

# TOWN OF LAKE SANTEETLAH

January 9, 2024 at 12:00PM

Location: 16 Marina Drive Lake Santeetlah NC  
28771 & Zoom Meeting  
Council Meeting

## AGENDA

Meeting called to order

Invocation and Pledge of Allegiance

Approval of the Agenda

Approval of the December 14, 2023 Council Meeting Minutes

Presentation of Financial/Tax Report as of December 31, 2023

Report on FY2022-23 Audit, Shannon Dennison

Brookfield, Rules on disposing yard debris in lake

### **Request for Public Comment**

#### **Old Business:**

1. Allen, Stahl, & Kilbourne contract terminated as of Dec 31, 2023
2. Legal Counsel, Craig Justice, Van Winkle Law Firm hired beginning January 1, 2024
3. Town Truck delivered December 15, 2023
4. Update on internet

#### **New Business:**

1. Request by Council for TOLS Planning Board to meet and review Land Plan and Zoning Ordinance for recommendations of changes to report to Town Council. (action)
2. Public Comment Policy changes (action)
3. Report by Tourism Development Authority
4. Resolution to form TDA

5. Resolution to change Tourism Development Authority Occupancy Tax from 0% to 3% (have council review)(action)
6. Appointment of new TDA Board members (action)
7. Meet your Neighbor: Glenn Barnett to report on his missionary work
8. Spay and neuter of stray mountain cats: supported by Logan's Run, Tri-State Clinic and TOLS homeowners

### **Announcements**

- The next regular scheduled Council Meeting will be held February 13, 2024 at 12PM. This meeting will be held at Town Hall and via Zoom. The link to join by Zoom will be sent out by mass email.

### **Motion to Adjourn**

## **Town of Lake Santeetlah**

### **Council Meeting Agenda Review**

**January 9, 2024**

Invocation & Pledge of Allegiance

Approval of the Agenda

#### **Minutes:**

Approval of December 14, 2023 Council Meeting Minutes

#### **Financial/Tax Report: (As of December 31, 2023)**

The financial reports are attached.

**Report on FY2022-23 Audit:** Shannon Dennison, PA, will give the report on the audit

**Brookfield, Rules on disposing yard debris in lake:** A representative from Brookfield will be attending to speak about Brookfield's rules and regulations.

#### **Request for Public Comment**

#### **Old Business:**

1. Allen, Stahl & Kilbourne contract terminated as of Dec 31, 2023
2. Legal Counsel, Craig Justice, Van Winkle Law Firm hired beginning January 1, 2024
3. Town Truck delivered December 15, 2023-Scott will report
4. Update on internet-Roger Carlton will give an update

#### **New Business:**

1. Request by Council for TOLS Planning Board to meet and review Land Plan and Zoning Ordinance for recommendations of changes to report to Town Council (action)-Diana Simon will report on this.
2. Public Comment Policy changes (action)-a policy to govern public comment at a regular meeting of the Town Council will be reviewed.
3. Report by Tourism Development Authority-Diana Simon will report
4. Resolution to form TDA-it is a retroactive resolution as of the date tax collection began
5. Resolution to change Tourism Development Authority Occupancy Tax from 0% to 3% (have council review) (action)-The TDA plans on collecting tax in 2024.
6. Appointment of new TDA Board members (action)
7. Meet your Neighbor: Glenn Barnett to report on his missionary work
8. Spay and neuter of stray mountain cats: supported by Logan's Run, Tri-State Clinic and TOLS homeowners. Diana Simon will report on this.

**Announcement**

- The next regular scheduled Council Meeting will be held February 13, 2024 at 12:00PM. This meeting will be held at Town Hall and via Zoom. The link to join by Zoom will be sent out by mass email.

**Motion to Adjourn**

## **Town of Lake Santeetlah**

### **Council Meeting Minutes**

**December 14, 2023**

Mayor Simon called the meeting to order at 12:00 PM. Councilmembers Kevin Haag, Jim Hager, Keith Predmore, and Ralph Strunk were present for the meeting. Town Administrator Kim Matheson, Town Clerk Kala Farley, and Town Technician Scott Kamps were also present.

Scott Kamps offered an Invocation and Predmore led the Pledge of Allegiance.

**Approval of the Agenda:** Hager made a motion to approve the agenda with the addition of New Business #7 Budget Amendment for the Town truck and New Business #8 Resolution to set the Town of Lake Santeetlah 2024-2025 scheduled meeting dates. Haag seconded. All approved. The motion passed unanimously.

**Consent Agenda for Approval of the September 14, 2023 Council Meeting Minutes, October 27, 2023 Special Meeting Minutes, November 9, 2023 Council Meeting Minutes, and December 11, 2023 Special Meeting Minutes:** Hager made a motion to accept the Consent Agenda. Predmore Seconded. All approved. The motion passed unanimously.

**Financial/Tax Report as of November 2023:** Matheson reported the tax collection as of November 2023 was \$77,033.66.

Brookfield-The representative did not attend the meeting.

#### **Request for Public Comment:**

**Jack Gross-**Gross spoke about the change of the meeting day and time and said while the change of the day will not have that big of an effect, the time change from 5:30PM to Noon and being described as a working lunch is a detrimental action for the new and growing demographic makeup of this community.

**Alan Davidson-**Davidson referenced sections of the North Carolina State Constitution and read Section 11 about property qualifications. He said there is some language in the Town of Santeetlah that needs to be cleaned up to adhere to the State Constitution.

**Roger Carlton-**Carlton spoke about Agenda item New Business #4 Appoint an oversight committee for Broadband/Internet. Carlton said the most important thing

is to decide what it is we really want. Do we want a system that is patched up quickly that may or may not have long term viability or do we want to try to find a new complete system that is more modern. We need to involve the citizens because the most successful system will be the one with the most subscribers.

**Tina Emerson**-Emerson said a survey was conducted in the past for desired meeting times and suggested the Council could do another survey to get that information. Simon replied the previous survey only had two choices to pick from.

### **Old Business:**

**1. Update on Golden Leaf:** Matheson reported all the work for the Golden Leaf Grant had been completed. All the receipts for the work have been submitted and is under review and we are now just waiting on the funds to reimburse the Town.

### **New Business:**

**1. Brandon Emory will remain Zoning Administrator:** Mayor Simon said Brandon Emory has decided that he will remain Zoning Administrator and we are reviewing the agreement.

**2. Decision on Legal Counsel moving forward, review of agreements (action needed):** Predmore presented the comparison he had done between the two proposals received from John Noor with Roberts & Stevens Attorneys At Law and Craig Justus with The Van Winkle Law Firm. After discussion, Haag made a motion to move forward with Craig Justus and have Predmore, as Contract Administrator, further discuss the terms of the contract with Justice. Predmore seconded. All approved. The motion passed unanimously.

**3. Support Letter for NCDOT:** Hager made a motion for Mayor Simon to sign the support letter. Predmore seconded. All approved. The motion passed unanimously.

**4. Appoint an oversight committee for Broadband/Internet (action needed):** Hager made a motion to appoint Kevin Haag, Roger Carlton, and Chris Bradley for the committee. Simon seconded. All approved. The motion passed unanimously.

**5. Town Truck Update:** Kamps said the Truck will be here tomorrow. It is a 2024 white Ford F-350 and the trade-in allowance for the old truck was \$17,500, bringing the price of it down to \$35,675.

**6. Ethics Course for Board Members notice:** Matheson said the ethics course is available now as an on-demand course and the office will notify the Council when we get it set up and ready for them.

**7. Budget Amendment:** A budget amendment was to bring forward the \$19,000 from budget year 22/23 to budget year 23/24 and close out Truck Reserve Account to pay on the \$35,675 for the new Town truck between the General Fund and Water Fund. Hager made a motion to approve the budget amendment. Predmore seconded. All Approved. The motion passed unanimously.

**8. Resolution to set the Town of Lake Santeetlah 2024-2025 scheduled meeting dates:** A resolution to hold Council Meetings on the second Tuesday of each month was presented. Haag made a motion to approve the resolution. Strunk seconded. All approved. The motion passed unanimously.

### **Discussion:**

**1. Report on Audit postponed:** The report on the audit has been postponed to be presented at the January 9, 2024 Meeting.

**2. Awareness of Consumer Scams:** There was discussion of a number of scams that had been going on and Mayor Simon said that we are receiving updates from the office of Attorney General Josh Stein to raise awareness and provide information on how to protect yourself from consumer scams.

### **Announcements:**

- New water billing will be done the week before Christmas: Matheson said we will begin the new water billing on Monday, December 18, 2023, and asked that people please pay any outstanding balances if they haven't done so.
- The next regular scheduled Council Meeting will be held January 9, 2024 at 12PM. This meeting will be held at Town Hall and by Zoom.

### **Final Public Comment:**

**Chris Bradley**-Bradley said Yes, he is willing to participate on the oversight committee. Bradley also said, in reference to the fraud discussion, he would like to make people aware that if you contact your local FBI office they may send somebody out, especially if they have the opportunity to address a substantial number of people, so you might want to make that available to the citizens, and the FBI agent can talk to you about what is currently out there and how to protect yourself.

**Roger Carlton**-Carlton said the County now offers the option to pay taxes by credit card. He also suggested, in reference to the water bills being mailed, that the

Council consider extending the water bill due date given the added strain on the postal service this time of year.

**Jack Gross**-Gross asked why it was stated during the meeting that the citizens would be asked about their preference for meeting times if the Council already had a resolution to adopt to lock in a specific time.

**Motion to Adjourn.**

Predmore made a motion to adjourn the meeting. Strunk seconded. The meeting was adjourned at 1:21 PM.

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Diana Simon, Mayor

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Kala Farley, Town Clerk



January 3, 2024  
11:37 AM

Lake Santeetlah  
General Fund  
BALANCE SHEET  
AS OF: 06/30/24

Page No: 1

2024

Assets

01-1001-0100	Escrow Acct Checking	7,386.37
01-1001-0200	FC General Money Market	0.00
01-1001-0300	FC Savings Account	11,289.41
01-1001-0600	UCB Capital Reserve Roads	0.00
01-1001-0800	General Operating Checking	79,214.06
01-1001-1000	UCB ARPA FUNDS	13,385.30
01-1001-1100	Payroll Checking	11,195.52-
01-1001-1200	Powell Bill Checking	4,416.69
01-1001-1300	UCB General Account Savings	138,768.62
01-1001-1400	UCB Reserve Acct Town Truck	19,000.00
01-1100-0000	TAXES RECEIVABLE	1,055.29
01-1280-0100	NC Sales Tax receivable	1,498.27
01-1700-1000	Capital Asset	0.00
01-1700-1100	Capital Assets	0.00
01-1710-0000	Land - Non Depreciated Asset	36,851.80
01-1720-0000	Buildings & Bldg Improvements	186,114.20
01-1730-0000	Land & Infrastructure Imprvmt	705,481.83
01-1740-0000	Equipment, Furniture & Fixtures	60,178.52
01-1750-2000	Computer	1,333.00
01-1790-1000	Less Accumulated Depreciation	644,897.60-
01-1800-0000	Loss on Sale of Asset	0.00
01-1900-0200	Due From Water	28,488.43
01-1900-0300	Due From TDA	0.00
01-1900-0400	Due From Capital Reserve	19,000.00
01-1900-0500	Due From ARPA Fund	0.00
01-2900-0200	Due To Water	20,103.13-
01-2900-0300	Due To TDA	0.00
01-2900-0400	Due To Capital Reserve	19,000.00-
01-2900-0500	Due To ARPA Fund	0.00
01-9998-0000	ESTIMATED REVENUE	72,697.00
	Total Assets	<u>690,962.54</u>

Liabilities & Fund Balance

01-2000-0000	Accounts Payable	1,625.00-
01-2000-1200	Ford Motor Credit	0.00
01-2010-0000	Payroll Liabilities	3,328.50
01-2010-1000	Direct Deposit Liabilities	0.00
01-2200-0000	Accrued Expenses	0.00
01-2210-0000	Prepaid	0.00
01-9999-0000	APPROPRIATED BUDGET	72,697.00
	Total Liabilities	<u>74,400.50</u>

01-4000-0000	Retained Earnings	702,060.26
	Total	<u>702,060.26</u>

Revenue	140,560.83
Less Expenses	<u>277,015.00</u>
Net	<u>136,454.17-</u>
Total Fund Balance	<u>565,606.09</u>
Total Liabilities & Fund Balance	<u>640,006.59</u>

2024

Assets

02-1001-0600	First Citizens Credit Card Acco	1,429.81
02-1001-1000	UCB ARPA Funds Water	0.00
02-1001-1600	UCB Water Money Market	34,710.67
02-1001-1800	Water Operating Checking	56,300.84
02-1280-0100	NC Sales Tax Receivable	1,483.97
02-1290-0000	Accounts Receivable	33,296.57-
02-1290-0500	Account Receivable Reserve	0.00
02-1710-0000	Land - Non Depreciated Asset	70,000.00
02-1740-0000	Equipment, Furniture & Fixtures	89,216.93
02-1790-1000	Accumulated Depreciation	814,400.15-
02-1800-0100	Water Meters	56,655.49
02-1800-0200	NEW WATER METER ACCOUNT	0.00
02-1800-0300	Plant & System Distributions	930,730.54
02-9998-0000	ESTIMATED REVENUE	0.00
	Total Assets	<u>392,831.53</u>

Liabilities & Fund Balance

02-1990-0100	Due from General Fund	20,103.13-
02-1990-0300	Due From TDA	0.00
02-1990-0400	Due From Capital Reserve	0.00
02-1990-0500	Due From ARPA Fund	0.00
02-2000-0000	Accounts Payable	1,225.00-
02-2100-0000	Payroll Liabilities	0.00
02-2200-0000	Accrued Expenses	0.00
02-2500-0000	UCB Loan	151,666.57
02-2550-0000	DEBT SERVICE - INFRASTRUCTURE	0.00
02-2900-0100	Due to General Fund	28,488.43
02-2900-0300	Due To TDA	0.00
02-2900-0400	Due To Capital Reserve	0.00
02-2900-0500	Due To ARPA Fund	0.00
02-9999-0000	APPROPRIATED BUDGET	0.00
	Total Liabilities	<u>158,826.87</u>

02-4000-0000	Retained Earnings	<u>249,909.89</u>
	Total	<u>249,909.89</u>

Revenue	843.44
Less Expenses	<u>62,466.21</u>
Net	<u>61,622.77-</u>
Total Fund Balance	<u>188,287.12</u>
Total Liabilities & Fund Balance	<u>347,113.99</u>

**Lake Santeehah**  
Statement of Revenue and Expenditures - Standard

01/03/2024  
11:36 AM

Revenue Account Range: First to Last  
Expend Account Range: First to Last  
Print Zero YTD Activity: No

Include Non-Anticipated: Yes  
Include Non-Budget: No

Year To Date As Of: 01/03/24  
Current Period: 07/01/23 to 01/03/24  
Prior Year: 07/01/22 to 01/03/23

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
01-0170-0000	Powell Bill	0.00	8,000.00	4,363.97	4,363.97	3,636.03 -	55
01-0171-0014	Ad Valorem Tax	0.00	260,000.00	54,193.46	54,193.46	205,806.54 -	21
01-0172-0013	Ad Valorem Tax - Prior Years	0.00	2,500.00	1,055.29	1,055.29	1,444.71 -	42
01-0175-0000	DMV Tax Refund	0.00	2,000.00	1,713.32	1,713.32	286.68 -	86
01-0177-0000	Franchise Taxes	0.00	12,000.00	7,767.51	7,767.51	4,232.49 -	65
01-0178-0000	Investment Earnings	0.00	250.00	414.12	414.12	164.12	166
01-0179-0000	Misc Income	0.00	10.00	2,485.01	2,485.01	2,475.01	***
01-0181-0000	Sales & Use Tax Distribution	0.00	100,000.00	68,560.51	68,560.51	31,439.49 -	69
01-0182-0000	Sales Tax Refund	0.00	500.00	0.00	0.00	500.00 -	0
01-0183-0000	Solid Waste Disposal	0.00	20.00	7.64	7.64	12.36 -	38
01-0500-0100	Grant Revenue (Golden Leaf Grant)	0.00	72,697.00	0.00	0.00	72,697.00 -	0
	<b>General Fund Revenue Totals</b>	<b>0.00</b>	<b>457,977.00</b>	<b>140,560.83</b>	<b>140,560.83</b>	<b>317,416.17 -</b>	<b>30</b>
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
01-410-0000	GOVERNING BODY	0.00	0.00	0.00	0.00	0.00	0
01-410-0100	Council Members Meeting Fee	0.00	2,400.00	1,200.00	1,200.00	1,200.00	50
01-410-0110	Mayor's Meeting Fee	0.00	1,200.00	600.00	600.00	600.00	50
01-410-0410	Annual Legal Fees	0.00	27,600.00	16,890.00	16,890.00	10,710.00	61
01-410-0420	Audit Expense	0.00	10,400.00	9,589.54	9,589.54	810.46	92
01-410-1400	Continuing Education	0.00	5,000.00	0.00	0.00	5,000.00	0
01-410-1450	Council Meeting Supply & Lunch	0.00	600.00	220.95	220.95	379.05	37
01-410-5400	Insurance Bond & Liability	0.00	5,500.00	5,412.25	5,412.25	87.75	98
01-420-0000	ADMINISTRATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-420-0200	Payroll Expenses	0.00	92,400.00	44,198.49	44,198.49	48,201.51	48
01-420-0210	Employee Bonus	0.00	3,000.00	3,750.00	3,750.00	750.00 -	125

**Lake Santeetlah**  
Statement of Revenue and Expenditures

01/03/2024  
11:36 AM

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
01-420-0250	Payroll Taxes	0.00	10,740.00	3,650.95	3,650.95	7,089.05	34
01-420-0260	Employee Health Insurance	0.00	13,440.00	7,840.00	7,840.00	5,600.00	58
01-420-0270	Retirement State 457 Plan	0.00	9,240.00	4,397.28	4,397.28	4,842.72	48
01-420-0850	Workmans Comp	0.00	1,464.00	1,508.26	1,508.26	44.26	103
01-420-0900	Life ST & LT Disability	0.00	788.00	198.38	198.38	589.62	25
01-420-0950	Dental & Vision	0.00	1,036.80	518.40	518.40	518.40	50
01-420-1000	Payroll Services	0.00	2,240.00	2,266.23	2,266.23	26.23	101
01-420-1100	Telephone Expense	0.00	2,400.00	1,181.54	1,181.54	1,218.46	49
01-420-1110	Cell Phone - Public Works	0.00	1,584.00	600.30	600.30	983.70	38
01-420-1120	Internet Webpage Service	0.00	1,800.00	2,000.00 -	2,000.00 -	3,800.00	111
01-420-1130	Computer Tech Support	0.00	320.00	248.40	248.40	71.60	78
01-420-1451	Meals and Entertainment	0.00	1,000.00	0.00	0.00	1,000.00	0
01-420-2600	Advertising and Promotion	0.00	1,200.00	491.40	491.40	708.60	41
01-420-3300	All Office Expenses	0.00	4,360.00	4,778.72	4,778.72	418.72	110
01-420-4500	Office Financial Software	0.00	3,800.00	8,360.00	8,360.00	4,560.00	220
01-420-5300	Dues & Subscriptions	0.00	1,300.00	563.80	563.80	736.20	43
01-420-5316	Mileage Reimbursement	0.00	2,700.00	0.00	0.00	2,700.00	0
01-420-5800	Election Expense	0.00	6,500.00	0.00	0.00	6,500.00	0
01-420-7200	Nantahala Regional Library	0.00	2,400.00	2,400.00	2,400.00	0.00	100
01-420-9000	Donations	0.00	800.00	200.00	200.00	600.00	25
01-420-9030	Zoning	0.00	6,000.00	4,360.00	4,360.00	1,640.00	73
01-420-9910	Bank Service Charges	0.00	0.00	209.65	209.65	209.65	0
01-450-0000	TRUCK EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-450-1300	Gas	0.00	4,000.00	1,955.40	1,955.40	2,044.60	49
01-450-1510	Maintenance	0.00	2,000.00	744.20	744.20	1,255.80	37
01-450-7300	Reserve fund for Truck	0.00	8,000.00	14,201.00	14,201.00	6,201.00	178
01-450-7400	Truck Payment	0.00	3,920.00	0.00	0.00	3,920.00	0
01-510-0000	PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0

**Lake Santeetlah**  
Statement of Revenue and Expenditures

01/03/2024  
11:36 AM

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
01-510-1300	Security Lights	0.00	8,000.00	3,091.41	3,700.82	4,299.18	46
01-510-4500	Contract Public Safety	0.00	10,500.00	5,300.00	5,300.00	5,200.00	50
01-530-0000	FIRE PROTECTION	0.00	0.00	0.00	0.00	0.00	0
01-530-9100	Station Contribution	0.00	5,000.00	0.00	0.00	5,000.00	0
01-560-0000	ROADS & GROUNDS - GENERAL	0.00	0.00	0.00	0.00	0.00	0
01-560-1500	Repairs & Maintenance	0.00	5,000.00	2,956.80	2,956.80	2,043.20	59
01-560-3300	Supplies	0.00	3,000.00	477.66	477.66	2,522.34	16
01-560-3500	Employee Uniform	0.00	800.00	336.72	336.72	463.28	42
01-560-4500	CONTRACT MOWING - GENERAL FUND	0.00	7,700.00	3,300.00	3,300.00	4,400.00	43
01-560-7300	Paving Town Roads	0.00	20,000.00	20,000.00	20,000.00	0.00	100
01-560-7450	EQUIPMENT	0.00	2,000.00	1,652.85	1,652.85	347.15	83
01-560-9000	BEAUTIFICATION	0.00	300.00	396.06	396.06	96.06	132
01-560-9500	Grant Expenditures (Golden Leaf Grant)	0.00	72,697.00	72,697.00	72,697.00	0.00	100
01-561-0000	ROADS & GROUNDS - POWELL	0.00	0.00	0.00	0.00	0.00	0
01-561-4500	All Contract Mowing	0.00	0.00	1,100.00	1,100.00	1,100.00	0
01-561-4520	Leaf Removal	0.00	7,800.00	4,450.00	4,450.00	3,350.00	57
01-561-4530	Snow Removal	0.00	200.00	0.00	0.00	200.00	0
01-561-7300	Paving Culvertledge	0.00	8,000.00	6,307.00	6,307.00	1,693.00	79
01-561-9000	Map - Annual	0.00	10.00	0.00	0.00	10.00	0
01-620-0000	MANIERRE PUBLIC PARK	0.00	0.00	0.00	0.00	0.00	0
01-620-1000	Electricity	0.00	400.00	131.72	161.04	238.96	40
01-620-1500	Maintenance	0.00	350.00	19.86	19.86	330.14	6
01-650-0000	PUBLIC BUILDINGS	0.00	0.00	0.00	0.00	0.00	0
01-650-1310	Electricity	0.00	2,600.00	916.93	1,114.76	1,485.24	43
01-650-1320	Utilities Gas	0.00	650.00	367.92	367.92	282.08	57
01-650-1330	Utilities Water	0.00	650.00	506.46	506.46	143.54	78
01-650-1510	Repairs and Maintenance	0.00	1,200.00	0.00	0.00	1,200.00	0
01-650-5345	PUBLIC BUILDINGS	0.00	1,000.00	0.00	0.00	1,000.00	0

**Lake Santeetlah**  
Statement of Revenue and Expenditures

01/03/2024  
11:36 AM

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Reel
02-0178-0000	Investment Earnings	0.00	100.00	138.44	138.44	38.44	138
02-0179-0000	Misc Income	0.00	10.00	525.00	525.00	515.00	***
02-0187-0000	Consumption Charge	0.00	18,000.00	0.00	0.00	18,000.00 -	0
02-0188-0300	Convenience Fee	0.00	500.00	0.00	0.00	500.00 -	0
02-0190-0000	Late Fee	0.00	0.00	180.00	180.00	180.00	0
02-0193-0000	Residential Base	0.00	110,000.00	0.00	0.00	110,000.00 -	0
	<b>Water Fund Revenue Totals</b>	<b>0.00</b>	<b>128,610.00</b>	<b>843.44</b>	<b>843.44</b>	<b>127,766.56 -</b>	<b>0</b>
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
02-420-0000	ADMINISTRATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0
02-420-0200	Payroll Expenses	0.00	23,100.00	10,993.18	10,993.18	12,106.82	48
02-420-0210	Employee Bonus	0.00	750.00	0.00	0.00	750.00	0
02-420-0250	Payroll Taxes	0.00	2,685.00	840.87	840.87	1,844.13	31
02-420-0260	Employee Health Insurance	0.00	3,360.00	1,960.00	1,960.00	1,400.00	58
02-420-0270	Retirement State 457 Plan	0.00	2,310.00	1,099.33	1,099.33	1,210.67	48
02-420-0850	Workmans Comp	0.00	366.00	377.06	377.06	11.06 -	103
02-420-0900	Life ST & LT Disability	0.00	197.00	49.66	49.66	147.34	25
02-420-0950	Dental & Vision	0.00	259.00	129.60	129.60	129.40	50
02-420-1100	Telephone Expense	0.00	600.00	295.40	295.40	304.60	49
02-420-1110	Cell Phone - Public Works	0.00	396.00	90.09	90.09	305.91	23
02-420-1130	Computer Tech Support	0.00	80.00	62.10	62.10	17.90	78
02-420-1200	Freight & Postage	0.00	525.00	140.50	140.50	384.50	27
02-420-1300	Travel Mileage & Meal Reimbursement	0.00	750.00	0.00	0.00	750.00	0
02-420-1400	Continuing Education	0.00	750.00	0.00	0.00	750.00	0
02-420-1420	Audit Expense	0.00	2,600.00	2,397.38	2,397.38	202.62	92
02-420-1450	Council Meeting Supply & Lunch	0.00	600.00	23.32	23.32	576.68	4
02-420-1510	Trimble Ranger HH Annual Mainte	0.00	1,500.00	0.00	0.00	1,500.00	0
02-420-1520	N sligt Annual Maintenance	0.00	1,200.00	0.00	0.00	1,200.00	0

Lake Santeeelah  
Statement of Revenue and Expenditures

01/03/2024  
11:36 AM

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
<b>Water Fund Expenditure Totals</b>		<b>0.00</b>	<b>128,573.00</b>	<b>60,846.49</b>	<b>60,846.49</b>	<b>67,726.51</b>	<b>47</b>
<b>02 Water Fund</b>							
			<b>Prior</b>	<b>Current</b>	<b>YTD</b>		
	Revenues:		0.00	843.44	843.44		
	Expenditures:		0.00	60,846.49	60,846.49		
	Net Income:		0.00	60,003.05 -	60,003.05 -		



## ***Town of Lake Santeetlah***

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Public Comment Policy January 9, 2024

The following public comment policy is adopted pursuant N.C. Gen. Stat § 160A-81.1 and is intended to be fully compliant with that statute. This policy governs public comment at a regular meeting of the Town Council.

1. There shall be one period allowed for public comment per month at a regular meeting of the Town Board.
2. Each speaker shall have three (3) minutes in which to provide public comment.
3. All public comments shall be directed to the Town Council and be in conformance with the order and decorum of the meeting.

Approved on this \_\_\_\_th day of January 2024.

Diana Simon, Mayor



STATE OF NORTH CAROLINA  
COUNTY OF GRAHAM  
TOWN OF LAKE SANTEETLAH

RESOLUTION ON OCCUPANCY TAX RATE

WHEREAS, the North Carolinas General Assembly adopted an Act to Authorize the Town of Lake Santeetlah to Levy an Occupancy Tax in Session Law 2015-102, Senate Bill 140, according to North Carolina General Status 160A-215, stating the Town Council of the Town of Lake Santeetlah may levy a room occupancy tax of up to three percent (3%) of gross receipts;

WHEREAS, in accordance to Session Law 2015-102, Senate Bill 140, according to North Carolina General Status 160A-215, a RESOLUTION ON OCCUPANCY TAX SUBSEQUENT TO AUTHORIZATION BY THE GENERAL ASSEMBLY, setting forth details of the tax and Tourism Development Authority, was adopted and passed by “three to two” vote of the Town Council for the Town of Lake Santeetlah, at a regularly scheduled meeting held the 18th day of July, 2017, signed by Mayor Jim Hager;

WHEREAS, a public hearing on an Ordinance for Occupancy Tax and By-Laws for the Tourism Development Authority was posted in the Town Hall, notice of Public Hearing was published for two (2) successive calendar weeks in the Graham Star and scheduled public hearing was held on August 15th, 2017;

WHEREAS, at the September 19th, 2017 Town of Lake Santeetlah Council meeting, the Town Council voted “three to two” in favor of adopting of the Ordinance of Excise Tax for Rooms, Lodgings and Accommodations at a Rate of Taxation of 3%, beginning January 1st, 2018;

WHEREAS, the Town of Lake Santeetlah is in compliance with Session Law 2015-102, Senate Bill 140, according to North Carolina General Status 160A-215, stating the Town Council of the Town of Lake Santeetlah may levy a room occupancy tax of up to three percent (3%) of gross receipts;

WHEREAS, the Town of Lake Santeetlah is in compliance with Session Law 2023-144, Section 27.2, General Status 160A-215(g);

WHEREAS, an inter-local agreement with Graham County to collect Tax for the Town of Lake Santeetlah was NOT required, or initiated, to be in compliance with Session Law 2023-144, Section 27.2, General Status 160A-215(g);

WHEREAS, a room occupancy tax levied by the Town may be repealed or reduced by a Resolution adopted by the governing body; the repeal or reduction of the room occupancy tax shall become effective on the first day of the month and may not become effective until the end of the fiscal year in which the Resolution was adopted (NCGS 160-215);

NOW, THEREFORE, BE IT RESOLVED the Town of Lake Santeetlah Town Council votes to change the Tax Levy on room Occupancy Tax from 0% (zero percent) gross receipts to 3% (three percent) gross receipts, shall become effective, as required in NCGS 160A-215 on the first day of the February 2024 and Tax collection beginning with the new fiscal year, March 1, 2024.

ADOPTED AND PASSED by \_\_\_\_\_ vote of the Town Council for the Town of Lake Santeetlah, at the regularly scheduled meeting held 9th day of February, 2024.

TOWN OF LAKE SANTEETLAH

By: \_\_\_\_\_

Diana Simon, Mayor

ATTEST:

\_\_\_\_\_  
Kala Farley, Town Clerk

(SEAL)