

Town of East Spencer
Fiscal Year Budget General Fund
For Fiscal Year 2023-2024

2022-2023

2023-2024

	<u>Budget</u>	<u>Budget</u>
Income		
10.3101 • Taxes-Ad Valorem	772,759.00	1,067,831.00
10.3102 • PN's Tax Levy Collection	5,000.00	5,000.00
10.3103 • Penalties & Interest	0.00	0.00
10.3110 • Motor Vehicle Taxes	46,700.00	46,700.00
10.3230 • Local Option Sales Tax	360,000.00	425,000.00
10.3277 • White Goods Disposal Tax	600.00	750.00
10.3310 • Sales Tax Refund	15,000.00	15,000.00
10.3317 • Special Events	11,060.00	8,000.00
10.3323 • Court Facilities Fees	350.00	350.00
10.3324 • Utility Franchise Tax	115,000.00	115,000.00
10.3345 • Inspection/Zoning Fees	1,500.00	1,500.00
10.3431 • Fire Dept (GRANT)	28,000.00	0.00
10.3436 • Police Dept	1,000.00	1,000.00
10.3460 • Misc.-Zoning Dept	2,500.00	1,000.00
10.3485 • Trash Collection	120,837.60	122,000.00
10.3540 • Interest Income-10	400.00	600.00
10.3837 • ABC Distribution	5,000.00	5,000.00
10.3838 • Dividend Option-NCCMT	1,000.00	25,000.00
10.3847 • Sale of Real Property	50,000.00	20,000.00
10.3860 • Rents	0.00	0.00
10.3880 • First Responders	500.00	500.00
10.3890 • GRANTS		
• American Rescue Plan	247,149.87	50,000.00
• Fire Dept Donations	500.00	0.00
• Police Dept Donations	250.00	0.00
10.4000 • Loan repayment from W&S	50,000.00	0.00
20.3316 • Powell Bill Allocation	55,000.00	52,000.00
20.3540 • Interest Income-20	600.00	75.00
20.3838 • Dividend Option-NCCMT Powel	2,500.00	250.00
30.3966 • CDBG Grant (Sewer)	1,935,649.00	1,900,000.00
30.3967 • CDBG (Revitalization)	750,000.00	678,000.00
40.3540 • Interest Income - 40	0.00	0.00
60.3510 • Water Charges	919,415.00	919,415.00
60.3515 • Sewer Charges		0.00
60.3520 • Penalties WSF	6,900.00	6,900.00
60.3540 • Interest Income	1,200.00	1,200.00
60.7300 • VUR Sewer Funding	2,000,000.00	2,000,000.00
60.7400 • VUR Water Funding	2,000,000.00	2,000,000.00
70.3890 • Contributions & Donations	3,000.00	300.00
70.3540 • Interest Income-70	0.00	0.00
80.3867 •EPA-Brownfields Grant	0.00	0.00
80.3540 •Interest Income - 80	0.00	0.00
10.3990 Fund Balance Appropriations	442,714.87	55,000.00

Total Income

9,952,085.34

9,523,371.00

Comments:

Expenses

Governing Body (41)

	Budget	Approved
41.1000 • Salaries & Wages Regular	22,949.00	24,792.00
41.1810 • PR Taxes -Contribution	1,756.00	1,756.00
41.1830 • Insurance Contr	600.00	600.00
41.1875 • Cellular Phone	1,250.00	1,250.00
41.2200 • Christmas Bonus	875.00	875.00
41.2220 • Municipal Election	2,600.00	2,500.00
41.2230 • Community Support	4,500.00	0.00
41.3110 • Travel	2,000.00	2,000.00
41.3150 • Business Meetings	1,500.00	1,500.00
41.3317 • Board Room Furniture	0.00	0.00
41.3950 • Training	1,000.00	2,000.00
Total Governing Body (41)	39,030.00	37,273.00

Comments:

Administration (42)

	Budget	Approved
42.1000 • Salaries & Wages-regular	127,780.00	165,841.00
42.1810 • PR Taxes - Contribution	9,699.00	12,684.00
42.1820 • Retirement Contribution	9,583.00	12,345.00
42.1822 • Retirement - 401K	2,556.00	3,316.00
42. 2200 . Christmas Bonus	400.00	400.00
42.1830 • Insurance Contribution	9,945.00	10,080.00
42.1850 • Unemployment Comp	2,500.00	2,500.00
42.1860 • Workers Comp Contribution	19,442.00	21,227.00
42.1900 • Contengency Funds	347,200.00	78,550.00
42.1960 • Tax Collection	9,300.00	9,300.00
42.1970 • Contracted Services	7,696.00	7,720.00
42.1980 • Professional Services	53,800.00	50,800.00
42.1990 • Prof Serv-Other	8,490.00	9,672.00
42.2100 • Supplies Other	0.00	0.00
42.2600 • Office Supplies & Materials	5,000.00	5,000.00
42.3110 • Travel	2,000.00	2,000.00
42.3210 • Telephone Service	10,847.00	9,188.00
42.3250 • Postage	1,000.00	6,000.00
42.3310 • Utilities	8,442.00	8,442.00
42.3510 • R & M Building (Town Hall)	5,000.00	5,000.00
42.3520 • R & M Equipment	1,000.00	1,000.00
42.3700 • Advertising	1,500.00	3,500.00
42.3950 • Training	6,000.00	6,000.00
42.4310 • Rent Reproduction Equipment	4,424.00	8,346.00

42.4510 • Ins Property & Gen. Liab.	35,986.00	40,374.00
42.4910 • Dues & Subscriptions	3,617.00	4,997.00
42.4920 • Bad Debt Expense	1,000.00	1,000.00
42.4930 • Bank Service Charge	2,500.00	2,500.00
Professional Development		
Total Administration (42)	696,707.00	487,782.00

Comments:

Fire (43)

	Budget	Approved
43.1200 • Salary	50,000.00	50,000.00
43.1260 • Salaries & Wages Temp PT	143,080.00	153,300.00
43.1290 • Salaries & Wages Per Call Pay	0.00	0.00
43.1295 • Salaries Call Back	1,000.00	1,000.00
43.1810 • PR Taxes - Contribution	14,770.00	14,770.00
43.1821 • NC Association Dues	9,750.00	9,750.00
43.1930 • Prof. Serv Medical	1,000.00	1,000.00
43.1940 • Prof. Service - Exterminating	500.00	500.00
43.2100 • Supplies Other	0.00	0.00
43.2120 • Supplies Uniforms	3,500.00	3,500.00
43.2130 • Supplies Station	1,000.00	1,000.00
43.2200 • Employee Recognition	0.00	3,000.00
43.2510 • Vehicle Fuel & Lube	8,000.00	8,000.00
43.2600 • Office Supply & Materials	2,500.00	2,500.00
43.2900 • Small Equipment	10,000.00	10,000.00
43.3210 • Telephone Service	6,500.00	6,500.00
43.3260 • 800 Radio User Fee	1,000.00	1,000.00
43.3270 • Pagers	1,545.00	1,545.00
43.3310 • Electricity	6,000.00	6,000.00
43.3330 • Natural Gas	4,000.00	4,000.00
43.3340 • Water Utilities	2,000.00	2,000.00
43.3510 • R&M - Building	6,000.00	6,000.00
43.3520 • R & M Equipment	2,000.00	2,000.00
43.3530 • R & M Vehicles	8,000.00	8,000.00
43.3540 • R & M Radio/Station Siren	500.00	500.00
43.3810 • Programming	500.00	500.00
43.3950 • Training	4,000.00	4,000.00
43.3970 • First Responders	4,000.00	4,000.00
43.4400 • Service & Maint. Contract	0.00	0.00
43.4910 • Dues & Subscriptions	0.00	0.00
43.5000 • Fire Preven/Educ Community	500.00	500.00
43.5100 • FD Annual Awards Banquet	1,500.00	1,500.00
43.5500 • Turn Out Gear	12,426.00	12,426.00
43.6600 • Air packs testing	6,100.00	6,100.00
43.7100 • Debt Service Principal	0.00	0.00
43.7200 • Debt Service Interest	0.00	0.00
Total Fire (43)	311,671.00	324,891.00

Comments:

Police (44)

	Budget	Approved
44.1000 • Salaries & Wages Regular	340,396.00	373,016.00
44.1260 • Salaries & Wages - PT	10,000.00	10,000.00
44.1410 • Holiday Pay	6,500.00	10,700.00
44.1310 • SEP ALLOW LEO	15,400.00	26,864.00
44.1810 • PR Taxes - Contribution	26,805.00	29,301.00
44.1820 • Retirement Contribution	28,908.00	31,589.00
44.1825 • 401K Contribution	17,520.00	19,151.00
44.1830 • Insurance Contr	31,695.00	31,696.00
44.1965 • Prof Serv Drug Testing	300.00	500.00
44.1990 • Prof Service - Other	1,500.00	1,500.00
44.2100 • Supplies Other	7,500.00	6,000.00
44.2200 • Christmas Bonus	0.00	850.00
44.2510 • Vehicle Fuel	22,500.00	30,000.00
44.2520 • Vehicle Repair	12,000.00	9,500.00
44.2530 • Vehicle Parts	8,000.00	6,000.00
44.2600 • Office Supplies & Materials	2,000.00	2,500.00
44.2900 • Small Equipment	9,000.00	7,500.00
44.3210 • Telephone Service	3,400.00	3,400.00
44.3260 • 800 Radio User Fees	2,300.00	2,300.00
44.3950 • Training	2,000.00	2,500.00
44.4400 • Service & Maint Contract	11,800.00	11,800.00
44.4910 • Dues & Subscriptions	2,500.00	2,500.00
44.5400 • Patrol Cars	0.00	0.00
Total Police (44)	562,024.00	619,167.00

Comments:**Public Works (45)**

	Budget	Approved
45.1000 • Salaries & Wages Regular	\$ 109,900.00	131,520.00
45.1220 • Salaries & Wages Overtime	300.00	3,000.00
45.1810 • PR Taxes - Contribution	8,446.00	10,062.00
45.1820 • Retirement Contribution	4,446.00	3,000.00
45.1822 • Retirement-401K	1,186.00	800.00
45.1830 • Insurance Contributions	2,288.00	1,266.00
45.1990 • Prof Serv Other	1,000.00	1,000.00
45.2100 • Supplies Other	1,500.00	1,500.00
45.2120 • Supplies Uniforms	1,000.00	1,000.00
45.22200 • Christmas Bonus	0.00	550.00
45.2510 • Vehicle Fuel & Lube	7,000.00	6,000.00
45.2900 • Other Small Equipment	1,000.00	0.00
45.3210 • Telephone Service	360.00	360.00
45.3310 • Utilities	27,700.00	27,700.00
45.3315 • Christmas Lights	5,000.00	5,000.00
45.3330 • Natural Gas	0.00	0.00
45.3340 • Water Utilities	0.00	0.00
45.3510 • R & M Building	10,000.00	10,000.00
45.3520 • R & M Equipment	4,500.00	4,500.00
45.3530 • R & M Vehicles	4,500.00	4,500.00
45.3950 • Training	0.00	2,500.00
45.3960 • Truck	0.00	0.00

45.4400 • Service & Maint Contract	0.00	0.00
45.5000 • Other Equipment	2,000.00	2,000.00
45.5500 • Seasonal Banners	2,500.00	2,500.00
45.5550 • Street Signs	0.00	0.00
Total Public Works (45)	194,626.00	218,758.00

Comments:

Zoning & Planning (46)

	Budget	Approved
46.1990 • Prof. Serv Other	34,762.00	40,000.00
46.2600 • Office Supplies & Materials	350.00	350.00
46.3250 • Postage	700.00	2,000.00
46.3700 • Advertising	1,500.00	1,000.00
46.3950 • Training	0.00	0.00
46.5000 • Demolition	20,000.00	20,000.00
Total Zoning & Planning (46)	57,312.00	63,350.00

Comments:

Reflects Code Enforcement coverage 2 days per week.

Parks & Recreation (47)

	Budget	Approved
47.1260 • Salaries & Wages Temp, PT	54,600.00	110,760.00
47.1810 • PR Taxes - Contribution	4,177.00	8,307.00
47.2100 • Supplies Other	3,000.00	3,000.00
47.2320 • Supplies Park	3,500.00	3,500.00
47.2330 • Supplies Pool Splash Pod	1,000.00	15,000.00
47.2331 • Festival	11,060.00	12,500.00
47.3210 • Telephone Service	0.00	0.00
47.3310 • Electricity	2,500.00	2,500.00
47.3340 • Water Utilities	4,000.00	4,000.00
47.3510 • R & M Building	1,500.00	1,500.00
47.3540 • R & M Other	1,000.00	1,000.00
47.3550 • MLK Events	600.00	1,500.00
Total Parks & Recreation (47)	86,937.00	163,567.00

Comments

Solid Waste Management (48)

	Budget	Approved
48.1985 • Prof. Serv Garbage Collect	78,553.20	78,553.20
Total Solid Waste Management (48)	78,553.20	78,553.20

Capital & Special Projects (49)

49.1000 • Salary Reserve	1,200.00	0.00
49.7550 • Match for Grants	89,553.27	0.00
Total Capital & Special Projects (49)	90,753.27	0.00

**49.7550 (Principal and Interest on

Budget	Approved
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Powell Bill (20)

20.1950 • Side Arm Cutting		
20.1970 • Prof. Service Paving	0.00	0.00
20.1991 • Prof Service-Engineering		0.00
20..3570 • R&M	10,000.00	11,000.00
20.3580 • Street Signs	500.00	500.00
20.4930 • Bank Service Fees		0.00
20.9910 • Contingency		0.00
Total Power Bill	10,500.00	11,500.00

CDBG Grant (40)

40.4001 • Rehab of Water System	1,935,649.00	1,900,000.00
40.4003 • Revitalization	678,000.00	678,000.00
Total CDBG Grant	2,613,649.00	2,578,000.00

American Rescue Plan (50)

50.9000 • American Rescue Plan	247,149.87	50,000.00
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Water & Sewer (60)

60.1995 • Prof. Serv. Management	120,000.00	120,000.00
60.2700 • Water Purchased	680,000.00	680,000.00
60.4400 • Service & Maintenance	3,000.00	0.00
60.7100 • Bond Interest	31,000.00	27,000.00
60.7200 • Bond Principal	57,173.00	60,638.00
60.7300 • VUR Sewer Funding	2,000,000.00	2,000,000.00
60.7400 • VUR Water Funding	2,000,000.00	2,000,000.00
Total Water & Sewer (60)	4,891,173.00	4,887,638.00

PARTF Grant (70)

70.550 . Special Projects	0.00	0.00
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Brownfield Grant (80)

80.7545. EPA-Brownfields Grant-		0.00
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Total Income (from line 54 above)	9,952,085.34	9,523,371.00
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Total Expense	9,880,085.34	9,520,479.20
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Net Income	(356,714.34)	2,891.80
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