

Revisions to Recommended Budget for consideration by Board of Aldermen

- Remove School Safety and Support Grant (-\$20,000)
- Reduce Jefferson Street Park Project funding to \$3,000 (-\$2,000)
- Reduce CAC and HPC Grant programs by 25% to \$7,500 each (-\$5,000)
- Reduce new Recreation position funding to 3 months from 6 months (approx. -\$17,000)
- Reduce Other Grant Revenue and Mural Expenditures due to FY24 progress (-\$5,000)
- Adjust Fire Safety Supply Budget due to declined grant and FY24 purchases (net -\$14,055)
- Adjust various Insurance, Telephone, and other lines based on updated information (net +\$12,527)

Ad Valorem Tax Rate: .00605 (decrease from 62 cents per \$100/valuation)

Revenues

10-3197-100. AD VALOREM TAXES CURRENT..... Decrease by \$51,872 to \$2,092,184
10-3197-101. AD VALOREM TAXES VEHICLE..... Decrease by \$3,965 to \$172,930
10-3985-002. OTHER GRANTS..... Decrease by \$5,000 to \$37,500
10-3991-000. APPROPRIATED FUND BALANCE..... Increase by \$10,308 to \$194,428

Expenditures

10-4110-194. CONTRACT SERVICES Decrease by \$5,000 to \$21,300
10-4110-451. INSURANCE-PROP/GEN/PROF LIAB Increase by \$482 to \$3,531
10-4110-491. DUES AND SUBSCRIPTIONS Increase by \$229 to \$14,947
10-4110-600. NONPROFIT GRANTS Decrease by \$20,000 to \$78,750
10-4110-610. COMMUNITY APPEARANCE COMM..... Decrease by \$4,500 to \$12,000
10-4110-620. HISTORIC PRESERVATION COMM Decrease by \$2,500 to \$10,000

10-4130-321. TELEPHONE AND INTERNET Increase by \$348 to \$8,652
10-4130-451. INSURANCE-PROP/GEN/PROF LIAB Increase by \$1,554 to \$11,390
10-4130-453. INSURANCE - BONDS..... Increase by \$217 to \$1,590

10-4310-321. TELEPHONE AND INTERNET Decrease by \$1,812 to \$16,945
10-4310-452. INSURANCE-VEHICLES..... Increase by \$3,857 to \$28,275
10-4310-491. DUES AND SUBSCRIPTIONS Increase by \$3,124 to \$22,903

10-4340-213. SUPPLIES-SAFETY..... Decrease by \$14,055 to \$25,785
10-4340-321. TELEPHONE AND INTERNET Increase by \$180 to \$10,392
10-4340-451. INSURANCE-PROP/GEN/PROF LIAB Increase by \$1,131 to \$8,291
10-4340-452. INSURANCE - VEHICLES..... Increase by \$756 to \$5,539

10-4510-451. INSURANCE-PRO/GEN/PROF LIAB Increase by \$468 to \$3,427
10-4510-452. INSURANCE - VEHICLES..... Increase by \$555 to \$4,065

10-4710-451. INSURANCE-PROP/GEN/PROF LIAB Increase by \$361 to \$2,641
10-4710-452. INSURANCE-VEHICLES..... Increase by \$655 to \$4,795

10-6110-451. INSURANCE-PRO/GEN/PROF LIAB Increase by \$399 to \$2,920

10-6120-121. SALARIES/WAGES-REGULAR..... Decrease by \$12,373 to \$10,530
10-6120-181. FICA..... Decrease by \$947 to \$805
10-6120-182. RETIREMENT..... Decrease by \$1,689 to \$1,437
10-6120-183. GROUP INSURANCE Decrease by \$1,351 to \$2,335
10-6120-184. 401K CONTRIBUTION..... Decrease by \$619 to \$529
10-6120-185. WORKERS COMPENSATION..... Decrease by \$22 to \$19
10-6120-451. INSURANCE-PROP/GEN/PROF LIAB Increase by \$23 to \$168

Grand Total: Net Decrease by \$50,529 to \$5,339,277

Recommended Budget Ordinance (revised)

**TOWN OF SPENCER, NORTH CAROLINA
FISCAL YEAR 2024-2025 ANNUAL BUDGET
BUDGET ORDINANCE 24-10**

**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	\$2,309,714
Municipal Vehicle Tax	13,000
Sales Tax Proceeds	1,194,269
Other Taxes & Proceeds	217,100
Miscellaneous Revenues	<u>912,955</u>
Subtotal	4,647,038
Appropriated Fund Balance	194,428
Appropriated Capital Reserve	272,811
ARP/CSLFRF Grant Funds	225,000
Total Anticipated Revenues	<u>\$5,339,277</u>

Authorized Expenditures

By Department

Governing Body	\$ 573,761
Administration	912,988
Police	1,825,251
Fire	940,524
Streets	503,395
Solid Waste	461,833
Library	46,235
Recreation	75,290
Total Authorized Expenditures / Transfers	<u>\$5,339,277</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>\$154,971</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 **\$0.605** 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 **\$2,265,114** 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 are 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 on 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

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

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

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

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

¹ Recordation by owner/developer.

² Site plan review required.

³ All easements shown on final plat or site plan.

Special Use Permit Application (whether or not approval is granted)	\$550
Vested Rights Process	\$250
Driveway Connection	\$25
Curb Cut	\$50
Fences	\$25

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