

## Budget Message 2024-2025

Presented herein is the Town of Pinetops Proposed Budget for Fiscal Year 2024-2025. The budget is balanced in its entirety as is required by the North Carolina General Statutes. The budget is a plan for the Town activities for the upcoming year. The budget continues our services at the same level as the current year.

The Town of Pinetops proposes no raise to the current tax rate of \$.58 per hundred dollars of assessed valuation. The rate is based on a total valuation of property for the purposes of taxation of \$50,548,043 and an estimated rate of collection of 94.78%. Back in 2020 the town contracted with Edgecombe County to collect its taxes to ensure the town remains aggressive with its collection.

The Town of Pinetops charges its customers a sanitation fee which covers the cost of collecting and disposing of garbage, recycling, bulk items, and yard debris. The sanitation fee replaces the previous garbage/recycle fee. The collective cost for this service will remain the same at \$25 per month per customer. The town will need to review rates yearly to see if any adjustment needs to be made.

At this time, the Town of Pinetops does not propose any electric rate increases. The electric rates have not increased since 2015 however; it should be noted that the City of Wilson is looking into updating one of its facilities to a more "renewable energy" friendly option. The project is expected to come with an increase from 2.9% - 4% cost to its municipalities. The town should see the price increase on the monthly invoices from the City of Wilson around October and at that time the town will have no choice but to pass along that increase to our residents. Residential Customers currently pay a base charge of \$13.66 a month. The cost per KWH is \$0.1360. Commercial Customers currently pay a base charge of \$17.45 a month. Commercial customers who use 0-1400 KWH pay \$0.1988/KWH. Customers who use over 1400KWH pay \$0.1289/KWH.

Currently the budget doesn't propose any water increases but does propose a rate increase of 5.0% in the sewer. This increase applies to both inside and outside sewer customers. The 5% increase will be applied to both the Basic Charge and cost/1000gals. on each tier. The last sewer increase was in 2023. Moving forward the Board may have to look at implementing additional increases at specified times to help offset the expenses associated with ongoing infrastructure issues. The town has been classified as a distressed unit meaning it needs to look at ways to develop a short-term and long-term plan for infrastructure repair, maintenance, and management. The town will need to implement long-term financial management to ensure the public water system and wastewater system will generate enough revenue to adequately fund management, operations, personnel, and appropriate levels of maintenance.

The budget does contain a Storm Water Fee of \$2.00 per customer per month for water customers within the town limits. This fee was implemented on July 1, 2022, to help deal with storm water issues throughout town such as drainage.

In the proposed budget for FY 2024-25 the cost of medical insurance was expected to increase by an estimated 5.1%. The town decided to switch to another medical group plan that provides an additional medi-bridge gap plan which will save the town around \$18,466. The proposed budget does include a 3% COLA and a 2% market adjustment for employees. The town is not proposing to increase any staffing during the upcoming fiscal year.

The proposed budget does contain several debt payments. Debt payments in the general fund consist of the purchase of a garbage/recycle truck as well as a portion of three police vehicle grants. The annual general fund cost of the USDA grant/loan is \$25,903. Debt payments in the electric fund consist of the remaining portion of the three police vehicle/public works grants. The annual electric fund cost of the USDA grant/loan is \$14,153. The water & sewer department carries the biggest annual debt payment load for the town. The annual cost of the NCDEQ loan is \$102,095. This debt is comprised of rehab on the Pinetops 200,000 gallons and Crisps 100,000 gallons elevated water tanks as well as the replacement of Crisps Well #4 & installation of approximately 1,050 Antenna for conversion to a drive-by meter read system. Debt in the water & sewer fund is expected to keep increasing in the upcoming years due to the age of the system. One of the debt payments obligations was paid off in May 2024 resulting in a savings of \$13,968.

The proposed budget includes the purchase of a Stock Fouts Four w/options (mini-pumper) fire truck in the amount of \$329,200. The majority of the funding source will be a directed grant from the Regional Economic Development Reserve in the amount of \$300,000. The remaining \$29,200 balance has been included in the operating budget for fiscal year 2024-2025.

The total 2024-2025 proposed budget is \$ 5,051,710 which is an increase of \$116,126 over the last fiscal year even though the inter-fund transfer decreased by \$47,024. The amount transferred from the electric to general fund remains high, which is one of the main reasons the town has recently been on the Local Government Commission (UAL) Unit Assistance List.

The town needs to focus more on the upcoming fiscal year and beyond on ways to help control the increasing expenditures in the general fund. The town's main objective should be to create a balanced budget within each fund without any inter-fund transfers being needed or having to use appropriated fund balance. The town should not rely on transfers as a revenue source to balance the budget each year. By continuing this practice, the town is not only jeopardizing the net position of the enterprise funds but also depleting the Appropriated Fund Balance in the General Fund. At the end of the day the town is a business and must operate itself as such.

There is no doubt the town will continue to face tough decisions in the upcoming years not only trying to control the increasing expenses and infrastructure problems facing small towns but doing this without jeopardizing the services it currently provides its citizens.

As always, the Town Board and staff will continue to strive to provide services to the citizens of Pinetops by the most effective means possible. Even though we are facing uncertain times and having to make some tough decisions we can and will make it through, together.

Respectfully submitted,

Tammy Keesler, Finance Officer

Fiscal Year 2024-2025 Town of Pinetops Budget Ordinance

WHEREAS, the Town Finance Officer prepared and presented a proposed Fiscal Year 2024-2025 Town of Pinetops budget at the June 4th ,2024 Board of Commissioners meeting, and

WHEREAS, the Town properly advertised and held a public hearing on the proposed budget on June 27 , 2024 at 5:00 p.m. in the Board of Commissioners meeting room, and

WHEREAS, the proposed budget has been available for public inspection in Town Hall for all citizens to review.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF PINETOPS THAT:

1. That for the purpose of financing the Town of Pinetops, North Carolina for the Fiscal Year 2024-2025 that the following appropriations of expenses are hereby made:

GENERAL FUND

<u>DEPARTMENTS</u>	<u>DEPARTMENT TOTALS</u>
Administration	123,494
Governing Body	68,149
Fire	84,650
Police	649,413
Safety Telecommunicators	96,730
Streets	59,525
Sanitation	171,247
Debt Payments	23,440
<b>TOTAL GENERAL FUND</b>	<b>\$1,276,648</b>

ELECTRIC FUND

Electric Expenses	2,464,825
Safety Telecommunicators	96,730
Debt Payments	10,751
Transfer to General Fund	314,110
<b>TOTAL ELECTRIC FUND</b>	<b>\$2,886,416</b>

<b>WATER &amp; SEWER FUND</b>	
Water Expenses	324,573
Sewer Expenses	402,477
Storm Water Management Costs	14,500
Debt Payments	102,096
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>\$843,646</b>

**POWELL BILL FUND ALLOCATION** **\$ 45,000**

**TOTAL ALL FUNDS EXPENDITURES** **\$5,051,710**

2. For the purpose of raising revenue to defray expenses for the above services the Board of Commissioners hereby levies a tax of fifty-eight cents (\$0.58) on each one hundred dollars (\$100.00) of the assessed valuation of real and personal property within the corporate limits of the Town of Pinetops. These taxes hereby levied shall be due and collectible on September 1, 2024. The following revenues are hereby appropriated:

<b>GENERAL FUND</b>	<u>REVENUES</u>
Property Taxes	327,795
Local Option Sales Tax	368,000
State-Shared Disbursements	17,400
Sales Tax Refund	19,000
Garbage & Recycling	168,200
Other General Revenue	62,143
Electric Transfer to General	314,110
<b>TOTAL GENERAL FUND</b>	<b>\$1,276,648</b>

<b>ELECTRIC FUND</b>	
Electricity Sales	2,676,416
Electric Sales Tax	110,000
Electric Utility Franchise Tax	9,500
Other Electric Revenue	90,500
<b>TOTAL ELECTRIC FUND</b>	<b>\$2,886,416</b>

<b>WATER &amp; SEWER FUND</b>	
Water & Sewer Sales	813,479
Storm Water Fees	14,500
Other Water & Sewer Revenue	15,667
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>\$843,646</b>

**POWELL BILLS FUND ALLOCATION** **\$ 45,000**

**TOTAL ALL FUNDS REVENUE**

**\$5,051,710**

3. The Finance Officer is hereby authorized to make transfers of appropriated funds between items listed above. Allocations between funds must be reported to the Board of Commissioners.
4. Adopted this the 27 th day of June, 2024.

ATTEST:

\_\_\_\_\_  
Tammy Keesler, Finance Officer

\_\_\_\_\_  
Brenda Harrell, Mayor

Date: \_\_\_\_\_



**General Ledger Budget Report**  
**Town of Pinetops**  
**Fiscal Year 2025 - Budget Scenario1**

Account Number	Account Description	Recommend
<b>Fund 10 GENERAL FUND</b>		
<b>1100 1100</b>		
<b>3010 3010</b>		
10-3010-0134	2024 PROPERTY TAXES	(\$277,875.00)
10-3010-2024	2024 MOTOR VEHICLE TAX	(\$49,920.00)
<b>3010 Dept Total</b>		<b>(\$327,795.00)</b>
<b>3230 3230</b>		
10-3230-0000	LOCAL OPTION SALES TAX	(\$368,000.00)
<b>3230 Dept Total</b>		<b>(\$368,000.00)</b>
<b>3231 3231</b>		
10-3231-0000	GENERAL SALES & USE TAX REFUND	(\$19,000.00)
<b>3231 Dept Total</b>		<b>(\$19,000.00)</b>
<b>3232 3232</b>		
10-3232-0000	SOLID WASTE DISPOSAL TAX DIST.	(\$900.00)
<b>3232 Dept Total</b>		<b>(\$900.00)</b>
<b>3318 3318</b>		
10-3318-0000	COMMUNITY BUILDING RENTAL	(\$500.00)
<b>3318 Dept Total</b>		<b>(\$500.00)</b>
<b>3322 3322</b>		
10-3322-0000	BEER & WINE TAX	(\$5,000.00)
<b>3322 Dept Total</b>		<b>(\$5,000.00)</b>
<b>3323 3323</b>		
10-3323-0000	DISTRICT COURT COSTS	(\$150.00)
10-3323-0010	FINGERPRINTING/POLICE REPORT	(\$550.00)
<b>3323 Dept Total</b>		<b>(\$700.00)</b>
<b>3325 3325</b>		
10-3325-0000	NOTARY FEES	(\$700.00)
<b>3325 Dept Total</b>		<b>(\$700.00)</b>
<b>3326 3326</b>		
10-3326-0010	ZONING FEES	(\$125.00)
<b>3326 Dept Total</b>		<b>(\$125.00)</b>
<b>3329 3329</b>		
10-3329-0000	INTEREST EARNED	(\$16,100.00)
<b>3329 Dept Total</b>		<b>(\$16,100.00)</b>
<b>3331 3331</b>		
10-3331-0000	CD INTEREST	(\$13,818.00)
10-3331-0020	BUILDING RENTAL FIRE DEPT	(\$1,800.00)
<b>3331 Dept Total</b>		<b>(\$15,618.00)</b>
<b>3370 3370</b>		
10-3370-0000	TELECOMMUNICATIONS	(\$8,200.00)
<b>3370 Dept Total</b>		<b>(\$8,200.00)</b>
<b>3372 3372</b>		
10-3372-0000	VIDEO PROGRAMMING DIST.	(\$3,300.00)
<b>3372 Dept Total</b>		<b>(\$3,300.00)</b>
<b>3401 3401</b>		
10-3401-0000	RETURN CHECK FEE	(\$350.00)



**General Ledger Budget Report**  
**Town of Pinetops**  
**Fiscal Year 2025 - Budget Scenario1**

<b>Account Number</b>	<b>Account Description</b>	<b>Recommend</b>
<b>Fund 10 GENERAL FUND</b>		
<b>3401 3401</b>		
<b>3401 Dept Total</b>		<b>(\$350.00)</b>
<b>3740 3740</b>		
10-3740-0000	SANITATION FEES	(\$168,200.00)
<b>3740 Dept Total</b>		<b>(\$168,200.00)</b>
<b>3827 3827</b>		
10-3827-0010	ABC Board	(\$15,000.00)
<b>3827 Dept Total</b>		<b>(\$15,000.00)</b>
<b>3828 3828</b>		
10-3828-0000	CEMETERY LOT SALES	(\$6,300.00)
<b>3828 Dept Total</b>		<b>(\$6,300.00)</b>
<b>3830 3830</b>		
10-3830-0000	MISC. REVENUE	(\$1,000.00)
10-3830-6210	MISC. REVENUE - PARADE DONATIONS/SPONSORS	(\$5,750.00)
<b>3830 Dept Total</b>		<b>(\$6,750.00)</b>
<b>3985 3985</b>		
10-3985-0000	ELECTRIC TRANSFER TO/FROM GENERAL	(\$314,110.00)
<b>3985 Dept Total</b>		<b>(\$314,110.00)</b>
<b>Fund 10 GENERAL FUND Total</b>		<b>(\$1,276,648.00)</b>



**General Ledger Budget Report**  
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**Fiscal Year 2025 - Budget Scenario1**

Account Number	Account Description	Recommend
<b>Fund 10 GENERAL FUND</b>		
<b>4100 ADMINISTRATION</b>		
10-4100-1000	CONTRACTED SERVICES	\$12,000.00
10-4100-1210	SALARIES	\$32,303.00
10-4100-1810	ADMINISTRATION SS TAX	\$3,045.00
10-4100-1820	ADMINISTRATION RETIREMENT	\$3,075.00
10-4100-1830	ADMIN. HOSPITAL INSURANCE	\$3,400.00
10-4100-1835	DENTAL & LIFE	\$525.00
10-4100-1840	ADMINISTRATION 401 (K)	\$921.00
10-4100-1845	VISION INSURANCE	\$75.00
10-4100-1846	SHORT TERM/LONG TERM DIS.	\$100.00
10-4100-1850	UNEMPLOYMENT INSURANCE	\$1,500.00
10-4100-1900	AUDITOR FEES	\$2,500.00
10-4100-2601	DEPT. SUPPLIES	\$2,000.00
10-4100-2610	ADVERTISING	\$1,000.00
10-4100-2700	POSTAGE	\$2,500.00
10-4100-2910	UTILITIES	\$8,000.00
10-4100-3210	PHONE EXPENSE	\$1,600.00
10-4100-4400	SOFTWARE SUPPORT	\$7,000.00
10-4100-4500	LIABILITY AND WC INSURANCE	\$3,000.00
10-4100-4600	DUES/MEMBERSHIPS	\$4,800.00
10-4100-4601	TRAINING AND TRAVEL	\$650.00
10-4100-4606	CREDIT CARD FEE	\$500.00
10-4100-4992	ATTORNEY FEES	\$12,000.00
10-4100-5700	PROFESSIONAL SERVICES-ORDINANCE CODIFICATION	\$5,500.00
10-4100-6811	DEMOLITION-CONDEMNED BUILDINGS	\$10,500.00
10-4100-6832	TOWN HALL - BUILDING IMPROVEMENTS	\$2,500.00
10-4100-6833	PINETOPS PUBLIC EVENT CENTER	\$2,500.00
<b>ADMINISTRATION Dept Total</b>		<b>\$123,494.00</b>
<b>4101 GOVERNING BODY</b>		
10-4101-1200	MAYOR SALARY	\$3,379.00
10-4101-1201	MAYOR PRO TEM SALARY	\$2,594.00
10-4101-1202	COMMISSIONER SALARY	\$9,167.00
10-4101-1810	SS TAX	\$1,159.00
10-4101-1811	BOARD MEMBERS TRAVEL	\$1,000.00
10-4101-2320	PINETOPS LIBRARY	\$29,600.00
10-4101-4601	BOARD MEMBERS TRAINING	\$500.00
10-4101-4990	DONATIONS TO ORGANIZATIONS	\$2,000.00
10-4101-5500	SPECIAL EVENTS-TRACTOR PULL SECURITY	\$3,500.00
10-4101-5700	CHRISTMAS PARADE COMMITTEE	\$14,000.00
10-4101-5800	COMMITTEE ADVISORY BOARD	\$750.00
10-4101-6120	RECREATION/PARK MAINTENANCE	\$500.00
<b>GOVERNING BODY Dept Total</b>		<b>\$88,149.00</b>
<b>4200 FIRE</b>		
10-4200-2601	DEPT. SUPPLIES	\$4,200.00
10-4200-2910	UTILITIES	\$5,800.00
10-4200-4102	FIREMEN'S PENSION FUND	\$4,000.00
10-4200-4500	LIABILITY & WC INSURANCE	\$6,600.00
10-4200-4600	DUES/MEMBERSHIP	\$1,000.00
10-4200-4601	TRAINING/TRAVEL	\$250.00
10-4200-5000	Capital Outlay - Fire Truck	\$35,000.00
10-4200-5200	EQUIPMENT/MAINTENANCE	\$15,000.00
10-4200-5401	REPAIRS/BUILDINGS	\$1,500.00
10-4200-5402	ANNUAL TESTING FEES	\$7,500.00
10-4200-5500	TRUCK EXPENSE	\$3,800.00
<b>FIRE Dept Total</b>		<b>\$84,650.00</b>
<b>4310 POLICE</b>		
10-4310-1000	CONTRACTED SERVICES	\$3,500.00
10-4310-1210	POLICE SALARIES	\$380,000.00
10-4310-1260	POLICE RESERVE SALARIES	\$8,400.00
10-4310-1810	POLICE SS TAX	\$30,000.00





**General Ledger Budget Report  
Town of Pinetops  
Fiscal Year 2025 - Budget Scenario1**

Account Number	Account Description	Recommend
<b>Fund 10 GENERAL FUND</b>		
<b>4310 POLICE</b>		
10-4310-1820	POLICE NC STATE RETIREMENT	\$57,300.00
10-4310-1830	POLICE HOSPITAL INSURANCE	\$93,000.00
10-4310-1835	DENTAL & LIFE	\$7,000.00
10-4310-1840	POLICE 401K PLAN	\$19,200.00
10-4310-1845	VISION - POLICE	\$775.00
10-4310-1846	SHORT TERM/LONG TERM	\$1,236.00
10-4310-2120	UNIFORMS	\$3,472.00
10-4310-2601	DEPT. SUPPLIES	\$1,500.00
10-4310-2910	UTILITY BILLS	\$7,500.00
10-4310-3210	PHONE EXPENSE	\$2,780.00
10-4310-4500	LIABILITY & WC INSURANCE	\$17,500.00
10-4310-4600	DUES/MEMBERSHIPS	\$500.00
10-4310-4601	TRAINING/TRAVEL	\$1,000.00
10-4310-4602	DRUG TEST/PSYCH EVAL	\$1,000.00
10-4310-4991	INVESTIGATION FUNDS	\$750.00
10-4310-5200	EQUIPMENT/MAINTENANCE	\$6,000.00
10-4310-5500	POLICE CAR EXPENSE	\$7,000.00
<b>POLICE Dept Total</b>		<b>\$649,413.00</b>
<b>4410 Safety Telecommunicators</b>		
10-4410-1210	Salaries	\$70,472.00
10-4410-1810	Telecommunicators SS Tax	\$5,392.00
10-4410-1820	Retirement	\$6,076.00
10-4410-1830	Hospital Insurance	\$11,800.00
10-4410-1835	Dental & Life	\$723.00
10-4410-1840	401-k Plan	\$1,555.00
10-4410-1841	457- B Plan	\$446.00
10-4410-1845	Vision	\$89.00
10-4410-1846	Short Term Dis.	\$177.00
<b>Safety Telecommunicators Dept Total</b>		<b>\$96,730.00</b>
<b>4510 STREET</b>		
10-4510-1000	CONTRACTED SERVICES	\$3,000.00
10-4510-1210	STREET DEPT SALARIES/LABOR	\$18,750.00
10-4510-1810	STREET DEPT SS TAX	\$1,450.00
10-4510-1820	STREET DEPT. RETIREMENT	\$2,600.00
10-4510-1830	STREET-HOSPITAL INSURANCE	\$6,000.00
10-4510-1835	DENTAL & LIFE	\$350.00
10-4510-1840	STREET DEPT 401 (K)	\$675.00
10-4510-1845	VISION - STREET	\$50.00
10-4510-1846	SHORT TERM/LONG TERM DIS.	\$100.00
10-4510-2120	UNIFORMS	\$500.00
10-4510-2400	REPAIRS	\$500.00
10-4510-2500	GROUND MAINTENANCE	\$2,000.00
10-4510-2501	CEMETERY CONTRACTED SERVICES/MAINTENANCE	\$3,850.00
10-4510-2601	DEPT. SUPPLIES	\$1,000.00
10-4510-3210	PHONE EXPENSE	\$100.00
10-4510-4500	LIABILITY & WC INSURANCE	\$1,500.00
10-4510-4601	TRAINING/TRAVEL	\$100.00
10-4510-5200	EQUIPMENT/MAINTENANCE	\$1,000.00
10-4510-5500	TRUCK EXPENSE	\$16,000.00
<b>STREET Dept Total</b>		<b>\$59,525.00</b>
<b>4710 SANITATION</b>		
10-4710-1000	CONTRACTED SERVICES	\$3,000.00
10-4710-1210	SANITATION LABOR/SALARIES	\$49,472.00
10-4710-1810	SANITATION SS TAX	\$3,775.00
10-4710-1820	SANITATION NC STATE RETIREMENT	\$6,725.00
10-4710-1830	SANITATION- HOSPITAL INSURANCE	\$8,900.00
10-4710-1835	DENTAL & LIFE	\$675.00
10-4710-1840	SANITATION 401 (K)	\$1,725.00
10-4710-1842	COLUMBIAN INSURANCE	\$410.00
10-4710-1845	VISION-SANITATION	\$75.00



**General Ledger Budget Report**  
**Town of Pinetops**  
**Fiscal Year 2025 - Budget Scenario1**

<b>Account Number</b>	<b>Account Description</b>	<b>Recommend</b>
<b>Fund 10 GENERAL FUND</b>		
<b>4710 SANITATION</b>		
10-4710-1846	SHORT TERM/LONG TERM DIS.	\$140.00
10-4710-2120	UNIFORMS	\$500.00
10-4710-2601	DEPT. SUPPLIES	\$250.00
10-4710-3210	PHONE EXPENSE	\$250.00
10-4710-4500	LIABILITY AND WC INSURANCE	\$3,500.00
10-4710-4601	TRAINING/TRAVEL	\$100.00
10-4710-4912	LANDFILL & TRASH DUMP	\$59,000.00
10-4710-5200	EQUIPMENT/MAINTENANCE	\$250.00
10-4710-5500	TRUCK EXPENSE	\$31,500.00
10-4710-5510	GARBAGE CARTS	\$1,000.00
<b>SANITATION Dept Total</b>		<b>\$171,247.00</b>
<hr/>		
<b>9100 9100</b>		
10-9100-0000	DEBT SERVICE PRINICPAL	\$17,155.00
<b>9100 Dept Total</b>		<b>\$17,155.00</b>
<hr/>		
<b>9101 9101</b>		
10-9101-0000	DEBT SERVICE INTEREST	\$6,285.00
<b>9101 Dept Total</b>		<b>\$6,285.00</b>
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<b>Fund 10 GENERAL FUND Total</b>		<b>\$1,276,648.00</b>



**General Ledger Budget Report**  
**Town of Pinetops**  
**Fiscal Year 2025 - Budget Scenario1**

<b>Account Number</b>	<b>Account Description</b>	<b>Recommend</b>
<b>Fund 20 POWELL BILL FUND</b>		
<b>3332 3332</b>		
20-3332-0000	NC DEPT OF HIGHWAYS	(\$45,000.00)
<b>3332 Dept Total</b>		<b>(\$45,000.00)</b>
<b>Fund 20 POWELL BILL FUND Total</b>		<b>(\$45,000.00)</b>



**General Ledger Budget Report**  
**Town of Pinetops**  
**Fiscal Year 2025 - Budget Scenario1**

<b>Account Number</b>	<b>Account Description</b>	<b>Recommend</b>
<b>Fund 20 POWELL BILL FUND</b>		
<b>6000 POWELL BILL</b>		
20-6000-5301	EXPENDITURES	\$45,000.00
<b>POWELL BILL Dept Total</b>		<b>\$45,000.00</b>
<b>Fund 20 POWELL BILL FUND Total</b>		<b>\$45,000.00</b>



**General Ledger Budget Report**  
**Town of Pinetops**  
**Fiscal Year 2025 - Budget Scenario1**

<b>Account Number</b>	<b>Account Description</b>	<b>Recommend</b>
<b>Fund 30 ELECTRIC FUND</b>		
<b>3231 3231</b>		
30-3231-0000	ELECTRIC UTILITY FRANCHISE TAX	(\$9,500.00)
<b>3231 Dept Total</b>		<b>(\$9,500.00)</b>
<b>3235 3235</b>		
30-3235-0000	SALES TAX ON ELECTRIC SERVICE	(\$110,000.00)
<b>3235 Dept Total</b>		<b>(\$110,000.00)</b>
<b>3330 3330</b>		
30-3330-0000	MONEY MARKET INTEREST	(\$73,500.00)
<b>3330 Dept Total</b>		<b>(\$73,500.00)</b>
<b>3723 3723</b>		
30-3723-0000	POWER SALES	(\$2,676,416.00)
<b>3723 Dept Total</b>		<b>(\$2,676,416.00)</b>
<b>3830 3830</b>		
30-3830-0000	OTHER REVENUE-ELECTRIC PENALTY & CUT-OFF FEES	(\$17,000.00)
<b>3830 Dept Total</b>		<b>(\$17,000.00)</b>
<b>Fund 30 ELECTRIC FUND Total</b>		<b>(\$2,886,416.00)</b>



**General Ledger Budget Report  
Town of Pinetops  
Fiscal Year 2025 - Budget Scenario1**

Account Number	Account Description	Recommend
<b>Fund 30 ELECTRIC FUND</b>		
<b>7200 ELECTRIC</b>		
30-7200-1000	CONTRACTED SERVICES	\$100,000.00
30-7200-1210	ELECTRIC DEPT LABOR/SALARIES	\$290,000.00
30-7200-1810	ELECTRIC DEPT SS TAX	\$22,250.00
30-7200-1820	ELECTRIC DEPT RETIREMENT	\$40,000.00
30-7200-1830	ELECTRIC- HOSPITAL INSURANCE	\$56,000.00
30-7200-1835	DENTAL & LIFE	\$4,350.00
30-7200-1840	ELECTRIC DEPT 401 (K)	\$10,300.00
30-7200-1845	VISION - ELECTRIC	\$500.00
30-7200-1846	SHORT TERM/LONG TERM DISABILITY	\$900.00
30-7200-1900	AUDITORS	\$14,500.00
30-7200-2120	UNIFORMS	\$1,800.00
30-7200-2601	DEPT. SUPPLIES	\$25,000.00
30-7200-2700	POSTAGE	\$10,000.00
30-7200-2910	UTILITIES	\$7,800.00
30-7200-3210	PHONE EXPENSE	\$3,300.00
30-7200-3310	POWER PURCHASED	\$1,395,514.00
30-7200-3311	STREET LIGHTS	\$26,200.00
30-7200-3312	7% UTILITY SALES TAX	\$113,000.00
30-7200-4400	SOFTWARE SUPPORT	\$14,000.00
30-7200-4405	EQUIPMENT LEASE	\$150.00
30-7200-4500	LIABILITY & WC INSURANCE	\$45,000.00
30-7200-4600	DUES/MEMBERSHIPS	\$1,350.00
30-7200-4601	TRAVEL/TRAINING	\$1,700.00
30-7200-4606	CREDIT CARD FEES	\$7,500.00
30-7200-4992	ATTORNEY FEES	\$26,000.00
30-7200-5000	CAPITAL OUTLAY	\$32,000.00
30-7200-5200	EQUIPMENT/MAINTENANCE	\$1,700.00
30-7200-5201	CAPITAL OUTLAY	\$33,560.00
30-7200-5500	TRUCK EXPENSE	\$25,000.00
30-7200-5515	MAINTENANCE/SUPPLIES	\$28,062.00
30-7200-5521	GENERATOR REPAIRS	\$500.00
30-7200-5580	TREE TRIMMING	\$25,000.00
30-7200-6811	RESERVE/CONTINGENCY	\$101,889.00
30-7200-9600	TRANSFER TO/FROM GENERAL FUND	\$314,110.00
<b>ELECTRIC Dept Total</b>		<b>\$2,778,935.00</b>
<b>7410 Safety Telecommunicators</b>		
30-7410-1210	Telecommunicator Salaries	\$70,472.00
30-7410-1810	SS Tax	\$5,392.00
30-7410-1820	Retirement	\$6,076.00
30-7410-1830	Hospital Insurance	\$11,800.00
30-7410-1835	Dental & Life	\$723.00
30-7410-1840	401-k Plan	\$1,555.00
30-7410-1841	457- B Plan	\$446.00
30-7410-1845	Vision	\$89.00
30-7410-1846	Short Term Dis.	\$177.00
<b>Safety Telecommunicators Dept Total</b>		<b>\$96,730.00</b>
<b>9100 9100</b>		
30-9100-0000	DEBT SERVICE PRINCIPAL	\$9,649.00
<b>9100 Dept Total</b>		<b>\$9,649.00</b>
<b>9101 9101</b>		
30-9101-0000	DEBT SERVICE INTEREST	\$1,102.00
<b>9101 Dept Total</b>		<b>\$1,102.00</b>
<b>Fund 30 ELECTRIC FUND Total</b>		<b>\$2,886,416.00</b>



**General Ledger Budget Report**  
**Town of Pinetops**  
**Fiscal Year 2025 - Budget Scenario1**

<b>Account Number</b>	<b>Account Description</b>	<b>Recommend</b>
<b>Fund 31 WATER AND SEWER FUND</b>		
<b>3330 3330</b>		
31-3330-0000	MONEY MARKET INTEREST	(\$14,000.00)
<b>3330 Dept Total</b>		<b>(\$14,000.00)</b>
<b>3331 3331</b>		
31-3331-0000	CD INTEREST	(\$1,667.00)
<b>3331 Dept Total</b>		<b>(\$1,667.00)</b>
<b>3710 3710</b>		
31-3710-0000	WATER/SEWER SALES	(\$813,479.00)
<b>3710 Dept Total</b>		<b>(\$813,479.00)</b>
<b>3830 3830</b>		
31-3830-0001	STORM WATER USER FEE	(\$14,500.00)
<b>3830 Dept Total</b>		<b>(\$14,500.00)</b>
<b>Fund 31 Total</b>		<b>(\$843,646.00)</b>
<b>Grand Total</b>		<b>(\$5,051,710.00)</b>



**General Ledger Budget Report  
Town of Pinetops  
Fiscal Year 2025 - Budget Scenario1**

Account Number	Account Description	Recommend
<b>Fund 31 WATER AND SEWER FUND</b>		
<b>7130 WATER</b>		
31-7130-1000	CONTRACTED SERVICES	\$20,000.00
31-7130-1210	WATER DEPT LABOR/SALARIES	\$81,261.00
31-7130-1810	WATER DEPT SS TAX	\$5,800.00
31-7130-1820	WATER DEPT NC STATE RETIREMENT	\$10,300.00
31-7130-1830	WATER- HOSPITAL INSURANCE	\$16,500.00
31-7130-1835	DENTAL & LIFE	\$1,300.00
31-7130-1840	WATER DEPT 401 (K)	\$2,700.00
31-7130-1845	VISION - WATER	\$130.00
31-7130-1846	SHORT TERM/LONG TERM DIS.	\$250.00
31-7130-1900	AUDITORS	\$1,500.00
31-7130-2120	UNIFORMS	\$1,500.00
31-7130-2601	DEPT. SUPPLIES	\$3,850.00
31-7130-2610	ADVERTISING	\$700.00
31-7130-2700	POSTAGE	\$4,000.00
31-7130-2910	UTILITY BILLS	\$20,000.00
31-7130-3210	PHONE EXPENSE	\$2,800.00
31-7130-4112	WATER SYSTEM REPAIRS/MAINTENANCE	\$35,000.00
31-7130-4400	SOFTWARE SUPPORT	\$10,750.00
31-7130-4405	EQUIPMENT LEASE	\$100.00
31-7130-4500	LIABILITY & WC INSURANCE	\$4,000.00
31-7130-4600	DUES/MEMBERSHIPS	\$3,850.00
31-7130-4601	TRAINING/TRAVEL	\$3,542.00
31-7130-4602	DOT DRUG TESTING	\$75.00
31-7130-4606	CREDIT CARD FEES	\$1,000.00
31-7130-4900	LAB ANALYSIS	\$3,500.00
31-7130-4992	ATTORNEY FEES	\$6,500.00
31-7130-5000	CAPITAL OUTLAY	\$17,500.00
31-7130-5200	EQUIPMENT/MAINTENANCE	\$2,200.00
31-7130-5500	TRUCK EXPENSE	\$15,487.00
31-7130-6811	RESERVE/CONTINGENCY	\$48,478.00
<b>WATER Dept Total</b>		<b>\$324,573.00</b>
<b>7140 SEWER</b>		
31-7140-1000	CONTRACTED SERVICES	\$20,142.00
31-7140-1210	SEWER DEPT LABOR/SALARIES	\$81,261.00
31-7140-1810	SEWER DEPT SS TAX	\$5,800.00
31-7140-1820	SEWER DEPT NC STATE RETIREMENT	\$10,300.00
31-7140-1830	SEWER- HOSPITAL INSURANCE	\$16,500.00
31-7140-1835	DENTAL & LIFE	\$1,300.00
31-7140-1840	SEWER DEPT 401 (K)	\$2,700.00
31-7140-1845	VISION - SEWER	\$130.00
31-7140-1846	SHORT TERM/LONG TERM DIS.	\$250.00
31-7140-1900	AUDITOR FEES	\$1,500.00
31-7140-2120	UNIFORMS	\$1,500.00
31-7140-2601	DEPT. SUPPLIES	\$18,349.00
31-7140-2700	POSTAGE	\$3,900.00
31-7140-2910	UTILITIES	\$65,000.00
31-7140-3210	PHONE EXPENSE	\$2,800.00
31-7140-4110	SLUDGE DISPOSAL	\$5,500.00
31-7140-4112	SEWER SYSTEM REPAIRS/MAINTENANCE	\$36,800.00
31-7140-4400	SOFTWARE SUPPORT	\$10,750.00
31-7140-4405	EQUIPMENT LEASE	\$100.00
31-7140-4500	LIABILITY & WC INSURANCE	\$4,000.00
31-7140-4600	DUES/MEMBERSHIPS	\$3,000.00
31-7140-4601	TRAINING/TRAVEL	\$3,142.00
31-7140-4602	DOT DRUG TESTING	\$75.00
31-7140-4606	CREDIT CARD FEES	\$1,000.00
31-7140-4900	LAB ANALYSIS	\$15,000.00
31-7140-4992	ATTORNEY FEES	\$6,500.00
31-7140-5000	CAPITAL OUTLAY	\$19,000.00
31-7140-5200	EQUIPMENT	\$1,700.00
31-7140-5500	TRUCK EXPENSE	\$16,000.00
31-7140-6811	RESERVE/CONTINGENCY	\$48,478.00
31-7140-6855	STORMWATER MANAGEMENT COSTS	\$14,500.00





**General Ledger Budget Report**  
**Town of Pinetops**  
**Fiscal Year 2025 - Budget Scenario1**

<b>Account Number</b>	<b>Account Description</b>	<b>Recommend</b>
<b>Fund 31 WATER AND SEWER FUND</b>		
<b>7140 SEWER</b>		
<b>SEWER Dept Total</b>		<b>\$416,977.00</b>
<b>9100 9100</b>		
31-9100-0000	DEBT SERVICE-PRINCIPAL	\$79,625.00
<b>9100 Dept Total</b>		<b>\$79,625.00</b>
<b>9101 9101</b>		
31-9101-0000	DEBT SERVICE-INTEREST	\$22,471.00
<b>9101 Dept Total</b>		<b>\$22,471.00</b>
<b>Fund 31 Total</b>		<b>\$843,646.00</b>
<b>Grand Total</b>		<b>\$5,051,710.00</b>