



Board of Aldermen Recessed Meeting

**Agenda Packet
May 21, 2024**



AGENDA
Spencer Board of Aldermen
Recessed Meeting
5:30 p.m.

DATE
May 21, 2024

- 1. CALL TO ORDER – Mayor Jonathan Williams**
- 2. INVOCATION**
- 3. PLEDGE OF ALLEGIANCE – Mayor Jonathan Williams**
- 4. ADDITIONS/DELETIONS AND ADOPTION OF AMENDED AGENDA**
- 5. CONSIDER AUTHORIZING - Town Manager and staff to apply for a NC Trails / Complete the Trails Grant, up to \$100,000, for the proposed Grants Creek Blueway**
- 6. Budget Workshop**
- 7. EXECUTIVE SESSION per NC General Statute 143-318.11 (a) (6)**
“To consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee...” *and if needed, “143-318.11 (a) (5) To establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease;”*
- 8. ADJOURNMENT**

704-633-2231
spencernc.gov



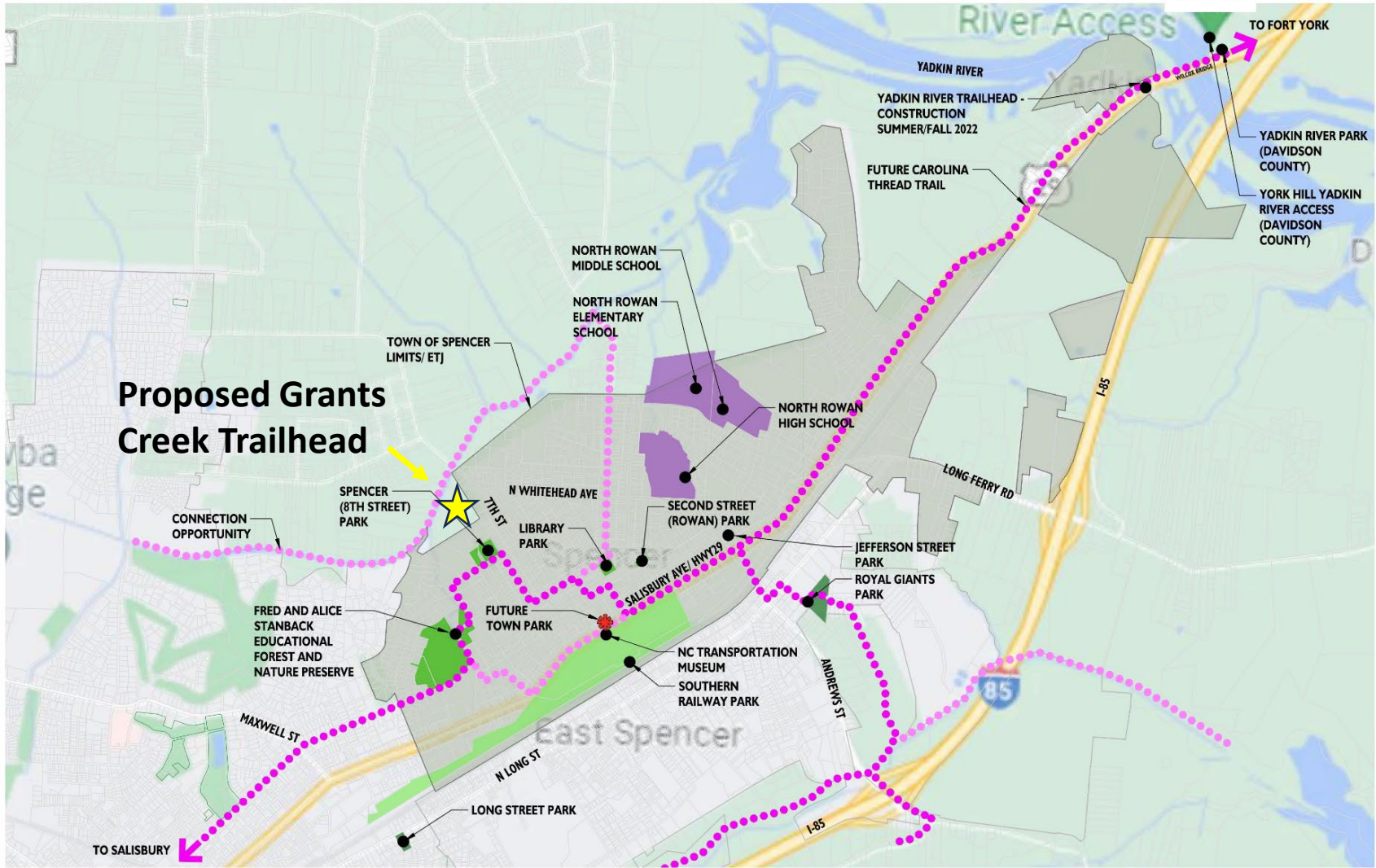
Post Office Box 45
Spencer, NC 28159-0045

Rowan's Original Gateway.

AGENDA ITEM

Board Meeting Date: May 21, 2024

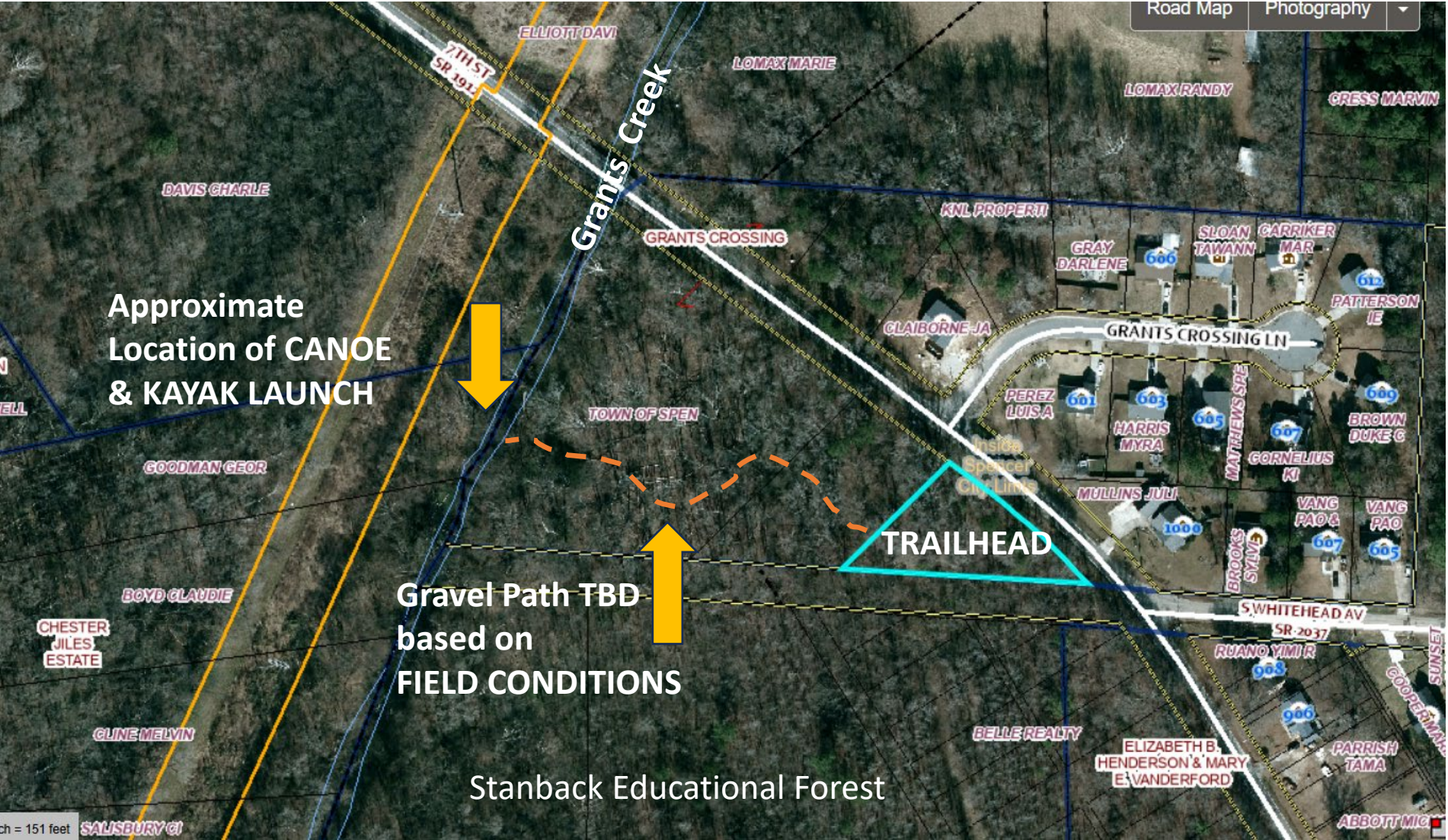
Issue under Consideration:	Mayor and Board of Aldermen to consider authorizing the Town Manager and staff to apply for a NC Trails / Complete the Trails Grant, up to \$100,000, for the proposed Grants Creek Blueway.
Current Status:	In March 2023, the Town of Spencer received a donation of real property from the Three Rivers Land Trust for expansion of the Stanback Educational Forest. A portion of this land area is adjacent to Grants Creek – near the 7 th Street Bridge. Additionally, the Town received a grant from the NC Department of Agriculture to remove woody debris from the creek, clearing the stream channel from Mocksville Avenue in Salisbury to the NC Wildlife Resources Commission's Yadkin River Gamelands. The stream channel is navigable by canoe or kayak to Yadkin River – a distance of roughly 2.5 miles. The BOA recently re-zoned the Stanback Forest property for CIVIC land use.
Points to Consider:	The town-owned parcel along Grants Creek is suitable for development as a trailhead for the Stanback Educational Forest. The grant application will propose construction of a driveway connection to 7 th Street, a 10-car, gravel parking lot, an informational kiosk and a small canoe / kayak launch into the creek. The proposed parking area provides a trailhead access on the northern end of the Stanback Forest and will ultimately connect the recreation facility to propose sidewalks on Whitehead Avenue.
Financial Impact:	The range of the grant is \$25,000 to \$100,000. No local match is required. The deadline for the grant application is May 29, 2024.
Options:	The BOA has the option to accept or decline the authorization to pursue the grant.
Recommendations:	Staff recommends that the Mayor and Board of Aldermen authorize the Town Manager and staff to apply for the Complete the Trails Grant.
Department:	Administration / Special Projects Planning
Attachments:	NA



Appendix A –
CONCEPT
SITE MAP

- 10 Space Gravel Parking Lot
- Gravel Path to Grants Creek
- Tiered, Gravel Canoe Launch
- Informational Kiosk with Map
- Driveway Connection to 7th Street (w/ culvert)

GRANTS CREEK
BLUEWAY
TRAILHEAD



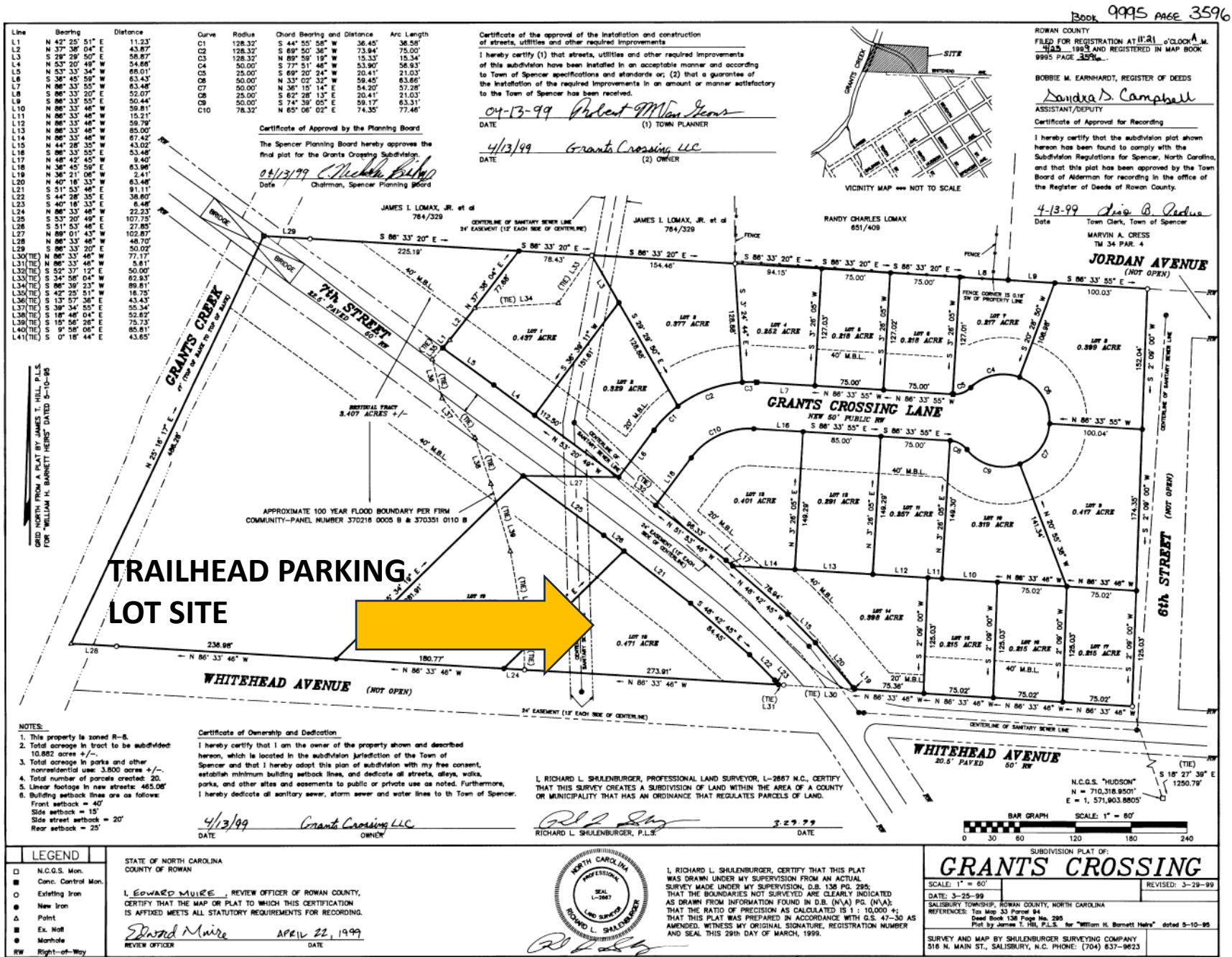
Appendix C – LEGAL DESCRIPTION

Book 995
Page 3596

Lot 19

Rowan County
Register of Deeds

GRANTS CREEK
BLUEWAY
TRAILHEAD



Distance to Canoe Launch
~ 400 Feet

6' Wide Natural Surface
Path TBD by Field
Conditions

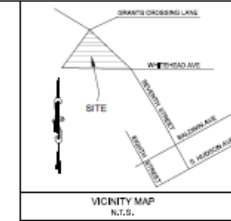
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Know what's below.
Call before you dig.

1. THE USER OF THIS PLAN IS SOLELY RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE APPROPRIATE AGENCIES AND AGENCIES.
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Grants Creek Trailhead Parking Lot Design



LWE
LATHAM-WALTERS
ENGINEERING, INC.
NC CORP. REG. # 115
16107A NORTH CROSS DRIVE
HUNTERSBURG, NC 28078
PHONE: (704) 893-4884
FAX: (704) 237-4362



**NOT
ISSUED FOR
CONSTRUCTION**

LAND TRUST FOR
CENTRAL NC

204 INNES STREET,
SUITE 120
SAUBURY, NC 28144
PHONE: (704) 647-0362
latham@latham-walters.com

PARKING FACILITY
SEVENTH STREET SPENCER, NC 28159
GRADING AND EROSION
CONTROL PLAN

REVISIONS

PROJECT NO. 2020-08
SCALE: 1" = 10'
DRAWN BY: MSL
CHECKED BY: JLM
DATE: 08/10/2020

REVISION NO.
C2.0

STAIR-STEP LAUNCH DESIGN

Stair-step design is most commonly used in steep streambank situations. Stair-step design is also a reasonable project for volunteer group construction. This design blends in with the stream setting and can prove durable when constructed on stable streambanks. This design requires users able to manage stairs and steep climbs. Sediment is likely to deposit on stair treads in high-sediment streams, requiring manual removal. This design is easily damaged by water when located on the outside bend of streams, where shear stress is the greatest (Figure 3A-7, Figure 3A-8).

Construct step treads with a 2 percent to 3 percent slope toward the stream to alleviate water ponding on the surface. Step treads should not be steepened to accommodate high streambanks. All stair treads should be the same width and length. Optional handrails benefit users needing support. Canoe slides can be built with two telephone poles or aluminum guardrails along steep slopes.

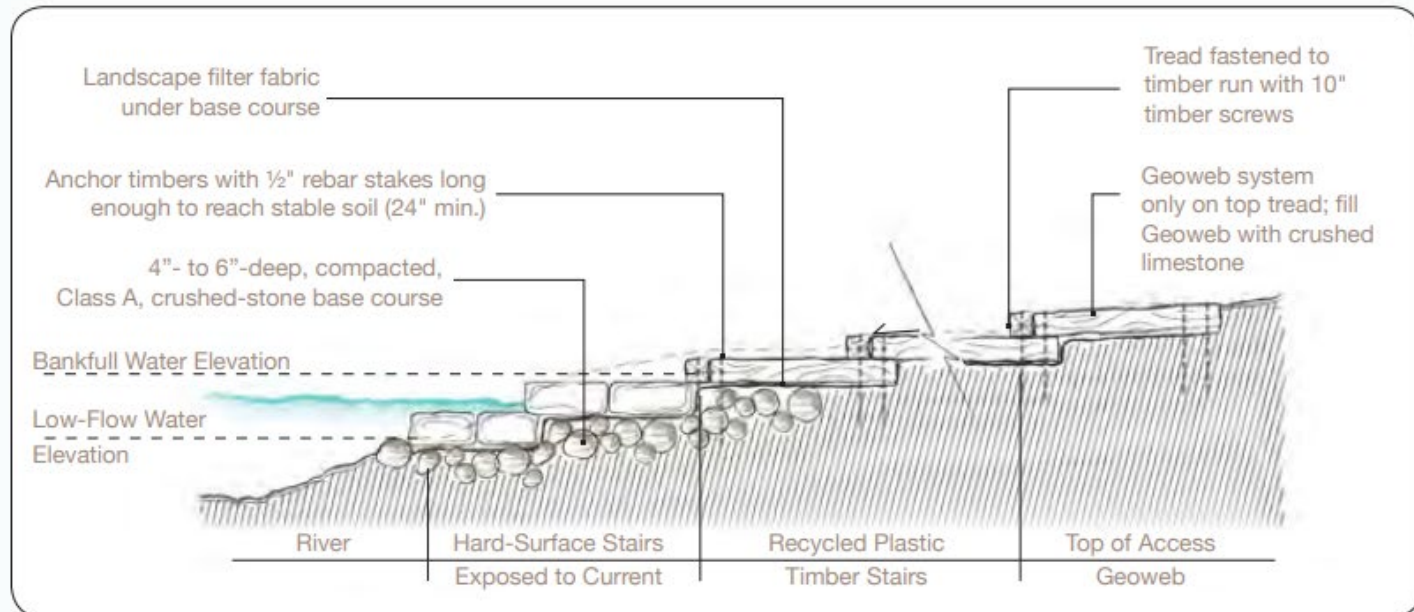
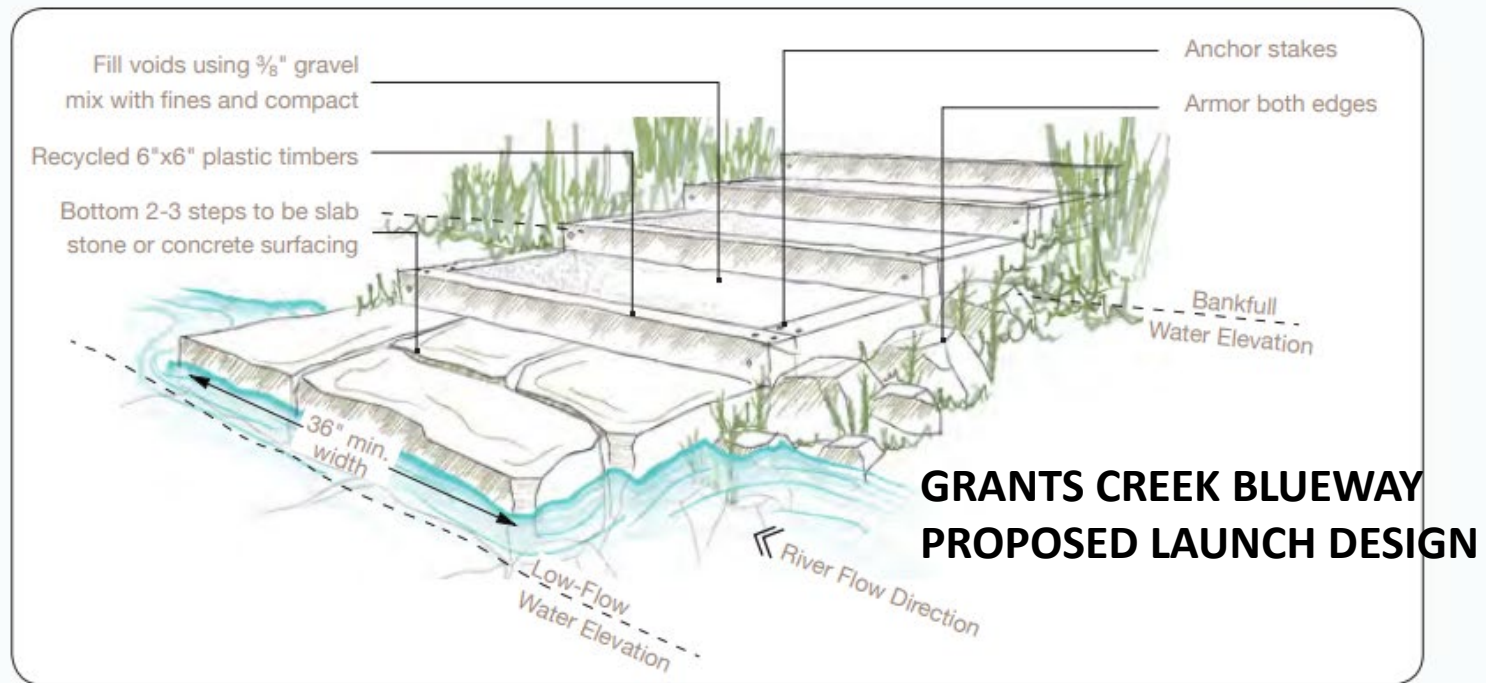


Figure 3A-8.
Stair-Step Launch Cross Section

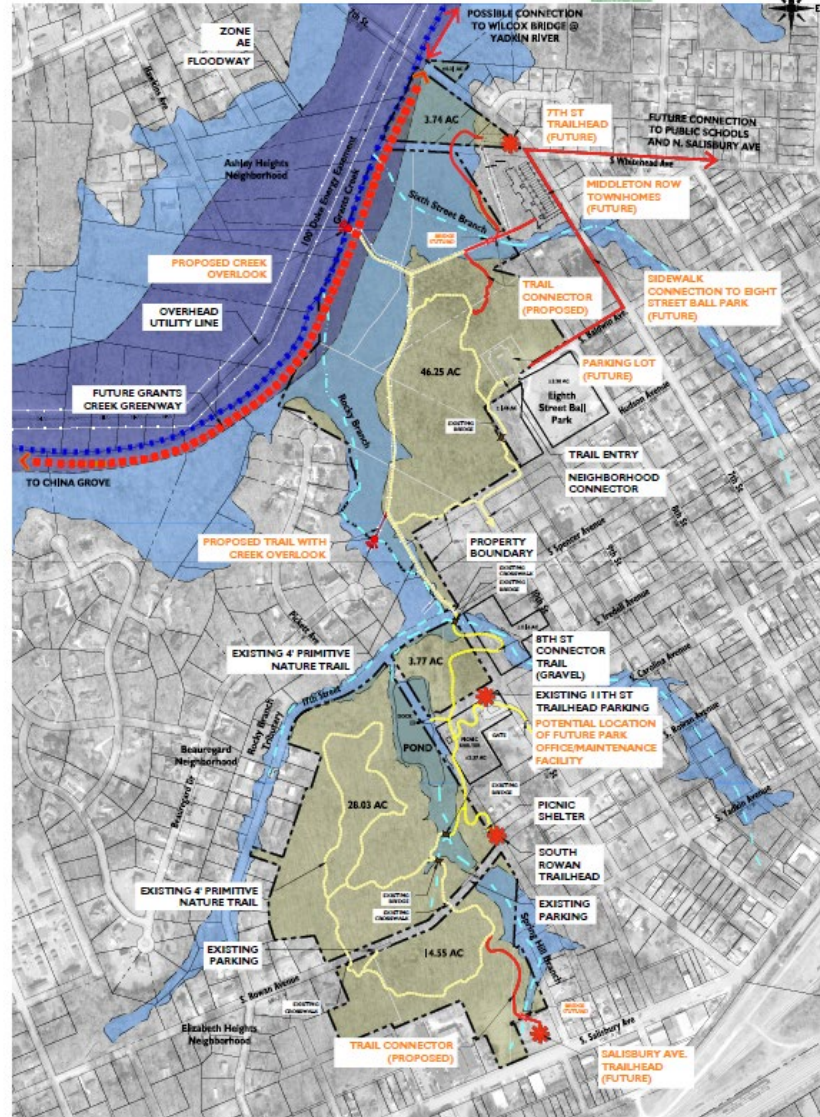


Fred & Alice Stanback Educational Forest | Trail Map

Spencer, NC



Town of Spencer | 06.16.2023



Alfred Benesch & Company | 2550 Piedmont Parkway, Suite 350 | Charlotte, NC 28208
www.benesch.com | P 704.573.9880



Complete the Trails Program

- **Grant awards range between \$25,000 to \$100,000**
- **Communities with population less than 5,000 require NO LOCAL MATCH**
- **Applications are due May 29, 2024**
- **Award recipients will be notified in the winter of 2024**
- **3 Year window to complete the proposed project**

FY 2024-25

BUDGET



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Mission, Vision, and Values

Our Mission:

At the Town of Spencer, we serve with effective, responsive, and collaborative teamwork to be a model community.

Our Vision:

Through leadership, innovation and pride, we will...

- BUILD upon our unique cultural and historical identity;
- GROW our economic base by supporting business and expanding tourism;
- IMPROVE our infrastructure and services on a continual basis;
- ENCOURAGE healthy lifestyles through parks and recreation;
- SUPPORT education by promoting partnerships with local schools;
- CULTIVATE good relationships with local organizations and other municipalities;
- UPHOLD community integrity through enforcement of codes and regulations;
- PROVIDE a safe place to live, work, and play;
- SERVE the community with a talented and professional staff;
- ENGAGE citizens through events, education, and communication; and
- **STAND together as a model community.**

Our Core Values:

Communication • Diversity • Honesty • Integrity • Respect • Stewardship • Trust • Unity



Mayor and Board of Aldermen



Mayor Jonathan Williams



**Alderwoman Patti Secreast
Mayor Pro Tempore**



Alderman Andrew Howe



Alderman Steve Miller



Alderman Rashid Muhammad



Alderwoman Erin Moody



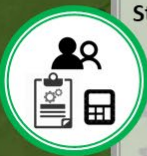
Alderwoman Pat Sledge

Strategic Plan: Goals and Outcomes 2024-25

Moving Spencer Forward | Investing in Excellence

The Town of Spencer continues to make progress on the Strategic Plan we have worked from over the last four years. On March 7-8 of this year, we conducted a community feedback session and held the Annual Strategic Planning Session the following day. This resulting update to the Strategic Plan prioritizes the challenges and opportunities we will work through over the coming years. Town elected officials and staff remain focused on community priorities, and the FY25 Budget recommendation continues to prioritize several key areas outlined in the strategic plan.

Rec. FY25 focus areas



Staff Excellence: *Attracting and supporting a talented staff; improving the administration of Town Government*

- Ensure a high level of customer service and user-friendly processes
- Attract, retain, and develop staff who are committed to service and know they are valued
- Promote initiatives to support a diverse workforce that reflects our community



Community Outreach & Involvement: *Building a quality of place, seeking partnerships, and developing a broad platform of communication tools*

- Enhance community engagement and multi-media communication
- Grow existing and new community events and partnerships
- Improve community signage and public art to shine a light on our past, present, and future



Infrastructure, Facilities, & Properties: *Maintaining public assets and expanding our ability to provide community services*

- Activate Parks and Recreation with staffing, while exploring partnerships
- Continue strategic acquisition and use of property for the public good
- Further implement Parks and Rec Master Plan and CORE Strategic Plan



Enriched Public Safety: *Integrating proactive public safety approaches*

- Continue planning for growth and maintain the ability to deliver proactive services
- Continue enhancements to staffing, technology, facilities, and equipment

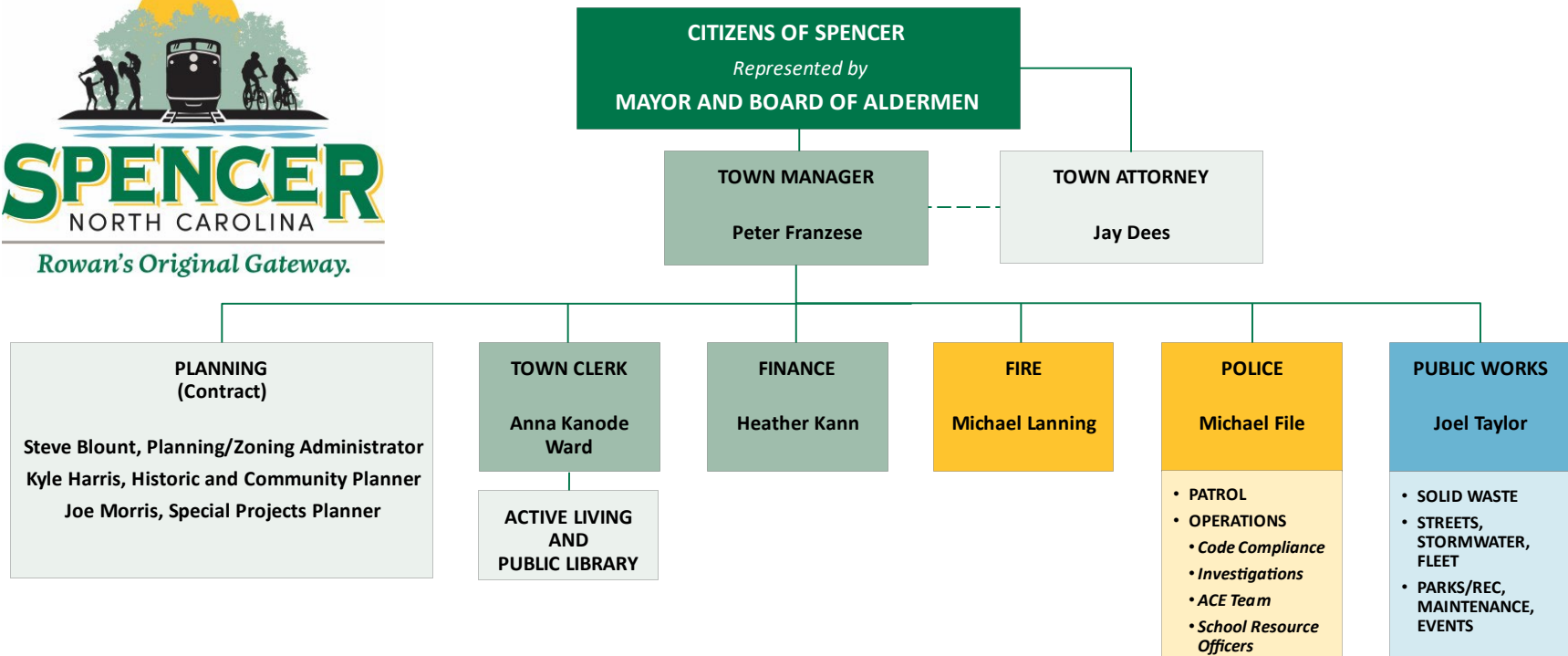


Community Planning & Development:

- Support zoning changes to encourage well-managed growth and investment in line with recent planning efforts
- Focus on affordable housing (CDBG) to meet the demand for today and tomorrow



Organizational Structure and Staff Leadership Team



ORGANIZATIONAL STRUCTURE AND STAFF LEADERSHIP TEAM

REG/202

Town Hall

Public Safety

Public Works

704-633-2231
spencernc.gov



Post Office Box 45
Spencer, NC 28159-0045

Rowan's Original Gateway.

May 9, 2025

The Honorable Jonathan D. Williams, Mayor
Members of the Board of Aldermen
Town of Spencer, NC

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2024-25 Budget for your review and consideration. I thank the Mayor and Board of Aldermen for once again providing guidance to staff in preparing this budget through our workshop and strategic planning opportunities since late January. I also thank our entire staff leadership team, and in particular Finance Officer Heather Kann and Town Clerk Anna Kanode Ward, for their assistance in preparing this proposal.

The recommended Town of Spencer operating budget for FY25 totals \$5,871,288 with \$5,389,806 in the General Fund, \$154,971 in the Powell Bill Fund and \$326,511 in the Capital Reserve and Replacement Fund.

I am recommending an ad valorem property tax rate of 62 cents per \$100 of valuation, an increase from the current rate of 55 cents. This ad valorem rate, in combination with other revenue sources, will fund the Town's key priorities for the coming year. Additional discussion of our tax rate and other revenue considerations follows in this recommendation.

Since 2020, our Strategic Plan has helped us work toward the goals and priorities in alignment with our mission and vision. On March 7-8 of this year, we once again gathered for our Planning Session, our annual time to take stock and think about the future. The resulting update to the Strategic Plan focuses on several challenges and opportunities we will work through over the coming years. Town elected officials and staff remain focused on community priorities, and the FY25 Budget recommendation continues to prioritize five key areas outlined in the strategic plan. These include staff excellence; outreach and involvement; infrastructure; enriched public safety; and community development.

Overall budget strategy

Our conservative revenue forecasting approach, combined with unprecedented sales tax growth since the year 2020, has generally produced better than expected financial outcomes for the Town. In the current year and for the year ahead, a flattening of sales tax growth has lessened the effect of a budget "surplus" at year end. This is prompting several recommended adjustments to our revenue sources. While revenues in the current year (FY23-24) are generally what was expected, the use of some fund balance (which has

already been budgeted) will be needed to offset lower than expected sales tax revenue in the current year. As a result, we are not planning on significant sales tax growth for FY25.

In recent years, the Town has significantly invested in our staff as well as critical community facilities and equipment. The proposed FY25 budget accommodates prioritized new positions while continuing the developmental increase program for eligible staff. The budget includes the third of 30 annual debt service payments for the \$2.8 million USDA loan for Town Hall and the first of ten payments for the new garbage truck. Also included is a down payment for the fire truck that has been ordered, which will reduce the needed debt service for 20 years beginning in FY26.

Based on current projections, we should end the 2023-24 fiscal year with at least \$100,000 in revenues over expenditures for the General Fund. A modest appropriation from the General Fund Balance will allow us to maintain or expand our current level of services, as described in this proposal.

Discussion of major revenues

An analysis of major revenue sources follows; please refer to page 22 for additional information on revenue assumptions.

Property and Vehicle Tax Revenue

Each year, the ad valorem property tax is a significant factor in the budget. Rowan County's estimated value of all taxable property in Spencer is \$379,307,599, an increase of approximately two percent from the current year. The estimated revenue from real and personal property (based on the proposed rate of 62 cents per \$100 and a 98 percent collection rate) and from vehicle valuations (does not factor the real property collection rate) is \$2,307,951.

North Carolina local governments are authorized to levy up to \$30 in annual municipal vehicle tax, collected as a flat rate per vehicle along with vehicle property taxes through the NC DMV vehicle registration process. Any amount above \$5 must be restricted to street maintenance, similar to Powell Bill revenues. Spencer's Powell Bill revenues have remained modest in recent years, and this proposal recommends adding a \$10 per vehicle municipal vehicle tax for the first time. Based on an estimated 2,600 vehicles, a \$10 vehicle tax would generate \$13,000 in unrestricted General Fund revenue, and \$13,000 in Powell Bill Fund revenue. As vehicles are a depreciating asset, and as future property value growth may allow decreases in ad valorem tax rates, this is a way for the Town to continue to fund street maintenance and other services at a more consistent level. It also provides alternate revenue to reduce the tax burden on property owners who may not own a vehicle, and conversely, allows vehicle owners who do not own property to help contribute to key services they use.

Monthly Solid Waste Fee

For many years, residential solid waste customers have paid a \$15 monthly fee (collected on the City of Salisbury water bill) to support our solid waste program. Commercial Solid Waste customers pay a fee of \$25 per month. This fee lessens the subsidization of these services by taxpayers who may not use them. Examples of this would be a property owner who owns several rental properties or a large industrial taxpayer. In both cases, the property taxes paid by these property owners could be 2, 10, or even 50 times what would be paid by a typical homeowner in Town. There is certainly value in commercial and industrial

tax base contributing, so the individual taxpayer does not have to bear the full cost of local services like public safety, transportation, recreation, and more. However, our Solid Waste program is not available to industrial businesses or large multifamily residential developments in Town, which must privately contract for waste removal. Our program offers weekly trash collection, weekly bulk waste collection, and weekly yard waste collection, as well as a recycling convenience center available each weekday and two Saturdays per month. Many surrounding communities do not offer the weekly bulky waste collection program that Spencer does, and our level of service comes with increasing costs such as tipping fees, fuel equipment maintenance.

Putting it all together

This recommendation proposes a small adjustment to our monthly Solid Waste collection fees. By increasing our monthly residential fee from \$15 to \$18 and our monthly commercial fee from \$25 to \$30, combined with the previously discussed \$10 vehicle tax, we raise equivalent revenue as nearly 1.5 cents on our tax rate. For comparison purposes, these adjustments cost someone owning property valued at \$275,000 about \$56 more per year (assuming two vehicles). This is almost entirely offset by a savings of \$45 in property (ad valorem home and vehicle) taxes from the rate that would be required to bring in the same overall revenue. For an industrial property that pays about \$60,000 per year in property taxes, this adjustment represents \$1,500 in effective savings on the tax bill.

The figure below demonstrates this for an example taxpayer, with real property valued higher than average and owning two vehicles. The difference equates to about \$5 per week or 72 cents per day.

Summary comparison

Rate per \$100	FY24 rate 0.55	FY25 rate with \$3 adj. SW fee and \$10 veh tax 0.62	Net Change FY24 to FY25	Rate needed without other changes 0.635	Offset with lower rate
Home*	\$ 1,512.50	\$ 1,705.00	\$ 192.50	\$ 1,746.25	\$ (41.25)
Garbage	\$ 180.00	\$ 216.00	\$ 36.00	\$ 180.00	\$ 36.00
Veh.** AV	\$ 113.56	\$ 128.02	\$ 14.45	\$ 132.15	\$ (4.13)
Veh.** Flat	\$ -	\$ 20.00	\$ 20.00	\$ -	\$ 20.00
Total	\$ 1,806.06	\$ 2,069.02	\$ 262.95	\$ 2,058.40	\$ 10.62

**using real property value of \$275,000 (average value \$187,392)*

***assuming two vehicles each valued at \$10,324*

With a combined property tax, vehicle tax, and solid waste fee increase of about \$185 for the median property owner and \$202 for the average value property owner, the net impact of these changes is less, equating to roughly \$16 per month or less than \$4 per week. These figures should be considered with the context that some property owners will have less impact and some more, depending on the value of their individual property and how many vehicles they own. This also does not factor in Rowan County property taxes, which will be determined separately according to the County's budget process.

Sales Tax Proceeds

Year-over-year growth in sales tax has flattened quicker than expected. NC League of Municipalities projections for FY24 suggested growth over the prior year in the range of 6.8 percent. The Town, using a conservative approach, planned on 5 percent. In its latest projection, NCLM has revised its FY24 growth forecast to 3 percent and projects just over 2 percent more sales tax for FY25. Based on this information and our current year trends, we recommend planning for 2 percent growth from our current year actual sales tax revenue, totaling \$1,194,270 in FY25. This represents a decrease of about \$55,000 from the current year budgeted sales tax total. In addition, this is close to the same amount that would be gained from the described changes to our Vehicle Tax and Solid Waste Collection Fee.

American Rescue Plan's State and Local Fiscal Recovery Funds (SLFRF)

Spencer is one of approximately 19,000 units of local government to benefit from the American Rescue Plan's State and Local Fiscal Recovery Funds (SLFRF). Signed into law by President Biden on March 11, 2021, the American Rescue Plan Act (ARPA) allocates \$1.9 trillion to COVID-19 relief and economic recovery. Cities and towns in North Carolina have directly received more than \$1.3 billion in SLFRF. These funds went to state and local governments for the purpose of responding to negative economic impacts stemming from COVID-19, and the Town of Spencer's allocation was \$1,037,997. Local governments have until the end of 2024 to decide how to spend the funds, and until the end of 2026 to complete associated projects.

Spencer has utilized the flexibility provided under the U.S. Treasury's Final Rules with the Revenue Replacement/Standard Allowance approach. This was recommended to all local governments because of the flexibility and the associated compliance and reporting benefits, and in particular to units like Spencer who could claim all of its allocation under this category. The Town developed a spending plan based on feedback from the community, staff, and elected officials. The resulting project ideas are funded not with the SLFRF allocation itself, but rather through the "supplanted" or "ARPA-enabled" funds created by the revenue replacement model. The FY25 budget includes \$225,000 to cover staff salaries for the coming fiscal year, thereby freeing local tax dollars for other projects. Several projects have already been completed or funded, and one of our current year planned projects is recommended to be replaced by a different project. The plan for the remaining \$225,000 ARPA-enabled funding for FY25 is a down payment for the fire truck on order, which will be delivered in the fall. The Table on the following page updates how these funds work with our budget over FY23, FY24, and FY25, and how ARPA-enabled projects have been completed or revised.

Supplanted Funds Projects	Original Cost	Revised Cost	FY	Note
Yadkin River Trailhead gap	\$ 71,000	\$ 71,000	FY23	Expensed in FY23.
17th Street Stormwater improvement Design	\$ 115,000	\$ 11,996	FY23	Only \$11,996 spent, Reallocated \$103,004.
Library Window Replacement	\$ 50,000	\$ 30,000	FY23	Painting building rather than replacing windows. Reallocated \$20,000.
Fire Station expansion design	\$ 245,000	\$ 74,850	FY23	\$74,850 spent, Reallocated \$170,150.
Entrepreneurship funding – Rowan IDEA Center	\$ 50,000	\$ 50,000	FY23, FY24	Provided 25K in FY23. Will do same in FY24.
Garbage Truck Down Payment	\$ 80,000	\$ 80,495	FY23	Additional \$495 reallocated from FY23 unspent funds.
Police and Fire Vehicles	\$ -	\$ 210,656	FY23	Three Police and one Fire vehicle ordered, reallocated from FY23 unspent funds.
Strategic Property Purchases 6 th Street Building Abatement	\$ -	\$ 59,000 \$ 56,000	FY24	Reallocated from FY23 unspent funds. Repurpose to 6 th St bldg. abatement, reallocate \$3k to Town park.
Town Park local match	\$ 201,997	\$ 225,000 \$ 228,000	FY24	\$26,003 from FY23 unspent funds, rebudgeted in FY24 from fund balance. Project includes est \$1.775m grants.
Fire Truck Down Payment	\$ 225,000	\$ 225,000	FY25	Truck pre-ordered for FY25 delivery.
TOTAL	\$ 1,037,997	\$ 1,037,997		

Appropriated Fund Balance and Capital Reserve

The proposed budget includes an appropriation of approximately \$184,000 from the General Fund Balance. This number is derived from the expected Fund Balance increase of at least \$100,000 at the end of FY24 and adding to it an additional modest amount out of the existing undesignated balance. Over the past couple of years, the Town has continued to add to Fund Balance, but we have continued to designate more of this amount through the Capital Reserve and Replacement Fund.

The Capital Reserve and Replacement Fund is established so that over time, we can save for replacement and purchase of new capital assets. As we are still in the early years of this Fund, the reserves available are limited and we have been making year-to-year transfers in line with the expenditures needed. In the future, the Fund is designed so that any revenues at fiscal year-end in excess of \$100,000 would be transferred into this fund. This has the limitation that our undesignated General Fund Balance should be maintained to cover approximately 30 percent of our annual operating expenses, currently about \$1.5 million. The proposed

budget includes designating about \$273,000 of Fund Balance for capital and using it to provide the funding needed for recommended capital expenditures.

Fee and Charges Schedule

In addition to the discussion on pages 7 and 8 about our monthly solid waste collection fee, we are recommending additional changes to the fee and charges schedule for FY25. Other significant changes include:

- publishing off-duty hourly rates for Fire and Police staff, as well as a daily equipment rate for use of our Fire apparatus. The hourly rates are established at a uniform level for respective agencies across the county.
- establishing a Police evidence storage fee.
- adjusting several planning and development-related fees and charges to better capture the cost of development review services and incentivize obtaining permits before starting work.
- allowing for the sale of Town-logo merchandise at the cost of purchase plus \$5 or 10 percent markup, whichever is less.

We anticipate additional modifications in this area that would be coupled with updated language in the Town's Code of Ordinances, when complete. The Fee and Charges Schedule is included as Appendix A.

Personnel Highlights

In continuing the implementation of a market-based pay plan for all Town staff, I am recommending that eligible staff receive the standard Developmental Increase (DI) for FY25 (to take effect the first full pay period in July of 2024). All Town staff who have received a satisfactory performance appraisal over the past year would be eligible for the Developmental Increase. Staff who are within their first year of employment will be eligible for pro-rated developmental increase amounts once probationary requirements are met.

Some staff are approaching the target rate within their pay range. Staff who are below the target rate as of July 1, 2025, would still take part in the Developmental Increase program. For those at or above target rates, I recommend a Merit Performance Increase range of 2.5 percent to 3.5 percent for those with satisfactory evaluations, depending on performance.

The budget includes a Holiday Bonus to be paid in December, providing a lump sum of \$1,000 for each full-time staff member, and a flat sum of \$500 for eligible part-time staff. These amounts are the same as what was funded in the prior fiscal year. Volunteer/Part-Time Fire and Reserve Police must meet eligibility requirements as outlined in the Personnel Policy Handbook.

The Town has historically provided an excellent benefits package to full-time staff, and this proposal recommends continuing this practice as it is one of our strongest tools to recruit and retain talented professionals. Highlights include:

- Town-paid employee health, dental, and vision insurance premiums and 50-percent town-paid dependent health and dental premiums; **First \$1,000 of health deductible is paid by the Town and Max family out of pocket expense per year is \$2,600.**
- Town-paid premium for a \$25,000 employee life insurance policy.

- a comprehensive Employee Assistance Program, available to all full-time employees and their household members.
- Town contribution of the required percentage of salary into the NC Local Government Employees' Retirement System.
- Town contribution of up to a 5 percent match toward an employee's 401k (5 percent Town contribution regardless of employee contribution for sworn law enforcement per NC General Statutes). An option is also available for employees to also participate in a 457b retirement savings program.

Other notable personnel recommendations include:

- **Full-time staffing in the Fire Department.** Following approval by the Board of Aldermen in January, and implementation this spring, this recommendation fully funds six new full-time positions in the Fire Department. This investment guarantees three Fire staff on duty at all times for the first time in our history. This change is the result of several years of effort to improve Fire Department staffing, something all communities are working through. After several years of seeking grant funding to help with this transition without success, Town staff focused on identifying a way to make this staffing transition. Our Board prioritized this enhancement during our 2023 strategic planning process and Chief Lanning and others on our team have done a great job putting together a new model to carry us forward.
- **Additional Police evening supervision (effective Jan 2025).** The Board has prioritized maintaining a proactive approach to community safety and policing, and several new positions over the last few years have made this approach possible. To ensure adequate supervision and coverage in advance of expected commercial and residential growth, an adjustment is recommended for the second half of the fiscal year. This request proposes a reclass of two current sergeant positions to lieutenant and adding an additional patrol sergeant assigned to an evening schedule. This adjustment would ensure adequate patrol supervision beyond midnight 60 percent of the time, which covers most of our Police peak call volume times.
- **New Active Living Coordinator position.** As we continue to invest in recreation facilities, our Board has prioritized staff to activate these facilities through programming and events. This position would also work closely with an appointed advisory board to ensure progress on our identified Parks and Recreation Master Plan and Creating Outdoor Recreation Economies Strategic Plan. At some point in the future, we would ideally have multiple staff members including a director position. To begin this journey, the recommendation proposes a half-year Active Living Coordinator position that would report to the Town Clerk. This structure within the organization would allow for close coordination with the Public Library staff and others.
- **Continuing our work to grow the next generation of public service leaders.** For the last few years, the Town has served as a host site for the Lead for NC Fellowship program, a partnership between the UNC School of Government and AmeriCorps. While we are not planning to host a Fellow in FY25, I am recommending the continuance of a graduate student (MPA) internship, focused on continuing work on our public art and community outreach initiatives.
- **Updating our Compensation and Classification plan.** In the time since our study was adopted and implemented in 2021, we have experienced an unprecedented labor market. While we have worked to adjust our compensation program to the extent possible, an update of our plan is proposed that

would capture both organizational changes and an assessment of the market. Implementation funds are not included in this budget but could be considered as a budget amendment, depending on our financial standing at the time of completion.

General Fund: Key Recommendations

Governing Body

- Continuing support of key partners such as Rowan Chamber, Rowan EDC, Cabarrus-Rowan MPO, Centralina Regional Council, NC League of Municipalities, and UNC School of Government: \$14,718
- Continuing public art program (including a \$20,000 in grants towards this program): \$25,000
- Staff/Board/Volunteer appreciation event: \$1,000
- Funding a variety of initiatives for the Community Appearance Commission and Historic Preservation Commission, including continuing each of the \$10,000 commercial and historic grant programs: \$29,000
- Continuing the School Safety and Support Grant: \$20,000
- Administering the \$75,000 NC Commerce Building Reuse Grant for Cabarrus-Rowan Community Health Center's North Rowan Clinic expansion project: \$78,750 (only \$1,875 local contribution)
- Continued support for community events, including marketing support for the North Carolina Transportation Museum and sponsorship of Winterfest: \$30,000

Town Hall (Administration)

- Continue improved Newsletters and Social Media marketing: \$11,697
- Continued implementation of Pay Plan with funding for Developmental Increases: FY25 Developmental Increases are approximately \$75,000.
- Technology and software for customer service and efficiency: \$21,964
- Zoning map update: \$2,000
- Debt service on USDA loan for Town Hall and Police Dept: \$128,397
- Engineering Services to facilitate development and planning for Transportation, Utilities, and Recreation: \$25,000

Police

- Staffing enhancement as described in personnel highlights: \$41,000
- Updating technology such as computers, radios: \$9,604
- New in-car camera system: \$23,750
- Replacing one patrol vehicle (including upfit), \$55,080
- NCLM-recommended Policy update and training platform for risk reduction: \$12,511

Fire

- Staffing enhancement as described in personnel highlights: \$371,051
- Continue Youth Fire Camp program, mostly funded through Grants and Donations.
- NCLM-recommended Policy update and training platform for risk reduction: \$10,086 (PD/FD prices reflect multi-dept discount)
- Down Payment on new Fire Engine ordered in 2022 (Fall 2024 delivery): \$225,000 ARPA-enabled funds

Public Works (Streets, Solid waste, Recreation)

- Mower replacement: \$13,199
- Building maintenance including replacement of shop air compressor: \$4,000
- Vehicle maintenance including upgrading equipment storage in one pickup truck: \$9,500
- 17th Street Stormwater improvements and Stormwater Planning: \$2.4m of grant funds awarded and planning/design underway
- Continued maintenance funding for Stanback Educational Forest due to endowment proceeds

Active Living and Public Library

- New Active Living Coordinator position (half-year) as described in Personnel Highlights: \$32,612
- Grant matching funds to design Carter House recreation facility improvements: \$15,000
- Funding for events and programs for seniors and others: \$6,000
- Expanding Library collection and enhancing monthly programs and annual events: \$4,050

Powell Bill Fund

The Powell Bill Fund has a recommended balanced budget of \$154,971, with \$144,971 projected from state and local revenues, \$10,000 in interest revenue and \$0 appropriated from fund balance next year.

The major expenditure planned in the Powell Bill Fund for FY25 is a significant stormwater pipe repair project for Second Street that we expect to cost over \$115,000. The remaining funds will be used for routine street and sidewalk maintenance. In addition, approximately 15 percent of the Public Works Director's salary and benefits is funded to cover the administration of the Powell Bill program.

With the annual Powell Bill revenue we receive, it takes 2-4 years for us to assemble enough reserves to have a sizeable enough contract for a resurfacing program. Our last resurfacing was conducted in the summer of 2023 with funds from FY23 and FY24. Staff is working to have our Pavement Evaluation updated, hopefully in the current year. This will give us a refreshed priority list so that hopefully in FY26 we can plan our next major resurfacing project. FY25 engineering fees are planned slightly lower than the current year due to no resurfacing program planned for FY25.

Capital Replacement and Reserve Fund

The Capital Replacement and Reserve Fund has a recommended balanced budget of \$326,511. Most of the revenue for this fund is provided by a General Fund transfer, in the form of designating Fund Balance. \$50,000 of this amount is use of existing balance in the Capital Fund.

The Fund includes one new police vehicle including upfit costs, as well as replacing two computers and one radio. A mower is recommended for replacement in the Public Works Department. The largest single expense in this fund for FY25 is a \$225,000 down payment for the new Fire Engine on order plus an additional \$23,558 in loan closing and DMV fees. We expect a remaining amount financed of \$690,000.

This Fund was established at the end of FY22 and has minimal reserves. It is anticipated that in the future, each department will begin to have funding established within their budgets to replace their capital equipment over its useful lives.

What is not funded in this Recommendation

Several items requested by departments were not able to be included in the recommended budget. Although these requests are important and worthy of investment, they are of a lower priority than what has been included. In general, there are over \$239,000 of requested expenditures that are not included in the recommended budget. Examples of some items that we would recommend adding back if revenues improve during the fiscal year include:

Town Hall:	Demolition of 6 th Street Building: \$61,000
Police:	Replacing a second Patrol Vehicle: \$50,000; Camera system: \$7,750
Fire:	Additional uniforms, equipment, supplies, and maintenance: \$11,155
Public Works:	Replacement Chipper: \$59,500

TOTALS

The total FY 2024-25 recommended balanced budget is as follows:

General Fund:		\$5,389,806
Governing Body	\$605,050	
Administration	\$910,869	
Police	\$1,820,082	
Fire	\$952,512	
Streets	\$502,372	
Solid Waste	\$460,817	
Library	\$45,836	
Recreation	\$92,268	
Powell Bill Fund:		\$154,971
Capital Replacement and Reserve Fund:		\$326,511
Total All Funds:		\$5,871,288

Challenges and Opportunities for the future

Through the Mayor and Board of Aldermen's exciting vision, the people of Spencer, as well as our neighbors around Rowan County, continue to see a many opportunities in our future. The Town's investment in recruiting and retaining talented professional staff continues to pay off and we are working on expanding the level of service we are providing to the community in several areas.

This was a particularly "tight" budget cycle as we balanced key investment priorities with slower growth in some revenue sources than in recent years. We have also had the fortune of the significant infusion of federal ARPA dollars over three years that enabled the Town to move ahead on several needed investments, and even leveraging the funds for several million dollars in additional grant funding.

Staff recommends focusing on the creation of key financial policies to guide us forward, covering areas like the use of Fund Balance or reserves versus the issuance of debt for major capital projects. Best practices suggest a healthy mix of both of these funding sources, and creating policies around this will allow us to establish related goals and strategies to meet them.

Over the past years, significant planning work has been completed on several capital projects. New opportunities have been envisioned around the Creating Outdoor Recreation Economies Strategic Plan and

the Yadkin River District Small Area Plan. Several residential and industrial developments have progressed through the early stages such as rezonings, annexations, and site plan reviews. Our ability to continue to turn these plans and studies into reality is directly related to growth in our tax base. Some of the planned developments would on their own represent 5 or 10 percent increases in our assessed values.

While there will always be more needs than available resources, I believe the heavy lift we are making now to raise revenues and provide critical services will pay off. Our future budgets will have more hands making lighter work for the individual contributor. This is the case not just for Spencer but also every other community, and why our budget process is so important. We continue to plan a range of projects, programs, and improvements to consider in the years to come. We have built on these discussions with basic capital improvement plans for Stormwater and for Parks and Recreation and aim to add more.

Mayor Williams has encouraged us to think about our business sense, and making sure that we are delivering a quality product to the customers investing in us (the public receiving our services and visitors enjoying our community assets). This budget recommendation proudly embraces the vision of excellent services while focusing on good stewardship of public investments.

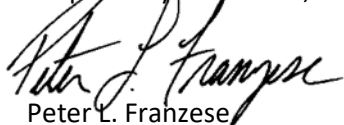
We have come a long way in a short time, marked by incredible opportunities and significant challenges. We will continue the ongoing work of planning for new staff, improving our services, and seeking partnerships with the community, neighbors, and other partners. We have found great success in shooting for the moon and bringing in grants and other resources to support our work. This will be important to continue as demand for our services continues to increase.

In conclusion, I would like to thank our Staff Leadership Team for their work on the FY 2024-25 Budget. The effort put into this recommendation starts with input from our staff on what is needed to achieve our collective vision and goals. I am incredibly grateful for their commitment to continuous improvement and innovation as part of the process. Our team is dedicated to serving the community, and it is remarkable to describe their efforts in terms of dollars and cents. The value received is truly greater than the investment.

I also thank the citizens of Spencer, who continue to work with the elected officials, Boards and Commissions, and staff to provide direction to our efforts to improve the quality of life in our Town.

The FY25 budget proposal operationalizes the goals for the Town of Spencer established by the Mayor and Board of Aldermen. While this budget is proposed by the Town Manager, it is neither final nor is it necessarily a reflection of what will be approved by the Board of Aldermen. I thank Mayor Williams and the Board of Aldermen for their review of these recommendations to arrive at what they consider the proper expenditure of available revenues for the upcoming year.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Peter L. Franzese", written over the printed name.

Peter L. Franzese
Town Manager

CHANGES TO RECOMMENDED BUDGET APPROVED BY BOARD

To be determined

Recommended Budget Ordinance

**TOWN OF SPENCER, NORTH CAROLINA
FISCAL YEAR 2024-2025 ANNUAL BUDGET
BUDGET ORDINANCE 24-xx**

**AN ORDINANCE CONCERNING APPROPRIATIONS AND THE RAISING OF REVENUE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2024**

BE IT ORDAINED by the Board of Aldermen of the Town of Spencer, North Carolina, that the following anticipated fund revenues and departmental expenditures, certain Fee and Charge Schedules, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025.

Section 1: General Fund

Anticipated Revenues

Ad Valorem Taxes	\$2,365,551
Municipal Vehicle Tax	13,000
Sales Tax Proceeds	1,194,269
Other Taxes & Proceeds	217,100
Miscellaneous Revenues	<u>917,955</u>
Subtotal	4,707,875
Appropriated Fund Balance	184,120
Appropriated Capital Reserve	272,811
ARP/CSLFRF Grant Funds	225,000
Total Anticipated Revenues	<u><u>\$5,389,806</u></u>

Authorized Expenditures

By Department

Governing Body	\$ 605,050
Administration	910,869
Police	1,820,082
Fire	952,512
Streets	502,372
Solid Waste	460,817
Library	45,836
Recreation	92,268
Total Authorized Expenditures / Transfers	<u><u>\$5,389,806</u></u>

Section 2: Powell Bill Fund

Anticipated Revenues

Powell Bill Proceeds	\$131,971
Municipal Vehicle Tax	13,000
Non-operating Revenues	10,000
Total Anticipated Revenues	<u><u>\$154,971</u></u>

**Authorized Expenses
By Department**

Streets – Personnel	\$ 17,179
Streets - Operating Expenses	137,792
Total Authorized Expenses	<u>\$154,971</u>

Section 3: Capital Replacement and Reserve Fund

Anticipated Revenues

General Fund Contribution	\$276,511
Appropriated Fund Balance	50,000
Total Anticipated Revenues	<u>\$326,511</u>

**Authorized Expenses
By Department**

Police	64,754
Fire	248,558
Streets	13,199
Total Authorized Expenses	<u>\$326,511</u>

Section 4: Levy of Taxes

There is hereby levied, for Fiscal Year 2024-2025, an Ad Valorem Tax Rate of **\$0.62** per One Hundred Dollars (\$100.00) valuation of taxable property as listed for taxes as of January 1, 2024, for the purpose of maintaining the revenue from current taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing applicable appropriations. This rate of tax is based on an estimated assessed valuation of **\$352,872,952** with an estimated collection rate of **98%** and estimated vehicle valuation of **\$26,434,647** with an estimated collection rate of 100%, yielding **\$2,320,951** in the current year ad valorem tax revenues.

Municipal Vehicle Tax is assessed at \$10 per registered vehicle with \$5 to General Fund and \$5 to Powell Bill Fund.

Section 5: Fees Schedule

There is hereby established, for the Fiscal Year 2024-2025, various fees and charges as contained in Appendix A.

Section 6: Special Authorization - Budget Officer

- A. The Town Manager is hereby authorized to make any budget amendments as may be required within each fund as long as the total appropriation for each fund does not change and contingency funds are not utilized to do so.
- B. Interfund transfers established in the Budget Ordinance and supporting documents may be accomplished without additional approval from the Board of Aldermen.

Section 7: Restrictions - Budget Officer

- A. Interfund and interdepartmental transfer of monies, except as noted in Section 5, shall be accomplished by Board of Aldermen authorizations only.

- B. Utilization of appropriations contained in Contingencies may be accomplished only with specific approval of the Board of Aldermen.

Section 8: Utilization of Budget Ordinance

This ordinance shall be the basis of the financial plan for the Town of Spencer Municipal Government during the Fiscal Year 2024-2025. The Town Manager shall administer the budget and he shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget.

The Administration Department shall establish and maintain all records, which are in consonance with this Budget Ordinance, and the appropriate Statutes of the State of North Carolina.

Section 9: Salary Adjustments

- A. For the Fiscal Year 2024-2025, a Developmental Increase Adjustment is authorized effective with the first full pay period in July, for eligible employees per the Personnel Policy.
- B. For the Fiscal Year 2024-2025, a Merit Performance Increase with a range of 2.5 percent to 3.5 percent is authorized effective with the first full pay period in July, for eligible employees per the Personnel Policy.
- C. For the Fiscal Year 2024-2025, a Holiday bonus of \$1,000 for full-time, and \$500 for eligible part-time/volunteer/reserve employees is authorized per the Personnel Policy.

Section 10: Reappropriation of Funds Encumbered and Grants in FY 2024-2025

Appropriations hereinabove authorized and made shall have the amounts of the unearned portion of contracts at June 30, 2024, added to each appropriation as it is applied in order to properly account for payment against the fiscal year in which it is paid. This also will apply to any unspent Grant funds received for specific projects.

Copies of this ordinance and the attached budgets shall be maintained in the office of the Town Clerk of the Town of Spencer and shall be made available for public inspection.

Adopted this ____ Day of June, Two Thousand and Twenty-Four.

Anna Kanode Ward
Town Clerk

Jonathan D. Williams
Mayor

Revenue Assumptions for FY 2024-2025 Budget

General Fund Revenues

Ad Valorem Taxes

Property Taxes - The property tax figure is based on projections from the Real and Personal Property Manager of Rowan County. The total assessed valuation in the Town of Spencer increased to \$372,250,140 from \$371,275,459 budgeted the previous fiscal year.

Prior Year Taxes - Based on historical trends, economic forecasts, anticipated continuation of collection percentages, and adjusted by the size of the 2023 property tax receivable balance projected as of June 30, 2024.

Interest on Delinquent Taxes - Based on historical trends and current economic factors.

Municipal Vehicle Taxes - Based on \$10 per vehicle, currently approximately 2,600 vehicles. The revenues will be split equally between General Fund and Powell Bill.

Sales Tax Proceeds

Local Option Sales Tax - Based on estimates provided by the North Carolina League of Municipalities, historical trends.

Other Taxes

Utility Franchises - Based on estimates provided by the North Carolina League of Municipalities and historical trends.

Beer & Wine Tax - Based on estimates provided by the North Carolina League of Municipalities and historical trends.

Solid Waste Disposal - Based on forecast projections. This revenue source was created by the General Assembly and became effective during FY08-09. The State levies a \$2/ton "tipping fee" on municipal solid waste and construction/demolition materials deposited in all NC landfills and/or passing through transfer stations for any out-of-state disposal. It applies proceeds to different programs and then distributes 18.75% of the proceeds back to municipalities and counties on a per capita basis.

Miscellaneous Revenues

Local revenues - Based on historical trends and economic forecasts.

Interest on investments - Based on estimated cash balances and interest rate projections.

Federal Grants - Projection is based on awarded grant contracts and estimates of probability for other anticipated qualifying grant opportunities. This year the Town has included \$225,000 of its

remaining unobligated ARPA award. These funds will be used to assist the funding of salaries and fringe benefits.

State Grants - Projection is based on awarded grant contracts and estimates of probability for other anticipated qualifying opportunities. Includes \$75,000 from NC Commerce RED grant.

Powell Bill Fund Revenues

Non-operating Revenues

Powell Bill revenues - Based on estimates provided by the North Carolina League of Municipalities and the Office of State Budget and Management.

Interest on investments - Based on estimated cash balances and interest rate projections.

Capital Replacement and Reserve Fund Revenues

Non-operating Revenues

General Fund Contribution - Based on estimates of capital outlays anticipated in FY 2024-2025.



FY 2024-25 Expenditure Object Codes

Rowan's Original Gateway.

PERSONAL SERVICES

<u>Account</u>	<u>Definition</u>
121	SALARIES/WAGES - REGULAR: Gross earnings of all full-time employees subject to FICA and retirement regulations, includes potential developmental or performance increases.
122	SALARIES/WAGES - OVERTIME: Overtime earnings of all non-exempt employees, permanent and temporary.
125	SALARIES/WAGES - VOL FIRE: Per-call, per-night, or stipend earnings for volunteer members of the Fire Department.
126	PART-TIME/TEMPORARY: Gross earnings of continuously-employed, seasonal, or temporary employees with less than 1000 hours per year and no benefits. Includes interns under most circumstances. Does not include temporary employment agencies.
127	SALARIES/WAGES - BONUS: Holiday pay, longevity, and other bonuses.
131	SUPPLEMENTAL LAW RET: Payments made to supplemental retirement program for sworn law enforcement.
181	FICA: Social Security Tax paid for each permanent and temporary employee.
182	RETIREMENT: Employer's share of contributions into the NC Local Governmental Employees Retirement System for eligible employees, whether general or sworn law enforcement.
183	GROUP INSURANCE: Employer's share of cost for insurance programs on eligible employees.
184	401K CONTRIBUTION: Employer's contribution to a 401K plan of up to 5% match of eligible general employees' gross salary. Contribution is 5% for sworn law enforcement employees.
185	WORKERS' COMPENSATION: Cost of workers' compensation insurance.
186	UNEMPLOYMENT: Reimbursement on unemployment insurance on prior Town employees to the NC Division of Employment Security.

OPERATIONS

<u>Account</u>	<u>Definition</u>
191	SERVICES-ACCOUNTING: Retainers, fees and expenses paid to professional Certified Public Accountant (CPA) firms, not employees of the unit, for their special expertise. Includes annual audit expenses.
192	SERVICES-LEGAL: Fees and expenses paid to legal professionals, not employees of the Town, for their special expertise.
193	SERVICES-MEDICAL: Fees and expenses paid to medical professionals, not employees of the Town, for their special expertise. Fees paid to medical facilities for services.
194	CONTRACT SERVICES: Expenses paid to outside professionals for service (e.g., land appraisals, architects, and consultants). Covers temporary employment agencies. Includes all outside contractors used to fulfill a departmental operations mission that does not fit into any other line item. DOES NOT include services involved in maintenance and repairs of buildings, landscaping, equipment, vehicles, or maintenance contracts classified in acct. 440.
198	SERVICES-ENGINEERING: Fees and expenses paid to engineering professionals, not employees of the Town, for their special expertise.
211	JANITORIAL SUPPLIES: Cost of cleaning supplies, waxes, polishes, mops, brooms, etc.
212	UNIFORMS: Cost of uniforms or special clothing required worn by employees, includes purchase or rental.
213	SUPPLIES-SAFETY: Safety equipment and personal protective gear required by OSHA, Dept policies, or recommended by industrial practice. Includes safety boots.
230	SUPPLIES-EDUCATIONAL: Cost of educational supplies and material for instructional purposes.
248	SUPPLIES-CHEMICAL – Chemicals used as process supplies of foliage suppression, grounds maintenance, etc.
251	MOTOR FUEL & BULK LUBRICANTS: Motor Fuel, bulk oil, and other lubricants (bought in bulk) used for vehicles, heavy equipment, or other motorized equipment.
260	SUPPLIES-OFFICE: Cost of paper, pens, toner ink, and other miscellaneous office supplies that are routinely replenished.
291	SUPPLIES-DATA PROCESSING: Computer equipment, paper, and other supplies for data processing with a unit cost below \$5,000.
296	SUPPLIES-MEDICAL: Vaccines, and other medical supplies or medical kits.

<u>Account</u>	<u>Definition</u>
299	SUPPLIES AND MATERIALS: Any supplies, materials, radios, tools, or equipment with a unit cost below \$5,000 that would normally be unique to a department and are not logically classified as Supplies-Office.
311	TRAVEL: Payments made to reimburse staff for use of personal vehicles for business travel; or other eligible travel expenses associated with training needs or conducting Town business such as meals, lodging, airfare, parking, etc.
321	TELEPHONE & INTERNET: All telephone and internet services for all departments. Includes charges for basic and long-distance telephone service; data, fax, and special control circuits; installation and equipment charges; mobile phone bills/stipends; voice mail service; data plans; air cards; internet.
325	POSTAGE: Use of mail or package delivery companies.
329	OTHER COMMUNICATION: Radio System maintenance and related charges
331	UTILITIES: Payments to public and private institutions for use of electricity, natural gas, fuel oil, water, sewer, etc., used to operate facilities. Includes Fuel for generators.
341	PRINTING: Supplies needed for in-house printed documents or payments for use of professional printing services.
351	MAINTENANCE-BUILDINGS: Cleaning (including flooring), painting, and repairs to public buildings; replacement of worn-out heating and air conditioning equipment; landscaping, gardening, and grass mowing on grounds surrounding public buildings; excludes ongoing service contracts.
352	MAINTENANCE-EQUIPMENT: Service, parts, and repairs to mechanical equipment such as heavy construction equipment, minor office equipment, small machines, lawnmowers, etc.; excludes ongoing service contracts.
353	MAINTENANCE-VEHICLES: Service, parts, and repairs to automotive equipment in each department including supplies, parts, labor, grease, tires, washing/waxing, and accident repair.
354	MAINTENANCE-GROUNDS AND TREES: Landscaping, streetscape, or other maintenance and repairs along public rights-of-way.
355	MAINTENANCE-SIDEWALKS: Maintenance and Repairs to sidewalks and associated infrastructure along public rights-of-way.
356	MAINTENANCE-STREETS: Maintenance and repairs to public streets and associated infrastructure.
357	MAINTENANCE-PARKS AND TRAILS: Maintenance and repairs within town Parks, Trails, Greenways, or other recreational areas.

<u>Account</u>	<u>Definition</u>
370	ADVERTISING: Newspaper advertisements for tax sales, elections, bond referendums, bid openings, sales of surplus property, public hearings, required notices, or other general advertising regarding Town services.
395	TRAINING: Schools, seminars, workshops, or other training for Town employees. Includes professional association meetings and conferences; also, tests for certification by professional associations. Includes food, provisions, or other items to facilitate group meetings. DOES NOT include manuals, subscriptions, etc. not directly associated with a specific activity, or training devices such as televisions, computers, projectors, or related accessories. DOES NOT include tuition reimbursement.
400	DAVID W. TREME STAFF DEVELOPMENT FUND – A tuition reimbursement program established to support continuing education and professional development activities of Town staff. Reimbursable expenses include tuition, books, and other related fees for approved staff members to continue their education on their personal time.
439	EQUIPMENT RENTAL – Cost of renting buildings, office space, automobiles, trucks, radios, mobile pagers, construction, portable toilets, copiers, and other office equipment not owned by the Town.
440	MAINTENANCE CONTRACTS: Contracts for a specified period for repairing or maintaining Town buildings, equipment, software, or other infrastructure.
441	LICENSE FEE: Software licensing fees to acquire or renew “seats” allowing for use of the software.
451	INSURANCE-PROP/GEN/PROF LIAB: Liability and property damage insurance, fire insurance on public buildings and facilities, Police and Public Official liability insurance, and any other types other than vehicle and group insurance.
452	INSURANCE-VEHICLES: Liability and property damage insurance on vehicles.
453	INSURANCE-BONDS: Public official bonds required by state statutes.
491	DUES & SUBSCRIPTIONS – Memberships in professional associations for the Town, Departments, and officials/staff and subscriptions to technical or relevant publications. Includes employee permit fees from the State of NC.
499	MISCELLANEOUS: Small costs that typically do not fit within specific categories.

CAPITAL OUTLAY (CO)

520 CO-DATA PROCESSING EQUIPMENT – Cost of data processing equipment with a unit cost of \$5,000 or more.

<u>Account</u>	<u>Definition</u>
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521	CO-SOFTWARE – Purchase of computer software with a unit cost of \$5,000 or more. DOES NOT include licenses (see 441 “License Fee”).
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540 CO-VEHICLES – Cars, trucks, or other vehicles that have as one of their primary functions transportation from one place to another with a unit cost of \$5,000 or more. Generally vehicles titled by NCDMV. Include tags and road use taxes.

550 CO-EQUIPMENT – Tangible property not included in another line-item account with a unit cost of \$5,000 or more. Often includes medium-heavy duty machinery.

555 CO-OFFICE FURNITURE & EQUIP: – Furniture items such as desks and tables with an expected life of over one year with a unit cost of \$5,000 or more.

560 CO-BUILDINGS & IMPROVEMENTS – The cost of purchasing buildings or adding improvements to existing ones with a unit cost of \$5,000 or more.

570 CO-LAND – Cost of acquisition of land or easement.

580 CO-INFRASTRUCTURE — Includes infrastructure projects over \$5,000 which are not accounted for in a separate line item.

TRANSFERS AND AID TO OTHER PROGRAMS

600	NONPROFIT GRANTS
610	COMMUNITY APPEARANCE COMMISSION
620	HISTORIC PRESERVATION COMMISSION
625	SENIOR CITIZENS COUNCIL
630	ROWAN COUNTY ELECTIONS
631	ROWAN COUNTY TAX COLLECTIONS
640	TOURISM AND EVENTS

DEBT SERVICE

710 PRINCIPAL: Amount required to pay principal amount on outstanding bonds, loans, or other financing.

720 INTEREST: Amount required to pay interest on outstanding bonds, loans, or other financing.

750 LEASE PAYMENTS: Amount required to pay principal/interest on installment purchase items.

CONTINGENCIES

999 CONTINGENCIES: Amount for Governing Body to allocate to unforeseen expenditures.

Revenue Summary - General Fund

Proposed Tax Rate => \$0.62

Description	FY22/23 Actual	FY23/24 Adopted	FY23/24 Amended	FY24/25 Recommended
Taxes, Prior Years	\$ 11,355	\$ 12,000	\$ 12,000	\$ 12,000
Taxes, 3rd Prior Yr	2,263	4,500	4,500	3,600
Taxes, 2nd Prior Yr	5,592	6,000	6,000	6,000
Taxes, First Prior Year	14,750	30,000	30,000	21,000
Ad Valorem Taxes Property	1,530,555	1,864,765	1,864,765	2,144,056
Ad Valorem Taxes Vehicle	159,410	131,918	131,918	176,895
Tax Interest & Penalties	15,129	15,000	15,000	15,000
Dog Tax	-	-	-	-
Total Ad Valorem Taxes	1,739,053	2,064,183	2,064,183	2,378,551
1% Sales Tax (Art 39)	386,682	429,710	429,710	396,091
1/2% Sales Tax (Art 40)	235,047	258,245	258,245	261,137
1/2% Sales Tax (Art 42)	190,439	211,842	211,842	195,053
1/2% Sales Tax (Art 44)	322,776	350,693	350,693	341,988
Total Sales Tax Proceeds	1,134,944	1,250,490	1,250,490	1,194,269
Federal Drug Seizures	0	-	-	-
State Drug Seizures	13	-	-	-
Beer & Wine Tax	14,993	14,059	14,059	14,500
Utility Franchise Tax	204,142	200,000	200,000	200,000
Solid Waste Disposal	3,246	2,600	2,600	2,600
Total Other Taxes & Proceeds	222,394	216,659	216,659	217,100
Court, Pkg Fees, Report	626	1,500	1,500	1,500
First Responder Fees	6,520	4,020	4,020	8,000
Rowan-Salis Schools Match	134,519	152,662	229,074	237,632
Nctm Payments	26,811	29,248	29,248	32,428
Water Bond From Salisbury	-	-	-	-
Zoning Fees	13,286	10,000	10,000	10,000
Lien Payments	43,355	12,000	12,000	15,000
Sol/Waste Collection Fees	225,806	220,000	220,000	264,745
Yard Waste Sales	1,379	1,000	1,000	2,000
Investment Earnings	107,837	120,000	120,000	120,000
Donations-Police	600	-	-	-
Donations-Other	24,020	6,000	8,500	12,000
Donations- Fire Department	-	-	-	-
Donations- Committees	-	-	-	-
Sales-Fixed Assets	-	20,000	20,000	55,000
Abc Revenues	15,881	12,000	12,000	16,000
Insurance Reimbursement	2	-	3,810	-
Miscellaneous Revenues	6,409	25,000	25,000	7,500
Civil Citations Pd	705	300	300	50
Civil Citations Land	-	100	100	100
Library Park Res. Fees	-	-	-	-
Stanback Forest Res. Fees	-	-	-	-
State Shared Revenue-Fi	13,792	13,800	13,800	13,500
Lease Proceeds	-	-	401,840	-
Federal Grant - ARPA	586,000	226,997	226,997	225,000
Other Grants	45,000	90,050	108,488	42,500
Grants - Standback Forest	-	5,000	5,000	5,000
State Grants	85,027	-	655,841	75,000
Federal Grants	-	414,588	1,625	-
Total Miscellaneous Revenues	1,337,574	1,364,265	2,110,143	1,142,955
Appropriated Fund Balance	-	369,583	654,745	184,120
Appropriated Capital Reserve	-	210,298	210,298	272,811
Total Revenues	\$ 4,433,966	\$ 5,475,478	\$ 6,506,518	\$ 5,389,806

Expenditure Summary - General Fund

	FY22/23 Actual	FY23/24 Adopted	FY23/24 Amended	FY24/25 Recommended
Revenue	\$ 4,433,966	\$ 5,475,478	\$ 6,506,518	\$ 5,389,806
Expenditures				
<i>Governing Body</i>				
Personnel	\$ 26,563	\$ 26,563	\$ 26,563	\$ 26,563
Operations	125,610	144,203	179,501	127,926
Capital Outlay	-	-	10,000	-
Aid to Other Programs	41,550	80,500	90,000	157,750
Transfers to Other Funds	324,938	210,298	210,298	272,811
Contingency	-	25,000	5,000	20,000
Total	\$ 518,661	\$ 486,564	\$ 521,362	\$ 605,050
<i>Administration</i>				
Personnel	\$ 282,728	\$ 443,051	\$ 432,644	\$ 444,617
Operations	364,846	487,320	537,952	337,856
Capital Outlay	20,525	1,500	32,700	-
Transfers to Other Funds	-	-	-	-
Debt Service	128,396	128,396	128,396	128,396
Total	\$ 796,495	\$ 1,060,267	\$ 1,131,692	\$ 910,869
<i>Police (includes Code Enforcement)</i>				
Personnel	\$ 983,749	\$ 1,355,194	\$ 1,426,387	\$ 1,552,570
Operations	172,259	218,928	229,267	257,854
Capital Outlay	157,395	3,060	209,943	-
Debt Service	-	-	-	9,658
Total	\$ 1,313,403	\$ 1,577,182	\$ 1,865,597	\$ 1,820,082
<i>Fire</i>				
Personnel	\$ 465,609	\$ 899,629	\$ 541,374	\$ 765,024
Operations	137,486	192,703	179,287	187,488
Capital Outlay	148,607	-	17,114	-
Debt Service	18,251	18,251	18,251	-
Total	\$ 769,953	\$ 1,110,583	\$ 756,026	\$ 952,512
<i>Streets</i>				
Personnel	\$ 220,955	\$ 346,539	\$ 345,251	\$ 352,481
Operations	166,579	137,563	758,562	149,891
Capital Outlay	50,404	18,300	18,300	-
Total	\$ 437,938	\$ 502,402	\$ 1,122,113	\$ 502,372
<i>Solid Waste</i>				
Personnel	\$ 305,137	\$ 282,373	\$ 282,373	\$ 289,531
Operations	151,450	132,093	137,088	133,377
Capital Outlay	-	-	360,814	-
Debt Service	14,885	37,909	37,909	37,909
Total	\$ 471,472	\$ 452,375	\$ 818,184	\$ 460,817
<i>Library</i>				
Personnel	\$ 16,425	\$ 18,595	\$ 18,595	\$ 17,625
Operations	41,490	21,356	23,856	28,211
Capital Outlay	-	-	-	-
Total	\$ 57,915	\$ 39,951	\$ 42,451	\$ 45,836
<i>Recreation</i>				
Personnel	\$ -	\$ -	\$ -	\$ 32,653
Operations	19,632	21,154	24,093	59,615
Transfers to Other Funds	71,000	225,000	225,000	-
Total	\$ 90,632	\$ 246,154	\$ 249,093	\$ 92,268
Grand Totals				
Personnel	\$ 2,301,166	\$ 3,371,944	\$ 3,073,187	\$ 3,481,064
Operations	1,179,352	1,355,320	2,069,606	1,282,218
Capital Outlay	376,931	22,860	648,871	-
Debt Service	161,532	184,556	184,556	175,963
Aid to Other Programs	41,550	80,500	90,000	157,750
Transfers to Other Funds	395,938	435,298	435,298	272,811
Contingency	-	25,000	5,000	20,000
Total Expenditures	\$ 4,456,469	\$ 5,475,478	\$ 6,506,518	\$ 5,389,806

General Fund Departmental Expenditure Summaries

4110 Governing Body

4110 Governing Body	FY24/25 Recommended
10-4110-121 Salaries/Wages-Regular	\$ 24,675
10-4110-181 FICA	1,888
<i>Personnel</i>	<i>26,563</i>
10-4110-191 Services-Accounting	22,000
10-4110-192 Services-Legal	27,500
10-4110-194 Contract Services	26,300
10-4110-212 Uniforms	280
10-4110-299 Supplies and Materials	1,000
10-4110-311 Travel	2,500
10-4110-321 Telephone and Internet	539
10-4110-395 Training	5,175
10-4110-451 Insurance-Prop/Gen/Prof Liab	3,049
10-4110-491 Dues and Subscriptions	14,718
10-4110-631 Rowan County Tax Collector	24,865
<i>Operations</i>	<i>127,926</i>
10-4110-570 CO-Land	-
<i>Capital Outlay</i>	<i>-</i>
10-4110-600 Nonprofit Grants	98,750
10-4110-610 Community Appearance Comm	16,500
10-4110-620 Historic Preservation Comm	12,500
10-4110-630 Rowan County Elections	-
10-4110-640 Tourism and Events	30,000
<i>Aid to Other Programs</i>	<i>157,750</i>
10-4110-930 Transfer to Capital Reserve Fd	272,811
<i>Transfers to Other Funds</i>	<i>272,811</i>
10-4110-999 Contingencies	20,000
<i>Contingency</i>	<i>20,000</i>
<i>Total</i>	<i>\$ 605,050</i>

4130 Administration

4130 Administration (Town Hall)	FY24/25 Recommended
10-4130-121 Salaries/Wages-Regular	\$ 297,803
10-4130-126 Salaries/Wages/Temporary	20,163
10-4130-127 Salaries/Wages-Bonus	5,000
10-4130-181 FICA	24,051
10-4130-182 Retirement	42,915
10-4130-183 Group Insurance	40,924
10-4130-184 401K Contribution	11,214
10-4130-185 Workers Compensation	547
10-4130-186 Unemployment	2,000
<i>Personnel</i>	<i>444,617</i>
10-4130-193 Medical Services	3,297
10-4130-194 Contract Services	154,186
10-4130-198 Services-Engineering	25,000
10-4130-211 Janitorial Supplies	1,500
10-4130-212 Uniforms	360
10-4130-260 Supplies-Office	3,000
10-4130-296 Supplies-Medical	100
10-4130-299 Miscellaneous Supplies	2,720
10-4130-311 Travel	5,573
10-4130-321 Telephone & Internet	8,304
10-4130-325 Postage	2,364
10-4130-331 Utilities	25,800
10-4130-341 Printing	1,000
10-4130-351 Maintenance-Buildings	16,500
10-4130-370 Advertising	6,300
10-4130-395 Training	7,098
10-4130-400 David Treme Education Fund	5,000
10-4130-439 Equipment Rental	4,959
10-4130-440 Maintenance Contracts	23,332
10-4130-441 License Fee	24,597
10-4130-451 Insurance-Prop/Gen/Prof Liab	9,836
10-4130-453 Insurance-Bonds	1,373
10-4130-491 Dues & Subscriptions	4,657
10-4130-499 Miscellaneous	1,000
<i>Operations</i>	<i>337,856</i>
10-4130-710 Principal	71,271
10-4130-720 Interest	57,125
<i>Debt Service</i>	<i>128,396</i>
<i>Total</i>	<i>\$ 910,869</i>

4310 Police

4310 Police	FY24/25 Recommended
10-4310-121 Salaries/Wages-Regular	\$ 1,013,739
10-4310-122 Salaries/Wages-Overtime	5,000
10-4310-126 Part-Time/Temporary	27,091
10-4310-127 Salaries/Wages-Bonus	21,500
10-4310-131 Supplemental Law Retirement	7,135
10-4310-181 FICA	79,639
10-4310-182 Retirement	156,572
10-4310-183 Group Insurance	168,064
10-4310-184 401K Contribution	50,613
10-4310-185 Workers Compensation	23,217
<i>Personnel</i>	<i>1,552,570</i>
10-4310-193 Services-Medical	1,725
10-4310-194 Contract Services	14,066
10-4310-212 Uniforms	16,000
10-4310-213 Supplies-Safety	4,775
10-4310-251 Motor Fuel and Lubricants	50,000
10-4310-260 Supplies-Office	1,700
10-4310-291 Supplies - Data Processing	5,204
10-4310-296 Supplies - Medical	1,010
10-4310-299 Supplies and Materials	15,887
10-4310-311 Travel	1,750
10-4310-321 Telephone and Internet	18,757
10-4310-329 Other Communication	4,320
10-4310-341 Printing	400
10-4310-352 Maintenance-Equipment	2,500
10-4310-353 Maintenance-Vehicles	14,000
10-4310-395 Training	7,640
10-4310-440 Maintenance Contracts	32,432
10-4310-441 License Fee	17,646
10-4310-451 Insurance-Prop/Gen/Prof Liabl	24,418
10-4310-452 Insurance-Vehicles	19,779
10-4310-491 Dues and Subscriptions	2,645
10-4310-499 Miscellaneous	1,200
<i>Operations</i>	<i>257,854</i>
10-4310-750 Lease PYMTS Computer SYS	9,658
<i>Debt Service</i>	<i>9,658</i>
<i>Total</i>	<i>\$ 1,820,082</i>

4340 Fire

4340 Fire	FY24/25 Recommended
10-4340-121 Salaries/Wages-Regular	\$ 486,066
10-4340-122 Salaries/Wages-Overtime	15,000
10-4340-126 Part-Time/Temporary	27,959
10-4340-127 Salaries/Wages-Bonus	15,500
10-4340-181 FICA	40,869
10-4340-182 Retirement	72,923
10-4340-183 Group Insurance	69,767
10-4340-184 401K Contribution	22,080
10-4340-185 Workers Compensation	14,860
<i>Personnel</i>	<i>765,024</i>
10-4340-194 Contract Services	19,258
10-4340-211 Janitorial Supplies	2,000
10-4340-212 Uniforms	12,500
10-4340-213 Supplies-Safety	39,840
10-4340-230 Supplies - Educational	5,518
10-4340-251 Motor Fuel & Lubricants	19,200
10-4340-260 Supplies-Office	1,500
10-4340-296 Supplies-Medical	5,000
10-4340-299 Supplies and Materials	3,500
10-4340-311 Travel	3,050
10-4340-321 Telephone and Internet	9,852
10-4340-331 Utilities	10,392
10-4340-351 Maintenance-Buildings	10,800
10-4340-352 Maintenance-Equipment	4,000
10-4340-353 Maintenance-Vehicles	15,000
10-4340-354 Maintenance-Grounds and Trees	1,000
10-4340-395 Training	4,800
10-4340-440 Maintenance Contracts	2,580
10-4340-451 Insurance-Prop/Gen/Prof Liab	7,160
10-4340-452 Insurance-Vehicles	4,783
10-4340-491 Dues and Subscriptions	4,755
10-4340-499 Miscellaneous	1,000
<i>Operations</i>	<i>187,488</i>
<i>Total</i>	<i>\$ 952,512</i>

4510 Streets (Public Works)

4510 Streets	FY24/25 Recommended
10-4510-121 Salaries/Wages-Regular	\$ 214,100
10-4510-122 Salaries/Wages-Overtime	2,000
10-4510-126 Part-Time/Temporary	17,202
10-4510-127 Salaries/Wages-Bonus	5,900
10-4510-181 FICA	17,702
10-4510-182 Retirement	31,585
10-4510-183 Group Insurance	45,757
10-4510-184 401K Contribution	9,854
10-4510-185 Workers Compensation	8,381
<i>Personnel</i>	<i>352,481</i>
10-4510-211 Janitorial Supplies	750
10-4510-212 Uniforms	4,500
10-4510-213 Supplies-Safety	3,150
10-4510-251 Motor Fuel & Lubricants	22,000
10-4510-260 Supplies-Office	250
10-4510-299 Supplies and Materials	7,000
10-4510-311 Travel	100
10-4510-321 Telephone and Internet	2,577
10-4510-329 Other Communication	120
10-4510-331 Utilities	59,318
10-4510-351 Maintenance-Buildings	4,000
10-4510-352 Maintenance-Equipment	4,000
10-4510-353 Maintenance-Vehicles	9,500
10-4510-354 Maintenance Grounds and Trees	20,000
10-4510-356 Maintenance-Streets	2,500
10-4510-440 Maintenance Contracts	1,352
10-4510-451 Insurance-Pro/Gen/Prof Liab	2,959
10-4510-452 Insurance-Vehicles	3,510
10-4510-491 Dues and Subscriptions	825
10-4510-499 Miscellaneous	1,480
<i>Operations</i>	<i>149,891</i>
<i>Total</i>	<i>\$ 502,372</i>

4710 Solid Waste (Public Works)

	FY24/25
4710 Solid/Yard Operations	Recommended
10-4710-121 Salaries/Wages-Regular	\$ 186,633
10-4710-122 Salaries/Wages-Overtime	2,500
10-4710-127 Salaries/Wages-Bonus	4,500
10-4710-181 FICA	14,331
10-4710-182 Retirement	25,571
10-4710-183 Group Insurance	38,064
10-4710-184 401K Contribution	9,367
10-4710-185 Workers Compensation	8,565
Personnel	289,531
10-4710-194 Contract Services	16,500
10-4710-211 Janitorial Supplies	500
10-4710-212 Uniforms	6,000
10-4710-213 Safety Supplies	1,000
10-4710-230 Supplies-Educational	200
10-4710-251 Motor Fuel and Lubricants	14,452
10-4710-299 Supplies and Materials	12,000
10-4710-321 Telephone and Internet	1,505
10-4710-352 Maintenance-Equipment	3,950
10-4710-353 Maintenance-Vehicles	7,000
10-4710-370 Advertising	150
10-4710-395 Training	1,500
10-4710-397 Landfill Ser Tipping Fee	62,000
10-4710-440 Maintenance Contracts	200
10-4710-451 Insurance-Prop/Gen/Prof Liab	2,280
10-4710-452 Insurance-Vehicles	4,140
10-4710-499 Miscellaneous	-
Operations	133,377
10-4710-750 Lease Payments	37,909
Debt Service	37,909
Total	\$ 460,817

6110 Library

6110 Library	FY24/25 Recommended
10-6110-126 Part-Time/Temporary	15,911
10-6110-127 Salaries/Wages-Bonus	500
10-6110-181 FICA	1,214
<i>Personnel</i>	<i>17,625</i>
10-6110-194 Contract Services	2,000
10-6110-260 Supplies-Office	600
10-6110-299 Supplies	2,050
10-6110-311 Travel	532
10-6110-321 Telephone and Internet	2,249
10-6110-331 Utilities	9,372
10-6110-351 Maintenance-Buildings	6,250
10-6110-370 Advertising	300
10-6110-395 Training	150
10-6110-440 Maintenance Contracts	1,827
10-6110-451 Insurance-Pro/Gen/Prof Liab	2,521
10-6110-491 Dues and Subscriptions	360
<i>Operations</i>	<i>28,211</i>
<i>Total</i>	<i>\$ 45,836</i>

6120 Recreation (Public Works)

6120 Recreation	FY24/25 Recommended
10-6120-121 Salaries/Wages-Regular	\$ 22,903
10-6120-181 FICA	1,752
10-6120-182 Retirement	3,126
10-6120-183 Group Insurance	3,686
10-6120-184 401k Contribution	1,145
10-6120-185 Workers Compensation	41
<i>Personnel</i>	<i>32,653</i>
10-6120-194 Contract Services	35,000
10-6120-198 Services-Engineering	6,000
10-6120-299 Supplies and Materials	750
10-6120-331 Utilities	4,620
10-6120-357 Maintenance-Parks and Trails	13,100
10-6120-451 Insurance-Prop/Gen/Prof Liab	145
<i>Operations</i>	<i>59,615</i>
<i>Total</i>	<i>\$ 92,268</i>

Powell Bill Fund

	FY22/23 Actual	FY23/24 Adopted	FY23/24 Amended	FY24/25 Recommended
Revenue	\$ 122,805	\$ 174,000	\$ 394,000	\$ 154,971
Expenditures				
<i>Powell Bill</i>				
Personnel	\$ 15,481	\$ 16,377	\$ 16,377	\$ 17,179
Operations	39,056	42,000	42,000	137,792
Capital Outlay	-	115,623	335,623	-
Total	\$ 54,537	\$ 174,000	\$ 394,000	\$ 154,971

Revenue Summary - Powell Bill

Account No.	Description	FY22/23 Actual	FY23/24 Adopted	FY23/24 Amended	FY24/25 Recommended
20-3328-000	Powell Bill Revenue	\$ 110,927	\$ 111,000	\$ 111,000	\$ 144,971
20-3831-000	Investment Earnings	11,878	13,000	13,000	10,000
20-3991-000	Appropriated Fund Balance	-	50,000	270,000	-
	Total Revenue	\$ 122,805	\$ 174,000	\$ 394,000	\$ 154,971

Expenditure Summary - Powell Bill

20-4510 Powell Bill	FY24/25 Recommended	FY24/25 Recommended
20-4510-121 Salaries/Wages-Regular	\$ 11,990	\$ 11,990
20-4510-127 Salaries/Wages-Bonus	200	200
20-4510-181 FICA	902	902
20-4510-182 Retirement	1,609	1,609
20-4510-183 Group Insurance	1,889	1,889
20-4510-184 401K Contribution	589	589
Personnel	17,179	17,179
20-4510-198 Services-Engineering	5,000	5,000
20-4510-299 Supplies and Materials	2,000	2,000
20-4510-355 Maintenance-Sidewalks	12,000	12,000
20-4510-356 Maintenance-Streets	118,792	118,792
Operations	137,792	137,792
	\$ 154,971	\$ 154,971

Capital Reserve and Replacement Fund

	FY22/23 Actual	FY 23/24 Adopted	FY23/24 Amended	FY24/25 Recommended
Revenue	\$ 324,938	\$ 210,298	\$ 1,162,282	\$ 326,511
Expenditures				
Governing Body				
Capital Outlay	9,950	59,000	59,000	-
Administration				
Capital Outlay	3,544	1,075	1,075	-
Police				
Capital Outlay	181,981	142,823	223,487	64,754
Fire				
Capital Outlay	-	-	891,820	248,558
Streets				
Capital Outlay	36,970	1,075	1,075	13,199
Solid/Yard Operations				
Capital Outlay	-	6,325	6,325	-
Library				
Capital Outlay	-	-	-	-
Total	\$ 232,445	\$ 210,298	\$ 1,182,782	\$ 326,511

Revenue Summary – Capital Reserve and Replacement Fund

Account No.	Description	FY22/23 Actual	FY 23/24 Adopted	FY23/24 Amended	FY24/25 Recommended
30-3835-000	Sales- Fixed Assets			\$ 20,500.00	
30-3920-000	Lease Financing	\$ -	\$ -	\$ 893,821	\$ -
30-3984-010	General Fund Contribution	324,938	210,298	210,298	276,511
30-3991-000	Appropriated Fund Balance	-	-	58,163	50,000
	Total Revenue	\$ 324,938	\$ 210,298	\$ 1,162,282	\$ 326,511

Expenditure Summary - Capital Reserve and Replacement Fund

4110 Governing Body	FY24/25 Recommended
30-4110-570 Land	\$ -
30-4110-999 Contingency	-
Total	-
4130 Administration	
30-4130-291 Supplies - Data Processing	\$ -
Total	-
4310 Police	
30-4310-291 Supplies - Data Processing	\$ 5,974
30-4310-540 CO - Vehicles	43,680
30-4310-550 CO - Other Equipment	15,100
Total	64,754
4340 Fire	
30-4340-291 Supplies - Data Processing	\$ -
30-4340-540 CO - Vehicles	248,558
Total	248,558
4510 Streets	
30-4510-291 Supplies - Data Processing	\$ -
30-4510-540 CO-Vehicles	13,199
Total	13,199
4710 Solid/Yard Operations	
30-4710-550 CO-Other Equipment	\$ -
Total	-
6110 Library	
30-6110-291 Supplies - Data Processing	\$ -
Total	-
Grand Total	\$ 326,511

Appendix A: Fees and Charges

FISCAL YEAR 2024-2025 Town of Spencer Fees and Charges

BUILDING CONSTRUCTION AND RELATED ACTIVITIES

§ 50.12 Temporary Use Commercial Dumpster Permit.....	\$5.00
§ 152.67 Commercial Maintenance Code Violation Appeal.....	\$300.00
§ 153.08 Flood Damage Prevention Development Permit (per structure).....	\$25.00
§ 153.42 Flood Damage Prevention Appeal.....	\$300.00
§ 152.67 Flood Damage Prevention.....	\$300.00
Private Sewage Disposal System Application and Permit Fee.....	\$50.00

SOLID WASTE COLLECTION MONTHLY FEE

Residential:.....	\$18.00
Commercial:.....	\$30.00

SOLID WASTE EXTRA OR REPLACEMENT CARTS..... Based on actual cost to Town
Repair or replacement of damaged carts provided free of charge.

SOLID WASTE BULKY ITEM COLLECTION FEES *(normal bulk item program was eliminated FY14-15)*

Items requiring use of backhoe.....	\$50.00
Bulk brush removal minimum charge.....	\$50.00

Note: Charges for specific cases to be calculated by Public Works Director or designee based upon site visit. All fees must be paid in advance.

STREETS & SIDEWALKS

Excavation, Curb Cut Permit.....	\$50.00
Driveway Permit.....	\$25.00
Pole and Wire Permit.....	\$5.00 per pole

CIVIL PENALTIES

See Town of Spencer Code of Ordinances for various Civil and Criminal Penalties

Parking in Fire Lane.....	\$50.00
Parking within 15' of Hydrant/FDC.....	\$50.00
Fire Hydrant Obstruction.....	\$25.00
Burn Ordinance Violation.....	\$50.00
General ordinance violation with civil penalty not otherwise specified.....	\$50.00

SUBDIVISION PLATS, ZONING REVIEW/APPROVAL, HISTORIC DISTRICT REVIEW APPROVAL

Subdivisions	Fee
Conveyance Plat ¹	\$10
Exception/Recombination Plat ¹	\$75
Preliminary Plat Review – less than 24 lots ²	\$250
Preliminary Plat Review – 25-50 lots ²	\$500
Preliminary Plat Review – more than 50 lots ²	\$750 + \$20 per lot over 100
Preliminary Plat – Applicant Appeal ²	\$100
Preliminary Plat – Minor Revision ²	\$50
Preliminary Plat – Major Revision ²	\$150
Final Plat Review – Major Subdivision ^{1,3} (If a third submittal is required an additional review fee will be collected)	\$175 per map
Final Plat Review – Minor Subdivision ^{1,3} (If a third submittal is required an additional review fee will be collected)	\$50 per map sheet
Letter of Credit Bond/Review (A fee applies to revisions, replacements and partial release requests)	\$100 + engineers' cost
Time Extension for Plat Approval	\$150
Sketch Plat Review	\$100

Zoning Permit	Fee
Single, Two Family structures and mobile homes	\$50 + \$35 for permits subject to design review
Single Family attached/multi-family (condo, apartments, townhomes, etc.)	\$50 + \$5 per unit
Residential Addition/Accessory Structures	\$50
Fences	\$25
Non-residential	\$50 per structure + zoning plan review fee if applicable
Temporary Construction Trailers	\$75
Temporary Use Permits	\$75
Home Occupation Permits	\$75
Zoning Verification Letter	\$25
Zoning Verification Email	\$0
Certificate of Non-Conformity Adjustment	\$50
Special Use Permit Application (whether or not approval is granted)	\$550
Vested Rights Process	\$250
Driveway Connection	\$25
Curb Cut	\$50
Fences	\$25

Zoning (Text &/or Map) Amendment	Fee
Zoning Amendment (except Conditional Zoning)	\$550
Conditional Zoning	\$650

¹ Recordation by owner/developer.

² Site plan review required.

³ All easements shown on final plat or site plan.

Site Development Plan Review	Fee
Predevelopment Meeting	\$0
Sketch Plan Review	\$100
Site Development Plan Review	\$100
Site Construction Plan Review	\$100 per page
Final Plat with Required Easements ^{2,3}	\$150 per page

Sign Permits	Fee
Permanent Sign	\$50 each
Outdoor Advertising Sign (Billboard)	\$500
Temporary Sign	\$0

Board of Adjustment	Fee
Variance Application	
Residential	\$200
Non-Residential & Multi-Family	\$350
Appeal of Zoning Administrator Decision/Interpretation Request (refunded if overturned)	\$100
Appeals not requiring public notification	\$50

Fine for Construction Without Permits	Fee
Where construction begins without the appropriate permits in place, permit cost shall be doubled	Normal Fee x2

Historic District	Fee
Certificate of Appropriateness, Routine Work	\$0
Certificate of Appropriateness, Minor Work	\$25
Certificate of Appropriateness, Major Work	\$50
Certificate of Appropriateness, After-the-Fact	\$250

Other	Fee
Street/Alley Closing Fee	\$250 + survey and petition work
Plotted Maps, Ordinance Copies, Etc.	Production cost
Voluntary Annexation Petition (per parcel)	\$250 + survey
Demolition	\$50
Temporary Dumpster	\$5
Permanent Dumpster	\$50
Portable-On-Demand Unit (POD)	\$0

ADMINISTRATIVE/ MISCELLANEOUS FEES

Special Event Permit.....	\$20.00
Voluntary Annexation Petition (per parcel).....	\$175.00
Police Reports, request by mail.....	\$2.00
Police Fingerprinting Request.....	\$15.00
Parade/ Picket Permits.....	\$5.00
Standards Manual (includes zoning and subdivisions).....	\$50.00
Copy of Current Budget.....	\$10.00
Copy of Historic District Guidelines.....	cost of reproduction
Copy of Plotted Maps / Zoning Map.....	cost of reproduction

Municipal Code of Ordinances.....	\$175.00
Xerox copies.....	\$.25/page
FAX service.....	\$1.00 first page plus \$.50 each additional page
Town logo merchandise.....	Cost plus \$5 or 10 percent, whichever is less
Police Off-Duty rate (per officer, per hour).....	\$35
Fire Off-Duty rate (per firefighter, per hour).....	\$30
Fire Apparatus Daily Rate: (may be waived for planned public education events targeting the local population).....	\$75

Police Evidence Courtesy Storage Monthly Rate (may be pro-rated by the week):

Less than 1 cubic yard.....	\$100.00
More than 1 cubic yard.....	\$300.00

Nuisance Abatement and Residential Rental Property Remedial Action Program:

Administrative Fee (applicable as Rental Registration Fee).....	\$175.00
Mobilization fee (includes first½ hour).....	\$175.00
Abatement fee (following first½ hour).....	\$62.50 per½ hour
Abatement requiring backhoe.....	additional \$25.00 per½ hour

STANBACK FOREST SHELTER RENTAL

Shelters.....	½ day \$25.00 full-day \$50
Security Deposit.....	\$100.00

LIBRARY PARK RENTAL

Park Rental Fee including Gazebo.....	\$50.00
Security Deposit.....	\$50.00

8th STREET BALL PARK RENTAL

Park Rental Fee.....	\$50.00
Security Deposit.....	\$100.00

MULCH

- The Public Works Director may limit or discontinue mulch giveaway at any time based on the need to maintain an adequate supply of mulch for Town services. Public Works Department (PWD) will load based upon its determination of its most suitable, available loader for the subject vehicle size:
 Small bucket approximately 0.5 yd³
 Large bucket approximately 1.75 yd³
- On two dates out of the year (one Spring, one Fall - to be determined and subject to rain makeup), mulch giveaway is free for all town residents who drive to Public Works mulch yard to be loaded. PWD may limit the amount of any large-volume vehicles to 5 scoops each trip depending on the waiting line.
- Any other time for town residents must be pre-arranged with the Public Works Director:
 \$3 / small bucket \$5 / large bucket
- Out-of-town residents (during designated giveaways, or at any other time pre-arranged with the Public Works Director):
 \$7 / small bucket \$10 / large bucket
- Delivery (mulch included) anywhere within the town's corporate limits:
 1-ton ("pickup") dump truck (approximately 7 yd³).....\$25 / load
 Large dump truck (approximately 10 yd³).....\$35 / load
- Oversized loading (such as tandem dump trucks, up to approximately 30 yd³).....\$75

Appendix B: Staffing Summary

*U = Ungraded Classification

	Grade	FY24 Staff	FY25 Prop Staff	Change	Note
Town Hall (Administration)					
Office Assistant	11	1	1	-	
Accounting Clerk	13	1	1	-	
Town Clerk	16	1	1	-	FLSA status change (January)
Finance Officer	24	1	1	-	
Town Manager	U	1	1	-	
MPA Intern	U			-	
TOTAL		5	5	-	
Library					
Library Assistant	3			-	As needed to fill in for LC
Library Coordinator	6	0.5	0.5	-	
TOTAL		0.5	0.5	-	
Recreation					
Active Living Coordinator	16		1	1	New position (January)
TOTAL		0	1	1	
Police					
Police Administrative Assistant	11	1	1	-	
Code Enforcement Officer	14	1	1	-	
Reserve Police Officer	U			-	\$18.50/hr
Police Officer	16	10	10	-	
Police School Resource Officer	17	3	3	-	
Police Corporal/Detective	17	1	1	-	
Police Sergeant	19	2	1	-1	Rec 1 new Sgt (January)
Police Lieutenant	20		2	2	Rec reclass 2 Sgts to LT
Police Chief	25	1	1	-	
TOTAL		19	20	1	
Fire					
Vol. Firefighter	U			-	
Part-Time Firefighter	U			-	\$15/hr
Firefighter	14	3	3	-	Added June 2024
Fire Engineer	15	3	3	-	Added April 2024
Fire Captain	16	3	3	-	Formerly Lieutenant
Fire Captain (volunteer)	U			-	
Part-Time Deputy Fire Chief	U			-	\$20/hr
Fire Chief	22	1	1	-	
TOTAL		10	10	-	
Public Works					
Solid Waste					
Public Works Crew Member	8	2	1	-1	ASL Transition Phase 2
Sanitation Equipment Operator	10	1	1	-	
Mechanic	12	0.5	0.5	-	
Public Works Manager	13	0.5	0.5	-	
Public Works Director	25	0.425	0.425	-	
Streets					
Public Works Crew Member	8	4.5	5.5	1	ASL Transition Phase 2
Mechanic	12	0.5	0.5	-	
Public Works Manager	13	0.5	0.5	-	
Public Works Director	25	0.425	0.425	-	
Powell Bill					
Public Works Director	25	0.15	0.15	-	
TOTAL		10.5	10.5	-	

Appendix C: Pay Plan

Grade	Annual Min	Annual Pay Target	Annual Max	2080 Min	2080 Target	2080 Max	2184 Min	2184 Target	2184 Max	2756 Min	2756 Target	2756 Max	DI
1	\$15,080.00	\$18,855.20	\$22,630.40	\$7.25	\$9.07	\$10.88	\$7.25	\$8.63	\$10.36	\$7.25	\$7.73	\$8.21	539.31
2	\$21,971.04	\$27,463.80	\$32,956.56	\$10.56	\$13.20	\$15.84	\$10.06	\$12.58	\$15.09	\$7.97	\$9.97	\$11.96	784.68
3	\$23,063.04	\$28,828.80	\$34,594.56	\$11.09	\$13.86	\$16.63	\$10.56	\$13.20	\$15.84	\$8.37	\$10.46	\$12.55	823.68
4	\$24,220.56	\$30,281.16	\$36,341.76	\$11.64	\$14.56	\$17.47	\$11.09	\$13.87	\$16.64	\$8.79	\$10.99	\$13.19	865.80
5	\$25,421.76	\$31,777.20	\$38,132.64	\$12.22	\$15.28	\$18.33	\$11.64	\$14.55	\$17.46	\$9.22	\$11.53	\$13.84	907.92
6	\$26,688.48	\$33,360.60	\$40,032.72	\$12.83	\$16.04	\$19.25	\$12.22	\$15.28	\$18.33	\$9.68	\$12.10	\$14.53	953.16
7	\$28,020.72	\$35,031.36	\$42,042.00	\$13.47	\$16.84	\$20.21	\$12.83	\$16.04	\$19.25	\$10.17	\$12.71	\$15.25	1,001.52
8	\$29,418.48	\$36,778.56	\$44,138.64	\$14.14	\$17.68	\$21.22	\$13.47	\$16.84	\$20.21	\$10.67	\$13.34	\$16.02	1,051.44
9	\$30,881.76	\$38,602.20	\$46,322.64	\$14.85	\$18.56	\$22.27	\$14.14	\$17.68	\$21.21	\$11.21	\$14.01	\$16.81	1,102.92
10	\$32,432.40	\$40,545.96	\$48,659.52	\$15.59	\$19.49	\$23.39	\$14.85	\$18.57	\$22.28	\$11.77	\$14.71	\$17.66	1,159.08
11	\$34,048.56	\$42,566.16	\$51,083.76	\$16.37	\$20.46	\$24.56	\$15.59	\$19.49	\$23.39	\$12.35	\$15.44	\$18.54	1,216.80
12	\$35,752.08	\$44,695.56	\$53,639.04	\$17.19	\$21.49	\$25.79	\$16.37	\$20.47	\$24.56	\$12.97	\$16.22	\$19.46	1,277.64
13	\$37,542.96	\$46,934.16	\$56,325.36	\$18.05	\$22.56	\$27.08	\$17.19	\$21.49	\$25.79	\$13.62	\$17.03	\$20.44	1,341.60
14	\$39,421.20	\$49,281.96	\$59,142.72	\$18.95	\$23.69	\$28.43	\$18.05	\$22.57	\$27.08	\$14.30	\$17.88	\$21.46	1,408.68
15	\$41,386.80	\$51,738.96	\$62,091.12	\$19.90	\$24.87	\$29.85	\$18.95	\$23.69	\$28.43	\$15.02	\$18.77	\$22.53	1,478.88
16	\$43,461.60	\$54,327.00	\$65,192.40	\$20.90	\$26.12	\$31.34	\$19.90	\$24.88	\$29.85	\$15.77	\$19.71	\$23.65	1,552.20
17	\$45,645.60	\$57,057.00	\$68,468.40	\$21.95	\$27.43	\$32.92	\$20.90	\$26.13	\$31.35	\$16.56	\$20.70	\$24.84	1,630.20
18	\$47,938.80	\$59,928.96	\$71,919.12	\$23.05	\$28.81	\$34.58	\$21.95	\$27.44	\$32.93	\$17.39	\$21.74	\$26.10	1,712.88
19	\$50,341.20	\$62,931.96	\$75,522.72	\$24.20	\$30.26	\$36.31	\$23.05	\$28.82	\$34.58	\$18.27	\$22.83	\$27.40	1,798.68
20	\$52,852.80	\$66,066.00	\$79,279.20	\$25.41	\$31.76	\$38.12	\$24.20	\$30.25	\$36.30	\$19.18	\$23.97	\$28.77	1,887.60
21	\$55,495.44	\$69,374.76	\$83,254.08	\$26.68	\$33.35	\$40.03	\$25.41	\$31.77	\$38.12	\$20.14	\$25.17	\$30.21	1,982.76
22	\$58,269.12	\$72,836.40	\$87,403.68	\$28.01	\$35.02	\$42.02	\$26.68	\$33.35	\$40.02	\$21.14	\$26.43	\$31.71	2,081.04
23	\$61,173.84	\$76,472.76	\$91,771.68	\$29.41	\$36.77	\$44.12	\$28.01	\$35.02	\$42.02	\$22.20	\$27.75	\$33.30	2,185.56
24	\$64,231.44	\$80,294.76	\$96,358.08	\$30.88	\$38.60	\$46.33	\$29.41	\$36.77	\$44.12	\$23.31	\$29.13	\$34.96	2,294.76
25	\$67,441.92	\$84,302.40	\$101,162.88	\$32.42	\$40.53	\$48.64	\$30.88	\$38.60	\$46.32	\$24.47	\$30.59	\$36.71	2,408.64
26	\$70,805.28	\$88,506.60	\$106,207.92	\$34.04	\$42.55	\$51.06	\$32.42	\$40.53	\$48.63	\$25.69	\$32.11	\$38.54	2,528.76
27	\$74,343.36	\$92,929.20	\$111,515.04	\$35.74	\$44.68	\$53.61	\$34.04	\$42.55	\$51.06	\$26.98	\$33.72	\$40.46	2,655.12
28	\$78,056.16	\$97,570.20	\$117,084.24	\$37.53	\$46.91	\$56.29	\$35.74	\$44.68	\$53.61	\$28.32	\$35.40	\$42.48	2,787.72
29	\$81,965.52	\$102,462.36	\$122,959.20	\$39.41	\$49.26	\$59.12	\$37.53	\$46.92	\$56.30	\$29.74	\$37.18	\$44.62	2,928.12
30	\$86,071.44	\$107,594.76	\$129,118.08	\$41.38	\$51.73	\$62.08	\$39.41	\$49.27	\$59.12	\$31.23	\$39.04	\$46.85	3,074.76

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704-633-2231
spencernc.gov



Post Office Box 45
Spencer, NC 28159-0045

Ensuring public safety excellence: New Fire Engine

Since 1903, the Spencer Fire Department has made house calls. 121 years later, they are still doing the same thing, but the dynamic in which they provide these services has drastically changed. What used to be a volunteer fire department has now transitioned to a full-time organization, but with the staffing modifications, the equipment has also had to change progressively. The Town pledged to protect our citizens with the best public safety services it could receive.

In October 2022, we took a significant step towards enhancing our public safety with the approval to purchase a new fire engine. The 2024 Pierce Enforcer, a state-of-the-art vehicle, will replace the 2008 Seagrave that has faithfully served the Town since 2007. This new engine is not just a replacement but a significant upgrade designed for optimal functionality and operational effectiveness. It incorporates advanced features that minimize unnecessary risk and injury to our dedicated town staff.

The new engine cost, including essential items such as 3,000 feet of firehose, a battery-powered ventilation fan, two thermal imaging cameras, and a new gas meter, is \$ 891,820. To reduce the financed amount, the Town has allocated \$225,000 of ARPA Supplanted Funds in the FY25 budget as a down payment upon engine delivery. The remaining amount will be financed through the USDA. We want our community to be fully informed about the financial aspects of this important investment in our safety.

Staff are expected to return to Appleton, Wisconsin, in late September/early October to perform the final inspection of the apparatus. Once this inspection is completed, the engine will be delivered, and staff will begin mounting all the equipment and performing mandated training. It is anticipated to be placed into service by December 1, 2024.

