



Spruce Pine Town Council Meeting
Town Hall
11050 S. Highway 226
Spruce Pine, NC 28777
Monday, October 13, 2025
5:30 PM



AGENDA

I. CALL TO ORDER – MAYOR PHILLIP HISE:

- A. Roll Call
- B. Notification and Posting of the Agenda
- C. Pledge of Allegiance (Rocky Buchanan)
- D. Invocation (Jackie Rensink)
- E. Approval of Minutes (9/29 regular & closed session)

II. PUBLIC COMMENT

Public comments are limited to 3 minutes. This time is provided to share general thoughts with the Town Council. Individuals who desire to make a public comment must complete the sign-in sheet made available at each meeting and speak at the lecture (unless physically unable).

III. PRESENTATIONS – (Dept Updates)

- A. Finance
- B. Police Dept
- C. Water and Sewer
- D. Public Works
- E. Main Street
- F. Parks and Rec

IV. ACTION ITEMS

- A. Ord. 2025.003 – FY26 Budget Amendment (General Fund Expenses & Revenue)
- B. Construction Easements For 226 Waterline Project

V. MANAGER'S REPORT

VI. MAYOR/COUNCIL REQUESTS OR COMMENT



Spruce Pine Town Council Meeting
Town Hall
11050 S. Highway 226
Spruce Pine, NC 28777
Monday, October 13, 2025
5:30 PM



AGENDA

VII. EXECUTIVE SESSION

Motion to go into closed session pursuant to NCGS 143-318.11(a)(1) and (3) to discuss confidential personnel information pursuant to NCGS 160A-168 and to consult with an attorney hired by the Council in order to preserve the attorney-client privilege

VIII. RECONVENE

IX. ITEMS REQUIRING A VOTE FOLLOWING EXECUTIVE SESSION

X. ADJOURNMENT



Spruce Pine Town Council
SPECIAL CALLED MEETING
Town Hall
11050 S. Highway 226
Spruce Pine, NC 28777
Monday, SEPTEMBER 29, 2025
5:30 PM
MEETING MINUTES



I. CALL TO ORDER

Mayor Hise called the meeting to order at 5:30 pm

A. Roll Call:

Mayor Hise requested a roll call. Marsha Hoilman, Town Clerk, conducted the roll call for Councilmembers Peight, Buchanan, Holmes, and Mayor Hise- Councilwoman Rensink was not present.

B. Notification and Posting of the Agenda:

Proper notification and posting of the agenda were acknowledged. Councilman Buchanan motioned to approve the agenda, and Councilwoman Holmes seconded, and the council adopted the agenda. Motion passed 4/0.

C. Pledge of Allegiance:

Mayor Hise led the Pledge of Allegiance

D. Invocation:

Councilwoman Holmes led the Invocation.

E. Approval of Minutes (9/8 & 8/25 closed session minutes):

Council reviewed the minutes for 9/8/25 as presented. Councilwoman Holmes motioned to approve. and Councilman Peight seconded. Motion approved and motion passed 4/0.

The closed session minutes of 8/25/2025 were reviewed as presented. Councilman Buchanan motioned to approve, and Councilman Peight seconded. Motion passed 4/0.

II. GENERAL COMMENT:

Public comments are limited to 3 minutes. This time is provided to share general thoughts with the Town Council. Individuals who desire to make a public comment must complete the sign-in sheet made available at each meeting and speak at the lecture (unless physically unable).

No Public Comments were made



Spruce Pine Town Council
SPECIAL CALLED MEETING
Town Hall
11050 S. Highway 226
Spruce Pine, NC 28777
Monday, SEPTEMBER 29, 2025
5:30 PM
MEETING MINUTES



III. ACTION ITEMS:

A. ARC GRANT ACCEPTANCE:

Discussion and Approval to accept a project ordinance and agreement to receive a grant from the Appalachian Regional Commission (ARC) for an amount of \$700,000 for the replacement of the Burleson Hill Pump Station.

The Town has received a grant of \$700,000 from the Appalachian Regional Commission (ARC). This grant is for the replacement of the Burleson Hill Water Pump Station. There is a cost difference in the project determined by a Preliminary Engineers Report (PER) for an estimated amount of \$894,450. Any shortfalls within the project, not covered by the grant, would come from direct appropriations.

The 200g/min was undersized to meet the town's needs. This will be replaced with a pump that is closer to 750 g/min.

This will be a matched grant. The town has had the appropriations for quite some time. We have spoken to the State, and they said it is acceptable to use funds appropriated to complete the project.

The station will be brought out of the ground in approximately a 12x12 building that will be built above the ground. It will be a replica of Town Hall to a degree. It will be made to look aesthetically pleasing.

Councilman Buchanan asks if we need to use receipts to get the reimbursement. Town Manager Daniel Stines said that this is a reimbursed grant.

Councilman Peight asks if there is a match to the \$700,000 or the \$894,500. Town Manager Daniel Stines says that the \$894,500 is the match.

Councilman Peight motioned to approve the ARC grant, and Councilman Buchanan seconded the motion to approve the grant. Motion passed, and Grant was approved 4/0.



Spruce Pine Town Council
SPECIAL CALLED MEETING
Town Hall
11050 S. Highway 226
Spruce Pine, NC 28777
Monday, SEPTEMBER 29, 2025
5:30 PM
MEETING MINUTES



B. RENTAL CONTRACT:

Discussion and Approval of a contract with Tri-County Rental for equipment rentals related to Helene disaster recovery.

In the aftermath of Helene, the Town operated under exigent circumstances to repair and rebuild infrastructure within the town. Many of the town's tools and equipment were lost or damaged in the storm. The Town utilized Tri-County Equipment Rentals for necessary tools and equipment.

The attached contract that was in the packet is a continuation of solidifying and outstanding contracts, or contracts in need of amendment, for the purpose of proper procurement and FEMA procedures.

We are cleaning up the contracts for the FEMA requirements and Audits on all of the things that were bought or rented from Tri-County Equipment Rental.

Councilman Peight asks if this is an ongoing thing.

Town Manager Daniel Stines explains that all the invoices attached to the packet show the things that have been bought and/or rented. This is not an ongoing thing. This is to clean up all past rental items like generators, excavators, light tower, chainsaws, and tools.

Councilman Buchanan asks if these charges are up-to-date. Town Manager Daniel Stines said that these items are for everything that was used after the storm.

Councilman Buchanan motioned to approve the Contract with Tri-County Rental for Equipment and Councilwoman Holmes seconded the motion to approve contract. Motion passed and was approved 4/0.



Spruce Pine Town Council
SPECIAL CALLED MEETING
Town Hall
11050 S. Highway 226
Spruce Pine, NC 28777
Monday, SEPTEMBER 29, 2025
5:30 PM
MEETING MINUTES



C. 3RD ROUND CASH-FLOW LOANS:

Discussion and Approval to accept a 3rd round of cash-flow loans from the NC State Treasurer's Office of \$3,364,027.00.

Since FEMA is a reimbursement program, the Town will inevitably begin inheriting an influx of capital-sized project invoices related to large project rebuilds such as the Wastewater Treatment Plant (WWTP), Parks, and the Bridge.

The loans are designed to offer principal forgiveness and a payback period that should reflect a reimbursement timeline with the larger FEMA projects.

This is the 3rd round of funds issued, this round coming from the State Treasurer's Office in an amount of \$3,364,027.

The Town has created a special account for the 1st and 2nd Round funds, where they have been left untouched. The 3rd round would be deposited into the same account and utilized when work begins on larger Helene-damaged projects.

The agreement is included in the packet for review.

Councilman Peight asks about interest. Town Manager Daniel Stines says that these funds are in an interest-bearing account.

Councilman Buchanan asks about the Maintenance shed. Town Manager said that this money can be used for a maintenance shed. It's 100% Helene related. He also said that the town can keep the interest made as well.

Councilman Buchanan motioned to approve the 3rd Round Cash Flow loan and Councilman Peight seconded the motion. Motion passed 4/0.



Spruce Pine Town Council
SPECIAL CALLED MEETING
Town Hall
11050 S. Highway 226
Spruce Pine, NC 28777
Monday, SEPTEMBER 29, 2025
5:30 PM
MEETING MINUTES



D. ORDINANCE 2025.02: Second and Final Reading of Ordinance 2025.02

An Ordinance to revise Chapter 8 of the Town Code- Emergencies
The current ordinance is out of date and references statutes that have been amended or replaced. The revised ordinance contains updated statutory authorities in G.S. 166A-19.31
This Ordinance was looked over at the last meeting.

Councilwoman Holmes motioned to approve the Second and Final Reading of Ordinance 2025.02, and Councilman Peight seconded the motion. Motion passed 4/0.

IV. MAYOR/COUNCIL REQUESTS OR COMMENTS:

Councilwoman Holmes said Thank you to everyone who came to the banquet last Monday night.

Mayor Hise thanked everyone for their hard work. He was very appreciative of the thought that went into the recognition that he received.

V. EXECUTIVE SESSION:

Motion to go into Closed Session pursuant to NCGS 143-318.11 (a) (1) and (3) to discuss confidential personnel information pursuant to NCGS 160A-168 and to consult with an attorney hired by the council to preserve the attorney-client privilege.

Councilman Buchanan motioned to go into closed session. Councilwoman Holmes seconded the motion. Motion passed 4/0.



Spruce Pine Town Council
SPECIAL CALLED MEETING
Town Hall
11050 S. Highway 226
Spruce Pine, NC 28777
Monday, SEPTEMBER 29, 2025
5:30 PM
MEETING MINUTES



VI. RECONVENE:

Town Attorney Chad Donnahoo opened the door and told News Editor and I that we could return to the boardroom. The Closed Session is over.

VII. ITEM FOLLOWING EXECUTIVE SESSION:

No items in the Executive Session required a vote

VIII. ADJOURNMENT:

Mayor Hise asked for a motion to Adjourn.
Adjourned at 8:44 pm



Spruce Pine Town Council
SPECIAL CALLED MEETING
Town Hall
11050 S. Highway 226
Spruce Pine, NC 28777
Monday, SEPTEMBER 29, 2025
5:30 PM
MEETING MINUTES



ATTEST:

Marsha Hoilman, Town Clerk

Phillip Hise, Mayor

Rocky Buchanan, Mayor Pro Tem

Beth Holmes, Council Member

Wayne Peight, Council Member

Jackie Rensink, Council Member



Spruce Pine Town Council Meeting
Town Hall
11050 S. Highway 226
Spruce Pine, NC 29777



MEMOS

To: Mayor & Town Council
From: Town Manager
Date: 10/13/2025
Subject: Finance Report

Attached in the agenda packet is a Budget vs Actuals Report that includes first quarter expenses and revenues. The below is a summary of the budget vs actuals, as well as an overview of other funds including Helene disaster funds.

General Fund Revenue: Revenue collection is at 15% which is slightly below the target, however tax collection was delayed this year and sits at 6% collected. The Town has an avg. of 98% collection rate on taxes, therefore these funds will increase.

General Fund Expenses: Expenses are at 40% which is above the target, however keeping in mind that several expenses are appropriated fully in the first quarter such as Workers Comp, Insurance and Outside Fund Requests (Chamber, Mainstreet, TRAC, etc.).

Enterprise Fund: Revenues are on target at 27% and contrasts very well with expenses currently at 15%.

Town Fund Balance: \$4,505,582.82

Cash-Flow Loans: These are funds received from the State and are allocated to Helene recovery efforts. These funds will be supplanted by FEMA funds as each respective major project begins. The balance total is: \$8,087,375.58.

FEMA:

- **Total Estimated FEMA Eligible:** \$67,567,011.85 (The total estimated value of all current and future FEMA grants, covering past cost and future cost.)
- **Total FEMA Eligible, in development:** \$51,872,945.71 (A working total of cost in various stages of grant development. This includes the future cost of the bridge, parks, and wastewater plant, etc.)
- **Total FEMA Eligible, in final review:** \$4,982,035.34 (Grants that have been submitted to FEMA, almost funded, in the last stages of review, future tasks are purely administrative.)



Spruce Pine Town Council Meeting
Town Hall
11050 S. Highway 226
Spruce Pine, NC 29777



- **Total FEMA Eligible, funded:** \$10,712,030.80 (Total of all obligated FEMA grants, some have been paid, some are funded for future costs not yet incurred, e.g. the future public works facility)
- **At State, available for future reimbursement:** \$4,950,116.00 (Total of obligated large project funding where costs must be first spent then requested for reimbursement)
- **At State, Payment pending:** \$737,038.27 (Funds in the last step to be sent to the Town, purely administrative steps remaining).
- **Paid by State:** \$5,024,876.53 (Funded, received by Town.)

Respectfully,

Daniel Stines
Town Manager

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 1 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
10-301-00 2000 TAXES	0	0.00	0.00	0.00	0.00	0.00		
10-301-01 2001 TAXES	0	0.00	0.00	0.00	0.00	0.00		
10-301-02 2002 AD VAL TAXES	0	0.00	0.00	0.00	0.00	0.00		
10-301-03 2003 TAXES	0	0.00	0.00	0.00	0.00	0.00		
10-301-04 2004 TAXES	0	0.00	0.00	0.00	0.00	0.00		
10-301-05 2005 TAXES	0	0.00	0.00	0.00	0.00	0.00		
10-301-06 2006 TAXES	0	0.00	0.00	0.00	0.00	0.00		
10-301-07 2007 Taxes	0	0.00	0.00	0.00	0.00	0.00		
10-301-08 2008 Taxes	0	0.00	0.00	0.00	0.00	0.00		
10-301-09 2009 Taxes	0	0.00	0.00	0.00	0.00	0.00		
10-301-10 2010 Taxes	0	0.00	0.00	0.00	0.00	0.00		
10-301-11 2011 Taxes	0	0.00	0.00	0.00	0.00	0.00		
10-301-12 2012 Taxes	0	0.00	0.00	0.00	0.00	0.00		
10-301-13 2013 Taxes	0	0.00	0.00	0.00	0.00	0.00		
10-301-14 2014 Taxes	0	0.00	0.00	0.00	0.00	0.00		
10-301-15 2015 Taxes	0	0.00	0.00	0.00	25.75	25.75		
10-301-16 2016 Taxes	0	0.00	0.00	0.00	0.00	0.00		
10-301-17 2017 Taxes	0	0.00	0.00	0.00	73.06	73.06		
10-301-18 2018 Taxes	0	0.00	83.11	83.11	400.93	400.93		
10-301-19 2019 Taxes	500	0.00	0.00	0.00	344.76	(155.24)	69%	
10-301-20 2020 - Taxes	1,000	0.00	0.00	0.00	380.72	(619.28)	38%	
10-301-21 2021 Taxes	2,000	0.00	0.00	0.00	466.16	(1,533.84)	23%	
10-301-22 2022 Taxes	3,000	0.00	0.00	0.00	654.12	(2,345.88)	22%	
10-301-23 2023 Taxes	5,000	0.00	0.00	0.00	991.73	(4,008.27)	20%	
10-301-24 2024 Taxes	5,000	0.00	84.84	84.84	5,146.70	146.70	103%	
10-301-25 2025 Taxes	1,364,210	0.00	44,753.97	44,753.97	85,559.82	(1,278,650.18)	6%	
10-301-92 1992 TAXES	0	0.00	0.00	0.00	0.00	0.00		
10-301-93 1993 TAXES	0	0.00	0.00	0.00	0.00	0.00		

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 2 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-301-94 1994 TAXES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-301-95 1995 TAXES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-301-96 1996 TAXES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-301-97 1997 TAXES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-301-98 1998 TAXES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-301-99 1999 TAXES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-303-00 PAYMENTS IN LIEU OF TAXES	20,000	0.00	0.00	0.00	0.00	(20,000.00)		
10-304-00 VEHICLE TAXES	110,000	0.00	0.00	0.00	34,821.00	(75,179.00)	32%	
10-304-01 VEHICLE TAXES - PRIOR YRS	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-311-00 TAX REFUNDS	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-311-01 TAX RELEASES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-317-00 TAX PENALTIES	5,000	0.00	32.05	32.05	(1,992.99)	(6,992.99)	-40%	
10-324-00 CATV FRANCHISE	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-325-00 PRIVILEGE LICENSE	325	0.00	0.00	0.00	0.00	(325.00)		
10-326-00 SPECIAL USE PERMITS	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-329-00 INTEREST ON INVESTMENTS	120,000	0.00	0.00	0.00	54,392.39	(65,607.61)	45%	
10-329-01 POWELL BILL INTEREST	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-330-00 FEMA REIMBURSEMENTS	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-330-01 NCEM-TRAILER PARK	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-330-02 NCEM LANDMARK	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-330-03 Spruce Pine Fires	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-330-04 Greenway Feasibility	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-330-05 Winter Storm 2009-10	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-330-06 Schwebeke Property Sale	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-331-00 Debris Program-Hurricanes	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-332-00 START UP-PUB ACCESS CHANNEL	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-335-00 MISC REVENUE	5,000	0.00	0.00	0.00	845.40	(4,154.60)	17%	
10-335-01 Insurance Proceeds - Helene	0	0.00	0.00	0.00	15,500.00	15,500.00		

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 3 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-335-02 FEMA Reimbursement-Overtime	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-335-03 Donations for Special Town Events	0	0.00	0.00	0.00	6,500.00	6,500.00		
10-336-00 Bank of America Purchasing Card Rebate	3,000	0.00	0.00	0.00	0.00	(3,000.00)		
10-337-00 UTILITIES FRANCHISE TAX	215,000	0.00	0.00	0.00	70,923.87	(144,076.13)	33%	
10-338-00 Oak Island - Donated Funds	0	0.00	0.00	0.00	0.00	0.00		
10-343-40 POWELL BILL ALLOCATION	80,000	0.00	0.00	0.00	0.00	(80,000.00)		
10-345-00 LOCAL SALES TAX	690,800	0.00	0.00	0.00	202,410.86	(488,389.14)	29%	
10-345-01 Alcohol/beverage Tax	12,000	0.00	0.00	0.00	0.00	(12,000.00)		
10-346-00 Solid Waste Disposal Tax	1,600	0.00	0.00	0.00	398.62	(1,201.38)	25%	
10-347-00 Unauthorized Substance Tax	0	0.00	0.00	0.00	582.41	582.41		
10-348-00 ROTARY CONTRUBUTION	0	0.00	0.00	0.00	0.00	0.00		
10-348-01 PARTF GRANT	0	0.00	0.00	0.00	0.00	0.00		
10-349-00 OMC FOUNDATION GRANT	0	0.00	0.00	0.00	0.00	0.00		
10-350-00 DRUG FUND REVENUE	0	0.00	0.00	0.00	0.00	0.00		
10-351-00 OFFICERS FEES	350	0.00	18.00	18.00	325.72	(24.28)	93%	
10-351-01 POLICE DEPT GRANTS	0	0.00	0.00	0.00	0.00	0.00		
10-351-02 Federal Drug Forfeitures	0	0.00	0.00	0.00	0.00	0.00		
10-351-03 Police Department Donations	0	0.00	0.00	0.00	0.00	0.00		
10-351-75 SRT TRAINING GRANT	0	0.00	0.00	0.00	0.00	0.00		
10-351-76 PD BLOCK GRANT	0	0.00	0.00	0.00	0.00	0.00		
10-351-77 Duke Energy Foundation Grant	0	0.00	0.00	0.00	0.00	0.00		
10-352-00 PARKING/OTHER VIOLATIONS	500	0.00	250.00	250.00	2,600.00	2,100.00	520%	
10-359-00 GARBAGE COLLECTIONS FEES	0	0.00	0.00	0.00	0.00	0.00		
10-361-00 CEMETERY PLOTS	4,000	0.00	0.00	0.00	0.00	(4,000.00)		
10-362-00 Rental Old Town Hall	0	0.00	0.00	0.00	0.00	0.00		
10-362-01 FELDSPAR LEASE	0	0.00	0.00	0.00	0.00	0.00		
10-362-02 Office Rental	3,240	0.00	0.00	0.00	544.00	(2,696.00)	17%	
10-365-00 RECREATION PARK REVENUES	18,000	0.00	0.00	0.00	15,588.35	(2,411.65)	87%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 4 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-366-00 Revenue ABC Distribution	103,200	0.00	0.00	0.00	0.00	(103,200.00)		
10-366-01 Revenue ABC Police Dist	9,000	0.00	0.00	0.00	0.00	(9,000.00)		
10-367-02 GASOLINE TAX REFUND	0	0.00	0.00	0.00	0.00	0.00		
10-378-00 Conribution revenue	0	0.00	0.00	0.00	0.00	0.00		
10-381-00 SALE OF MATERIALS	0	0.00	0.00	0.00	0.00	0.00		
10-383-00 SALE OF FIXED ASSETS	1,500	0.00	0.00	0.00	0.00	(1,500.00)		
10-384-00 Transfer From SRF Fund 83	0	0.00	0.00	0.00	0.00	0.00		
10-398-00 OTHER FINANCING SOURCES	0	0.00	0.00	0.00	0.00	0.00		
10-399-00 FUND BALANCE APPROPRIATED	567,184	0.00	0.00	0.00	0.00	(567,184.00)		
Revenues Totals:	3,350,409	0.00	45,221.97	45,221.97	497,483.38	(2,852,925.62)	15%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 5 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
10-410-02 SALARIES	18,250	0.00	1,481.35	1,481.35	6,025.42	12,224.58	33%	
10-410-05 FICA	1,400	0.00	109.57	109.57	438.28	961.72	31%	
10-410-09 Workers Comp	75	0.00	0.00	0.00	75.00	0.00	100%	
10-410-14 TRAVEL	1,500	0.00	0.00	0.00	51.70	1,448.30	3%	
10-410-57 MISCELLANEOUS	3,500	0.00	0.00	0.00	255.79	3,244.21	7%	
Governing Body Totals:	24,725	0.00	1,590.92	1,590.92	6,846.19	17,878.81	28%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 6 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-420-01 SALARIES-PART-TIME	16,000	0.00	0.00	0.00	2,332.50	13,667.50	15%	
10-420-02 SALARIES	315,000	0.00	11,396.38	11,396.38	76,099.58	238,900.42	24%	
10-420-03 SALARIES-OVERTIME	5,000	0.00	311.51	311.51	450.34	4,549.66	9%	
10-420-04 PROFESSIONAL SERVICES	94,000	0.00	0.00	0.00	34,066.76	59,933.24	36%	
10-420-05 FICA	25,750	0.00	879.60	879.60	5,792.67	19,957.33	22%	
10-420-06 GROUP INSURANCE	110,000	0.00	1,233.35	1,233.35	10,720.31	99,279.69	10%	
10-420-07 RETIREMENT	47,400	0.00	1,680.08	1,680.08	10,646.33	36,753.67	22%	
10-420-08 Unemployment Ins	1,020	0.00	0.00	0.00	0.00	1,020.00		
10-420-09 Workers Comp	2,500	0.00	0.00	0.00	2,500.00	0.00	100%	
10-420-10 W/S ADMIN FEES	(367,851)	0.00	0.00	0.00	(61,308.50)	(306,542.50)	17%	
10-420-11 TELEPHONE & POSTAGE	8,300	0.00	137.61	137.61	2,322.24	5,977.76	28%	
10-420-13 Utilities	7,000	0.00	0.00	0.00	951.41	6,048.59	14%	
10-420-14 TRAVEL	2,500	0.00	0.00	0.00	0.00	2,500.00		
10-420-15 Building Ground Maintenance	8,500	0.00	0.00	0.00	240.00	8,260.00	3%	
10-420-16 EQUIPMENT MAINTENANCE	300	0.00	0.00	0.00	0.00	300.00		
10-420-17 AUTO MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00		
10-420-21 COPIER LEASE	2,425	0.00	0.00	0.00	0.00	2,425.00		
10-420-26 ADVERTISING	5,000	0.00	0.00	0.00	525.00	4,475.00	11%	
10-420-31 AUTO SUPPLIES	250	0.00	0.00	0.00	0.00	250.00		
10-420-32 TRAINING	2,000	0.00	0.00	0.00	101.22	1,898.78	5%	
10-420-33 SUPPLIES & MATERIALS	18,500	0.00	367.36	367.36	4,269.01	14,230.99	23%	
10-420-34 IT Services	12,000	0.00	0.00	0.00	20,137.16	(8,137.16)	168%	
10-420-35 IT Supplies	6,000	0.00	0.00	0.00	2,283.36	3,716.64	38%	
10-420-45 CONTRACTED SERVICES	3,800	0.00	0.00	0.00	723.00	3,077.00	19%	
10-420-53 DUES & SUBSCRIPTIONS	7,500	0.00	0.00	0.00	3,945.68	3,554.32	53%	
10-420-54 INSURANCE	35,000	0.00	0.00	0.00	37,339.15	(2,339.15)	107%	
10-420-57 MISCELLANEOUS	7,000	0.00	121.43	121.43	4,029.19	2,970.81	58%	
10-420-73 INVENTORY CAPITAL	0	0.00	0.00	0.00	0.00	0.00		
10-420-74 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00		

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 7 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-420-77 Disaster Admin Expenses	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-420-88 Service Charges	4,300	0.00	0.00	0.00	1,721.19	2,578.81	40%	
10-420-89 Condemnation Fees	0	0.00	3,700.00	3,700.00	41,721.96	(41,721.96)		
Administration Totals:	379,194	0.00	19,827.32	19,827.32	201,609.56	177,584.44	53%	

Budget vs Actual

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-430-45 COST OF ELECTIONS	3,200	0.00	0.00	0.00	0.00	3,200.00		
Elections Totals:	3,200	0.00	0.00	0.00	0.00	3,200.00		

Budget vs Actual

Period Ending 10/8/2025

10 General Fund								
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-480-45 TAX COLLECTION FEES		5,250	0.00	0.00	0.00	312.99	4,937.01	6%
Tax Collections Totals:		5,250	0.00	0.00	0.00	312.99	4,937.01	6%

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 10 Of 35

Period Ending 10/8/2025

10 General Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-496-02 SALARIES	53,900	0.00	1,978.81	1,978.81	13,706.89	40,193.11	25%
10-496-03 SALARIES-PART-TIME	12,000	0.00	461.44	461.44	3,230.08	8,769.92	27%
10-496-05 FICA	5,050	0.00	186.68	186.68	1,295.66	3,754.34	26%
10-496-06 GROUP INS	10,800	0.00	164.57	164.57	711.42	10,088.58	7%
10-496-07 RETIREMENT	7,775	0.00	283.96	283.96	1,926.97	5,848.03	25%
10-496-09 Worker's Compensation	837	0.00	0.00	0.00	837.00	0.00	100%
10-496-11 TELEPHONE/POSTAGE	0	0.00	0.00	0.00	0.00	0.00	
10-496-33 SUPPLIES & MATERIALS	0	0.00	0.00	0.00	0.00	0.00	
10-496-34 Expenses for Special Town Events	0	0.00	0.00	0.00	5,906.57	(5,906.57)	
10-496-51 Mainstreet	35,725	0.00	0.00	0.00	17,862.50	17,862.50	50%
10-496-52 Facad Grants	0	0.00	0.00	0.00	0.00	0.00	
10-496-53 Downtown Landscapint	0	0.00	0.00	0.00	7,688.00	(7,688.00)	
10-496-57 MISC	0	0.00	0.00	0.00	75.74	(75.74)	
10-496-58 Skate Rink	0	0.00	0.00	0.00	0.00	0.00	
10-496-59 Misc Economic Requests	0	0.00	0.00	0.00	0.00	0.00	
10-496-60 Hurricane Relief Grants	0	0.00	0.00	0.00	0.00	0.00	
Economic Development Totals:	126,087	0.00	3,075.46	3,075.46	53,240.83	72,846.17	42%

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 11 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-500-13 UTILITIES	62,000	0.00	0.00	0.00	15,277.86	46,722.14	25%	
10-500-15 BUILDING/GRND MAINTENANCE	32,500	0.00	0.00	0.00	9,037.67	23,462.33	28%	
10-500-16 EQUIPMENT MAINTENANCE	500	0.00	0.00	0.00	0.00	500.00		
10-500-33 SUPPLIES & MATERIALS	24,000	0.00	0.00	0.00	3,080.39	20,919.61	13%	
10-500-45 CONTRACTED SERVICES	16,000	0.00	0.00	0.00	0.00	16,000.00		
10-500-57 MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00		
10-500-73 INVENTORY CAPITAL	0	0.00	0.00	0.00	0.00	0.00		
10-500-74 CAPITAL OUTLAY	66,797	0.00	0.00	0.00	0.00	66,797.00		
10-500-75 STREET SCAPE PROJ	0	0.00	0.00	0.00	0.00	0.00		
10-500-76 Mobile Trailer Park	0	0.00	0.00	0.00	0.00	0.00		
10-500-77 Spruce Pine Fires	0	0.00	0.00	0.00	0.00	0.00		
10-500-78 Landmark Lumber	0	0.00	0.00	0.00	0.00	0.00		
10-500-79 Greenway Feasibility	0	0.00	0.00	0.00	0.00	0.00		
10-500-80 Riverside Park 2014	0	0.00	0.00	0.00	0.00	0.00		
Public Buildings Totals:	201,797	0.00	0.00	0.00	27,395.92	174,401.08	14%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 12 Of 35

Period Ending 10/8/2025

10 General Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-510-00 Salaries-Part-Time	40,000	0.00	0.00	0.00	6,329.71	33,670.29	16%
10-510-01 Salaries-Overtime	50,000	0.00	6,136.01	6,136.01	29,662.60	20,337.40	59%
10-510-02 SALARIES	646,000	0.00	27,098.47	27,098.47	156,763.24	489,236.76	24%
10-510-03 SEPARATION ALLOWANCE	29,804	0.00	2,483.64	2,483.64	9,934.56	19,869.44	33%
10-510-04 Professional Service - Police Liability	12,000	0.00	0.00	0.00	0.00	12,000.00	
10-510-05 FICA	58,750	0.00	2,690.59	2,690.59	15,295.40	43,454.60	26%
10-510-06 GROUP INSURANCE	159,000	0.00	1,958.93	1,958.93	15,510.79	143,489.21	10%
10-510-07 RETIREMENT	113,500	0.00	5,350.74	5,350.74	30,038.49	83,461.51	26%
10-510-08 SUPPLEMENT RETIREMENT	37,000	0.00	1,512.96	1,512.96	8,831.67	28,168.33	24%
10-510-09 Workers Comp	15,000	0.00	0.00	0.00	11,250.00	3,750.00	75%
10-510-11 TELEPHONE & POSTAGE	9,762	0.00	217.64	217.64	2,897.08	6,864.92	30%
10-510-13 Utilities	11,000	0.00	0.00	0.00	2,324.80	8,675.20	21%
10-510-14 TRAVEL	3,000	0.00	0.00	0.00	342.71	2,657.29	11%
10-510-15 Building grounds Maintenance	15,000	0.00	0.00	0.00	5,779.97	9,220.03	39%
10-510-16 EQUIPMENT REPAIR	800	0.00	0.00	0.00	312.11	487.89	39%
10-510-17 AUTO MAINTENANCE	23,000	0.00	1,331.80	1,331.80	7,101.11	15,898.89	31%
10-510-31 AUTO SUPPLIES	23,000	0.00	0.00	0.00	6,798.54	16,201.46	30%
10-510-32 TRAINING	2,000	0.00	0.00	0.00	26.97	1,973.03	1%
10-510-33 SUPPLIES & MATERIALS	21,000	0.00	159.96	159.96	8,467.76	12,532.24	40%
10-510-34 Drug Program - Supplies	2,000	0.00	0.00	0.00	0.00	2,000.00	
10-510-36 UNIFORMS	8,000	0.00	0.00	0.00	2,987.98	5,012.02	37%
10-510-38 CANINE PROGRAM	6,000	0.00	701.52	701.52	1,823.75	4,176.25	30%
10-510-45 CONTRACTED SERVICES	7,500	0.00	0.00	0.00	4,542.00	2,958.00	61%
10-510-53 DUES & SUBSCRIPTIONS	350	0.00	0.00	0.00	257.78	92.22	74%
10-510-54 INSURANCE	30,000	0.00	0.00	0.00	30,000.00	0.00	100%
10-510-57 MISCELLANEOUS	0	0.00	0.00	0.00	338.47	(338.47)	
10-510-73 INVENTORY CAPITAL	0	0.00	0.00	0.00	0.00	0.00	
10-510-74 CAPITAL OUTLAY	55,000	0.00	0.00	0.00	77,319.28	(22,319.28)	141%

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 13 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-510-75 SRT GRANT EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-76 BLOCK GRANT	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-77 DISASTER POLICE EXPENSES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-78 GRANT SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-80 EQUIPMENT LEASES	6,000	0.00	0.00	0.00	0.00	6,000.00		
10-510-81 Gov Crime Comm Grant	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-82 Drug Fund Expenditures	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-510-99 DEBT PMT - AUTO	0	0.00	0.00	0.00	0.00	0.00	0.00	
Police Totals:	1,384,466	0.00	49,642.26	49,642.26	434,936.77	949,529.23	31%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 14 Of 35

Period Ending 10/8/2025

10 General Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-530-13 UTILITIES	0	0.00	0.00	0.00	0.00	0.00	0.00
10-530-33 Supplies & Materials	0	0.00	0.00	0.00	0.00	0.00	0.00
10-530-45 SPVFD CONTRACT	158,000	0.00	0.00	0.00	0.00	158,000.00	
10-530-54 Insurance	0	0.00	0.00	0.00	0.00	0.00	0.00
10-530-74 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00
10-530-90 CONT TO BLDG FUND	0	0.00	0.00	0.00	0.00	0.00	0.00
Fire Protection Totals:	158,000	0.00	0.00	0.00	0.00	158,000.00	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 15 Of 35

Period Ending 10/8/2025

10 General Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-540-02 Salary-Code Enforcement	50,000	0.00	0.00	0.00	0.00	50,000.00	
10-540-05 FICA	3,825	0.00	0.00	0.00	0.00	3,825.00	
10-540-06 Group Insurance	10,800	0.00	0.00	0.00	0.00	10,800.00	
10-540-07 Retirement	7,175	0.00	0.00	0.00	0.00	7,175.00	
10-540-45 MITCHELL CO INSPECTIONS	31,350	0.00	0.00	0.00	0.00	31,350.00	
Building Inspections Totals:	103,150	0.00	0.00	0.00	0.00	103,150.00	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 16 Of 35

Period Ending 10/8/2025

10 General Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-560-01 SALARIES-PART-TIME	26,000	0.00	411.06	411.06	3,385.20	22,614.80	13%
10-560-02 SALARIES	445,000	0.00	16,948.00	16,948.00	117,676.89	327,323.11	26%
10-560-03 Salaries-Overtime	45,000	0.00	2,629.52	2,629.52	21,805.30	23,194.70	48%
10-560-04 PROFESSIONAL SERVICES	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-560-05 FICA	40,500	0.00	1,512.34	1,512.34	10,811.71	29,688.29	27%
10-560-06 GROUP INSURANCE	127,000	0.00	1,679.12	1,679.12	14,038.78	112,961.22	11%
10-560-07 RETIREMENT	73,000	0.00	2,549.66	2,549.66	17,869.07	55,130.93	24%
10-560-09 Workers Comp	18,000	0.00	0.00	0.00	13,351.45	4,648.55	74%
10-560-10 LABOR ALLOCATION CREDITS	(615,735)	0.00	0.00	0.00	(106,352.36)	(509,382.64)	17%
10-560-11 TELEPHONE & POSTAGE	2,800	0.00	0.00	0.00	291.91	2,508.09	10%
10-560-13 UTILITIES	11,000	0.00	0.00	0.00	68.68	10,931.32	1%
10-560-14 TRAVEL	750	0.00	0.00	0.00	0.00	750.00	
10-560-15 BUILDING/GRND MAINTENANCE	1,500	0.00	0.00	0.00	1,300.00	200.00	87%
10-560-16 EQUIPMENT MAINTENANCE	18,000	0.00	137.09	137.09	6,284.84	11,715.16	35%
10-560-17 AUTO MAINTENANCE	12,000	0.00	0.00	0.00	253.60	11,746.40	2%
10-560-31 AUTO SUPPLIES	19,000	0.00	0.00	0.00	3,414.27	15,585.73	18%
10-560-33 SUPPLIES & MATERIALS	33,000	0.00	0.00	0.00	25,669.14	7,330.86	78%
10-560-35 UNIFORM RENTAL	11,000	0.00	299.18	299.18	3,645.72	7,354.28	33%
10-560-45 CONTRACTED SERVICES	1,700	0.00	0.00	0.00	0.00	1,700.00	
10-560-53 DUES & SUBSCRIPTIONS	100	0.00	0.00	0.00	0.00	100.00	
10-560-57 MISCELLANEOUS	1,500	0.00	0.00	0.00	215.90	1,284.10	14%
10-560-58 Interest UCB	0	0.00	0.00	0.00	0.00	0.00	
10-560-73 INVENTORY CAPITAL	0	0.00	0.00	0.00	0.00	0.00	
10-560-74 CAPITAL OUTLAY	0	0.00	0.00	0.00	327,051.60	(327,051.60)	
10-560-75 LOWER ST STREETSCAPE	0	0.00	0.00	0.00	0.00	0.00	
10-560-77 Disaster Public Works Expenses	0	0.00	0.00	0.00	2,000.00	(2,000.00)	
10-560-78 Disaster-Public Works Bldg Purchase	0	0.00	0.00	0.00	0.00	0.00	
10-560-98 Debt Payment - Brush Truck	0	0.00	0.00	0.00	0.00	0.00	

Budget vs Actual

Period Ending 10/8/2025

10 General Fund								
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-560-99 DEBT Payment-Sweeper UCB		0	0.00	0.00	0.00	0.00	0.00	
Public Works Totals:		272,115	0.00	26,165.97	26,165.97	462,781.70	(190,666.70)	170%

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 18 Of 35

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-570-03 RIGHT OF WAY	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-04 ENGINEERING SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-10 LABOR ALLOCATION	15,000	0.00	0.00	0.00	3,729.86	11,270.14	25%	
10-570-14 CAPITAL STREET PAVING	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-15 PAVING & RESURFACING	8,500	0.00	0.00	0.00	16,937.00	(8,437.00)	199%	
10-570-16 EQUIP MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-18 SNOW & ICE REMOVAL	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-19 DRAINAGE & STORM SEWER	9,500	0.00	0.00	0.00	0.00	9,500.00		
10-570-20 CURB & GUTTERING	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-22 TRAFFIC CONTROL	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-25 SIDEWALKS	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-33 SUPPLIES & MATERIALS	3,000	0.00	1,179.99	1,179.99	4,442.84	(1,442.84)	148%	
10-570-58 Interest Sweeper	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-73 INVENTORY CAPITAL	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-74 CAPITAL OUTLAY	80,068	0.00	0.00	0.00	0.00	80,068.00		
10-570-75 Stormwater Grant Expense	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-77 Disaster Street Expenses	0	0.00	0.00	0.00	0.00	0.00	0.00	
10-570-99 Debt Payment Sweeper	0	0.00	0.00	0.00	0.00	0.00	0.00	
Powell Bill Totals:	116,068	0.00	1,179.99	1,179.99	25,109.70	90,958.30	22%	

Budget vs Actual

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-580-15 RECYCLING	0	0.00	0.00	0.00	0.00	0.00		
10-580-45 CONTRACTED SERVICES	95,000	0.00	0.00	0.00	17,617.21	77,382.79	19%	
Sanitation Totals:	95,000	0.00	0.00	0.00	17,617.21	77,382.79	19%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 20 Of 35

Period Ending 10/8/2025

10 General Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-620-02 SALARIES	53,800	0.00	2,082.50	2,082.50	13,581.73	40,218.27	25%
10-620-03 Salaries-Part Time	95,000	0.00	2,189.51	2,189.51	27,868.66	67,131.34	29%
10-620-05 FICA	10,400	0.00	326.82	326.82	3,170.98	7,229.02	30%
10-620-06 GROUP INSURANCE	10,800	0.00	164.57	164.57	1,353.00	9,447.00	13%
10-620-07 RETIREMENT	7,725	0.00	298.84	298.84	1,986.49	5,738.51	26%
10-620-09 Workers Comp	3,750	0.00	0.00	0.00	3,750.00	0.00	100%
10-620-11 TELEPHONE & POSTAGE	3,000	0.00	21.83	21.83	236.82	2,763.18	8%
10-620-13 UTILITIES	20,000	0.00	0.00	0.00	5,408.05	14,591.95	27%
10-620-14 TRAVEL/EDUCATION	700	0.00	0.00	0.00	475.00	225.00	68%
10-620-15 BUILDING/GRND MAINTENANCE	25,000	0.00	0.00	0.00	27,860.04	(2,860.04)	111%
10-620-16 EQUIPMENT MAINTENANCE	4,800	0.00	727.20	727.20	975.40	3,824.60	20%
10-620-17 AUTO MAINTENANCE	2,500	0.00	0.00	0.00	0.00	2,500.00	
10-620-31 AUTO SUPPLIES	3,000	0.00	0.00	0.00	685.99	2,314.01	23%
10-620-33 SUPPLIES & MATERIALS	16,500	0.00	0.00	0.00	5,290.43	11,209.57	32%
10-620-45 CONTRACTED SERVICES	5,500	0.00	0.00	0.00	1,072.70	4,427.30	20%
10-620-48 PURCHASES FOR RESALE	6,500	0.00	0.00	0.00	1,686.05	4,813.95	26%
10-620-53 DUES & SUBSCRIPTIONS	575	0.00	0.00	0.00	0.00	575.00	
10-620-57 MISCELLANEOUS	1,500	0.00	0.00	0.00	0.00	1,500.00	
10-620-73 INVENTORY CAPITAL	0	0.00	0.00	0.00	0.00	0.00	
10-620-74 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	
10-620-75 RIVERSIDE PARTF GRANT	0	0.00	0.00	0.00	0.00	0.00	
10-620-76 BRAD RAGAN PARTF GRANT	0	0.00	0.00	0.00	0.00	0.00	
10-620-77 Brad Ragan Pump Track	0	0.00	0.00	0.00	0.00	0.00	
Parks & Recreation Totals:	271,050	0.00	5,811.27	5,811.27	95,401.34	175,648.66	35%

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 21 Of 35

Period Ending 10/8/2025

10 General Fund

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-630-15 BUILDING/GRND MAINTENANCE	5,869	0.00	0.00	0.00	0.00	5,869.00	
10-630-45 OPERATIONS	104,692	0.00	0.00	0.00	0.00	104,692.00	
10-630-54 Insurance	2,246	0.00	0.00	0.00	0.00	2,246.00	
10-630-74 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	
Library Totals:	112,807	0.00	0.00	0.00	0.00	112,807.00	

Budget vs Actual

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-635-45 TRAC GRANT	5,000	0.00	0.00	0.00	0.00	5,000.00		
10-635-46 MITCHELL COUNTY CHAMBER OF COMMERCE	10,000	0.00	0.00	0.00	10,000.00	0.00	100%	
Toe River Arts Council Totals:	15,000	0.00	0.00	0.00	10,000.00	5,000.00	67%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 23 Of 35

Period Ending 10/8/2025

10 General Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-640-15 BUILDING/GROUNDS MAINTENANCE	35,000	0.00	126.00	126.00	11,626.00	23,374.00	33%
10-640-53 Dues & Subscriptions	0	0.00	0.00	0.00	400.00	(400.00)	
10-640-74 CEMETARY CAPITAL	0	0.00	0.00	0.00	0.00	0.00	
Cemetery Totals:	35,000	0.00	126.00	126.00	12,026.00	22,974.00	34%

Budget vs Actual

Period Ending 10/8/2025

10 General Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
10-650-99 CONTINGENCY	47,500	0.00	0.00	0.00	0.00	47,500.00		
Non Departmental Totals:	47,500	0.00	0.00	0.00	0.00	47,500.00		

Budget vs Actual

Period Ending 10/8/2025

10 General Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-900-66 Contr To BRP Fund	0	0.00	0.00	0.00	0.00	0.00	0.00
10-900-68 Contribution To Fund 68	0	0.00	0.00	0.00	0.00	0.00	0.00
Totals:	0	0.00	0.00	0.00	0.00	0.00	0.00

Budget vs Actual

Period Ending 10/8/2025								
<hr/>								
Expenses Totals:	3,350,409	0.00	107,419.19	107,419.19	1,347,278.21	2,003,130.79	40%	

Budget vs Actual

Period Ending 10/8/2025

10 General Fund	Revenues Over/(Under) Expenses:	(62,197.22)	(62,197.22)	(849,794.83)
-----------------	---------------------------------	-------------	-------------	--------------

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 28 Of 35

Period Ending 10/8/2025

30 Enterprise Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
30-329-00 WATER & SEWER INTEREST	11,000	0.00	0.00	0.00	0.00	(11,000.00)		
30-335-00 MISCELLANEOUS REVENUES	2,500	0.00	300.00	300.00	900.00	(1,600.00)	36%	
30-350-01 RURAL CTR GRANT - STUDY	0	0.00	0.00	0.00	0.00	0.00		
30-350-02 RURAL CTR GRANT - LINE	0	0.00	0.00	0.00	0.00	0.00		
30-367-01 SALES TAX REFUND	0	0.00	0.00	0.00	0.00	0.00		
30-370-00 AVAILABILITY FEES	0	0.00	0.00	0.00	0.00	0.00		
30-371-01 CHARGES FOR WATER	1,946,304	0.00	192,943.54	192,943.54	518,360.97	(1,427,943.03)	27%	
30-371-02 CHARGES FOR SEWER	1,361,625	0.00	126,640.11	126,640.11	353,628.17	(1,007,996.83)	26%	
30-373-01 WATER TAPS	4,000	0.00	0.00	0.00	4,362.00	362.00	109%	
30-373-02 SEWER TAPS	2,000	0.00	0.00	0.00	3,300.00	1,300.00	165%	
30-374-00 PENALTIES	24,000	0.00	(35.60)	(35.60)	6,097.32	(17,902.68)	25%	
30-375-00 DELINQUENT ACCOUNT FEES	7,500	0.00	(50.00)	(50.00)	3,300.00	(4,200.00)	44%	
30-376-00 MISC W&S SALES	2,500	0.00	0.00	0.00	17,598.50	15,098.50	704%	
30-376-01 Septic Dumping Fees	50,000	0.00	37.50	37.50	13,242.50	(36,757.50)	26%	
30-378-00 Contribution Revenue	0	0.00	0.00	0.00	0.00	0.00		
30-382-00 Transfer In - ARPA Fund	0	0.00	0.00	0.00	0.00	0.00		
30-383-00 SALE OF FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00		
30-384-00 Loss on Assets	0	0.00	0.00	0.00	0.00	0.00		
30-398-00 Other Financing Sources	0	0.00	0.00	0.00	0.00	0.00		
30-399-00 RETAINED EARNINGS APPROP	0	0.00	0.00	0.00	0.00	0.00		
Revenues Totals:	3,411,429	0.00	319,835.55	319,835.55	920,789.46	(2,490,639.54)	27%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 29 Of 35

Period Ending 10/8/2025

30 Enterprise Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
30-660-58 Int Exp Belt Press	0	0.00	0.00	0.00	0.00	0.00	0.00
30-660-81 BOND PRINCIPAL PMTS	0	0.00	0.00	0.00	0.00	0.00	0.00
30-660-82 BOND INTEREST PMTS	0	0.00	0.00	0.00	0.00	0.00	0.00
30-660-83 Federal Rev Loan	24,260	0.00	0.00	0.00	0.00	24,260.00	
30-660-84 SRFLoan Principal	31,663	0.00	0.00	0.00	0.00	31,663.00	
30-660-85 SRFLoan Interest	6,083	0.00	0.00	0.00	0.00	6,083.00	
30-660-86 Gen Fund Loan Principal	0	0.00	0.00	0.00	0.00	0.00	0.00
30-660-87 Gen Fund Loan Interest	0	0.00	0.00	0.00	0.00	0.00	0.00
30-660-88 SERVICE CHARGES	0	0.00	0.00	0.00	0.00	0.00	0.00
30-660-91 DEPRECIATION EXPENSE	0	0.00	0.00	0.00	0.00	0.00	0.00
30-660-93 BOND AMORTIZATION EXP	0	0.00	0.00	0.00	0.00	0.00	0.00
30-660-95 Cont To Belt Press Fund	0	0.00	0.00	0.00	0.00	0.00	0.00
30-660-99 Debt Payment Belt Press	0	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Totals:	62,006	0.00	0.00	0.00	0.00	62,006.00	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 30 Of 35

Period Ending 10/8/2025

30 Enterprise Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
30-720-03 IT Services	12,000	0.00	0.00	0.00	0.00	12,000.00		
30-720-04 PROFESSIONAL SVCS	23,500	0.00	0.00	0.00	707.70	22,792.30	3%	
30-720-10 ADMIN COSTS	367,851	0.00	0.00	0.00	61,308.50	306,542.50	17%	
30-720-11 POSTAGE	13,000	0.00	0.00	0.00	4,273.67	8,726.33	33%	
30-720-14 TRAVEL/TRAINING	1,500	0.00	0.00	0.00	0.00	1,500.00		
30-720-16 EQUIPMENT MAINT	1,500	0.00	0.00	0.00	0.00	1,500.00		
30-720-33 SUPPLIES & MATERIALS	30,200	0.00	0.00	0.00	30,229.55	(29.55)	100%	
30-720-45 PLANT OPERATIONS CONTRACT	968,378	0.00	0.00	0.00	161,396.34	806,981.66	17%	
30-720-46 SOFTWARE SUPPORT	3,500	0.00	0.00	0.00	0.00	3,500.00		
30-720-54 INSURANCE	45,000	0.00	0.00	0.00	48,415.67	(3,415.67)	108%	
30-720-57 MISC	3,100	0.00	0.00	0.00	321.85	2,778.15	10%	
30-720-74 CAPITAL	0	0.00	0.00	0.00	0.00	0.00		
30-720-87 BAD DEBT	2,000	0.00	0.00	0.00	0.00	2,000.00		
30-720-88 SERVICE CHARGES	4,500	0.00	0.00	0.00	431.87	4,068.13	10%	
Administration Totals:	1,476,029	0.00	0.00	0.00	307,085.15	1,168,943.85	21%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 31 Of 35

Period Ending 10/8/2025

30 Enterprise Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
30-811-04 PROFESSIONAL SERVICES	12,000	0.00	0.00	0.00	2,000.00	10,000.00	17%	
30-811-11 TELEPHONE TELEMTRY	15,000	0.00	0.00	0.00	1,629.97	13,370.03	11%	
30-811-13 UTILITIES	114,000	0.00	2,579.02	2,579.02	19,059.38	94,940.62	17%	
30-811-15 FACILITIES MAINTENANCE	10,000	0.00	0.00	0.00	8,180.94	1,819.06	82%	
30-811-18 DIST SYSTEM MAINT	201,072	0.00	0.00	0.00	0.00	201,072.00		
30-811-19 LABOR ALLOCATION	450,000	0.00	0.00	0.00	75,000.00	375,000.00	17%	
30-811-33 WATER CHEMICAL SUPPLIES	100,000	0.00	0.00	0.00	23,008.10	76,991.90	23%	
30-811-53 DUES/SUBSCRIPTIONS	5,600	0.00	0.00	0.00	82.62	5,517.38	1%	
30-811-57 MISCELLANEOUS	1,500	0.00	0.00	0.00	0.00	1,500.00		
30-811-73 INVENTORY CAPITAL	70,000	0.00	0.00	0.00	0.00	70,000.00		
30-811-74 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00		
30-811-75 ALTAPASS RD LINE CONST	0	0.00	0.00	0.00	0.00	0.00		
30-811-76 Emergency Repairs - Water System	45,000	0.00	0.00	0.00	0.00	45,000.00		
30-811-77 Disaster Water Expenses	0	0.00	0.00	0.00	0.00	0.00		
30-811-99 Debt Payment - Water Truck	0	0.00	0.00	0.00	0.00	0.00		
Water Operations Totals:	1,024,172	0.00	2,579.02	2,579.02	128,961.01	895,210.99	13%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 32 Of 35

Period Ending 10/8/2025

30 Enterprise Fund								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
30-812-04 Professional Services	7,000	0.00	0.00	0.00	1,000.00	6,000.00	14%	
30-812-11 TELEMTRY	14,300	0.00	68.70	68.70	964.71	13,335.29	7%	
30-812-13 UTILITIES	127,000	0.00	1,166.97	1,166.97	25,752.41	101,247.59	20%	
30-812-15 FACILITIES MAINTENANCE	4,000	0.00	0.00	0.00	175.48	3,824.52	4%	
30-812-18 COLL SYSTEM MAINT	120,000	0.00	0.00	0.00	6,158.54	113,841.46	5%	
30-812-19 LABOR ALLOCATION	165,735	0.00	0.00	0.00	27,622.50	138,112.50	17%	
30-812-33 SEWER CHEMICAL SUPPLIES	35,000	0.00	0.00	0.00	0.00	35,000.00		
30-812-34 Equipment Repairs	0	0.00	0.00	0.00	0.00	0.00		
30-812-45 CONTRACTED SERVICES	77,000	0.00	0.00	0.00	10,550.84	66,449.16	14%	
30-812-53 DUES & SUBSCRIPTIONS	11,000	0.00	0.00	0.00	2,000.00	9,000.00	18%	
30-812-57 MISCELLANEOUS	2,161	0.00	0.00	0.00	0.00	2,161.00		
30-812-73 INVENTORY CAPITAL	0	0.00	0.00	0.00	0.00	0.00		
30-812-74 CAPITAL OUTLAY	61,715	0.00	0.00	0.00	15,879.87	45,835.13	26%	
30-812-75 PRC Payback	0	0.00	0.00	0.00	0.00	0.00		
30-812-76 Emergency Repairs - Sewer System	45,000	0.00	0.00	0.00	0.00	45,000.00		
30-812-77 Disaster Sewer Expenses	0	0.00	0.00	0.00	900.00	(900.00)		
30-812-99 DEBT PAYMENT - SEWER MAINTENANANCE TRUCK	0	0.00	0.00	0.00	0.00	0.00		
Wastewater Operations Totals:	669,911	0.00	1,235.67	1,235.67	91,004.35	578,906.65	14%	

Budget vs Actual

Town of Spruce Pine
10/8/2025 9:39:37 AM

Page 33 Of 35

Period Ending 10/8/2025

30 Enterprise Fund							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
30-900-69 Contribution To Fund 75	0	0.00	0.00	0.00	0.00	0.00	0.00
30-900-70 Contribution To 70 Fund	0	0.00	0.00	0.00	0.00	0.00	0.00
30-900-71 Contribution To 71 Fund	0	0.00	0.00	0.00	0.00	0.00	0.00
30-900-72 Contribution to Water/Sewer AIA Grant	34,800	0.00	0.00	0.00	0.00	34,800.00	
30-900-76 Contribution to 76 Fund	0	0.00	0.00	0.00	0.00	0.00	0.00
30-900-77 Contribution to Fund 77 (Golden Leaf)	44,511	0.00	0.00	0.00	0.00	44,511.00	
30-900-99 Contingency	100,000	0.00	0.00	0.00	0.00	100,000.00	
Totals:	179,311	0.00	0.00	0.00	0.00	179,311.00	

Budget vs Actual

Period Ending 10/8/2025								
Expenses Totals:	3,411,429	0.00	3,814.69	3,814.69	527,050.51	2,884,378.49	15%	

Budget vs Actual

Period Ending 10/8/2025

30 Enterprise Fund	Revenues Over/(Under) Expenses:	316,020.86	316,020.86	393,738.95
--------------------	---------------------------------	------------	------------	------------



Spruce Pine Town Council Meeting
Town Hall
11050 S. Highway 226
Spruce Pine, NC 29777



MEMOS

To: Mayor & Town Council
From: Town Manager
Date: 10/13/2025
Subject: Budget Amendment Memo

The proceeding Ordinance 2025.003 – FY26 Budget Amendment provides a detail and summary of expenses and revenues that are requested for amendment.

Staff does not anticipate further amendments to the FY26 expenses, however there are expectations for there to be additional revenue amendments.

Respectfully,

Daniel Stines
Town Manager



Spruce Pine Town Council Meeting
Town Hall
11050 S. Highway 226
Spruce Pine, NC 29777



MEMOS

To: Mayor & Town Council
From: Town Manager
Date: 10/13/2025
Subject: Budget Amendment #1 (Ord. 2025.003)

BE IT ORDAINED: By the Town Council of the Town of Spruce Pine, North Carolina that the Estimated Appropriations and Revenues of the General Fund and Enterprise Fund is hereby Amended by Increasing Revenues and Appropriations in the Amounts Indicated.

Fund 10 (General Fund) – Expenses

Account Number	Description	FY26 Adopted Budget	Increase	Amended FY26 Budget
Administration				
10-420-89	Condemnation Fees-Dale Street	\$0.00 (new request)	\$45, 195	\$45,195
10-420-02	Salaries (Building Official Position)	\$71,800 + \$31,350 \$103,150 Total	\$1,850	\$105,000
Police				
10-510-74	Capital Outlay-Vehicle	\$0.00 (insurance received after adoption)	\$35,000	\$35,000
Public Works				
10-560-74	Capital Outlay – Street Sweeper & Service Truck	\$0.00 (insurance received after adoption)	\$318,000	\$318,000
10-560-74	Skid Steer	\$46,802 (revised request)	\$64,340	\$111,142
Parks & Rec				
10-620-15	Building/Ground Maint (Pool Cover)	\$0.00 (insurance received after adoption)	\$15,500	\$15,500



Spruce Pine Town Council Meeting
Town Hall
11050 S. Highway 226
Spruce Pine, NC 29777



10-420-34	IT Service (Servers, Cyber Security, AV	\$18,000 (service + supply combined)	\$14,000	\$32,000
	TOTALS			\$661,837

This will result in a net increase of \$629,389 in appropriations of the General Fund. As a result, the following revenues will be increased.

Revenues

Account Number	Description/Funding Source	Increase	Amended FY26 Revenues
10-335-01	Insurance Proceeds	\$15,500	\$15,500
10-335-03	Donations to Town Events	\$6,500	\$6,500
10-352-00	Police Citations	\$2,100	\$2,100
10-347-00	Unauthorized Substance Tax	\$582.00	\$582.00
10-399-00	Fund Balance Appropriation	\$607,155	\$607,155
85-815-05	ARC Grant	\$700,000	\$700,000
	TOTALS		\$1,331,837

The following is an explanation of expense/revenue justification or source:

- Condemnation/Dale St Demo: This project began two fiscal years ago. The demolition and service fees were not captured in the FY26 Budget. The \$45,195 will come from Fund Balance.
- Salaries/Building Official: The FY26 adopted budget included a code enforcement position for a total amount of \$71,800. The FY26 Budget also included \$31,350 for inspections through Mitchell County. To date, those funds have not been utilized. Recent discussions among Council have been to amend for a Building/Code Official position. This would require an amended amount of \$1,850 and would come from Fund Balance.
- Police CIP Vehicle: This was a storm loss vehicle and the cost is covered by insurance and these funds have been received. These funds were left in the FY25 Fund Balance Budget and need to be transferred to the FY26 Fund Balance.
- Public Works CIP Sweeper & Truck: These were storm loss vehicles and the Town received a total of \$261,399.99 from insurance. The \$261,399.99 amount was left in



Spruce Pine Town Council Meeting
Town Hall
11050 S. Highway 226
Spruce Pine, NC 29777



FY25 Fund Balance and will need transferred to the FY26 Fund Balance. This will also require a supplement of \$56,600.01 from FY26 Fund Balance.

- **Public Works Skid Steer:** The FY26 adopted budget reflects a CIP line item for \$46,802 for a replacement of an F150. As the department continues to make repairs and improvements related to storm recovery and general infrastructure, the need for a skid-steer has become increasingly relevant. The Department routinely borrows equipment and or pays contractors to perform the work. If the department forgoes the purchase of the F150, an additional \$64,340 would be required from FY26 Fund Balance.
- **Parks Pool Cover:** The Town received \$15,500 from insurance to replace the damage pool cover. These funds were left in FY25 Fund Balance and need transferred to FY26.
- **IT Services & Supplies:** The FY26 Adopted Budget included \$18,000 for services and supplies. The Town has undergone major IT and cyber security overhauls due to extremely old and outdated equipment, software or lack thereof. Part of the increase is due to replacing both servers at Town Hall and Police Dept. It is also related to replacing four work station monitors, replacing or repairing security items at Town Hall and the addition of an AV screen for presentations in the Council chambers. The Town did receive a \$7,000 grant from the NC League of Municipalities for the replacement of the two servers.

Summary:

Of the \$643,837 expense increase, a total of \$181,985.01 would need to come from FY26 Fund Balance as additional. \$167,952 has been approved in the FY26 Adopted Budget and would be redirected as proposed. The remaining \$311,899.99 has been received from insurance and needs to be transferred from the FY25 Fund Balance into FY26 Fund Balance.



Spruce Pine Town Council Meeting
Town Hall
11050 S. Highway 226
Spruce Pine, NC 29777



MEMOS

To: Mayor & Town Council
From: Town Manager
Date: 10/13/2025
Subject: Construction Easements for Hwy 226 Waterline Project

There will be a need for three construction easements for the Hwy 226 Waterline Project. The request is for Council to grant the Town Manager authority to execute said agreements in full. Should there be a need for any monetary obligations, the Town Manager will bring the matter back for Council consideration.

Respectfully,

Daniel Stines
Town Manager