

TOWN OF FOREST CITY  
**ANNUAL  
BUDGET**  
FISCAL YEAR 2022-2023



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***TOWN OF FOREST CITY, NC***

**ANNUAL BUDGET  
FISCAL YEAR 2022-2023**

***City Council***

Steve Holland, Mayor

***Commissioners***

John Mark Bennett

Dee Dee Bright

Justin Conner

Chris Lee

Shawn Moore

***City Manager***

Janet Mason

***Finance Director***

Roxanne Stiles

***City Clerk***

Emily Sain

**TOWN OF FOREST CITY**  
 NORTH CAROLINA  
 2022-2023 Budget Ordinance

**SECTION 1:** The following amounts are hereby appropriated for the operation of town government and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

**GENERAL FUND EXPENDITURES**

GOVERNING BODY	\$ 45,263
ADMINISTRATION	\$ 5,537,422
FINANCE	\$ 317,306
LEGAL	\$ 68,727
WAREHOUSE AND GARAGE	\$ 87,500
PUBLIC WORKS BUILDING	\$ 83,490
POLICE	\$ 3,704,264
FIRE	\$ 1,783,501
CODE ENFORCEMENT	\$ 834,458
COMMUNITY DEVELOPMENT & EVENTS	\$ 619,918
POWELL BILL	\$ 222,711
STREETS	\$ 1,878,149
CEMETERY	\$ 138,700
SANITATION	\$ 1,478,900
DEBT SERVICE	\$ 509,559
<b>TOTAL GENERAL FUND</b>	<b><u>\$ 17,309,868</u></b>

**PARKS AND RECREATION EXPENDITURES**

LIBRARY	\$ 255,768
CALLISON RECREATION CENTER	\$ 403,307
COOL SPRINGS GYM	\$ 56,224
PARKS AND PLAYGROUNDS	\$ 1,011,809
McNAIR MUNICIPAL PARK	\$ 123,846
PAVILION ON PARK SQUARE	\$ 174,753
CLAY STREET POOL	\$ 210,323
ATHLETIC PROGRAMS	\$ 109,558
GOLF COURSE	\$ 591,218
FOREST CITY CLUB HOUSE	\$ 47,530
DEBT SERVICE	\$ 112,126
<b>TOTAL PARKS AND RECREATION</b>	<b><u>\$ 3,096,462</u></b>

**WATER AND SEWER EXPENDITURES**

ADMINISTRATION AND BILLING	\$ 980,005
WATER OPERATION AND CONSTRUCTION	\$ 2,284,281
WATER PLANT	\$ 1,308,351
SEWER OPERATION AND CONSTRUCTION	\$ 825,639
WASTEWATER TREATMENT PLANT	\$ 1,437,553
WASTEWATER TREATMENT - RIVERSTONE	\$ 307,364
WATER / SEWER PUMP MAINTENANCE	\$ 2,161,991
WATER METER SERVICES	\$ 155,433
DEBT SERVICE	\$ 212,132
<b>TOTAL WATER AND SEWER EXPENDITURES</b>	<b><u>\$ 9,672,749</u></b>

**ELECTRIC FUND EXPENDITURES**

ADMINISTRATION AND BILLING	\$ 1,209,359
ELECTRIC OPERATIONS AND CONSTRUCTION	\$ 9,483,571
ELECTRIC METER SERVICES	\$ 167,073
DEBT SERVICE	\$ 12,465
TRANSFERS TO OTHER FUNDS	\$ 3,500,000
<b>TOTAL ELECTRIC FUND EXPENDITURES</b>	<b>\$ 14,372,468</b>

<b>SUBTOTAL OF ALL FUNDS</b>	<b>\$ 44,451,547</b>
LESS INTERFUND TRANSFERS	\$ (3,500,000)
<b>TOTAL BUDGET FUNDS</b>	<b>\$ 40,951,547</b>

SECTION 2: It is estimated that the following revenues will be available during the fiscal year beginning on July 1, 2022 and ending June 30, 2023 to meet the above appropriations.

**GENERAL FUND REVENUES**

TAX INTEREST AND COST	\$ 13,000
AD VALOREM TAXES PRIOR YEARS	\$ 10,000
AD VALOREM TAXES F/Y 2022-2023	\$ 8,581,792
AUTO TAXES-COLLECTIONS FROM STATE	\$ 305,145
VEHICLE RENT TAXES F/Y 2022-2023	\$ 25,000
DOWNTOWN ACTIVITIES	\$ 14,000
POPS ACTIVITIES	\$ 25,000
LOCAL SALES TAX	\$ 2,044,000
UTILITY FRANCHISE TAX	\$ 895,000
ABC PROFIT REVENUE	\$ 266,599
BUILDING PERMITS	\$ 455,996
CODE ENFORCEMENT REVENUE	\$ 25,000
SOLID WASTE DISPOSAL TAX DISTRIBUTION	\$ 4,400
COURT FEES AND CHARGES	\$ 2,000
FIRE PROTECTION CHARGES	\$ 5,000
STATE FIRE FUND REVENUE	\$ 6,000
FIRE DISTRICT TAX	\$ 14,568
TDA GRANTS	\$ 9,000
POWELL BILL STREET ALLOCATION	\$ 250,000
BOSTIC GENERAL WORK	\$ 5,000
SANITATION	\$ 1,445,930
INTEREST EARNED ON GENERAL FUND	\$ 1,000
INTEREST EARNED ON POWELL BILL	\$ 200
BEER/WINE EXCISE TAX	\$ 32,000
HOLD HARMLESS REVENUES FROM STATE-SALES TAX	\$ 578,000
CONTROLLED SUBSTANCE TAX DISTRIBUTION	\$ 10,000
RETURNED CHECK FEE	\$ 2,500
POPS EVENT SPONSORSHIPS	\$ 30,000
PAYMENT IN LIEU OF TAX LOCAL	\$ 13,000
POLICE SECURITY SUPP-FCHA	\$ 15,000
POLICE SECURITY SUPP-FC CLUBHOUSE	\$ 1,000

POLICE TAKE HOME CAR REVENUE	\$ 1,500
RENTS-BANK BUILDING	\$ 42,000
STREET PAVING AND DEVELOPERS COST	\$ 5,000
SALE OF CEMETERY LOTS	\$ 11,000
TRANSFER FROM ELECTRIC FUND	\$ 1,165,238
FUND BALANCE APPROPRIATED	\$ 1,000,000
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 17,309,868</b>

**PARKS AND RECREATION FUND REVENUE**

PENALTY - LATE BOOK RETURN	\$ 700
CONCESSIONS AT CALLISON CENTER	\$ 700
ORGANIZED PROGRAM RECEIPTS	\$ 12,000
McNAIR FIELD LEASE	\$ 15,000
McNAIR FIELD RENTAL	\$ 12,000
RENTS - CALLISON CENTER	\$ 3,000
RENTS - TOWN PARK	\$ 10,000
POOL ADMISSION	\$ 13,000
SEASON TICKETS	\$ 3,000
SWIMMING LESSONS	\$ 2,000
POOL PARTY LIFEGUARD SECURITY	\$ 3,000
GOLF COURSE GREEN FEES	\$ 46,000
GOLF COURSE MEMBERSHIP FEES	\$ 55,000
RENTS - GOLF CARTS	\$ 105,000
CONCESSIONS - GOLF COURSE	\$ 2,000
CONCESSIONS - TOWN PARK	\$ 1,300
RENTS - FOREST CITY CLUB HOUSE	\$ 22,000
RENTS - POPS	\$ 5,000
MISCELLANEOUS	\$ 1,000
PARTF GRANT PARK SQUARE DEPOT	\$ 450,000
TRANSFER FROM ELECTRIC FUND	\$ 2,334,762
<b>TOTAL PARKS AND RECREATION FUND REVENUES</b>	<b>\$ 3,096,462</b>

**WATER AND SEWER FUND REVENUES**

TAPS AND CONNECTION FEES	\$ 55,000
CHARGES FOR UTILITIES / WATER	\$ 3,600,000
CHARGES FOR UTILITIES / SEWER	\$ 1,800,000
ELLENBORO SEWER CHARGES	\$ 70,000
INTEREST EARNED WATER / SEWER FUND	\$ 1,000
CUSTOMER SERVICE / MISCELLANEOUS	\$ 4,000
SERVICE INCOME - BOSTIC, CONCORD, ELLENBORO	\$ 60,000
SEPTAGE USER FEES	\$ 20,000
WATER TANK-ANTENNA RENTS	\$ 24,000
LEASE PURCHASE PROCEEDS	\$ 790,000
LOAN REPAYMENT - GEN FUND	\$ 292,586
FUND BALANCE APPROPRIATED	\$ 2,956,163
<b>TOTAL WATER AND SEWER FUND REVENUES</b>	<b>\$ 9,672,749</b>

**ELECTRIC FUND REVENUES**

ELECTRIC UTILITY CHARGES	\$ 11,500,000
RENEWABLE ENERGY RIDER	\$ 63,000

TAPS AND CONNECTIONS FEES	\$ 5,000
PENALTY FOR LATE PAYMENT	\$ 120,000
TRANSFER FEES	\$ 3,000
DELINQUENT ADMIN FEES	\$ 120,000
INTEREST EARNED ELECTRIC FUND	\$ 1,000
POLE RENTAL	\$ 23,000
SERVICE INCOME - BOSTIC	\$ 35,000
FUND BALANCE APPROPRIATED	\$ 2,502,468
<b>TOTAL ELECTRIC FUND REVENUE</b>	<b>\$ 14,372,468</b>
<b>SUBTOTAL ALL REVENUE</b>	<b>\$ 44,451,547</b>
LESS INTERFUND TRANSFERS	\$ (3,500,000)
<b>TOTAL REVENUES BUDGETED</b>	<b>\$ 40,951,547</b>

**SECTION 3:** There is hereby levied the following rates of tax on each one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of January 2022 for the purpose of raising the revenue from current years property tax as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriations.  
The General Fund for the general expenses incident to the proper government of the Town of Forest City is \$.59 per \$100.00 valuation. This tax rate is based on an estimated total assessed valuation property for purposes of taxation of \$1,514,893,245.

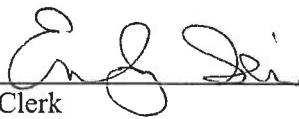
**SECTION 4:** Copies of this ordinance shall be furnished to the clerk to be kept on file and to the finance director for direction in distribution of town funds.

**SECTION 5:** This ordinance adopted this 20th day of June 2022.

**SECTION 6:** This ordinance shall take effect July 1, 2022.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk

TOWN OF FOREST CITY, NORTH CAROLINA  
FY 23 BUDGET MESSAGE

To the Honorable Mayor and Council Members,

On behalf of the Town of Forest City administration and staff, it is my honor to present the FY23 proposed budget for your consideration. This recommended budget has been developed through careful examination of the identified needs balanced with a desire to ensure sound fiscal responsibility.

Each department has assessed the operational and capital resources required to provide the quality services that our citizens expect and to protect our ability to recruit and retain excellent employees. All departmental requests have been reviewed and prioritized. Budget discussions with each department focused on identifying both immediate and long-range projects as well as prioritizing those projects most critical for FY23.

The Town is experiencing a period of renewed residential and commercial growth. There is a spirit of optimism regarding economic development and the future of the Town. However, a significant gap exists between projected revenue in the general fund based on the current tax rate of \$0.28 per \$100 valuation and the recommended expenditures. The budget preparation has been challenging as we have experienced

- increased costs of materials, supplies, and contracted services for every department,
- increased costs to the State Health Care Plan employer contribution and pension plans, and
- increased competition to recruit and retain employees through competitive wages and benefits.

The Town's employees are among its greatest assets. Historically, Council has demonstrated a commitment to provide competitive salaries and benefits, an effort that is increasingly important in the current climate of competition for high quality employees. During budget work sessions this spring, we have discussed the need to address competitive pay for sworn law enforcement officers and electric department staff due to increased recruitment of these employees. Council and staff alike also recognize the challenges that all Town employees face considering the increasing costs of food, goods, housing, and energy and the value that all employees bring to the service of our community.

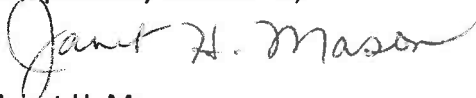
At the budget work session on May 23, 2022, council members and department heads discussed the need for a significant Cost of Living increase for the Town's employees. At the conclusion of the work session, council members present requested that the recommended budget include an 11% Cost of Living Adjustment for Town employees.

The recommended budget also reflects the need to end or significantly reduce the Town's history of reliance on transfers from the Enterprise Funds to supplement the General Fund. While this practice has allowed the Town to maintain a low property tax rate compared to other municipalities for decades, it is no longer advised or sustainable for a variety of reasons.

The recommended budget in the amount of \$44,451,547 represents a 13.51% increase from the amended budget of FY22. This budget is balanced based on a tax rate of \$0.59 cents per \$100 valuation. The net value of one cent of property tax, after applying the collection rate of 99.41% and economic incentives, is \$68,198. A budget summary is provided for your review along with detailed information by department.

I extend my deepest appreciation to Finance Director Roxanne Stiles and to the department heads for their work in the development of this budget. This recommended budget requires difficult decisions from our elected leaders, and I appreciate your commitment to address the concerns presented to you. While the recommended rate represents a significant increase, the factors leading to this recommendation cannot be ignored and the practices that have allowed the Town of Forest City to suppress the property tax rate compared to surrounding municipalities, even as amenities and services expanded, can no longer be sustained.

Respectfully submitted,

A handwritten signature in black ink that reads "Janet H. Mason". The signature is written in a cursive style with a large initial "J".

Janet H. Mason  
Town Manager



**Town of Forest City**  
**Recommended Budget**  
**FY23 (July 1, 2022 - June 30, 2023)**

**INTRODUCTION:**

The FY23 recommended budget is presented to the Mayor and Town Council for your consideration. The purpose of this budget message is to share the major features of the budget as it relates to the Town’s operations. A significant gap exists between revenue and expenditures at the current property tax rate. Significant factors driving rising expenditures include:

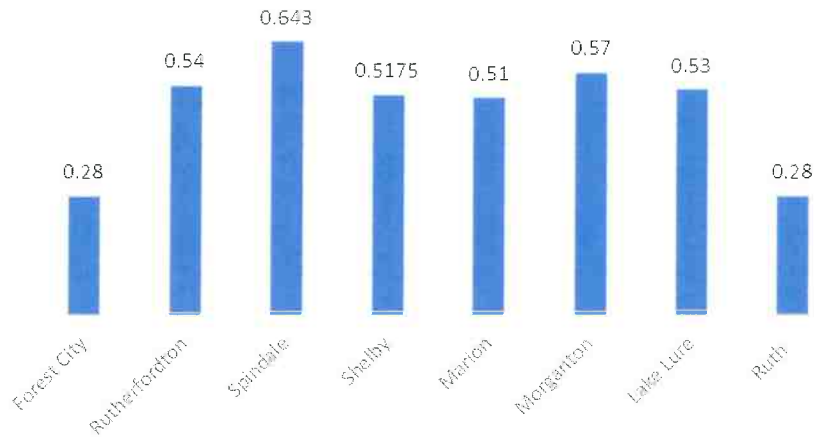
- increased costs of materials, supplies, and contracted services;
- mandated employer contribution increases for the State Health Care Plan and pension plans;
- Increased competition to recruit and retain employees through competitive wages and benefits.

The FY23 recommended budget shows the need for increased revenue to cover ongoing operational costs for the Town. The numbers below reflect the budget shortfall at the current property tax rate of \$0.28 per \$100 valuation and the impact on the General Fund with rate increases. The net value of one cent of property tax at \$0.28 per \$100 valuation, after economic incentives and applying the collection rate of 99.41%, is \$68,198.

	<b>\$0.28 tax rate</b>	<b>\$0.59 tax rate</b>
General Fund	10,487,382	15,144,630
Transfers (Electric)	3,500,000	3,500,000
Fund Balance Appropriation	1,000,000	1,000,000
Parks & Rec Fund	761,700	761,700
<b>Total Revenue</b>	<b>15,749,082</b>	<b>20,406,330</b>
General Fund	16,142,526	18,598,408
Admin Reimbursements	(1,288,540)	(1,288,540)
Parks & Rec	3,096,462	3,096,462
<b>Total Expenditures</b>	<b>17,950,448</b>	<b>20,406,330</b>
Budget Shortfall	(2,201,366)	0

For these reasons, a property tax rate of \$0.59 per \$100 valuation has been used to calculate a balanced budget recommendation. This recommended increase to the tax rate still requires a transfer of \$3,500,000 from the Electric Fund to the General Fund and a fund balance appropriation of \$1,000,000.

### Property Tax Rate Comparison



The chart above shows the FY22 property tax per \$100 valuation by municipality for comparison, but does not include anticipated increases for FY23. Three of these municipalities levy an additional Municipal Service District (MSD) tax on properties defined within a specific area of the municipality.

- Shelby: 0.25/100 rate for the Uptown Shelby Historic District
- Rutherfordton: 0.13/100 rate for the Main Street District
- Morganton: 0.14/100 rate for the Main Street District

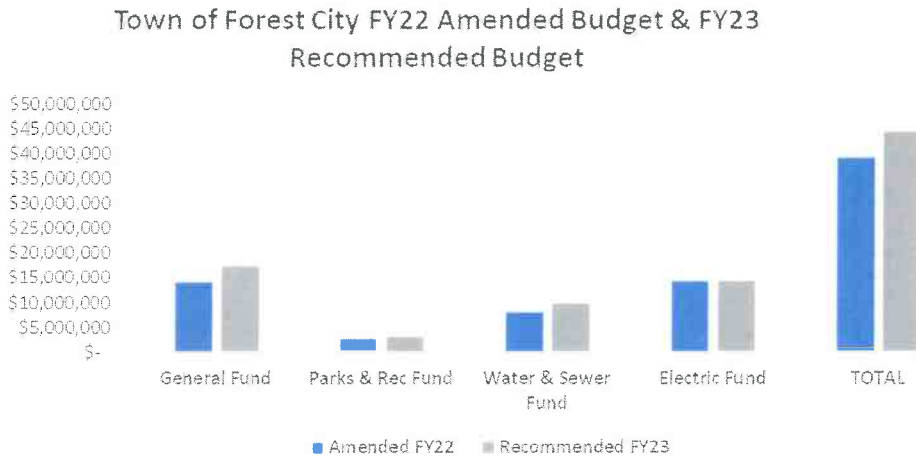
TOWN OF FOREST CITY FY22 AMENDED & FY23 RECOMMENDED BUDGET		
	Amended FY22	Recommended FY23
General Fund	\$ 14,063,781	\$ 17,309,868
Parks & Rec Fund	\$ 2,585,215	\$ 3,096,462
Water & Sewer Fund	\$ 8,085,871	\$ 9,672,749
Electric Fund	\$ 14,425,384	\$ 14,372,468
<b>TOTAL</b>	<b>\$ 39,160,251</b>	<b>\$ 44,451,547</b>

The Town's budget comprises four major funds shown in the table above. The recommended budget reflects an increase of 13.51% over the prior year's amended budget. However, the largest portion of this increase is the Facebook Economic Incentive payment at 7.24% shown in the General Fund.

The Parks and Recreation budget reflects an increase of \$511,247 with \$450,000 of that total reserved for a PARTF project at the Park Square Depot. This project will be discussed in greater detail later in the budget message.

The Water & Sewer Fund will increase by \$1,586,878 for necessary infrastructure improvements that will be detailed later in the budget message.

The Electric Fund will see a decrease of \$52,916 in this budget.



**REVENUE SUMMARY:**

**General Fund** Property tax revenue estimates at the current property tax rate of \$0.28 per \$100 valuation would only result in \$4,217,530 Ad Valorem revenue for the Town, with an economic incentive grant in the amount of \$2,307,995 returned to Facebook.

Based on a property tax rate of \$0.59 per \$100 valuation, major revenue sources are shown in the chart below. The Rutherford County Revenue Department estimates that the Town’s ad valorem tax base for FY23 will be approximately \$1,514,893,245. Estimates for the Ad Valorem tax revenues include current year taxes, state collected DMV taxes, and interest in the amount of \$8,886,937. From this amount, an economic incentive grant in the amount of \$4,863,275 will be returned to Facebook per the agreement with the Town of Forest City.

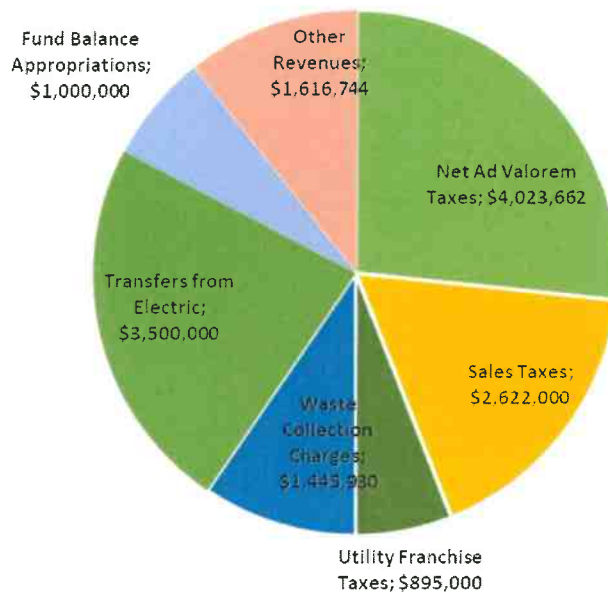
Projections for state-collected local government tax revenues are provided by the NC League of Municipalities. Revenues from the four articles of Sales Tax are estimated to be \$2,622,000 which represents a 3.75% increase from the prior year estimates. Utility Franchise Taxes for piped natural gas, electric, telecommunications, and video programming are estimated to remain steady at \$895,000.

For purposes of this budget presentation, a fund balance allocation of \$1,000,000 is shown. It is the goal of the Town to keep a healthy fund balance. More details regarding fund balances are shared later in the budget message.

A transfer from the Electric Fund of \$3,500,000 is included as a major revenue source for the General Fund. Additional information regarding transfer of funds from the Enterprise Funds to the General Fund is included in subsequent sections of this message.

Other revenues include items such as ABC profit revenue, Powell Bill allocations, Building Permits, PARTF grant proceeds, and smaller miscellaneous revenues.

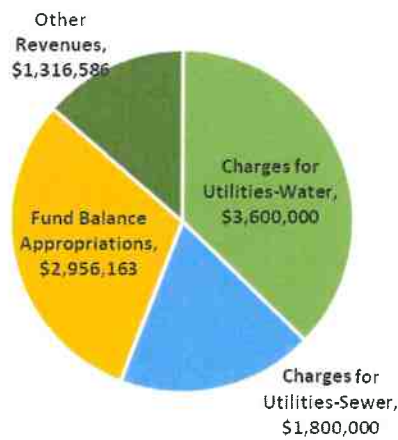
ESTIMATED MAJOR REVENUE SOURCES FOR GENERAL FUND  
(INCLUDING PARKS & RECREATION) FY23



GENERAL FUND HISTORY OF MAJOR REVENUE SOURCES				
	FY20	FY21	FY22	FY23
	Actual	Actual	Estimated	Preliminary
Ad Valorem Taxes	\$ 5,561,057	\$ 5,027,500	\$ 4,758,972	\$ 8,886,937
Facebook Economic Incentive	\$ (3,678,500)	\$ (3,089,087)	\$ (2,843,660)	\$ (4,863,275)
<b>Net Ad Valorem Taxes</b>	<b>\$ 1,882,557</b>	<b>\$ 1,938,413</b>	<b>\$ 1,915,312</b>	<b>\$ 4,023,662</b>
Sales Taxes	\$ 2,070,367	\$ 2,536,872	\$ 2,421,215	\$ 2,622,000
Utility Franchise Taxes	\$ 881,009	\$ 861,023	\$ 896,000	\$ 895,000
<b>Waste Collection Charges</b>	<b>\$ 1,272,084</b>	<b>\$ 1,333,015</b>	<b>\$ 1,397,034</b>	<b>\$ 1,445,930</b>
Transfers from Electric	\$ 3,950,600	\$ 3,216,490	\$ 2,888,316	\$ 3,500,000
<b>Fund Balance Appropriations</b>	<b>\$ 1,507,875</b>	<b>\$ 2,068,755</b>	<b>\$ 2,656,827</b>	<b>\$ 1,000,000</b>
Other Revenues & Grants	\$ 1,412,668	\$ 469,932	\$ 1,453,921	\$ 1,616,744

**Water & Sewer Fund** major revenues consist of utility charges for those services. This budget anticipates a slight increase in revenues from utility services from the prior year. Fund balance appropriations are increased to cover infrastructure improvements included in this budget. As discussed in the next section on rates and fees, the need for increased revenue to address the rising costs of chemicals to treat water and wastewater is a concern.

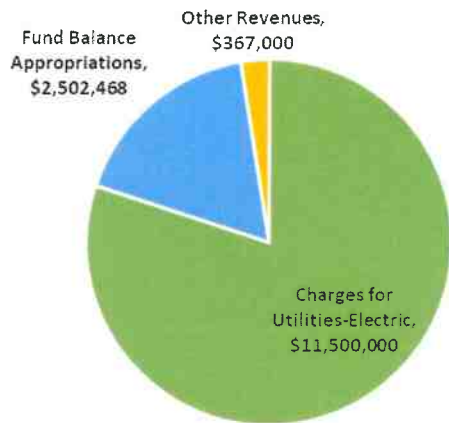
ESTIMATED MAJOR REVENUE SOURCES FOR WATER & SEWER FUND FY23



WATER & SEWER FUND HISTORY OF MAJOR REVENUE SOURCES				
	FY20 Actual	FY21 Actual	FY22 Estimated	FY23 Preliminary
Charges for Utilities-Water	\$ 3,429,768	\$ 3,478,376	\$ 3,542,953	\$ 3,600,000
Charges for Utilities-Sewer	\$ 2,009,697	\$ 1,736,378	\$ 1,782,857	\$ 1,800,000
Fund Balance Appropriations	\$ 346,900	\$ 1,670,356	\$ 1,596,596	\$ 2,956,163
Other Revenue	\$ 327,131	\$ 734,897	\$ 1,163,465	\$ 1,316,586

**Electric Fund** major revenues come from charges for residential, commercial, and industrial electric utilities. Increases or decreases in customer usage impact revenues. Extreme weather can drive up the utility charges to customers and impact Town expenditures when paying for that power under the current rate structure of the Duke Energy power supply contract.

ESTIMATED MAJOR REVENUE SOURCES FOR ELECTRIC FUND FY23



ELECTRIC FUND HISTORY OF MAJOR REVENUE SOURCES				
	FY20 Actual	FY21 Actual	FY22 Estimated	FY23 Preliminary
Charges for Utilities-Electric	\$ 10,981,746	\$ 10,662,397	\$ 11,186,965	\$ 11,500,000
Fund Balance Appropriations	\$ 1,244,267	\$ 1,012,785	\$ 2,585,384	\$ 2,502,468
Other Revenue	\$ 319,353	\$ 283,307	\$ 340,000	\$ 367,000

## **RATES AND FEES:**

**Appendix A** includes a list of all rates and fees for Town departments. This recommended budget does not include any water, sewer, or electric service rate increases.

- A business registration fee of \$20 is included in the recommended budget.
- The Town contracts with Republic Services for waste collection and recycling, which includes automatic annual increases based on the Consumer Price Index(CPI) for the trash collection services category. The contracted rate with Republic Services will increase by 3.5% in this budget. The average customer rate for curbside carts will increase from \$21.91 to \$22.67 per month. Any additional landfill increases from the County will be provided as more details are known.

**Appendix B** includes water and sewer rate comparisons. The Environmental Finance Center at the UNC School of Government and NC League of Municipalities compare water and sewer residential rates with all other providers in the State of North Carolina. At 3,000 gallons of usage, the Town ranks 11 out of approximately 489 providers when comparing water rates from the lowest to the highest. When comparing sewer rates at 3,000 gallons of usage, the Town ranks 8 out of approximately 416 providers when comparing rates from the lowest to highest.

Water rates have remained unchanged since 2008. The base rate for sewer was increased by \$0.75 per month on the minimum charge for 3,000 gallons of usage in 2015. A water and sewer rate study will be conducted during FY23 to ensure rates are adequate to support the services offered. Recommendations for rate increases are anticipated after the rate study due to the rising costs in chemicals used to treat water and wastewater.

**Appendix C** includes electric rate comparisons. Nova Energy Consultants provides a comparison of electric residential rates 2020 based on information from the 2020 EIA-861 reports filed with the State. 2020 is the latest year available. The Town ranks 41 out of 55 providers when comparing rates from the lowest to the highest.

An electric rate study was conducted in 2016 to review residential, commercial, and industrial rates. The only change implemented at that time was a reduction in the General Service Commercial rate. Prior to that adjustment, the Town increased rates by 4.5% in 2014 to match the Duke Energy rate increase to the Town. The Board opted to absorb rate increases from Duke Energy for 2015 and later rather than pass them along to the customers.

The next electric rate review will be in January 2023 when the Town would experience its next change in Duke's 2023 wholesale rates.

## **INTERFUND TRANSFERS:**

The Town received recommendations from the Department of the State Treasurer in 2019 to develop strategies to reduce or eliminate transfers. As a result, transfers from the Water & Sewer Fund were discontinued after FY19. Although the Town ceased transferring from the Water & Sewer Fund to the

General Fund, the transfers that occurred between July 1, 2014 and June 30, 2019 impacted the Town's ability to apply for grants and low interest financing for water and sewer projects. The ability to apply for these grants or low interest loans is critical to the Town's ability to implement projects to replace and improve aging infrastructure such as water and sewer lines, pump stations, and equipment.

(From Memorandum # 2022-07 from the Fiscal Management Section to local government finance staff and their independent auditors, October 13, 2021)

- NCGS 159G-37(b) requires that "all local governments applying for funding from the Clean Water State Revolving Fund, the Wastewater Reserve, the Drinking Water State Revolving Fund, or the Drinking Water Reserve for water or wastewater projects certify that **no funds received from water or wastewater utility operations have been transferred to the local government's general fund for the purpose of supplementing the resources of the general fund since July 1, 2014.**
- July 1, 2014 is set by statute and the certification must cover all fiscal years beginning with the 2014-2105 year.
- This restriction also applies to funds granted from the Viable Utility Reserve Fund and may apply to ARPA funding that is granted through the Division of Water Infrastructure.

Town staff consulted with representatives from the Local Government Commission for assistance in eliminating past transfers from the Water & Sewer Fund through repayment. The elimination of these transfers would then qualify the Town to apply for state grants that are available for major water and sewer infrastructure improvements to the Town's aging system. Local Government Commission staff recommended the Town follow the guidelines outlined in the memorandum to "unwind the transfers and treat the transactions as loans or advances between the funds."

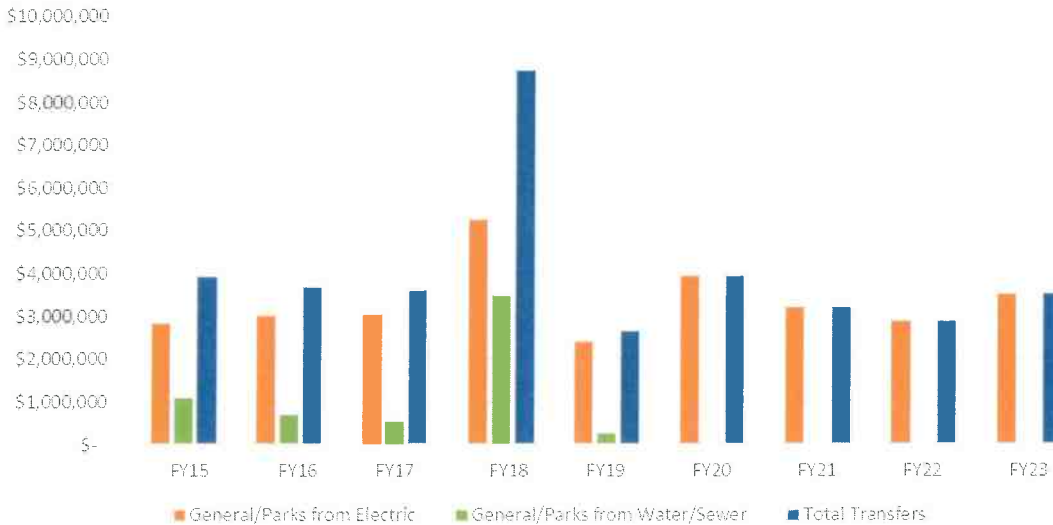
On April 25, 2022, Town Council approved Resolution 716 to Repay Transfers from the Water and Sewer Fund to the General Fund that Occurred July 1, 2014 to June 30, 2019. The Town will repay from the General Fund to the Water and Sewer Fund \$5,815,715 in 20 equal payments of \$292,585.75 beginning in FY23 and ending in FY42. Based upon the net value of one cent of property tax after incentives, the annual payment of \$292,585.75 will require an increase of 4.3 cents to the property tax rate.

Although the Town now only transfers from the Electric Fund, the potential exists for legislative action limiting the ability to transfer funds from any Enterprise Fund to the General Fund to cover operational expenditures. The recommended budget for FY23 includes Electric Fund transfers to the General Fund (including Parks & Recreation) totaling \$3,500,000. The chart below shows a brief history of transfers between Town funds. Water & Sewer transfers, shown in the table below in gray and in green on the next chart, have been reclassified as loans and are included in the repayment resolution discussed in the previous paragraph.



	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
General/Parks from Electric	\$ 2,826,873	\$ 3,006,294	\$ 3,038,973	\$ 5,256,749	\$ 2,387,240	\$ 3,950,600	\$ 3,216,490	\$ 2,888,316	\$ 3,500,000
General/Parks from Water/Sewer	\$ 1,086,179	\$ 670,067	\$ 559,685	\$ 3,488,781	\$ 259,245				
Total Transfers	\$ 3,913,052	\$ 3,676,361	\$ 3,598,658	\$ 8,745,530	\$ 2,646,485	\$ 3,950,600	\$ 3,216,490	\$ 2,888,316	\$ 3,500,000

INTERFUND TRANSFERS TO GENERAL FUND FROM ELECTRIC AND WATER & SEWER



**FUND BALANCE SUMMARY:**

**General Fund**

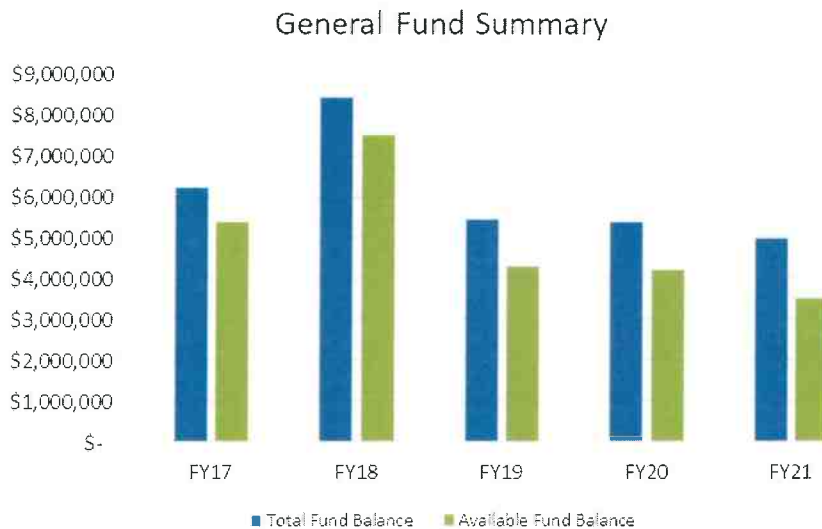
A fund balance appropriation of \$1,000,000 from the General Fund (including Parks and Recreation) is recommended in this fiscal year in order to present a balanced budget. However, it is estimated that \$750,000 of that appropriation will remain unspent due to the receipt of additional funds for the anticipated building permit from a planned major project in FY23. Revenues used in budget preparation were conservatively estimated as the building permit has not been issued yet.

In prior years, appropriated fund balance has not been expected to be fully expended. Until the last few budget cycles, it has not. However, due to increased operating expenses and decreased transfers from the Enterprise Funds, the use of fund balance appropriation has decreased the percentage of available fund balance. It is recommended that the remaining fund balance be preserved to meet the required 8% by the Local Government Commission along with an increase in the property tax rate to build for future unforeseen emergencies. Note that 8.33% represents enough fund balance to cover one month of

expenditures. Based on the last audit completed for FY21, fund balance available for appropriation in the General Fund was \$3,514,166, or 23% of net General Fund expenditures for the fiscal year.

The chart below shows a five-year history of total fund balance and available fund balance. Note: The increases in FY18 are attributed to increased transfers from the Enterprise Funds, the receipt of grant revenues for the construction of a new downtown park, and the rail trail project. These funds were received in FY18 and expended in FY19.

<b>General Fund Summary</b>					
	FY17	FY18	FY19	FY20	FY21
<b>Total Fund Balance</b>	\$ 6,230,675	\$ 8,426,632	\$ 5,469,635	\$ 5,404,915	\$ 4,978,564
<b>Available Fund Balance</b>	\$ 5,408,005	\$ 7,524,400	\$ 4,295,260	\$ 4,208,609	\$ 3,514,166



**ENTERPRISE FUND SUMMARY:**

**Water & Sewer Fund**

The Water & Sewer Fund includes a fund balance appropriation of \$2,956,163 for FY23. This appropriation allows the Town to include \$3 million in water and sewer infrastructure improvements and equipment. Several water and sewer projects have been submitted for federal and state grants. If these funds are awarded, some of this appropriation may remain unspent. A water and sewer rate study scheduled for FY23 is expected to recommend rate increases to offset continued rising costs of chemicals

used to treat water and wastewater. These revenue increases are expected to build the Water & Sewer Fund cash reserves for more infrastructure improvements on the Town's aging water and sewer system. Due to conservative revenue estimates and emergency reserves that were included in the budget, it is anticipated that approximately \$300,000 of the appropriation will remain unspent.

**Electric Fund**

The Electric Fund includes a fund balance appropriation of \$2,502,468 for FY23. This appropriation is necessary for the transfer of \$3,500,000 to the General Fund to cover operational expenditures. Due to conservative revenue estimates and emergency reserves that were included in the budget, it is anticipated that approximately \$200,000 of the appropriation will remain unspent.

The chart below shows a five-year history of working capital and cash flows from operating activities for each Enterprise Fund.

<b>Enterprise Fund Summary</b>					
<b>Water &amp; Sewer Fund</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
Working capital	\$ 7,472,779	\$ 5,112,930	\$ 5,736,574	\$ 6,680,862	\$ 7,034,616
<b>Unrestricted net position</b>	<b>\$ 7,935,115</b>	<b>\$ 2,067,011</b>	<b>\$ 2,512,832</b>	<b>\$ 3,211,447</b>	<b>\$ 3,612,510</b>
Operating income (loss)	\$ (341,381)	\$ (320,697)	\$ 437,266	\$ 179,574	\$ 535,776
<b>Transfers to the General Fund</b>	<b>\$ 559,685</b>	<b>\$ 3,488,781</b>	<b>\$ 259,245</b>	<b>\$ -</b>	<b>\$ -</b>
Cash flows from operating activities	\$ 882,031	\$ 1,027,388	\$ 1,476,808	\$ 1,485,940	\$ 1,791,565
<b>Net increase (decrease) in cash</b>	<b>\$ 323,493</b>	<b>\$ (2,417,370)</b>	<b>\$ 536,289</b>	<b>\$ 635,152</b>	<b>\$ 303,760</b>
<b>Electric Fund</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
Working capital	\$ 8,109,908	\$ 6,478,452	\$ 7,064,513	\$ 6,626,143	\$ 6,799,881
<b>Unrestricted net position</b>	<b>\$ 8,107,288</b>	<b>\$ 5,185,846</b>	<b>\$ 5,746,932</b>	<b>\$ 5,277,415</b>	<b>\$ 5,474,769</b>
Operating income (loss)	\$ 3,296,958	\$ 3,195,755	\$ 3,676,593	\$ 3,620,151	\$ 3,407,261
<b>Transfers to the General Fund</b>	<b>\$ 3,038,973</b>	<b>\$ 5,256,749</b>	<b>\$ 2,387,240</b>	<b>\$ 3,950,600</b>	<b>\$ 3,216,490</b>
Cash flows from operating activities	\$ 4,492,625	\$ 3,553,649	\$ 4,296,483	\$ 4,277,200	\$ 3,573,475
<b>Net increase (decrease) in cash</b>	<b>\$ 1,354,994</b>	<b>\$ (1,751,214)</b>	<b>\$ 222,831</b>	<b>\$ (151,118)</b>	<b>\$ 61,966</b>

**PERSONNEL SUMMARY:**

The Town currently has 140 full-time authorized positions. A complete list by department is included in **Appendix D**.

**Cost of Living Adjustment:** The Town's employees appreciate the approved Cost of Living increases for full-time employees implemented in past budget cycles. The table below provides a review of the increases that Council has approved since 2011, which is an average of 2% annually.

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
COLA	2.5%	2.5%	1.7%	1.5%	1.7%	2%	1.5%	2%	2.8%	1.5%	2.5%

The financial impact on the budget based upon potential percentage of COLA increases are provided in the table below for reference in Council’s planning and recommendations. The percentage of COLA increase includes all Town employees and Board of Commissioners. The Bureau of Labor Statistics Consumer Price Index (CPI) released in April 2022 is 8.3%, which is 1% higher than reported in January 2022. Indicators show inflation continues to drive CPI higher each month for all items. At a time of increased competition to recruit and retain employees through competitive wages and benefits, offering a COLA increase that keeps up with inflation is important. For that reason, a recommended increase of 11% has been included in the budget numbers presented.

COLA increase includes Fringe Benefits by Fund	Approximate cost increase for 8%	Approximate cost increase for 11%
General/Parks	\$513,155	\$705,588
Water & Sewer	\$152,419	\$209,575
Electric	\$60,290	\$82,902
<b>Total COLA</b>	<b>\$725,864</b>	<b>\$998,065</b>

**New Positions:** The following positions are included in the recommended budget:

**Parks and Recreations**

**1 Parks & Recreation Maintenance Worker**

**Grade 7 starting annual salary \$27,947 with estimated fringe benefits \$17,500**

**Replaces a Permanent Part-Time Position of \$20,669**

Full-time Parks and Recreation staff has not increased since 2005. The use of part-time employees to complete the additional maintenance has become problematic as competition for employees is high and full-time employment opportunities are readily available.

Over the last seventeen years, the department’s responsibility for maintenance of grounds and facilities has been expanded to include the following:

- McNair Field operation and maintenance
- ABC Store ground maintenance
- Rutherford County Schools Administrative Office lawn maintenance
- Forest City Dunbar Elementary School lawn maintenance
- The Pavilion on Park Square
- Park Square Trailhead Adult Fitness Station
- Off/On ramps and banks at 74 Bypass and HWY 221 intersection
- Trails to Tails Dog Park

**Water Operations Department**

**2 Utility Maintenance Mechanic Positions**

**Grade 9 starting annual salary \$30,811 with estimated fringe benefits \$18,300**

Environmental Protection Agency (EPA) Lead and Copper Rule Improvements (LCRI) aim to better protect communities from exposure to lead in drinking water. These

regulations require water systems to identify and remove all galvanized water mains and services by 2024. This requirement is challenging for several reasons.

- Approximately 15 mile of galvanized lines have been identified for replacement.
- Current Water Operations staffing is insufficient to complete this work along with current responsibilities.
- The cost of using contractors to complete projects continues to increase
- There are concerns related to the ability to secure a contractor and complete the project prior to the EPA deadline.
- To meet this deadline in the most efficient and cost-effective manner, the department superintendent recommends completing this work in house by employing two additional utility maintenance mechanics.
- The department will be organized into 2 three-man crews with one crew assigned to maintenance and the second crew assigned to line replacement.
- The recent Marshall Street and Gettys Street Water Main Installations were completed by the department instead of using contractors to complete the work at an estimated reduction in cost of \$160,000.

### **Pump Maintenance Department**

#### **Pump Maintenance Mechanic Position**

**Grade 12 starting annual salary \$35,669 with estimated fringe benefits \$19,600**

The pump maintenance department currently employs one crew leader and two pump maintenance mechanics. The Dogwood and Brackett Creek lift stations are checked daily while other stations are checked at least weekly per NCDEQ regulatory requirements. The aging Erwin Pump Station, prioritized for replacement as soon as possible, requires more frequent repair and maintenance.

The department's responsibility has grown to include

- 27 sewer lift stations
- 6 water booster stations
- 8 water tanks and controls
- 17 emergency power generators.
- 11.3 miles of force main to maintain and repair.
- water fountains, the swimming pool pumps, and the golf course aerator.

There are 86 total pumps and controls under this department's responsibility. Concerns regarding adequate safety when working in confined spaces would be alleviated by the addition of this position. If one employee is out of work, the department must seek additional manpower from other departments if working in confined space work that requires an attendant.

### **Forest City Fire & Rescue**

#### **3 Firefighter Positions (Contingent upon grant funding)**

The Town of Forest City and the FCFR recognize the need for more staffing to enhance safety and to meet the National Fire Protection Association (NFPA) standards. Due to having only 3 personnel per engine, firefighters are performing more than their assigned duties when reporting to a fire. The Town has applied for a Staffing for Adequate Fire and Emergency Response (SAFER) Grant to fund 3 firefighter

positions for 3 years in the amount of \$527,211. The requested funding will allow FCFR to meet the NFPA's 4-firefighter minimum staffing recommendation per engine. These positions would be added contingent upon the award of the SAFER Grant. Grants will be awarded periodically through September 30, 2022, and do not require matching funds.

**Salary Mid Point Adjustments:** The budget includes a \$4,478 increase for two employees who will meet the criteria for salary mid point adjustments during the year. Employees who are not currently at the midpoint are eligible for this adjustment with a minimum of 10 years of service with the Town, at age 60 with 20 years of service in the retirement system, or at any age with 25 years of service in the retirement system. Also, employees must have been in their current position for a minimum of 2 years.

**Retirement Payout Funds:** The budget includes retirement payout funds totaling \$27,640 for 3 employees who are eligible for retirement and have indicated plans to retire in FY23.

**Employer Contribution Increases:**

The State Retirement System has mandated an increase in employer matching contributions from 12.10% to 13.10% for law enforcement and 11.35% to 12.10% for all other employees. Matching pension contributions have increased at this rate for the last five years. These expenditures are included in fringe benefits for payroll.

Each year, the North Carolina State Health Plan releases premium increase amounts in September for a January effective date. In past years, budgeting for a potential 5% increase has been sufficient to cover any premium increase from January through June. In December 2021, the State announced a monthly premium of \$697.86 for January 2022, which was a 24.1% increase over the prior year. This significant and unexpected increase caused a budget shortfall of approximately \$57,000 in fringe benefits.

Although the State Health Plan has announced that premiums will decrease to \$634.96 per month in January 2023, the FY23 budget contains a significant increase over the FY22 budget to cover this mandated expense. The increase in premiums from 2021 to 2023 will be approximately \$109,000 for the full-time positions. An increase of 2.5% above the announced rate is also included to cover any additional increases prior to the effective date of January 2023.

**EXPENDITURE SUMMARY GENERAL FUND:**

**Governing Body** – The recommended budget includes the following contributions totaling \$7,000 for Council's consideration:

- \$3,000 Keep Rutherford County Beautiful for litter pickup
- \$4,000 Marine Corps League for assistance with Town events and flags on Main Street

**Administrative** – The Administrative budget includes the economic incentive grant to Facebook in the amount of \$4,863,275. This grant is based on a property tax rate of \$0.59 per \$100 valuation.

The recommended budget also includes an increase of \$50,000 in building repairs and maintenance to renovate/modify the old council room to create additional office space upstairs. This change will locate all Building, Zoning, Planning, and Code Enforcement in the old council room. The finance department's accountant will be moved to a second floor office and out of the hallway where her office is currently located on the first floor.

**Finance** – No significant changes are recommended.

**Warehouse and Garage** – No significant changes recommended.

**Public Works Buildings** – No significant changes recommended.

**Forest City Police Department**- This budget recommends five new patrol vehicles to replace 4-2016 Dodge Chargers and 1-2014 Ford Interceptor. These vehicles will be included in the lease package with Enterprise.

**Forest City Fire & Rescue** – The Special Fire District property tax rate for the Outside Protected Area will increase from \$0.08 cents to \$0.11 per \$100 valuation. This increase was approved by Council at the May 2, 2022 council meeting.

This budget includes a replacement vehicle for the 2006 Ford Expedition and a rescue strut set (\$18,000) used to stabilize vehicles during crashes. The vehicle will be included in the lease package with Enterprise.

**Code Enforcement & Planning/Zoning** – This budget includes an additional code enforcement truck that will be included in the lease package with Enterprise.

**Community Development & Events** – A list of events included in this budget is found in *Appendix E*. Marketing staff will continue to reach out to businesses to share advertising and sponsorship opportunities.

- The Façade Incentive Grant Program was created in 2017 to encourage economic growth in the downtown community by restoring and maintaining the historical attractions and significance of the downtown area. To date, twenty businesses have applied for and received façade incentive grants. The grant program is administered by the Explore Forest City Main Street Association (Explore FC) and funded by the Town at an annual cost of \$15,000. Businesses located in the Central Business District are eligible to apply for the grant. The business owner and the property owner are required to sign the application. Applications are reviewed by Explore FC and Town staff and approved by Explore FC. Grants of up to 50% of allowable costs are awarded with a maximum grant award of \$2,500.00. Upon completion of the project, proof of payment must be submitted to receive the grant funds. The redevelopment of Trade Street is a primary goal included in the Forest City Downtown Plan 2010-2027. Enlarging the Façade Incentive Grant Program footprint would facilitate progress toward this goal and would allow other businesses in the larger downtown community to benefit from this successful program. Explore FC and Town

staff request continuation of the program at the current funding level and recommend expanding the boundaries of eligibility to include the following:

- North Broadway from Main Street to Trade Street
- North Powell from Main Street to Trade Street
- Cherry Mountain from Main Street to Trade Street
- Thomas from Main Street to Trade Street
- Yarboro from Main Street to Trade Street
- Trade from North Broadway to Yarboro

**Street Dept** – The Street Department budget includes the following

- Replace 2004 John Deere Gator at a cost of \$10,804
- Purchase Compact Track Loader \$85,803

It is anticipated that a full-time employee with CDL will need to be added in the FY24 budget.

**Powell Bill** – Revenues for Powell Bill are estimated at \$250,000 in this budget. Mountainview and Forest Streets are prioritized for paving in this budget. The work will be completed as funds allow based on bids. Paving will follow any water or sewer repairs that are scheduled to be completed in the area.

**Cemetery** – Paving and repairs were completed at Alexander Cemetery during FY22. The recommended budget includes the following:

- \$50,000 for paving and repairs at Cool Springs Cemetery
- \$75,000 for clearing and grading for potential expansion of Cool Springs Cemetery. This expenditure is contingent upon the private donation of land. Funds will not be expended if this donation does not occur.

**EXPENDITURE SUMMARY PARKS & RECREATION FUND:**

The FY22 budget included two major projects

- The replacement of the Hardin Road Park basketball court at a cost of \$56,000 included demolition and replacement of the basketball, stenciling and sealing the court, and new basketball goals. The project is expected to be complete by June 1, 2022. The park sign will be relettered in FY23.
- Tennis court repairs due to replacement of a collapsed stormwater pipe underneath the court are expected to be complete by June 30, 2022.

The recommended FY23 budget includes the following capital requests:

- Replace the Mooneyham Library roof \$65,000
- Replace Summey Park track and field irrigation system \$40,000
- Replaster Clay Street pool bottom and replace sand filter/valves \$96,318
  - 2004- last replaster of pool
  - 2011-last replacement of sand filter/valves
- Purchase Golf Course Greensmaster 3150-Q Mower \$40,000



- **Park Square Depot** – The Town has actively pursued grants for the construction of the Park Square Depot to be located adjacent to the Thermal Belt Rail at the Park Square Trailhead. The Depot will replace the existing Farmers Market shelter at 172 Park Square. The Depot will host the Rutherford County Farmers Market, including the winter market. To date, the Town has completed preliminary grading of the site, preliminary design of the structure, construction of the adjacent Trails to Tails dog park, and construction of a restroom and storage facility. The following grant funds of \$1,475,000 have been identified for this project:
  - \$500,000- 2020 RHI Legacy Foundation grant award
  - 450,000- 2021 NC PARTF grant award. These funds are included in this budget for the project
  - \$125,000 - Rutherford County Tourism Development Authority (TDA); This new Tourism Related Capital funding is included in the recommended 2022-2023 TDA budget contingent upon the approval of the TDA Board at its June 9,2022 meeting.
  - \$100,000 – 2022-2023 TDA Community Funds - This appropriation to Rutherford County municipalities for tourism asset enhancement is included in the recommended 2022-2023 TDA budget and is contingent upon the approval of the TDA Board at its June 9,2022 meeting.
  - \$300,000 - TDA Community Funds banked from previous years for this project. \$50,000 per year from FY 2018-2019, FY 2019-2020, and FY 2020-2021; \$150,000 from FY 2021-2022

**EXPENDITURE SUMMARY WATER & SEWER FUND:**

**Water Operations** – This recommended budget includes the following:

- Replace 6” cast iron water main on Harmon Street, 2” galvanized line on Hickorynut Street and Plymouth Lane – 2,500 feet total \$312,000
- Morrow Motor Road Booster Station – as part of Chase area water project \$400,000
- Grapple Truck \$209,255
- Track Loader for use to replace galvanized lines by 2024 per EPA requirements \$80,000
- 5500 Dump Truck 4WD with 8 Yard Bed for use by a second crew replacing old water lines \$88,800

**Water Plant** – Several capital items are recommended in this budget that need to be replaced or repaired to maintain continual operations.

- Sludge removal from sludge basin \$100,000
- Clearwell 5-year inspections \$13,700
- Repair 300,000 gallon and 1 million gallon Clearwells \$90,000

**Sewer Operations** – This budget includes the recommendation of the following:

- Replace sewer line and 6 manholes on Old Caroleen Road \$190,000
- Continue the manhole replacement project with an increase due to rising costs \$150,000
- Replace 2005 John Deere Gator used to spray and maintain right of ways \$15,500
- Replace 7’ Bush Hog Rotary Cutter for maintenance of right of ways \$6,500

**Wastewater Treatment Plant** – This budget includes the following projects and equipment to maintain the wastewater treatment plant:

- Traveling bridge refurbishment \$70,000
- 2 – 75hp Power Sections for floating aerators \$55,000
- Bulldozer \$182,415
- Sludge pump installation and electrical \$12,350
- Sludge conveyor refurbishment \$27,000
- 12" RAS check valve installation \$17,500
- Seepex progressive cavity polymer pump \$11,000
- Riverstone plant – programmable Logic Controller and Interface upgrade for AquaSBR unit \$47,250

**Pump Maintenance** – This budget includes the following recommendations:

- Carry-forward from prior year the remainder to complete the Dogwood Pump Station at a cost of \$790,000. Debt service payments for the financing of this project are included in this budget.
- Soft Starts for Brackett Creek Pump Station \$13,400
- Replace 2004 Pump Truck used by multiple departments for maintenance duties \$184,640

**Meter Services** – This budget includes one capital request.

- This budget includes a replacement truck for the meter technician. The cost will be added to the Enterprise Fleet Management lease contract.

#### **EXPENDITURE SUMMARY ELECTRIC FUND:**

**Electric Operations** – The Electric Department

- Spare Breaker for substation \$30,000
- Closing in equipment shed to protect bucket trucks from squirrel/bird damage \$170,000
- Repair footing drain for leaking Christmas ornament storage building \$15,750
- Purchase orders for two bucket trucks that were ordered in February 2022, will be carried forward until anticipated delivery in 2025. (PO #14760 \$238,661 and PO #14759 \$130,693)

Due to a shortage of materials, several projects of importance will be delayed. These projects are anticipated for inclusion in the FY24 recommended budget. The FY23 budget includes an increase in materials and supplies to procure the necessary materials for these future projects in order to have materials on hand before budgeting for the work to proceed.

The following projects are expected to be included in the recommended FY24 budget:

- \$334,048 for contract crew to replace service wire and retrofit transformers to complete upgrades to the electrical system.
- \$300,000 Lowe's Tie Line- multi-year project to acquire easements. Other projects have delayed this project.

**DEBT SERVICE SUMMARY:**

**General Fund** – Debt service for the General Fund includes \$509,559 as follows:

- \$112,525 for 12 monthly payments for the fire truck purchased during FY20 and financed for ten years. The loan balance as of 6/30/22 is \$810,884.52 with a last payment date of 6/3/2030.
- \$104,448 for 12 monthly payments for Enterprise Fleet leased vehicle program that began in FY22. Payments budgeted for FY22 have not been spent due to delays in vehicle delivery.
- \$292,586 for 12 monthly payments for Loan Repay of Transfers to the Water & Sewer Fund. The loan balance as of 6/30/22 is \$5,851,715 with a last payment date of 6/30/2042.

**Parks & Recreation Fund** – Debt service for Parks & Recreation includes \$112,126 as follows:

- \$112,126 for 8 payments (principal and interest) for McNair Field financing with BB&T. The loan balance as of 6/30/22 is \$111,112 and the last payment will be made on 2/21/2023.

**Water & Sewer Fund** – Debt service payments totaling \$212,132 are included as follows:

- \$5,759 for 12 monthly payments for Enterprise Fleet leased vehicle program that began in FY22. Payments budgeted for FY have not been spent due to delays in vehicle delivery.
- \$182,169 for 12 monthly payments for installment financing of the Dogwood Pump Station project. This project began in FY20 with the completion of engineering and due to Covid delays, preparation of the bids, bid acceptance, and final contract have been completed. It is anticipated for this project to extend into FY24 due to unavailability of large components of the project and delays in receipt of ordered pumps.
- \$24,204 for the annual payment on the 0% interest NCDENR loan related to the Central Business District Sewer Rehabilitation Project. The loan balance as of June 30, 2022 will be \$290,438.40.

**Electric Fund** - Debt service for the Electric Fund includes \$12,465 for 12 monthly payments for Enterprise Fleet leased vehicles.

\*\*\* The appendixes are not included in the printed budget books. They are available upon request. \*\*\*

TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM REVENUE BUDGET

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10 GENERAL FUND	
10-3121-170 TAX INTEREST AND COST	13,000.00
10-3213-202 PROP TAXES AUTO - STATE COLLECTE	305,145.00
10-3221-110 TAXES AD VALOREM-2021	10,000.00
10-3221-201 VEHICLE RENT TAX	25,000.00
10-3222-110 TAXES AD VALOREM-2022	8,581,792.00
10-3230-120 SALES TAX-1/2%-ART#44	167,000.00
10-3231-120 SALES TAX-1%-ART#39	883,000.00
10-3232-120 SALES TAX-1/2%-ART#40	566,000.00
10-3233-120 SALES TAX-1/2%-ART#42	428,000.00
10-3310-312 ABC-PROFIT REVENUE	266,599.00
10-3324-300 SALES TAX-TELECOM	85,000.00
10-3324-310 FRANCHISE TAX-ELEC	755,000.00
10-3324-320 EXCISE TAX-NAT GAS	23,000.00
10-3324-325 EXCISE TAX-VIDEO	32,000.00
10-3326-001 SOLID WASTE DISP TAX DISTRIBUTION	4,400.00
10-3328-003 HOLD HARMLESS REVENUES	578,000.00
10-3330-309 TDA GRANT	9,000.00
10-3331-310 PAYMENT IN LIEU OF TAX-LOCAL	13,000.00
10-3331-316 POL SECURITY SUPP-FCHA	15,000.00
10-3331-318 POL SECURITY SUPP-FC CLUBHOUSE	1,000.00
10-3343-410 BUILDING PERMITS	455,996.00
10-3345-415 CODE ENFORCEMENT REVENUE	25,000.00
10-3411-330 CONTROLLED SUBSTANCE TAX DIST.	10,000.00
10-3411-430 BEER/WINE EXCISE TAXES	32,000.00
10-3413-581 RETURNED CHECK FEE	2,500.00
10-3414-861 RENTS-BANK BLDG	42,000.00
10-3414-862 DOWNTOWN ACTIVITIES REVENUE	14,000.00
10-3414-863 POPS EVENT SPONSORSHIPS	30,000.00
10-3414-864 POPS ACTIVITIES REVENUE	25,000.00
10-3416-310 COURT FEES AND CHARGES	2,000.00
10-3431-252 POL TAKE HOME CAR REVENUE	1,500.00
10-3431-410 FIRE PROTECTION CHARGES	5,000.00
10-3431-411 STATE FIRE FUND REVENUE	6,000.00
10-3431-412 FIRE DISTRICT TAX	14,568.00
10-3451-330 POWELL BILL STREET ALLOCATION	250,000.00
10-3451-410 STREET PAVING AND DEVLPRS COST	5,000.00
10-3451-516 BOSTIC GENERAL WORK	5,000.00

TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM REVENUE BUDGET

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-3471-410 WASTE COLLECTION CHARGES	1,445,930.00
10-3831-491 INTEREST EARNED GENERAL FUND	1,000.00
10-3831-492 INTEREST EARNED-POWELL BILL	200.00
10-3839-865 COOL SPRINGS CEMETERY LOTS	6,000.00
10-3839-870 ALEX CEMETERY LOTS	5,000.00
10-3987-980 TRANSFERRED FROM ELECTRIC FUND	1,165,238.00
10-3991-995 FUND BALANCE APPROPRIATED	<u>1,000,000.00</u>
10 GENERAL FUND	<u><u>17,309,868.00</u></u>
	<u><u>17,309,868.00</u></u>

FY 2022-2023

TOWN OF FOREST CITY  
GENERAL FUND EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
4110 GOVERNING BODY	45,263.00
4120 ADMINISTRATIVE	5,537,422.00
4130 FINANCE	317,306.00
4150 LEGAL	68,727.00
4240 WAREHOUSE AND GARAGE	87,500.00
4260 PUBLIC WORKS BUILDINGS	83,490.00
4310 POLICE	3,704,264.00
4340 FIRE	1,714,951.00
4341 VOLUNTEER FIRE	68,550.00
4350 CODE ENFORCEMENT	834,458.00
4360 COMMUNITY DEV & EVENTS	619,918.00
4510 STREETS	1,878,149.00
4520 POWELL BILL	222,711.00
4540 CEMETERY	138,700.00
4710 SANITATION	1,478,900.00
6801 DEBT SERVICE	509,559.00
	17,309,868.00

TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>ORIGINAL BUDGET</u>
10 GENERAL FUND		
4110 GOVERNING BODY		
10-4110-131	BOARD MEMBER SERVICES	55,957.00
10-4110-180	FRINGE BENEFITS	7,681.00
10-4110-299	DEPT MATERIALS AND SUPPLIES	3,000.00
10-4110-311	TRAVEL AND TRAINING EXPENSE	1,500.00
10-4110-325	POSTAGE	250.00
10-4110-351	CEP & BANK BUILDING REP/MAINT	5,000.00
10-4110-352	EQUIP MAINT AND REPAIR	1,000.00
10-4110-450	INSURANCE AND BONDS	12,200.00
10-4110-491	DUES AND SUBSCRIPTIONS	2,700.00
10-4110-525	NON-DEPR C O EQUIP	1,500.00
10-4110-620	APPRECIATION	4,200.00
10-4110-630	CONTRIBUTIONS	15,000.00
10-4110-707	IT EQUIP-NON-DEPRECIABLE	7,300.00
10-4110-998	WATER & SEWER FD REIMBURSEMENT	-28,797.00
10-4110-999	ELECTRIC FD REIMBURSEMENT	-43,228.00
4110 GOVERNING BODY		<u>45,263.00</u>
4120 ADMINISTRATIVE		
10-4120-121	SALARIES	430,034.00
10-4120-129	OVERTIME-SALARIES	3,000.00
10-4120-180	FRINGE BENEFITS	175,839.00
10-4120-193	PRO. SER.-DRUG TESTING	6,000.00
10-4120-194	PROF SVC-GRANT CONSULTING	10,000.00
10-4120-198	PROF SVC-WEBSITE MAINTENANCE	7,100.00
10-4120-212	UNIFORMS	500.00
10-4120-251	AUTO SUPPLIES	2,000.00
10-4120-298	BEAUTIFICATION COMMITTEE EXPEN	83,000.00
10-4120-299	DEPT MATERIALS & SUPPLIES	12,000.00
10-4120-311	TRAVEL AND TRAINING EXPENSE	2,800.00
10-4120-321	TELEPHONE	12,000.00
10-4120-325	POSTAGE	1,200.00
10-4120-331	ELECTRIC UTILITIES	7,000.00
10-4120-333	NATURAL GAS UTILITIES	800.00
10-4120-351	BUILDING AND GRDS REPAIRS AND	100,000.00
10-4120-352	EQUIP MAINT AND REPAIR	2,000.00
10-4120-353	VEHICLE SERVICE AND REPAIR	3,000.00
10-4120-397	CONTRACTED SERVICES	60,000.00



TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4120-450 INSURANCE AND BONDS	38,000.00
10-4120-454 FACEBOOK GRANT	4,863,275.00
10-4120-456 RAIL TRAIL ENGR & DESIGN-RHI GRANT	146,855.00
10-4120-491 DUES AND SUBSCRIPTIONS	45,000.00
10-4120-499 MISCELLANEOUS	1,000.00
10-4120-525 NON-DEPR C O EQUIP	6,000.00
10-4120-701 IT DEPT MATERIALS/SUPPLIES	12,000.00
10-4120-702 IT DEPT TRAVEL/TRAINING	2,000.00
10-4120-703 IT DEPT BLDG/GROUNDS MAINT/REPAIR	10,000.00
10-4120-704 IT DEPT EQUIP MAINT/REPAIR	5,000.00
10-4120-705 IT DEPT VEHICLE MAINT/REPAIR	2,500.00
10-4120-707 IT DEPT NON-DEPR EQUIP	20,000.00
10-4120-708 IT DEPT C.O. EQUIP	67,000.00
10-4120-998 WATER & SEWER FD REIMBURSEMENT	-239,673.00
10-4120-999 ELECTRIC FUND REIMBURSEMENT	-359,808.00
4120 ADMINISTRATIVE	<u>5,537,422.00</u>
4130 FINANCE	
10-4130-121 SALARIES AND WAGES	168,606.00
10-4130-129 OVERTIME-SALARIES	2,000.00
10-4130-180 FRINGE BENEFITS	76,350.00
10-4130-191 ACCOUNTING SERVICES	55,500.00
10-4130-192 PROFESSIONAL SERVICES-HR	5,000.00
10-4130-295 BANK SERVICE CHARGES	5,000.00
10-4130-299 DEPT MATERIALS & SUPPLIES	8,000.00
10-4130-311 TRAVEL & TRAINING EXPENSE	4,340.00
10-4130-321 TELEPHONE	3,500.00
10-4130-325 POSTAGE	1,500.00
10-4130-331 ELECTRIC UTILITIES	2,500.00
10-4130-352 EQUIP MAINT AND REPAIR	1,000.00
10-4130-397 CONTRACTED SERVICES	29,500.00
10-4130-450 INSURANCE AND BONDS	6,200.00
10-4130-491 DUES AND SUBSCRIPTIONS	11,750.00
10-4130-525 NON-DEPR C O EQUIP	1,000.00
10-4130-998 WATER & SEWER FD REIMBURSEMENT	-25,763.00
10-4130-999 ELECTRIC FUND REIMBURSEMENT	-38,677.00
4130 FINANCE	<u>317,306.00</u>
4150 LEGAL	

TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4150-180 FRINGE BENEFITS	8,500.00
10-4150-192 LEGAL SERVICES	150,000.00
10-4150-998 WATER & SEWER FD REIMBURSEMENT	-35,891.00
10-4150-999 ELECTRIC FD REIMBURSEMENT	-53,882.00
4150 LEGAL	<u>68,727.00</u>
4240 WAREHOUSE AND GARAGE	
10-4240-121 SALARIES & WAGES - REGULAR	132,830.00
10-4240-129 OVERTIME-SALARIES	600.00
10-4240-180 FRINGE BENEFITS	57,034.00
10-4240-212 UNIFORMS	2,000.00
10-4240-251 AUTOMOTIVE SUPPLIES	10,000.00
10-4240-299 DEPT MATERIALS & SUPPLIES	18,000.00
10-4240-311 TRAVEL AND TRAINING EXPENSE	1,000.00
10-4240-321 TELEPHONE	1,500.00
10-4240-331 ELECTRIC UTILITIES	4,100.00
10-4240-333 UTILITIES-NATURAL GAS	700.00
10-4240-351 BUILDINGS & GRDS REPAIR & MAIN	10,000.00
10-4240-352 EQUIPMENT SERVICE AND REPAIRS	2,200.00
10-4240-353 VEHICLE SERVICE & REPAIR	2,000.00
10-4240-397 CONTRACTED SERVICES	2,000.00
10-4240-450 INSURANCE AND BONDS	3,200.00
10-4240-491 DUES AND SUBSCRIPTIONS	950.00
10-4240-525 NON-DEPR C O EQUIP	16,782.00
10-4240-707 IT EQUIP-NON-DEPRECIABLE	1,300.00
10-4240-998 WATER & SEWER FD REIMBURSEMENT	-89,348.00
10-4240-999 ELECTRIC FD REIMBURSEMENT	-89,348.00
4240 WAREHOUSE AND GARAGE	<u>87,500.00</u>
4260 PUBLIC WORKS BUILDINGS	
10-4260-121 SALARIES & WAGES - REGULAR	120,867.00
10-4260-129 OVERTIME-SALARIES	600.00
10-4260-180 FRINGE BENEFITS	61,951.00
10-4260-195 PROFESSIONAL SERVICES-ENGINEER	30,000.00
10-4260-212 UNIFORMS	1,500.00
10-4260-251 AUTOMOTIVE SUPPLIES	7,000.00
10-4260-299 DEPT MATERIALS & SUPPLIES	11,000.00
10-4260-311 TRAVEL AND TRAINING EXPENSE	200.00
10-4260-321 TELEPHONE	3,500.00

TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4260-331 ELECTRIC UTILITIES	6,300.00
10-4260-333 UTILITIES-NATURAL GAS	7,500.00
10-4260-351 BUILDINGS & GRDS REPAIR & MAIN	83,000.00
10-4260-352 EQUIPMENT SERVICE AND REPAIRS	4,500.00
10-4260-353 VEHICLE SERVICE & REPAIR	3,000.00
10-4260-397 CONTRACTED SERVICES	1,000.00
10-4260-450 INSURANCE AND BONDS	3,600.00
10-4260-491 DUES AND SUBSCRIPTIONS	2,000.00
10-4260-525 NON-DEPR C O EQUIP	8,000.00
10-4260-707 IT EQUIPMENT-NON DEPRECIABLE	12,100.00
10-4260-998 WATER & SEWER FD REIMBURSEMENT	-142,064.00
10-4260-999 ELECTRIC FD REIMBURSEMENT	-142,064.00
4260 PUBLIC WORKS BUILDINGS	<u>83,490.00</u>

4310 POLICE

10-4310-121 SALARIES AND WAGES	1,966,300.00
10-4310-123 SPECIAL SEPARATION ALLOWANCE	54,376.00
10-4310-129 OVERTIME-SALARIES	21,000.00
10-4310-180 FRINGE BENEFITS	980,607.00
10-4310-193 PROFESSIONAL SERVICES-MEDICAL	5,000.00
10-4310-212 UNIFORMS	43,300.00
10-4310-251 AUTOMOTIVE SUPPLIES	66,000.00
10-4310-288 K-9 SUPPLIES/EQUIP	5,000.00
10-4310-299 DEPT MATERIALS & SUPPLIES	35,000.00
10-4310-303 FC EVENTS SECURITY-SALARIES	8,000.00
10-4310-304 FCHA SECURITY-SALARIES	15,000.00
10-4310-306 FC CLUBHOUSE SECURITY SALARIES	1,000.00
10-4310-311 TRAVEL AND TRAINING EXPENSE	30,248.00
10-4310-321 TELEPHONE	42,000.00
10-4310-325 POSTAGE	1,000.00
10-4310-331 ELECTRIC UTILITIES	10,000.00
10-4310-333 GAS UTILITIES	850.00
10-4310-351 BUILDINGS & GRDS REPAIR & MAIN	25,000.00
10-4310-352 EQUIPMENT SERVICE & REPAIRS	10,000.00
10-4310-353 VEHICLE SERVICE & REPAIRS	30,000.00
10-4310-397 CONTRACTED SERVICES	69,590.00
10-4310-450 INSURANCE AND BONDS	48,000.00
10-4310-491 DUES AND SUBSCRIPTIONS	18,500.00

TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4310-499 MISCELLANEOUS	7,000.00
10-4310-525 NON-DEPR C O EQUIP	169,093.00
10-4310-529 PURCHASES W/ SUBSTANCE TAX (RMS)	1,000.00
10-4310-631 SPECIAL INVESTIGATIONS	4,000.00
10-4310-707 IT EQUIP-NON-DEPRECIABLE	31,900.00
10-4310-708 IT EQUIPMENT-DEPRECIABLE	5,500.00
4310 POLICE	<u>3,704,264.00</u>
4340 FIRE	
10-4340-121 SALARIES AND WAGES	891,310.00
10-4340-129 OVERTIME-SALARIES	22,500.00
10-4340-180 FRINGE BENEFITS	434,238.00
10-4340-193 PROFESSIONAL SERVICES-MEDICAL	7,600.00
10-4340-212 UNIFORMS	11,000.00
10-4340-251 AUTOMOTIVE SUPPLIES	19,800.00
10-4340-299 DEPT MATERIALS & SUPPLIES	19,800.00
10-4340-300 FIRST RESPONDERS SUPPLIES	7,150.00
10-4340-311 TRAVEL & TRAINING EXPENSE	14,240.00
10-4340-321 TELEPHONE	10,960.00
10-4340-325 POSTAGE	220.00
10-4340-331 ELECTRIC UTILITIES	8,800.00
10-4340-333 NATURAL GAS UTILITIES	3,300.00
10-4340-351 BUILDINGS & GRDS REPAIR & MAIN	33,940.00
10-4340-352 EQUIPMENT REPAIRS	7,150.00
10-4340-353 VEHICLE SERVICE & REPAIR	12,100.00
10-4340-395 EMPLOYEE TRAINING	2,400.00
10-4340-397 CONTRACTED SERVICES	17,350.00
10-4340-450 INSURANCE AND BONDS	55,500.00
10-4340-491 DUES AND SUBSCRIPTIONS	15,000.00
10-4340-525 NON-DEPR C O EQUIP	99,093.00
10-4340-550 C O EQUIPMENT	18,000.00
10-4340-707 IT EQUIP-NON DEPRECIABLE	3,500.00
4340 FIRE	<u>1,714,951.00</u>
4341 VOLUNTEER FIRE	
10-4341-128 NON-PERMANENT SALARIES	60,000.00
10-4341-180 FRINGE BENEFITS	8,550.00
4341 VOLUNTEER FIRE	<u>68,550.00</u>
4350 CODE ENFORCEMENT	

TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4350-121 SALARIES AND WAGES	414,628.00
10-4350-129 OVERTIME-SALARIES	2,000.00
10-4350-180 FRINGE BENEFITS	162,630.00
10-4350-199 PROFESSIONAL SERVICES-PLANNING	5,000.00
10-4350-212 UNIFORMS	2,500.00
10-4350-251 AUTOMOTIVE SUPPLIES	3,000.00
10-4350-299 DEPT MATERIALS AND SUPPLIES	15,000.00
10-4350-304 OVERTIME SAL-FACEBOOK	1,000.00
10-4350-311 TRAVEL & TRAINING EXPENSE	15,000.00
10-4350-321 TELEPHONE	5,000.00
10-4350-325 POSTAGE	1,200.00
10-4350-352 EQUIPMENT SERVICE & REPAIR	2,500.00
10-4350-353 VEHICLE SERVICE & REPAIR	3,000.00
10-4350-397 CONTRACTED SERVICES	171,000.00
10-4350-450 INSURANCE AND BONDS	5,800.00
10-4350-491 DUES AND SUBSCRIPTIONS	7,000.00
10-4350-525 NON-DEPR C O EQUIP	7,500.00
10-4350-707 IT EQUIP-NON-DEPRECIABLE	10,700.00
4350 CODE ENFORCEMENT	<u>834,458.00</u>
4360 COMMUNITY DEV & EVENTS	
10-4360-121 SALARIES AND WAGES	123,197.00
10-4360-126 SALARIES-TEMP/PART-TIME	24,300.00
10-4360-129 OVERTIME-SALARIES	2,000.00
10-4360-180 FRINGE BENEFITS	56,391.00
10-4360-212 UNIFORMS	600.00
10-4360-321 TELEPHONE	600.00
10-4360-325 POSTAGE	200.00
10-4360-401 REVITAL-ADM/PLAN	5,500.00
10-4360-402 REVITAL-DUES/SUBSCRIPTIONS	3,300.00
10-4360-403 REVITAL-TRAVEL/TRAINING	5,330.00
10-4360-404 REVITAL-PROF SERVICES	15,000.00
10-4360-405 REVITAL-EVENTS/PROMOTIONS	70,000.00
10-4360-407 IMAGE BUILDING-BROCHURES/INFO	13,000.00
10-4360-408 DOWNTOWN/COMMUNITY ACTIVITIES EXF	60,000.00
10-4360-410 MARKETING	50,000.00
10-4360-414 108 E MAIN ST BLDG MAINTENANCE	15,000.00
10-4360-416 DOWNTOWN FACADE GRANT	15,000.00

TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4360-420 PARK EVENTS	150,000.00
10-4360-421 PARK EVENTS-VOLUNTEER PROMOTIONS	2,000.00
10-4360-423 MARKETING-TRAVEL/TRAINING	1,000.00
10-4360-425 MARKETING-EVENT PROMOTIONS	2,000.00
10-4360-450 INSURANCE AND BONDS	5,000.00
10-4360-707 IT EQUIP-NON-DEPRECIABLE	500.00
4360 COMMUNITY DEV & EVENTS	<u>619,918.00</u>
4510 STREETS	
10-4510-121 SALARIES AND WAGES	722,198.00
10-4510-129 OVERTIME-SALARIES	23,500.00
10-4510-180 FRINGE BENEFITS	331,994.00
10-4510-194 ENGINEERING SERVICES	18,600.00
10-4510-212 UNIFORMS	9,500.00
10-4510-251 AUTOMOTIVE SUPPLIES	50,000.00
10-4510-299 DEPT MATERIALS & SUPPLIES	70,000.00
10-4510-311 TRAVEL & TRAINING EXPENSE	2,000.00
10-4510-321 TELEPHONE	1,500.00
10-4510-331 ELECTRIC UTILITIES	100,000.00
10-4510-352 EQUIPMENT SERVICE & REPAIR	35,000.00
10-4510-353 VEHICLE SERVICE & REPAIR	30,000.00
10-4510-397 CONTRACTED SERVICES	295,750.00
10-4510-450 INSURANCE AND BONDS	21,000.00
10-4510-491 DUES AND SUBSCRIPTIONS	1,000.00
10-4510-525 NON-DEPR C O EQUIP	18,500.00
10-4510-550 C O EQUIPMENT	96,607.00
10-4510-591 C O OTHER-RESERVES	50,000.00
10-4510-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
4510 STREETS	<u>1,878,149.00</u>
4520 POWELL BILL	
10-4520-121 SALARIES AND WAGES	10,839.00
10-4520-180 FRINGE BENEFITS	3,872.00
10-4520-194 ENGINEERING SERVICES	3,000.00
10-4520-299 DEPT MATERIALS & SUPPLIES	5,000.00
10-4520-396 POWELL BILL CONTRACTS	200,000.00
4520 POWELL BILL	<u>222,711.00</u>
4540 CEMETERY	
10-4540-251 AUTOMOTIVE SUPPLIES	3,000.00

TOWN OF FOREST CITY

FY 2022-2023

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4540-299 DEPT MATERIALS & SUPPLIES	3,000.00
10-4540-352 EQUIPMENT SERVICE & REPAIR	4,000.00
10-4540-353 VEHICLE MAINTENANCE & REPAIR	2,000.00
10-4540-450 INSURANCE	700.00
10-4540-590 C O OTHER IMPROVEMENTS	125,000.00
10-4540-707 IT EQUIP-NON-DEPRECIABLE	<u>1,000.00</u>
4540 CEMETERY	<u>138,700.00</u>
4710 SANITATION	
10-4710-325 DEPT POSTAGE	13,000.00
10-4710-397 CONTRACTED SERVICES	1,449,000.00
10-4710-398 COUNTY LANDFILL FEE	<u>16,900.00</u>
4710 SANITATION	<u>1,478,900.00</u>
6801 DEBT SERVICE	
10-6801-801 DEBT PAYMENTS	112,525.00
10-6801-802 LOAN PYMT TO W/S FUND	292,586.00
10-6801-805 FLEET LEASE PAYMENTS	<u>104,448.00</u>
6801 DEBT SERVICE	<u>509,559.00</u>
10 GENERAL FUND	<u>17,309,868.00</u>
	<u>17,309,868.00</u>

TOWN OF FOREST CITY

FY 2022-2023

PARKS & RECREATION LINE ITEM REVENUE BUDGET

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15 PARKS AND RECREATION	
15-3610-860 FC CLUBHOUSE RENT	22,000.00
15-3611-581 PENALTY-LATE LIB BK RETURN	700.00
15-3612-480 CONCESSIONS CALLISON REC CENTE	700.00
15-3612-488 ORGANIZED PROGRAM RECEIPTS	12,000.00
15-3612-860 RENTS CALLISON REC CENTER	3,000.00
15-3613-480 CONCESSIONS-TOWN PARK	1,300.00
15-3613-860 RENTS-TOWN PARK	10,000.00
15-3613-862 MCNAIR FIELD RENTAL	12,000.00
15-3613-864 RENT-POPS	5,000.00
15-3615-481 CLAY ST POOL ADMISSIONS	13,000.00
15-3615-482 SWIMMING LESSONS	2,000.00
15-3615-483 SEASON TICKETS	3,000.00
15-3615-484 POOL PARTY LIFEGUARD SECURITY	3,000.00
15-3616-160 PARTF GRANT REVENUE	450,000.00
15-3617-484 GOLF COURSE-GREEN FEES	46,000.00
15-3617-485 GOLF COURSE-MEMBERSHIP FEES	55,000.00
15-3617-487 CONCESSIONS SOLD-GLF CRS	2,000.00
15-3617-860 RENT- GOLF CARTS	105,000.00
15-3833-860 MCNAIR FIELD LEASE	15,000.00
15-3839-890 MISCELLANEOUS	1,000.00
15-3987-980 TRANSFERS FROM ELECTRIC FUND	2,334,762.00
15 PARKS AND RECREATION	<u>3,096,462.00</u>
	<u><u>3,096,462.00</u></u>



TOWN OF FOREST CITY

FY 2022-2023

PARKS & RECREATION EXPENDITURE BUDGET SUMMARY

	<u>ORIGINAL BUDGET</u>
6110 LIBRARY	<u>255,768.00</u>
6120 CALLISON REC CENTER	<u>403,307.00</u>
6125 COOL SPRINGS GYM	<u>56,224.00</u>
6130 PARKS AND PLAYGROUNDS	<u>1,011,809.00</u>
6135 MCNAIR FIELD	<u>123,846.00</u>
6145 PAVILION ON PARK SQUARE	<u>174,753.00</u>
6150 CLAY STREET POOL	<u>210,323.00</u>
6160 ATHLETIC PROGRAMS	<u>109,558.00</u>
6170 GOLF COURSE	<u>591,218.00</u>
6180 FOREST CITY CLUB HOUSE	<u>47,530.00</u>
6801 DEBT SERVICE	<u>112,126.00</u>
	<u>3,096,462.00</u>

TOWN OF FOREST CITY

FY 2022-2023

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15 PARKS AND RECREATION	
6110 LIBRARY	
15-6110-121 SALARIES AND WAGES-REGULAR	78,677.00
15-6110-128 NON PERMANENT SALARIES	9,180.00
15-6110-129 OVERTIME-SALARIES	450.00
15-6110-180 FRINGE BENEFITS	43,026.00
15-6110-289 SPECIAL EVENTS	3,300.00
15-6110-290 BOOKS	13,500.00
15-6110-293 AUDIO/VISUAL MEDIA	3,850.00
15-6110-299 DEPT MATERIALS AND SUPPLIES	4,500.00
15-6110-311 TRAVEL AND TRAINING EXPENSE	350.00
15-6110-321 TELEPHONE	1,400.00
15-6110-331 ELECTRIC UTILITIES	3,750.00
15-6110-351 BLDG & GRDS REPAIR AND MAINT	15,000.00
15-6110-352 EQUIPMENT SERVICE & REPAIR	1,100.00
15-6110-397 CONTRACTED SERVICES	3,395.00
15-6110-450 INSURANCE	2,300.00
15-6110-491 DUES AND SUBSCRIPTIONS	3,390.00
15-6110-525 NON-DEPR C O EQUIP	500.00
15-6110-590 C O OTHER IMPROVEMENTS	65,000.00
15-6110-707 IT EQUIP-NON DEPRECIABLE	3,100.00
6110 LIBRARY	<u>255,768.00</u>
6120 CALLISON REC CENTER	
15-6120-121 SALARIES AND WAGES-REGULAR	188,465.00
15-6120-128 NON PERMANENT SALARIES	30,744.00
15-6120-129 OVERTIME-SALARIES	2,200.00
15-6120-180 FRINGE BENEFITS	86,460.00
15-6120-212 UNIFORMS	1,000.00
15-6120-251 AUTOMOTIVE SUPPLIES	2,000.00
15-6120-289 SPECIAL EVENTS	500.00
15-6120-299 DEPT MATERIALS AND SUPPLIES	8,000.00
15-6120-311 TRAVEL AND TRANING EXPENSE	3,000.00
15-6120-321 TELEPHONE	4,000.00
15-6120-325 POSTAGE	400.00
15-6120-331 ELECTRIC UTILITIES	8,600.00
15-6120-333 NATURAL GAS UTILITIES	5,000.00
15-6120-351 BLDGS & GRDS REPAIR AND MAINT	40,000.00
15-6120-352 EQUIPMENT SERVICE AND REPAIR	3,000.00

TOWN OF FOREST CITY

FY 2022-2023

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15-6120-353 VEHICLE SERVICE AND REPAIR	1,000.00
15-6120-397 CONTRACTED SERVICES/REC CENTER	3,738.00
15-6120-450 INSURANCE	6,200.00
15-6120-491 DUES AND SUBSCRIPTIONS	2,000.00
15-6120-525 NON-DEPR C O EQUIP	5,000.00
15-6120-707 IT EQUIP-NON DEPRECIABLE	2,000.00
6120 CALLISON REC CENTER	<u>403,307.00</u>
6125 COOL SPRINGS GYM	
15-6125-299 DEPT MATERIALS AND SUPPLIES	3,000.00
15-6125-321 TELEPHONE	1,000.00
15-6125-331 ELECTRIC UTILITIES	17,000.00
15-6125-351 BLDG & GRDS REPAIR & MAINT	20,000.00
15-6125-352 EQUIPMENT SERVICE & REPAIR	1,000.00
15-6125-397 CONTRACTED SERVICES	1,524.00
15-6125-450 INSURANCE	4,800.00
15-6125-491 DUES AND SUBSCRIPTIONS	1,200.00
15-6125-525 NON-DEPR C O EQUIP	5,000.00
15-6125-707 IT EQUIP-NON-DEPRECIABLE	1,700.00
6125 COOL SPRINGS GYM	<u>56,224.00</u>
6130 PARKS AND PLAYGROUNDS	
15-6130-121 SALARIES AND WAGES-REGULAR	199,132.00
15-6130-126 SALARIES-TEMP/PART TIME	55,600.00
15-6130-129 OVERTIME-SALARIES	18,500.00
15-6130-180 FRINGE BENEFITS	114,163.00
15-6130-212 UNIFORMS	1,500.00
15-6130-251 AUTOMOTIVE SUPPLIES	7,000.00
15-6130-299 DEPT MATERIAL AND SUPPLIES	22,000.00
15-6130-311 TRAVEL AND TRAINING EXPENSE	1,300.00
15-6130-331 ELECTRIC UTILITIES-TOWN PARK	14,500.00
15-6130-351 BLDGS & GRDS REPAIR AND MAINT	65,000.00
15-6130-352 EQUIPMENT SERVICE AND REPAIR	10,000.00
15-6130-353 VEHICLE SERV AND REPAIR	1,000.00
15-6130-397 CONTRACTED SERVICES	2,374.00
15-6130-450 INSURANCE	3,500.00
15-6130-491 DUES AND SUBSCRIPTIONS	240.00
15-6130-525 NON-DEPR C O EQUIP	5,000.00
15-6130-590 C O OTHER IMPROVEMENTS	40,000.00

TOWN OF FOREST CITY

FY 2022-2023

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15-6130-591 PARK SQUARE DEPOT (PARTF)	450,000.00
15-6130-707 IT EQUIP-NON DEPRECIABLE	1,000.00
6130 PARKS AND PLAYGROUNDS	<u>1,011,809.00</u>
6135 MCNAIR FIELD	
15-6135-126 SALARIES-TEMP/PART TIME	10,080.00
15-6135-129 OVERTIME-SALARIES	28,000.00
15-6135-180 FRINGE BENEFITS	8,456.00
15-6135-299 DEPT MATERIAL AND SUPPLIES	9,500.00
15-6135-331 ELECTRIC UTILITIES-TOWN PARK	20,000.00
15-6135-351 BLDGS & GRDS REPAIR AND MAINT	37,000.00
15-6135-352 EQUIPMENT SERVICE AND REPAIR	2,000.00
15-6135-397 CONTRACTED SERVICES	510.00
15-6135-450 INSURANCE	2,800.00
15-6135-525 NON-DEPR C O EQUIP	5,000.00
15-6135-707 IT EQUIP-NON-DEPRECIABLE	500.00
6135 MCNAIR FIELD	<u>123,846.00</u>
6145 PAVILION ON PARK SQUARE	
15-6145-126 SALARIES-TEMP/PART TIME	28,160.00
15-6145-129 OVERTIME-SALARIES	11,000.00
15-6145-180 FRINGE BENEFITS	6,969.00
15-6145-195 PROFESSIONAL SERVICES	22,930.00
15-6145-299 DEPT MATERIAL AND SUPPLIES	12,500.00
15-6145-331 ELECTRIC UTILITIES	5,000.00
15-6145-333 NATURAL GAS UTILITIES	2,000.00
15-6145-351 BLDGS & GRDS REPAIR AND MAINT	50,000.00
15-6145-352 EQUIPMENT SERVICE & REPAIR	5,000.00
15-6145-397 CONTRACTED SERVICES	694.00
15-6145-450 INSURANCE	12,500.00
15-6145-491 DUES AND SUBSCRIPTIONS	800.00
15-6145-525 NON-DEPR C O EQUIP	5,000.00
15-6145-707 IT EQUIP-NON DEPRECIABLE	12,200.00
6145 PAVILION ON PARK SQUARE	<u>174,753.00</u>
6150 CLAY STREET POOL	
15-6150-126 SALARIES AND WAGES-TEMP/PART T	67,260.00
15-6150-127 POOL PARTY-SALARIES	4,100.00
15-6150-180 FRINGE BENEFITS	7,045.00
15-6150-299 DEPT MATERIALS AND SUPPLIES	12,500.00

TOWN OF FOREST CITY

FY 2022-2023

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15-6150-311 TRAVEL & TRAINING EXPENSE	2,000.00
15-6150-331 ELECTRIC UTILITIES	5,500.00
15-6150-351 BLDGS AND GRDS REPAIR AND MAIN	5,000.00
15-6150-352 EQUIPMENT SERVICE AND REPAIR	3,000.00
15-6150-450 INSURANCE	2,400.00
15-6150-525 NON-DEPR C O EQUIP	5,000.00
15-6150-590 C O OTHER IMPROVEMENTS	96,318.00
15-6150-707 IT EQUIP-NON DEPRECIABLE	200.00
6150 CLAY STREET POOL	<u>210,323.00</u>
<b>6160 ATHLETIC PROGRAMS</b>	
15-6160-128 NON PERMANENT SALARIES	20,816.00
15-6160-180 FRINGE BENEFITS	2,192.00
15-6160-289 SPECIAL EVENTS	2,800.00
15-6160-299 DEPT MATERIALS AND SUPPLIES	8,500.00
15-6160-450 INSURANCE	1,250.00
15-6160-525 NON-DEPR C O EQUIP	5,000.00
15-6160-692 LEGION CONTRIBUTION	2,000.00
15-6160-694 CONTRIBUTION--SENIOR CITIZENS	11,000.00
15-6160-696 YOUTH FOOTBALL	13,000.00
15-6160-697 LITTLE LEAGUE-BOYS AND GIRLS	16,000.00
15-6160-698 AAU BOYS BASKETBALL	17,000.00
15-6160-699 CONTRIBUTION TO SWIM TEAM	10,000.00
6160 ATHLETIC PROGRAMS	<u>109,558.00</u>
<b>6170 GOLF COURSE</b>	
15-6170-121 SALARIES AND WAGES-REGULAR	198,966.00
15-6170-128 NON-PERMANENT SALARIES	59,794.00
15-6170-180 FRINGE BENEFITS	101,409.00
15-6170-212 UNIFORMS	1,200.00
15-6170-220 CONCESSIONS-GLF COURSE	4,000.00
15-6170-251 AUTOMOTIVE SUPPLIES	10,000.00
15-6170-295 BANK CREDIT CARD SERV CHARGES	3,700.00
15-6170-299 DEPT MATERIALS AND SUPPLIES	75,000.00
15-6170-311 TRAVEL AND TRAINING	1,950.00
15-6170-321 TELEPHONE	1,000.00
15-6170-325 POSTAGE	100.00
15-6170-331 ELECTRIC UTILITIES	6,000.00
15-6170-333 NATURAL GAS UTILITIES	2,500.00

TOWN OF FOREST CITY

FY 2022-2023

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15-6170-351 BLDGS & GRDS REPAIR AND MAINT	40,000.00
15-6170-352 EQUIPMENT SERVICE AND REPAIR	30,000.00
15-6170-353 VEHICLE MAINTENANCE AND REPAIR	1,000.00
15-6170-397 CONTRACTED SERVICES	2,984.00
15-6170-450 INSURANCE	4,800.00
15-6170-491 DUES AND SUBSCRIPTIONS	1,315.00
15-6170-525 NON-DEPR C O EQUIP	5,000.00
15-6170-550 C O EQUIPMENT	40,000.00
15-6170-707 IT EQUIP-NON-DEPRECIABLE	500.00
6170 GOLF COURSE	<u>591,218.00</u>
 6180 FOREST CITY CLUB HOUSE	
15-6180-128 NON PERMANENT SALARIES	2,340.00
15-6180-180 FRINGE BENEFITS	1,320.00
15-6180-299 DEPT MATERIALS AND SUPPLIES	3,200.00
15-6180-331 ELECTRIC UTILITIES	2,500.00
15-6180-333 NATURAL GAS UTILITIES	1,700.00
15-6180-351 BLDGS & GRDS REPAIR AND MAINT	20,000.00
15-6180-352 EQUIPMENT SERVICE AND REPAIR	5,000.00
15-6180-397 CONTRACTED SERVICES	3,970.00
15-6180-450 INSURANCE	1,500.00
15-6180-525 NON-DEPR C O EQUIP	5,000.00
15-6180-707 IT EQUIP-NON DEPRECIABLE	1,000.00
6180 FOREST CITY CLUB HOUSE	<u>47,530.00</u>
 6801 DEBT SERVICE	
15-6801-801 LOAN PRINCIPAL	111,113.00
15-6801-802 LOAN INTEREST	1,013.00
6801 DEBT SERVICE	<u>112,126.00</u>
15 PARKS AND RECREATION	<u>3,096,462.00</u>
	<u>3,096,462.00</u>

TOWN OF FOREST CITY

FY 2022-2023

WATER & SEWER FUND LINE ITEM REVENUE BUDGET

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61 WATER AND SEWER	
61-3710-520 TAPS AND CONNECTION FEES	55,000.00
61-3710-540 WATER TANK-ANTENNA RENT	24,000.00
61-3712-510 CHARGES FOR UTILITIES/WATER	3,600,000.00
61-3712-516 BOSTIC WATER SERVICES	25,000.00
61-3712-517 CONCORD WATER SERVICES	35,000.00
61-3713-510 CHARGES FOR UTILITIES/SEWER	1,800,000.00
61-3713-513 SEPTAGE USER FEES	20,000.00
61-3713-516 ELLENBORO SEWER CHARGES	70,000.00
61-3831-497 INTEREST EARNED WA/SE FUND	1,000.00
61-3839-891 LOAN REPAYMENT GEN FUND	292,586.00
61-3840-891 CUSTOMER SERVICES	4,000.00
61-3850-280 LEASE PURCHASE PROCEEDS	790,000.00
61-3991-995 FUND BALANCE APPROPRIATED	<u>2,956,163.00</u>
61 WATER AND SEWER	<u>9,672,749.00</u>
	<u><u>9,672,749.00</u></u>

TOWN OF FOREST CITY

FY 2022-2023

WATER & SEWER EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
6801 DEBT SERVICE	187,928.00
7110 ADMINISTRATION AND BILLIN	980,005.00
7120 WATER OPERATIONS AND CONS	2,284,281.00
7121 WATER PLANT	1,308,351.00
7130 SEWER OPERATIONS AND CONS	825,639.00
7131 WASTE TREATMENT PLANT	1,437,553.00
7132 WWTP-RIVERSTONE	307,364.00
7135 PUMP MAINTENANCE/STORAGE	2,161,991.00
7140 WATER METER SERVICES	155,433.00
7145 DEBT PAYMENTS	24,204.00
	9,672,749.00



TOWN OF FOREST CITY

FY 2022-2023

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>		<u>ORIGINAL BUDGET</u>
61 WATER AND SEWER		
6801 DEBT SERVICE		
61-6801-804	LEASE PURCHASE DEBT SERVICE	182,169.00
61-6801-805	FLEET LEASE PAYMENTS	5,759.00
	6801 DEBT SERVICE	<u>187,928.00</u>
7110 ADMINISTRATION AND BILLIN		
61-7110-121	SALARIES & WAGES-REGULAR	193,755.00
61-7110-129	OVERTIME-SALARIES	5,000.00
61-7110-180	FRINGE BENEFITS	87,266.00
61-7110-299	DEPT MATERIALS AND SUPPLIES	20,000.00
61-7110-311	TRAVEL & TRAINING EXPENSE	1,500.00
61-7110-321	TELEPHONE	500.00
61-7110-325	POSTAGE	34,000.00
61-7110-350	BAD DEBTS	30,000.00
61-7110-351	BUILDING AND GRDS REPAIRS AND	5,000.00
61-7110-352	MAINT TO EQUIPMENT	2,500.00
61-7110-397	CONTRACTED SERVICES	32,500.00
61-7110-450	INSURANCE AND BONDS	2,200.00
61-7110-525	NON DEPRECIABLE EQUIP	3,000.00
61-7110-707	IT EQUIP-NON DEPRECIABLE	1,250.00
61-7110-998	GENERAL FD ADMIN REIMBURSE	561,534.00
	7110 ADMINISTRATION AND BILLIN	<u>980,005.00</u>
7120 WATER OPERATIONS AND CONS		
61-7120-121	SALARIES & WAGES-REGULAR	384,126.00
61-7120-129	OVERTIME-SALARIES	15,000.00
61-7120-180	FRINGE BENEFITS	186,000.00
61-7120-195	PROFESSIONAL SERVICES-ENGINEER	100,000.00
61-7120-212	UNIFORMS	5,500.00
61-7120-251	AUTOMOTIVE SUPPLIES	22,000.00
61-7120-299	DEPT MATERIALS AND SUPPLIES	300,000.00
61-7120-311	TRAVEL AND TRAINING EXPENSE	3,850.00
61-7120-321	TELEPHONE	3,500.00
61-7120-352	EQUIPMENT SERVICE & REPAIR	25,000.00
61-7120-353	VEHICLE SERVICE & REPAIR	15,000.00
61-7120-397	CONTRACTED SERVICES	53,600.00
61-7120-450	INSURANCE	15,500.00
61-7120-491	DUES AND SUBSCRIPTIONS	1,350.00
61-7120-492	811 MEMBERSHIP AND FEES	800.00

TOWN OF FOREST CITY

FY 2022-2023

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61-7120-525 NON-DEPR C O EQUIP	10,500.00
61-7120-550 C O EQUIPMENT	378,055.00
61-7120-590 C O OTHER IMPROVEMENTS	712,000.00
61-7120-591 C O OTHER-RESERVE	50,000.00
61-7120-707 IT NON-DEP EQUIPMENT	2,500.00
7120 WATER OPERATIONS AND CONS	<u>2,284,281.00</u>
7121 WATER PLANT	
61-7121-121 SALARIES AND WAGES-REGULAR	361,136.00
61-7121-129 OVERTIME-SALARIES	5,400.00
61-7121-180 FRINGE BENEFITS	170,824.00
61-7121-195 ENGINEERING SERVICES	5,000.00
61-7121-212 UNIFORMS	3,500.00
61-7121-251 AUTOMOTIVE SUPPLIES	1,000.00
61-7121-299 DEPT MATERIALS AND SUPPLIES	300,000.00
61-7121-311 TRAVEL AND TRAINING EXPENSE	595.00
61-7121-321 TELEPHONE	3,000.00
61-7121-325 POSTAGE	3,000.00
61-7121-331 ELECTRIC UTILITIES	110,000.00
61-7121-351 BLDGS AND GRDS-REPAIR AND MAIN	30,000.00
61-7121-352 EQUIPMENT SERVICE AND REPAIR	20,000.00
61-7121-353 VEHICLE SERVICE AND REPAIR	500.00
61-7121-397 CONTRACTED SERVICES	36,500.00
61-7121-450 INSURANCE AND BONDS	28,500.00
61-7121-491 DUES AND SUBSCRIPTIONS	9,996.00
61-7121-525 NON-DEPR C O EQUIP	5,000.00
61-7121-590 C O OTHER IMPROVEMENTS	203,700.00
61-7121-707 IT EQUIP-NON DEPRECIABLE	10,700.00
7121 WATER PLANT	<u>1,308,351.00</u>
7130 SEWER OPERATIONS AND CONS	
61-7130-121 SALARY AND WAGES-REGULAR	150,815.00
61-7130-129 OVERTIME-SALARIES	2,000.00
61-7130-180 FRINGE BENEFITS	81,474.00
61-7130-195 PROFESSIONAL SERVICES-ENGINEER	6,000.00
61-7130-212 UNIFORMS	2,100.00
61-7130-251 AUTOMOTIVE SUPPLIES	12,000.00
61-7130-299 DEPT MATERIALS AND SUPPLIES	20,000.00
61-7130-311 TRAVEL AND TRAINING EXPENSE	2,550.00

TOWN OF FOREST CITY

FY 2022-2023

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61-7130-321 TELEPHONE	500.00
61-7130-352 EQUIPMENT SERVICE & REPAIR	12,000.00
61-7130-353 VEHICLE SERVICE & REPAIR	3,000.00
61-7130-397 CONTRACTED SERVICES	101,500.00
61-7130-450 INSURANCE AND BONDS	6,600.00
61-7130-490 PERMITS	1,500.00
61-7130-491 DUES AND SUBSCRIPTIONS	800.00
61-7130-492 811 MEMBERSHIP AND FEES	800.00
61-7130-525 NON-DEPR C O EQUIP	9,000.00
61-7130-550 C O EQUIPMENT	22,000.00
61-7130-590 C O OTHER IMPROVEMENTS	340,000.00
61-7130-591 C O OTHER-RESERVE	50,000.00
61-7130-707 IT EQUIP-NON DEPRECIABLE	1,000.00
7130 SEWER OPERATIONS AND CONS	<u>825,639.00</u>
7131 WASTE TREATMENT PLANT	
61-7131-121 SALARIES AND WAGES-REGULAR	283,313.00
61-7131-129 OVERTIME-SALARIES	9,000.00
61-7131-180 FRINGE BENEFITS	132,600.00
61-7131-195 PROFESSIONAL SERVICES-ENGINEER	2,500.00
61-7131-212 UNIFORMS	3,000.00
61-7131-251 AUTOMOTIVE SUPPLIES	5,000.00
61-7131-299 DEPT MATERIALS AND SUPPLIES	120,000.00
61-7131-311 TRAVEL AND TRAINING EXPENSE	1,025.00
61-7131-321 TELEPHONE	2,500.00
61-7131-325 POSTAGE	700.00
61-7131-331 ELECTRIC UTILITIES	110,000.00
61-7131-332 UTILITIES-FUEL OIL	2,000.00
61-7131-333 UTILITIES-PROPANE GAS	1,000.00
61-7131-351 BLDGS AND GRDS-REPAIR AND MAIN	75,000.00
61-7131-352 EQUIPMENT SERVICE AND REPAIR	60,000.00
61-7131-353 VEHICLE SERVICE & REPAIR	3,000.00
61-7131-397 CONTRACTED SERVICES	197,250.00
61-7131-450 INSURANCE AND BONDS	32,000.00
61-7131-490 PERMITS	8,000.00
61-7131-491 DUES AND SUBSCRIPTIONS	3,000.00
61-7131-525 NON-DEPR C O EQUIP	10,000.00
61-7131-550 C O EQUIPMENT	248,415.00

TOWN OF FOREST CITY

FY 2022-2023

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61-7131-590 OTHER IMPROVEMENTS	126,850.00
61-7131-707 IT EQUIP-NON-DEPRECIABLE	1,400.00
7131 WASTE TREATMENT PLANT	<u>1,437,553.00</u>
7132 WWTP-RIVERSTONE	
61-7132-121 SALARIES	40,357.00
61-7132-129 OVERTIME-SALARIES	2,000.00
61-7132-180 FRINGE BENEFITS	22,252.00
61-7132-212 UNIFORMS	600.00
61-7132-251 AUTOMOTIVE SUPPLIES	1,000.00
61-7132-299 DEPT MATERIALS AND SUPPLIES	10,000.00
61-7132-311 TRAVEL AND TRAINING	875.00
61-7132-321 TELEPHONE	1,500.00
61-7132-331 ELECTRIC UTILITIES	15,000.00
61-7132-332 UTILITIES - FUEL OIL	1,000.00
61-7132-351 BLDGS AND GRDS-REPAIR AND MAIN	15,000.00
61-7132-352 EQUIPMENT SERVICE AND REPAIR	35,000.00
61-7132-353 VEHICLE SERVICE AND REPAIR	1,000.00
61-7132-397 CONTRACTED SERVICES	92,100.00
61-7132-398 CONT SERV/SPEC EPA FEE/IND	2,000.00
61-7132-450 INSURANCE AND BONDS	2,500.00
61-7132-490 PERMITS	1,000.00
61-7132-491 DUES AND SUBSCRIPTIONS	130.00
61-7132-525 NON-DEPR C O EQUIP	12,000.00
61-7132-590 OTHER IMPROVEMENTS	47,250.00
61-7132-707 IT EQUIP-NON DEPRECIABLE	4,800.00
7132 WWTP-RIVERSTONE	<u>307,364.00</u>
7135 PUMP MAINTENANCE/STORAGE	
61-7135-121 SALARIES AND WAGES-REGULAR	220,214.00
61-7135-129 OVERTIME-SALARIES	5,500.00
61-7135-180 FRINGE BENEFITS	91,512.00
61-7135-195 PROFESSIONAL SERVICES-ENGINEER	163,700.00
61-7135-212 UNIFORMS	4,800.00
61-7135-251 AUTOMOTIVE SUPPLIES	10,000.00
61-7135-299 DEPT MATERIALS AND SUPPLIES	20,000.00
61-7135-311 TRAVEL AND TRAINING EXPENSE	1,025.00
61-7135-321 TELEPHONE	3,000.00
61-7135-331 ELECTRIC UTILITIES	130,000.00

TOWN OF FOREST CITY

FY 2022-2023

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61-7135-332 DIESEL FOR GENERATORS	4,500.00
61-7135-333 NATURAL GAS UTILITIES	1,000.00
61-7135-351 BLDGS & GRDS-REPAIR & MAINT	25,000.00
61-7135-352 EQUIPMENT SERVICE AND REPAIR	110,000.00
61-7135-353 VEHICLE SERVICE AND REPAIR	5,000.00
61-7135-397 CONTRACTED SERVICES	296,200.00
61-7135-450 INSURANCE	15,500.00
61-7135-491 DUES AND SUBSCRIPTIONS	1,000.00
61-7135-525 NON-DEPR C O EQUIP	15,000.00
61-7135-550 C O EQUIPMENT	184,640.00
61-7135-590 C O OTHER IMPROVEMENTS	803,400.00
61-7135-591 C O OTHER-RESERVE	50,000.00
61-7135-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
7135 PUMP MAINTENANCE/STORAGE	<u>2,161,991.00</u>
7140 WATER METER SERVICES	
61-7140-121 SALARIES AND WAGES-REGULAR	83,706.00
61-7140-129 OVERTIME-SALARIES	2,000.00
61-7140-180 FRINGE BENEFITS	43,067.00
61-7140-212 UNIFORMS	2,600.00
61-7140-251 AUTOMOTIVE SUPPLIES	3,500.00
61-7140-299 DEPT MATERIALS AND SUPPLIES	2,000.00
61-7140-311 TRAVEL AND TRAINING	60.00
61-7140-321 TELEPHONE	1,400.00
61-7140-352 EQUIPMENT SERVICE & REPAIR	5,000.00
61-7140-353 VEHICLE SERVICE & REPAIR	2,000.00
61-7140-397 CONTRACTED SERVICES	500.00
61-7140-450 INSURANCE AND BONDS	2,500.00
61-7140-491 DUES AND SUBSCRIPTIONS	1,100.00
61-7140-525 NON-DEPRECIABLE CO EQUIP	5,000.00
61-7140-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
7140 WATER METER SERVICES	<u>155,433.00</u>
7145 DEBT PAYMENTS	
61-7145-801 LOAN PRINCIPAL-CBD DENR	24,204.00
7145 DEBT PAYMENTS	<u>24,204.00</u>
61 WATER AND SEWER	<u>9,672,749.00</u>
	<u>9,672,749.00</u>

TOWN OF FOREST CITY

FY 2022-2023

ELECTRIC FUND LINE ITEM REVENUE BUDGET

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
63 ELECTRIC FUND	
63-3722-510 ELECTRIC UTILITY CHARGES	11,500,000.00
63-3722-513 RENEWABLE ENERGY RIDER	63,000.00
63-3722-516 BOSTIC ELEC WORK	35,000.00
63-3722-520 TAPS AND CONNECTION FEES	5,000.00
63-3722-531 TRANSFER FEES	3,000.00
63-3722-581 PENALTY FOR LATE PAYMENT	120,000.00
63-3722-583 DELINQUENT ADMIN FEE	120,000.00
63-3831-498 INTEREST EARNED ON INVESTMENTS	1,000.00
63-3834-860 POLE RENTALS	23,000.00
63-3991-995 FUND BALANCE APPROPRIATED	<u>2,502,468.00</u>
63 ELECTRIC FUND	<u>14,372,468.00</u>
	<u><u>14,372,468.00</u></u>

TOWN OF FOREST CITY

FY 2022-2023

ELECTRIC FUND EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
6801 DEBT SERVICE	12,465.00
7210 ADMINISTRATION AND BILLIN	1,209,359.00
7220 ELECTRIC OPERATIONS AND C	9,483,571.00
7240 ELECTRIC METER SERVICES	167,073.00
9800 TRANSFERS TO OTHER FUNDS	3,500,000.00
	14,372,468.00

TOWN OF FOREST CITY

FY 2022-2023

ELECTRIC FUND LINE ITEM EXPENDITURE REPORT

ORIGINAL  
BUDGET

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>BUDGET</u>
63 ELECTRIC FUND	
6801 DEBT SERVICE	
63-6801-805 FLEET LEASE PAYMENTS	12,465.00
6801 DEBT SERVICE	<u>12,465.00</u>
7210 ADMINISTRATION AND BILLIN	
63-7210-121 SALARIES AND WAGES-REGULAR	163,799.00
63-7210-129 OVERTIME-SALARIES	3,000.00
63-7210-180 FRINGE BENEFITS	68,004.00
63-7210-295 BANK CREDIT CARD SERV CHARGES	75,000.00
63-7210-299 MATERIALS AND SUPPLIES	12,000.00
63-7210-311 TRAVEL & TRAINING EXPENSE	2,500.00
63-7210-321 TELEPHONE	500.00
63-7210-325 POSTAGE	12,000.00
63-7210-350 BAD DEBTS	100,000.00
63-7210-351 BUILDING AND GRDS REPAIRS AND	5,000.00
63-7210-352 MAINT TO EQUIPMENT	2,500.00
63-7210-397 CONTRACTED SERVICES	32,500.00
63-7210-450 INSURANCE AND BONDS	1,300.00
63-7210-525 NON DEPRECIABLE EQUIPMENT	3,000.00
63-7210-707 IT EQUIPMENT-NON DEPRECIABLE	1,250.00
63-7210-999 GENERAL FD ADMIN REIMBURSEMENT	<u>727,006.00</u>
7210 ADMINISTRATION AND BILLIN	<u>1,209,359.00</u>
7220 ELECTRIC OPERATIONS AND C	
63-7220-121 SALARIES AND WAGES-REGULAR	436,005.00
63-7220-129 OVERTIME-SALARIES	45,000.00
63-7220-180 FRINGE BENEFITS	193,462.00
63-7220-195 PROFESSIONAL SERVICES	80,000.00
63-7220-212 UNIFORMS	8,600.00
63-7220-251 AUTOMOTIVE SUPPLIES	30,000.00
63-7220-270 PURCHASES FOR RESALE	6,500,000.00
63-7220-299 DEPT SUPPLIES AND MATERIALS	459,000.00
63-7220-311 TRAVEL AND TRAINING EXPENSE	4,500.00
63-7220-321 TELEPHONE	4,000.00
63-7220-331 ELECTRIC UTILITIES	19,000.00
63-7220-332 DIESEL FOR GENERATORS	185,000.00
63-7220-352 EQUIPMENT SERVICE AND REPAIRS	188,000.00
63-7220-353 VEHICLE SERVICE AND REPAIRS	24,000.00
63-7220-397 CONTRACTED SERVICES	385,000.00



TOWN OF FOREST CITY

FY 2022-2023

ELECTRIC FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
63-7220-438 CHRISTMAS DECORATIONS	147,000.00
63-7220-439 RENTAL OF EQUIPMENT	2,000.00
63-7220-450 INSURANCE AND BONDS	22,000.00
63-7220-490 PERMITS	1,000.00
63-7220-491 DUES AND SUBSCRIPTIONS	2,000.00
63-7220-492 811 MEMBERSHIP AND FEES	1,000.00
63-7220-525 NON-DEPR C O EQUIP	100,000.00
63-7220-550 C O EQUIPMENT	369,354.00
63-7220-590 C O OTHER IMPROVEMENTS	215,750.00
63-7220-592 C O OTHER-RESERVE	50,000.00
63-7220-707 IT EQUIP-NON DEPRECIABLE	11,900.00
7220 ELECTRIC OPERATIONS AND C	<u>9,483,571.00</u>
7240 ELECTRIC METER SERVICES	
63-7240-121 SALARIES AND WAGES-REGULAR	83,706.00
63-7240-129 OVERTIME-SALARIES	2,000.00
63-7240-180 FRINGE BENEFITS	43,067.00
63-7240-212 UNIFORMS	2,600.00
63-7240-251 AUTOMOTIVE SUPPLIES	3,500.00
63-7240-299 DEPT MATERIALS AND SUPPLIES	12,000.00
63-7240-321 TELEPHONE	1,400.00
63-7240-352 EQUIPMENT SERVICE AND REPAIR	5,000.00
63-7240-353 VEHICLE SERVICE & REPAIR	2,000.00
63-7240-397 CONTRACTED SERVICES	3,000.00
63-7240-450 INSURANCE AND BONDS	2,600.00
63-7240-491 DUES AND SUBSCRIPTIONS	200.00
63-7240-525 NON-DEPR C O EQUIP	5,000.00
63-7240-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
7240 ELECTRIC METER SERVICES	<u>167,073.00</u>
9800 TRANSFERS TO OTHER FUNDS	
63-9800-981 TRANSFERS TO GENERAL FUND	1,187,984.00
63-9800-982 TRANSFERS TO PARKS & RECREATIO	2,312,016.00
9800 TRANSFERS TO OTHER FUNDS	<u>3,500,000.00</u>
63 ELECTRIC FUND	<u>14,372,468.00</u>
	<u>14,372,468.00</u>