

**DRAFT Town of East Spencer
Fiscal Year Budget General Fund
For Fiscal Year 2026-2027**

0.86

2025-2026

2026-2027

Delta

2026-2027

Income

	<u>Previous</u>	<u>Proposed</u>		<u>Negotiated</u>
10.3101 • Taxes-Ad Valorem	\$ 1,603,638.00	\$ 1,951,978.00	348,340.00	\$ 1,951,978.00
10.3102 • PN's Tax Levy Collection	\$ 5,000.00	\$ 5,000.00	0.00	\$ 5,000.00
10.3103 • Penalties & Interest	\$ 10,000.00	\$ 10,000.00	0.00	\$ 10,000.00
10.3110 • Motor Vehicle Taxes	\$ 67,341.00	\$ 65,994.00	(1,347.00)	\$ 65,994.00
10.3230 • Local Option Sales Tax	\$ 550,000.00	\$ 700,000.00	150,000.00	\$ 700,000.00
10.3277 • White Goods Disposal Tax	\$ 750.00	\$ 750.00	0.00	\$ 750.00
10.3310 • Sales Tax Refund	\$ 15,000.00	\$ 15,000.00	0.00	\$ 15,000.00
10.3317 • Special Events	\$ 8,000.00	\$ 8,000.00	0.00	\$ 8,000.00
10.3323 • Court Facilities Fees	\$ 350.00	\$ 350.00	0.00	\$ 350.00
10.3324 • Utility Franchise Tax	\$ 115,000.00	\$ 140,000.00	25,000.00	\$ 140,000.00
10.3345 • Inspection/Zoning Fees	\$ 6,500.00	\$ 6,500.00	0.00	\$ 6,500.00
10.3431 • Fire Dept (GRANT)	\$ 25,000.00	\$ -	(25,000.00)	\$ -
10.3436 • Police Dept (GRANT)	\$ -	\$ -	0.00	\$ -
10.3460 • Misc.-Zoning Dept	\$ -	\$ -	0.00	\$ -
10.3485 • Trash Collection	\$ 145,000.00	\$ 235,000.00	90,000.00	\$ 235,000.00
10.3540 • Interest Income-10	\$ 1,000.00	\$ 1,000.00	0.00	\$ 1,000.00
10.3837 • ABC Distribution	\$ 5,000.00	\$ 5,000.00	0.00	\$ 5,000.00
10.3838 • Dividend Option-NCCMT	\$ 25,000.00	\$ 25,000.00	0.00	\$ 25,000.00
10.3847 • Sale of Real Property	\$ 75,000.00	\$ 250,000.00	175,000.00	\$ 250,000.00
10.3860 • Rents	\$ 1,800.00	\$ 9,600.00	7,800.00	\$ 9,600.00
10.3880 • First Responders	\$ -	\$ -	0.00	\$ -
10.3890 • GRANTS	\$ 15,000.00	\$ -	(15,000.00)	\$ -
• Fire Dept Donations	\$ 25,000.00	\$ -	(25,000.00)	\$ -
• Police Dept Donations	\$ -	\$ -	0.00	\$ -
10.4000 • Loan repayment from W&S	\$ 50,000.00	\$ 50,000.00	0.00	\$ 50,000.00
30.3967 • CDBG (Revitalization)			0.00	
40.3540 • Interest Income - 40	\$ -		0.00	
70.3890 • Contributions & Donations	\$ -		0.00	\$ 25,000.00
70.3540 • Interest Income-70	\$ -		0.00	
80.3867 •EPA-Brownfields Grant	\$ -		0.00	
80.3540 •Interest Income - 80	\$ -		0.00	
10.3990 Fund Balance Appropriations	\$ 543,785.00	\$ 284,411.00	(259,374.00)	\$ 68,110.00
Total Income	\$ 3,293,164.00	\$ 3,763,583.00	470,419.00	\$ 3,572,282.00

Comments:

Expenses

Governing Body (41)

	Previous		Proposed	Negotiated
41.1000 • Salaries & Wages Regular	\$ 34,147.00		\$ 34,147.00 0.00	\$ 34,147.00
41.1810 • PR Taxes -Contribution	\$ 2,612.00		\$ 2,612.00 0.00	\$ 2,612.00
41.1830 • Insurance Contr	\$ 600.00		\$ 600.00 0.00	\$ 600.00
41.1875 • Cellular Phone	\$ 450.00		\$ 450.00 0.00	\$ 450.00
41.2200 • Christmas Bonus	\$ 1,150.00		\$ 1,150.00 0.00	\$ 1,150.00
41.2230 • Municipal Election	\$ 2,500.00		\$ - (2,500.00)	\$ -
41.2231 • Community Support	\$ 18,700.00		\$ 10,000.00 (8,700.00)	\$ 10,000.00
41.3110 • Travel	\$ 4,000.00		\$ 4,000.00 0.00	\$ 4,000.00
41.3150 • Business Meetings	\$ 1,500.00		\$ 1,500.00 0.00	\$ 1,500.00
41.3317 • Board Room Furniture			0.00	\$ -
47.3542 • MLK Events			\$ 1,500.00	\$ 2,000.00
41.3950 • Training	\$ 10,000.00		\$ 10,000.00 0.00	\$ 10,000.00
Total Governing Body (41)	\$ 75,659.00		\$ 65,959.00 (9,700.00)	\$ 66,459.00

Comments:

Administration (42)

	Previous		Proposed	Negotiated
42.1000 • Salaries & Wages-regular	\$ 266,812.00		\$ 290,601.00 23,789.00	\$ 290,601.00
42.1810 • PR Taxes - Contribution	\$ 20,411.00		\$ 22,231.00 1,820.00	\$ 22,231.00
42.1820 • Retirement Contribution	\$ 20,011.00		\$ 21,795.00 1,784.00	\$ 21,795.00
42.1822 • Retirement - 401K	\$ 5,336.00		\$ 5,812.00 476.00	\$ 5,812.00
42.1830 • Insurance Contribution	\$ 13,316.00		\$ 29,232.00 15,916.00	\$ 29,232.00
42.1850 • Unemployment Comp Contribution	\$ 2,500.00		\$ 2,750.00 250.00	\$ 2,750.00
42.1860 • Workers Comp Contribution	\$ 26,128.00		\$ 28,741.00 2,613.00	\$ 28,741.00
42.1900 • Operational	\$ 10,000.00		\$ 8,000.00 (2,000.00)	\$ 15,000.00
42.1960 • Tax Collection	\$ 9,300.00		\$ - (9,300.00)	\$ -
42.1970 • Contracted Services	\$ 35,528.00		\$ 29,828.00 (5,700.00)	\$ 29,828.00
42.1980 • Professional Services	\$ 55,800.00		\$ 55,800.00 0.00	\$ 55,800.00
42.1990 • IT Services	\$ 11,700.00		\$ 26,940.00 15,240.00	\$ 26,940.00
42. 2200 . Christmas Bonus	\$ 2,596.00		\$ 2,700.00 104.00	\$ 2,700.00
42.2600 • Office Supplies & Materials	\$ 6,000.00		\$ 6,000.00 0.00	\$ 6,000.00
42.3110 • Travel	\$ 16,000.00		\$ 16,000.00 0.00	\$ 16,000.00
42.3210 • Telephone/Internet Service	\$ 11,988.00		\$ 9,800.00 (2,188.00)	\$ 9,800.00
42.3250 • Postage	\$ -		\$ - 0.00	\$ -
42.3310 • Utilities	\$ 10,000.00		\$ 10,000.00 0.00	\$ 10,000.00
42.3510 • R & M Building (Town Hall)	\$ 5,000.00		\$ 4,000.00 (1,000.00)	\$ 4,000.00
42.3520 • R & M Equipment	\$ 1,000.00		\$ 500.00 (500.00)	\$ 500.00
42.3700 • Advertising	\$ 3,500.00		\$ 3,000.00 (500.00)	\$ 3,000.00
42.3950 • Professional Development	\$ 11,000.00		\$ 11,000.00 0.00	\$ 11,000.00
42.4310 • Rent Reproduction Equipment	\$ 8,400.00		\$ 8,400.00 0.00	\$ 8,247.00
42.4510 • Ins Property & Gen. Llab.	\$ 54,847.00		\$ 60,332.00 5,485.00	\$ 60,332.00
42.4910 • Dues & Subscriptions	\$ 9,308.00		\$ 9,208.00 (100.00)	\$ 11,591.00
42.4920 • Bad Debt Expense	\$ 1,000.00		\$ 1,000.00 0.00	\$ 1,000.00
42.4930 • Bank Service Charge	\$ 2,500.00		\$ 1,000.00 (1,500.00)	\$ 1,000.00
			0.00	
Total Administration (42)	\$ 619,981.00		\$ 664,670.00 44,689.00	\$ 673,900.00

Fire (43)

	Previous	Proposed		Negotiated
43.1200 • Salary	\$ 397,640.00	\$425,476.00	27,836.00	\$ 399,590.00
43.1260 • Salaries & Wages Temp PT	\$ 75,000.00	\$161,616.00	86,616.00	\$ 100,000.00
43.1290 • Salaries & Wages Per Call Pay	\$ -	\$-	#VALUE!	
43.1295 • Salaries Call Back	\$ 1,000.00	\$1,000.00	0.00	\$ 1,000.00
43.1810 • PR Taxes - Contribution	\$ 42,482.00	\$44,990.00	2,508.00	\$ 36,599.00
43.1820 Retirement	\$ 22,950.00	\$24,557.00	1,607.00	\$ 23,409.00
43.1822 Retirement 401K	\$ 6,120.00	\$6,549.00	429.00	\$ 6,242.00
43.1821 • NC Association Dues	\$ -	\$-	#VALUE!	\$ -
43.1830 • Insurance Contribution	\$ 25,238.00	\$44,226.00	18,988.00	\$ 44,226.00
43.1930 • Prof. Serv Medical	\$ 3,500.00	\$3,500.00	0.00	\$ 3,500.00
43.1940 • Prof. Service - Exterminating	\$ 500.00	\$500.00	0.00	\$ 500.00
43.2100 • Supplies Other	\$ -	\$-	#VALUE!	
43.2120 • Supplies Uniforms	\$ 8,000.00	\$10,000.00	2,000.00	\$ 10,000.00
43.2130 • Supplies Station	\$ 2,000.00	\$2,000.00	0.00	\$ 2,000.00
43.2200 • Employee Recognition	\$ 3,000.00	\$3,000.00	0.00	\$ 3,000.00
43.2510 • Vehicle Fuel & Lube	\$ 8,000.00	\$8,000.00	0.00	\$ 8,000.00
43.2600 • Office Supply & Materials	\$ 2,500.00	\$2,500.00	0.00	\$ 2,500.00
43.2900 • Small Equipment	\$ 10,000.00	\$20,000.00	10,000.00	\$ 15,000.00
43.3210 • Telephone Service	\$ 6,500.00	\$6,500.00	0.00	\$ 3,500.00
43.3260 • 800 Radio User Fee	\$ 1,000.00	\$1,000.00	0.00	\$ 1,000.00
43.3270 • Pagers	\$ 1,545.00	\$2,205.00	660.00	\$ 2,205.00
43.3310 • Electricity	\$ 7,000.00	\$7,000.00	0.00	\$ 7,000.00
43.3330 • Natural Gas	\$ 5,000.00	\$5,000.00	0.00	\$ 4,000.00
43.3340 • Water Utilities	\$ 3,000.00	\$3,000.00	0.00	\$ 2,500.00
43.3510 • R&M - Building	\$ 6,000.00	\$6,000.00	0.00	\$ 6,000.00
43.3520 • R & M Equipment	\$ 2,000.00	\$2,000.00	0.00	\$ 2,000.00
43.3530 • R & M Vehicles	\$ 12,000.00	\$15,000.00	3,000.00	\$ 15,000.00
43.3540 • R & M Radio/Station Siren	\$ 500.00	\$500.00	0.00	\$ 500.00
43.3810 • Programming	\$ 500.00	\$500.00	0.00	\$ 500.00
43.3950 • Training	\$ 6,000.00	\$10,000.00	4,000.00	\$ 10,000.00
43.3970 • First Responders	\$ 4,000.00	\$4,000.00	0.00	\$ 4,000.00
43.4400 • Service & Maint. Contract	\$ -	\$-	#VALUE!	\$ -
43.4910 • Dues & Subscriptions	\$ 17,233.00	\$18,233.00	1,000.00	\$ 18,233.00
43.5000 • Fire Preven/Educ Community	\$ 1,000.00	\$1,200.00	200.00	\$ 1,200.00
43.5100 • FD Annual Awards Banquet	\$ 2,000.00	\$2,000.00	0.00	\$ 2,000.00
43.5500 • Turn Out Gear	\$ 17,000.00	\$20,000.00	3,000.00	\$ 20,000.00
43.6600 • Air packs testing	\$ 7,000.00	\$9,500.00	2,500.00	\$ 9,500.00
43.7100 • Debt Service Principal	\$ -	\$-	#VALUE!	
43.7200 • Debt Service Interest	\$ -	\$-	#VALUE!	
Total Fire (43)	\$ 707,208.00	\$871,552.00	164,344.00	\$ 764,704.00

Police (44)

Previous	Proposed	Negotiated
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44.1000 • Salaries & Wages Regular	\$ 463,073.00	\$ 516,625.00	53,552.00	\$ 516,625.00
44.1260 • Salaries & Wages - PT	\$ 20,000.00	\$ 20,000.00	0.00	\$ 20,000.00
44.1310 • SEP ALLOW LEO	\$ 26,864.00	\$ 33,800.00	6,936.00	\$ 33,800.00
44.1410 • Holiday Pay	\$ 17,000.00	\$ 19,000.00	2,000.00	\$ 19,000.00
44.1420 • Christmas Bonus	\$ 4,627.00	\$ 5,162.00	535.00	\$ 5,162.00
44.1810 • PR Taxes - Contribution	\$ 36,955.00	\$ 41,051.00	4,096.00	\$ 41,051.00
44.1820 • Retirement Contribution	\$ 74,555.00	\$ 86,397.00	11,842.00	\$ 86,397.00
44.1825 • 401K Contribution	\$ 23,154.00	\$ 32,198.00	9,044.00	\$ 32,198.00
44.1830 • Insurance Contr	\$ 32,851.00	\$ 66,339.00	33,488.00	\$ 66,339.00
44.1965 • Prof Serv Drug Testing	\$ 1,000.00	\$ 1,000.00	0.00	\$ 1,000.00
44.1990 • Prof Service - Other	\$ 2,500.00	\$ 2,500.00	0.00	\$ 2,500.00
44.2100 • Supplies Other	\$ 10,000.00	\$ 6,000.00	(4,000.00)	\$ 6,000.00
44.2510 • Vehicle Fuel	\$ 40,000.00	\$ 40,000.00	0.00	\$ 40,000.00
44.2520 • Vehicle Repair	\$ 8,500.00	\$ 8,500.00	0.00	\$ 8,500.00
44.2530 • Vehicle Parts	\$ 8,000.00	\$ 8,000.00	0.00	\$ 8,000.00
44.2600 • Office Supplies & Materials	\$ 3,000.00	\$ 1,500.00	(1,500.00)	\$ 1,500.00
44.2900 • Small Equipment	\$ 12,000.00	\$ 6,000.00	(6,000.00)	\$ 6,000.00
44.3200 • Telephone Service	\$ 3,400.00	\$ 3,400.00	0.00	\$ 3,400.00
44.3260 • 800 Radio User Fees	\$ 2,300.00	\$ 2,300.00	0.00	\$ 2,300.00
44.3950 • Training	\$ 5,000.00	\$ 2,500.00	(2,500.00)	\$ 2,500.00
44.4400 • Service & Maint Contract	\$ 13,500.00	\$ 13,500.00	0.00	\$ 13,500.00
44.4910 • Dues & Subscriptions	\$ 5,500.00	\$ 5,500.00	0.00	\$ 5,500.00
44.5400 • Misc Purchase	\$ 7,000.00	\$ 124,000.00	117,000.00	\$ 62,000.00
Total Police (44)	\$ 820,779.00	\$ 1,045,272.00	224,493.00	\$ 983,272.00

Public Works (45)

	Previous	Proposed		Negotiated
45.1000 • Salaries & Wages Regular	\$ 189,440.00	\$ 224,800.00	35,360.00	\$ 224,800.00
45.1220 • Salaries & Wages Overtime	\$ -		0.00	\$ -
45.1420 • Christmas Bonus	\$ 1,892.00	\$ 2,245.00	353.00	\$ 2,245.00
45.1810 • PR Taxes - Contribution	\$ 14,492.00	\$ 17,197.00	2,705.00	\$ 17,197.00
45.1820 • Retirement Contribution	\$ 14,208.00	\$ 16,860.00	2,652.00	\$ 16,860.00
45.1822 • Retirement-401K	\$ 3,779.00	\$ 4,496.00	717.00	\$ 4,496.00
45.1830 • Insurance Contributions	\$ 22,230.00	\$ 45,905.00	23,675.00	\$ 45,905.00
45.1990 • Prof Serv Other	\$ 1,500.00	\$ 1,500.00	0.00	\$ 1,500.00
45.2100 • Supplies Other	\$ 1,000.00	\$ 1,000.00	0.00	\$ 1,000.00
45.2120 • Supplies Uniforms	\$ 1,000.00	\$ 3,000.00	2,000.00	\$ 3,000.00
45.2510 • Vehicle Fuel & Lube	\$ 6,000.00	\$ 6,000.00	0.00	\$ 10,000.00
45.2900 • Other Small Equipment	\$ 7,000.00	\$ 5,000.00	(2,000.00)	\$ 5,000.00
45.3210 • Telephone Service	\$ -	\$ -	0.00	\$ -
45.3310 • Utilities	\$ 30,200.00	\$ 35,000.00	4,800.00	\$ 35,000.00
45.3330 • Natural Gas	\$ -	\$ -	0.00	\$ -
45.3340 • Water Utilities	\$ -	\$ -	0.00	\$ -
45.3510 • R & M Building	\$ 10,000.00	\$ 12,000.00	2,000.00	\$ 12,000.00
45.3520 • R & M Equipment	\$ 4,500.00	\$ 4,500.00	0.00	\$ 4,500.00
45.3530 • R & M Vehicles	\$ 4,500.00	\$ 4,500.00	0.00	\$ 10,500.00
45.3950 • Training	\$ 2,500.00	\$ 2,500.00	0.00	\$ 2,500.00
45.4400 • Service & Maint Contract	\$ -	\$ -	0.00	\$ -

45.5000 • Other Equipment	\$ 47,000.00	\$ 47,000.00	0.00	\$ 47,000.00
45.5500 • Seasonal Banners	\$ 2,500.00	\$ 2,000.00	(500.00)	\$ 2,000.00
45.5550 • Street Signs	\$ -		0.00	
Total Public Works (45)	\$ 363,741.00	\$ 435,503.00	71,762.00	\$ 445,503.00

Zoning & Planning (46)

	Previous	Proposed		Negotiated
46.1990 • Prof. Serv Other	\$ 41,600.00	\$ 41,600.00	0.00	\$ 41,600.00
46.2600 • Office Supplies & Materials	\$ 350.00	\$ 350.00	0.00	\$ 350.00
46.3250 • Postage	\$ 2,000.00	\$ 2,000.00	0.00	\$ 2,000.00
46.3700 • Advertising	\$ 2,000.00	\$ 2,000.00	0.00	\$ 2,000.00
46.3950 • Training	\$ -		0.00	\$ -
46.5000 • Demolition	\$ 30,000.00	\$ 30,000.00	0.00	\$ 20,000.00
Total Zoning & Planning (46)	\$ 75,950.00	\$ 75,950.00	0.00	\$ 65,950.00

Parks & Recreation (47)

	Previous	Proposed		Negotiated
47.1260 • Salaries & Wages Temp, PT	\$ 127,360.00	\$ 164,000.00	36,640.00	\$ 147,880.00
47.1810 • PR Taxes - Contribution	\$ 9,743.00	\$ 12,546.00	2,803.00	\$ 11,313.00
47.1820 • Retirement	\$ 3,000.00	\$ 6,684.00	3,684.00	\$ 11,091.00
47.1822 • Retirement 401K	\$ 800.00	\$ 1,783.00	983.00	\$ 2,958.00
47.1830 • Insurance Contribution	\$ 5,459.00	\$ 14,642.00	9,183.00	\$ 15,302.00
47.1840 • Park Programs	\$ 9,187.00	\$ 32,200.00	23,013.00	\$ 25,000.00
47.2100 • Departmental Other	\$ 3,000.00	\$ 5,000.00	2,000.00	\$ 4,000.00
47.2320 • Supplies Park	\$ 3,500.00	\$ 15,000.00	11,500.00	\$ 10,000.00
47.2330 • Supplies Pool Splash Pod	\$ 25,000.00	\$ 25,000.00	0.00	\$ 25,000.00
47.2331 • Festival	\$ 12,500.00	\$ 40,000.00	27,500.00	\$ 55,000.00
47.3210 • Telephone Service	\$ -	\$ -	0.00	
47.3310 • Electricity	\$ 2,500.00	\$ 7,500.00	5,000.00	\$ 7,500.00
47.3340 • Water Utilities	\$ 4,000.00	\$ 10,000.00	6,000.00	\$ 10,000.00
47.3510 • R & M Building	\$ 1,500.00	\$ 3,000.00	1,500.00	\$ 2,500.00
47.3540 • R & M Other	\$ 1,000.00	\$ 3,500.00	2,500.00	\$ 2,000.00
			0.00	
Total Parks & Recreation (47)	\$ 208,549.00	\$ 340,855.00	132,306.00	\$ 329,544.00

Solid Waste Management (48)

	Previous	Proposed		Negotiated
48.1985 • Prof. Serv Garbage Collect	\$ 106,158.00	\$ 33,981.00	(72,177.00)	\$ 33,981.00
48.3250 • Postage	\$ 6,000.00	\$ 6,000.00	0.00	\$ 6,000.00
Total Solid Waste Management (48)	\$ 112,158.00	\$ 39,981.00	(72,177.00)	\$ 39,981.00

Capital & Special Projects (49)

49.1000 • Salary Reserve	\$ -		0.00	\$ -
49.2000 Leaf Vacuum (Year 3)	\$ 39,916.00	\$ 39,916.00	0.00	\$ 39,916.00

49.7000 Capital Project	\$ 130,000.00	\$ 64,752.00	(65,248.00)	\$ 64,752.00
49.7550 • Match for Grants	\$ 15,000.00		(15,000.00)	\$ -
49.8000 Tax Incentive	\$ 109,223.00	\$ 109,223.00	0.00	\$ 98,301.00
Total Capital & Special Projects (49)	\$ 294,139.00	\$ 213,891.00	(80,248.00)	\$ 202,969.00

**49.7550 (Principal and Interest on Fire)

	Previous	Proposed		Negotiated
CDBG Grant (40)				
40.4003 • Revitalization	\$ -			\$ -
Total CDBG Grant	\$ -			\$ -
PARTF Grant (70)				
70.550 . Special Projects	\$ 15,000.00	\$ -		\$ -
Brownfield Grant (80)				
80.7545. EPA-Brownfields Grant-Cont. Serv	\$ -	\$ -		\$ -
Total Income (from line 54 above)	\$ 3,293,164.00	\$ 3,763,583.00	470,419.00	\$ 3,572,282.00
Total Expense	\$ 3,293,164.00	\$ 3,753,633.00	460,469.00	\$ 3,572,282.00
Net Income	\$ -	\$ 9,950.00	9,950.00	\$ -

**DRAFT Town of East Spencer
Fiscal Year Budget Enterprise Fund
For Fiscal Year 2026-2027**

0.86

2025-2026

2026-2027

	<u>Previous</u>	<u>Proposed</u>
Income		
60.3510 • Water Charges	\$ 658,113.00	\$ 684,438.00
60.3515 • Sewer Charges	\$ 791,258.00	\$ 822,908.00
60.3520 • Penalties WSF	\$ 6,900.00	\$ 7,000.00
60.3540 • Interest Income	\$ 1,200.00	\$ 1,200.00
Total Income	\$ 1,457,471.00	\$ 1,515,546.00
65.7300 • VUR Sewer Funding	\$ 5,000,000.00	\$ 5,000,000.00
65.7400 • VUR Water Funding	\$ 5,000,000.00	\$ 4,000,000.00
Expenses		
Water & Sewer (60)		
60.1995 • Prof. Serv. Management Fee	\$ 120,000.00	\$ 120,000.00
60.2700 • Water/Sewer Purchased	\$ 876,125.00	\$ 902,409.00
60.4400 • Service & Maintenance Contract	\$ 250,299.00	\$ 300,000.00
60.7100 • Bond Principle	\$ 31,000.00	\$ 33,500.00
60.7200 • Bond Interest	\$ 57,173.00	\$ 54,673.00
Loan Repayment to General Fund	\$ 50,000.00	\$ 50,000.00
60.9910 Contengency	\$ 72,874.00	\$ 54,964.00
Total Water & Sewer (60)	\$ 1,457,471.00	\$ 1,515,546.00
65.7300 • VUR Sewer Funding	\$ 5,000,000.00	\$ 5,000,000.00
65.7400 • VUR Water Funding	\$ 4,000,000.00	\$ 4,000,000.00
Total Income (from line 14 above)	\$ 1,457,471.00	\$ 1,515,546.00
Total Expense	\$ 1,457,471.00	\$ 1,515,546.00
Net Income	\$ -	

**DRAFT Town of East Spencer
Fiscal Year Budget Powell Bill Fund
For Fiscal Year 2026-2027**

0.86

2025-2026

2026-2027

INCOME

20.3316 • Powell Bill Allocation	\$ 72,630.00		\$ 72,630.00
20.3540 • Interest Income-20	\$ 75.00		\$ 75.00
20.3838 • Dividend Option-NCCMT Powel Bill	\$ 100.00		\$ 100.00

Total Power Bill	\$ 72,805.00	\$ 72,805.00
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Powell Bill (20)

20.1950 • Side Arm Cutting	\$ -		\$ -
20.1970 • Prof. Service Paving	\$ 39,165.00		\$ 39,165.00
20.1991 • Prof Service-Engineering	\$ 10,000.00		\$ 15,000.00
20..3570 • R&M	\$ 10,000.00		\$ 5,000.00
20.3580 • Street Signs	\$ 10,000.00		\$ 10,000.00
20.4930 • Bank Service Fees	\$ -		\$ -
20.9910 • Contingency	\$ 3,640.00		\$ 3,640.00
Total Power Bill	\$ 72,805.00		\$ 72,805.00

Total Income (from line 13 above)	\$ 72,805.00	\$ 72,805.00
Total Expense	\$ 72,805.00	\$ 72,805.00
Net Income	\$ -	\$ -

105 S. Long Street
 Post Office Box 339
 East Spencer, North
 Carolina 28039



Telephone: (704) 636-7111
 Fax: (704) 639-7734
 Website: www.eastspencer.gov

DRAFT TOWN OF EAST SPENCER - FEE SCHEDULE FISCAL YEAR (FY) 2026-2027

Property Tax

*\$0.86 per \$100.00 dollars assessed

PARKS & RECREATION

ROYAL GIANTS PARK SHELTER RENTAL (2026-2027)

	ES RESIDENTS	VISITORS			
SHELTER A	\$20 PER HOUR	\$25 PER HOUR			
SHELTER B	\$20 PER HOUR	\$25 PER HOUR			

ROYAL GIANTS FIELD RENTAL (2026-2027)

	ES RESIDENTS	VISITORS			
DEPOSIT	\$50	\$75			
HOURLY RATE: BB, FB (2 HOUR MIN, 4 HOUR MAX)	\$40 PER HOUR ANYTHING OVER 4 HOURS IS \$50 EACH ADDITIONAL HOUR	\$50 PER HOUR ANYTHING OVER 4 HOURS IS \$65 EACH ADDITIONAL HOUR			

FULL DAY RENTAL	\$150/WITH LIGHTS	\$200/WITH LIGHTS			
FIELD PREP EVERY TIME FIELD IS PREP	\$40 PER FIELD	\$50 PER FIELD			
ENTIRE FACILITY (CS)	\$375	\$375			ALL ITEMS TAKEN FROM THE CONCESSION STAND WILL BE DEDUCTED FROM THE DEPOSIT.

BB – Basketball Court

FB – Football Field

CS – Concession Stand

IF THERE IS ANY DAMAGE TO THE CONCESSION STANDS, BATHROOMS, OR OTHER PARK EQUIPMENT, OR IS THERE IS EXCESSIVE TRASH LEFT BEHIND THE RENTER WILL BE CHARGED \$200 PLUS THE COST OF REPAIRS/CLEANUP.

SPLASH PAD (2026-2027)

	ES RESIDENTS	VISITORS	ES EMPLOYEE		
General Admission	\$1	\$1	\$1		
4 Hour Rental	\$200	\$250	\$200		

SPORTS PROGRAMS (2026-2027)

SPORT PROGRAM	PRICE PER PERSON	PRICE PER TEAM			
KICKBALL	\$50	\$500			
BASEBALL/ SOFTBALL	\$35				
BASKETBALL	\$20	3V3 \$100			
LASER TAG	\$20	\$200			
FLAG FOOTBALL	\$ 20				

PLANNING & ZONING

(In addition to any applicable Rowan County Departmental fees)

Zoning Map Amendment	\$350.00
Rezoning application	\$350.00
Request for Ordinance Amendment	\$500.00
Request for Variance application	\$300.00
Appeal from Administrative Interpretation <i>(Refund Given if Appeal Successful)</i>	\$300.00
Zoning Compliance Permit	\$100.00
Sign permits	\$ 50.00 per sign
Special use/conditional use permit application	\$600.00
Single Family & Two Family Zoning Permit <i>(including all accessory structures)</i>	\$100.00
Commercial & Multi Family Zoning Permit	\$150.00
Re-advertising a continued Public Hearing at request of applicant	\$200.00
Special use permit application	\$300.00
Street Closure Request	\$300.00
Driveway Permit	\$ 50.00
Site Plan Review	\$250.00

(Multi-Family Residential & Non-Residential) Plus \$100 / extra acre

Site Inspection

(Per Engineer's Estimate Plus \$100.00

Subdivision Application

Minor subdivision \$200.00 + \$30.00 per lot

Major subdivision \$350.00 + \$40.00 per lot

Minor Subdivision Plat Review \$200.00

Major Subdivision Plat Review \$350.00

Final Subdivision Plat \$400.00

Final Subdivision Plat Revision \$150.00

Special Zoning Permits

Temporary / Special Events \$200.00

Fireworks Sales \$175.00

Engineering Review

Per Engineer's Estimate - Plus \$150.00

Code Enforcement / Overgrown Lot Clearance

First hour or fraction thereof \$150.00 per man hour

Each additional quarter hour \$ 25.00

Contractor clearance Actual expense or \$100.00, whichever is greater

Miscellaneous

Dilapidated Housing Complete Demolition Per Contractor Bid

Controlled Burn by TOES Fire Department \$1000.00

Site Clearing by TOES Public Works \$175.00 per hour/person

PUBLIC WORKS

Light Equipment

Mowers, tractors \$150 / per hour/person

Heavy Equipment

Loaders, dump trucks \$225 / per hour/person

SOLID WASTE COLLECTION

Residential

Standard Collection, Monthly Fee \$19.56 (one roll-out container)

Additional Roll-out Container (standard) \$24.89 (each container)

Renters Trash Deposit \$100.00

Churches / Non-Profits

Standard Collection, Monthly Fee	\$19.56 (one roll-out container)
Additional Roll-out Container (standard)	\$24.89 (each container)

Late fee for payments <i>(after due date but before disconnection)</i>	10% of balance due
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PUBLIC UTILITY SERVICES

Water Deposit	\$150.00
Returned Check Charge	\$ 35.00
Special Use Meter Reading & Billing <i>(i.e. water for filling pools)</i>	\$ 35.00
Reconnection after Disconnection for Nonpayment <i>(during regular business hours only)</i>	\$ 50.00
Meter tampering charge	\$250.00 + replacement costs
Late fee for payments <i>(after due date but before disconnection)</i>	10% of balance due
Meter Test Charge (after first free test)	\$ 35.00
Landlord Transfer Fee	\$ 25.00

Water Meter Set

Per Salisbury-Rowan Utilities Cost

Water Tap Fees

Per Salisbury-Rowan Utilities Cost

Sewer Tap Fees

Per Salisbury-Rowan Utilities Cost

Water

The monthly water rates for each user shall be as follows

Town minimum Water - \$5.49 less than 1"
\$6.77 – 1"
\$14.82 – 2"
\$49.25 – 4"
\$105.62 – 6"

Other minimum rates consistent with the adopted City of Salisbury adopted schedule C according to the individual meter size.

Residential - \$8.23/per unit of water used.
(Note: 1 unit = 748 gallons, 1 unit = 100 cubic feet)

Sewer

The monthly sewer rates for each use shall be as follows:

Town Minimum Sewer - \$5.83 less than 1"
\$7.47 – 1"
\$16.71 – 2"
\$56.06– 4"
\$162.09 – 6"

Other minimum rates consistent with the adopted City of Salisbury adopted schedule C according to the individual meter size.

Residential - \$9.89/per unit of water used.
(Note: 1 unit = 748 gallons, 1 unit = 100 cubic feet)

MISCELLANEOUS

Employee Mileage Reimbursement Rate (Federal)	Per Federal Rate Schedule
Downtown Vacancy Fee	\$2,500