

Town of East Spencer

Fiscal Year Budget General Fund

For Fiscal Year 2026-2027

0.86

2026-2027

	<u>Approved</u>
Income	
10.3101 • Taxes-Ad Valorem	\$ 1,951,978.00
10.3102 • PN's Tax Levy Collection	\$ 5,000.00
10.3103 • Penalties & Interest	\$ 10,000.00
10.3110 • Motor Vehicle Taxes	\$ 65,994.00
10.3230 • Local Option Sales Tax	\$ 700,000.00
10.3277 • White Goods Disposal Tax	\$ 750.00
10.3310 • Sales Tax Refund	\$ 15,000.00
10.3317 • Special Events	\$ 8,000.00
10.3323 • Court Facilities Fees	\$ 350.00
10.3324 • Utility Franchise Tax	\$ 140,000.00
10.3345 • Inspection/Zoning Fees	\$ 6,500.00
10.3431 • Fire Dept (GRANT)	\$ -
10.3436 • Police Dept (GRANT)	\$ -
10.3460 • Misc.-Zoning Dept	\$ -
10.3485 • Trash Collection	\$ 235,000.00
10.3540 • Interest Income-10	\$ 1,000.00
10.3837 • ABC Distribution	\$ 5,000.00
10.3838 • Dividend Option-NCCMT	\$ 25,000.00
10.3847 • Sale of Real Property	\$ 250,000.00
10.3860 • Rents	\$ 9,600.00
10.3880 • First Responders	\$ -
10.3890 • GRANTS	\$ -
• Fire Dept Donations	\$ -
• Police Dept Donations	
10.4000 • Loan repayment from W&S	\$ 50,000.00
30.3967 • CDBG (Revitalization)	
40.3540 • Interest Income - 40	
70.3890 • Contributions & Donations	\$ 25,000.00
70.3540 • Interest Income-70	
80.3867 • EPA-Brownfields Grant	
80.3540 • Interest Income - 80	
10.3990 Fund Balance Appropriations	\$ 49,529.00
Total Income	\$ 3,553,701.00

Comments:**Expenses****Governing Body (41)**

	Negotiated
41.1000 • Salaries & Wages Regular	\$ 34,147.00
41.1810 • PR Taxes -Contribution	\$ 2,612.00
41.1830 • Insurance Contr	\$ 600.00
41.1875 • Cellular Phone	\$ 450.00
41.2200 • Christmas Bonus	\$ 1,150.00
41.2230 • Municipal Election	\$ -
41.2231 • Community Support	\$ 10,000.00
41.3110 • Travel	\$ 6,575.00
41.3150 • Business Meetings	\$ 3,500.00
41.3317 • Board Room Furniture	\$ -
47.3542 • MLK Events	\$ 2,000.00
41.3950 • Training	\$ 7,425.00
Total Governing Body (41)	\$ 68,459.00

Comments:**Administration (42)**

	Negotiated
42.1000 • Salaries & Wages-regular	\$ 270,601.00
42.1810 • PR Taxes - Contribution	\$ 20,700.00
42.1820 • Retirement Contribution	\$ 20,295.00
42.1822 • Retirement - 401K	\$ 5,412.00
42.1830 • Insurance Contribution	\$ 29,232.00
42.1850 • Unemployment Comp Contribution	\$ 2,750.00
42.1860 • Workers Comp Contribution	\$ 32,812.00
42.1900 • Operational	\$ 25,660.00
42.1960 • Tax Collection	\$ 9,300.00
42.1970 • Contracted Services	\$ 34,328.00
42.1980 • Professional Services	\$ 55,800.00
42.1990 • IT Services	\$ 26,940.00
42. 2200 • Christmas Bonus	\$ 2,700.00
42.2600 • Office Supplies & Materials	\$ 6,000.00
42.3110 • Travel	\$ 14,304.00
42.3210 • Telephone/Internet Service	\$ 9,800.00
42.3250 • Postage	\$ -
42.3310 • Utilities	\$ 10,000.00
42.3510 • R & M Building (Town Hall)	\$ 4,000.00
42.3520 • R & M Equipment	\$ 500.00

42.3700 • Advertising	\$	3,000.00
42.3950 • Professional Development	\$	11,000.00
42.4310 • Rent Reproduction Equipment	\$	8,247.00
42.4510 • Ins Property & Gen. Llab.	\$	62,028.00
42.4910 • Dues & Subscriptions	\$	11,591.00
42.4920 • Bad Debt Expense	\$	1,000.00
42.4930 • Bank Service Charge	\$	1,000.00
Total Administration (42)	\$	679,000.00

Fire (43)

	Negotiated	
43.1200 • Salary	\$	399,590.00
43.1260 • Salaries & Wages Temp PT	\$	100,000.00
43.1290 • Salaries & Wages Per Call Pay		
43.1295 • Salaries Call Back	\$	1,000.00
43.1810 • PR Taxes - Contribution	\$	36,599.00
43.1820 Retirement	\$	23,409.00
43.1822 Retirement 401K	\$	6,242.00
43.1821 • NC Association Dues	\$	-
43.1830 • Insurance Contribution	\$	44,226.00
43.1930 • Prof. Serv Medical	\$	3,500.00
43.1940 • Prof. Service - Exterminating	\$	500.00
43.2100 • Supplies Other		
43.2120 • Supplies Uniforms	\$	10,000.00
43.2130 • Supplies Station	\$	2,000.00
43.2200 • Employee Recognition	\$	3,000.00
43.2510 • Vehicle Fuel & Lube	\$	8,000.00
43.2600 • Office Supply & Materials	\$	2,500.00
43.2900 • Small Equipment	\$	15,000.00
43.3210 • Telephone Service	\$	3,500.00
43.3260 • 800 Radio User Fee	\$	1,000.00
43.3270 • Pagers	\$	2,205.00
43.3310 • Electricity	\$	7,000.00
43.3330 • Natural Gas	\$	4,000.00
43.3340 • Water Utilities	\$	2,500.00
43.3510 • R&M - Building	\$	6,000.00
43.3520 • R & M Equipment	\$	2,000.00
43.3530 • R & M Vehicles	\$	15,000.00
43.3540 • R & M Radio/Station Siren	\$	500.00
43.3810 • Programming	\$	500.00
43.3950 • Training	\$	10,000.00
43.3970 • First Responders	\$	4,000.00
43.4400 • Service & Maint. Contract	\$	-

43.4910 • Dues & Subscriptions	\$	18,233.00
43.5000 • Fire Preven/Educ Community	\$	1,200.00
43.5100 • FD Annual Awards Banquet	\$	2,000.00
43.5500 • Turn Out Gear	\$	20,000.00
43.6600 • Air packs testing	\$	9,500.00
43.7100 • Debt Service Principal		
43.7200 • Debt Service Interest		
Total Fire (43)	\$	764,704.00

Police (44)

	Negotiated	
44.1000 • Salaries & Wages Regular	\$	516,625.00
44.1260 • Salaries & Wages - PT	\$	20,000.00
44.1310 • SEP ALLOW LEO	\$	33,800.00
44.1410 • Holiday Pay	\$	19,000.00
44.1420 • Christmas Bonus	\$	5,162.00
44.1810 • PR Taxes - Contribution	\$	41,051.00
44.1820 • Retirement Contribution	\$	86,397.00
44.1825 • 401K Contribution	\$	32,198.00
44.1830 • Insurance Contr	\$	66,339.00
44.1965 • Prof Serv Drug Testing	\$	1,000.00
44.1990 • Prof Service - Other	\$	2,500.00
44.2100 • Supplies Other	\$	6,000.00
44.2510 • Vehicle Fuel	\$	40,000.00
44.2520 • Vehicle Repair	\$	8,500.00
44.2530 • Vehicle Parts	\$	8,000.00
44.2600 • Office Supplies & Materials	\$	1,500.00
44.2900 • Small Equipment	\$	6,000.00
44.3200 • Telephone Service	\$	3,400.00
44.3260 • 800 Radio User Fees	\$	2,300.00
44.3950 • Training	\$	2,500.00
44.4400 • Service & Maint Contract	\$	13,500.00
44.4910 • Dues & Subscriptions	\$	5,500.00
44.5400 • Misc Purchase	\$	62,000.00
Total Police (44)	\$	983,272.00

Public Works (45)

	Negotiated	
45.1000 • Salaries & Wages Regular	\$	189,440.00
45.1220 • Salaries & Wages Overtime	\$	-
45.1420 • Christmas Bonus	\$	1,892.00
45.1810 • PR Taxes - Contribution	\$	14,492.00
45.1820 • Retirement Contribution	\$	14,208.00

45.1822 • Retirement-401K	\$	3,789.00
45.1830 • Insurance Contributions	\$	38,259.00
45.1990 • Prof Serv Other	\$	1,500.00
45.2100 • Supplies Other	\$	1,000.00
45.2120 • Supplies Uniforms	\$	3,000.00
45.2510 • Vehicle Fuel & Lube	\$	10,000.00
45.2900 • Other Small Equipment	\$	5,000.00
45.3210 • Telephone Service	\$	-
45.3310 • Utilities	\$	35,000.00
45.3330 • Natural Gas	\$	-
45.3340 • Water Utilities	\$	-
45.3510 • R & M Building	\$	12,000.00
45.3520 • R & M Equipment	\$	4,500.00
45.3530 • R & M Vehicles	\$	10,000.00
45.3950 • Training	\$	2,500.00
45.4400 • Service & Maint Contract	\$	-
45.5000 • Other Equipment	\$	53,500.00
45.5500 • Seasonal Banners	\$	2,000.00
45.5550 • Street Signs		
Total Public Works (45)	\$	402,080.00

Zoning & Planning (46)

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

Parks & Recreation (47)

		Negotiated
47.1260 • Salaries & Wages Temp, PT	\$	147,880.00
47.1420 • Christams Bonus	\$	730.00
47.1810 • PR Taxes - Contribution	\$	11,313.00
47.1820 • Retirement	\$	11,091.00
47.1822 • Retirement 401K	\$	2,958.00
47.1830 • Insurance Contribution	\$	15,302.00
47.1840 • Park Programs	\$	25,000.00
47.2100 • Departmental Other	\$	4,000.00
47.2320 • Supplies Park	\$	10,000.00

47.2330 • Supplies Pool Splash Pod	\$	25,000.00
47.2331 • Festival	\$	60,745.00
47.3210 • Telephone Service		
47.3310 • Electricity	\$	7,500.00
47.3340 • Water Utilities	\$	10,000.00
47.3510 • R & M Building	\$	2,500.00
47.3540 • R & M Other	\$	2,000.00

Total Parks & Recreation (47)	\$	336,019.00
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Solid Waste Management (48)	Negotiated	
48.1985 • Prof. Serv Garbage Collect	\$	110,000.00
48.3250 • Postage	\$	6,000.00
Total Solid Waste Management (48)	\$	116,000.00

Capital & Special Projects (49)		
49.1000 • Salary Reserve	\$	-
49.2000 Leaf Vacuum (Year 3)	\$	39,916.00
49.7000 Capital Project	\$	-
49.7550 • Match for Grants	\$	-
49.8000 Tax Incentive	\$	98,301.00
Total Capital & Special Projects (49)	\$	138,217.00

**49.7550 (Principal and Interest on Fire

	Negotiated	
CDBG Grant (40)		
40.4003 • Revitalization	\$	-
Total CDBG Grant	\$	-

PARTE Grant (70)		
70.550 . Special Projects	\$	-

Brownfield Grant (80)		
80.7545. EPA-Brownfields Grant-Cont. Serv	\$	-

Total Income (from line 54 above)	\$	3,553,701.00
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Total Expense	\$	3,553,701.00
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Net Income

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