

TOWN OF EAST SPENCER

"Home of Heritage & Promise"

June 17, 2015

Mayor Barbara A. Mallett

Member of the Board of Aldermen:

Mayor Pro Tem Otis Gibson
Alderman Curtis Cowan
Alderwoman Tammy Corpening

Alderwoman Deloris High
Alderwoman Phronice Johnson
Alderman John Noble, III

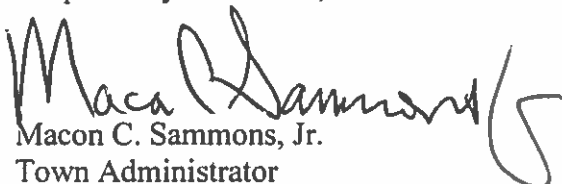
Ladies and Gentlemen:

Attached is the approved Town budget for the FY 16 fiscal year commencing July 1, 2015 and ending June 30, 2016. As you know, this budget was adopted at your reconvened meeting on June 16, 2015. The budget and the budget message include the following components.

	<u>Amount</u>	<u>Pages</u>
I. FY 15 General Fund Budget	<u>\$ 1,301,210</u>	2-3
II. FY 16 General Fund Budget	\$ 1,290,526	3-4
III. Water & Sewer Fund	836,120	4-5
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	<u>\$ 2,603,845</u>	

The commitment and guidance of the Mayor and Board members in the process of reviewing and adopting the FY 16 budget is acknowledged and much appreciated.

Respectfully Submitted,


Macon C. Sammons, Jr.
Town Administrator

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I. Reconciling the Town FY 15 General Fund

Much of our budget effort this spring has focused on how the FY 15 Town Budget will end on a financial basis. In general, projected expenses for most departments track pretty closely with budget allocations, however, police (projected at \$ 38,025 below budget), fire (\$22,412 below), and capital and special projects (\$43,652 below) give some breathing room and largely account for the fact that projected FY 15 expenses at \$1,185,417 are \$115,793 below the approved budget. As of April 30, 2015, here are 12 month projected expenses for each department, estimated at June 30, 2015.

Projected FY 15 General Fund Year End Expenditures (6/30/2014)

<u>Dept. #</u>	<u>Department</u>	<u>Budget</u>	<u>Est. YE Expenses</u>	<u>Balance/(Deficit)</u>
41	Governing Body	\$ 30,417	\$ 28,782	\$ 1,635
42	Administration	317,710	313,254	4,456
43	Fire	148,672	126,260	22,412
44	Police	407,727	369,702	38,025
45	Public Works	175,461	167,958	7,503
46	Planning	33,846	33,995	(149)
47	Parks & Recreation	19,425	24,315	(4,890)
48	Solid Waste	77,000	74,000	3,000
49	Capital & Special	90,952	47,151	43,801
FY 15 Total Expenditures		\$ 1,301,210	\$ 1,185,417	\$ 115,793

Looking at FY 15 revenues, the year end projections for June 30, 2015 may be summarized as follows:

Projected FY 15 General Fund Projected Year End Revenue (6/30/2014)

<u>Code</u>	<u>Source</u>	<u>Budget</u>	<u>Est. YE Yield</u>	<u>Increase/ (Decrease)</u>
3101-3110	Property Taxes	705,350	674,500	\$ (30,850)
3230	Sales Taxes	253,700	263,600	9,900
3324	Utility Franchise Tax	88,000	84,000	(4,000)
3485	Landfill Fees	108,000	108,300	300
	All Other Sources	146,160	138,393	(7,767)
FY 15 Total Revenue		\$ 1,301,210	\$ 1,268,793	\$ (32,417)

Our projected FY 15 General Fund revenues of \$1,268,793, even though they fall \$32,427 short of the budget total of \$1,301,210, are still high enough to more than cover the projected expenditures of \$ 1,185,417. In fact, our projected year end contribution to the General Fund balance is projected to be \$83,366.

Projected FY 15 Year End Revenue	\$ 1,268,793
Projected FY 15 Year End Expenses	\$ 1,185,417

FY 15 General Fund Net Income	\$ 83,366

II. Balancing the Town FY 16 General Fund Budget

This projected FY 15 balance of \$83,366 will aid in balancing FY 16 budget. Before we do the projection for FY 16 on revenues, it must be noted that Aldi's, which represents about 31% of our tax base, did not file an appeal on their tax value and this could have taken up to 2 years for the appeal process to be concluded. Therefore, the FY 16 budget is built on the currently placed values. Nonetheless, a healthy level of caution and restraint in spending is advised for FY 16 budget year. Fortunately, the County Tax Office has increased the assessment on Aldi's from \$27,200,000 to approximately \$35,000,000 in the 2015 reassessment, so this should help shore up property taxes, despite the fact that property assessments in Rowan County and East Spencer have generally fallen from 1% to 3% or slightly more, across the County. The uncertainty centers on what could happen to the 2016 taxable values, with a significant risk of an appeal filing by Aldi's in the spring of 2016.

To balance the FY 16 Town budget, property taxes must be adjusted to reflect the 2015 revaluation of property. Based on current numbers on hand, it is projected that Town revenue for FY 16 could be summarized as follows:

<u>Revenue Code</u>	<u>Source</u>	<u>Estimate Value</u>
3101 - 3110	Property Taxes	\$ 678,000
3230	Sales Taxes	268,900
3324	Utility Franchise Taxes	85,600
3485	Landfill Fees	108,000
	Carry Forward from FY 15	83,366
	All Other Sources	66,660

	Projected FY 16 Total Revenue	\$ 1,290,526

Comparing the above FY 16 revenue projection of \$ 1,290,526 with the FY 15 approved budget of \$1,301,210, shows a drop of \$10,684 or 0.8%. When compared to the estimated actual revenue for FY 15 of \$1,268,793 as of June 30, 2015, the FY 16 General Fund budget of \$1,290,526 reflects slight increase of \$21,733 or about 1.7 %, if our estimates prove reliable.

FY 16 recommended expenditure allocations are as follows:

Dept. #	Department	FY 15 Adopted Budget	Administrator's Recommended Allocations	Over (Under)
41	Governing Body	\$ 30,417	\$ 31,082	\$ 665
42	Administration	317,710	311,875	\$ (5,835)
43	Fire	148,672	157,709	\$ 9,037
44	Police	407,727	365,294	\$ (42,433)
45	Public Works	175,461	178,235	\$ 2,774
46	Planning	33,846	33,995	\$ 149
47	Parks & Recreation	19,425	27,735	\$ 8,310
48	Solid Waste	77,000	60,000	\$ (17,000)
49	Capital & Special	90,952	124,601	\$ 33,649
FY 16 Total Expenses		\$ 1,301,210	\$ 1,290,526	\$ (10,684)

Comparing the approved allocations by Department in the adopted FY 16 budget of \$1,290,526 shows that the requests received from department heads were a total of \$1,294,371, or \$3,845 over the adopted budget allocations.

Finally, the Town Administrator's projected expenditure needs for FY 16 of \$1,290,526 is \$125,426 above the initially projected revenue available of \$1,165,100. This gap can be closed by including the projected carry forward amount from the FY 15 of \$83,366 and by adding a fund balance appropriation of \$29,017 and an Office of State Fire Marshall Grant of \$13,043 to arrive at FY 16 revenues of \$1,290,526.

III. The Water and Sewer Fund

The Town has been striving to achieve self sufficiency within its Water and Sewer Fund for several years. First, the Town retained NC Rural Water Association to conduct a system-wide audit of Town of East Spencer water losses. Through this process, a total of approximately 20 leaks were found and repaired, 3 or 4 of which were of some financial significance. Then, in October of 2014, the Town Board raised water and sewer rates by approximately 8 % to improve total receipts.

Finally in December 2014, the Town was notified that it will receive \$2,407,000 in State and Federal funds to further reduce water losses, and to provide a looped system with a new water line following Choate Road to the Aldi property line on Union Church Road. These initiatives, coupled with better collections and transmitting of receipts due the Town by the City of Salisbury, are helping to the return the Town's water and sewer to a self-sufficient basis.

A reduction in the operating schedule of the Town Creek WWTP, which is the Town of East Spencer biggest customer, in late 2012 has hurt the Town's financial results since that time. Also, a very large write off of charges deemed uncollectable by the City of Salisbury has further depressed our financial results, as has severe and until recently, on-going collections and accounting problems in the Salisbury Customer Service Department. The need for some of these issues to be resolved along with other considerations are the reasons the Town is pursuing a USDA Water and Sewer Evaluation Project grant this summer.

As noted in the FY 15 budget message, FY 11 and FY 12 results for water and sewer, with net income before debt service payment, management fees, and related expenses, of \$248,878 and \$274,657 respectively, and net income of \$52,311 and \$69,972, were the best in recent memory.

To give a better understanding of the financial situation for the Town's Water and Sewer Fund, two chart, the Income Statement and the Comparison of Billings to Town of East Spencer Customers to Bills from Salisbury, prepared by the Salisbury Finance Manager Wade Furches, Tony Brewer, CPA, Eddie Carrick CPA, PC, and Finance Director Anneissa Hyde are attached. The "Over (Under)" column in the comparison chart shows the month-by-month net receipts received from Salisbury prior to the payment of debt, management and maintenance expenses.

For FY 16, we project the Water and Sewer Fund revenue of \$836,120, based on projected monthly revenue of \$35,000 for water and \$29,200 for sewer.

Water and Sewer Fund expenses include \$120,000 in management fees, \$460,800 in projected water purchase cost and \$105,680 for debt service principal and interest, plus \$24,000 for contract work (supplies and materials) and \$25,700 for uncollectable accounts, and \$50,000 for a General Fund loan repayment for FY 16 total of \$836,120.

IV. Balancing the CDBG Project Budget. (\$ 204,299, down \$ 145,701, page 22).

Through June 30, 2015, a total of 16 homes have been repaired or rehabilitated with CDBG grant, 11-C-2371. This includes 4 substantial rehabilitation homes and 12 urgent repair homes. To complete our contract obligation we must complete 3 more urgent repair homes and 1 more substantial rehabilitation.

Our projected balance remaining as of June 30, 2015 is \$204,299. Assuming the combined cost of work including administrative expense is \$ 50,000 for the rehab and approximately \$10,000 for each of 3 homes to provide with urgent repairs, we can expect to be left with approximately \$125,000. The plan is to seek State approval to invest these funds into additional repairs and improvements in some of the previously repaired properties for which the application have received and approved. In any event, FY 16 is expected to be the close out year for this project # - 11-C-2371.

V. Other Special Purpose Grants

The Town has applied to receive a number of other special purpose grants. Some of these have budgetary implications, which need to be addressed.

A. Royal Giants Park Redevelopment. The Town has applied for a \$300,000 PARTF grant and dollar for dollar matching funds must be secured. No decision is presently anticipated by the State PARTF Authority until after State budget is adopted because the General Assembly has removed the previously dedicated funding source, based the tax on recording of deeds, and has replaced it with an unknown amount of General Fund dollars.

At the present the Town has raised at least \$ 234,500 of the required \$ 300,000 in matching funds, as follows:

Julian & Blanche Robertson Foundation	\$	50,000
Stanbank Foundation		30,000
Carolina Thread Trail Foundation		30,500
Rowan County		40,000
Woodson Foundation		25,000
Waste Management		3,000
Private Donor		1,000
Town of East Spencer		45,000
F & M Bank		10,000
Total Matching Funds Received or Pledged	\$	234,500

Additional applications and pledge requests have already been submitted, but the sources of the remaining \$65,500 is not presently known. Because of uncertainty about the funding level and the lack of any decision to award a grant to the Town, no budgetary provision has been made in the FY 16 adopted budget.

- B. UNC - Development Finance Initiative. The Town has approved a proposal from UNC-DFI, pending concurrence from the Rowan Board of Education and the Rowan County Board, to pursue a redevelopment of the School Administration Building in the Town. Pending execution of the agreement, the Town will owe \$2,000 for this year and \$4,000 for FY 16. These amount will be payable from the Capital and Special Projects account.
- C. USDA Water and Sewer Search Grant. This \$30,000 grant does not require a cash match and no budgetary provision has been made for it.
- D. CDBG Infrastructure Grant. This grant of \$2,407,000 was made by NC DENR in December of 2014. No match is required and therefore none is provided. However, a project budget will be needed stretching over at least 3 years - FY 16 through FY 18. For FY 16, engineering outlays are projected at \$136,000 (80% of allocation) and administration at \$85,000 (50% of allocation). See page 24 for projected totals and FY 16 budget amounts.

- E. Town Creek Greenway. Segments A and B of this project have already been funded at \$60,500. A match of \$500 will be needed from the Town to complete the proposed budget of \$ 61,000 for Segments A and B and will be funded from Capital and Special Project, if needed.

These funds are funded as follows:

Carolina Thread Trail Foundation	\$	30,500
Standback Foundation		30,000
Town of East Spencer		<u>500</u>
Total Received or Pledged	\$	61,000

Segments C through E will not be funded until the necessary ROW is acquired, which may be accomplished during FY 16, however, no funds are provided at this time for Segments C through E.

- F. New Park Entrance Road. NC DOT and the General Assembly funds may be available to help build the proposed park access road, however, no funds are allocated at present. Powell Bill funds are a legitimate source of funding for this project and our current balance in this fund is approximately \$ 115,289.
- G. Brownfield Assessment Project. The Town selected Cardno Associates, an environmental consultant, to prepare an application for an EPA grant for Brownfield Assessment of up to \$ 400,000 for the fall of 2015. No local match is required and no local funding is currently allocated for this project.

In summary, the following amounts are currently needed for grant matching fund or contracts to redevelop property. In addition, a small reserve is anticipated to enable the Town to pursue implementation of the Gateway Plan.

Town Funding Needs	FY 15 Amount	FY 16 Amount
Pedestrian Bicycle Planning Grant	\$ -	\$ 2,000
UNC-DFI Redevelopment Project	2,000	4,000
Town Creek Greenway Segments A & B		500
Economic Development (Gateway area, etc.)		<u>10,000</u>
Total Town Funding Needs	\$ 2,000	\$ 16,500

VI. Powell Bill Fund

As in FY 15, we expect to receive approximately \$51,900 in Powell Bill Funds in FY 16. Because of the upcoming street cuts that will be necessary to complete the CDBG Infrastructure grant, most of the Town's Powell Bill money will be held for later repairs and improvements.

Projected FY 16 Powell Bill expenditures of \$51,900 is allocated for \$10,000 in pothole repair, \$5,000 for drainage repairs, \$1,000 to update of the Powell Bill map, and \$35,900 in contingency. All other Powell Bill income will be held in reserve until the CDBG infrastructure grant is completed, or other needs develop.

As noted above, the Town has a balance of Powell Bill funds of approximately \$115,289 as of July 1, 2015, which is being held in reserve for later needs.

VII. Summary Analysis of the FY 16 General Fund Budget

This section of the budget message to the Town Board provides a department by department summary of expenditures included in the draft FY 16 budget.

Dept. 41. Governing Body. (\$31,082, up \$665, page 13). Most of the \$665 increase in the Governing Body allocation is in line item # 2230 Community Support, now raised to \$4,000 to better reflect projected need.

Dept. 42. Administration. (\$311,875, down \$5,835, page 14). Reduction in Retirement-ICMA (line # 1825), Hospitalization (line # 1830) account for the bulk of the overall reduction with most line items remaining the same or nearly so.

Dept. 43. Fire. (\$157,709, up \$9,037, page 16). The biggest adjustments are increases for a new fire car of \$ 5,000 to \$ 13,000 (line # 5500), \$ 1,000 to a total of \$ 7,000 for repair and maintenance of vehicles (line # 3530) and \$ 2,000 up to \$ 7,500 for small equipment (line # 2900). Other line items are generally steady.

Dept. 44. Police. (\$365,294, down \$42,433, page 17). Full-time salaries (line # 1000) provide for the Chief plus full-time officers, (Deaton, Salgado, and Lovingood) and account for \$24,176 of the decrease. On the other hand, part-time wages (line # 1260) at \$111,776 accounts for an increase of \$34,276 to cover part-time personnel. Hospitalization (line # 1830) is down \$34,158, accounting for 3 officers and conversion to a BC/BS commercial policy rather than expensive coverage available through NCLM. ACA subsidies will be utilized as the US Supreme Court has ruled that they are legal in states without a Health Insurance Exchange. Finally, patrol cars (line # 5400) at \$9,525 is reduced by \$10,475 to reflect the fact that the Chief does not feel purchase of additional patrol cars will be necessary in FY 16. The balance of the account will be payment on the USDA debt for 3 police cars bought in 2012.

Dept. 45 Public Works. (\$178,235, up \$2,774, page 18). Virtually all of the increase in the Public Works budget can be found in salaries and wages (line # 1000), which allows for a third part-time position, now vacant, plus an increase for seasonal employees. Due to the perceived needs, this request has been maintained.

Dept. 46. Planning. (\$33,995, up \$149, page 19). All line items are maintained at or very near present levels, including the \$15,000 (line # 5000) carried for demolition and removal of dilapidated homes and buildings.

Dept. 47. Parks and Recreation. (\$27,735, up \$8,310, page 20). Most of the increase is Supplies (line # 2100) at \$10,000, up \$8,500, to reflect the need to have functioning restrooms serving the new shelter. This is to be accomplished by refitting the bathhouse for such purposes. There is also a \$2,000 increase in part-time wages (line # 1260) to reflect a somewhat higher level of usage and activity at Royal Giants Park.

Dept. 48. Solid Waste. (\$60,000, down \$14,000, page 21). The competitive bidding of waste collection along with the conversion to a 5-year agreement results in an estimated \$14,000 savings here. Also, the field audit conducted under the supervision of Town Board member Curtis Cowan, completed in early spring, is a major contributor to these savings.

Dept. 49. Capital and Special Projects. (\$124,601, up \$33,649, page 22). Several significant changes have been made. First, a new line item (# 7550) of \$ 28,000 has been added for Grant Management to reflect the growing number of grants the Town has received. Secondly, the contingency has been reduced slightly from \$32,452 to \$30,058. Third, a new line has been created for the OSFM grant of \$13,053 for a new fire car.

VIII. Personnel

Following completion of the public hearing on the FY 16 budget, on Monday, June 1, 2015, the schedule of pay adjustments was prepared and reviewed with the Town Board. The funds for this purpose have been set aside in the Salary Reserve line item #49-1060 at \$ 15,000. Following adoption of the FY 16 budget, the final task involved approval of the pay schedule.

IX. Summary

The Board's diligent and careful consideration of all components and aspects of our FY 16 Town Budget is much appreciated. In accordance with our budget calendar, our Budget Hearing was held on June 1, 2015 and adoption of the budget was completed at our following meeting on June 16, 2015.

Thank you again for your guidance and commitment to the review and approval of the FY 16 Town General Fund budget totaling \$1,290,526 and as well as the budgets for Water and Sewer, CDBG Project #14-I-2666 and our Powell Bill Fund.

Respectfully Submitted,

Macon C. Sammons Jr.,
Town Administrator

Town of East Spencer
General Fund Revenue
FY 16 Budget Form

Fund:

Prepared by:

Date: 8-10-15 Page: 10

	FY 14 YE (6-30-14)	Board Adopted FY 15 Budget	FY 15 YTD (3-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation	Change FY 15 Budget FY 16 Allocation	Amt	%
10.3101 · Taxes-Ad Valorem	674,121	647,100	626,884	624,800	606,050	627,400	(19,700)		-3.0%
10.3102 · P/V's Tax Levy Collection	-	15,500	-	15,500	15,500	15,500			
10.3103 · Penalties & Interest	-	6,000	-	6,000	6,000	6,000			
10.3110 · Motor Vehicle Taxes	-	36,750	-	28,200	29,100	29,100	(7,650)		-20.8%
10.3230 · Local Option Sales Tax	244,403	253,700	201,610	263,600	268,900	268,900	15,200		6.0%
10.3235 · Sales Tax Refund P/V	18,594	6,000	-	6,000	6,000	6,000			
10.3250 · Privilege License Tax	730	3,800	157	250	500	500	(3,300)		
10.3277 · White Goods Disposal Tax	852	1,000	724	800	800	800	(200)		
10.3323 · Court Facilities Fees	3,047	1,000	568	525	600	600	(400)		
10.3324 · Utility Franchise Tax	91,744	88,000	64,331	84,000	85,600	85,600	(2,400)		-2.7%
10.3345 · Inspection/Zoning Fees	5,905	1,200	30	50	50	50	(1,150)		
10.3420 · Misc-Admin	1,225	1,200	1,020	1,115	1,000	1,000	(200)		-16.7%
10.3431 · Misc-Fire Dept	2,275	2,400	1,578	1,930	2,000	2,000	(400)		-16.7%
10.3436 · Misc-Police Dept	4,558	3,000	9,837	10,000	500	500	(2,500)		
10.3445 · Misc-Street Dept	-	-	231	-	250	250			
10.3460 · Misc-Zoning Dept	-	-	-	-	-	-			
10.3481 · Late Fees - Landfill	-	-	-	-	-	-			
10.3485 · Landfill Charges	114,899	108,000	81,054	108,300	108,000	108,000			
10.3540 · Interest income-10	-	600	73	100	100	100	(500)		
10.3837 · ABC Distribution	10,510	5,200	3,554	5,500	5,500	5,500	300		5.8%
10.3838 · Dividend Option-NCCMT	115	-	115	140	150	150			
10.3860 · Rents	1,650	1,800	1,200	1,800	1,800	1,800			
10.3870 · Misc Receipts-Other	249	150	151	150	150	150			
10.3880 · First Responders	1,550	1,550	1,220	1,550	1,550	1,550			
10.3890 · Grants & Donations	-	-	-	-	-	-			
Fire Department	2,355	600	-	-	-	-	(600)		
Royal Giants Park	1,340	1,200	24,296	27,296	-	13,043	11,843		
Police Dept	7,939	160	559	750	1,000	1,000	840		
10.3890 · Other	400	300	-	-	-	-	(300)		
10.3990 · Appropriation from Fund Bal	-	50,000	-	56,437	-	31,667	(18,333)		-37.0%
10.3995 · Carry Forward from FY 15	-	65,000	-	-	-	83,366	18,366		28.0%
10.4000 · Loan Repayment from W & S	-	-	-	-	-	-			
10.4010 · CDBG Reimbursements to GF	-	-	-	24,000	-	-			
60.3995 · Water Reimbursements to GF	-	-	-	-	-	-			
	1,188,460	1,301,210	1,019,193	1,268,793	\$ 1,141,100	\$ 1,290,526	\$ (10,684)		1.8%

Town of East Spencer
FY 16 Budget Proposal
Expenditure Summary

General Fund		FY 14	FY 15	FY 15	FY 16	FY 16	Amount of	FY 16	Change
Dept	Department	Actual	Adopted Budget	Estimated Actual	Request	Adopted Allocation	(Increase)/ Reduction	Adopted Allocation	FY 15 Budget - FY 16 Allocation
Number									Amt %
41	Governing Body	\$ 29,329	\$ 30,417	\$ 28,782	\$ 31,082	\$ 31,082	\$ (665)	\$ 31,082	\$ 665 2.1%
42	Administration	311,390	317,710	313,254	314,475	311,875	\$ 3,235	311,875	\$ (5,835) -1.87%
43	Fire	120,531	148,672	126,260	189,834	157,709	\$ (41,162)	157,709	\$ 9,037 5.7%
44	Police	353,217	407,727	379,714	377,792	365,294	\$ 29,935	365,294	\$ (42,433) -10.4%
45	Public Works	164,257	175,461	167,958	183,195	178,235	\$ (7,734)	178,235	\$ 2,774 1.6%
46	Planning	36,472	33,846	33,846	33,995	33,995	\$ (149)	33,995	\$ 149
47	Parks & Recreation	24,552	19,425	24,315	27,735	27,735	\$ (8,310)	27,735	\$ 8,310 43.0%
48	Solid Waste	75,292	77,000	74,000	60,000	60,000	\$ 17,000	60,000	\$ (17,000) -22.0%
49	Capital & Special Projects	6,239	90,952	10,603	91,500	124,601	\$ (548)	124,601	\$ 33,649 37.0%
Total		\$ 1,121,279	\$ 1,301,210	\$ 1,158,732	\$ 1,309,608	\$ 1,290,526	\$ (8,398)	\$ 1,290,526	\$ (10,684) -0.8%
Powell Bill Fund		FY 14	FY 15	FY 15	FY 16	FY 16	Amount of	FY 16	Change
Dept	Department	Actual	Adopted Budget	Estimated Actual	Request	Adopted Allocation	(Increase)/ Reduction	Adopted Allocation	FY 15 Budget - FY 16 Allocation
Number									Amt %
20	Powell Bill	\$ 6,111	\$ 52,900	\$ 10,950	\$ 51,900	\$ 51,900	\$ 1,000	\$ 51,900	\$ 1,000 1.9%
CDBG Grant # : 11-C-2371									
Dept	Department	FY 14	FY 15	FY 15	FY 16	FY 16	Amount of	FY 16	Change
Number		Actual	Adopted Budget	Estimated Actual	Request	Adopted Allocation	(Increase)/ Reduction	Adopted Allocation	FY 15 Budget - FY 16 Allocation
									Amt %
30	CDBG	\$ 120,701	\$ 475,000	\$ 270,201	\$ 204,299	\$ 204,299	\$ 270,701	\$ 204,299	\$ (65,902) -32%

Town of East Spencer
 FY 16 Budget Proposal
 Expenditure Summary

5/18/15
 AJH
 Pg. 12

Water & Sewer Fund										
Dept Number	Department	FY 14 Actual	FY 15 Adopted Budget	FY 15 Estimated Actual	FY 16 Request	Amount of (Increase)/ Reduction	FY 16 Adopted Allocation	Change FY 15 Budget - FY 16 Allocation		
								Amt	%	
60	Water & Sewer	\$ 988,085	\$ 905,900	\$ 873,125	\$ 836,120	\$ 69,780	\$ 836,120	\$ (69,780)	-8.3%	
CDBG Infrastructure Grant										
Dept Number	Department	FY 14 Actual	FY 15 Adopted Budget	FY 15 Estimated Actual	FY 16 Request	Amount of (Increase)/ Reduction	FY 16 Adopted Allocation	Change FY 15 Budget - FY 16 Allocation		
50	CDBG	\$ -	\$ -	\$ -	\$ 221,000	\$ (221,000)	\$ 221,000	Amt	%	

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Form
Prepared By: M. Samms
Date: 8-6-13
Page #: 13

Expense	FY 14 Actual YE Total	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
Governing Body (41)						
41.1000 · Salaries & Wages Regular	18,025.00	19,380.00	9,825.00	19,380.00	19,380.00	19,380.00
41.1810 · FICA - Contribution	1,509.85	1,483.00	658.80	1,485.00	1,485.00	1,485.00
41.1830 · Hospitalization Ins Contr	309.32	990.00	216.41	672.00	672.00	672.00
41.1875 · Cellular Phone	916.97	810.00	523.04	895.00	900.00	900.00
41.2200 · Employee Recognition	597.46	900.00	263.46	950.00	1,000.00	1,000.00
41.2220 · Municipal Election	1,869.21	1,869.00	-	-	1,925.00	1,925.00
41.2230 · Community Support	4,325.56	3,500.00	2,440.50	4,000.00	4,000.00	4,000.00
41.3110 · Travel	621.18	500.00	465.07	800.00	720.00	720.00
41.3150 · Business Meetings	357.75	500.00	75.00	350.00	500.00	500.00
41.3950 · Training	796.23	485.00	285.00	250.00	500.00	500.00
Governing Body (41) - Other						
Total Governing Body (41)	29,328.53	30,417.00	14,752.28	28,782.00	31,082.00	31,082.00

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Expense	FY 14 Actual YE Total	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
Administration (42)						
42.1000 · Salaries & Wages-regular	98,783.90	102,655.00	62,797.61	100,300.00	105,221.00	105,221.00
42.1100 · Salary - Severance pkg						
42.1810 · FICA Contribution	7,515.60	7,850.00	4,282.83	7,500.00	8,050.00	8,050.00
42.1820 · Retirement Contribution	5,991.51	7,360.00	4,113.83	7,090.00	7,600.00	7,600.00
42.1825 · Retirement-ICMA	7,309.59	5,200.00	2,831.55	4,880.00	2,600.00	2,600.00
42.1830 · Hospitalization Ins Contr	10,533.98	10,800.00	5,992.65	10,250.00	5,600.00	3,000.00
42.1850 · Unemployment Comp Contr	9,060.70	12,000.00	14,705.30	14,450.00	14,800.00	14,800.00
42.1860 · Workers Comp Contribution	22,702.47	29,400.00	30,824.02	38,300.00	31,750.00	31,750.00
42.1910 · Prof Service-Accounting	5,400.00	5,400.00	3,150.00	5,400.00	5,400.00	5,400.00
42.1920 · Prof Service-Legal	14,275.00	14,400.00	887.50	12,000.00	12,000.00	12,000.00
42.1940 · Prof Service-Exterminating	1,028.00	480.00	266.00	480.00	500.00	500.00
42.1960 · Prof Serv-Tax Collection	5,785.13	7,500.00		3,000.00	5,000.00	5,000.00
42.1970 · Prof Serv-Janitorial	1,910.00	2,340.00	1,260.00	2,154.00	2,154.00	2,154.00
42.1980 · Prof Serv-Auditing	17,500.00	18,000.00	17,500.00	17,500.00	17,500.00	17,500.00
42.1990 · Prof Serv-Other	1,569.01	3,500.00	1,894.50	3,250.00	3,600.00	3,600.00
42.2100 · Supplies Other	1,526.95	1,500.00	148.18	500.00	750.00	750.00
42.2200 · Supplies - Janitorial	799.32	800.00	587.56	1,000.00	1,000.00	1,000.00
42.2600 · Office Supplies & Materials	8,176.00	9,000.00	2,865.76	4,900.00	6,000.00	6,000.00
42.3110 · Travel	5,886.94	5,000.00	4,744.99	4,500.00	5,000.00	5,000.00
42.3210 · Telephone Service	5,408.96	4,200.00	2,063.46	4,000.00	4,200.00	4,200.00
42.3250 · Postage	290.60	750.00	482.54	750.00	750.00	750.00
42.3310 · Electricity	6,739.98	5,250.00	2,857.08	5,000.00	5,400.00	5,400.00
42.3340 · Water Utilities	273.36	500.00	72.66	300.00	360.00	360.00
42.3350 · Sewer Utilities	328.16	550.00	87.24	360.00	420.00	420.00
42.3355 · Solid Waste	391.92	440.00	97.98	390.00	420.00	420.00
42.3510 · R & M Building	1,392.29	3,000.00	9,317.49	7,600.00	6,000.00	6,000.00
42.3520 · R & M Equipment						
42.3700 · Advertising	277.07	735.00	1,060.59	1,800.00	1,200.00	1,200.00
42.3950 · Training	420.13	1,000.00	1,106.97	1,800.00	1,500.00	1,500.00
42.4310 · Rent Reproduction Equipment	8,910.31	6,000.00	3,178.27	5,400.00	5,400.00	5,400.00

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Form :
Prepared By : M. Sammons
Date : 8-6-15
Page #: 15

	FY 14 Actual	Board Adopted	FY 15 YTD	FY 15 YE	FY 16	Adopted
	YE Total	FY 15 Budget	(1-31-15)	Projection	Request	Allocation
Administration (42)						
Expense						
42.4510 · Ins Property & Gen. Liab.	41,460.68	43,500.00	30,256.49	39,500.00	43,500.00	43,500.00
42.4910 · Dues & Subscriptions	2,815.88	6,600.00	4,762.00	6,600.00	6,600.00	6,600.00
42.4920 · Bad Debt Expense	15,896.37	1,000.00	-	1,000.00	2,500.00	2,500.00
42.4930 · Bank Service Charge	1,030.03	1,000.00	762.80	1,300.00	1,700.00	1,700.00
42.5100 · CO - Office Furniture & Equip						
42.7100 · Bond Principal						
42.7200 · Bond Interest						
42.7700 · Bond Agent Fees						
42.8600 · Debt Service Prior Yr Water Exp						
42.9900 · Fund Balance Appropriation						
42.9860 · Transfer to Water & Sewer						
Administration (42) - Other						
Total Administration (42)	311,389.84	317,710.00	214,957.85	313,254.00	314,475.00	311,875.00

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Form:
Prepared By: A. McBride
Date: 8-6-15
Page #: 16

Fire (43) Expense	FY 14 Actual		Board Adopted		FY 15 YTD		FY 15 YE		FY 16		Adopted	
	YE Total		FY 15 Budget	(1-31-15)	Projection	Request	Allocation					
43.1260 · Salaries & Wages Temp PT	61,379.46		66,829.00	35,759.39	62,411.64	66,829.00	66,829.00					
43.1290 · Salaries & Wages Per Call Pay	2,257.29		2,400.00	1,983.46	2,881.00	3,000.00	3,000.00					
43.1810 · FICA Contribution	6,092.37		5,565.00	3,037.66	4,537.00	4,774.44	4,774.00					
43.1821 · Fire Fighter Retirement Cont	500.00		500.00	80.00	680.00	700.00	700.00					
43.1930 · Prof. Serv Medical	956.00		800.00	460.00	1,071.00	1,100.00	800.00					
43.2100 · Supplies Other	2,788.80		600.00	717.49	836.98	800.00	800.00					
43.2120 · Supplies Uniforms	1,066.54		1,684.00	-	1,200.00	1,500.00	1,300.00					
43.2130 · Supplies Station	-		500.00	-	300.00	500.00	500.00					
43.2510 · Vehicle Fuel & Lube	3,038.24		3,000.00	2,416.12	3,538.00	3,500.00	3,200.00					
43.2600 · Office Supply & Materials	774.80		1,000.00	321.00	500.00	500.00	500.00					
43.2900 · Small Equipment	8,863.92		5,500.00	5,450.27	5,393.00	21,647.46	7,500.00					
43.3210 · Telephone Service	3,539.88		2,400.00	2,255.83	2,798.00	2,400.00	2,400.00					
43.3260 · 800 Radio User Fee	-		600.00	-	-	600.00	600.00					
43.3270 · Pagers	1,993.33		2,000.00	-	1,993.33	2,052.00	2,052.00					
43.3310 · Electricity	2,530.13		3,500.00	1,694.41	2,527.25	3,000.00	3,000.00					
43.3330 · Natural Gas	3,339.56		3,000.00	1,043.99	3,333.00	3,500.00	3,500.00					
43.3340 · Water Utilities	178.86		200.00	43.50	174.74	200.00	200.00					
43.3350 · Sewer Utilities	214.62		200.00	52.20	209.00	210.00	210.00					
43.3355 · Solid Waste	195.96		200.00	48.99	174.00	200.00	200.00					
43.3510 · R & M Building	-		2,000.00	-	2,000.00	2,500.00	2,000.00					
43.3520 · R & M Equipment	1,532.19		500.00	-	300.00	500.00	500.00					
43.3530 · R & M Vehicles	2,790.83		6,000.00	1,600.27	4,500.00	8,000.00	7,000.00					
43.3540 · Radio & Station Sirens	-		2,650.00	-	2,602.00	500.00	500.00					
43.3810 · Programming	-		950.00	-	-	500.00	500.00					
43.3950 · Training	464.18		600.00	600.00	600.00	600.00	600.00					
43.3970 · First Responders	634.79		3,000.00	485.48	1,000.00	3,000.00	3,000.00					
43.4400 · Service & Maint. Contract	-		500.00	-	158.50	500.00	500.00					
43.4910 · Dues & Subscriptions	50.00		150.00	275.00	275.00	500.00	300.00					
43.5500 · Turn-Out Gear	-		2,500.00	628.73	2,315.00	5,390.99	3,000.00					
43.5510 · New Fire Car	-		8,000.00	-	-	26,086.00	13,000.00					
43.5520 · Grant Match	-		3,600.00	-	708.00	7,500.00	7,500.00					
43.6600 · Air paks testing	1,305.00		3,700.00	500.00	3,200.00	3,200.00	3,200.00					
43.7100 · Debt Service Principal	11,557.26		11,430.00	-	11,430.00	11,430.00	11,430.00					
43.7200 · Debt Service Interest	2,486.74		2,614.00	-	2,614.00	2,614.00	2,614.00					
Total Fire (43)	120,530.75		148,672.00	59,453.79	126,260.44	189,833.89	157,709.00					

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Prepared By: A. Davis Form 1
Date: 8-6-15
Page #: 17

Police (44) Expense	FY 14 Actual YE Total	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
44.1000 · Salaries & Wages Regular	76,968.69	153,611.00	86,923.16	123,871	129,435	129,435
44.1260 · Salaries & Wages - PT	147,297.04	77,500.00	67,550.30	93,461	111,776	111,776
44.1310 · SEP ALLOW LEO	3,973.88	8,274.00	-	6,193	9,440	9,440
44.1410 · Holiday Pay	-	9,154.00	4,382.08	5,324	5,225	5,225
44.1810 · FICA Contribution	18,767.49	17,468.00	12,638.68	16,626	18,453	18,453
44.1820 · Retirement Contribution	9,639.74	13,750.00	9,503.24	9,178	9,720	9,720
44.1830 · Hospitalization Ins Contr	21,429.41	54,150.00	17,371.50	32,490	32,490	19,992
44.1930 · Prof. Serv Medical	1,265.00	1,020.00	285.00	1,200	1,200	1,200
44.1965 · Prof Serv Drug Testing	-	-	-	-	-	-
44.1990 · Prof Service - Other	1,745.00	1,000.00	-	2,430	2,240	2,240
44.2100 · Supplies Other	5,478.47	5,500.00	2,753.75	4,000	3,000	3,000
44.2120 · Supplies Uniforms	6,186.20	5,000.00	1,792.14	4,000	4,000	4,000
44.2510 · Vehicle Fuel & Lub	23,027.76	20,000.00	16,972.99	20,000	20,000	20,000
44.2520 · Vehicle Tires & Tubes	-	2,500.00	-	2,500.00	2,500	2,500
44.2530 · Vehicle Parts	167.59	-	-	-	-	-
44.2590 · Vehicle Other Supplies	145.00	500.00	-	500	500	500
44.2600 · Office Supplies & Materials	895.98	1,000.00	406.73	1,200	1,500	1,500
44.2900 · Small Equipment	940.24	3,000.00	-	3,500	2,800	2,800
44.3210 · Telephone Service	2,459.26	2,000.00	1,448.28	2,000	1,368	1,368
44.3250 · Postage	508.45	500.00	106.00	200	300	300
44.3260 · 800 Radio User Fees	2,859.49	2,300.00	1,330.00	2,280	2,120	2,120
44.3270 · Air card/ Mobile	2,140.08	3,500.00	912.34	1,500	780	780
44.3530 · R & M Vehicles	8,158.38	1,500.00	8,248.32	11,787	3,500	3,500
44.3540 · Vehicles - Paint & Decal	475.00	1,500.00	-	1,500	1,000	1,000
44.3950 · Training	855.75	1,500.00	860.20	1,500	2,500	2,500
44.4400 · Service & Maint Contract	-	1,200.00	2,473.00	2,240	2,120	2,120
44.4910 · Dues & Subscriptions	370.00	300.00	160.00	300	300	300
44.5400 · Patrol Cars	7,938.59	10,400.00	28,425.00	20,409	-	-
44.7100 · Debt Service principal	8,020.00	8,020.00	-	8,020.00	8,020.00	8,020.00
44.7200 · Debt Service interest	1,505.00	1,505.00	-	1,505.00	1,505.00	1,505.00
Total Police (44)	353,217.49	407,652	264,542.71	379,714	377,792	365,294

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Form 1
Prepared By: F.C. Bontou
Date: 8-6-16
Page #: 18

Public Works (45) Expense	FY 14 Actual YE Total	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
45.1000 · Salaries & Wages Regular	75,581.62	80,000.00	41,599.41	70,000.000	87,341.00	87,341.00
45.1220 · Salaries & Wages Overtime	77.63		118.17	500.000	0.00	0.00
45.1810 · FICA Contribution	6,101.35	6,120.00	3,734.67	5,355.000	6,682.00	6,682.00
45.1820 · Retirement Contribution	3,092.16	1,715.00	2,582.37	4,718.000	5,887.00	5,887.00
45.1830 · Hospitalization Ins Contr	9,731.15	10,860.00	5,736.85	9,835.000	7,900.00	2,940.00
45.1985 · Prof Service Paving	0					
45.1990 · Prof Serv Other	210.00	200.00	125.00	150.000	200.00	200.00
45.2100 · Supplies Other	2,908.14	2,000.00	1,308.50	2,000.000	2,000.00	2,000.00
45.2120 · Supplies Uniforms	665.31	750.00	274.38	750.000	750.00	750.00
45.2510 · Vehicle Fuel & Lub	9,117.47	10,000.00	6,322.91	10,350.000	10,000.00	10,000.00
45.2900 · Other Small Equipment	8,423.82	2,000.00	589.51	1,500.000	2,000.00	2,000.00
45.3210 · Telephone Service	1,197.75	975.00	448.19	975.000	985.00	985.00
45.3310 · Electricity	35,091.39	40,500.00	14,983.51	41,000.000	42,000.00	42,000.00
45.3315 · Christmas Lights	1,212.64	1,100.00	438.67	800.000	800.00	800.00
45.3330 · Natural Gas	716.66	981.00	291.92	850.000	900.00	900.00
45.3340 · Water Utilities	151.86	140.00	123.69	340.000	350.00	350.00
45.3350 · Sewer Utilities	182.18	170.00	649.74	410.000	450.00	450.00
45.3355 · Solid Waste	195.96	200.00	48.99	200.000	200.00	200.00
45.3510 · R & M Building	559.00	750.00	90.00	750.000	750.00	750.00
45.3520 · R & M Equipment	3,207.82	6,500.00	75.00	6,500.000	4,500.00	4,500.00
45.3530 · R & M Vehicles	5,833.46	5,000.00	3,008.00	4,000.000	4,000.00	4,000.00
45.3950 · Training	0.00	500.00	375.00	375.000	500.00	500.00
45.4400 · Service & Maint Contract	0.00					
45.5000 · CO - Other Equipment	0.00		2,600.00	2,600.000		
45.5500 · Season Banners	0.00	2,500.00	525.00	2,500.000	2,500.00	2,500.00
45.5550 · Street Signs	0.00	2,500.00	0.00	1,500.000	2,500.00	2,500.00
Total Public Works (45)	164,257.37	175,461.00	86,049.48	167,958.000	183,195.00	178,235.00

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Prepared By: EE Johnson Form 1
Date: 9-6-15
Page #: A

Expense	FY 14 Actual YE Total	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
Zoning & Planning (46)						
Expense						
46.1000 · Salaries & Wages Regular	9,074.37	11,271.00	5,104.15	9,700.000	11,460.00	11,460.00
46.1810 · FICA Contributions	749.34	865.00	411.78	742.000	880.00	880.00
46.1820 · Retirement Contribution	0.00	810.00	0.00	654.000	775.00	775.00
46.1830 · Hospitalization	0.00	0.00	0.00			
46.1990 · Prof. Serv Other	4,409.00	2,500.00	5,000.00	5,000.000	2,500.00	2,500.00
46.2510 · Vehicle Fuel & Lub	646.35	900.00	1,067.79	1,300.000	930.00	930.00
46.2600 · Office Supplies & Materials	391.80	750.00	50.00	400.000	750.00	750.00
46.3530 · R & M Motor Vehicle	0.00	500.00	0.00	150.000	500.00	500.00
46.3700 · Advertising	227.67	750.00	0.00	250.000	750.00	750.00
46.3950 · Training	443.00	500.00	541.00	650.000	450.00	450.00
46.5000 · Other Improv & Co	20,530.00	15,000.00	536.00	15,000.000	15,000.00	15,000.00
Total Zoning & Planning (46)	36,471.53	33,846.00	12,710.72	33,846.000	33,995.00	33,995.00

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**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Form:
Prepared By: H. Sammons
Date: 1-6-15
Page #: 20

	FY 14 Actual YE Total	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
Parks & Recreations (47)						
Expense						
47.1260 · Salaires & Wages Temp, PT	5,047.44	5,000.00	3,258.50	4,500.00	7,000.00	7,000.00
47.1810 · FICA Contribution	356.27	385.00	277.04	375.00	535.00	535.00
47.2100 · Supplies Other	12,392.86	1,500.00	13,263.69	15,000.00	10,000.00	10,000.00
47.2320 · Supplies Park	544.94	7,000.00	40.50	250.00	900.00	900.00
47.2330 · Supplies Pool	0.00	0.00	0.00	-	-	-
47.3210 · Telephone Service	223.52	240.00	86.62	240.00	240.00	240.00
47.3310 · Electricity	1,118.11	2,000.00	942.19	1,650.00	1,700.00	1,700.00
47.3340 · Water Utilities	472.04	200.00	34.52	200.00	300.00	300.00
47.3350 · Sewer Utilities	566.59	200.00	41.34	200.00	360.00	360.00
47.3355 · Solid Waste	195.96	200.00	48.99	200.00	200.00	200.00
47.3510 · R & M Building	1,484.95	1,200.00	0.00	1,200.00	5,000.00	5,000.00
47.3540 · R & M Other	2,149.77	1,500.00	313.00	500.00	1,500.00	1,500.00
Parks & Recreations (47) - Other						
Total Parks & Rereations (47)	24,552.45	19,425.00	18,306.39	24,315.00	27,735.00	27,735.00

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Prepared By: F. L. Spivey Form
Date: 9-6-15 Page #: 21

	FY 14 Actual YE Total	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
Solid Waste Managment (48)	75,292.04	77,000.00	36,509.84	74,000.00	60,000.00	60,000.00
48.1885 - Prof. Serv Garbage Collec	75,292.04	77,000.00	36,509.84	74,000.00	60,000.00	60,000.00
Total Solid Waste Managment (48)						

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Form
Prepared By: M. Simmons
Date: 8-6-15
Page #: 22

	FY 14 Actual (1-31-14)	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
Capital & Special Projects (49) Expense						
49.1060 · Salary Reserve	3,366.75	17,500.00	-	17,500.00	15,000.00	15,000.00
49.4500 · CDBG - Urgent Home Repair	133.00	-	-	-	-	-
49.5500 · PARTF - Matching Funds		15,000.00	3,522.50	15,000.00	15,000.00	15,000.00
49.6500 · Ipad System		6,000.00	3,302.00	2,800.00	3,500.00	3,500.00
49.7500 · Improvements to the Buildings	2,739.65	20,000.00	3,778.00	12,000.00	20,000.00	20,000.00
49.7600 · OSFM Grant - Fire Car					13,043.00	13,043.00
49.7550 · Match for Grants Management					18,000.00	28,000.00
49.9910 · Contingency		32,452.00	-	-	20,000.00	30,058.00
Total Capital & Special Projects (49)	6,239.40	90,952.00	10,602.50	47,300.00	104,543.00	124,601.00

**TOWN OF EAST SPENCER
FY 15 BUDGET REQUEST FORM
FORM 1**

Prepared: US Minors
Date: 8-6-15

Pg. 23

Account Number	Description	FY 14 Actual	FY 15 Adopted Budget	FY 15 YTD (1/31/15)	FY 15 YE Projection	FY 16 Request	FY 16 Adopted Allocation	Change	
								FY 15 Budget -	FY 16 Allocation
CDBG Grant #: 11-C-2371									
30.3001	Rehab of privately	111,686.86	325,000	127,971.25	250,201	180,299	180,299	144,701	44.5%
30.3005	Planning	-	-	-	-	-	-	-	0.0%
30.3010	Administration	9,014.50	25,000	190.00	20,000	24,000	24,000	1,000	4.2%
CDBG Total		120,701.36	350,000	128,161.25	270,201	204,299	204,299	(125,000)	-35.7%

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Form 1
Prepared By: M. Sammons
Date: 8-6-15
Page #: 24

	FY 14 Actual YE Total	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
CDBG Infrastructure Grant						
Expense						
50.1970 - Engineering	-	-	-	-	136,000.00	136,000.00
50.3010 - Administration	-	-	-	-	85,000.00	85,000.00
	-	-	-	-	221,000.00	221,000.00
Revenue						
50.3316 State Allocations	-	-	-	-	221,000.00	221,000.00
	-	-	-	-	221,000.00	221,000.00

* NOTE: Page 24A shows the budget for the entire project extending through FY 18 as estimated in our grant application submitted to NC DENR in October 2014.

East Spencer Water System Improvements

Cost Description	DENR CDBG	DENR SRF	ARC	Local	Other	Total Cost Amount
Construction costs should be indicated by line item. Example: linear feet of different sized lines						
8 inch & 6-inch water line replacements & small diameter service line replacements	\$ 1,000,000					\$ 1,000,000
Pavement repairs	\$ 140,000					\$ 140,000
Fire hydrants & isolation valves	\$ 84,000					\$ 84,000
12" water line loop	\$ 335,000					\$ 335,000
12" meter & vault	\$ 80,000					\$ 80,000
12" water line loop hydrants & valves	\$ 33,000					\$ 33,000
24" encasement pipe installed by bore & jack	\$ 30,000					\$ 30,000
Construction Sub -Total	\$ 1,702,000	\$ -	\$ -	\$ -	\$ -	\$ 1,702,000
Contingency						
Engineering Design and Surveying	\$ 170,000					\$ 170,000
Leak Detection (by others)	\$ 136,000					\$ 136,000
Pasement Preparation	\$ 100,000					\$ 100,000
Closing Fee (if applicable)	TRD					
Construction Administration/Observation						
Grant Administration, Engineering Report, Environmental	\$ 119,000					\$ 119,000
Legal Costs	\$ 170,000					\$ 170,000
Other (specify) - Grant application & advertisements	\$ 4,000					\$ 4,000
Administration Sub Total	\$ 6,000					\$ 6,000
Administration Sub Total	\$ 705,000	\$ -	\$ -	\$ -	\$ -	\$ 705,000
TOTAL PROJECT COST	\$ 2,407,000	\$ -	\$ -	\$ -	\$ -	\$ 2,407,000
Status of Funding (pending or secured)						

Town of East Spencer
 Powell Bill Funds
 FY 16 Budget Form

Fund:
 Prepared by: R. Zentgraf
 Page: 25
 Date: 8-6-15

	FY 13	FY 14	FY 14 YE	FY 15	FY 16	Change
	Actual	Adopted Budget	Projection	Estimation	Adopted Allocation	FY 14 Budget - FY 15 Allocation
20.3316 · Powell Bill Allocations	55,104.94	55,000.00	55,471.00	51,860.00	51,860.00	(3,140.00) -6%
20.3838 · Dividend Option	35.95	40.00	4.00	40.00	40.00	- 0%
	55,140.89	55,040.00	55,475.00	51,900.00	51,900.00	(3,140.00) -6%

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Form
Prepared By: F.L. Benson
Date: 8-6-15
Page #: 26

	FY 14 Actual YE Total	Board Adopted FY 15 Budget	FY 15 YTD (1-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation
Powerell Bill (20) Expense						
20.1260 · Salaires & Wages Temp, PT	-	-	-	-	-	-
20.1810 · FICA Contribution	-	-	-	-	-	-
20.1820 · Retirement Contribution	-	-	-	-	-	-
20.1830 · Hospitalization Ins Contribution	-	-	-	-	-	-
20.1970 · Pro. Serv Paving	6,110.76	50,000.00	386.00	10,000.00	10,000.00	10,000.00
20.1991 · Pro. Serv Engineering	-	1,000.00	450.00	450.00	5,000.00	5,000.00
20.3520 · R & M Equipment	-	400.00	-	-	-	-
20.3570 · R & M Drainage	-	500.00	-	500.00	1,000.00	1,000.00
20.5500 · CO Other Equipment	-	-	-	-	-	-
20.5500 · Contingency	-	-	-	-	35,900.00	35,900.00
Powerell Bill (20) - Other	-	1,000.00	-	-	-	-
Total Powerell Bill (20)	6,110.76	52,900.00	836.00	10,950.00	51,900.00	51,900.00

Town of East Spencer
Water and Sewer Revenue
FY 16 Budget Form

Fund
Prepared by AL Summers
Page 81
Date 8-16-15

	FY 14 YE	Board Adopted		FY 15 YTD (3-31-15)	FY 15 YE Projection	FY 16 Request	Adopted Allocation	Change FY 15 Budget	
		FY 15 Budget	FY 16 Request					FY 16 Allocation	Amt
60.3510 · Water Charges	428,363.73	461,600.00	340,621.29	446,300.00	446,300.00	420,000.00	(26,300.00)	-7.7%	
60.3515 · Sewer Charges	336,176.56	338,000.00	323,359.06	411,000.00	411,000.00	350,400.00	(60,600.00)	-18.7%	
60.3520 · Penalties WSF	13,172.57	10,200.00	11,811.66	15,750.00	15,750.00	15,600.00	(150.00)	-1.3%	
60.3530 · Tap on Fees WSF	-	50,000.00	-	-	-	-	-	0.0%	
60.3540 · Interest Income	200.72	-	44.58	75.00	75.00	120.00	45.00	100.9%	
60.3545 · Code Violation	-	-	-	-	-	-	-	0.0%	
60.3966 · USDA Grant	-	-	-	-	-	-	-	0.0%	
60.3990 · General Fund Transfer	-	46,100.00	-	-	-	-	-	-	
60.3995 · Cash from W & S Fund Balance	-	-	-	-	-	50,000.00	50,000.00	0.0%	
	777,913.58	905,900.00	675,836.59	873,125.00	873,125.00	836,120.00	(37,005.00)	-5.5%	

**Town of East Spencer
FY 16 Budget Request Form
FORM 1**

Form
Prepared By: M. Sammons
Date: 3-6-15
Page #: 28

	FY 14 Actual	Board Adopted	FY 15 YTD	FY 15 YE	FY 16	Adopted
	YE Total	FY 15 Budget	(1-31-15)	Projection	Request	Allocation
Water and Sewer (60)						
Expense						
60.1995 · Prof Ser Mgt Fee	120,000.00	120,000.00	80,000.00	120,000.00	120,000.00	120,000.00
60.2700 · Water Purchase	602,939.07	643,000.00	420,763.38	536,000.00	460,800.00	460,800.00
60.4400 · S & M Contract	10,737.54	12,000.00	27,150.95	33,000.00	24,000.00	24,000.00
60.4920 · Provision for Doubtful Accts	124,473.62	-	(15.00)	25,700.00	25,700.00	25,700.00
60.4930 · Bank Service Charges	15.00	-	-	-	-	-
60.5500 · Depreciation - Water	69,015.00	-	-	-	-	-
60.7100 · Bond Principal	-	-	-	35,000.00	38,000.00	38,000.00
60.7200 · Bond Interest	-	-	-	70,900.00	67,680.00	67,680.00
60.7700 · Bond Agent	-	35,000.00	350.00	350.00	380.00	380.00
60.8700 · Carry Forward to FY 16 WS	-	70,900.00	-	-	-	-
60.9700 · General Fund Loan Repayment	-	-	-	50,000.00	50,000.00	50,000.00
60.9910 · Contingency	70,904.75	25,000.00	-	2,175.00	49,560.00	49,560.00
Water and Sewer (60) - Other	-	-	-	-	-	-
Total Water and Sewer (60)	998,084.98	905,900.00	528,249.33	873,125.00	836,120.00	836,120.00

**Comparison of East Spencer Customer (Revenue) Billings to
Billings from City of Salisbury (Expenses)**

Billing Date	Total Billings From East Spencer to ES Customers	Total Billings from SRU to East Spencer	Over (Under)	% of ES billing to COS charge
7/31/2009	67,744.43	52,852.43	14,882.00	128.15%
8/31/2009	86,302.06	52,313.70	33,988.36	164.97%
9/30/2009	55,570.77	53,676.97	1,893.80	103.53%
10/31/2009	66,886.51	61,394.17	5,492.33	108.95%
11/30/2009	60,887.32	42,892.06	17,995.26	141.95%
12/31/2009	64,431.37	55,756.57	8,674.80	115.56%
1/31/2010	72,735.20	45,421.40	27,313.80	160.13%
2/28/2010	65,096.34	52,620.13	12,476.21	123.71%
3/31/2010	55,423.74	40,060.70	15,363.04	138.35%
4/30/2010	70,128.77	41,073.85	29,054.92	170.74%
5/31/2010	71,009.64	47,945.79	23,063.85	148.10%
6/30/2010	64,378.61	40,218.48	24,160.13	160.07%
7/31/2010	87,864.50	59,145.39	28,719.11	148.56%
8/31/2010	78,892.73	45,647.02	33,245.71	172.83%
9/30/2010	71,779.43	46,174.61	25,604.82	155.45%
10/31/2010	74,517.97	45,890.29	28,627.68	162.38%
11/30/2010	61,510.45	46,123.80	15,386.65	133.36%
12/31/2010	64,977.55	43,296.89	21,680.66	150.07%
1/31/2011	72,570.75	65,268.87	7,301.88	111.19%
2/28/2011	62,611.05	45,512.03	17,099.02	137.57%
3/31/2011	72,947.29	40,636.15	32,311.14	179.51%
4/30/2011	82,661.41	56,207.64	26,453.77	147.06%
5/31/2011	62,939.07	37,691.36	25,247.71	166.99%
6/30/2011	71,278.58	57,221.82	14,056.76	124.57%
7/31/2011	72,794.19	46,039.36	26,754.83	158.11%
8/31/2011	84,701.04	52,887.41	31,813.63	160.15%
9/30/2011	91,199.48	78,738.55	12,460.93	115.83%
10/31/2011	66,652.86	44,781.92	21,870.94	148.84%
11/30/2011	73,366.46	35,784.33	37,582.13	205.02%
12/31/2011	63,370.97	42,123.95	21,247.02	150.44%
1/31/2012	69,404.14	45,682.43	23,721.71	151.93%
2/29/2012	56,319.73	33,745.06	22,574.67	166.90%
3/31/2012	58,478.91	41,670.81	16,808.10	140.34%
4/30/2012	64,611.18	52,737.89	11,873.29	122.51%
5/31/2012	64,828.39	44,238.96	20,589.43	146.54%
6/30/2012	76,237.84	48,844.40	27,393.44	156.08%
7/31/2012	77,099.88	51,002.43	26,097.45	151.17%
8/31/2012	67,156.57	54,192.07	12,964.50	123.92%
9/30/2012	69,134.67	64,254.48	4,880.19	107.60%
10/31/2012	70,688.16	41,782.56	28,905.60	169.18%
11/30/2012	67,979.04	54,292.64	13,686.40	125.21%
12/31/2012	63,984.91	53,560.09	10,424.82	119.46%
1/31/2013	51,594.64	51,282.07	312.57	100.61%
2/28/2013	71,775.56	60,059.47	11,716.09	119.51%
3/31/2013	56,351.39	50,962.83	5,388.56	110.57%
4/30/2013	60,518.42	46,548.84	13,969.58	130.01%
5/31/2013	65,786.62	46,968.47	18,818.15	140.07%
6/30/2013	62,462.97	49,615.77	12,847.20	125.89%
7/31/2013	56,167.25	39,302.51	16,864.74	142.91%
8/31/2013	64,286.95	42,722.38	21,564.57	150.48%
9/30/2013	66,533.59	54,868.29	11,665.30	121.26%
10/31/2013	56,181.09	45,792.60	10,388.49	122.69%
11/30/2013	59,738.38	50,195.08	9,543.30	119.01%
12/31/2013	59,244.85	58,452.11	792.74	101.36%
1/31/2014	61,912.41	60,637.16	1,275.25	102.10%
2/28/2014	85,949.95	59,695.71	26,254.24	143.98%
3/31/2014	53,693.15	44,287.57	9,405.58	121.24%
4/30/2014	63,306.43	41,344.76	21,961.67	153.12%
5/31/2014	60,766.31	46,765.85	14,000.46	129.94%
6/30/2014	59,732.64	52,196.38	7,536.26	114.44%
7/31/2014	65,561.52	58,471.47	7,090.05	112.13%
8/31/2014	65,708.88	33,949.62	31,759.26	193.55%
9/30/2014	91,152.73	79,732.52	11,420.21	114.32%
10/31/2014	60,197.88	33,791.32	26,406.56	178.15%
11/30/2014	70,032.11	39,474.67	30,557.44	177.41%
12/31/2014	67,332.73	34,810.51	32,522.22	193.43%
1/31/2015	120,854.20	50,005.37	70,848.83	241.68%
2/28/2015	60,121.61	38,331.52	21,790.09	156.85%
3/31/2015	62,825.19	44,746.31	18,078.88	140.40%
4/30/2015	69,336.49	41,713.25	27,623.24	166.22%
Totals	4,772,279.90	3,418,135.87	1,354,144.03	
Average	68,175.43	48,830.51	19,344.91	139.62%

Collections on Customers' Accounts	Water/Sewer Operating Cash on Hand	Balance of old Mgt Fees due to Salisbury
60,193.55	(88,101.79)	160,000.00
65,024.86	(93,962.13)	160,000.00
75,844.23	(121,245.52)	160,000.00
64,261.65	(109,623.97)	160,000.00
62,410.43	(108,113.44)	160,000.00
60,075.63	(90,658.58)	160,000.00
67,393.90	(79,882.39)	160,000.00
70,747.18	(55,493.98)	160,000.00
60,408.46	(48,670.21)	160,000.00
56,890.59	(30,592.97)	160,000.00
57,190.81	(13,192.63)	160,000.00
73,590.34	13,928.78	160,000.00
60,047.90	33,782.39	160,000.00
76,499.08	52,071.46	160,000.00
71,411.18	79,939.61	160,000.00
78,622.92	38,226.50	160,000.00
85,575.16	46,773.01	160,000.00
56,571.11	57,242.90	160,000.00
56,301.42	70,391.95	160,000.00
67,292.09	66,614.32	160,000.00
61,415.98	82,506.23	160,000.00
57,412.03	96,721.78	160,000.00
70,694.82	108,696.84	160,000.00
69,981.77	136,151.43	145,000.00
60,707.04	139,542.66	140,000.00
68,676.95	162,955.96	135,000.00
85,768.34	195,771.10	130,000.00
85,795.79	202,243.25	125,000.00
58,516.57	215,080.14	120,000.00
74,517.52	254,325.17	115,000.00
61,364.15	274,346.44	115,000.00
69,462.79	299,950.61	115,000.00
56,561.77	323,466.44	115,000.00
59,142.27	342,343.41	115,000.00
57,950.87	348,185.65	115,000.00
66,050.75	370,022.84	115,000.00
64,476.60	386,266.50	115,000.00
77,211.24	412,843.49	115,000.00
52,743.63	412,243.80	115,000.00
85,949.53	433,743.74	95,000.00
53,091.69	444,270.89	95,000.00
57,118.66	436,131.75	95,000.00
63,860.36	3,736.37	95,000.00
55,379.04	9,068.78	95,000.00
68,608.55	13,586.56	-
55,288.68	4,724.53	-
57,019.90	11,516.90	-
64,035.59	29,095.56	-
54,225.68	34,350.63	-
58,316.24	20,270.08	-
54,039.33	11,533.36	-
65,897.97	22,452.35	-
52,723.29	7,875.68	-
59,636.71	12,649.98	-
51,224.92	(7,023.09)	-
63,166.36	(4,677.28)	-
69,634.69	5,641.16	-
53,258.61	6,713.20	-
58,809.33	27,150.63	-
59,473.36	11,592.31	-
55,442.40	13,411.25	-
62,184.46	17,280.00	-
61,109.61	16,353.61	-
88,792.13	25,308.55	-
55,859.81	22,931.50	-
64,795.30	25,244.74	-
62,518.51	26,528.78	-
68,630.53	45,037.30	-
61,870.87	17,286.08	-
59,841.35	12,170.57	-