT LEASES	10-510-80	\$ 6,000.00
DEPT PAYMENT -AUTO	10-510-99	\$ -
Department Total		\$ 1,384,466.00
<i>Fire Protection</i>		
SUPPLIES & MATERIALS	10-530-33	
SPVFD CONTRACT	10-530-45	\$ 158,000.00
Department Total		\$ 158,000.00
<i>Building Inspections (12.5% County total)</i>		
CONTRACTED SERVICES	10-540-45	\$ 31,350.00
Code Enforcement Officer Salary	10-540-02	\$ 50,000.00
FICA	10-540-05	\$ 3,825.00
Retirement	10-540-07	\$ 7,175.00
Group Insurance	10-540-06	\$ 10,800.00
Department Total		\$ 103,150.00

<i>Public Works</i>		
SALARIES	10-560-02	\$ 445,000.00
SALARIES-OVERTIME	10-560-03	\$ 45,000.00
SALARIES-PART-TIME	10-540-01	\$ 26,000.00
PROFESSIONAL SERVICES	10-560-04	\$ 1,000.00
FICA	10-560-05	\$ 40,500.00
GROUP INSURANCE	10-560-06	\$ 127,000.00
RETIREMENT	10-560-07	\$ 73,000.00
WORKERS COMP	10-560-09	\$ 18,000.00
LABOR ALLOCATION CREDITS	10-560-10	\$ (615,735.00)
TELEPHONE & POSTAGE	10-560-11	\$ 2,800.00
UTILITIES	10-560-13	\$ 11,000.00
TRAVEL	10-560-14	\$ 750.00
BUILDING/GRND MAINTENANCE	10-560-15	\$ 1,500.00
EQUIPMENT MAINTENANCE	10-560-16	\$ 18,000.00
AUTO MAINTENANCE	10-560-17	\$ 12,000.00
AUTO SUPPLIES	10-560-31	\$ 19,000.00
SUPPLIES & MATERIALS	10-560-33	\$ 33,000.00
UNIFORM RENTAL	10-560-35	\$ 11,000.00
CONTRACTED SERVICES	10-560-45	\$ 1,700.00
DUES & SUBSCRIPTIONS	10-560-53	\$ 100.00
MISCELLANEOUS	10-560-57	\$ 1,500.00
INVENTORY CAPITAL	10-560-73	
CAPITAL OUTLAY	10-560-74	
Department Total		\$ 272,115.00
<i>Powell Bill</i>		
STATE STREET AID EXPENDITURES		\$ 116,068.00
<i>Sanitation</i>		
CONTRACTED SERVICES	10-580-45	\$ 95,000.00
<i>Parks & Recreation</i>		
SALARIES	10-620-02	\$ 53,800.00
SALARIES-PART TIME	10-620-03	\$ 95,000.00
FICA	10-620-05	\$ 10,400.00
GROUP INSURANCE	10-620-06	\$ 10,800.00
RETIREMENT	10-620-07	\$ 7,725.00
WORKERS COMP	10-620-09	\$ 3,750.00
TELEPHONE & POSTAGE	10-620-11	\$ 3,000.00

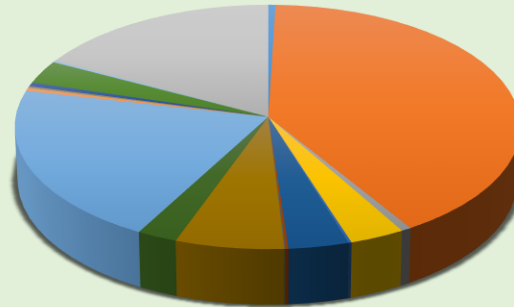
UTILITIES	10-620-13	\$ 20,000.00
TRAVEL/EDUCATION	10-620-14	\$ 700.00
BUILDING/GRND MAINTENANCE	10-620-15	\$ 25,000.00
EQUIPMENT MAINTENANCE	10-620-16	\$ 4,800.00
AUTO MAINTENANCE	10-620-17	\$ 2,500.00
AUTO SUPPLIES	10-620-31	\$ 3,000.00
SUPPLIES & MATERIALS	10-620-33	\$ 16,500.00
CONTRACTED SERVICES	10-620-45	\$ 5,500.00
PURCHASES FOR RESALE	10-620-48	\$ 6,500.00
DUES & SUBSCRIPTIONS	10-620-53	\$ 575.00
MISCELLANEOUS	10-620-57	\$ 1,500.00
INVENTORY CAPITAL	10-620-73	
CAPITAL OUTLAY	10-620-74	\$ -
Department Total		\$ 271,050.00
<i>Library</i>		
BUILDING/GRND MAINTENANCE	10-630-15	\$ 5,869.00
OPERATIONS	10-630-45	\$ 104,692.00
INSURANCE	10-630-54	\$ 2,246.00
Department Total		\$ 112,807.00
<i>Toe River Arts Council</i>		
TRAC GRANT	10-635-45	\$ 5,000.00
Mitchell County Chamber of Commerce	10-635-46	\$ 10,000.00
<i>Cemetery</i>		
GROUNDS MAINTENANCE	10-640-15	\$ 35,000.00
Contingency	10-650-99	\$ 47,500.00
Total General Fund Expenditures		\$ 3,350,409

Town of Spruce Pine General Fund Revenues




Account Name	2025-2026 Budget
PRIOR YEARS TAXES	16,500
CURRENT TAXES	1,364,210
PAYMENTS IN LIEU OF TAXES	20,000
VEHICLE TAXES	110,000
TAX PENALTIES/REFUNDS/RELEASES	5,000
PRIVILEGE LICENSE	325
INTEREST ON INVESTMENTS	120,000
MISC REVENUE	5,000
Bank of America Pcard Rebate	3,000
UTILITIES FRANCHISE TAX	215,000
OAK ISLAND-DONATED FUNDS	-
POWELL BILL ALLOCATION	80,000
LOCAL SALES TAX	690,800
Alcohol/Beverage Tax	12,000
Solid Waste Disposal Tax	1,600
OFFICERS FEES	350
POLICE DEPT DONATIONS	
POLICE DEPT GRANTS	
DUKE ENERGY FOUNDATION GRANTS	
PARKING/OTHER VIOLATIONS	500
CEMETARY PLOTS	4,000
OFFICE RENTAL	3,240
RECREATION PARK REVENUES	18,000
Revenue ABC Distribution	103,200
Revenue ABC Police Distribution	9,000
SALE OF FIXED ASSETS	1,500
FUND BALANCE APPROPRIATED	567,184
Total Revenues	3,350,409

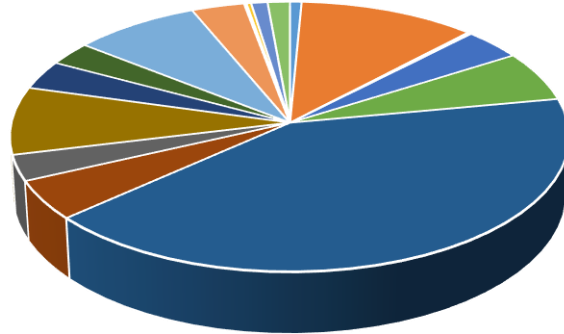
Budget FY2025-2026



- PRIOR YEARS TAXES
- CURRENT TAXES
- PAYMENTS IN LIEU OF TAXES
- VEHICLE TAXES
- TAX PENALTIES/REFUNDS/RELEASES
- PRIVILEGE LICENSE
- INTEREST ON INVESTMENTS
- MISC REVENUE
- Bank of America Pcard Rebate
- UTILITIES FRANCHISE TAX
- OAK ISLAND-DONATED FUNDS
- POWELL BILL ALLOCATION
- LOCAL SALES TAX
- Alcohol/Beverage Tax
- Solid Waste Disposal Tax
- OFFICERS FEES
- POLICE DEPT DONATIONS
- POLICE DEPT GRANTS
- DUKE ENERGY FOUNDATION GRANTS
- PARKING/OTHER VIOLATIONS
- CEMETARY PLOTS
- OFFICE RENTAL
- RECREATION PARK REVENUES
- Revenue ABC Distribution
- Revenue ABC Police Distribution
- SALE OF FIXED ASSETS
- FUND BALANCE APPROPRIATED

Town of Spruce Pine FY26 General Fund Expenditures	
	
Account Name	2025-2026 Budget
Governing Body Total:	\$ 24,725.00
Administration & Finance Total:	\$ 379,194.00
Municipal Elections Total:	\$ 3,200.00
Tax Collections Total:	\$ 5,250.00
Main Street Total:	\$ 126,087.00
Public Works Total:	\$ 201,797.00
Police Department Total:	\$ 1,384,466.00
Fire Protection Total:	\$ 158,000.00
Building Inspections (County):	\$ 103,150.00
Public Works Total:	\$ 272,115.00
Powell Bill	\$ 116,068.00
Sanitation Total (Contracted):	\$ 95,000.00
Parks & Recreation Total:	\$ 271,050.00
Library Total:	\$ 112,807.00
Toe River Arts Council Total:	\$ 5,000.00
Chamber of Commerce:	\$ 10,000.00
Cemetery Total:	\$ 35,000.00
Contingency Total:	\$ 47,500.00
Total General Fund Expenditures	3,350,409
Estimated Revenues	3,350,409

Budget FY2025-2026



- Governing Body Total:
- Administration & Finance Total:
- Municipal Elections Total:
- Tax Collections Total:
- Main Street Total:
- Public Works Total:
- Police Department Total:
- Fire Protection Total:
- Building Inspections (County):
- Public Works Total:
- Powell Bill
- Sanitation Total (Contracted):
- Parks & Recreation Total:
- Library Total:
- Toe River Arts Council Total:
- Chamber of Commerce:
- Cemetery Total:
- Contingency Total:

Town of Spruce Pine



2025-2026

Enterprise Fund Proposed Budget



Town of Spruce Pine
Enterprise Fund
Adopted Budget
2025-2026

2025-26		
Description	Acct	Budget
WATER & SEWER INTEREST	30-329-00	\$ 11,000.00
MISCELLANEOUS REVENUES	30-335-00	\$ 2,500.00
CHARGES FOR WATER	30-371-01	\$ 1,946,304.00
CHARGES FOR SEWER	30-371-02	\$ 1,361,625.00
WATER TAPS	30-373-01	\$ 4,000.00
SEWER TAPS	30-373-02	\$ 2,000.00
PENALTIES	30-374-00	\$ 24,000.00
RECONNECT FEES	30-375-00	\$ 7,500.00
MISC W&S SALES	30-376-00	\$ 2,500.00
SEPTIC DUMPING FEES	30-376-01	\$ 50,000.00
Total Revenues		\$ 3,411,429.00

Town of Spruce Pine
Detail of Water & Sewer Expenditures
Budget 2025-26

		2025-2026
Description	Acct	Budget
<i>Non Departmental</i>		
FEDERAL REV LOAN	30-660-83	\$ 24,260.00
SRF LOAN PRINCIPAL	30-660-84	\$ 31,663.00
SRF LOAN INTEREST	30-660-85	\$ 6,083.00
<i>Department Total</i>		\$ 62,006.00
<i>Administration</i>		
IT Services	30-720-03	\$ 12,000.00
PROFESSIONAL SVCS	30-720-04	\$ 23,500.00
ADMIN COSTS	30-720-10	\$ 367,851.00
POSTAGE	30-720-11	\$ 13,000.00
TRAVEL/TRAINING	30-720-14	\$ 1,500.00
EQUIPMENT MAINT	30-720-16	\$ 1,500.00
SUPPLIES & MATERIALS	30-720-33	\$ 30,200.00
PLANT OPERATIONS CONTRACT	30-720-45	\$ 968,378.00
SOFTWARE SUPPORT	30-720-46	\$ 3,500.00
INSURANCE	30-720-54	\$ 45,000.00
MISC	30-720-57	\$ 3,100.00
BAD DEBT	30-720-87	\$ 2,000.00
SERVICE CHARGES	30-720-88	\$ 4,500.00
<i>Department Total</i>		\$ 1,476,029.00
<i>Water Operations</i>		
PROFESSIONAL SERVICES	30-811-04	\$ 12,000.00
TELEMETRY	30-811-11	\$ 15,000.00
UTILITIES	30-811-13	\$ 114,000.00
FACILITIES MAINTENANCE	30-811-15	\$ 10,000.00
DISTRIBUTION SYSTEM MAINTENANCE	30-811-18	\$ 201,072.00
LABOR ALLOCATIONS	30-811-19	\$ 450,000.00
WATER CHEMICALS SUPPLIES	30-811-33	\$ 100,000.00

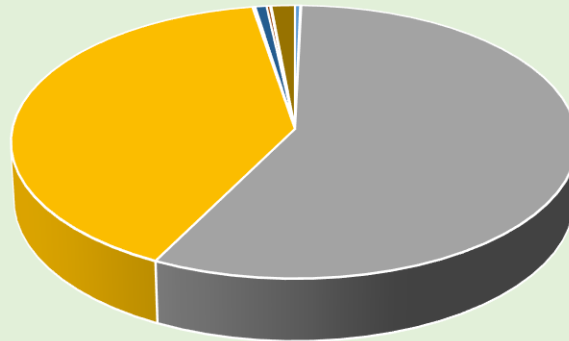
DUES, SUBSCRIPTIONS & FEES	30-811-53	\$ 5,600.00
MISCELLANEOUS	30-811-57	\$ 1,500.00
INVENTORY CAPITAL	30-811-73	\$ 70,000.00
CAPITAL OUTLAY	30-811-74	
ALTAPASS RD LINE CONST	30-811-75	
EMERGENCY REPAIRS-WATER	30-811-76	\$ 45,000.00
DEBT PAYMENT-WATER TRUCK	30-811-99	
<i>Department Total</i>		\$ 1,024,172.00
<i>Sewer Operations</i>		
PROFESSIONAL SERVICES	30-812-04	\$ 7,000.00
TELEMETRY	30-812-11	\$ 14,300.00
UTILITIES	30-812-13	\$ 127,000.00
FACILITIES MAINTENANCE	30-812-15	\$ 4,000.00
COLLECTION SYSTEM MAINTENANCE	30-812-18	\$ 120,000.00
LABOR ALLOCATIONS	30-812-19	\$ 165,735.00
SEWER CHEMICAL SUPPLIES	30-812-33	\$ 35,000.00
CONTRACTED SERVICES (SLUDGE)	30-812-45	\$ 77,000.00
DUES, SUBSCRIPTIONS & FEES	30-812-53	\$ 11,000.00
MISCELLANEOUS	30-812-57	\$ 2,161.00
INVENTORY CAPITAL	30-812-73	
CAPITAL OUTLAY	30-812-74	\$ 61,715.00
EMERGENCY REPAIRS-SEWER	30-812-76	\$ 45,000.00
<i>Department Total</i>		\$ 669,911
CONTRIBUTION TO WATER/SEWER AIA GRANT	30-900-72	\$ 34,800.00
CONTRIBUTION TO FUND 77	30-900-77	\$ 44,511.00
CONTIGENCY	30-900-99	\$ 100,000.00
<i>Fund Balance Contribution</i>		
		\$ 179,311
<u>Total Expenditures</u>		<u>\$ 3,411,429</u>

**Town of Spruce Pine
Enterprise Fund Revenues**



Account Name	2025-26 Budget
WATER & SEWER INTEREST	\$ 11,000.00
MISCELLANEOUS REVENUES	\$ 2,500.00
CHARGES FOR WATER	\$ 1,946,304.00
CHARGES FOR SEWER	\$ 1,361,625.00
WATER TAPS	\$ 4,000.00
SEWER TAPS	\$ 2,000.00
PENALTIES	\$ 24,000.00
RECONNECT FEES	\$ 7,500.00
MISC W&S SALES	\$ 2,500.00
SEPTIC DUMPING FEES	\$ 50,000.00
Total Revenues	\$ 3,411,429.00

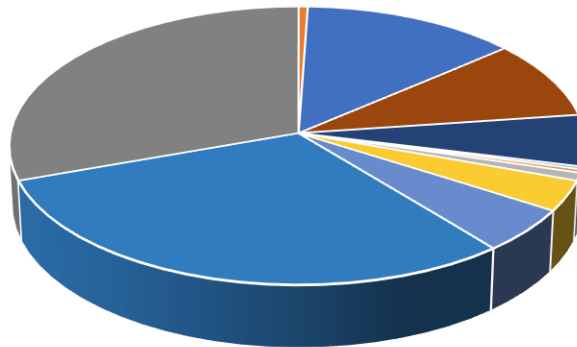
Budget FY2025-2026



- WATER & SEWER INTEREST
- MISCELLANEOUS REVENUES
- CHARGES FOR WATER
- CHARGES FOR SEWER
- WATER TAPS
- SEWER TAPS
- PENALTIES
- RECONNECT FEES
- MISC W&S SALES
- SEPTIC DUMPING FEES

Town of Spruce Pine Water/Sewer Expenditures		2025-2026	
Account Name		Budget	
Water/Sewer Debt			
Department Total		\$	62,006.00
Administration			
Department Total		\$	1,476,029.00
Water Operations			
Department Total		\$	1,024,172.00
Sewer Operations			
Department Total			669,911
CONTRIBUTION TO WATER/SEWER AIA GRANT	\$	34,800.00	
CONTRIBUTION TO FUND 77	\$	44,511.00	
CONTINGENCY	\$	100,000.00	
Fund Balance Contribution	\$	399,092.00	
			578,403
Total Expenditures			3,411,429
Total Estimated Revenues	\$	3,411,429.00	

Budget FY2025-2026



- Water/Sewer Debt
- Department Total
- Administration
- Department Total
- Water Operations
- Department Total
- Sewer Operations
- Department Total
- CONTRIBUTION TO WATER/SEWER AIA GRANT
- CONTRIBUTION TO FUND 77
- CONTINGENCY
- Fund Balance Contribution
- Total Expenditures
- Total Estimated Revenues

Town of Spruce Pine
Capital Outlay Requests - General Fund
Budget 2025-2026

Department	Description	Requested	Included in Budget
Public Works	StreetSweeper	340,771.00	FEMA
	Vehicle - F150	46,802.00	46,802.00
	Leaf-Vac Trailer	19,995.00	19,995.00
	Camera	13,342.00	FY25 Funded
	Light-Towers	7,600.00	League/FEMA
	Total	428,510.00	66,797.00
Police	Police Vehicle	55,000.00	55,000.00
	Total	55,000.00	55,000.00
	All Request under \$5000 threshold		
Parks & Recreation			
	Grand Total General Fund	533,510.00	171,797.00

Town of Spruce Pine
Capital Outlay Requests - Water/Sewer Fund
Budget 2025-2026

Department	Description	Requested	Included in Budget
Water	Service Clarifier	39,900.00	-
	Meters	70,000.00	70,000.00
	Total Requested	109,900.00	70,000.00
Sewer	Repairs/Improvements Sullins Branch Lift St	56,075.00	56,075.00
	Total Requested	56,075.00	56,075.00
	Grand Total Water/Sewer Fund	165,975.00	126,075.00

Town of Spruce Pine

Rates Effective 07/01/2025

INSIDE USER RATES

CONSUMPTION (GALLONS)	WATER RATES	SEWER RATES
0-3000	\$ 20.00	\$ 20.00
3,001-20,000	\$6.88/1000 gallons	\$8.13/1000 gallons
20,001-100,000	\$8.13/100 gallons	\$9.38 / gallons
100,001-500,000	\$10.63 / gallons	\$11.88 / gallons
500,000-1,000,000	\$13.75 / gallons	\$15.00 / gallons
>1,000,000	\$15.00 / gallons	\$16.25 / gallons

OUTSIDE USER RATES

CONSUMPTION (GALLONS)	WATER RATES	SEWER RATES
0-3000	\$ 45.00	\$ 45.00
3,001-20,000	\$9.38 / 1000 gallons	\$10.63 / 1000 gallons
20,001-100,000	\$10.63 / 1000 gallons	\$11.88 / 1000 gallons
100,001-500,000	\$13.13 / 1000 gallons	\$14.38 / 1000 gallons
500,000-1,000,000	\$16.25 / 1000 gallons	\$17.50 / 1000 gallons
>1,000,000	\$17.50 / 1000 gallons	\$18.75 / 1000 gallons

Deposits

<u>Inside</u>	\$	100.00	\$	150.00
<u>Outside</u>				
Water	\$	150.00	\$	200.00
Water & Sewer	\$	200.00	\$	250.00

Delinquent Account Fee \$ 50.00

Meter Tampering Fee \$ 100.00

*Plus Actual cost of damages

Hydrant Fee (Monthly) \$ 50.00

*Plus current volume at outside rate

Meter Deposits

Residential: Cost Plus Labor
Commercial: Cost Plus 20%

Sewage Discharge

Initial Application Fee \$ 2,000.00

Annual Fee \$ 500.00

Domestic \$.05 / gallon

Commercial \$0.07 / gallon

Meter Reread (at customers request)

(If usage isn't at least double their normal) \$ 25.00



CEMETERY FEES

Effective July 1st, 2024

INSIDE CITY LIMITS RATE: \$1250.00

OUTSIDE CITY LIMITS RATE: \$1500.00

Town of Spruce Pine Fees & Charges Schedule



Effective July 1st, 2025

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
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 & Saturday</i>)	\$100.00
Pool Admission	\$ 5.00
After 4pm Admission	\$ 2.00
Planning and Zoning Fees	Rate
Variance Request	\$150.00
Special Use Request	\$150.00
Plat Review	\$ 20.00
Appeal of Administrative Decision	\$ 75.00
Certificate of Zoning Compliance	\$ 25.00
Rezoning (Text & Map Amendment)	\$250.00
Voluntary Annexation Fee	\$200.00
Plan Review Fee	\$150.00