



FY 2026-27 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



**Alderman Rashid Muhammad
Mayor Pro Tempore**



Alderman Steve Miller



Alderwoman Erin Moody



Alderwoman Patti Secrest



Alderwoman Pat Sledge



Alderwoman Pam Stanley

Strategic Plan Highlights

2026-27 KEY PRIORITIES



INFRASTRUCTURE, FACILITIES, AND PROPERTIES

Maintaining public assets and expanding our ability to provide community services

- Focus on tangible improvements in maintenance of infrastructure
- Continue implementation Parks and Recreation Master Plan and CORE Strategic Plan, leveraging a mix of state and federal grants with local foundations, and partnerships with property owners
- Work towards activating Parks and Recreation with staffing, while exploring partnerships



COMMUNITY PLANNING AND DEVELOPMENT

Envisioning and cultivating a high quality and prosperous community for all

- Continue supporting plan-aligned zoning changes to encourage well-managed growth and investment
- Strengthen Spencer's aging housing stock through low-cost reinvestment initiatives, connecting residents to regional resources, enhancing strategic partnerships, and maintaining grant-readiness to leverage future funding opportunities



PUBLIC SAFETY

Integrating proactive public safety approaches

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



COMMUNITY OUTREACH & INVOLVEMENT

Building a quality of place, seeking partnerships, and developing a broad platform of communication tools

- Enhance citizen participation, 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

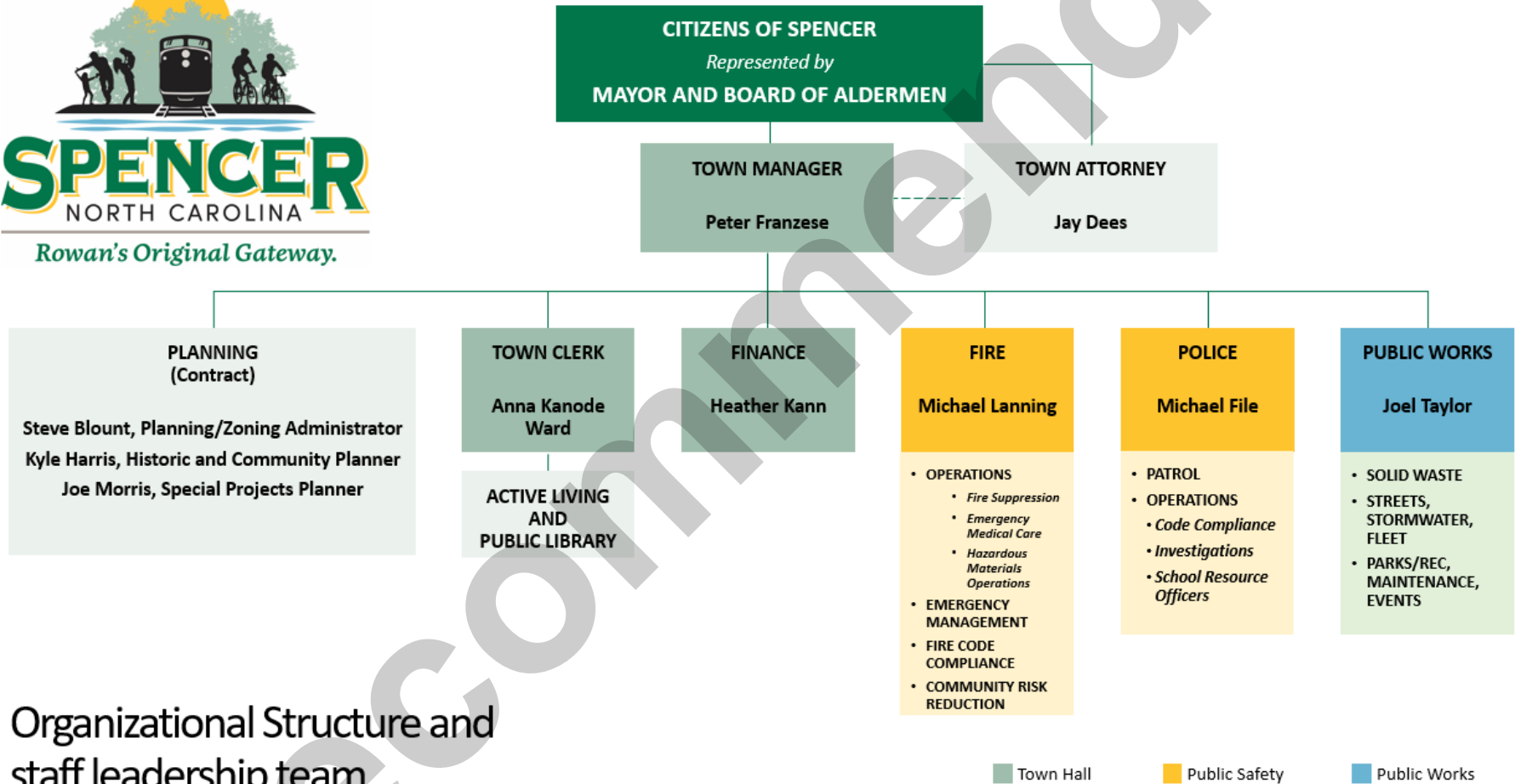


STAFF EXCELLENCE

Attracting and supporting a talented staff; improving the administration of Town Government

- Retain and develop staff who are committed to service and know they are valued
- Continue implementation of 2025 Classification and Compensation study
- Continue providing a high level of customer service and user-friendly processes
- Engage with staff to identify workplace improvement opportunities

Organizational Structure and Staff Leadership Team



Organizational Structure and staff leadership team

Rev 5/2025



704-633-2231
spencernc.gov

Post Office Box 45
Spencer, NC 28159-0045

Rowan's Original Gateway.

May 19, 2026

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

Dear Mayor Williams and Members of the Board of Aldermen:

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2026-27 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 strategic planning opportunities. 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 FY27 totals \$5,613,197 with \$5,317,321 in the General Fund, \$228,510 in the Powell Bill Fund, and \$67,366 in the Capital Reserve and Replacement Fund. This represents an overall increase of approximately eight percent from the FY26 adopted overall budget, and approximately six percent more than the FY26 adopted General Fund budget.

I am recommending an ad valorem property tax rate of 63.05 cents per \$100 of valuation, no change from the current rate. This ad valorem rate, in combination with other revenue sources, will fund our operations for the coming year, although the budget was developed with minimal operational changes in order to maintain this rate. Additional discussion of our tax rate and other revenue considerations follows in this recommendation.

On March 5-6 of this year, we once again gathered for our annual Planning Session. 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 FY27 Budget recommendation continues to prioritize five key areas outlined in the strategic plan. These include staff excellence; outreach and involvement; infrastructure and properties; public safety; and community planning and development. Our Planning Session this year focused on the theme of getting around the "Road Blocks" in our way to meeting our goals, with our Strategic Plan being our map. Our ability to make community investments is the fuel to the machinery operated by our teamwork.

Overall budget strategy

For several years, a conservative revenue forecasting approach has generally produced better than expected financial outcomes for the Town. Based on modest growth in our tax base and market conditions, we expect slight growth in property tax and sales tax revenues in the coming year. While that trend alone is positive, it is tempered by the need to complete and carry on the commitment made one year ago to bring staff compensation to market rates. This factor, along with the expectation of higher group health coverage expenses, will be further discussed later in this message. The FY26 budget adopted in 2025 was a significant undertaking to “right-size” our budget, after several years of federal ARPA dollars supported funding for staff and freed up local funds for significant capital investments. The proposed FY27 budget maintains a very lean operational budget and continues to invest in high quality services delivered by our most important resource, our staff.

In recent years, the Town has significantly invested in staff and critical community facilities and equipment. The proposed FY27 budget generally maintains our staffing levels and proposes some staffing adjustments to improve departmental supervision and efficiency. A limited number of currently frozen or vacant positions are recommended to be frozen for some or all of FY27, in a cost-savings effort. Departmental requests for operational expenses were very similar to current year’s figures, due to the awareness of increased expenses for personnel and insurance.

The increasing cost of fuel has not created a significant impact in the current year due to some vacant police positions, and for Public Works, the use of bulk fuel purchased quarterly. For FY27, we are planning on an eight percent increase in fuel for Fire and five percent for Public Works. If recent trends continue with 30-40 percent higher fuel for an extended period, that would need to be addressed during the fiscal year.

The budget includes the fifth of thirty annual debt service payments for the \$2.8 million USDA loan for Town Hall, the third of ten payments for the 2023 garbage truck, and the second of twenty annual payments for the 2024 fire truck. The Town’s annual debt service obligation totals \$223,661, which is the equivalent of 5.6 cents of our ad valorem tax rate. This effectively leaves a tax rate of 57.45 cents available for General Fund operations.

We expect continued development in Spencer to add several million dollars of property value by the end of calendar year 2026. This means we cannot yet count the tax revenue for development that we need to serve in the next fiscal year. Over the next three to five years, we expect this growth in assessed value to at least double our current property valuation, based on planning and permitting activity. This will offer significant relief to residential taxpayers, who have historically carried much of Spencer’s tax burden. This budget proposal includes an adjustment in several key revenues, combined with a modest appropriation from the available General Fund Balance. This approach allows us to maintain our current level of services, while waiting for our assessed value growth to materialize, as described in this proposal.

Discussion of major revenues

Please refer to page 18 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 \$404,895,078, an increase of approximately three percent from the values estimated for current year. About half of the estimated growth in values was captured as actual revenue that exceeded current-year expectations. The estimated revenue from real and personal property (based on the proposed rate of 63.05 cents per \$100 and a 98 percent collection rate) and from vehicle valuations (does not factor the real property collection rate), along with other ad valorem revenue, is \$2,573,944. A significant amount of property in Spencer qualifies for exemptions, exclusions, or deferrals of property taxes due to public or non-profit ownership and use. Approximately 18 percent of all real property fits into this category, with the total exclusions of \$68 million outweighing our \$58 million in commercial and industrial real property. Growth in our industrial tax base is critical to reducing this factor in the future.

It should be noted that Rowan County is planning its next revaluation (or "reappraisal") of real property, to be effective January 1, 2027. This revaluation would have an impact on the budget developed one year from now, beginning July 1, 2027. At the same time, the General Assembly has been studying property taxes and reappraisals, and introduced legislation that could impact how local property taxes work and what local governments are authorized to do. Funding gaps and plateaus at the state and federal levels have put more pressure on counties, municipalities, and school districts developing our local budgets. We will need to monitor this closely.

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. This proposal recommends continuing the \$10 per vehicle municipal vehicle tax. Based on an estimated 2,750 vehicles, a \$10 vehicle tax generates \$13,750 in unrestricted General Fund revenue, and \$13,750 in Powell Bill (street maintenance) 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.

Solid Waste Fee

Solid Waste customers pay a fee (collected on the City of Salisbury water bill) to support our collection services, currently \$21 per month for residents. Commercial Solid Waste customers pay a fee of \$30 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. 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 higher costs such as tipping fees, fuel, and equipment maintenance. This recommendation

proposes no change to our monthly residential Solid Waste collection fees, and we expect slight growth in this revenue from additional units.

Sales Tax Proceeds

Year-over-year growth in sales tax has performed slightly better than expected for FY26. NC League of Municipalities projections for FY26 suggested 3 percent growth over FY25. We budgeted a conservative 1 percent growth, based quicker “flating” experienced locally in recent years. For FY27, NLCM estimates a statewide average for FY26 at 3 percent over FY25, and projects an additional growth of 3 percent for FY27. Based on local data and trends, we project 2 percent sales tax growth for FY27.

Appropriated Fund Balance and Capital Reserve

The proposed budget includes an appropriation of \$454,706 from the General Fund Balance. Of this amount, \$67,366 is to cover capital requests. Over the past few years, available Fund Balance has tightened while we awaited reimbursement on several large grant projects and covered some capital expenses. While additional significant grant reimbursements received in the current Fiscal Year are positive for our available fund balance, we continue working on less reliance on Fund Balance as a budget strategy to help grow our reserves over time. The application of some available Fund Balance in next year’s budget in advance of projected significant assessed value growth will keep us moving in that direction.

The Capital Reserve and Replacement Fund was 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, we have made 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 in. We also have a goal of enough undesignated General Fund Balance to cover approximately 30 percent of our annual operating expenses, currently about \$1.5 million.

Our estimates show that use of available fund balance in the current year will 15 to 20 percent of what was budgeted. We aim to carry that momentum into the following year with similar or better performance.

Fee and Charges Schedule

No significant changes are proposed for the Fee and Charges Schedule. There could be 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

A commitment to staff and the services they provide has been demonstrated for several years. The FY26 budget invested approximately \$87,000 more (plus a nearly equal amount realized through frozen positions) in overall staff compensation, which funded about 60 percent of the market salary study and allowed for quarterly rate increases in the current year. This improved our minimum salaries, which were at 81 percent of market entry rates (with several positions in the 70 percent range). The new rates brought our minimum pay rates to 99 percent of 2025 market entry and 86 percent of 2025 market averages. We reached the newly implemented rates in March of 2026, and the other 40 percent of the implementation cost is a foundational investment for FY27.

Starting in the next fiscal year, we will aim to maintain competitive compensation by studying positions representing one fourth of our workforce each year. This will allow us to pursue continuous improvement while having more frequent, yet lighter “lifts” to stay competitive.

For comparison, funding Developmental Increases typically costs about \$75,000 annually, so the impact of the salary study represented more than double that amount.

I am recommending that eligible staff receive the standard Developmental Increase (DI) to take effect the first full pay period in July of 2026. Town staff who have received a satisfactory performance appraisal over the past year would be eligible for the Developmental Increase. Staff within their first year of employment will be eligible for pro-rated DI amounts once probationary requirements are met. Staff who are eligible for promotion would have a rate adjustment to the new pay grade rather than a DI. Staff with a rate higher than their pay grade target (midpoint) would be eligible for a 2-3 percent performance-based merit adjustment instead of a DI.

The budget includes a Holiday Bonus to be paid in December, providing \$500 for each full-time staff member, and \$250 for eligible part-time staff. 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. Maintaining this is a key challenge and priority in the recommended FY27 budget. After being on a “grandfathered” pre-ACA health plan since 2009, we were notified that our December 2025 renewal would be the last for this plan. We are planning for 18 percent higher group health premiums for the final seven months of the fiscal year, representing an increase of about \$35,000 for the Town’s share. Exact figures will come as we are closer to renewal time. We recommend maintaining health coverage as close as possible to what we currently have, as it is one of our strongest tools to recruit and retain talented professionals. Benefit highlights include:

- Maintaining Town-paid employee health, dental, and vision insurance premiums and 50-percent town-paid dependent health and dental premiums, pending approval of renewal package as of December 1; **First \$1,000 of health deductible is paid by the Town and maximum family out-of-pocket expense per year is \$2,600 (based on current plan).**
- 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 **(15.1 percent for general staff and 17.1 percent for law enforcement for FY27).**
- Town contribution of up to a 5 percent match toward an employee’s 401k (5 percent Town 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.
- 10 paid holidays (totaling 12-13 workdays) including a floating “Personal Holiday.” This may be used to take off for a birthday, anniversary, religious observance, or any other day of the staff person’s choosing, subject to supervisor approval, that is not otherwise covered in our Holiday Leave program.

Other notable personnel recommendations include:

- **Police:** 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 continue improving patrol supervision and coverage in advance of expected commercial and residential growth, I propose a reclass of one Lieutenant and two Officer/Corporal positions to Sergeant. This would ensure adequate patrol supervision on a 24/7 basis (currently only available for 12 hours per day) and allow a current Sergeant to return to operations and investigations. These adjustments would be phased in over several months, and counter-balanced with freezing one currently open sworn Police position for a second year, freezing a second open position until November, and freezing the final new Sergeant until January.
- **Fire:** Nine full-time operational positions ensure a Captain, Engineer, and Firefighter are always on duty. They work rotating 48-hour shifts in three groups, a structure that inherently generates automatic monthly overtime. Historically, built-in "Kelly" days have also required overtime coverage due to a shortage of part-time availability. This recommendation addresses these challenges by expanding the part-time Deputy Chief position to a full-time (30 hour) role. This updated 130-hour monthly schedule provides 48 hours of Kelly day coverage and 82 hours of administrative support. For part-time staff, 16 hours of coverage each weekend, combined with aligning full-time scheduled leave, would optimized part-time staffing availability. These enhancements improve the minimal three-person staffing model, allowing us to frequently field four-person crews or cover open shifts.
- **Public Works:** Conversion of Mechanic job-share (two part-time) to a full-time (30 hour) Mechanic complemented by a part-time (15 hour) Mechanic. The availability of two mechanics has been beneficial to the Town, but one full-time and one part-time staff available would be more effective. The additional cost of this would be offset by freezing one vacant Public Works Crew position until January 2027.

General Fund: Key Recommendations

Governing Body

- Professional services such as accounting and legal: \$54,000
- Property Tax collection fees (1.5 percent): \$35,500
- 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: \$15,807
- Continued support for community events, including support for NC Transportation Museum Fireworks, National Night Out, Race to the River, Holiday Caravan Parade, Winterfest and others: \$25,600

Town Hall (Administration)

- Various contract services including partnering with NCLM on a Personnel Policy update: \$5,000
- Engineering Services to facilitate development, planning, and projects: \$10,000

Police

- Equipment replacement, including one new Patrol vehicle: \$51,606
- Continuing NCLM-recommended Policy update and training platform for risk reduction: \$14,190

Fire

- Equipment replacement and maintenance: \$9,600
- Countywide share of Records Management software: \$8,000
- Safety equipment; \$20,290
- Fuel (+8%): \$16,200

Public Works (Streets, Solid waste, Recreation)

- Stormwater/GIS module in software: \$2,000
- Fuel (+5%): \$37,752
- Garbage Truck tire replacement: \$3,000
- Landfill tipping fee expense (+5%): \$71,505
- Mower replacement: \$13,260

Active Living and Public Library

- Increased utility expenses including Town Park power and water (+11% average for all depts): \$11,160
- Rowan Park Shelter replacement: \$5,000
- Funding for events and programs for seniors and others: \$4,000
- Expanding Library collection and enhancing monthly programs and annual events: \$4,100
- Library building maintenance and signage: \$7,300

Debt Service

- USDA loan for Town Hall and Police Dept (2022-53): \$128,398
- Garbage Truck (2023-2033): \$35,436
- Fire Engine (2024-2044): \$49,660
- Police fleet camera system equipment (2024-2029): \$10,167

Powell Bill Fund

The Powell Bill Fund has a recommended balanced budget of \$228,510, with \$146,820 projected from state and local revenues, \$7,690 in interest revenue and \$74,000 appropriated from fund balance next year.

Funds will be used for enhanced street and routine 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 traditional resurfacing program. Our last resurfacing was conducted in the summer of 2023 with funds from FY23 and FY24. In FY26 we planned a significant street patching and maintenance project that will be bid out in the next month, and plan to extend the scope of that project with funding available in FY27.

Capital Reserve and Replacement Fund

The Capital Reserve and Replacement Fund has a recommended balanced budget of \$67,366. The revenue for this fund is provided by a General Fund transfer, in the form of designating Fund Balance. Capital requests were

minimal for FY27, but included items deferred from FY26. Such as replacement and upfit of one Police vehicle and one Public Works mower.

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

Typically, several items requested by departments were not able to be included in the recommended budget. Departmental requests were so lean this year that many items were eliminated at the request level, to keep operations as flat as possible. Although these items are important and worthy of investment, they are of a lower priority than what has been included. Examples of some items that we would recommend adding back when revenues allow include:

- Town Hall:** Continued pause of public art program; Financial advisor to develop capital/financial model; HPC and CAC grant programs
- Police:** Replacement of a second vehicle; freezing a patrol position for second year and a second position for partial year
- Fire:** Additional equipment maintenance; additional expansion for staffing
- Public Works:** Frozen position for half a year, following a retirement
- Recreation:** New active living coordinator position frozen for second year

TOTALS

The total FY 2026-27 recommended balanced budget is as follows:

General Fund:		\$5,317,321
Governing Body	\$245,064	
Administration	\$790,893	
Police	\$1,874,212	
Fire	\$1,096,858	
Recreation	\$34,729	
Library	\$48,502	
Streets	\$560,804	
Solid Waste	\$442,598	
Debt Service	\$223,661	
Powell Bill Fund:		\$228,510
Capital Replacement and Reserve Fund:		\$67,366
Total All Funds:		\$5,613,197

Challenges and Opportunities for the future

Dave Treme, Spencer’s interim Town Manager emeritus, has observed several times that “Spencer’s stock is up.” He’s right and it is because of the vision of Spencer’s Mayor and Board of Aldermen's, the efforts of staff, and the partnership of the community. The Town's investment in a talented professional staff continues to pay off, and we continue focusing on improving the level of service we are providing to the community in several areas.

At the same time, we feel “growing pains” and have for several years. This is a time where we are working to serve today’s community and preparing for the future. A peer Town in our county had a budget very similar to ours just three years ago. However, in that time, economic development has multiplied their tax base, and their operating budget is now in the order of \$10 million instead of \$5 million. Their recommended budget appears to have allowed all the types of expansion to service delivery, staff, and community amenities and programming we wish for, while needing no use of cash to balance the ledger.

This reality is just ahead for us, and it is critical that we maintain our momentum while making the absolute best use of our resources. There was essentially zero “fat” to trim in crafting this recommendation because of how lean our departments already operate, and how hard our departments work to be good financial stewards.

We have seen the private development begin to follow public investments made in various areas of Spencer. Much of this public investment is possible because of public and private grants and donations, and our team is commended for aggressively pursuing these opportunities

Keeping our budget sustainable and focused on the essentials to some extent defers other needed investments to future years. Our future budgets will have more hands making lighter work for the individual contributor. This is the case not just for Spencer but also for every other community.

At our Planning Session, we were encouraged us work around the “roadblocks” before us. This budget recommendation embraces this idea with the tenacious pursuit of excellence while also living within our resources.

In conclusion, I would like to once again thank our Staff Leadership Team for their work on the FY 2026-27 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. The value of our team continues to grow.

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

The FY27 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,



Peter L. Franzese
Town Manager

Recommended Budget Ordinance

**TOWN OF SPENCER, NORTH CAROLINA
FISCAL YEAR 2026-2027 ANNUAL BUDGET
BUDGET ORDINANCE 26-xx**

**AN ORDINANCE CONCERNING APPROPRIATIONS AND THE RAISING OF REVENUE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026**

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, 2026, and ending June 30, 2027.

Section 1: General Fund

Anticipated Revenues

Ad Valorem Taxes	\$2,573,944
Municipal Vehicle Tax	13,750
Local Option Sales Tax	1,230,337
Other Intergovernmental	514,040
Investment Income	60,000
Sale of Services	327,986
Fees and Fines	42,600
Grants and Donations	65,062
Miscellaneous	<u>34,896</u>
Subtotal	4,862,615
Appropriated Fund Balance	387,340
Appropriated Capital Reserve	67,366
Total Anticipated Revenues	<u>\$5,317,321</u>

**Authorized Expenditures
By Department**

Governing Body	\$ 245,064
Administration	790,893
Police	1,874,212
Fire	1,096,858
Recreation	34,729
Library	48,502
Streets	560,804
Solid Waste	442,598
Debt Service	223,661
Total Authorized Expenditures / Transfers	<u>\$5,317,321</u>

Section 2: Powell Bill Fund

Anticipated Revenues	
Intergovernmental - Powell Bill	\$133,070
Municipal Vehicle Tax	13,750
Non-operating Revenues	7,690
Appropriated Fund Balance	74,000
Total Anticipated Revenues	<u>\$228,510</u>

Authorized Expenses By Department	
Streets – Personnel	\$ 18,549
Streets - Operating Expenses	209,961
Total Authorized Expenses	<u>\$228,510</u>

Section 3: Capital Replacement and Reserve Fund

Anticipated Revenues	
General Fund Contribution	\$67,366
Appropriated Fund Balance	0
Total Anticipated Revenues	<u>\$67,366</u>

Authorized Expenses By Department	
Police	\$ 54,106
Fire	0
Streets	13,260
Total Authorized Expenses	<u>\$67,366</u>

Section 4: Levy of Taxes

There is hereby levied, for Fiscal Year 2026-2027, an Ad Valorem Tax Rate of **\$0.6305** per One Hundred Dollars (\$100.00) valuation of taxable property as listed for taxes as of January 1, 2026, 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 **\$372,077,367** with an estimated collection rate of **98%** and estimated vehicle valuation of **\$32,817,711** with an estimated collection rate of 100%, yielding **\$2,505,945** 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 2026-2027, 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 2026-2027. 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 2026-2027, 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 2026-2027, a Merit Performance Increase with a range of 2.0 percent to 3.0 percent is authorized effective with the first full pay period in July, for eligible employees per the Personnel Policy.
- C. For the Fiscal Year 2026-2027, a Holiday bonus of \$500 for full-time, and \$250 for eligible part-time/volunteer/reserve employees is authorized per the Personnel Policy.

Section 10: Reappropriation of Funds Encumbered and Grants in FY 2026-2027

Appropriations hereinabove authorized and made shall have the amounts of the unearned portion of contracts on June 30, 2026, 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 Ninth Day of June, Two Thousand and Twenty-Six.

_____ DRAFT _____
Anna Kanode Ward
Town Clerk

_____ DRAFT _____
Jonathan D. Williams
Mayor

Revenue Assumptions for FY 2026-2027 Budget

General Fund Revenues

Ad Valorem Taxes

Property Taxes - The property tax figure is based on projections from the Tax Assessor of Rowan County. The total assessed valuation in the Town of Spencer increased to \$404,895,078 from \$390,758,825 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 2025 property tax receivable balance projected as of June 30, 2026.

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

Municipal Vehicle Taxes - Based on \$10 per vehicle, currently approximately 2,750 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 and local 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, this area has been stable.

Federal Grants - Projection is based on awarded grant contracts and estimates of probability for other anticipated qualifying grant opportunities.

State Grants - Projection is based on awarded grant contracts and estimates of probability for other anticipated qualifying opportunities.

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 2026-2027.

Recommended



FY 2026 – 2027 Expenditure Object Codes

Rowan's Original Gateway.

Note: The Town converted to a standard Chart of Accounts provided by the NCLM Municipal Accounting Services Program in FY 2025-26. The old codes are shown to assist with the transition.

PERSONAL SERVICES

<u>New Object</u>	<u>Old Acct</u>	<u>Definition</u>
411	121	FULL-TIME REGULAR WAGES: Gross earnings of all full-time employees subject to FICA and retirement regulations, includes potential developmental or performance increases.
412	126	PART-TIME REGULAR WAGES: 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.
413	122	OVERTIME: Overtime earnings of all non-exempt employees, permanent and temporary.
415	127	SUPPLEMENTS TO REGULAR WAGES: Holiday pay, longevity, and other bonuses.
417	131	SPECIAL COMPENSATION: Payments made to supplemental retirement program for sworn law enforcement.
421	181	FICA: Social Security Tax paid for each permanent and temporary employee.
422	186	UNEMPLOYMENT: Reimbursement on unemployment insurance on prior Town employees to the NC Division of Employment Security.
423	182	LGERS PENSION: Employer's share of contributions into the NC Local Governmental Employees Retirement System for eligible employees, whether general or sworn law enforcement.
424	184	401K: 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.
425	183	HEALTH AND LIFE INSURANCE: Employer's share of cost for insurance programs on eligible employees.
426	185	WORKERS' COMPENSATION INSURANCE: Cost of workers' compensation insurance.

OPERATIONS

<u>New Object</u>	<u>Old Acct</u>	<u>Definition</u>
511	191, 192	PROFESSIONAL SERVICES: Retainers, fees, and expenses paid to accounting/CPA, legal, or consulting professionals or firms, not employees of the unit, for their special expertise. Includes annual audit expenses.
512	194, 440	CONTRACTUAL SERVICES: Expenses paid to outside professionals for service (e.g., land appraisals, contractors, and consultants). Covers temporary employment agencies. Includes all outside contractors used to fulfill a departmental operations mission. Includes services involved in maintenance and repairs of buildings, landscaping, equipment, vehicles, or maintenance contracts.
513	311, 395	STAFF DEVELOPMENT AND TRAVEL: Schools, seminars, workshops, or other training for Town employees and officials. 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. 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.
514	212	UNIFORMS: Cost of uniforms or special clothing required worn by employees, includes purchase or rental. Includes apparel allowances.
515	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.
517	193	DRUG SCREENING/BACKGROUND CHECKS: Fees and expenses paid to professionals, consultants, or medical facilities, not employees of the Town, for their special expertise in conducting drug screening or background check services.
521	355, 356	MAINTENANCE AND REPAIR - INFRASTRUCTURE: Maintenance and repairs to public streets, sidewalks, and associated infrastructure along public rights-of-way.
522	351, 354, 357, 359	MAINTENANCE AND REPAIR – BUILDINGS AND GROUNDS: 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. Landscaping, streetscape, or other maintenance and repairs along public rights-of-way. Maintenance and repairs within town Parks, Trails, Greenways, or other recreational areas.
523	352	MAINTENANCE AND REPAIR-EQUIPMENT: Service, parts, and repairs to mechanical equipment such as heavy construction equipment, minor office equipment, small machines, lawnmowers, etc.; excludes ongoing service contracts.

<u>New Object</u>	<u>Old Acct</u>	<u>Definition</u>
524	353	MAINTENANCE AND REPAIR -VEHICLES: Service, parts, and repairs to automotive equipment in each department including supplies, parts, labor, grease, tires, washing/waxing, and accident repair.
525	451, 452, 453, 553	PROPERTY AND OTHER LIABILITY INSURANCE: Liability and property damage insurance, vehicle insurance, fire insurance on public buildings and facilities, Police liability insurance or bonds, public official bonds required by state statutes, and any other types other than group health insurance.
526	321, 329, 331	UTILITIES AND COMMUNICATION: 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. Radio System maintenance and related charges. 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.
531	439	RENT EXPENSE – Cost of renting buildings, office space, automobiles, trucks, radios, mobile pagers, construction, portable toilets, copiers, and other office equipment not owned by the Town.
534	441, 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. Software licensing fees to acquire or renew “seats” allowing for use of the software.
535	325, 341	POSTAGE AND PRINTING: Use of mail or package delivery companies. Supplies needed for in-house printed documents or payments for use of professional printing services.
537	631	COLLECTION FEE: Fees charged by other local governments for their services to collect Spencer’s Taxes, Fees, or other revenues.
551	211, 248, 260, 291, 296, 299	General supplies and materials, including: janitorial and cleaning supplies; chemicals; office supplies such as paper, pens, toner ink, and other miscellaneous office supplies that are routinely replenished; computer equipment, paper, and other supplies for data processing with a unit cost below \$5,000; vaccines and other medical supplies or medical kits; or any other supplies, materials, radios, tools, or equipment with a unit cost below \$5,000 that would normally be unique to a department.
553	251	MOTOR FUEL & BULK LUBRICANTS: Motor Fuel, bulk oil, and other lubricants (bought in bulk) used for vehicles, heavy equipment, or other motorized equipment.
555	213	SUPPLIES-SAFETY: Safety equipment and personal protective gear required by OSHA, Dept policies, or recommended by industrial practice. Includes safety boots.

<u>New Object</u>	<u>Old Acct</u>	<u>Definition</u>
561	520, 521, 540, 550, 555, 560, 570, 580	CAPITAL OUTLAY: Purchase of computer software (does not include licenses); data processing equipment; cars, trucks, or other vehicles (includes tags and road use taxes); medium to heavy duty equipment or machinery; furniture with an expected life over one year; buildings or improvements to existing ones; land or easement acquisition; infrastructure projects; or other tangible property. Unit cost of any of these items must be \$5,000 or more.
562	198	ENGINEERING AND DESIGN: Retainers, fees, and expenses paid to engineering/architectural professionals or firms, not employees of the unit, for their special expertise.
564	710	PRINCIPAL: Amount required to pay principal amount on outstanding bonds, loans, or other financing.
565	720	INTEREST: Amount required to pay interest on outstanding bonds, loans, or other financing.
566	750	LEASE PAYMENT - PRINCIPAL: Amount required to pay principal/interest on installment purchase items.
575	230	SPECIAL ACTIVITIES: Cost of educational supplies and material for instructional purposes.
579	499	MISCELLANEOUS EXPENSE: Small costs that typically do not fit within specific categories.
573	640	GOVERNING BOARD PROJECTS: Expenses for Town-sponsored events or support of efforts generating local tourism and economic development.
574	630	ELECTION EXPENSES: Fees charged by other local governments for their services to administer Spencer's municipal elections.
575	400	SPECIAL ACTIVITIES: Educational supplies and material for instructional purposes. Community Engagement and Education expenses (the Town often receives donations to assist with these expenses). 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.
576	397	LANDFILL TIPPING FEES: Fees charged by landfill operators when accepting municipal solid waste or other types of waste for disposal.
577	999	CONTINGENCIES: Funding for Governing Body to allocate to unforeseen expenditures.
581	600	NONPROFIT GRANTS: Funding which may be made available to non-profit organizations that assist the Town in carrying out its mission and strategic plan in support of vital community services.

OTHER PROGRAMS

<u>New Object</u>	<u>Old Acct</u>	<u>Definition</u>
601	625	SENIOR CITIZENS COUNCIL
602	610	COMMUNITY APPEARANCE COMMISSION
603	620	HISTORIC PRESERVATION COMMISSION

TRANSFERS

<u>New Object</u>	<u>Old Acct</u>	<u>Definition</u>
762	850	TRANSFER TO PROJECTS
790	930	TRANSFER TO CAPITAL RESERVE FUND

DEPARTMENTAL CODES

<u>New Acct</u>	<u>Old Unit</u>	<u>Definition</u>
5100	4110	Governing Body
5210	4130	Administration
5300	4310	Police
5400	4340	Fire
5510	6120	Parks and Recreation
5530	6110	Library
5740	4510	Streets
5750	4710	Solid Waste
6000	N/A	Debt Service

Revenue Summary - General Fund

Proposed Tax Rate => \$0.6305

Account	Account Description	Actual 23-24	Actual 24-25	Actual 25-26	Current 25-26	Recommended 26-27
10-4111	Ad Valorem Tax - CY	\$ 1,860,426	\$ 2,099,688	\$ 2,205,353	\$ 2,231,566	\$ 2,299,029
10-4112	Ad Valorem Tax - PY	41,084	56,150	60,152	42,600	52,000
10-4113	Interest & Penalties	17,385	22,416	13,538	15,585	16,000
10-4120	Vehicle Property Tax	162,084	183,692	151,713	186,626	206,915
10-4142	Municipal Vehicle Tax		10,540	9,700	13,000	13,750
Total Tax Revenues		2,080,979	2,372,486	2,440,456	2,489,377	2,587,694
10-4210	ABC Revenue	16,336	16,542	16,389	16,000	16,000
10-4231	NCDOR - Beer & Wine Tax	16,344	13,485		14,500	14,500
10-4232	NCDOR - Local Option Sales Tax	1,159,274	1,210,049	831,577	1,206,213	1,230,337
10-4233	NCDOR - Solid Waste Disposal Tax	2,618	2,603	1,401	2,600	2,600
10-4234	NCDOR - Utility Franchise Taxes	217,382	247,060	115,996	204,000	204,000
10-4271	Police Confiscations	311	802			
10-4272	Resource Officer Reimbursement	229,712	238,618	252,807	252,641	276,940
Total Intergovernmental		1,641,977	1,729,159	1,218,170	1,695,954	1,744,377
10-4311	Investment Earnings	109,804	54,640	50,397	60,000	60,000
Total Investment Income		109,804	54,640	50,397	60,000	60,000
10-4451	Solid Waste Collection Fees	219,887	263,918	257,907	318,926	326,486
10-4452	Yard Waste Sales	3,982	1,891	1,365	2,000	1,500
Total Sale of Services		223,869	265,809	259,272	320,926	327,986
10-4531	Court, Pkg Fees, Reports	1,571	4,591	1,947	1,500	1,500
10-4532	First Responder Fees	8,431	8,935	6,875	8,000	8,000
10-4533	Lien Payments	18,627	23,734	181	20,000	5,000
10-4534	Civil Citations - Police	100	150		100	100
10-4535	Civil Citations - Land Mgmt	363	1,425	700	100	500
10-4541	Zoning Fees	10,239	17,145	58,802	12,500	25,000
10-4551	Park Reservation Fees			1,365	4,500	2,500
Total Fees and Fines		39,331	55,980	69,870	46,700	42,600
10-4612	Grants - Stanback Forest	4,870	10,036	6,654	5,000	5,000
10-4613	State Grants	201,846	5,000	95,000		
10-4614	Federal Grants	2,389				
10-4615	Miscellaneous Grants Revenue		22,500	13,732	4,000	10,000
10-4641	Donations-Other	31,555	5,170	7,215	5,000	1,500
10-4643	Donations-Police Dept.		2,575	600		1,000
10-4644	Donations-Fire Dept.		2,050	550		500
10-4651	NCTM Payments	31,633	32,428	27,969	32,473	33,562
10-4652	State Shared Revenue - Fire	13,702	13,772		13,500	13,500
Total Grants and Donations		285,995	93,531	151,720	59,973	65,062
10-4715	Lease Proceeds	411,040		1,530		14,896
10-4740	Insurance Recovery	11,831	42,321	3,495		
10-4751	Capital Asset Sales	31,128	9,750	25,000	16,000	15,000
10-4790	Miscellaneous Revenue	12,448	34,055	45,174	7,500	5,000
Total Miscellaneous		466,447	86,126	75,199	23,500	34,896
10-4931	Transfer from ARPA	226,997	225,000			
10-4999	Appropriation from FB				285,908	387,340
10-4999	Appropriation from FB for Capital				18,400	67,366
Total Transfers and Appropriations		226,997	225,000		304,308	454,706
Total Revenues		\$ 5,075,399	\$ 4,882,731	\$ 4,265,084	\$ 5,000,738	\$ 5,317,321

Expenditure Summary - General Fund

	Actual 23-24	Actual 24-25	Actual 25-26	Current 25-26	Recommended 26-27
Revenue	\$ 5,075,399	\$ 4,882,731	\$ 4,265,084	\$ 5,000,738	\$ 5,317,321
Expenditures					
Governing Body					
Personnel	\$ 26,563	\$ 26,429	\$ 15,343	\$ 18,812	\$ 18,812
Operations	141,593	113,654	126,230	122,646	126,286
Aid to Other programs	24,873	42,608	115,474	27,500	26,600
Transfer to Other Funds	105,149	352,807	87,407	18,400	67,366
Contingency	0	0	0	5,000	6,000
Total	\$ 298,178	\$ 535,498	\$ 344,454	\$ 192,358	\$ 245,064
Administration					
Personnel	\$ 388,116	\$ 443,602	\$ 393,110	\$ 457,730	\$ 490,580
Operations	369,026	351,344	267,559	285,249	300,313
Total	\$ 757,142	\$ 794,946	\$ 660,669	\$ 742,979	\$ 790,893
Police					
Personnel	\$ 1,349,332	\$ 1,494,582	\$ 1,269,653	\$ 1,581,063	\$ 1,593,922
Operations	436,369	264,367	254,420	270,908	280,290
Total	\$ 1,785,701	\$ 1,758,949	\$ 1,524,073	\$ 1,851,971	\$ 1,874,212
Fire					
Personnel	\$ 525,168	\$ 792,032	\$ 714,864	\$ 825,943	\$ 910,688
Operations	154,712	177,967	146,023	170,240	186,170
Total	\$ 679,880	\$ 969,999	\$ 860,887	\$ 996,183	\$ 1,096,858
Streets					
Personnel	\$ 297,885	\$ 284,813	\$ 319,032	\$ 380,560	\$ 401,242
Operations	353,625	169,700	118,658	143,820	159,562
Total	\$ 651,510	\$ 454,513	\$ 437,690	\$ 524,380	\$ 245,064
Solid Waste					
Personnel	\$ 264,456	\$ 231,513	\$ 234,964	\$ 269,139	\$ 294,342
Operations	506,036	129,245	127,245	128,787	148,256
Total	\$ 770,492	\$ 360,758	\$ 362,209	\$ 397,926	\$ 245,064
Parks & Recreation					
Operations	\$ 10,486	\$ 23,802	\$ 16,965	\$ 22,088	\$ 34,729
Aid to Other programs	4,000	4,000			-
Transfers to Other Funds	303,000				-
Total	\$ 317,486	\$ 27,802	\$ 16,965	\$ 22,088	\$ 245,064
Library					
Personnel	\$ 17,416	\$ 17,993	\$ 15,010	\$ 18,151	\$ 18,790
Operations	23,483	27,567	22,528	31,266	29,712
Total	\$ 40,899	\$ 45,560	\$ 37,538	\$ 49,417	\$ 245,064
Debt Service					
Debt service - Principal	\$ 69,631	\$ 71,271	\$ 72,786	\$ 72,786	\$ 74,334
Debt service - Interest	58,765	57,125	55,610	55,610	54,064
Lease Payment - Principal	20,565	44,872	95,040	95,040	95,263
Total	\$ 148,961	\$ 173,268	\$ 223,436	\$ 223,436	\$ 223,661
Grand Totals					
Personnel	\$ 2,868,936	\$ 3,290,964	\$ 2,961,976	\$ 3,551,398	\$ 3,728,376
Operations	1,995,330	1,257,646	1,079,628	1,175,004	1,265,318
Aid to Other Programs	28,873	46,608	115,474	27,500	26,600
Transfers to Other Funds	408,149	352,807	87,407	18,400	67,366
Contingency	0	0	0	5000	6000
Debt Service	148,961	173,268	223,436	223,436	223,661
Total Expenditures	\$ 5,450,249	\$ 5,121,293	\$ 4,467,921	\$ 5,000,738	\$ 5,317,321

General Fund Departmental Expenditure Summaries

5100 Governing Body

5100 Governing Body		Recommended
Account	Account Description	26-27
10-5100-411	Full-time Regular Wages	\$ 17,475
10-5100-421	FICA	1,337
	Personnel	18,812
10-5100-511	Professional Services	54,000
10-5100-512	Contractual Services	6,750
10-5100-513	Staff Development & Travel	6,375
10-5100-514	Uniforms	280
10-5100-525	Property & Other Liability Insurance	3,884
10-5100-526	Utilities & Communication	600
10-5100-534	Dues & Subscriptions	15,807
10-5100-537	Collection Fee	37,590
10-5100-551	Supplies	1,000
	Operations	126,286
10-5100-573	Governing Board Projects	25,600
10-5100-602	Community Appearance	500
10-5100-603	Historic Preservation	500
	Aid to Other Programs	26,600
10-5100-790	Transfer to Capital Reserve	67,366
	Transfer to Other Funds	67,366
10-5100-577	Contingencies	6,000
	Contingency	6,000
Total		\$ 245,064

6000 Debt Service

6000 Debt Service		Recommended
Account	Account Description	26-27
10-6000-564	Debt service - Principal	\$ 74,334
10-6000-565	Debt service - Interest	54,064
10-6000-566	Lease Payment - Principal	95,263
	Operations	223,661
Total		\$ 223,661

5210 Administration

5210 Administration		Recommended
Account	Account Description	26-27
10-5210-411	Full-time Regular Wages	\$ 341,470
10-5210-412	Part-time Regular Wages	1,671
10-5210-415	Supplements to Regular Wages	2,750
10-5210-421	FICA	26,251
10-5210-422	Unemployment Insurance	2,186
10-5210-423	LGERS Pension	51,562
10-5210-424	401K	17,074
10-5210-425	Health & Life Insurance	46,642
10-5210-426	Workers' Compensation Insurance	974
	Personnel	490,580
10-5210-512	Contractual Services	156,079
10-5210-513	Staff Development & Travel	10,000
10-5210-514	Uniforms	360
10-5210-515	Advertising	4,500
10-5210-517	Drug Screening/Background Checks	5,749
10-5210-522	Maint & Rep - Buildings & Grounds	18,500
10-5210-525	Property & Other Liability Insurance	15,775
10-5210-526	Utilities & Communication	34,783
10-5210-531	Rent Expense	5,733
10-5210-534	Dues & Subscriptions	25,734
10-5210-535	Postage & Printing	2,500
10-5210-551	Supplies	6,600
10-5210-562	Engineering & Design	10,000
10-5210-575	Special Activities	3,000
10-5210-579	Miscellaneous Expense	1,000
	Operations	300,313
Total		\$ 790,893

5300 Police

5300 Police		Recommended
Account	Account Description	26-27
10-5300-411	Full-time Regular Wages	\$ 1,044,667
10-5300-412	Part-time Regular Wages	19,575
10-5300-415	Supplements to Regular Wages	11,250
10-5300-417	Special Compensation	547
10-5300-421	FICA	81,457
10-5300-423	LGERS Pension	178,638
10-5300-424	401K	52,234
10-5300-425	Health & Life Insurance	164,268
10-5300-426	Workers' Compensation Insurance	41,286
	Personnel	1,593,922
10-5300-512	Contractual Services	48,595
10-5300-513	Staff Development & Travel	10,060
10-5300-514	Uniforms	15,540
10-5300-517	Drug Screening/Background Checks	1,575
10-5300-523	Maint & Rep - Equipment	2,900
10-5300-524	Maint & Rep - Vehicles	15,000
10-5300-525	Property & Other Liability Insurance	63,986
10-5300-526	Utilities & Communication	20,512
10-5300-534	Dues & Subscriptions	20,046
10-5300-535	Postage & Printing	400
10-5300-551	Supplies	20,526
10-5300-553	Fuel	55,000
10-5300-555	Safety	4,950
10-5300-579	Miscellaneous Expense	1,200
	Operations	280,290
Total		\$ 1,874,212

5400 Fire

5400 Fire		Recommended
Account	Account Description	26-27
10-5400-411	Full-time Regular Wages	\$ 590,347
10-5400-412	Part-time Regular Wages	14,976
10-5400-413	Overtime	13,360
10-5400-415	Supplements to Regular Wages	7,000
10-5400-421	FICA	47,330
10-5400-423	LGERS Pension	91,160
10-5400-424	401K	30,186
10-5400-425	Health & Life Insurance	89,903
10-5400-426	Workers' Compensation Insurance	26,426
	Personnel	910,688
10-5400-512	Contractual Services	13,490
10-5400-513	Staff Development & Travel	6,250
10-5400-514	Uniforms	12,600
10-5400-522	Maint & Rep - Buildings & Grounds	14,500
10-5400-523	Maint & Rep - Equipment	9,600
10-5400-524	Maint & Rep - Vehicles	20,210
10-5400-525	Property & Other Liability Insurance	16,734
10-5400-526	Utilities & Communication	25,650
10-5400-534	Dues & Subscriptions	10,728
10-5400-551	Supplies	11,700
10-5400-553	Fuel	16,200
10-5400-555	Safety	20,290
10-5400-575	Special Activities	7,218
10-5400-579	Miscellaneous Expense	1,000
	Operations	186,170
Total		\$ 1,096,858

5510 Parks and Recreation

5530 Library		Recommended
Account	Account Description	26-27
10-5510-512	Contractual Services	\$ 4,000
10-5510-522	Maint & Rep - Buildings & Grounds	15,600
10-5510-525	Property & Other Liability Insurance	240
10-5510-526	Utilities & Communication	13,184
10-5510-534	Dues & Subscriptions	205
10-5510-551	Supplies	1,500
	Operations	34,729
Total		\$ 34,729

5530 Library

5530 Library		Recommended
Account	Account Description	26-27
10-5530-412	Part-time Regular Wages	\$ 17,162
10-5530-415	Supplements to Regular Wages	250
10-5530-421	FICA	1,378
	Personnel	18,790
10-5530-512	Contractual Services	3,307
10-5530-513	Staff Development & Travel	721
10-5530-515	Advertising	100
10-5530-522	Maint & Rep - Buildings & Grounds	7,300
10-5530-525	Property & Other Liability Insurance	3,212
10-5530-526	Utilities & Communication	12,212
10-5530-534	Dues & Subscriptions	360
10-5530-551	Supplies	2,500
	Operations	29,712
Total		\$ 48,502

5740 Streets (Public Works)

5740 - Streets		Recommended
Account	Account Description	26-27
10-5740-411	Full-time Regular Wages	\$ 234,656
10-5740-412	Part-time Regular Wages	19,662
10-5740-413	Overtime	2,575
10-5740-415	Supplements to Regular Wages	3,213
10-5740-421	FICA	19,653
10-5740-423	LGERS Pension	35,822
10-5740-424	401K	11,862
10-5740-425	Health & Life Insurance	58,895
10-5740-426	Workers' Compensation Insurance	14,904
	Personnel	401,242
10-5740-512	Contractual Services	1,112
10-5740-513	Staff Development & Travel	100
10-5740-514	Uniforms	4,000
10-5740-521	Maint & Rep - Infrastructure	2,500
10-5740-522	Maint & Rep - Buildings & Grounds	7,000
10-5740-523	Maint & Rep - Equipment	12,000
10-5740-524	Maint & Rep - Vehicles	7,500
10-5740-525	Property & Other Liability Insurance	9,065
10-5740-526	Utilities & Communication	78,735
10-5740-534	Dues & Subscriptions	2,850
10-5740-551	Supplies	8,050
10-5740-553	Fuel	22,000
10-5740-555	Safety	3,150
10-5740-579	Miscellaneous Expense	1,500
	Operations	159,562
Total		\$ 560,804

5750 Solid Waste (Public Works)

5750 - Solid Waste		Recommended
Account	Account Description	26-27
10-5750-411	Full-time Regular Wages	\$ 180,513
10-5750-413	Overtime	2,060
10-5750-415	Supplements to Regular Wages	1,713
10-5750-421	FICA	13,967
10-5750-423	LGERS Pension	27,569
10-5750-424	401K	8,562
10-5750-425	Health & Life Insurance	44,726
10-5750-426	Workers' Compensation Insurance	15,232
	Personnel	294,342
10-5750-512	Contractual Services	17,000
10-5750-513	Staff Development & Travel	1,000
10-5750-514	Uniforms	5,000
10-5750-515	Advertising	150
10-5750-523	Maint & Rep - Equipment	4,000
10-5750-524	Maint & Rep - Vehicles	11,000
10-5750-525	Property & Other Liability Insurance	8,998
10-5750-526	Utilities & Communication	1,376
10-5750-551	Supplies	11,275
10-5750-553	Fuel	15,752
10-5750-555	Safety	1,000
10-5750-575	Special Activities	200
10-5750-576	Landfill Tipping Fees	71,505
	Operations	148,256
Total		\$ 442,598

Powell Bill Fund

	23-24	24-25	25-26	Current 25-26	Recommended 26-27
Revenue	\$ 174,000	\$ 394,000	\$ 154,971	\$ 155,592	\$ 228,510
Expenditures					
Personnel	\$ 16,377	\$ 16,377	\$ 17,179	\$ 17,194	\$ 18,549
Operations	42,000	42,000	137,792	138,398	35,000
Capital Outlay	115623	335623	0		174,961
Total	\$ 174,000	\$ 394,000	\$ 154,971	\$ 155,592	\$ 228,510

Revenue Summary - Powell Bill

Account	Account Description	23-24	24-25	25-26	Current 25-26	Recommended 26-27
20-4142	Municipal Vehicle Tax		\$ -	\$ 9,700	\$ 13,000	\$ 13,750
20-4280	Powell Bill aid	111,000	111,000	133,070	134,902	133,070
20-4311	Investment Earnings	13,000	13,000	7,319	7,690	7,690
20-3991	Appropriation from Fund Balance	50,000	270,000			74,000
Total Revenue		\$ 174,000	\$ 394,000	\$ 150,089	\$ 155,592	\$ 228,510

Expenditure Summary - Powell Bill

Account	Account Description	Powell Bill 26-27	Recommended 26-27
20-5740-411	Full-time Regular Wages	\$	12,747
20-5740-415	Supplements to Regular Wages		75
20-5740-421	FICA		976
20-5740-423	LGERS Pension		1,925
20-5740-424	401K		638
20-5740-425	Health & Life Insurance		2,188
Personnel			18,549
20-5740-521	Maint & Rep - Infrastructure		28,000
20-5740-551	Supplies		2,000
20-5740-561	Capital Outlay		174,961
20-5740-562	Engineering & Design		5,000
Operations			209,961
Total Expenditure		\$	228,510

Capital Reserve and Replacement Fund

	Adopted 23-24	Amended 23-24	Adopted 24-25	Adopted 25-26	Amended 25-26	Recommended 26-27
Revenue	\$ 210,298	\$ 1,162,282	\$ 326,511	\$ 18,400		\$ 67,366
Expenditures						
Governing Body	\$ 59,000	\$ 59,000	\$ -	\$ -		
Administration	1,075	1,075	-			
Police	142,823	223,487	64,754	18,400	71,643	54,106
Fire		89,182	248,558			
Streets	1,075	1,075	13,199			13,260
Solid Waste	6,325	6,325			60,000	
Library					25,000	
Total	\$ 210,298	\$ 1,182,782	\$ 326,511	\$ 18,400	\$ 156,643	\$ 67,366

Revenue Summary – Capital Reserve and Replacement Fund

Account	Account Description	Adopted 23-24	Amended 23-24	Adopted 24-25	Adopted 25-26	Amended 25-26	Recommended 26-27
90-4751	Sale of Fixed Assets		\$ 20,500				
90-4715	Lease Proceeds		893,821				
90-4910	Transfer from GF	210,298	210,298	276,511	18,400	156,643	67,366
90-4999	Appropriation from FB		58,163	50,000			
	Total Revenue	\$ 210,298	\$ 1,182,782	\$ 326,511	\$ 18,400	\$ 156,643	\$ 67,366

Expenditure Summary - Capital Reserve and Replacement Fund

Account	Account Description	Recommended 26-27
90-5300-551	Supplies	\$ 2,500
90-5300-561	Capital Outlay	51,606
90-5740-551	Supplies	13,260
	Total Expenditure	\$ 67,366

Appendix A: Fees and Charges

FISCAL YEAR 2026-2027 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:.....	\$21.00
	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
False Alarm.....	Escalating Fee Based on number of occurrences

<u>Number of False Alarms</u>	<u>Fee (per occurrence)</u>
0-2.....	\$0.00
3-5.....	\$50.00
6-7.....	\$100.00
8-9.....	\$250.00
10 or more.....	\$500.00

General ordinance violation with civil penalty not otherwise specified.....	\$50.00
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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

¹ Recordation by owner/developer.

² Site plan review required.

³ All easements shown on final plat or site plan.

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

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
Domestic Chicken-keeping Program Permit Fee	\$50
Sidewalk Encroachment Permit Fee	\$50

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).....	\$45
Fire Off-Duty rate (per firefighter, per hour).....	\$35

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 first 1/2 hour).....	\$175.00
Abatement fee (following first 1/2 hour).....	\$62.50 per 1/2 hour
Abatement requiring backhoe.....	additional \$25.00 per 1/2 hour

ACTIVE LIVING PROGRAMS AND CLASSES

Less than 2 hours.....	up to \$10
2-4 hours.....	up to \$15
Full day.....	up to \$20

STANBACK FOREST SHELTER RENTAL

Shelters.....	1/2 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

TOWN PARK

Rowan County Rates

Gathering Lawn (3 hour minimum).....	\$200 + \$75 Security Deposit
Each additional hour.....	\$50
Multi-purpose Pavilion (3 hour min).....	\$350 + \$100 Security Deposit
Each additional hour.....	\$100
Multi-purpose Pavilion and Gathering Lawn (3 hour min).....	\$500 + \$150 Security deposit
Each additional hour.....	\$100
Rowan County Non-profits (must have IRS documentation).....	50% discount on min/hourly
Monday-Friday 7am-3pm.....	25% discount on min/hourly

Out-of-County Rates

Gathering Lawn (3 hour minimum).....	\$350 + \$75 Security Deposit
Each additional hour.....	\$100
Multi-purpose Pavilion (3 hour min).....	\$500 + \$100 Security Deposit
Each additional hour.....	\$100
Multi-purpose Pavilion and Gathering Lawn (3 hour min).....	\$800 + \$150 Security deposit
Each additional hour.....	\$200

Entire Park Rental (includes parking lot)

8 hour minimum.....	\$1,500 + \$500 Security Deposit
Each additional hour.....	\$200

Other options

Rain date Hold (non-refundable).....	\$200
Pavilion Lighting Fee.....	\$25
Parking Lot (for duration of rental).....	\$100
Food Truck Power Fee.....	\$100

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

Recommended

Appendix B: Staffing Summary

*U = Ungraded Classification	Grade	FY26 Staff	FY27 Prop Staff	Change	Note
Town Hall (Administration)					
Office Assistant	14	1	1	-	
Accounting Clerk	16	1	1	-	
Town Clerk	24	1	1	-	
Finance Officer	28	1	1	-	
Town Manager	U	1	1	-	
TOTAL		5	5	-	
Library					
Library Assistant	U			-	As needed to fill in for LC
Library Coordinator	U	0.5	0.5	-	
TOTAL		0.5	0.5	-	
Recreation					
Active Living Coordinator	16	0	0	-	Frozen position
TOTAL		0	0	-	
Police					
Reserve Police Officer	U			-	\$20/hr.
Police Administrative Assistant	14	0.75	0.75	-	
Police Officer/Corporal	19/20	13.0	11.0*	-	1 frozen, 1 frozen until Nov; Reclass 2 to Sgt.
Police Sergeant	22	2	5*	-	Phased in 7/26, 11/26, 1/27
Police Lieutenant	24	2	1	-	Reclass 1 to Sgt.
Police Chief	29	1	1	-	
TOTAL		18.75	18.75*	-	*Sworn: 16-7/1; 17-11/9; 18-12/21
Fire					
Vol. Firefighter	U			-	
Part-Time Firefighter	U			-	\$18/hr.
Firefighter	17	3	3	-	
Fire Engineer	19	3	3	-	
Fire Captain	21	3	3	-	
Vol. Asst. Fire Chief	U			-	
Deputy Fire Chief	U	0.5	1	-	Reclass to FT (30-hr)
Fire Chief	27	1	1	-	
TOTAL		10.5	10.75	0.25	
Public Works					
Solid Waste					
Public Works Crew Member	13	1	1*	-	*Vacant position frozen until 12/21
Sanitation Equipment Operator	14	1	1	-	
Mechanic	16	0.5	0.375	-	FT (30-hr.)/PT Job Share
Public Works Manager	20	0.5	0.5	-	
Public Works Director	27	0.425	0.425	-	
Streets					
Public Works Crew Member	13	5.5	5.5	-	
Mechanic	16	0.5	0.75	-	FT (30-hr.)/PT Job Share
Public Works Manager	20	0.5	0.5	-	
Public Works Director	27	0.425	0.425	-	
Powell Bill					
Public Works Director	27	0.15	0.15	-	
TOTAL		10.5	10.625*	0.125	
OVERALL TOTAL		45.25	45.625	0.375	

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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Recommended

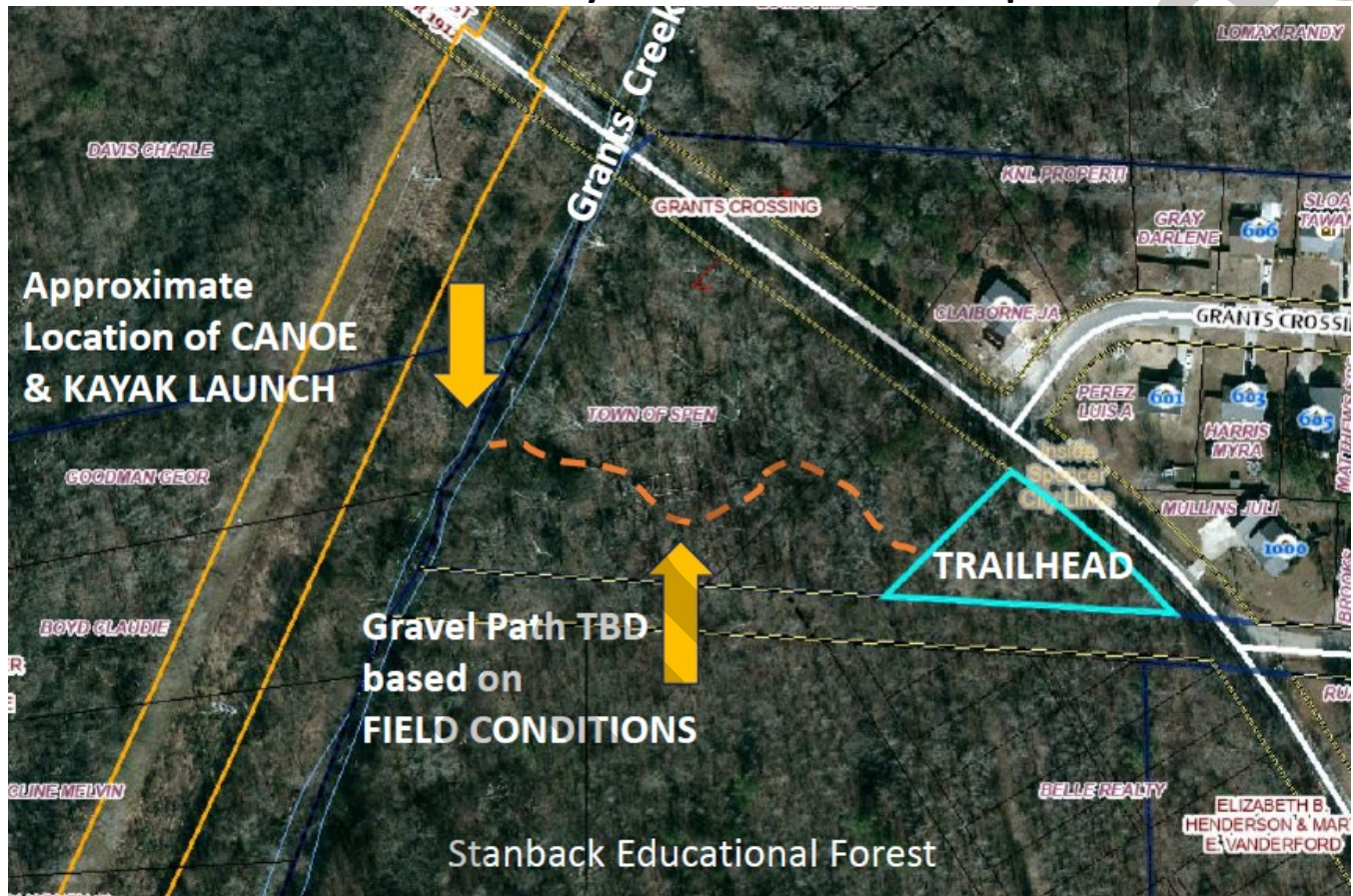


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Rowan's Original Gateway.

Grants Creek Blueway and Stanback Trails Expansion



Planning continues to begin construction of the northern expansion of the Fred and Alice Stanback Educational Forest in the next year. The combination of two projects includes 7,150 feet of trail connecting the planned Grants Creek Blueway Trailhead to South Spencer Avenue, providing access from a trailhead on Spencer to an overlook on Grants Creek, with a natural surface trail leading to the Grants Creek Blueway Trailhead. Combined with the adaptive reuse of the Carter House on 11th Street into what will become Stanback Forest Center, these projects collectively exceed \$1.2 million, with \$480,000 in donations and local grants to leverage over \$800,000 in State grant funding.