



# TOWN OF FOREST CITY ANNUAL BUDGET FY 2021-2022



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

## **ANNUAL BUDGET FISCAL YEAR 2021-2022**

### ***City Council***

Steve Holland, Mayor

### ***Commissioners***

Dee Dee Bright

Justin Conner

David Eaker

Chris Lee

Shawn Moore

### ***City Manager***

Janet Mason

### ***Finance Director***

Roxanne Stiles

### ***City Clerk***

Emily Sain

**TOWN OF FOREST CITY**  
**NORTH CAROLINA**  
2021-2022 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, 2021 and ending June 30, 2022.

**GENERAL FUND EXPENDITURES**

GOVERNING BODY	\$ 61,089
ADMINISTRATION	\$ 3,331,764
FINANCE	\$ 301,661
LEGAL	\$ 68,206
WAREHOUSE AND GARAGE	\$ 78,302
PUBLIC WORKS BUILDING	\$ 156,283
POLICE	\$ 3,283,969
FIRE	\$ 1,584,694
CODE ENFORCEMENT	\$ 613,047
COMMUNITY DEVELOPMENT & EVENTS	\$ 598,706
POWELL BILL	\$ 224,430
STREETS	\$ 1,898,444
CEMETERY	\$ 61,050
SANITATION	\$ 1,451,900
DEBT SERVICE	\$ 175,025
<b>TOTAL GENERAL FUND</b>	<b>\$ 13,888,570</b>

**PARKS AND RECREATION EXPENDITURES**

LIBRARY	\$ 183,801
CALLISON RECREATION CENTER	\$ 486,215
COOL SPRINGS GYM	\$ 54,040
PARKS AND PLAYGROUNDS	\$ 563,677
McNAIR MUNICIPAL PARK	\$ 112,818
PAVILION ON PARK SQUARE	\$ 151,095
CLAY STREET POOL	\$ 111,305
ATHLETIC PROGRAMS	\$ 107,600
GOLF COURSE	\$ 595,119
FOREST CITY CLUB HOUSE	\$ 46,484
DEBT SERVICE	\$ 171,561
<b>TOTAL PARKS AND RECREATION</b>	<b>\$ 2,583,715</b>

**WATER AND SEWER EXPENDITURES**

ADMINISTRATION AND BILLING	\$ 914,601
WATER OPERATION AND CONSTRUCTION	\$ 1,264,512
WATER PLANT	\$ 962,957
SEWER OPERATION AND CONSTRUCTION	\$ 751,657
WASTEWATER TREATMENT PLANT	\$ 1,408,640
WASTEWATER TREATMENT - RIVERSTONE	\$ 158,383
WATER / SEWER PUMP MAINTENANCE	\$ 2,164,363
WATER METER SERVICES	\$ 112,844
DEBT SERVICE	\$ 289,914
TRANSFERS TO OTHER FUNDS	\$ -

**TOTAL WATER AND SEWER EXPENDITURES** **\$ 8,027,871**

**ELECTRIC FUND EXPENDITURES**

ADMINISTRATION AND BILLING \$ 1,122,418  
ELECTRIC OPERATIONS AND CONSTRUCTION \$ 9,913,137  
ELECTRIC METER SERVICES \$ 121,513  
DEBT SERVICE \$ 9,000  
TRANSFERS TO OTHER FUNDS \$ 2,888,316  
**TOTAL ELECTRIC FUND EXPENDITURES** **\$ 14,054,384**

**SUBTOTAL OF ALL FUNDS** **\$ 38,554,540**  
**LESS INTERFUND TRANSFERS** **\$ (2,888,316)**  
**TOTAL BUDGET FUNDS** **\$ 35,666,224**

SECTION 2: It is estimated that the following revenues will be available during the fiscal year beginning on July 1, 2021 and ending June 30, 2022 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 2021-2022 \$ 4,600,998  
AUTO TAXES-COLLECTIONS FROM STATE \$ 114,974  
VEHICLE RENT TAXES F/Y 2021-2022 \$ 20,000  
DOWNTOWN ACTIVITIES \$ 14,000  
POPS ACTIVITIES \$ 20,000  
LOCAL SALES TAX \$ 1,927,000  
UTILITY FRANCHISE TAX \$ 896,000  
ABC PROFIT REVENUE \$ 270,775  
BUILDING PERMITS \$ 130,000  
CODE ENFORCEMENT REVENUE \$ 25,000  
SOLID WASTE DISPOSAL TAX DISTRIBUTION \$ 5,000  
COURT FEES AND CHARGES \$ 2,000  
FIRE PROTECTION CHARGES \$ 5,000  
STATE FIRE FUND REVENUE \$ 6,000  
FIRE DISTRICT TAX \$ 10,595  
TDA GRANTS \$ 300,000  
POWELL BILL STREET ALLOCATION \$ 220,000  
BOSTIC GENERAL WORK \$ 2,000  
SANITATION \$ 1,377,000  
INTEREST EARNED ON GENERAL FUND \$ 1,000  
INTEREST EARNED ON POWELL BILL \$ 500  
BEER/WINE EXCISE TAX \$ 32,000  
HOLD HARMLESS REVENUES FROM STATE-SALES TAX \$ 558,000  
CONTROLLED SUBSTANCE TAX DISTRIBUTION \$ 10,000  
RETURNED CHECK FEE \$ 2,500  
POPS EVENT SPONSORSHIPS \$ 1,000  
PAYMENT IN LIEU OF TAX LOCAL \$ 13,000  
FCHA-SALARY SUPPORT \$ 10,000

POLICE SECURITY SUPP-FCHA	\$ 15,000
POLICE SECURITY SUPP-FC CLUBHOUSE	\$ 2,000
POLICE TAKE HOME CAR REVENUE	\$ 1,500
RENTS-BANK BUILDING	\$ 36,000
ON BEHALF FIRE PENSIONS	\$ 3,500
STREET PAVING AND DEVELOPERS COST	\$ 3,000
SALE OF CEMETERY LOTS	\$ 5,000
TRANSFER FROM ELECTRIC FUND	\$ 706,131
FUND BALANCE APPROPRIATED	\$ 2,519,097
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 13,888,570</b>

**PARKS AND RECREATION FUND REVENUE**

PENALTY - LATE BOOK RETURN	\$ 900
CONCESSIONS AT CALLISON CENTER	\$ 800
ORGANIZED PROGRAM RECEIPTS	\$ 10,000
McNAIR FIELD LEASE	\$ 15,000
McNAIR FIELD RENTAL	\$ 8,000
RENTS - CALLISON CENTER	\$ 3,000
RENTS - TOWN PARK	\$ 8,000
POOL ADMISSION	\$ 12,000
SEASON TICKETS	\$ 3,000
SWIMMING LESSONS	\$ 1,100
POOL PARTY LIFEGUARD SECURITY	\$ 3,000
GOLF COURSE GREEN FEES	\$ 40,000
GOLF COURSE MEMBERSHIP FEES	\$ 40,000
RENTS - GOLF CARTS	\$ 95,000
CONCESSIONS - GOLF COURSE	\$ 2,000
CONCESSIONS - TOWN PARK	\$ 1,300
RENTS - FOREST CITY CLUB HOUSE	\$ 15,000
RENTS - POPS	\$ 2,500
MISCELLANEOUS	\$ 3,000
INTEREST EARNED - RECREATION FUND	\$ 200
TRANSFER FROM WATER / SEWER	\$ -
TRANSFER FROM ELECTRIC FUND	\$ 2,182,185
FUND BALANCE APPROPRIATED	\$ 137,730
<b>TOTAL PARKS AND RECREATION FUND REVENUES</b>	<b>\$ 2,583,715</b>

**WATER AND SEWER FUND REVENUES**

TAPS AND CONNECTION FEES	\$ 40,000
CHARGES FOR UTILITIES / WATER	\$ 3,400,000
CHARGES FOR UTILITIES / SEWER	\$ 1,700,000
ELLENBORO SEWER CHARGES	\$ 70,000
INTEREST EARNED WATER / SEWER FUND	\$ 2,000
CUSTOMER SERVICE / MISCELLANEOUS	\$ 4,000
SERVICE INCOME - BOSTIC, CONCORD, ELLENBORO	\$ 40,000
SEPTAGE USER FEES	\$ 8,000
WATER TANK-ANTENNA RENTS	\$ 23,000
LEASE PURCHASE PROCEEDS	\$ 1,139,275
FUND BALANCE APPROPRIATED	\$ 1,601,596
<b>TOTAL WATER AND SEWER FUND REVENUES</b>	<b>\$ 8,027,871</b>

**ELECTRIC FUND REVENUES**

ELECTRIC UTILITY CHARGES	\$ 11,500,000
RENEWABLE ENERGY RIDER	\$ 60,000
TAPS AND CONNECTIONS FEES	\$ 3,000
PENALTY FOR LATE PAYMENT	\$ 120,000
TRANSFER FEES	\$ 3,000
DELINQUENT ADMIN FEES	\$ 120,000
INTEREST EARNED ELECTRIC FUND	\$ 3,000
POLE RENTAL	\$ 11,000
SERVICE INCOME - BOSTIC	\$ 20,000
FUND BALANCE APPROPRIATED	\$ 2,214,384
<b>TOTAL ELECTRIC FUND REVENUE</b>	<b>\$ 14,054,384</b>

<b>SUBTOTAL ALL REVENUE</b>	<b>\$ 38,554,540</b>
LESS INTERFUND TRANSFERS	\$ (2,888,316)
<b>TOTAL REVENUES BUDGETED</b>	<b>\$ 35,666,224</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 2021 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 \$.28 per \$100.00 valuation. This tax rate is based on an estimated total assessed valuation property for purposes of taxation of \$1,700,036,221.

**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 21st day of June 2021.

**SECTION 6:** This ordinance shall take effect July 1, 2021.

  
\_\_\_\_\_  
Mayor

ATTEST:

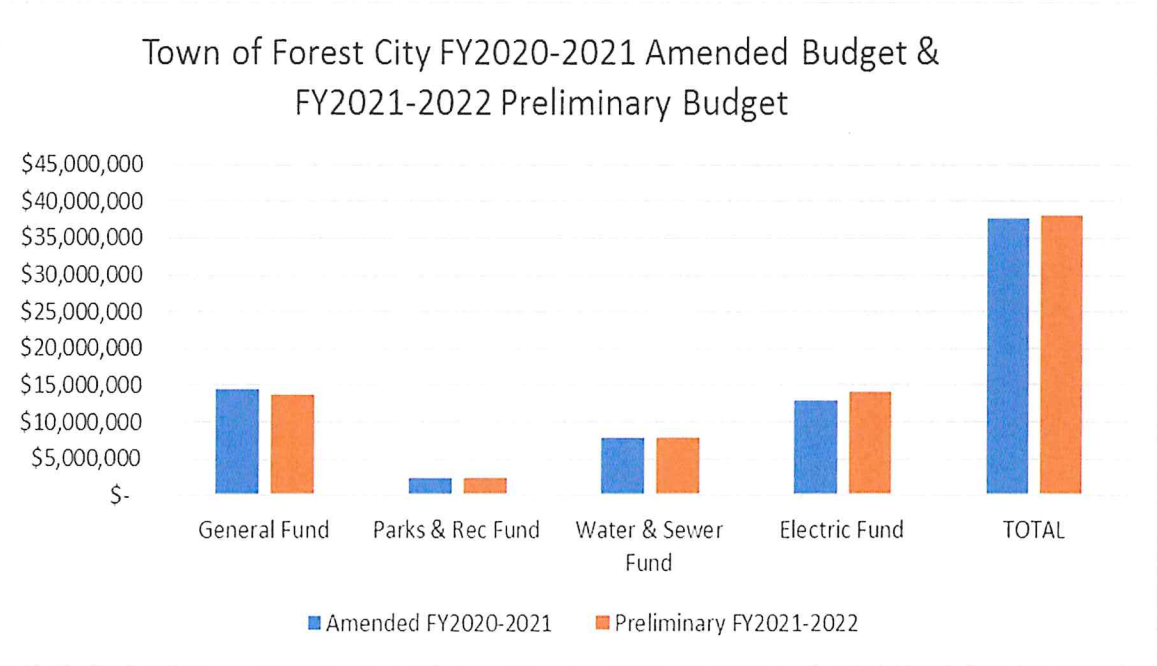
  
\_\_\_\_\_  
City Clerk

Town of Forest City  
 Budget Summary  
 FY 2021-2022

**INTRODUCTION:**

The FY 2021-2022 recommended budget is based on a property tax rate of \$0.28 per \$100 valuation. The net value of one cent of property tax, after applying the collection rate of 99.05%, is \$168,427.

TOWN OF FOREST CITY FY2020-2021 AMENDED & FY2021-2022 PROPOSED BUDGETS BY FUND		
	Amended FY2020-2021	Proposed FY2021-2022
General Fund	\$ 14,593,855	\$ 13,888,570
Parks & Rec Fund	\$ 2,320,559	\$ 2,583,715
Water & Sewer Fund	\$ 7,863,045	\$ 8,027,871
Electric Fund	\$ 12,858,785	\$ 14,054,384
<b>TOTAL</b>	<b>\$ 37,636,244</b>	<b>\$ 38,554,540</b>





**REVENUE SUMMARY:**

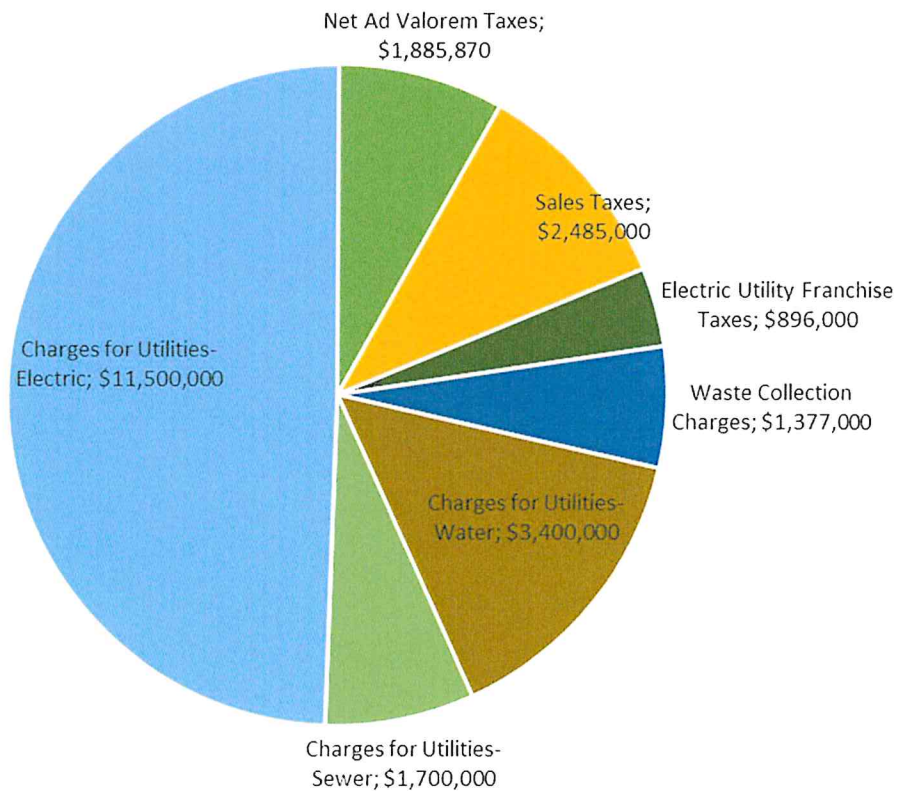
**General Fund** major revenue sources are shown in the chart below. Ad valorem taxes include current year taxes and penalties and interest in the amount of \$4,738,972. The County Tax Office estimates that the Town’s ad valorem tax base for FY 2021-2022 will be approximately \$1,700,036,221. An economic incentive grant in the amount of \$2,853,102 will be returned to Facebook. Revenues from the four articles of sales tax are estimated to be \$2,485,000 which is 2.5% higher than the prior year. Current year actual sales taxes were also higher than original projections, which were lowered due to the expected economic impact of COVID-19. Utility franchise taxes are estimated to increase by 2% at \$896,000 from prior year.

Projections for increases/decreases in state-collected local government tax revenues are provided by the NC League of Municipalities.

**Water & Sewer Fund** revenues consist of utility charges for those services. This budget anticipates no increase from prior year.

**Electric Fund** revenues are based on the current rate structure that is driven by the power supply contract with Duke Energy. The next rate review will be in January 2022 when the Town would experience its next change in Duke’s 2022 wholesale rates.

ESTIMATED MAJOR REVENUE SOURCES FOR FY 2021-2022



HISTORY OF MAJOR REVENUE SOURCES						
	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Estimated	FY 21-22 Budgeted	Change over prior year
Ad Valorem Taxes	\$ 3,640,133	\$ 4,664,861	\$ 5,561,057	\$ 5,027,500	\$ 4,738,972	-5.7%
Facebook Economic Incentive	\$ (2,205,483)	\$ (2,926,412)	\$ (3,678,500)	\$ (3,089,087)	\$ (2,853,102)	
Net Ad Valorem Taxes	\$ 1,434,650	\$ 1,738,449	\$ 1,882,557	\$ 1,938,413	\$ 1,885,870	-2.7%
Sales Taxes	\$ 1,495,761	\$ 1,800,646	\$ 2,070,367	\$ 2,423,500	\$ 2,485,000	2.5%
Electric Utility Franchise Taxes	\$ 869,143	\$ 886,705	\$ 881,009	\$ 878,200	\$ 896,000	2.0%
Waste Collection Charges	\$ 1,172,951	\$ 1,220,981	\$ 1,272,084	\$ 1,329,400	\$ 1,377,000	3.6%
Charges for Utilities- Water	\$ 3,193,433	\$ 3,475,173	\$ 3,429,768	\$ 3,400,000	\$ 3,400,000	0.0%
Charges for Utilities- Sewer	\$ 1,323,901	\$ 1,669,525	\$ 2,009,697	\$ 1,724,000	\$ 1,700,000	-1.4%
Charges for Utilities- Electric	\$ 12,022,912	\$ 11,624,882	\$ 10,981,746	\$ 10,800,000	\$ 11,500,000	6.5%

### **RATES AND FEES:**

Appendix A includes a list of all rates and fees for Town departments.

This budget does not include any water, sewer, or electric service rate increases.

The fees incurred by the Town for online and credit card utility payments have been increasing in recent years as more customers make payments with debit or credit cards. Due to this increase, with the adoption of the FY 2020-2021 budget, Council approved the collection of a convenience fee from the customer at the time payment is made with a credit or debit card. At that time, Council directed the staff to move forward with selection of a vendor/process to implement this service. The proposed convenience fee of 3.53% of the total amount paid by the customer will be assessed for online utility payments. In person payments will not be subject to a convenience fee at this time. This fee will reduce, but not eliminate, the cost to the Town for providing this convenience to customers. If Council approves this rate through the budget process, an effective date of September 1, 2021 is recommended to allow adequate notification to customers of the change.

The Town contracts with Republic Services for waste collection and recycling, which includes automatic annual increases based on CPI for the trash collection services category. The contracted rate with Republic Services will increase by 3.6% in this budget. The average customer rate for curbside carts will

increase from \$21.15 to \$21.91 per month. Any additional landfill increases from the County during its budget process will be provided as more details are known.

**EXPENDITURE SUMMARY:**

**Governing Body** – The following contributions totaling \$21,000 are included in this budget for Council consideration:

- \$10,000 Rutherford County EDC
- \$4,000 Forest City Youth Council
- \$2,000 Keep Rutherford County Beautiful
- \$5,000 Marine Corps League

**Administrative** – The Administrative budget includes the economic incentive grant to Facebook in the amount of \$2,853,102. This is a decrease of \$245,426 from the prior fiscal year due to a drop in Facebook’s personal property tax value.

The administrative budget remains the same as previous years for building repairs and maintenance.

**IT** – The recommended budget includes a van with shelving for tools and equipment estimated at \$32,000. *This vehicle was removed from capital purchases and added to the Enterprise Fleet Management lease contract at the June 7, 2021 council meeting.*

**Finance** – No significant changes are recommended in this budget.

**Warehouse and Garage** – This budget includes a recommendation for a service truck replacement estimated at \$55,000. *This vehicle was removed from capital purchases and added to the Enterprise Fleet Management lease contract at the June 7, 2021 council meeting.*

**Public Works Buildings** – This budget includes \$35,000 estimated cost to replace the truck for the utility locator. *This vehicle was removed from capital purchases and added to the Enterprise Fleet Management lease contract at the June 7, 2021 council meeting.*

**Police** - This budget recommendation includes four new Dodge Chargers with the police package estimated at \$168,000. This recommendation would replace the patrol vehicles with the highest mileage. This budget also recommends hiring an additional police officer. *This vehicle was removed from capital purchases and added to the Enterprise Fleet Management lease contract at the June 7, 2021 council meeting. The total number of police vehicles in the lease was increased to five.*

**Fire/Volunteer Fire** – Fire Special District property tax rate remains at \$0.08 cents per \$100 valuation.

This budget includes a recommended increase for volunteer firefighter pay from \$9.00/hour for non-drivers and \$10.00/hour for drivers to \$12 and \$13 respectively. This would increase the volunteer firefighter budget from \$50,000 annually to \$57,000 but is only used as needed.

**Code Enforcement & Planning/Zoning** – A small increase has been included to employ a part-time Code Enforcement Officer to enhance the Town’s ability to respond to ordinance violations in a more effective manner.

**Community Development & Events** –A list of events included in this budget is found in Appendix B.

**Street Dept** – The Street Department has several of the highest priority requests included in this budget and others that need to be postponed until next year due to funding.

- Dodge 5500 Limb Truck 4x4 \$75,000 – current truck is aging
- Backhoe \$100,000 – replacement for older backhoe sold on Govdeals
- Bush Hog Tractor \$40,600 – current equipment at end of life
- Emergency reserves \$50,000

The following FY21-22 capital requests are anticipated for inclusion in the recommended FY 22-23 budget:

- Grapple Truck for debris removal \$168,000
- Bulldozer \$126,000
- Compact Track Loader \$64,100

This budget also includes a recommendation for an additional full-time street department maintenance position to assist in leaf and limb truck operations. Keeping debris removed from residential streets is a high priority and some of the larger equipment requires employees with a commercial drivers' license. *Council discussed adding Clay Street to the paving project at the June 7, 2021 meeting after sewer lines were replaced in the prior budget. Paving was added at an additional cost of \$125,000. This project will also include replacing a sewer line under the tennis court and replacement of that court prior to paving.*

**Powell Bill** – This budget includes paving for Westside Drive, Blanton Alley, East Trade Street, Heritage Avenue, and McGregor Street. The work will be completed as funds allow based on bids. All paving will follow any water or sewer repairs that are scheduled to be completed in that area.

**Cemetery** – This recommended budget includes the following:

- Alexander Cemetery repairs and paving where trees are damaging roads \$27,500
- Other landscaping and improvements at both cemeteries \$10,000

It is anticipated that the recommended FY22-23 budget will include repairs and paving at Cool Springs Cemetery.

**Parks and Recreation** – This budget includes the following capital requests:

- Toro Rotary Mower for all Parks \$66,560
- Basketball Court at Hardin Road Park \$56,000
- Rotary Mower for Golf Course \$65,520
- Buffalo Turbine Blower for Golf Course \$8,500

In addition to the new basketball court and goals at Hardin Road Park, other updates will include re-lettering and painting the park sign, restriping parking spaces, applying tumble safe in the playground area, and new mulch for the entire park. The Parks and Recreation Plan also calls for new playground equipment and an additional picnic shelter within the next five years. The budgets for all Parks & Recreation departments includes repairs and maintenance at all town parks and buildings. *Tennis court repairs after sewer line replacement and paving of Clay Street added \$113,500 to the Parks & Recreation budget.*

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

- Carry-forward from prior year to replace water line on Walter Horn Rd, N. & S. Woodland \$316,200. These funds were budgeted in prior year, but the project was delayed.
- Kubota Mini Excavator \$56,500
- Emergency reserves \$50,000

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

- Variable Frequency Drive replacement for pump #4 \$36,795
- New Control Valve for pump #1 \$17,295

**Sewer Operations** – This budget includes the recommendation of several important capital projects.

- Komatsu Cutter attachment for track hoe \$25,000
- Highview & Settlemeyer sewer line replacement \$152,000
- Annual replacement of most critical manholes \$100,000
- Emergency reserves \$50,000

*The addition of paving on Clay Street requires the replacement of the sewer line under the tennis courts prior to paving. This resulted in an additional \$50,000 in the sewer budget.*

**Wastewater Treatment Plant** – This budget includes capital equipment.

- Rubber Tire Loader \$135,895
- Belt Filter Press \$310,750
- Transfer Pump for EQ Tank at Riverstone Plant \$15,000

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

- Carry-forward from prior year to rebuild the Dogwood Pump Station at a cost of \$1,139,275. Debt service payments for the financing of this project are included in this budget. Engineering was completed in the FY19-20 budget to get the project ready to go out for bids. Project was delayed due to Covid-19.
- Bar Screen Replacement \$194,000
- Emergency reserves \$35,000

**Meter Services** – This budget includes one capital request. An additional meter technician position is recommended to enhance the Town's ability to change out older electric meters as well as audit garbage cart and dumpsters for accurate revenues. Meter Services is vital to utility revenues.

- Truck replacement \$35,000 *This vehicle was removed from capital purchases and added to the Enterprise Fleet Management lease contract at the June 7, 2021 council meeting.*

**Electric Operations** – The Electric Department has several of the highest priority requests included in this budget and others that need to be postponed until next year due to funding.

- Replace on-call truck \$35,000 *This vehicle was removed from capital purchases and added to the Enterprise Fleet Management lease contract at the June 7, 2021 council meeting.*

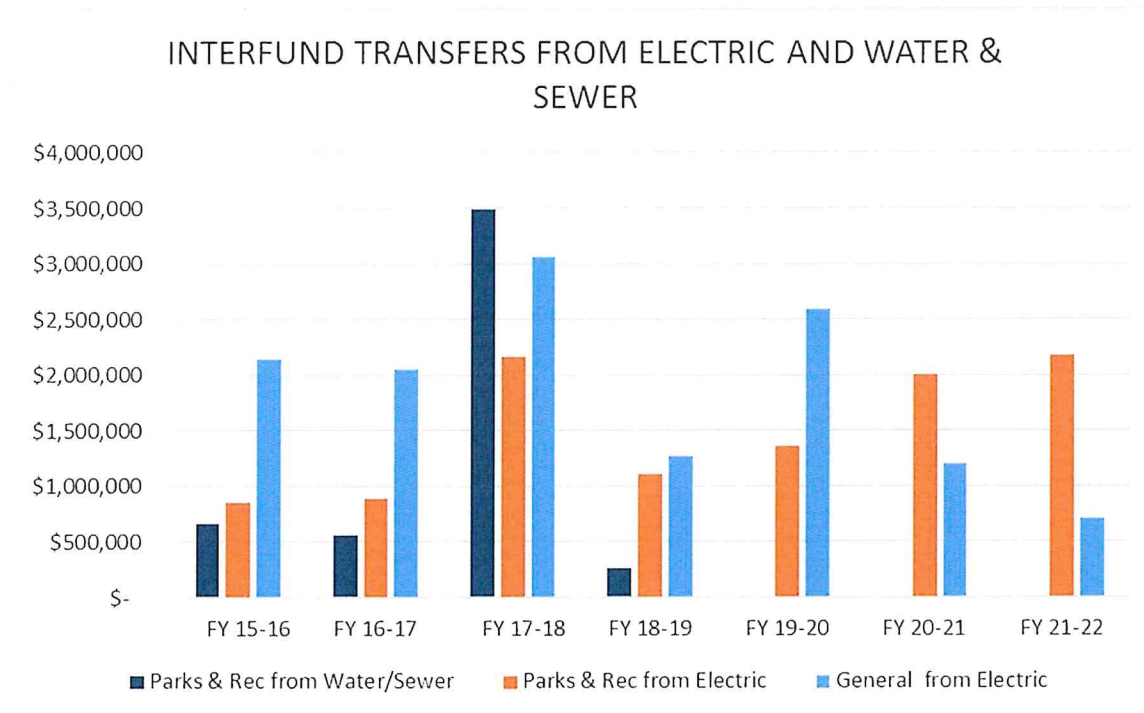
- Small Bucket Truck Replacement \$130,000
- Substation SCADA project completion \$45,000
- Pryor Street Substation Removal & Drainage Repairs \$474,800
- Pole Replacements \$350,000
- Emergency Reserves \$50,000

The following FY21-22 capital requests are anticipated for inclusion in the recommended FY 22-23 budget:

- Bucket Truck Replacement \$235,00
- Lowe’s Tie Line \$300,000 - multi-year project to acquire easements

**INTERFUND TRANSFERS:**

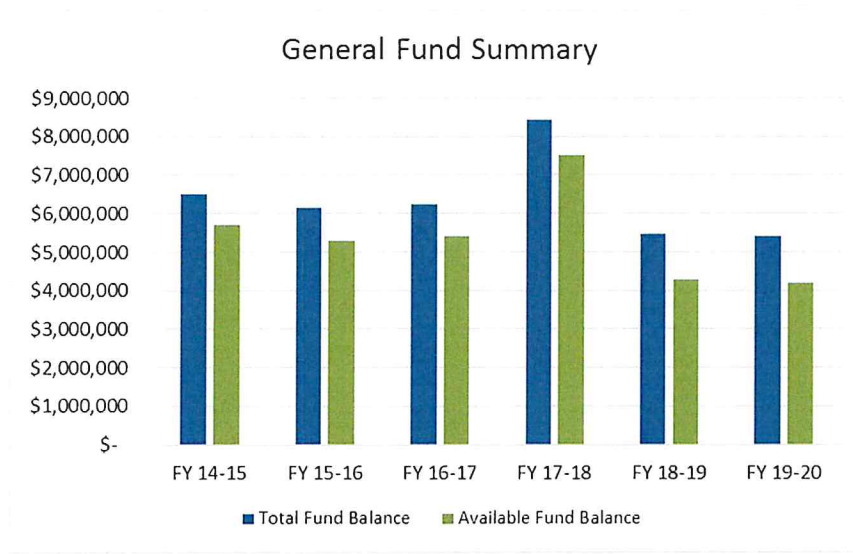
The chart below shows a brief history of transfers among Town funds. The potential exists for legislative action limiting the ability to transfer funds from Enterprise funds to the General Fund. The Town has received recommendations from the Department of the State Treasurer to develop strategies to reduce or eliminate transfers. As a result, transfers from the Water & Sewer Fund were discontinued after FY 18-19. The recommended budget for FY 2021-2022 includes transfers totaling \$2,888,316 from the Electric Fund. A list of local tax rates has been included in Appendix C for reference.



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Parks & Rec from Water/Sewer	\$ 670,067	\$ 559,685	\$ 3,488,781	\$ 258,376			
Parks & Rec from Electric	\$ 861,819	\$ 894,559	\$ 2,167,514	\$ 1,118,042	\$1,361,066	\$ 2,011,817	\$ 2,182,185
General from Electric	\$ 2,144,475	\$ 2,059,475	\$ 3,064,235	\$ 1,269,198	\$2,589,534	\$ 1,204,673	\$ 706,131

**FUND BALANCE:**

The Town of Forest City exceeds the percentage of Fund Balance recommended by the Local Government Commission. The chart below shows a six-year history of total fund balance and available fund balance. The increases in FY 17-18 are attributed to the receipt of grant revenues for the construction of a new downtown park and the rail trail project that were received in FY 17-18 and expended in FY 18-19. Based on conservative revenue estimates, fund balance has been appropriated, but has not been fully expended in recent years. This budget recommends a fund balance appropriation of \$2,369,407 from the General Fund. *Changes made at the June 7, 2021 council meeting resulted in a fund balance appropriation of \$2,519,097 from the General Fund.*



**ENTERPRISE FUND SUMMARY:**

The Water & Sewer Fund has a recommended fund balance budget appropriation of \$1,476,437 for FY 2021-2022. Due to conservative revenue estimates and emergency reserves that were included in the budget, it is anticipated that \$300,000 of the appropriation will be unspent. There are no transfers allocated from the Water & Sewer Fund in this budget. *Changes made at the June 7, 2021 council meeting resulted in a fund balance appropriation of \$1,601,596 from the Water & Sewer Fund.*

The Electric Fund recommended budget appropriates \$2,232,831 of fund balance for FY 2021-2022. Fund balance appropriation and transfers from the Electric Fund are lower than prior years due to more conservative revenue estimates. *Changes made at the June 7, 2021 council meeting resulted in a fund balance appropriation of \$2,214,384 from the Electric Fund.*

Water & Sewer Fund	FY 17-18	FY 18-19	FY 19-20
Working capital	\$ 5,112,930	\$ 5,736,574	\$ 6,680,862
Unrestricted net position	\$ 2,067,011	\$ 2,512,832	\$ 3,211,447
Operating income (loss)	\$ (320,697)	\$ 437,266	\$ 179,574
Transfers to the General Fund	\$ 3,488,781	\$ 259,245	\$ -
Cash flows from operating activities	\$ 1,027,388	\$ 1,476,808	\$ 1,485,940
Net increase (decrease) in cash	\$ (2,417,370)	\$ 536,289	\$ 635,152

Electric Fund	FY 17-18	FY 18-19	FY 19-20
Working capital	\$ 6,478,452	\$ 7,064,513	\$ 6,626,143
Unrestricted net position	\$ 5,185,846	\$ 5,746,932	\$ 5,277,415
Operating income (loss)	\$ 3,195,755	\$ 3,676,593	\$ 3,620,151
Transfers to the General Fund	\$ 5,256,749	\$ 2,387,240	\$ 3,950,600
Cash flows from operating activities	\$ 3,553,649	\$ 4,296,483	\$ 4,277,200
Net increase (decrease) in cash	\$ (1,751,214)	\$ 222,831	\$ (151,118)

**DEBT SERVICE SUMMARY:**

**General Fund** – Debt service for the General Fund in the amount of \$112,525 includes 12 monthly payments for the fire truck purchased during FY 2019-2020.

**Parks & Recreation Fund** – Debt service for Parks & Recreation includes loan principal and interest payments for McNair Field of \$171,561. The loan balance as of June 30, 2021 will be \$277,778 with the last payment anticipated in February 2023.

**Water & Sewer Fund** – Debt service payments totaling \$286,914 are included in this budget for Water & Sewer Fund.

- This total includes \$24,204 for the seventh of twenty annual payments on the 0% interest NCDENR loan related to the Central Business District Sewer Rehabilitation Project. The loan balance as of June 30, 2021 will be \$314,642.
- In addition, recommended debt service includes \$262,710 for 12 monthly payments for the installment financing of the Dogwood Pump Station project. This project began in the FY 2019-2020 budget with the completion of engineering and after delays due to Covid-19, preparation of project packet ready to go for bids.

**Electric Fund** - The Electric Fund has no debt.

**ONGOING GRANTS AND PROJECTS:**

**Park Square Depot** – The Town is actively pursuing grants for the Park Square Depot located at the intersection of Park Square and Oak Street. The Town submitted a NC PARTF grant in the amount of



\$450,000 in the FY 2021 funding cycle. In 2020, the Town was awarded up to \$500,000 matching 1:1 grant for the project from RHI Legacy Foundation. The Town is applying for an additional \$500,000 from RHI Legacy Foundation. No funds are included in this budget for the project.

**PERSONNEL SUMMARY:**

The Town currently has a total of 138 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 2010, which is an average of 2% annually.

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
COLA	2%	2.5%	2.5%	1.7%	1.5%	1.7%	2%	1.5%	2%	2.8%	1.5%

The financial impact on the budget based upon potential percentage of COLA increases and effective dates are provided in the table below for reference in Council’s planning and recommendations. The percentage of COLA increase includes all employees and Council.

Effective Date of COLA increase including fringe benefits	Approximate cost increase for 1%	Approximate cost increase for 2%	Approximate cost increase for 3%	Approximate cost increase for 4%
July 1	\$103,000	\$206,000	\$309,000	\$412,000
October 1	\$77,250	\$154,500	\$231,750	\$309,000
January 1	\$51,500	\$103,000	\$154,500	\$206,000

*During the June 7, 2021 council meeting, a cost of living increase of 2.5% was added to the budget to start on July 1, 2021.*

**New Positions:** Due to the financial impacts of COVID-19, no new personnel recommendations were included in the budget last year although department heads requested a total of 13 new positions to meet the added workload of departments. This year the following positions are included in the recommended budget:

- 1 Part-Time Code Enforcement Officer
- 1 Meter Technician
- 1 Street Maintenance
- 1 Police Officer

**SAFER Grant:** The Town of Forest City and the FCFD have recognized the need for more staffing in order to meet the NFPA standards and to enhance safety. Due to having only 3 personnel on an engine, these firefighters are performing more than their assigned duties when reporting to a fire. We have submitted a SAFER (Staffing for Adequate Fire and Emergency Response) Grant for 3 firefighter positions for 3 years. The positions requested with the grant will allow FCFD to meet the 4-firefighter minimum

staffing per engine. These positions will be added contingent upon the award of the SAFER Grant. Grants are awarded periodically through September 30, 2021 and do not require a Town match.

**Retirement Payout Funds:** The budget includes retirement payout funds totaling \$41,467 for four employees who have requested and are eligible for retirement.

**Employer Contribution Increases:**

- The State Retirement System has mandated a 1.2% increase in employer matching contributions from 10.9% to 12.1% for law enforcement and 10.15% to 11.35% for all other employees. Matching pension contributions have increased at this rate for the last four years. These expenditures are included in fringe benefits for payroll.
- Each year, the North Carolina State Health Plan releases rate increase amounts in September/October for a January effective date. The current monthly premium for health insurance, effective January 2021 is \$571.96, a decrease of \$10.40 from the prior year. This budget includes a 2.5% increase in fringe benefits to cover any anticipated increase in premium effective January 2022.

TOWN OF FOREST CITY

FY 2021-2022

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	114,974.00
10-3220-110 TAXES AD VALOREM-2020	10,000.00
10-3221-110 TAXES AD VALOREM-2021	4,600,998.00
10-3221-201 VEHICLE RENT TAX-2021	20,000.00
10-3230-120 SALES TAX-1/2%-ART#44	147,000.00
10-3231-120 SALES TAX-1%-ART#39	823,000.00
10-3232-120 SALES TAX-1/2%-ART#40	546,000.00
10-3233-120 SALES TAX-1/2%-ART#42	411,000.00
10-3310-312 ABC-PROFIT REVENUE	270,775.00
10-3324-300 SALES TAX-TELECOM	90,000.00
10-3324-310 FRANCHISE TAX-ELEC	750,000.00
10-3324-320 EXCISE TAX-NAT GAS	23,000.00
10-3324-325 EXCISE TAX-VIDEO	33,000.00
10-3326-001 SOLID WASTE DISP TAX DISTRIBUTION	5,000.00
10-3328-003 HOLD HARMLESS REVENUES	558,000.00
10-3330-309 TDA GRANT	300,000.00
10-3331-310 PAYMENT IN LIEU OF TAX-LOCAL	13,000.00
10-3331-315 FCHA - SALARY SUPPORT	10,000.00
10-3331-316 POL SECURITY SUPP-FCHA	15,000.00
10-3331-318 POL SECURITY SUPP-FC CLUBHOUSE	2,000.00
10-3343-410 BUILDING PERMITS	130,000.00
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	36,000.00
10-3414-862 DOWNTOWN ACTIVITIES REVENUE	14,000.00
10-3414-863 POPS EVENT SPONSORSHIPS	1,000.00
10-3414-864 POPS ACTIVITIES REVENUE	20,000.00
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	10,595.00
10-3451-330 POWELL BILL STREET ALLOCATION	220,000.00
10-3451-335 ON-BEHALF FIRE PENSIONS	3,500.00

TOWN OF FOREST CITY

FY 2021-2022

GENERAL FUND LINE ITEM REVENUE BUDGET

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-3451-410 STREET PAVING AND DEVLPRS COST	3,000.00
10-3451-516 BOSTIC GENERAL WORK	2,000.00
10-3471-410 WASTE COLLECTION CHARGES	1,377,000.00
10-3831-491 INTEREST EARNED GENERAL FUND	1,000.00
10-3831-492 INTEREST EARNED-POWELL BILL	500.00
10-3839-865 COOL SPRINGS CEMETERY LOTS	3,000.00
10-3839-870 ALEX CEMETERY LOTS	2,000.00
10-3987-980 TRANSFERRED FROM ELECTRIC FUND	706,131.00
10-3991-995 FUND BALANCE APPROPRIATED	<u>2,519,097.00</u>
10 GENERAL FUND	<u>13,888,570.00</u>
	<u><u>13,888,570.00</u></u>

FY 2021-2022

TOWN OF FOREST CITY  
GENERAL FUND EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
4110 GOVERNING BODY	61,089.00
4120 ADMINISTRATIVE	3,331,764.00
4130 FINANCE	301,661.00
4150 LEGAL	68,206.00
4240 WAREHOUSE AND GARAGE	78,302.00
4260 PUBLIC WORKS BUILDINGS	156,283.00
4310 POLICE	3,283,969.00
4340 FIRE	1,519,144.00
4341 VOLUNTEER FIRE	65,550.00
4350 CODE ENFORCEMENT	613,047.00
4360 COMMUNITY DEV & EVENTS	598,706.00
4510 STREETS	1,898,444.00
4520 POWELL BILL	224,430.00
4540 CEMETERY	61,050.00
4710 SANITATION	1,451,900.00
6801 DEBT SERVICE	175,025.00
10 GENERAL FUND	13,888,570.00
	13,888,570.00

TOWN OF FOREST CITY

FY 2021-2022

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	50,411.00
10-4110-180 FRINGE BENEFITS	6,419.00
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	2,500.00
10-4110-352 EQUIP MAINT AND REPAIR	1,000.00
10-4110-450 INSURANCE AND BONDS	9,500.00
10-4110-491 DUES AND SUBSCRIPTIONS	2,680.00
10-4110-525 NON-DEPR C O EQUIP	1,500.00
10-4110-620 APPRECIATION	4,200.00
10-4110-621 SISTER CITY EVENTS & PROMOTIONS	2,500.00
10-4110-630 CONTRIBUTIONS	30,000.00
10-4110-707 IT EQUIP-NON-DEPRECIABLE	7,200.00
10-4110-890 ELECTION EXPENSE	4,500.00
10-4110-998 WATER & SEWER FD REIMBURSEMENT	-29,511.00
10-4110-999 ELECTRIC FD REIMBURSEMENT	-36,560.00
4110 GOVERNING BODY	61,089.00
4120 ADMINISTRATIVE	
10-4120-121 SALARIES	374,660.00
10-4120-129 OVERTIME-SALARIES	3,000.00
10-4120-180 FRINGE BENEFITS	150,357.00
10-4120-193 PRO. SER.-DRUG TESTING	5,500.00
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	75,000.00
10-4120-299 DEPT MATERIALS & SUPPLIES	12,000.00
10-4120-311 TRAVEL AND TRAINING EXPENSE	2,800.00
10-4120-321 TELEPHONE	7,000.00
10-4120-325 POSTAGE	1,200.00
10-4120-331 ELECTRIC UTILITIES	7,000.00
10-4120-333 NATURAL GAS UTILITIES	700.00
10-4120-351 BUILDING AND GRDS REPAIRS AND	50,000.00
10-4120-352 EQUIP MAINT AND REPAIR	2,000.00
10-4120-353 VEHICLE SERVICE AND REPAIR	3,000.00

TOWN OF FOREST CITY

FY 2021-2022

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4120-397 CONTRACTED SERVICES	60,000.00
10-4120-450 INSURANCE AND BONDS	31,000.00
10-4120-454 FACEBOOK GRANT	2,853,102.00
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	5,000.00
10-4120-701 IT DEPT MATERIALS/SUPPLIES	12,000.00
10-4120-702 IT DEPT TRAVEL/TRAINING	3,500.00
10-4120-703 IT DEPT BLDG/GROUNDS MAINT/REPAIR	15,000.00
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	26,550.00
10-4120-712 IT DEPT UNIFORMS	1,200.00
10-4120-998 WATER & SEWER FD REIMBURSEMENT	-258,951.00
10-4120-999 ELECTRIC FUND REIMBURSEMENT	-320,809.00
4120 ADMINISTRATIVE	<u>3,331,764.00</u>

4130 FINANCE

10-4130-121 SALARIES AND WAGES	169,626.00
10-4130-129 OVERTIME-SALARIES	3,000.00
10-4130-180 FRINGE BENEFITS	72,887.00
10-4130-191 ACCOUNTING SERVICES	38,000.00
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	4,120.00
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	26,500.00
10-4130-450 INSURANCE AND BONDS	5,900.00
10-4130-491 DUES AND SUBSCRIPTIONS	11,754.00
10-4130-525 NON-DEPR C O EQUIP	1,000.00
10-4130-998 WATER & SEWER FD REIMBURSEMENT	-25,739.00
10-4130-999 ELECTRIC FUND REIMBURSEMENT	-31,887.00
4130 FINANCE	<u>301,661.00</u>

TOWN OF FOREST CITY

FY 2021-2022

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
4150 LEGAL	
10-4150-180 FRINGE BENEFITS	8,500.00
10-4150-192 LEGAL SERVICES	150,000.00
10-4150-998 WATER & SEWER FD REIMBURSEMENT	-40,330.00
10-4150-999 ELECTRIC FD REIMBURSEMENT	-49,964.00
4150 LEGAL	68,206.00
4240 WAREHOUSE AND GARAGE	
10-4240-121 SALARIES & WAGES - REGULAR	112,326.00
10-4240-129 OVERTIME-SALARIES	600.00
10-4240-180 FRINGE BENEFITS	48,523.00
10-4240-212 UNIFORMS	2,000.00
10-4240-251 AUTOMOTIVE SUPPLIES	7,000.00
10-4240-299 DEPT MATERIALS & SUPPLIES	15,000.00
10-4240-311 TRAVEL AND TRAINING EXPENSE	1,000.00
10-4240-321 TELEPHONE	1,000.00
10-4240-331 ELECTRIC UTILITIES	4,000.00
10-4240-333 UTILITIES-NATURAL GAS	700.00
10-4240-351 BUILDINGS & GRDS REPAIR & MAIN	16,500.00
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	2,600.00
10-4240-491 DUES AND SUBSCRIPTIONS	921.00
10-4240-525 NON-DEPR C O EQUIP	4,500.00
10-4240-707 IT EQUIP-NON-DEPRECIABLE	500.00
10-4240-998 WATER & SEWER FD REIMBURSEMENT	-72,534.00
10-4240-999 ELECTRIC FD REIMBURSEMENT	-72,534.00
4240 WAREHOUSE AND GARAGE	78,302.00
4260 PUBLIC WORKS BUILDINGS	
10-4260-121 SALARIES & WAGES - REGULAR	101,441.00
10-4260-129 OVERTIME-SALARIES	800.00
10-4260-180 FRINGE BENEFITS	52,818.00
10-4260-195 PROFESSIONAL SERVICES-ENGINEER	30,000.00
10-4260-212 UNIFORMS	1,500.00
10-4260-251 AUTOMOTIVE SUPPLIES	3,700.00
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 2021-2022

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4260-331 ELECTRIC UTILITIES	5,000.00
10-4260-333 UTILITIES-NATURAL GAS	6,000.00
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	3,300.00
10-4260-491 DUES AND SUBSCRIPTIONS	2,000.00
10-4260-525 NON-DEPR C O EQUIP	8,000.00
10-4260-590 CO OTHER IMPROVEMENTS	30,000.00
10-4260-707 IT EQUIPMENT-NON DEPRECIABLE	4,400.00
10-4260-998 WATER & SEWER FD REIMBURSEMENT	-99,438.00
10-4260-999 ELECTRIC FD REIMBURSEMENT	-99,438.00
4260 PUBLIC WORKS BUILDINGS	<u>156,283.00</u>

4310 POLICE

10-4310-121 SALARIES AND WAGES	1,769,198.00
10-4310-123 SPECIAL SEPARATION ALLOWANCE	54,376.00
10-4310-129 OVERTIME-SALARIES	18,000.00
10-4310-180 FRINGE BENEFITS	871,795.00
10-4310-193 PROFESSIONAL SERVICES-MEDICAL	5,000.00
10-4310-212 UNIFORMS	29,000.00
10-4310-251 AUTOMOTIVE SUPPLIES	60,000.00
10-4310-288 K-9 SUPPLIES/EQUIP	5,000.00
10-4310-299 DEPT MATERIALS & SUPPLIES	34,500.00
10-4310-303 FC EVENTS SECURITY-SALARIES	8,000.00
10-4310-304 FCHA SECURITY-SALARIES	13,000.00
10-4310-306 FC CLUBHOUSE SECURITY SALARIES	2,500.00
10-4310-311 TRAVEL AND TRAINING EXPENSE	20,350.00
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	45,500.00
10-4310-352 EQUIPMENT SERVICE & REPAIRS	10,000.00
10-4310-353 VEHICLE SERVICE & REPAIRS	30,000.00
10-4310-397 CONTRACTED SERVICES	70,000.00
10-4310-450 INSURANCE AND BONDS	45,000.00

TOWN OF FOREST CITY

FY 2021-2022

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4310-491 DUES AND SUBSCRIPTIONS	18,500.00
10-4310-499 MISCELLANEOUS	5,000.00
10-4310-525 NON-DEPR C O EQUIP	73,000.00
10-4310-529 PURCHASES W/ SUBSTANCE TAX (RMS)	10,000.00
10-4310-631 SPECIAL INVESTIGATIONS	4,000.00
10-4310-707 IT EQUIP-NON-DEPRECIABLE	6,900.00
10-4310-708 IT EQUIPMENT-DEPRECIABLE	21,500.00
4310 POLICE	<u>3,283,969.00</u>
4340 FIRE	
10-4340-121 SALARIES AND WAGES	829,763.00
10-4340-129 OVERTIME-SALARIES	22,500.00
10-4340-180 FRINGE BENEFITS	375,567.00
10-4340-185 ON-BEHALF FRINGE BENEFITS	10,000.00
10-4340-193 PROFESSIONAL SERVICES-MEDICAL	7,600.00
10-4340-212 UNIFORMS	10,000.00
10-4340-251 AUTOMOTIVE SUPPLIES	18,000.00
10-4340-299 DEPT MATERIALS & SUPPLIES	18,000.00
10-4340-300 FIRST RESPONDERS SUPPLIES	6,500.00
10-4340-311 TRAVEL & TRAINING EXPENSE	13,610.00
10-4340-321 TELEPHONE	10,000.00
10-4340-325 POSTAGE	220.00
10-4340-331 ELECTRIC UTILITIES	8,000.00
10-4340-333 NATURAL GAS UTILITIES	3,000.00
10-4340-351 BUILDINGS & GRDS REPAIR & MAIN	15,000.00
10-4340-352 EQUIPMENT REPAIRS	6,500.00
10-4340-353 VEHICLE SERVICE & REPAIR	11,000.00
10-4340-395 EMPLOYEE TRAINING	2,400.00
10-4340-397 CONTRACTED SERVICES	16,480.00
10-4340-450 INSURANCE AND BONDS	51,500.00
10-4340-491 DUES AND SUBSCRIPTIONS	16,604.00
10-4340-525 NON-DEPR C O EQUIP	65,000.00
10-4340-707 IT EQUIP-NON DEPRECIABLE	1,900.00
4340 FIRE	<u>1,519,144.00</u>
4341 VOLUNTEER FIRE	
10-4341-128 NON-PERMANENT SALARIES	57,000.00
10-4341-180 FRINGE BENEFITS	8,550.00
4341 VOLUNTEER FIRE	<u>65,550.00</u>

TOWN OF FOREST CITY

FY 2021-2022

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
4350 CODE ENFORCEMENT	
10-4350-121 SALARIES AND WAGES	330,874.00
10-4350-129 OVERTIME-SALARIES	2,000.00
10-4350-180 FRINGE BENEFITS	137,288.00
10-4350-199 PROFESSIONAL SERVICES-PLANNING	5,000.00
10-4350-212 UNIFORMS	2,500.00
10-4350-251 AUTOMOTIVE SUPPLIES	2,500.00
10-4350-299 DEPT MATERIALS AND SUPPLIES	11,000.00
10-4350-304 OVERTIME SAL-FACEBOOK	1,000.00
10-4350-311 TRAVEL & TRAINING EXPENSE	16,885.00
10-4350-321 TELEPHONE	4,000.00
10-4350-325 POSTAGE	500.00
10-4350-352 EQUIPMENT SERVICE & REPAIR	2,000.00
10-4350-353 VEHICLE SERVICE & REPAIR	3,000.00
10-4350-397 CONTRACTED SERVICES	70,000.00
10-4350-450 INSURANCE AND BONDS	5,600.00
10-4350-491 DUES AND SUBSCRIPTIONS	5,400.00
10-4350-525 NON-DEPR C O EQUIP	2,000.00
10-4350-707 IT EQUIP-NON-DEPRECIABLE	11,500.00
4350 CODE ENFORCEMENT	<u>613,047.00</u>
4360 COMMUNITY DEV & EVENTS	
10-4360-121 SALARIES AND WAGES	111,314.00
10-4360-126 SALARIES-TEMP/PART-TIME	14,300.00
10-4360-129 OVERTIME-SALARIES	2,000.00
10-4360-180 FRINGE BENEFITS	49,184.00
10-4360-212 UNIFORMS	600.00
10-4360-325 POSTAGE	200.00
10-4360-401 REVITAL-ADM/PLAN	5,000.00
10-4360-402 REVITAL-DUES/SUBSCRIPTIONS	2,700.00
10-4360-403 REVITAL-TRAVEL/TRAINING	6,584.00
10-4360-404 REVITAL-PROF SERVICES	15,000.00
10-4360-405 REVITAL-EVENTS/PROMOTIONS	60,000.00
10-4360-407 IMAGE BUILDING-BROCHURES/INFO	12,500.00
10-4360-408 DOWNTOWN/COMMUNITY ACTIVITIES EXF	50,000.00
10-4360-410 MARKETING	40,000.00
10-4360-414 108 E MAIN ST BLDG MAINTENANCE	15,000.00
10-4360-416 DOWNTOWN FACADE GRANT	15,000.00
10-4360-420 PARK EVENTS	187,544.00

TOWN OF FOREST CITY

FY 2021-2022

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4360-421 PARK EVENTS-VOLUNTEER PROMOTIONS	4,680.00
10-4360-423 MARKETING-TRAVEL/TRAINING	3,100.00
10-4360-425 MARKETING-EVENT PROMOTIONS	2,000.00
10-4360-707 IT EQUIP-NON-DEPRECIABLE	2,000.00
4360 COMMUNITY DEV & EVENTS	<u>598,706.00</u>
 4510 STREETS	
10-4510-121 SALARIES AND WAGES	622,621.00
10-4510-129 OVERTIME-SALARIES	18,500.00
10-4510-180 FRINGE BENEFITS	285,923.00
10-4510-194 ENGINEERING SERVICES	15,500.00
10-4510-212 UNIFORMS	8,500.00
10-4510-251 AUTOMOTIVE SUPPLIES	45,000.00
10-4510-299 DEPT MATERIALS & SUPPLIES	40,000.00
10-4510-311 TRAVEL & TRAINING EXPENSE	2,000.00
10-4510-321 TELEPHONE	1,300.00
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	390,800.00
10-4510-450 INSURANCE AND BONDS	20,000.00
10-4510-491 DUES AND SUBSCRIPTIONS	1,000.00
10-4510-525 NON-DEPR C O EQUIP	15,000.00
10-4510-550 C O EQUIPMENT	215,600.00
10-4510-591 C O OTHER-RESERVES	50,000.00
10-4510-707 IT EQUIP-NON-DEPRECIABLE	1,700.00
4510 STREETS	<u>1,898,444.00</u>
 4520 POWELL BILL	
10-4520-121 SALARIES AND WAGES	12,485.00
10-4520-180 FRINGE BENEFITS	3,945.00
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>224,430.00</u>
 4540 CEMETERY	
10-4540-251 AUTOMOTIVE SUPPLIES	3,000.00
10-4540-299 DEPT MATERIALS & SUPPLIES	3,000.00
10-4540-352 EQUIPMENT SERVICE & REPAIR	4,000.00

TOWN OF FOREST CITY

FY 2021-2022

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4540-353 VEHICLE MAINTENANCE & REPAIR	2,000.00
10-4540-450 INSURANCE	550.00
10-4540-590 C O OTHER IMPROVEMENTS	37,500.00
10-4540-707 IT EQUIP-NON-DEPRECIABLE	<u>11,000.00</u>
4540 CEMETERY	<u>61,050.00</u>
4710 SANITATION	
10-4710-325 DEPT POSTAGE	13,000.00
10-4710-397 CONTRACTED SERVICES	1,422,000.00
10-4710-398 COUNTY LANDFILL FEE	<u>16,900.00</u>
4710 SANITATION	<u>1,451,900.00</u>
6801 DEBT SERVICE	
10-6801-801 DEBT PAYMENTS	112,525.00
10-6801-805 FLEET LEASE PAYMENTS	<u>62,500.00</u>
6801 DEBT SERVICE	<u>175,025.00</u>
10 GENERAL FUND	<u>13,888,570.00</u>
	<u>13,888,570.00</u>

TOWN OF FOREST CITY

FY 2021-2022

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	15,000.00
15-3611-581 PENALTY-LATE LIB BK RETURN	900.00
15-3612-480 CONCESSIONS CALLISON REC CENTE	800.00
15-3612-488 ORGANIZED PROGRAM RECEIPTS	10,000.00
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	8,000.00
15-3613-862 MCNAIR FIELD RENTAL	8,000.00
15-3613-864 RENT-POPS	2,500.00
15-3615-481 CLAY ST POOL ADMISSIONS	12,000.00
15-3615-482 SWIMMING LESSONS	1,100.00
15-3615-483 SEASON TICKETS	3,000.00
15-3615-484 POOL PARTY LIFEGUARD SECURITY	3,000.00
15-3617-484 GOLF COURSE-GREEN FEES	40,000.00
15-3617-485 GOLF COURSE-MEMBERSHIP FEES	40,000.00
15-3617-487 CONCESSIONS SOLD-GLF CRS	2,000.00
15-3617-860 RENT- GOLF CARTS	95,000.00
15-3831-493 INTEREST EARNED PARKS/REC FUND	200.00
15-3833-860 MCNAIR FIELD LEASE	15,000.00
15-3839-890 MISCELLANEOUS	3,000.00
15-3987-980 TRANSFERS FROM ELECTRIC FUND	2,182,185.00
15-3991-995 FUND BALANCE APPROPRIATED	137,730.00
15 PARKS AND RECREATION	<u>2,583,715.00</u>
	<u><u>2,583,715.00</u></u>

TOWN OF FOREST CITY

FY 2021-2022

PARKS & RECREATION EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
6110 LIBRARY	183,801.00
6120 CALLISON REC CENTER	486,215.00
6125 COOL SPRINGS GYM	54,040.00
6130 PARKS AND PLAYGROUNDS	563,677.00
6135 MCNAIR FIELD	112,818.00
6145 PAVILION ON PARK SQUARE	151,095.00
6150 CLAY STREET POOL	111,305.00
6160 ATHLETIC PROGRAMS	107,600.00
6170 GOLF COURSE	595,119.00
6180 FOREST CITY CLUB HOUSE	46,484.00
6801 DEBT SERVICE	171,561.00
15 PARKS AND RECREATION	2,583,715.00
	2,583,715.00

TOWN OF FOREST CITY

FY 2021-2022

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

		ORIGINAL BUDGET
<u>ACCOUNT NUMBER/DESCRIPTION</u>		
15 PARKS AND RECREATION		
6110 LIBRARY		
15-6110-121	SALARIES AND WAGES-REGULAR	71,262.00
15-6110-128	NON PERMANENT SALARIES	9,180.00
15-6110-129	OVERTIME-SALARIES	450.00
15-6110-180	FRINGE BENEFITS	38,529.00
15-6110-289	SPECIAL EVENTS	1,800.00
15-6110-290	BOOKS	13,500.00
15-6110-293	AUDIO/VISUAL MEDIA	3,850.00
15-6110-299	DEPT MATERIALS AND SUPPLIES	4,000.00
15-6110-311	TRAVEL AND TRAINING EXPENSE	350.00
15-6110-321	TELEPHONE	700.00
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	3,190.00
15-6110-450	INSURANCE	2,150.00
15-6110-491	DUES AND SUBSCRIPTIONS	3,390.00
15-6110-525	NON-DEPR C O EQUIP	5,000.00
15-6110-707	IT EQUIP-NON DEPRECIABLE	6,600.00
6110 LIBRARY		<u>183,801.00</u>
6120 CALLISON REC CENTER		
15-6120-121	SALARIES AND WAGES-REGULAR	168,236.00
15-6120-128	NON PERMANENT SALARIES	30,744.00
15-6120-129	OVERTIME-SALARIES	2,200.00
15-6120-180	FRINGE BENEFITS	78,830.00
15-6120-212	UNIFORMS	1,000.00
15-6120-251	AUTOMOTIVE SUPPLIES	1,500.00
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	3,000.00
15-6120-325	POSTAGE	400.00
15-6120-331	ELECTRIC UTILITIES	8,600.00
15-6120-333	NATURAL GAS UTILITIES	4,000.00
15-6120-351	BLDGS & GRDS REPAIR AND MAINT	40,000.00
15-6120-352	EQUIPMENT SERVICE AND REPAIR	3,000.00
15-6120-353	VEHICLE SERVICE AND REPAIR	1,000.00



TOWN OF FOREST CITY

FY 2021-2022

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15-6120-397 CONTRACTED SERVICES/REC CENTER	3,570.00
15-6120-450 INSURANCE	6,000.00
15-6120-491 DUES AND SUBSCRIPTIONS	1,735.00
15-6120-525 NON-DEPR C O EQUIP	5,000.00
15-6120-590 C O OTHER IMPROVEMENTS	113,500.00
15-6120-707 IT EQUIP-NON DEPRECIABLE	2,400.00
6120 CALLISON REC CENTER	<u>486,215.00</u>
6125 COOL SPRINGS GYM	
15-6125-299 DEPT MATERIALS AND SUPPLIES	2,300.00
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	1,440.00
15-6125-450 INSURANCE	4,600.00
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	500.00
6125 COOL SPRINGS GYM	<u>54,040.00</u>
6130 PARKS AND PLAYGROUNDS	
15-6130-121 SALARIES AND WAGES-REGULAR	145,022.00
15-6130-126 SALARIES-TEMP/PART TIME	57,960.00
15-6130-129 OVERTIME-SALARIES	18,500.00
15-6130-180 FRINGE BENEFITS	86,085.00
15-6130-212 UNIFORMS	1,200.00
15-6130-251 AUTOMOTIVE SUPPLIES	6,000.00
15-6130-299 DEPT MATERIAL AND SUPPLIES	20,000.00
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	4,000.00
15-6130-397 CONTRACTED SERVICES	2,010.00
15-6130-450 INSURANCE	3,300.00
15-6130-491 DUES AND SUBSCRIPTIONS	240.00
15-6130-525 NON-DEPR C O EQUIP	5,000.00
15-6130-550 C O EQUIPMENT	66,560.00

TOWN OF FOREST CITY

FY 2021-2022

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15-6130-590 C O OTHER IMPROVEMENTS	56,000.00
15-6130-707 IT EQUIP-NON DEPRECIABLE	1,000.00
6130 PARKS AND PLAYGROUNDS	<u>563,677.00</u>
6135 MCNAIR FIELD	
15-6135-126 SALARIES-TEMP/PART TIME	9,072.00
15-6135-129 OVERTIME-SALARIES	18,000.00
15-6135-180 FRINGE BENEFITS	5,346.00
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	700.00
15-6135-450 INSURANCE	2,700.00
15-6135-525 NON-DEPR C O EQUIP	5,000.00
15-6135-707 IT EQUIP-NON-DEPRECIABLE	3,500.00
6135 MCNAIR FIELD	<u>112,818.00</u>
6145 PAVILION ON PARK SQUARE	
15-6145-126 SALARIES-TEMP/PART TIME	20,808.00
15-6145-129 OVERTIME-SALARIES	11,000.00
15-6145-180 FRINGE BENEFITS	6,347.00
15-6145-195 PROFESSIONAL SERVICES	22,930.00
15-6145-299 DEPT MATERIAL AND SUPPLIES	10,000.00
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	610.00
15-6145-450 INSURANCE	11,500.00
15-6145-491 DUES AND SUBSCRIPTIONS	500.00
15-6145-525 NON-DEPR C O EQUIP	5,000.00
15-6145-707 IT EQUIP-NON DEPRECIABLE	400.00
6145 PAVILION ON PARK SQUARE	<u>151,095.00</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	10,000.00

TOWN OF FOREST CITY

FY 2021-2022

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	2,200.00
15-6150-525 NON-DEPR C O EQUIP	5,000.00
15-6150-707 IT EQUIP-NON DEPRECIABLE	200.00
6150 CLAY STREET POOL	<u>111,305.00</u>
<b>6160 ATHLETIC PROGRAMS</b>	
15-6160-128 NON PERMANENT SALARIES	19,136.00
15-6160-180 FRINGE BENEFITS	2,064.00
15-6160-289 SPECIAL EVENTS	2,800.00
15-6160-299 DEPT MATERIALS AND SUPPLIES	8,500.00
15-6160-450 INSURANCE	1,100.00
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>107,600.00</u>
<b>6170 GOLF COURSE</b>	
15-6170-121 SALARIES AND WAGES-REGULAR	181,756.00
15-6170-128 NON-PERMANENT SALARIES	58,338.00
15-6170-180 FRINGE BENEFITS	91,950.00
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	2,500.00
15-6170-299 DEPT MATERIALS AND SUPPLIES	75,000.00
15-6170-311 TRAVEL AND TRAINING	1,950.00
15-6170-321 TELEPHONE	600.00
15-6170-325 POSTAGE	100.00
15-6170-331 ELECTIC UTILITIES	6,000.00
15-6170-333 NATURAL GAS UTILITIES	2,000.00
15-6170-351 BLDGS & GRDS REPAIR AND MAINT	40,000.00

TOWN OF FOREST CITY

FY 2021-2022

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
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	3,290.00
15-6170-450 INSURANCE	4,600.00
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	74,020.00
15-6170-707 IT EQUIP-NON-DEPRECIABLE	500.00
6170 GOLF COURSE	<u>595,119.00</u>
 6180 FOREST CITY CLUB HOUSE	
15-6180-128 NON PERMANENT SALARIES	2,340.00
15-6180-180 FRINGE BENEFITS	1,274.00
15-6180-299 DEPT MATERIALS AND SUPPLIES	3,000.00
15-6180-331 ELECTRIC UTILITIES	2,500.00
15-6180-333 NATURAL GAS UTILITIES	1,500.00
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	1,400.00
15-6180-525 NON-DEPR C O EQUIP	5,000.00
15-6180-707 IT EQUIP-NON DEPRECIABLE	500.00
6180 FOREST CITY CLUB HOUSE	<u>46,484.00</u>
 6801 DEBT SERVICE	
15-6801-801 LOAN PRINCIPAL	166,667.00
15-6801-802 LOAN INTEREST	4,894.00
6801 DEBT SERVICE	<u>171,561.00</u>
15 PARKS AND RECREATION	<u>2,583,715.00</u>
	<u>2,583,715.00</u>

TOWN OF FOREST CITY

FY 2021-2022

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	40,000.00
61-3710-540 WATER TANK-ANTENNA RENT	23,000.00
61-3712-510 CHARGES FOR UTILITIES/WATER	3,400,000.00
61-3712-516 BOSTIC WATER SERVICES	15,000.00
61-3712-517 CONCORD WATER SERVICES	25,000.00
61-3713-510 CHARGES FOR UTILITIES/SEWER	1,700,000.00
61-3713-513 SEPTAGE USER FEES	8,000.00
61-3713-516 ELLENBORO SEWER CHARGES	70,000.00
61-3831-497 INTEREST EARNED WA/SE FUND	2,000.00
61-3840-891 CUSTOMER SERVICES	4,000.00
61-3850-280 LEASE PURCHASE PROCEEDS	1,139,275.00
61-3991-995 FUND BALANCE APPROPRIATED	<u>1,601,596.00</u>
61 WATER AND SEWER	<u><u>8,027,871.00</u></u>
	<u><u>8,027,871.00</u></u>

TOWN OF FOREST CITY

FY 2021-2022

WATER & SEWER FUND EXPENDITURE BUDGET SUMMARY

	<u>ORIGINAL BUDGET</u>
6801 DEBT SERVICE	<u>265,710.00</u>
7110 ADMINISTRATION AND BILLIN	<u>914,601.00</u>
7120 WATER OPERATIONS AND CONS	<u>1,264,512.00</u>
7121 WATER PLANT	<u>962,957.00</u>
7130 SEWER OPERATIONS AND CONS	<u>751,657.00</u>
7131 WASTE TREATMENT PLANT	<u>1,408,640.00</u>
7132 WWTP-RIVERSTONE	<u>158,383.00</u>
7135 PUMP MAINTENANCE/STORAGE	<u>2,164,363.00</u>
7140 WATER METER SERVICES	<u>112,844.00</u>
7145 DEBT PAYMENTS	<u>24,204.00</u>
61 WATER AND SEWER	<u>8,027,871.00</u>
	<u>8,027,871.00</u>

TOWN OF FOREST CITY

FY 2021-2022

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	262,710.00
61-6801-805 FLEET LEASE PAYMENTS	3,000.00
6801 DEBT SERVICE	<u>265,710.00</u>
7110 ADMINISTRATION AND BILLIN	
61-7110-121 SALARIES & WAGES-REGULAR	174,331.00
61-7110-129 OVERTIME-SALARIES	5,000.00
61-7110-180 FRINGE BENEFITS	76,552.00
61-7110-299 DEPT MATERIALS AND SUPPLIES	20,000.00
61-7110-321 TELEPHONE	500.00
61-7110-325 POSTAGE	32,000.00
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	27,400.00
61-7110-450 INSURANCE AND BONDS	2,000.00
61-7110-525 NON DEPRECIABLE EQUIP	11,816.00
61-7110-707 IT EQUIP-NON DEPRECIABLE	1,000.00
61-7110-998 GENERAL FD ADMIN REIMBURSE	526,502.00
7110 ADMINISTRATION AND BILLIN	<u>914,601.00</u>
7120 WATER OPERATIONS AND CONS	
61-7120-121 SALARIES & WAGES-REGULAR	316,176.00
61-7120-129 OVERTIME-SALARIES	12,000.00
61-7120-180 FRINGE BENEFITS	135,111.00
61-7120-195 PROFESSIONAL SERVICES-ENGINEER	30,000.00
61-7120-212 UNIFORMS	4,300.00
61-7120-251 AUTOMOTIVE SUPPLIES	22,000.00
61-7120-299 DEPT MATERIALS AND SUPPLIES	200,000.00
61-7120-311 TRAVEL AND TRAINING EXPENSE	3,600.00
61-7120-321 TELEPHONE	3,300.00
61-7120-352 EQUIPMENT SERVICE & REPAIR	20,000.00
61-7120-353 VEHICLE SERVICE & REPAIR	15,000.00
61-7120-397 CONTRACTED SERVICES	47,100.00
61-7120-450 INSURANCE	13,500.00
61-7120-491 DUES AND SUBSCRIPTIONS	1,350.00
61-7120-492 811 MEMBERSHIP AND FEES	800.00
61-7120-525 NON-DEPR C O EQUIP	7,500.00

TOWN OF FOREST CITY

FY 2021-2022

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61-7120-550 C O EQUIPMENT	109,150.00
61-7120-590 C O OTHER IMPROVEMENTS	272,625.00
61-7120-591 C O OTHER-RESERVE	50,000.00
61-7120-707 IT NON-DEP EQUIPMENT	1,000.00
7120 WATER OPERATIONS AND CONS	<u>1,264,512.00</u>
7121 WATER PLANT	
61-7121-121 SALARIES AND WAGES-REGULAR	315,186.00
61-7121-129 OVERTIME-SALARIES	5,400.00
61-7121-180 FRINGE BENEFITS	148,175.00
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	175,000.00
61-7121-311 TRAVEL AND TRAINING EXPENSE	810.00
61-7121-321 TELEPHONE	3,000.00
61-7121-325 POSTAGE	3,000.00
61-7121-331 ELECTRIC UTILITIES	100,000.00
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	37,000.00
61-7121-450 INSURANCE AND BONDS	26,500.00
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	64,090.00
61-7121-707 IT EQUIP-NON DEPRECIABLE	9,800.00
7121 WATER PLANT	<u>962,957.00</u>
7130 SEWER OPERATIONS AND CONS	
61-7130-121 SALARY AND WAGES-REGULAR	138,317.00
61-7130-129 OVERTIME-SALARIES	2,000.00
61-7130-180 FRINGE BENEFITS	73,485.00
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	1,155.00
61-7130-321 TELEPHONE	500.00



TOWN OF FOREST CITY

FY 2021-2022

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61-7130-352 EQUIPMENT SERVICE & REPAIR	12,000.00
61-7130-353 VEHICLE SERVICE & REPAIR	3,000.00
61-7130-397 CONTRACTED SERVICES	92,000.00
61-7130-450 INSURANCE AND BONDS	6,000.00
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	2,000.00
61-7130-550 C O EQUIPMENT	25,000.00
61-7130-590 C O OTHER IMPROVEMENTS	302,000.00
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>751,657.00</u>

7131 WASTE TREATMENT PLANT

61-7131-121 SALARIES AND WAGES-REGULAR	283,155.00
61-7131-129 OVERTIME-SALARIES	9,000.00
61-7131-180 FRINGE BENEFITS	124,915.00
61-7131-195 PROFESSIONAL SERVICES-ENGINEER	2,500.00
61-7131-212 UNIFORMS	2,500.00
61-7131-251 AUTOMOTIVE SUPPLIES	4,000.00
61-7131-299 DEPT MATERIALS AND SUPPLIES	100,000.00
61-7131-311 TRAVEL AND TRAINING EXPENSE	750.00
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	40,000.00
61-7131-353 VEHICLE SERVICE & REPAIR	1,500.00
61-7131-397 CONTRACTED SERVICES	123,075.00
61-7131-450 INSURANCE AND BONDS	30,000.00
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	160,895.00
61-7131-590 OTHER IMPROVEMENTS	310,750.00

TOWN OF FOREST CITY

FY 2021-2022

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

ORIGINAL  
BUDGET

ACCOUNT NUMBER/DESCRIPTION

61-7131-707	IT EQUIP-NON-DEPRECIABLE	3,400.00
7131	WASTE TREATMENT PLANT	<u>1,408,640.00</u>

7132 WWTP-RIVERSTONE

61-7132-121	SALARIES	43,850.00
61-7132-129	OVERTIME-SALARIES	2,000.00
61-7132-180	FRINGE BENEFITS	21,803.00
61-7132-212	UNIFORMS	500.00
61-7132-251	AUTOMOTIVE SUPPLIES	1,000.00
61-7132-299	DEPT MATERIALS AND SUPPLIES	10,000.00
61-7132-311	TRAVEL AND TRAINING	100.00
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	3,000.00
61-7132-352	EQUIPMENT SERVICE AND REPAIR	20,000.00
61-7132-353	VEHICLE SERVICE AND REPAIR	500.00
61-7132-397	CONTRACTED SERVICES	11,400.00
61-7132-398	CONT SERV/SPEC EPA FEE/IND	2,000.00
61-7132-450	INSURANCE AND BONDS	2,100.00
61-7132-490	PERMITS	1,000.00
61-7132-491	DUES AND SUBSCRIPTIONS	130.00
61-7132-525	NON-DEPR C O EQUIP	5,000.00
61-7132-550	C O-EQUIPMENT	15,000.00
61-7132-707	IT EQUIP-NON DEPRECIABLE	1,500.00
7132	WWTP-RIVERSTONE	<u>158,383.00</u>

7135 PUMP MAINTENANCE/STORAGE

61-7135-121	SALARIES AND WAGES-REGULAR	183,075.00
61-7135-129	OVERTIME-SALARIES	5,500.00
61-7135-180	FRINGE BENEFITS	75,008.00
61-7135-195	PROFESSIONAL SERVICES-ENGINEER	10,000.00
61-7135-212	UNIFORMS	3,600.00
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	1,000.00
61-7135-321	TELEPHONE	3,000.00
61-7135-331	ELECTRIC UTILITIES	110,000.00
61-7135-332	DIESEL FOR GENERATORS	3,500.00

TOWN OF FOREST CITY

FY 2021-2022

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61-7135-333 NATURAL GAS UTILITIES	1,000.00
61-7135-351 BLDGS & GRDS-REPAIR & MAINT	41,805.00
61-7135-352 EQUIPMENT SERVICE AND REPAIR	80,000.00
61-7135-353 VEHICLE SERVICE AND REPAIR	5,000.00
61-7135-397 CONTRACTED SERVICES	203,000.00
61-7135-450 INSURANCE	13,000.00
61-7135-491 DUES AND SUBSCRIPTIONS	1,000.00
61-7135-525 NON-DEPR C O EQUIP	22,600.00
61-7135-590 C O OTHER IMPROVEMENTS	1,333,275.00
61-7135-591 C O OTHER-RESERVE	35,000.00
61-7135-707 IT EQUIP-NON-DEPRECIABLE	4,000.00
7135 PUMP MAINTENANCE/STORAGE	<u>2,164,363.00</u>
 7140 WATER METER SERVICES	
61-7140-121 SALARIES AND WAGES-REGULAR	58,974.00
61-7140-129 OVERTIME-SALARIES	2,000.00
61-7140-180 FRINGE BENEFITS	29,939.00
61-7140-212 UNIFORMS	2,000.00
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	4,000.00
61-7140-353 VEHICLE SERVICE & REPAIR	2,000.00
61-7140-397 CONTRACTED SERVICES	500.00
61-7140-450 INSURANCE AND BONDS	2,400.00
61-7140-491 DUES AND SUBSCRIPTIONS	1,071.00
61-7140-525 NON-DEPRECIABLE CO EQUIP	2,000.00
61-7140-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
7140 WATER METER SERVICES	<u>112,844.00</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>8,027,871.00</u>
	<u>8,027,871.00</u>

TOWN OF FOREST CITY

FY 2021-2022

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	60,000.00
63-3722-516 BOSTIC ELEC WORK	20,000.00
63-3722-520 TAPS AND CONNECTION FEES	3,000.00
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	3,000.00
63-3834-860 POLE RENTALS	11,000.00
63-3991-995 FUND BALANCE APPROPRIATED	<u>2,214,384.00</u>
63 ELECTRIC FUND	<u>14,054,384.00</u>
	<u>14,054,384.00</u>

FY 2021-2022

TOWN OF FOREST CITY  
ELECTRIC FUND EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
6801 DEBT SERVICE	9,000.00
7210 ADMINISTRATION AND BILLIN	1,122,418.00
7220 ELECTRIC OPERATIONS AND C	9,913,137.00
7240 ELECTRIC METER SERVICES	121,513.00
9800 TRANSFERS TO OTHER FUNDS	2,888,316.00
63 ELECTRIC FUND	14,054,384.00
	14,054,384.00

TOWN OF FOREST CITY

FY 2021-2022

ELECTRIC FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
63 ELECTRIC FUND	
6801 DEBT SERVICE	
63-6801-805 FLEET LEASE PAYMENTS	9,000.00
6801 DEBT SERVICE	<u>9,000.00</u>
7210 ADMINISTRATION AND BILLIN	
63-7210-121 SALARIES AND WAGES-REGULAR	148,798.00
63-7210-129 OVERTIME-SALARIES	3,000.00
63-7210-180 FRINGE BENEFITS	60,419.00
63-7210-295 BANK CREDIT CARD SERV CHARGES	125,000.00
63-7210-299 MATERIALS AND SUPPLIES	12,000.00
63-7210-311 TRAVEL & TRAINING EXPENSE	3,000.00
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	27,400.00
63-7210-450 INSURANCE AND BONDS	1,200.00
63-7210-525 NON DEPRECIABLE EQUIPMENT	9,408.00
63-7210-707 IT EQUIPMENT-NON DEPRECIABLE	1,000.00
63-7210-999 GENERAL FD ADMIN REIMBURSEMENT	611,193.00
7210 ADMINISTRATION AND BILLIN	<u>1,122,418.00</u>
7220 ELECTRIC OPERATIONS AND C	
63-7220-121 SALARIES AND WAGES-REGULAR	387,659.00
63-7220-129 OVERTIME-SALARIES	45,000.00
63-7220-180 FRINGE BENEFITS	169,928.00
63-7220-195 PROFESSIONAL SERVICES	30,000.00
63-7220-212 UNIFORMS	7,800.00
63-7220-251 AUTOMOTIVE SUPPLIES	20,000.00
63-7220-270 PURCHASES FOR RESALE	6,800,000.00
63-7220-299 DEPT SUPPLIES AND MATERIALS	260,000.00
63-7220-311 TRAVEL AND TRAINING EXPENSE	6,750.00
63-7220-321 TELEPHONE	4,000.00
63-7220-331 ELECTRIC UTILITIES	19,000.00
63-7220-332 DIESEL FOR GENERATORS	160,000.00
63-7220-352 EQUIPMENT SERVICE AND REPAIRS	130,000.00
63-7220-353 VEHICLE SERVICE AND REPAIRS	20,000.00
63-7220-397 CONTRACTED SERVICES	338,000.00

TOWN OF FOREST CITY

FY 2021-2022

ELECTRIC FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
63-7220-438 CHRISTMAS DECORATIONS	251,500.00
63-7220-439 RENTAL OF EQUIPMENT	2,000.00
63-7220-450 INSURANCE AND BONDS	20,000.00
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	52,500.00
63-7220-550 C O EQUIPMENT	133,000.00
63-7220-590 C O OTHER IMPROVEMENTS	997,800.00
63-7220-592 C O OTHER-RESERVE	50,000.00
63-7220-707 IT EQUIP-NON DEPRECIABLE	4,200.00
7220 ELECTRIC OPERATIONS AND C	9,913,137.00
7240 ELECTRIC METER SERVICES	
63-7240-121 SALARIES AND WAGES-REGULAR	58,974.00
63-7240-129 OVERTIME-SALARIES	2,000.00
63-7240-180 FRINGE BENEFITS	29,939.00
63-7240-212 UNIFORMS	2,000.00
63-7240-251 AUTOMOTIVE SUPPLIES	3,500.00
63-7240-299 DEPT MATERIALS AND SUPPLIES	10,000.00
63-7240-321 TELEPHONE	1,400.00
63-7240-352 EQUIPMENT SERVICE AND REPAIR	4,000.00
63-7240-353 VEHICLE SERVICE & REPAIR	2,000.00
63-7240-397 CONTRACTED SERVICES	2,000.00
63-7240-450 INSURANCE AND BONDS	2,500.00
63-7240-491 DUES AND SUBSCRIPTIONS	200.00
63-7240-525 NON-DEPR C O EQUIP	2,000.00
63-7240-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
7240 ELECTRIC METER SERVICES	121,513.00
9800 TRANSFERS TO OTHER FUNDS	
63-9800-981 TRANSFERS TO GENERAL FUND	706,131.00
63-9800-982 TRANSFERS TO PARKS & RECREATIO	2,182,185.00
9800 TRANSFERS TO OTHER FUNDS	2,888,316.00
63 ELECTRIC FUND	14,054,384.00
	14,054,384.00