



TOWN OF FOREST CITY

ANNUAL BUDGET



FISCAL YEAR

24-25

www.townofforestcity.com

TOWN OF FOREST CITY
NORTH CAROLINA
FY25 Budget Ordinance # 834

SECTION 1: The following amounts are hereby appropriated for the operation of town government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

GENERAL FUND EXPENDITURES

GOVERNING BODY	\$ 53,055
ADMINISTRATION	\$ 5,772,049
FINANCE	\$ 197,019
LEGAL	\$ 72,726
WAREHOUSE AND GARAGE	\$ 122,581
PUBLIC WORKS BUILDING	\$ 51,895
POLICE	\$ 4,098,842
FIRE	\$ 2,306,556
CODE ENFORCEMENT	\$ 848,879
COMMUNITY DEVELOPMENT & EVENTS	\$ 501,082
POWELL BILL	\$ 249,589
STREETS	\$ 2,167,236
CEMETERY	\$ 38,000
SANITATION	\$ 1,685,180
DEBT SERVICE	\$ 238,815
TRANSFERS TO OTHER FUNDS (PARKS & REC)	\$ 214,588
TOTAL GENERAL FUND	\$ 18,618,092

PARKS AND RECREATION EXPENDITURES

LIBRARY	\$ 204,991
CALLISON RECREATION CENTER	\$ 381,212
COOL SPRINGS GYM	\$ 130,311
PARKS AND PLAYGROUNDS	\$ 561,383
McNAIR MUNICIPAL PARK	\$ 124,848
PAVILION ON PARK SQUARE	\$ 141,278
CLAY STREET POOL	\$ 118,702
ATHLETIC PROGRAMS	\$ 81,058
GOLF COURSE	\$ 601,048
FOREST CITY CLUB HOUSE	\$ 36,794
DEBT SERVICE	\$ -
TOTAL PARKS AND RECREATION	\$ 2,381,625

WATER AND SEWER EXPENDITURES

ADMINISTRATION AND BILLING	\$ 1,153,382
WATER OPERATION AND CONSTRUCTION	\$ 2,182,433
WATER PLANT	\$ 2,083,228
SEWER OPERATION AND CONSTRUCTION	\$ 1,347,944
WASTEWATER TREATMENT PLANT	\$ 1,252,581
WASTEWATER TREATMENT - RIVERSTONE	\$ 235,425
WATER / SEWER PUMP MAINTENANCE	\$ 1,404,722
WATER METER SERVICES	\$ 189,980
DEBT SERVICE	\$ 485,617
TOTAL WATER AND SEWER EXPENDITURES	\$ 10,335,312

ELECTRIC FUND EXPENDITURES

ADMINISTRATION AND BILLING	\$ 1,293,887
ELECTRIC OPERATIONS AND CONSTRUCTION	\$ 10,727,152
ELECTRIC METER SERVICES	\$ 207,280
DEBT SERVICE	\$ 11,777
TRANSFERS TO OTHER FUNDS	\$ -
TOTAL ELECTRIC FUND EXPENDITURES	\$ 12,240,096

SUBTOTAL OF ALL FUNDS	\$ 43,575,125
LESS INTERFUND TRANSFERS	\$ (214,588)
TOTAL BUDGET FUNDS	\$ 43,360,537

SECTION 2: It is estimated that the following revenues will be available during the fiscal year beginning on July 1, 2024 and ending June 30, 2025 to meet the above appropriations.

GENERAL FUND REVENUES

TAX INTEREST AND COST	\$ 20,000
AD VALOREM TAXES PRIOR YEARS	\$ 25,000
AD VALOREM TAXES FY 2024-2025	\$ 9,847,196
AUTO TAXES-COLLECTIONS FROM STATE	\$ 342,755
VEHICLE RENT TAXES FY 2024-2025	\$ 25,000
DOWNTOWN ACTIVITIES	\$ 20,000
POPS ACTIVITIES	\$ 10,000
VENDOR FEES	\$ 1,000
DOWNTOWN ACTIVITIES SPONSORS	\$ 5,000
LOCAL SALES TAX	\$ 3,455,000
UTILITY FRANCHISE TAX	\$ 974,000
ABC PROFIT REVENUE	\$ 357,043
BUILDING PERMITS	\$ 150,000
CODE ENFORCEMENT REVENUE	\$ 25,000
SOLID WASTE DISPOSAL TAX DISTRIBUTION	\$ 6,000
COURT FEES AND CHARGES	\$ 2,000
FIRE PROTECTION CHARGES	\$ 5,000
STATE FIRE FUND REVENUE	\$ 6,000
FIRE DISTRICT TAX	\$ 29,338
TDA GRANTS	\$ 9,000
POWELL BILL STREET ALLOCATION	\$ 275,000
BOSTIC GENERAL WORK	\$ 12,000
SANITATION	\$ 1,648,000
INTEREST EARNED ON GENERAL FUND	\$ 200,000
INTEREST EARNED ON POWELL BILL	\$ 10,000
BEER/WINE EXCISE TAX	\$ 33,000
HOLD HARMLESS REVENUES FROM STATE-SALES TAX	\$ 950,000
CONTROLLED SUBSTANCE TAX DISTRIBUTION	\$ 60,000
RETURNED CHECK FEE	\$ 2,500
POPS EVENT SPONSORSHIPS	\$ 5,000
PAYMENT IN LIEU OF TAX LOCAL	\$ 15,000
FCHA-SALARY SUPPORT	\$ 10,000

POLICE SECURITY SUPP-FCHA	\$	20,000
POLICE SECURITY SUPP-FC CLUBHOUSE	\$	1,500
POLICE TAKE HOME CAR REVENUE	\$	1,500
RENTS-BANK BUILDING	\$	43,260
STREET PAVING AND DEVELOPERS COST	\$	5,000
SALE OF CEMETERY LOTS	\$	12,000
TRANSFER FROM ELECTRIC FUND	\$	-
FUND BALANCE APPROPRIATED	\$	-
TOTAL GENERAL FUND REVENUES	\$	18,618,092

PARKS AND RECREATION FUND REVENUE

PENALTY - LATE BOOK RETURN	\$	600
CONCESSIONS AT CALLISON CENTER	\$	850
ORGANIZED PROGRAM RECEIPTS	\$	15,000
McNAIR FIELD LEASE	\$	18,200
McNAIR FIELD RENTAL	\$	20,000
RENTS - CALLISON CENTER	\$	5,000
RENTS - TOWN PARK	\$	18,000
POOL ADMISSION	\$	25,000
SEASON TICKETS	\$	9,000
SWIMMING LESSONS	\$	7,000
POOL PARTY LIFEGUARD SECURITY	\$	5,000
GOLF COURSE GREEN FEES	\$	75,000
GOLF COURSE MEMBERSHIP FEES	\$	75,000
RENTS - GOLF CARTS	\$	175,000
CONCESSIONS - GOLF COURSE	\$	3,500
CONCESSIONS - TOWN PARK	\$	1,300
RENTS - FOREST CITY CLUB HOUSE	\$	28,000
RENTS - POPS	\$	10,000
MISCELLANEOUS	\$	1,000
INTEREST EARNED - RECREATION FUND	\$	10,000
TRANSFER FROM GENERAL FUND	\$	214,588
TRANSFER FROM ELECTRIC FUND	\$	-
FUND BALANCE APPROPRIATED	\$	1,664,587
TOTAL PARKS AND RECREATION FUND REVENUES	\$	2,381,625

WATER AND SEWER FUND REVENUES

TAPS AND CONNECTION FEES	\$	35,000
CHARGES FOR UTILITIES / WATER	\$	3,667,000
CHARGES FOR UTILITIES / SEWER	\$	1,800,000
ELLENBORO SEWER CHARGES	\$	70,000
INTEREST EARNED WATER / SEWER FUND	\$	85,000
CUSTOMER SERVICE / MISCELLANEOUS	\$	4,000
SERVICE INCOME - BOSTIC, CONCORD, ELLENBORO	\$	60,000
SEPTAGE USER FEES	\$	50,000
WATER TANK-ANTENNA RENTS	\$	24,000
LEASE PURCHASE PROCEEDS	\$	795,150
FUND BALANCE APPROPRIATED	\$	3,745,162
TOTAL WATER AND SEWER FUND REVENUES	\$	10,335,312

ELECTRIC FUND REVENUES

ELECTRIC UTILITY CHARGES	\$ 11,500,000
RENEWABLE ENERGY RIDER	\$ 64,000
TAPS AND CONNECTIONS FEES	\$ 10,000
PENALTY FOR LATE PAYMENT	\$ 140,000
TRANSFER FEES	\$ 3,000
DELINQUENT ADMIN FEES	\$ 120,000
INTEREST EARNED ELECTRIC FUND	\$ 60,000
POLE RENTAL	\$ 34,000
SERVICE INCOME - BOSTIC	\$ 50,000
FUND BALANCE APPROPRIATED	\$ 259,096
TOTAL ELECTRIC FUND REVENUE	\$ 12,240,096

SUBTOTAL ALL REVENUE	\$ 43,575,125
LESS INTERFUND TRANSFERS	\$ (214,588)
TOTAL REVENUES BUDGETED	\$ 43,360,537

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 2024 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 \$1,738,537,322 and an estimated rate of collection of 99.32%.

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 17th day of June 2024.

SECTION 6: This ordinance shall take effect July 1, 2024.



Mayor

ATTEST:



City Clerk



Town of Forest City - Manager's Recommended Budget FY25 (July 1, 2024 - June 30, 2025)

INTRODUCTION

The purpose of this budget message is to provide the citizens of Forest City, the Board of Commissioners, and Mayor Holland the major features of the budget as it relates to the Town's operations and services to our citizens and other stakeholders. The FY25 manager's budget recommendation is presented to the Board of Commissioners for your consideration and approval.

Core essential services have been prioritized in this budget recommendation with limited capital expenditures in the General Fund, including the Parks and Recreation Fund. As in recent years, several factors continue to drive rising expenditures, including:

- Mandated employer contribution increases for pension plans, the State Health Care Plans, and Workers' Compensation
- Increased costs of materials, supplies, and contracted services

The FY23 budget included a significant increase to the property tax rate as the Town's historical reliance on transfers from the Enterprise Funds to supplement the General Fund was not sustainable. While the property tax rate of \$0.59 per \$100 valuation increased revenue to the General Fund, a funding gap between General Fund revenue and General Fund expenditures remained that was covered by the ARPA funds, which have been expended.

The FY24 property tax rate of \$0.59 per \$100 valuation yielded an increase in General Fund revenue due to growth in the Town's tax base assessment in the 2022 Rutherford County property revaluation. However, the FY24 budget also included a transfer from the Electric Fund to the General Fund as the growth in General Fund revenues were still not anticipated to cover all General Fund expenditures.

For the first time in many years, the recommended budget does not include a transfer from the Electric Fund to the General Fund/Parks & Recreation. However, a fund balance appropriation from the General Fund is required to present a balanced budget. This appropriation is possible due to the FY24 Sales Tax revenues that have exceeded the FY24 budget projection of \$2,173,000.

A property tax rate of \$0.59 per \$100 valuation has been used to calculate this budget recommendation. The net value of one cent of property tax at \$0.59 per \$100 valuation, after economic incentives and applying the collection rate of 99.32%, is estimated to be \$86,776.

The Town's budget comprises four major funds shown in the tables below. The recommended budget reflects an increase of 4.7% over the prior year's amended budget.

**TOWN OF FOREST CITY FY24 AMENDED & FY25
RECOMMENDED BUDGET**

	Amended FY24	Recommended FY25
General Fund	\$ 17,671,289	\$ 18,618,092
Parks & Rec Fund	\$ 2,282,806	\$ 2,381,625
Water & Sewer Fund	\$ 9,673,640	\$ 10,335,312
Electric Fund	\$ 11,958,500	\$ 12,240,096
TOTAL	\$ 41,586,235	\$ 43,575,125

**Town of Forest City FY24 Amended Budget & FY25
Recommended Budget**

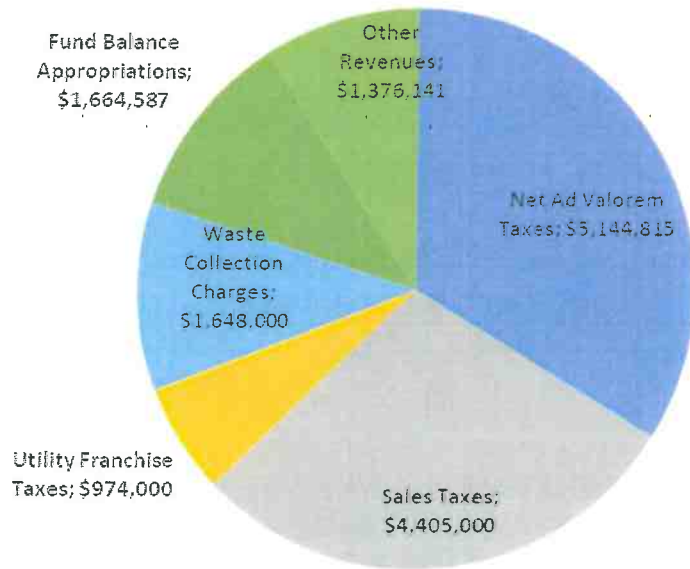


GENERAL FUND (INCLUDING PARKS & RECREATION)

Revenue Summary:

The major revenue sources of the General Fund are shown in the charts below.

**ESTIMATED MAJOR REVENUE SOURCES FOR GENERAL FUND
(INCLUDING PARKS & RECREATION) FY25**



GENERAL FUND HISTORY OF MAJOR REVENUE SOURCES							
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Estimated	FY25 Preliminary
Ad Valorem Taxes	\$ 5,561,057	\$ 5,027,500	\$ 4,809,240	\$ 9,033,252	\$ 10,886,444	\$ 10,192,666	\$ 10,214,951
Economic Incentives	\$ (3,678,500)	\$ (3,089,087)	\$ (2,843,661)	\$ (5,003,247)	\$ (5,003,247)	\$ (4,963,512)	\$ (5,070,136)
Net Ad Valorem Taxes	\$ 1,882,557	\$ 1,938,413	\$ 1,965,579	\$ 4,030,005	\$ 5,883,197	\$ 5,229,154	\$ 5,144,815
Sales Taxes	\$ 2,070,367	\$ 2,536,872	\$ 2,466,925	\$ 2,809,641	\$ 2,653,000	\$ 4,474,013	\$ 4,405,000
Utility Franchise Taxes	\$ 881,009	\$ 861,023	\$ 876,264	\$ 885,312	\$ 885,000	\$ 1,021,179	\$ 974,000
Waste Collection Charges	\$ 1,272,084	\$ 1,333,015	\$ 1,369,876	\$ 1,440,584	\$ 1,515,000	\$ 1,570,431	\$ 1,648,000
Transfers from Electric	\$ 3,950,600	\$ 3,216,490	\$ 6,095,169	\$ -	\$ 462,323	\$ -	\$ -
Fund Balance Appropriations	\$ 1,507,875	\$ 2,068,755	\$ -	\$ -	\$ 62,565	\$ -	\$ 1,664,587

Property taxes are the largest source of revenue to support all essential functions of the General Fund/Parks and Recreation. The Town of Forest City contracts with the County for property tax assessments, billing, and collection. The Rutherford County Revenue Department estimates that the Town's Ad Valorem tax base for FY25 will be approximately \$1,738,537,322. Property tax revenue estimates at the current property tax rate of \$0.59 per \$100 valuation, after applying the collection rate of 99.32%, would result in \$10,189,951 Ad Valorem revenue for the Town.

C04 - Town of Forest City	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
<i>AS OF 03/27/24</i>	Actual	Actual	Actual	Actual	Estimate
Real Property	864,302,382	866,845,957	871,929,652	1,076,153,614	1,088,886,012
Less Homestead & DV Exclusions	(8,815,666)	(8,509,666)	(8,277,366)	(11,521,036)	(11,036,936)
Less Exempt	(106,243,713)	(106,295,699)	(114,920,906)	(130,256,115)	(134,739,766)
Less Present Use Value (deferred)	(840,874)	(709,214)	(715,368)	(659,202)	(775,602)
Subtotal Real Taxable Value	748,402,129	751,331,378	748,016,012	933,717,261	942,133,708
Personal Property	977,904,456	871,093,203	693,283,904	708,053,902	709,262,092
Public Utility Values	34,417,349	33,377,331	32,067,153	30,575,808	29,047,465
DMV Value	40,691,373	41,062,258	54,985,016	58,094,057	58,094,057
Subtotal Personal Taxable Value	1,053,013,178	945,532,792	780,336,073	796,723,767	796,403,614
Total Net Taxable Value	1,801,415,307	1,696,864,170	1,528,352,085	1,730,441,028	1,738,537,322
	-10.8675%	-6.1614%	-9.9308%	13.2227%	0.4679%

Rutherford County Revenue Department

After an economic incentive grant in the amount of \$5,070,136 is paid, \$5,119,815 will remain to cover all other General Fund services. These services include providing police and fire protection, operating and maintaining the Mooneyham Library and all Town parks and recreation facilities, maintaining two cemeteries, town streets and sidewalks, providing leaf, limb, and rubbish collection, and many other services to citizens and visitors.

Although the General Fund revenue has grown as a result of factors discussed previously, the increase has been sufficient to cover the cost of General Fund services that were previously covered by the Enterprise Fund transfers to the General Fund for many years. (Example: The FCPD budget of \$4,117,013 equals \$0.474 of property tax revenue.)

Sales Tax and Utility Franchise Taxes are an additional source of General Fund revenue. A brief history is shown in the charts below.

GENERAL FUND HISTORY OF STATE COLLECTED TAX REVENUE							
	FY20	FY21	FY22	FY23	FY24	FY24	FY25
	Actual	Actual	Actual	Actual	Budgeted	Estimated	Preliminary
Sales Taxes	\$ 2,070,367	\$ 2,536,872	\$ 2,466,925	\$ 2,809,641	\$ 2,143,000	\$ 4,474,013	\$ 4,405,000
Utility Franchise Taxes	\$ 881,009	\$ 861,023	\$ 876,264	\$ 885,312	\$ 885,000	\$ 1,021,179	\$ 974,000

Sales taxes are collected by the State and distributed to local governments each month. Projections for state-collected local government tax revenues are provided by the NC League of Municipalities and have

been utilized in this budget recommendation to estimate preliminary FY25 revenues. The total revenues from the four articles of Sales Tax for FY25 are estimated to be \$4,405,000, a projected 1% increase from the prior year's estimates.

Utility Franchise Taxes for piped natural gas, electric, telecommunications, and video programming are estimated to decrease to \$974,000.

Other General Fund/Parks & Recreation revenues include ABC profit revenue, Powell Bill allocations, and building permit revenues. However, these revenue sources are restricted to certain expenditures in the General Fund.

Rates & Fees:

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

- 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 5% in this budget. The average customer rate for curbside carts will increase from \$23.78 to \$24.97 per month.
- The County FY25 budget includes several proposed increases for solid waste fees. The MSW tipping fee would increase from \$74 to \$76 per ton. The recycling fee would increase from \$8 to \$13. If passed, this will increase the Town's landfill expenditures in the Sanitation budget.
- The police officer security fee is increasing from \$40 per hour to \$50 per hour. This fee applies to clubhouse rentals that include alcoholic beverages and other events requiring security.

Fund Balance Summary:

The chart below shows a six-year history of fund balance and the amount available for appropriation each year.

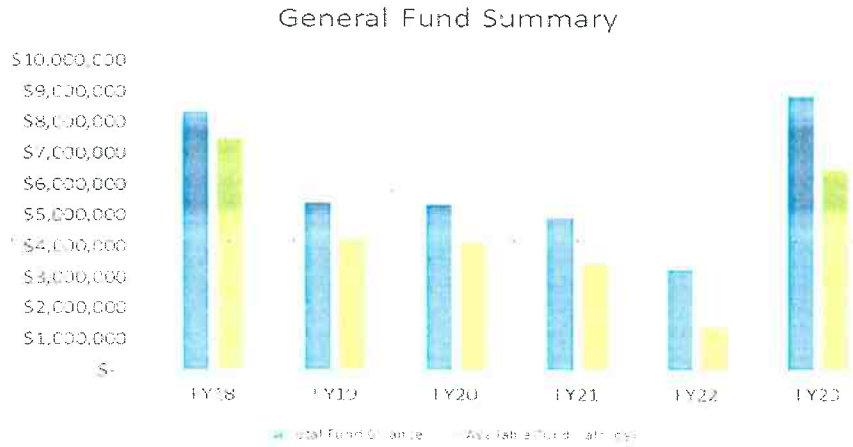
General Fund Summary	FY18	FY19	FY20	FY21	FY22	FY23
Total Fund Balance	\$ 8,426,632	\$ 5,469,635	\$ 5,404,915	\$ 4,978,564	\$ 3,316,958	\$ 8,924,968
Available Fund Balance	\$ 7,524,400	\$ 4,295,260	\$ 4,208,609	\$ 3,514,166	\$ 1,475,145	\$ 6,513,928

It shows an increase in the FY23 fund balance due to the receipt of ARPA funds for governmental services, a higher transfer from the Electric Fund in FY22 for repayment of the Water & Sewer transfers, and the reduction of all capital projects in the General Fund, including Parks & Recreation.

Fund balance available for appropriation of \$6,513,928 shown in the chart above, would cover approximately 6 months of operations or 50% of the \$12,729,868 in expenses for that fiscal year. The Local Government Commission recommends at least 25% fund balance available for appropriation for

unforeseen emergencies. During FY22, that percentage dropped to 8% and resulted in the Town being placed on the LGC Unit Assistance List.

The FY25 recommended budget includes an appropriation of \$1,664,587 fund balance to present a balanced budget. This appropriation will fund projects and equipment that were delayed in FY24.



Interfund Transfers:

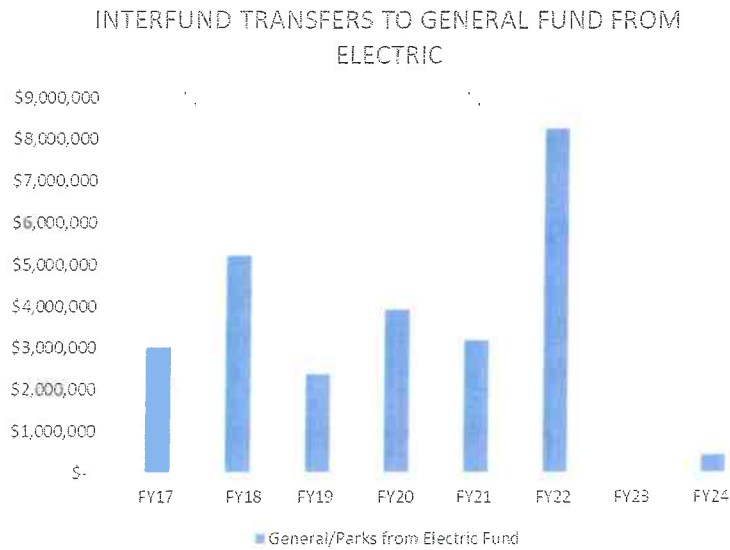
As described earlier, the Town relied on transfers from the Enterprise Funds to supplement the General Fund for many years. Over the last decade, this practice was discouraged by the Local Government Commission and by legislative changes limiting eligibility for low interest loans and grants. Ultimately, it is recommended that the Town eliminate all transfers from the Electric Fund and that the General Fund show a balanced budget that does not rely on transfers as a revenue source.

Transfers from the Water and Sewer Fund were eliminated effective June 30, 2014. The elimination of transfers from the Water and Sewer Fund has qualified the Town for State grants for major water and sewer infrastructure improvements to the Town’s aging system.

The FY23 budget included a transfer from the Electric Fund to the General Fund of \$3,500,000. The receipt of American Rescue Plan Act (ARPA) Funds and the ability to use those for “Revenue Replacement”, along with departmental budget reductions, allowed the Town to operate the General Fund without those transfers. The FY24 budget included a transfer from the Electric Fund of \$462,323, however, it is estimated that those funds will not be needed due to conservative estimates of sales tax and utility franchise tax revenues. No transfers from Enterprise Funds will be recommended in the FY25 budget.

The chart below shows a brief history of transfers between Town funds.

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
General/Parks from Electric Fund	\$ 3,038,973	\$ 5,256,749	\$ 2,387,240	\$ 3,950,600	\$ 3,216,490	\$ 8,277,354	\$ -	\$ 462,323
General/Parks from ARPA Fund							\$ 2,282,511	



NOTE: Transfers from the Water & Sewer Fund were discontinued after FY19 based on recommendations from the Department of the State Treasurer. 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.

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 began repayment from the General Fund to the Water and Sewer Fund of \$5,815,715 over 20 years of \$292,585.75 beginning in FY23 and ending in FY42.

Expenditure Summary:

Governing Body – The recommended budget includes requests for \$3,000 for Keep Rutherford County Beautiful litter pickup and \$4,000 for Rutherford County Farm Museum for Council’s consideration.

Administrative – The Administrative budget includes the economic incentive grant in the amount of \$5,070,136. This grant is based on a property tax rate of \$0.59 per \$100 valuation.

This budget also includes an estimated \$167,000 to mill and pave the entire parking lot at Town Hall, Garage, and IT buildings. It has been patched and sealed several times over the years and has large areas of unsafe broken asphalt.

Finance – No significant changes are recommended in this budget. However, the FY26 budget may include an increase in contracted services for implementation of a new accounting system. The current system, which includes payroll and utility billing/collections, is outdated and needs to be replaced.

Warehouse and Garage – No significant changes are recommended. Upgrades to the fuel tanks were made during the FY24 budget.

Public Works Buildings – No significant changes are recommended.

Forest City Police Department - This budget recommends \$171,000 to purchase three patrol SUV’s at an estimated \$57,000 each, including upfit. The increase in the budget amount per vehicle is due to the removal of sedan models by manufacturers.

Forest City Fire & Rescue – This budget includes the following recommendations:

- \$35,987 Replacement of paratech rescue air bags that are approximately 25 years old with deteriorated rubber. New sets have a higher operating pressure and are used for various emergencies.
- \$12,995 Replacement of Self Contained Breathing Apparatus (SCBA) air bottles
- \$30,000 Concrete repairs on crosswalk in front of the building. Cracked areas are allowing water to leak into the electrical room below the crosswalk and creating a fire hazard.

Town staff will begin gathering information and pricing for a new fire engine to recommend in next year’s budget. The following repairs will also be recommended in the FY26 budget:

- \$60,000 Stripping and recoating all bay floors
- \$34,500 Rebuild the damaged block wall on the corner of Oak Street and S. Church Street. This wall has been hit during vehicle accidents at the intersection several times. The current wall will be removed and rebuilt/reinforced two feet back from current placement. Capstones will be added.

Code Enforcement & Planning/Zoning – This recommended budget includes \$35,000 to purchase a compact truck for the Planner position, which currently shares vehicles with the code enforcement officer and community events staff.

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

- Created in 2017, the Façade Incentive Grant Program encouraged economic growth in the downtown community through restoration and maintenance of the historical attractions in the downtown area. To date, 21 businesses applied for and received façade incentive grants. The grant program was 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 were eligible to apply for the grants of up to 50% of allowable costs with a maximum grant award of \$2,500. In FY23, the boundaries of eligibility were expanded 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
- Due to budget constraints, no funds for the Façade Incentive Grant Program have been included in this recommended budget.

Street Dept – The Street Department budget includes the following:

- \$31,706 Hudson 20-Ton trailer to replace the 1973 model that has frame and floor rust.
- \$157,000 Dump Truck to replace the 1994 F700. Parts to repair are hard to find.
- \$41,595 Three mid-mount mowers at \$13,865 each to replace the three 1445 John Deere front mount mowers. These mowers all have over 2,000 hours and issues with drive shaft, steering, and gear box.
- \$13,520 Forest Street drainage repairs to replace pipe and catch basins that will prevent the roadway from collapsing or undermining.
- \$11,800 Reid Street drainage repairs to replace pipe and catch basin box with ADA sidewalk replacement. Pipe is washing out and may collapse.

A full-time employee with CDL has been requested for the street department to assist with leaf/limb/rubbish collection, but is not recommended in the FY25 budget. This position will be recommended when revenue in the General Fund can support additional staff.

Powell Bill – Revenues for Powell Bill are estimated at \$250,000 in this budget. The paving list for FY24 included Forest Street, Conner Street, Dunbar Street, and Shakespeare Drive. Due to cost, only Forest Street was completed and all other streets will move to FY25. 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. Additional General Fund revenue is needed to increase this budget in future years as Powell Bill funds are not sufficient to meet the paving needs that currently exist.

Cemetery – Clearing and grading of a new section at the Cool Springs Cemetery was completed in the FY24. The recommended FY25 budget includes \$15,000 for surveying lots.

Parks & Recreation - Due to the General Fund budget shortfall, no capital projects or equipment purchases were included in the FY24 Parks & Recreation budget.

The FY25 budget includes the following recommendations:

- \$45,000 Replacement truck for the 2011 Ford that has mechanical issues.
- \$28,000 Refinishing tennis court #3. This project was planned for FY24, but was delayed due to budgetary constraints.

There are several general maintenance repairs that will be completed but are not considered capital items. The sewer line from Larry K. Ross Gym to a manhole on Main Street will also be replaced.

Future budgets will include a recommendation to replace the box seats at McNair stadium. The seats are dry rotting and cannot be repaired. The FY26 budget will include a recommendation to replace all carts at the golf course.

After the May 6 meeting, commissioners requested that \$45,000 be added to replace the basketball goals at Larry K. Ross Gymnasium. The goals are in poor condition and can no longer be repaired. Replacements must be custom made due to the size of the court.

The clubhouse needs an overall update with a new roof, flooring, and paint. This facility generates revenue through event rentals from town residents and others outside the municipality. Town staff will apply for grants for capital projects and improvements in Parks & Recreation, including the refurbishment of the clubhouse.

Legacy Soccer Park (LSP) - Construction of the Legacy Soccer Complex began in early 2024. Completion of the Park is anticipated no later than January 2026. The FY26 budget recommendation will include funds to support the operation and maintenance of LSP in conjunction with Rutherford County per the Town's agreement.

Park Square Depot – The Town has actively pursued grants to cover the complete 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, 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 \$2,025,000 have been identified for this project:

- \$500,000- 2020 RHI Legacy Foundation grant award
- \$450,000- 2021 NC PARTF grant award
- \$125,000- Rutherford County Tourism Development Authority (TDA); This Tourism Related Capital funding was included in the FY23 TDA budget.
- \$100,000- TDA Community Funds – This appropriation to Rutherford County municipalities for tourism asset enhancement was included in the FY23 TDA budget.
- \$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

- \$300,000 – RC-BARN grant from Meta for kitchen
- \$250,000 - Carolina Foothills Foundation Grant

Bids received in March 2024, exceeded the funds available for construction. Council approved engaging in value engineering with Champion Construction and that work is underway.

Debt Service:

Debt service for the General Fund includes \$238,815 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 June 30, 2024, is \$628,391 with a last payment date of June 3, 2030.
- \$126,290 for 12 monthly payments for Enterprise Fleet leased vehicle program that began in FY22.

Parks & Recreation – No debt service payments. The final debt service payment on McNair Field was paid in February 2023.

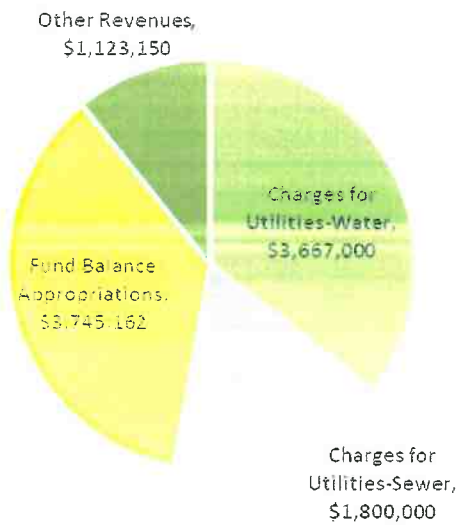
WATER & SEWER FUND

Revenue Summary:

Water & Sewer Fund major revenues come from charges for residential, commercial, and industrial water and sewer utilities. These revenues are used to fund the operating expenses and infrastructure improvements to those utilities. The Town’s 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. As a result, revenues from water and sewer utility charges have remained flat while operating expenses have continued to increase each year.

Fund balance appropriations are increased to cover infrastructure improvements included in this budget for projects that were not completed in the prior fiscal year. As discussed in the next section on rates and fees, increased revenue is needed to address the rising costs of chemicals to treat water and wastewater and to complete infrastructure improvements.

ESTIMATED MAJOR REVENUE SOURCES FOR WATER & SEWER FUND FY25



WATER & SEWER FUND HISTORY OF MAJOR REVENUE SOURCES							
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Estimated	FY25 Preliminary
Charges for Utilities-Water	\$ 3,429,768	\$ 3,478,376	\$ 3,713,954	\$ 3,613,641	\$ 3,600,000	\$ 3,570,000	\$ 3,667,000
Charges for Utilities-Sewer	\$ 2,009,697	\$ 1,736,378	\$ 1,867,392	\$ 1,760,959	\$ 1,800,000	\$ 1,750,700	\$ 1,800,000
Fund Balance Appropriations	\$ 346,900	\$ 1,670,356	\$ -	\$ -	\$ 3,965,640	\$ 750,000	\$ 3,745,162
Other Revenue & Grants	\$ 327,131	\$ 734,897	\$ 6,192,303	\$ 690,420	\$ 308,000	\$ 429,300	\$ 1,123,150

Rates & Fees:

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

The only recommended rate change for water and sewer rates in this budget is the Resale Water Rate, which has remained at the current rates since 2008. The Town currently sells water to three customers (Town of Bostic, Town of Ellenboro, and Concord Community water systems) that qualify for this rate because they exceed monthly usage of 1,000,000 gallons per month, a minimum of six months each year. The current tiered rates and the recommended rate with only one tier are shown below:

<u>Current Resale Water Rate Schedule</u>
\$4.04 per thousand for first 200,000 gallons
\$3.54 per thousand for next 100,000 gallons
\$2.90 per thousand for next 200,000 gallons
\$2.78 per thousand for next 500,000 gallons
\$2.74 per thousand for all over 1,000,000 gallons

<u>Recommended Resale Water Rate Schedule</u>
\$3.54 per thousand gallons

The Town has reviewed the equipment rate sheet used for work performed and it is recommended to change those rates to cover the increased replacement costs of all Town equipment. Rates will be provided with any quotes for utility work.

The Environmental Finance Center at the UNC School of Government provides a NC Water and Wastewater Rates Dashboard to compare water and sewer residential rates with all other providers in the State of North Carolina.

- Information provided by the dashboard shows the Town’s base rate of \$14.95 for 3,000 gallons of usage as the lowest within 25 miles and the highest being \$52.40 for 3,000 gallons of usage. The dashboard also ranked the Town 11th out of approximately 489 providers in the state when comparing water rates from the lowest to the highest in 2022.
- When comparing sewer rates at 3,000 gallons of usage, the Town’s base rate of \$15.70 was the lowest within 25 miles and the highest being \$90 for 3,000 gallons of usage. The dashboard ranked the Town 8th out of approximately 416 providers in the state when comparing rates from the lowest to highest in 2022.

A water/sewer rate study is currently underway and will be presented to the Board of Commissioners and shared with the public when completed. Preliminary data indicates the Town will need to implement rate increases to provide for infrastructure improvements of the Town’s aging water and sewer system, offset continued rising costs of chemicals used to treat water and wastewater, and to address increased personnel costs.

Enterprise Fund Summary:

The chart below shows a six-year history of working capital and cash flows from operating activities for the Water & Sewer Enterprise Fund.

Water & Sewer Enterprise Fund Summary						
	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
Working capital	\$ 5,112,930	\$ 5,736,574	\$ 6,680,862	\$ 7,034,616	\$ 8,349,264	\$ 8,134,746
Unrestricted net position	\$ 2,067,011	\$ 2,512,832	\$ 3,211,447	\$ 3,612,510	\$ 10,159,542	\$ 9,961,311
Operating income (loss)	\$ (320,697)	\$ 437,266	\$ 179,574	\$ 535,776	\$ 63,247	\$ (651,509)
Transfers to/(from) the General Fund	\$ 3,488,781	\$ 259,245	\$ -	\$ -	\$ (5,851,715)	\$ -
Cash flows from operating activities	\$ 1,027,388	\$ 1,476,808	\$ 1,485,940	\$ 1,791,565	\$ 1,249,369	\$ 1,035,933
Net increase (decrease) in cash	\$ (2,417,370)	\$ 536,289	\$ 635,152	\$ 303,760	\$ 405,232	\$ 256,018

The FY25 recommended budget includes a fund balance appropriation of \$3,745,162 in the Water & Sewer fund. This appropriation is necessary in order to make water and sewer infrastructure improvements and for equipment replacement. The Town will continue to apply for Federal and State grants for water and sewer projects. If grant funds are awarded, some of this appropriation would remain unspent.

Expenditure Summary:

Water Operations – The FY25 recommended budget includes the following equipment and projects:

- \$71,749 Ditch Witch Drill to replace hole hog for offside services and will be used for directional boring waterline up to 4". The electric crew can also use this for underground service installation without cutting asphalt.
- \$80,200 One-Ton Crew Cab Service Truck to replace 2005 Chevrolet 3500 with over 200,000 miles and a dash cluster that does not work.
- \$41,500 Midsize truck for all 12 employees to use when rotating on call instead of driving the larger service truck home. This will decrease fuel costs and extend the service life of the larger, more expensive service truck. The truck will also be used daily for routine service calls such as checking meter leaks, hydrant flushing, and water quality issues.
- \$312,000 Carryover replacing 6" cast iron water main on Harmon Street, 2" galvanized line on Hickory Nut Street and Plymouth Lane – 2,500 feet total. Engineering is complete and ready for bids but construction will need to be in FY25 budget.

The following will be recommended in FY26 budget due to budgetary constraints and the backlog of projects in FY25:

- Elizabeth Ave water line replacement from E Main Street to Eastover Dr intersection, 1800 ft of 6" cast iron pipe. After the completion of the project, Elizabeth and Birdhouse will be paved.
- \$191,800 Tandem Dump Truck to replace the 2003 Chevrolet dump truck with no working gauges and a clutch that has been replaced multiple times due to hauling heavy loads. This truck is used daily for water leaks, taps, and upgrading galvanized lines. A larger dump bed will allow the crew to haul more dirt and gravel in one trip to save time and would be used for doing our own paving for road cuts.

Water Plant – There are multiple high priority improvements that need to be completed this year to maintain the water treatment plant. However, only two are recommended in this budget.

- \$795,150 New SCADA system (Financing recommended with 9 months of payments included in Debt Service)
- \$139,463 Sedimentation Basin Interior Wall Rehab for one basin

The remaining improvements, along with any others that rise in priority, will be recommended in the FY26 budget.

- \$90,000 Sludge basin scrape and haul
- \$81,320 Ross Valve Installation
- \$94,464 Rehab of Backwash Tank
- \$190,914 Replace Sodium Hypochlorite Bulk Tank
- \$85,765 Exterior Building Recoating

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

- \$175,126 New backhoe to replace the sewer department’s 2003 backhoe, which will be moved to the water plant for loading gravel, sand, and dirt on dump trucks when needed to fill holes from leaks. The backhoe that was kept at the water plant could not be repaired and was surplus in May 2024.
- \$38,048 New Hudson trailer for water and sewer to move equipment to cut right of ways for leak repairs and service orders. This will replace the 1999 trailer that had a broken frame and was surplus in 2024.
- \$150,000 Pryor Street drainage project that replaces sewer line under rail trail from Pryor Street to the Dog Park while completing the Electric Dept substation project.
- \$450,000 Carryover for sewer line rehab project for Collins Ave to Sharon Street. Engineering is complete and ready for bids but the construction will be in FY25. Town water crews replaced the water line in FY24. This project includes road resurfacing after the sewer line is installed.

The following will be recommended in FY26 budget due to budgetary constraints and the backlog of projects in FY25:

- \$650,000 Replace 2,600 feet of terracotta sewer line and 14 manholes on Tate Street out to the right of way. This will continue the replacement of older brick manholes that allow infiltration and roots to enter causing blockages.
- \$165,000 Storage building located at WWTP with height for combo truck and pump truck storage.

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

- \$48,000 Replace older service truck with smaller truck
- \$22,000 RAS pump check valve
- \$15,000 Sludge pump for digester

Future budgets may include removal of all old equipment in the empty basins for approximately \$20,000 to prepare for any improvements needed when capacity requires it.

Pump Maintenance – This budget includes the following recommendations:

- \$70,000 Replacement service truck that can tow the portable diesel pump and generator to the locations farther from town. This will replace a 2003 truck with 213,000 miles that is no longer dependable and unsafe for towing heavy equipment.
- \$83,000 New generator at Bethany Church Road sewer pump station. This pump station has had multiple power outtakes and is on a dead end Duke Power line. The portable generator is used at this station the most while waiting on repairs to electrical service.
- \$30,000 Carryover for McCoy pump in case it doesn't arrive in FY24. This station has two pumps that alternate running and are the same age. One pump went down during January and once in place, the old one will be sent for a rebuild and used as a spare.
- \$60,000 Rebuild and rewire of Raw Water Pump Station generator transfer switch, wiring harness, Woodward controller, and breakers. This is a critical generator for supplying fresh water to the Water Treatment Plant. New quoted at \$231,422.

Future priorities include: Raw Water Pump Station needs to move up the priority list for a rebuild. McGill has this project on the capital improvement plan.

Meter Services – This budget includes one capital request.

- A new meter reading truck needs to be purchased to replace the one involved in an accident and considered a total loss. A payment of \$12,000 was received from the insurance company in exchange for the truck in January 2024.

Debt Service:

Debt service payments totaling \$485,617 are included as follows:

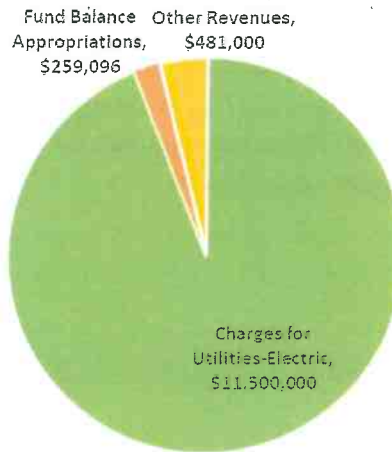
- \$3,320 for 12 monthly payments for Enterprise Fleet leased vehicle program that began in FY22.
- \$180,333 for 12 monthly payments for installment financing of the Dogwood Pump Station project. The loan balance as of June 30, 2024, is \$555,750 with a last payment date of September 20, 2027.
- \$149,760 for 12 monthly payments for a five year lease-purchase on a Combination Water Sewer Cleaner and Soft Dig Truck to be used by all Water/Sewer Departments.
- \$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, 2024, will be \$242,032 with ten annual payments remaining through 2035.
- \$128,000 for 9 months of payments in FY25 (financing for 59 months, estimating a 6% interest rate, and payments starting during the 4th quarter of 2024) for the Water Treatment Plant SCADA system replacement, at a cost of \$795,150.

ELECTRIC FUND

Revenue Summary:

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 impact the utility charges to customers and increase Town expenditures for the purchase of power under the current rate structure of the Duke Energy power supply contract.

ESTIMATED MAJOR REVENUE SOURCES FOR ELECTRIC FUND FY25



ELECTRIC FUND HISTORY OF MAJOR REVENUE SOURCES							
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budgeted	FY24 Estimated	FY25 Preliminary
Charges for Utilities-Electric	\$ 10,981,746	\$ 10,662,397	\$ 10,640,075	\$ 10,353,403	\$ 11,500,000	\$ 11,257,000	\$ 11,500,000
Fund Balance Appropriations	\$ 1,244,267	\$ 1,012,785	\$ -	\$ -	\$ -	\$ -	\$ 259,096
Other Revenue & Grants	\$ 319,353	\$ 283,307	\$ 447,782	\$ 332,095	\$ 458,500	\$ 701,000	\$ 481,000

Rates & Fees:

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

- The Town spends a significant amount of money on materials to run new underground for customers at no charge. Materials for underground greater than 200 feet, requested in lieu of

overhead, will be at the customer's expense unless kWh usage will be high enough for a ROI of less than 3 years. Individual pricing can be requested from the Public Works Director.

- The Town has reviewed the equipment rate sheet used for work performed and it is recommended to change those rates to cover the increased replacement costs of all Town equipment. Rates will be provided with any quotes for utility work.

Southeastern Consulting Engineers, Inc. conducted an electrical distribution system analysis in FY23 and provided a plan for the Town to continue providing a highly reliable electric system with excellent service to its current and future customers. Recommendations included continual investments that must be made over time to maintain the current system and provide the capacity needed to meet the growth demand predicted over the next decade.

An electric rate study is recommended. The last electric rate study was conducted in 2016 and reviewed 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. Since 2015, the Board of Commissioners has opted to absorb rate increases from Duke Energy rather than pass them on to the customers. Increases in wholesale rates are expected during FY25 due to requests for rate formula changes made by Duke Energy to the Federal Energy Regulation Commission.

Enterprise Fund Summary:

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

Electric Enterprise Fund Summary						
	FY18	FY19	FY20	FY21	FY22	FY23
Working capital	\$ 6,478,452	\$ 7,064,513	\$ 6,626,143	\$ 6,799,881	\$ 2,717,589	\$ 4,236,842
Unrestricted net position	\$ 5,185,846	\$ 5,746,932	\$ 5,277,415	\$ 5,474,769	\$ 1,459,899	\$ 3,011,741
Operating income (loss)	\$ 3,195,755	\$ 3,676,593	\$ 3,620,151	\$ 3,407,261	\$ 4,796,506	\$ 1,332,044
Transfers to the General Fund	\$ 5,256,749	\$ 2,387,240	\$ 3,950,600	\$ 3,216,490	\$ 8,277,354	\$ -
Cash flows from operating activities	\$ 3,553,649	\$ 4,296,483	\$ 4,277,200	\$ 3,573,475	\$ 4,932,876	\$ 2,075,320
Net increase (decrease) in cash	\$ (1,751,214)	\$ 222,831	\$ (151,118)	\$ 61,966	\$ (4,199,828)	\$ 1,931,016

The Electric Fund includes a fund balance appropriation of \$259,096 for FY25 to complete the recommended capital improvements. There are no transfers from the Electric Fund to any other fund included in this budget.

Expenditure Summary:

Electric Operations - The FY25 recommended budget includes the following equipment and projects:

- \$200,000 Duke Street Tie Line. Build approximately 3,000 feet of phase 336 ACSR overhead line to connect the Lowes Circuit and West Main Circuit. This project will allow the Town to balance the load between those circuits and is recommended in the electrical distribution system study

conducted in 2023. This replaces the Lowe's Tie Line expected to be in this budget due to a higher priority level.

- \$155,000 Control upgrades for two generators at Beaver Street. One upgrade was completed at Beaver Street in the last budget.
- \$48,000 Paint generators at Lawing Road Substation
- \$48,000 Replacement truck for 2007 model with over 200,000 miles. Current truck burns oil and coil packs/plugs are changed out monthly at the town garage.
- \$250,000 Legacy Soccer Complex underground service including conductors, junction boxes, and transformers.
- \$38,000 3-Wire Rack Trailer for hauling and pulling underground primary wire directly off the reels. This will make completing jobs like the Legacy Soccer Complex faster and with less manual labor for the heavy spools of wire and chance of injury.
- \$75,000 to add timers, check and replace wiring as needed, for accessory/event light breakers for auto on/off daily.
- \$150,000 Pryor Street drainage project carryover from decommission of the substation.
- Purchase order for bucket truck, ordered in February 2022, will be carried forward until anticipated delivery in April, 2025. (PO #14760 \$260,247)

Substation property will need to be purchased to prepare for the future installation of an additional delivery point. Total acreage needed and cost is unknown but expected in FY25.

Transformer purchases for the upgrades to 212 Nuway Packing for \$417,600 have been noted but not included in this recommended budget. There could be a budget amendment for this if needed.

The following projects from the Electrical Distribution System Study are expected to be included in the recommended FY26 budget:

- \$35,000 Lawing Road substation new 3-phase gang operated switch and bus support.
- \$25,000 Relocate switches on Washington Street and transfer load between the Hardin Road Circuit and Washington Street Circuit.
- \$40,000 Replace the Metering Transformers at Beaver Street Substation.
- \$3,750,000 New Substation – Engineering & Material Procurement.
- \$150,000 Underground Cable Replacement for all installed prior to 1983.
- \$110,000 Lawing Road Substation Generator Control Upgrades for all four generators.
- \$120,000 Contract Service Crew to replace aging secondary poles, transformers, and services.

Debt Service:

Debt service for the Electric Fund includes \$11,777 for 12 monthly payments for the Enterprise Fleet leased vehicle program that began in FY22.

PERSONNEL SUMMARY

The Town currently has 145 full-time authorized positions. A complete list by department is included in *Appendix C*.

Cost of Living Adjustment:

The table below shows COLA increases approved by the Council since 2011 for full-time employees. These increases average 2.7% annually.

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
COLA	2.5%	2.5%	1.7%	1.5%	1.7%	2%	1.5%	2%	2.8%	1.5%	2.5%	11%	3%

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. 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. An increase of **3.5%** is included in the budget numbers presented based on feedback from council at the May 6th work session. The cost for additional amounts have been included below for consideration.

COLA increase by Fund	Approximate cost increase for 1%	Approximate cost increase for 3%	Approximate cost increase for 3.5%	Approximate cost increase for 4%	Approximate cost increase for 5%
General/Parks	\$69,375	\$208,125	\$242,813	\$277,500	\$346,875
Water & Sewer	\$23,837	\$71,511	\$83,430	\$95,348	\$119,185
Electric	\$10,089	\$30,267	\$35,312	\$40,356	\$50,445
Total COLA	\$103,301	\$309,903	\$361,555	\$413,204	\$516,505

Forest City Fire & Rescue:

During a challenging budget climate, an increase of \$60,000 was added to the FY24 budget to fund part-time personnel as a solution to increase the number of firefighters per shift. This increase allowed the department to add one firefighter for a 12-hour shift (7pm to 7am) per crew. As the Town seeks grant funding to address critical needs for additional full-time staffing, the FY25 recommended budget continues to include the increase in salaries for part-time personnel.

In FY23, a Fire Department Station Analysis and Staffing study was prepared for and presented to the Town of Forest City by Bucket Brigade Consulting, LLC. This study recommended increased personnel to meet the National Fire Protection Association (NFPA) standards and to decrease the potential for loss of life or serious harm to personnel and citizens. For several grant cycles, the Town has applied for a Staffing for Adequate Fire and Emergency Response (SAFER) Grant to fund 3 firefighter positions for 3

years. The funding would allow FCFR to meet the NFPA's 4-firefighter minimum staffing recommendation for one engine per shift. Although the Town has not been accepted, staff will continue to work on the application process for this grant. Grants are awarded periodically through September of each year and do not require matching funds. If grant funds are not awarded, the Town must consider directing funding for this purpose.

Salary Mid-Point Adjustments:

The budget includes 4 employees who will meet the criteria for salary mid-point adjustments during the year for a total of \$25,141. 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 be in their current position for a minimum of 2 years.

Retirement Payout Funds:

The budget includes retirement payout funds totaling \$19,943 for 3 employees who are eligible for retirement and have indicated plans to retire in FY25.

Employer Contribution Increases:

The State Retirement System has mandated an increase in employer matching contributions from 14.10% to 15.04% for law enforcement and 12.85% to 13.64% for all other employees. Matching pension contributions have increased at this rate for the last six years. These expenditures are included in fringe benefits for payroll.

The State Health Plan Board of Trustees approved health plan premium rates for 2024 at the July 27, 2023 board meeting. The monthly employer contributions increased by \$89.58 per employee per month, which is approximately a 15% increase. The premium is currently \$724.54 per month. The FY25 budget contains an increase of 5% to cover any increase announced for 2025.

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. If this should occur, an amendment to the budget could be necessary.

APPENDIX A
Town Rates & Fees

TOWN OF FOREST CITY

RATES AND FEES



Updated May 2024

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PARKS & RECREATION

CLAY STREET POOL

One-Time Visit Fees

	In Corporate City Limits	Out of Corporate City Limits
Children (under 5)	Free w/paid adult	same
Children (5-17)	\$3	same
Adults (18+)	\$5	same
Fitness Swim	\$2	same

Season Membership Fees

	In Corporate City Limits	Out of Corporate City Limits
Individual	\$75	\$125
Family up to 5 members	\$125	\$200
\$10 for each additional person	same	same

Swim Lessons

	In Corporate City Limits	Out of Corporate City Limits
Swim Lessons	\$35	\$50

Private Pool Rental Information:

- The pool is available for rent on Fridays after 7:00pm, and Saturdays and Sundays after 6:00pm. No parties booked Monday-Thursday.
- Parties have to end no later than 10:00pm.

	In Corporate City Limits	Out of Corporate City Limits
Private Pool Rental	\$100	\$200
Lifeguard Fee	\$15 per hour per guard	\$15 per hour per guard

Pool Party Rental Fees	In Corporate City Limits	Out of Corporate City Limits
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	2 Guards	3 Guards	2 Guards	3 Guards
Two Hours	\$160	\$190	\$260	\$290
Three Hours	\$190	\$235	\$290	\$335
Four Hours	\$220	\$280	\$320	\$380

*Less than 40 people inside the gate require 2 lifeguards, while 40 people and over require 3 lifeguards.

CALLISON RECREATION CENTER/COOL SPRINGS GYM

	In Corporate City Limits	Out of Corporate City Limits
Gym Rental	\$15 per hour	same
Gym Lights	\$15 per hour	same
Employee during rental	\$35 per hour	same
Car Wash - Cool Springs Only	\$30 per day	same
Weight Room Membership at Callison	\$10 per month	same

* We only rent gyms for basketball tournaments.

HARDIN ROAD PARK

	In Corporate City Limits	Out of Corporate City Limits
Picnic Shelter Rental	\$30 for two hours	\$50 for two hours
	\$60 all day	\$110 all day
	\$5 each additional hr.	\$10 each additional hr.
Entire Park Rental	\$500	\$500

CROWE PARK/SUMMEY PARK

	In Corporate City Limits	Out of Corporate City Limits
Picnic Shelter Rental	\$30 for two hours	\$50 for two hours
	\$60 all day	\$110 all day
	\$5 each additional hr.	\$10 each additional hr.

	In Corporate City Limits	Out of Corporate City Limits
Ballfield Rental	\$30 for two hours	\$50 for two hours
	\$60 all day	\$110 all day
	\$5 each additional hr.	\$10 each additional hr.
Ballfield Lights	\$20 per hour	same

	In Corporate City Limits	Out of Corporate City Limits
Crowe Park - Entire Facility - Full Day	\$1500	\$1500

Tournament Fees for Crowe Park and Summey Park

	In Corporate City Limits	Out of Corporate City Limits
Use of field	\$100 per day, per field	\$150 per day, per field
Deposit (Due when booking)	\$50	same
Employee	\$35 per hour	same
Ballfield Lights	\$20 per hour	same

FOREST CITY CLUBHOUSE

	In Corporate City Limits	Out of Corporate City Limits
Public Rental Deposit	\$100	same
Public Rental Fee (Mon.-Wed.)	\$100	\$150
Public Rental Fee (Thurs.-Sun.)	\$225	\$300
Employee Rental Deposit	\$100	same
Employee Rental Fee	\$100	same
Security Officer	\$50/hour	same
Sound System	\$25/hour	same
Projector and Sound	\$50/hour	same

FOREST CITY GOLF COURSE

Non-Member Daily Fees

	In Corporate City Limits	Out of Corporate City Limits
Green Fee	\$15	same
9 Holes with Cart	\$24	same
18 Holes with Cart	\$33	same

Cart Fees

	In Corporate City Limits	Out of Corporate City Limits
Weekday and Weekend - 9 Holes	\$9	same
Weekday and Weekend - 18 Holes	\$18	same

Senior Citizen Daily Fees (55+)

	In Corporate City Limits	Out of Corporate City Limits
Green Fee	\$12	same
9 Holes with Cart	\$20	same
18 Holes with Cart	\$28	same

Cart Fees

	In Corporate City Limits	Out of Corporate City Limits
Weekday - 9 Holes	\$8	same
Weekday - 18 Holes	\$16	same
Weekend - 9 Holes	\$9	same
Weekend - 18 Holes	\$18	same

Yearly Memberships - Green Fees Only

	In Corporate City Limits	Out of Corporate City Limits
Individual	\$400	\$500
Couple or Parent/Child	\$500	\$600
Senior	\$370	\$470
Senior Couple	\$450	\$550
Student	\$230	\$330
Family	\$600	\$700

Fundraiser Tournament Rate \$20.00 (per person)

MCNAIR FIELD

Inside Corporate City Limits

Concourse Rental

<300 People	\$500.00
>300 People	\$750.00
Deposit	\$250.00

Parking Lot Rental (includes bathroom access)

<300 People	\$500.00
>300 People	\$750.00
Deposit	\$250.00

Outside Corporate City Limits

Concourse Rental

<300 People	\$750.00
>300 People	\$1,000.00
Deposit	\$250.00

Parking Lot Rental (includes bathroom access)

<300 People	\$750.00
>300 People	\$1,000.00
Deposit	\$250.00

Parking Lot Rental (does not include bathroom access) \$250.00

* Renter would have to provide their own porta-johns.

Field Rental

Full Day	\$2,500.00
American Legion Team Post 423	\$500.00 (per game)
Non-Owls Game Rental	\$600.00 (+ \$125.00 for each additional game)

Additional Fees

Employee	\$35.00 (per employee & per hour)
Police/Security	\$50.00 (per employee & per hour)
Setup Fee	\$50.00
Facility Use	\$25.00 (per hour)

* Applicable when ticket holders are allowed inside the venue. This fee covers supplies, materials, and utilities used. For special events that include large amounts of utilities such as stadium lights, the Town may charge a higher fee.

The number of employees and/or security officers will be determined by a representative from the Town.

MOONEYHAM PUBLIC LIBRARY

Fax (sending & receiving)	\$1.00 (per page)
B&W Copies	\$0.25 (per page)
Color Copies	\$0.40 (per page)

PAVILION ON PARK SQUARE (POPS)

Rental	\$2,500.00 (+ \$1,500.00 for each additional day)
Non-Profit Rental	\$1,500.00 (+ \$750.00 for each additional day)

SPECIAL EVENTS & PROGRAMS

Adult Basketball (Men's Church League)	\$500.00 (per team)
Adult Softball (Adult Open League)	\$450.00 (per team)

Summer Programs

Basketball Camp	\$30.00 (per child & per session)
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Golf Camp	\$30.00 (per child & per session)
Tennis Camp	\$30.00 (per child & per session)
Volleyball Camp	\$30.00 (per child & per session)

PLANNING & CODE ENFORCEMENT

PERMITS

\$2.50 per \$1,000.00 of construction cost - minimum fee of \$50.00

Building	\$50.00 (minimum)
Electrical	\$50.00 (minimum)
Mechanical	\$50.00 (minimum)
Plumbing	\$50.00 (minimum)

* Re-inspection fees may apply in some situations,

MANUFACTURED HOMES

Single-Wide	\$100.00
Double-Wide/Triple-Wide	\$150.00

COMMERCIAL FEES

\$2.50 per \$1,000.00 of construction cost - minimum fee of \$50.00 per trade

* Other miscellaneous fees may apply.

SIGNS

\$2.50 per \$1,000.00 of construction cost - minimum fee of \$50.00

OTHER PERMITS & FEES

Outdoor Dining Permit	\$50.00 (per year)
Administrative Fees	\$60.00 (per hour)
Demolition Permit	\$0
Penalty for Working Without A Permit	\$150.00 (+ permit fee)

RENTAL PROPERTY RE-INSPECTION FEES

A re-inspection fee may apply to scheduled inspections that are not ready or inaccessible.

ZONING

Temporary Zoning Application	\$100.00
Conditional Use Permit	\$100.00
Special Use Permit	\$250.00
Variance Request	\$250.00
Appeal Decision of Zoning Administrative Officer	\$0
Text Amendment to Zoning & Subdivision Regulations	\$100.00
Rezoning Request & Amendment to Zoning Map	
<3 acres	\$250.00
>3 acres	\$500.00

CIVIL PENALTIES

Notice of Violation	\$0
First Citation/Offense	\$50.00
Second Citation/Offense	\$50.00
Third Citation/Offense	\$50.00

POLICE

Golf Cart Permit \$25.00 (paid bi-annually)

PUBLIC WORKS

ALEXANDER CEMETERY/COOL SPRINGS CEMETERY

\$600 per plot if you live in the city limits

\$1000 per plot if you live outside the city limits

UTILITIES

ABC LICENSES

Each person who obtains a permit from the state Alcoholic Beverage Control Commission to sell alcoholic beverages -- malt beverages, fortified and unfortified wine -- must also purchase a local ABC license to engage in that business. To obtain the license, the permit holder must bring in their approved permit from the state and must pay a tax to the local governments in which the business is conducted.

City License Tax Schedule

On-Premises Malt Beverage	\$15.00
Off-Premises Malt Beverage	\$5.00
On-Premises Unfortified Wine, Fortified Wine or Both	\$15.00
Off-Premises Unfortified Wine, Fortified Wine or Both	\$10.00

Neither a city nor a county may require a license for the sale of mixed drinks. The license year for local government ABC licenses is May 1 to April 30. In addition, a city may levy a tax on a beer or wine wholesaler located in the city.

Maximum Taxes

Beer Wholesaler	\$37.50
Wine Wholesaler	\$37.50
Beer & Wine Wholesaler	\$62.50

The wholesaler tax may not be charged to a business located outside the city.

BUSINESS REGISTRATION

The Town of Forest City requires a Business/Commercial Zoning Permit Application for any owner or operator maintaining a business location

within the city limits of the town. The purpose of this permit process is to make sure that certain life safety requirements have been met before the business opens. G.S. 160A-194 authorizes cities to “regulate and license occupations, businesses, trades, professions, and forms of amusement or entertainment and prohibit those that may be inimical to the public health, welfare, safety, order or convenience.”

The purpose of the permit process is to ensure that the business is operating in compliance with the State and/or Town building, fire, and zoning inspection regulations.

Process for Building, Fire and Zoning Inspection Regulations:

1. Business/Commercial Zoning Permit Application must be completed and approved
2. Completed and submitted application for utilities
3. Pre-Occupancy Inspection completed by the Town of Forest City Inspections Department
4. A Zoning inspection completed by the Town of Forest City Zoning Official/Town Planner
5. A Fire Inspection completed by the Town of Forest City Fire Marshal.

Prior to opening the business and beginning operation, a Certificate of Occupancy will be issued and is required to be posted inside the establishment.

Business Registration Fee.....\$20

DEPOSITS & TRANSFER FEES

Water Deposit (Residential or Commercial) \$25.00
 Electric Deposit (Residential or Commercial) \$100.00
 Transfer Fee (Residential or Commercial) \$30.00

ELECTRIC CONNECTION FEES

Temporary (For Construction) \$25.00
 Permanent Overhead..... \$30.00

Permanent Underground or Change From Overhead to Underground - see
Public Works Director

Temporary (For Non-Permanent Structure)

<100 AMPS \$125.00

>100 AMPS determined by materials & labor

GARBAGE FEES

Residential \$24.97 (per container)

Small Business \$24.97 (per container)

Small Businesses Sharing Dumpster \$64.61 (per container)

Dumpster rate per schedule

REPLACEMENTS

Tapping Saddle \$50.00

Street Paving (Half Street) \$300.00

Street Paving (Full Street) \$600.00

SEWER CONNECTIONS

Inside & Outside \$750.00

THREE-PHASE CONNECTIONS

200-400 AMPS \$100.00 (per phase)

>400 AMPS see Public Works Director

WATER CONNECTIONS

3/4" \$800.00

1" \$1,100.00

2" \$2,800.00

MINIMUM WATER & SEWER CHARGES

Water (Inside) \$14.95

Water (Outside) \$27.15

Sewer (Inside)	\$15.70
Sewer (Outside)	\$27.90

OTHER FEES

Returned Check Fee	\$25.00
Meter Test Fee	\$50.00
Delinquent Admin. Fee	\$45.00
Reconnect After Hours	\$75.00
If Cut Off at Pole	\$250.00
Late Charge	\$6.00 or 1.5% (whichever is greater)
Use of Downtown Electric Meter	\$20.00 (per day)
Electric Charges for Outside Lighting	see Public Works Director
Special License	according to ordinance

SEWER UTILITY BILLING RATES

INSIDE TOWN LIMITS (COMMERCIAL & INDUSTRIAL)

3,000 gallons (minimum charge)	\$15.70
\$3.70 per 1,000 for next 997,000 gallons	\$3,688.90
\$1.86 per 1,000 for all over 1,000,000 gallons	

OUTSIDE TOWN LIMITS (COMMERCIAL & INDUSTRIAL)

3,000 gallons (minimum charge)	\$27.90
\$4.52 per 1,000 for next 997,000 gallons	\$4,506.44
\$3.01 per 1,000 for all over 1,000,000 gallons	

* Flow measurement based on 90% of water consumption

INSIDE TOWN LIMITS (RESIDENTIAL)

3,000 gallons (minimum charge)	\$15.70
\$3.71 per 1,000 for next 7,000 gallons	\$25.97
\$3.33 per 1,000 for next 40,000 gallons	\$133.20
\$2.89 per 1,000 for next 450,000 gallons	\$1,300.50
\$1.94 per 1,000 for next 500,000 gallons	\$970.00
\$1.07 per 1,000 for all over 1,000,000 gallons	

OUTSIDE TOWN LIMITS (RESIDENTIAL)

3,000 gallons (minimum charge)	\$27.90
\$6.97 per 1,000 for next 7,000 gallons	\$48.79
\$6.25 per 1,000 for next 40,000 gallons	\$250.00
\$5.42 per 1,000 for next 450,000 gallons	\$2,439.00
\$2.02 per 1,000 for all over 500,000 gallons	

WATER UTILITY BILLING RATES

INSIDE TOWN LIMITS

3,000 gallons (minimum charge)	\$14.95
\$3.71 per 1,000 for next 7,000 gallons	\$25.97
\$3.33 per 1,000 for next 40,000 gallons	\$133.20
\$2.89 per 1,000 for next 450,000 gallons	\$1,300.50
\$1.94 per 1,000 for next 500,000 gallons	\$970.00
\$1.07 per 1,000 for all over 1,000,000 gallons	

OUTSIDE TOWN LIMITS

3,000 gallons (minimum charge)	\$27.15
\$6.97 per 1,000 for next 7,000 gallons	\$48.79
\$6.25 per 1,000 for next 40,000 gallons	\$250.00
\$5.42 per 1,000 for next 450,000 gallons	\$2,439.00
\$2.02 per 1,000 for all over 500,000 gallons	

RESALE WATER RATE SCHEDULE

\$3.54 per 1,000 gallons

* To qualify for Resale Water Rates, the monthly flow/usage must exceed 1,000,000 gallons per month for a minimum of six months each year.

APPENDIX B
Events Schedule

2024 TOFC Calendar of Events

March 30, 1-3pm	Easter Bash	POPS
April 26, 8-10pm	Free Movie Friday - The Little Mermaid	POPS
April 27, 7-10pm	Dirty Grass Soul ft. Adam Church concert	POPS
May 10, 7-10pm	Finally Fridays – Gump Fiction	POPS
May 17, 8-10pm	Free Movie Friday – Barbie	POPS
June 7, 6:30-10pm	Cherry Bounce Festival	POPS
June 8, 10am-6pm	Cherry Bounce Festival	POPS
June 21, 8-10pm	Free Movie Friday – Super Mario Bros.	POPS
July 19, 7-10pm	Finally Fridays – Camel City Yacht Club	POPS
July 26, 8-10pm	Free Movie Friday – Coco	POPS
August 3, 10-3pm	Movement Fest & Back 2 School Bash	POPS
August 16, 6-8:30pm	Hot Nights Cool Rides Cruise in & Concert	POPS
August 17, 9am-8pm	HNCR Car Show & Vendor Alley	POPS, Main St
August 23, 8-10pm	Free Movie Friday – Monsters University	POPS
November 28, 6:30-9pm	Christmas Tree Lighting Ceremony	Main Street
December 1, 3-5pm	Christmas Parade	Main Street
December 6, 6-9pm	Hometown Holiday Festivities	POPS, Main St
December 7, 6-9pm	Hometown Holiday Festivities	POPS, Main St
December 13, 6-9pm	Hometown Holiday Festivities	POPS, Main St
December 14, 6-9pm	Hometown Holiday Festivities	POPS, Main St
December 20, 6-9pm	Hometown Holiday Festivities	POPS, Main St
December 21, 6-9pm	Hometown Holiday Festivities	POPS, Main St

APPENDIX C
Personnel Summary

Full Time Positions as of April 2024 Details by Fund

<u>Fund</u>	<u>Dept</u>		<u># of Positions</u>	
10	4120	Administrative	2	
10	4120	IT	3	
10	4130	Finance	9	
10	4240	Garage/Warehouse	2	Public Works
10	4260	Public Works Dispatch/Locate	2	Public Works
10	4310	Police	35	
10	4340	Fire	16	
10	4350	Code Enforcement	5	(includes Planner)
10	4360	Comm Dev & Events	2	
10	4510	Street	15	Public Works
15	6110	Library	2	
15	6120	Recreation	3	
15	6130	Parks/Playgrounds	5	
15	6170	Golf	4	
61	7120	Water Operation/Construction	9	Public Works
61	7121	Water Plant	7	
61	7130	Sewer Operation/Construction	4	Public Works (includes PW Director Sonny Penson)
61	7131	Waste Treatment Plant	5	
61	7132	Riverstone Plant	1	
61	7135	Pump Maintenance	4	Public Works
63	7220	Electric	6	Public Works
61/63	7240	Meter Services	4	Public Works
Total Full Time Positions			145	

Changes for year 2014-15

added 1 to Street (Maint Worker) (full time replaced 1.5 seasonal part-time positions)

Changes for year 2015-16

NO CHANGES MADE

Changes for year 2016-17

added 2 full time positions to the Street Department (Manit Worker)

Changes for year 2017-18

added 3 full time positions 1-Fire Dept(Admin Asst.); 1-Code Enforcement(Planner); 1-Garage (Asst Mechanic)

Changes for year 2018-19

added 3 full time positions 1-Finance (Acct/Payroll Tech) ; 1-Code Enf(Events Coordinator); 1-IT Dept (IT Supp Tech)

Changes for year 2019-20

added 2 full time positions 1-Public Works (Utility Locator) ; 1-Electric Dept (Electric Ground Technician)

Changes for year 2020-21

NO CHANGES MADE resulting from the impact of COVID19

Changes for year 2021-22

added 2 full time positions 1-Meter Services (Meter Technician) ; 1- Street Dept (Equipment Operator)

**(also note all 34 positions in police dept are now being funded, past years only 33 of 34 approved positions were funded.)

Changes for year 2022-23

added 4 full time positions 2-Water Ops (Utility Maint Mech) 1-Pump Maint (Pump Maint Mech) ; 1- Parks (Parks Maint Worker)

Changes for year 2023-24

added 1 full time position Street Department (Equipment Operator)

TOWN OF FOREST CITY

FY 2024-2025

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	20,000.00
10-3213-202 PROP TAXES AUTO - STATE COLLECTE	342,755.00
10-3221-201 VEHICLE RENT TAX	25,000.00
10-3223-110 TAXES AD VALOREM-2023	25,000.00
10-3224-110 TAXES AD VALOREM-2024	9,847,196.00
10-3230-120 SALES TAX-1/2%-ART#44	300,000.00
10-3231-120 SALES TAX-1%-ART#39	1,500,000.00
10-3232-120 SALES TAX-1/2%-ART#40	925,000.00
10-3233-120 SALES TAX-1/2%-ART#42	730,000.00
10-3310-312 ABC-PROFIT REVENUE	357,043.00
10-3324-300 SALES TAX-TELECOM	50,000.00
10-3324-310 FRANCHISE TAX-ELEC	850,000.00
10-3324-320 EXCISE TAX-NAT GAS	45,000.00
10-3324-325 EXCISE TAX-VIDEO	29,000.00
10-3326-001 SOLID WASTE DISP TAX DISTRIBUTION	6,000.00
10-3328-003 HOLD HARMLESS REVENUES	950,000.00
10-3330-309 TDA GRANT	9,000.00
10-3331-310 PAYMENT IN LIEU OF TAX-LOCAL	15,000.00
10-3331-315 FCHA - SALARY SUPPORT	10,000.00
10-3331-316 POL SECURITY SUPP-FCHA	20,000.00
10-3331-318 POL SECURITY SUPP-FC CLUBHOUSE	1,500.00
10-3343-410 BUILDING PERMITS	150,000.00
10-3345-415 CODE ENFORCEMENT REVENUE	25,000.00
10-3411-330 CONTROLLED SUBSTANCE TAX DIST.	60,000.00
10-3411-430 BEER/WINE EXCISE TAXES	33,000.00
10-3413-581 RETURNED CHECK FEE	2,500.00
10-3414-861 RENTS-BANK BLDG	43,260.00
10-3414-862 DOWNTOWN ACTIVITIES REVENUE	20,000.00
10-3414-863 POPS EVENT SPONSORSHIPS	5,000.00
10-3414-864 POPS ACTIVITIES REVENUE	10,000.00
10-3414-865 VENDOR FEES	1,000.00
10-3414-866 DOWNTOWN ACTIVITIES SPONSORSHIPS	5,000.00
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	29,338.00

TOWN OF FOREST CITY

FY 2024-2025

GENERAL FUND LINE ITEM REVENUE BUDGET

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-3451-330 POWELL BILL STREET ALLOCATION	275,000.00
10-3451-410 STREET PAVING AND DEVLPRS COST	5,000.00
10-3451-516 BOSTIC GENERAL WORK	12,000.00
10-3471-410 WASTE COLLECTION CHARGES	1,648,000.00
10-3831-491 INTEREST EARNED GENERAL FUND	200,000.00
10-3831-492 INTEREST EARNED-POWELL BILL	10,000.00
10-3839-865 COOL SPRINGS CEMETERY LOTS	4,000.00
10-3839-870 ALEX CEMETERY LOTS	8,000.00
10 GENERAL FUND	<u>18,618,092.00</u>
	<u><u>18,618,092.00</u></u>

TOWN OF FOREST CITY
GENERAL FUND EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
4110 GOVERNING BODY	53,055.00
4120 ADMINISTRATIVE	5,772,049.00
4130 FINANCE	197,019.00
4150 LEGAL	72,726.00
4240 WAREHOUSE AND GARAGE	122,581.00
4260 PUBLIC WORKS BUILDINGS	51,895.00
4310 POLICE	4,098,842.00
4340 FIRE	2,174,616.00
4341 VOLUNTEER FIRE	131,940.00
4350 CODE ENFORCEMENT	848,879.00
4360 COMMUNITY DEV & EVENTS	501,082.00
4510 STREETS	2,167,236.00
4520 POWELL BILL	249,589.00
4540 CEMETERY	38,000.00
4710 SANITATION	1,685,180.00
6801 DEBT SERVICE	238,815.00
9800 TRANSFERS TO OTHER FUNDS	214,588.00
10 GENERAL FUND	18,618,092.00
	18,618,092.00

TOWN OF FOREST CITY

FY 2024-2025

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	59,652.00
10-4110-180 FRINGE BENEFITS	8,563.00
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	13,000.00
10-4110-491 DUES AND SUBSCRIPTIONS	3,000.00
10-4110-525 NON-DEPR C O EQUIP	1,500.00
10-4110-620 APPRECIATION	4,300.00
10-4110-630 CONTRIBUTIONS	7,000.00
10-4110-707 IT EQUIP-NON-DEPRECIABLE	2,800.00
10-4110-890 ELECTION EXPENSE	4,500.00
10-4110-998 WATER & SEWER FD REIMBURSEMENT	-27,659.00
10-4110-999 ELECTRIC FD REIMBURSEMENT	-34,351.00
4110 GOVERNING BODY	53,055.00
4120 ADMINISTRATIVE	
10-4120-121 SALARIES	440,300.00
10-4120-129 OVERTIME-SALARIES	6,000.00
10-4120-180 FRINGE BENEFITS	200,828.00
10-4120-193 PRO. SER.-DRUG TESTING	6,500.00
10-4120-194 PROF SVC-GRANT CONSULTING	10,000.00
10-4120-198 PROF SVC-WEBSITE MAINTENANCE	7,600.00
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	10,000.00
10-4120-311 TRAVEL AND TRAINING EXPENSE	2,600.00
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	220,000.00
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 2024-2025

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4120-397 CONTRACTED SERVICES	81,000.00
10-4120-450 INSURANCE AND BONDS	45,000.00
10-4120-454 ECONOMIC INCENTIVE GRANT	5,070,136.00
10-4120-456 RAIL TRAIL ENGR & DESIGN-RHI GRANT	146,855.00
10-4120-491 DUES AND SUBSCRIPTIONS	48,000.00
10-4120-499 MISCELLANEOUS	1,000.00
10-4120-525 NON-DEPR C O EQUIP	1,000.00
10-4120-701 IT DEPT MATERIALS/SUPPLIES	12,000.00
10-4120-702 IT DEPT TRAVEL/TRAINING	10,000.00
10-4120-703 IT DEPT BLDG/GROUNDS MAINT/REPAIR	7,000.00
10-4120-704 IT DEPT EQUIP MAINT/REPAIR	7,000.00
10-4120-705 IT DEPT VEHICLE MAINT/REPAIR	2,500.00
10-4120-707 IT DEPT NON-DEPR EQUIP	11,020.00
10-4120-708 IT DEPT C.O. EQUIP	35,634.00
10-4120-712 IT DEPT UNIFORMS	1,500.00
10-4120-998 WATER & SEWER FD REIMBURSEMENT	-322,453.00
10-4120-999 ELECTRIC FUND REIMBURSEMENT	-400,471.00
4120 ADMINISTRATIVE	<u>5,772,049.00</u>
4130 FINANCE	
10-4130-121 SALARIES AND WAGES	170,432.00
10-4130-129 OVERTIME-SALARIES	2,000.00
10-4130-180 FRINGE BENEFITS	83,716.00
10-4130-191 ACCOUNTING SERVICES	50,715.00
10-4130-192 PROFESSIONAL SERVICES-HR	3,000.00
10-4130-295 BANK SERVICE CHARGES	5,000.00
10-4130-299 DEPT MATERIALS & SUPPLIES	6,000.00
10-4130-311 TRAVEL & TRAINING EXPENSE	700.00
10-4130-321 TELEPHONE	3,500.00
10-4130-325 POSTAGE	800.00
10-4130-331 ELECTRIC UTILITIES	2,500.00
10-4130-352 EQUIP MAINT AND REPAIR	1,000.00
10-4130-397 CONTRACTED SERVICES	32,400.00
10-4130-450 INSURANCE AND BONDS	12,000.00
10-4130-491 DUES AND SUBSCRIPTIONS	7,000.00
10-4130-525 NON-DEPR C O EQUIP	1,000.00
10-4130-998 WATER & SEWER FD REIMBURSEMENT	-82,403.00
10-4130-999 ELECTRIC FUND REIMBURSEMENT	-102,341.00

TOWN OF FOREST CITY

FY 2024-2025

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
4130 FINANCE	197,019.00
4150 LEGAL	
10-4150-180 FRINGE BENEFITS	12,000.00
10-4150-192 LEGAL SERVICES	150,000.00
10-4150-998 WATER & SEWER FD REIMBURSEMENT	-39,820.00
10-4150-999 ELECTRIC FD REIMBURSEMENT	-49,454.00
4150 LEGAL	<u>72,726.00</u>
4240 WAREHOUSE AND GARAGE	
10-4240-121 SALARIES & WAGES - REGULAR	140,658.00
10-4240-129 OVERTIME-SALARIES	600.00
10-4240-180 FRINGE BENEFITS	63,789.00
10-4240-212 UNIFORMS	2,500.00
10-4240-251 AUTOMOTIVE SUPPLIES	15,820.00
10-4240-299 DEPT MATERIALS & SUPPLIES	30,000.00
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	20,000.00
10-4240-352 EQUIPMENT SERVICE AND REPAIRS	12,500.00
10-4240-353 VEHICLE SERVICE & REPAIR	2,500.00
10-4240-397 CONTRACTED SERVICES	3,000.00
10-4240-450 INSURANCE AND BONDS	3,500.00
10-4240-491 DUES AND SUBSCRIPTIONS	950.00
10-4240-525 NON-DEPR C O EQUIP	20,000.00
10-4240-550 C O EQUIPMENT	12,000.00
10-4240-707 IT EQUIP-NON-DEPRECIABLE	500.00
10-4240-998 WATER & SEWER FD REIMBURSEMENT	-106,518.00
10-4240-999 ELECTRIC FD REIMBURSEMENT	-106,518.00
4240 WAREHOUSE AND GARAGE	<u>122,581.00</u>
4260 PUBLIC WORKS BUILDINGS	
10-4260-121 SALARIES & WAGES - REGULAR	73,781.00
10-4260-129 OVERTIME-SALARIES	600.00
10-4260-180 FRINGE BENEFITS	43,902.00
10-4260-195 PROFESSIONAL SERVICES-ENGINEER	30,000.00
10-4260-212 UNIFORMS	1,500.00
10-4260-251 AUTOMOTIVE SUPPLIES	7,000.00

TOWN OF FOREST CITY

FY 2024-2025

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4260-299 DEPT MATERIALS & SUPPLIES	17,000.00
10-4260-311 TRAVEL AND TRAINING EXPENSE	1,500.00
10-4260-321 TELEPHONE	3,500.00
10-4260-331 ELECTRIC UTILITIES	6,700.00
10-4260-333 UTILITIES-NATURAL GAS	6,000.00
10-4260-351 BUILDINGS & GRDS REPAIR & MAIN	60,000.00
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	3,900.00
10-4260-491 DUES AND SUBSCRIPTIONS	2,400.00
10-4260-525 NON-DEPR C O EQUIP	8,000.00
10-4260-707 IT EQUIPMENT-NON DEPRECIABLE	1,000.00
10-4260-998 WATER & SEWER FD REIMBURSEMENT	-111,694.00
10-4260-999 ELECTRIC FD REIMBURSEMENT	-111,694.00
4260 PUBLIC WORKS BUILDINGS	<u>51,895.00</u>
4310 POLICE	
10-4310-121 SALARIES AND WAGES	2,078,115.00
10-4310-123 SPECIAL SEPARATION ALLOWANCE	73,839.00
10-4310-129 OVERTIME-SALARIES	21,000.00
10-4310-180 FRINGE BENEFITS	1,120,088.00
10-4310-193 PROFESSIONAL SERVICES-MEDICAL	5,000.00
10-4310-212 UNIFORMS	43,300.00
10-4310-251 AUTOMOTIVE SUPPLIES	70,000.00
10-4310-288 K-9 SUPPLIES/EQUIP	5,000.00
10-4310-299 DEPT MATERIALS & SUPPLIES	41,000.00
10-4310-303 FC EVENTS SECURITY-SALARIES	8,000.00
10-4310-304 FCHA SECURITY-SALARIES	20,000.00
10-4310-306 FC CLUBHOUSE SECURITY SALARIES	1,500.00
10-4310-311 TRAVEL AND TRAINING EXPENSE	32,248.00
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

TOWN OF FOREST CITY

FY 2024-2025

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4310-397 CONTRACTED SERVICES	77,302.00
10-4310-450 INSURANCE AND BONDS	52,000.00
10-4310-491 DUES AND SUBSCRIPTIONS	19,500.00
10-4310-499 MISCELLANEOUS	7,000.00
10-4310-525 NON-DEPR C O EQUIP	5,969.00
10-4310-529 PURCHASES W/ SUBSTANCE TAX (RMS)	63,997.00
10-4310-550 C O EQUIPMENT	171,000.00
10-4310-631 SPECIAL INVESTIGATIONS	4,000.00
10-4310-707 IT EQUIP-NON-DEPRECIABLE	24,500.00
10-4310-708 IT EQUIPMENT-DEPRECIABLE	35,634.00
4310 POLICE	<u>4,098,842.00</u>
 4340 FIRE	
10-4340-121 SALARIES AND WAGES	1,064,498.00
10-4340-129 OVERTIME-SALARIES	22,500.00
10-4340-180 FRINGE BENEFITS	535,236.00
10-4340-193 PROFESSIONAL SERVICES-MEDICAL	15,000.00
10-4340-212 UNIFORMS	30,000.00
10-4340-251 AUTOMOTIVE SUPPLIES	30,000.00
10-4340-299 DEPT MATERIALS & SUPPLIES	25,000.00
10-4340-300 FIRST RESPONDERS SUPPLIES	8,000.00
10-4340-311 TRAVEL & TRAINING EXPENSE	20,000.00
10-4340-321 TELEPHONE	12,000.00
10-4340-325 POSTAGE	200.00
10-4340-331 ELECTRIC UTILITIES	8,000.00
10-4340-333 NATURAL GAS UTILITIES	3,700.00
10-4340-351 BUILDINGS & GRDS REPAIR & MAIN	80,000.00
10-4340-352 EQUIPMENT REPAIRS	8,000.00
10-4340-353 VEHICLE SERVICE & REPAIR	20,000.00
10-4340-395 EMPLOYEE TRAINING	3,000.00
10-4340-397 CONTRACTED SERVICES	25,000.00
10-4340-450 INSURANCE AND BONDS	68,000.00
10-4340-491 DUES AND SUBSCRIPTIONS	15,000.00
10-4340-525 NON-DEPR C O EQUIP	100,000.00
10-4340-550 C O EQUIPMENT	48,982.00
10-4340-580 C O BUILDINGS	30,000.00
10-4340-707 IT EQUIP-NON DEPRECIABLE	2,500.00
4340 FIRE	<u>2,174,616.00</u>

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FY 2024-2025

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
4341 VOLUNTEER FIRE	
10-4341-128 NON-PERMANENT SALARIES	116,940.00
10-4341-180 FRINGE BENEFITS	15,000.00
4341 VOLUNTEER FIRE	<u>131,940.00</u>
4350 CODE ENFORCEMENT	
10-4350-121 SALARIES AND WAGES	388,835.00
10-4350-129 OVERTIME-SALARIES	2,000.00
10-4350-180 FRINGE BENEFITS	165,844.00
10-4350-199 PROFESSIONAL SERVICES-PLANNING	25,000.00
10-4350-212 UNIFORMS	5,000.00
10-4350-251 AUTOMOTIVE SUPPLIES	5,000.00
10-4350-299 DEPT MATERIALS AND SUPPLIES	15,000.00
10-4350-311 TRAVEL & TRAINING EXPENSE	20,500.00
10-4350-321 TELEPHONE	5,000.00
10-4350-325 POSTAGE	2,000.00
10-4350-352 EQUIPMENT SERVICE & REPAIR	3,500.00
10-4350-353 VEHICLE SERVICE & REPAIR	4,500.00
10-4350-397 CONTRACTED SERVICES	150,000.00
10-4350-450 INSURANCE AND BONDS	6,200.00
10-4350-491 DUES AND SUBSCRIPTIONS	7,000.00
10-4350-525 NON-DEPR C O EQUIP	7,500.00
10-4350-550 C O EQUIPMENT	35,000.00
10-4350-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
4350 CODE ENFORCEMENT	<u>848,879.00</u>
4360 COMMUNITY DEV & EVENTS	
10-4360-121 SALARIES AND WAGES	133,208.00
10-4360-126 SALARIES-TEMP/PART-TIME	11,089.00
10-4360-129 OVERTIME-SALARIES	3,000.00
10-4360-180 FRINGE BENEFITS	62,879.00
10-4360-212 UNIFORMS	600.00
10-4360-321 TELEPHONE	1,000.00
10-4360-325 POSTAGE	200.00
10-4360-401 REVITAL-ADM/PLAN	5,500.00
10-4360-402 REVITAL-DUES/SUBSCRIPTIONS	3,750.00
10-4360-403 REVITAL-TRAVEL/TRAINING	7,588.00
10-4360-404 REVITAL-PROF SERVICES	5,000.00
10-4360-405 REVITAL-EVENTS/PROMOTIONS	50,000.00
10-4360-407 IMAGE BUILDING-BROCHURES/INFO	13,000.00

TOWN OF FOREST CITY

FY 2024-2025

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4360-408 DOWNTOWN/COMMUNITY ACTIVITIES EXP	60,000.00
10-4360-410 MARKETING	50,000.00
10-4360-414 108 E MAIN ST BLDG MAINTENANCE	15,000.00
10-4360-420 PARK EVENTS	68,410.00
10-4360-421 PARK EVENTS-VOLUNTEER PROMOTIONS	1,000.00
10-4360-423 MARKETING-TRAVEL/TRAINING	2,158.00
10-4360-425 MARKETING-EVENT PROMOTIONS	2,000.00
10-4360-450 INSURANCE AND BONDS	5,200.00
10-4360-707 IT EQUIP-NON-DEPRECIABLE	500.00
4360 COMMUNITY DEV & EVENTS	<u>501,082.00</u>
4510 STREETS	
10-4510-121 SALARIES AND WAGES	774,973.00
10-4510-129 OVERTIME-SALARIES	23,500.00
10-4510-180 FRINGE BENEFITS	393,124.00
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	2,700.00
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	307,500.00
10-4510-450 INSURANCE AND BONDS	26,000.00
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	230,302.00
10-4510-590 C O OTHER IMPROVEMENTS	25,320.00
10-4510-591 C O OTHER-RESERVES	50,000.00
10-4510-707 IT EQUIP-NON-DEPRECIABLE	3,217.00
4510 STREETS	<u>2,167,236.00</u>
4520 POWELL BILL	
10-4520-121 SALARIES AND WAGES	12,133.00
10-4520-180 FRINGE BENEFITS	4,456.00
10-4520-194 ENGINEERING SERVICES	3,000.00
10-4520-299 DEPT MATERIALS & SUPPLIES	5,000.00

TOWN OF FOREST CITY

FY 2024-2025

GENERAL FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
10-4520-396 POWELL BILL CONTRACTS	225,000.00
4520 POWELL BILL	<u>249,589.00</u>
4540 CEMETERY	
10-4540-251 AUTOMOTIVE SUPPLIES	3,000.00
10-4540-299 DEPT MATERIALS & SUPPLIES	10,000.00
10-4540-352 EQUIPMENT SERVICE & REPAIR	4,000.00
10-4540-353 VEHICLE MAINTENANCE & REPAIR	4,000.00
10-4540-450 INSURANCE	1,000.00
10-4540-590 C O OTHER IMPROVEMENTS	15,000.00
10-4540-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
4540 CEMETERY	<u>38,000.00</u>
4710 SANITATION	
10-4710-325 DEPT POSTAGE	16,000.00
10-4710-397 CONTRACTED SERVICES	1,652,280.00
10-4710-398 COUNTY LANDFILL FEE	16,900.00
4710 SANITATION	<u>1,685,180.00</u>
6801 DEBT SERVICE	
10-6801-801 DEBT PAYMENTS	112,525.00
10-6801-805 FLEET LEASE PAYMENTS	126,290.00
6801 DEBT SERVICE	<u>238,815.00</u>
9800 TRANSFERS TO OTHER FUNDS	
10-9800-980 TRANS TO PARK & REC	214,588.00
9800 TRANSFERS TO OTHER FUNDS	<u>214,588.00</u>
10 GENERAL FUND	<u>18,618,092.00</u>
	<u>18,618,092.00</u>

TOWN OF FOREST CITY

FY 2024-2025

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	28,000.00
15-3611-581 PENALTY-LATE LIB BK RETURN	600.00
15-3612-480 CONCESSIONS CALLISON REC CENTE	850.00
15-3612-488 ORGANIZED PROGRAM RECEIPTS	15,000.00
15-3612-860 RENTS CALLISON REC CENTER	5,000.00
15-3613-480 CONCESSIONS-TOWN PARK	1,300.00
15-3613-860 RENTS-TOWN PARK	18,000.00
15-3613-862 MCNAIR FIELD RENTAL	20,000.00
15-3613-864 RENT-POPS	10,000.00
15-3615-481 CLAY ST POOL ADMISSIONS	25,000.00
15-3615-482 SWIMMING LESSONS	7,000.00
15-3615-483 SEASON TICKETS	9,000.00
15-3615-484 POOL PARTY LIFEGUARD SECURITY	5,000.00
15-3617-484 GOLF COURSE-GREEN FEES	75,000.00
15-3617-485 GOLF COURSE-MEMBERSHIP FEES	75,000.00
15-3617-487 CONCESSIONS SOLD-GLF CRS	3,500.00
15-3617-860 RENT- GOLF CARTS	175,000.00
15-3831-493 INTEREST EARNED PARKS/REC FUND	10,000.00
15-3833-860 MCNAIR FIELD LEASE	18,200.00
15-3839-890 MISCELLANEOUS	1,000.00
15-3981-980 TRANSFERS FROM GENERAL FUND	214,588.00
15-3991-995 FUND BALANCE APPROPRIATED	1,664,587.00
15 PARKS AND RECREATION	<u>2,381,625.00</u>
	<u><u>2,381,625.00</u></u>

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TOWN OF FOREST CITY
PARKS & REC EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
6110 LIBRARY	204,991.00
6120 CALLISON REC CENTER	381,212.00
6125 LARRY K ROSS GYMNASIUM	130,311.00
6130 PARKS AND PLAYGROUNDS	561,383.00
6135 MCNAIR FIELD	124,848.00
6145 PAVILION ON PARK SQUARE	141,278.00
6150 CLAY STREET POOL	118,702.00
6160 ATHLETIC PROGRAMS	81,058.00
6170 GOLF COURSE	601,048.00
6180 FOREST CITY CLUB HOUSE	36,794.00
15 PARKS AND RECREATION	2,381,625.00
	2,381,625.00

TOWN OF FOREST CITY

FY 2024-2025

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	87,413.00
15-6110-128 NON PERMANENT SALARIES	10,200.00
15-6110-129 OVERTIME-SALARIES	450.00
15-6110-180 FRINGE BENEFITS	48,742.00
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	4,046.00
15-6110-450 INSURANCE	2,500.00
15-6110-491 DUES AND SUBSCRIPTIONS	3,390.00
15-6110-525 NON-DEPR C O EQUIP	500.00
15-6110-707 IT EQUIP-NON DEPRECIABLE	1,000.00
6110 LIBRARY	<u>204,991.00</u>
6120 CALLISON REC CENTER	
15-6120-121 SALARIES AND WAGES-REGULAR	147,151.00
15-6120-128 NON PERMANENT SALARIES	20,800.00
15-6120-129 OVERTIME-SALARIES	1,000.00
15-6120-180 FRINGE BENEFITS	67,223.00
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 TRAINING EXPENSE	800.00
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	48,000.00
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 2024-2025

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15-6120-397 CONTRACTED SERVICES/REC CENTER	3,738.00
15-6120-450 INSURANCE	6,500.00
15-6120-491 DUES AND SUBSCRIPTIONS	2,000.00
15-6120-525 NON-DEPR C O EQUIP	5,000.00
15-6120-550 C O EQUIPMENT	45,000.00
15-6120-707 IT EQUIP-NON DEPRECIABLE	500.00
6120 CALLISON REC CENTER	<u>381,212.00</u>
6125 LARRY K ROSS GYMNASIUM	
15-6125-126 SALARIES-TEMP/PART-TIME	31,200.00
15-6125-180 FRINGE BENEFITS	2,887.00
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	5,000.00
15-6125-491 DUES AND SUBSCRIPTIONS	1,200.00
15-6125-525 NON-DEPR C O EQUIP	1,000.00
15-6125-550 C O EQUIPMENT	45,000.00
15-6125-707 IT EQUIP-NON-DEPRECIABLE	500.00
6125 LARRY K ROSS GYMNASIUM	<u>130,311.00</u>
6130 PARKS AND PLAYGROUNDS	
15-6130-121 SALARIES AND WAGES-REGULAR	211,346.00
15-6130-126 SALARIES-TEMP/PART TIME	69,500.00
15-6130-129 OVERTIME-SALARIES	18,500.00
15-6130-180 FRINGE BENEFITS	128,123.00
15-6130-212 UNIFORMS	1,800.00
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	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	3,700.00

TOWN OF FOREST CITY

FY 2024-2025

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15-6130-491 DUES AND SUBSCRIPTIONS	240.00
15-6130-525 NON-DEPR C O EQUIP	5,000.00
15-6130-707 IT EQUIP-NON DEPRECIABLE	1,000.00
6130 PARKS AND PLAYGROUNDS	<u>561,383.00</u>
6135 MCNAIR FIELD	
15-6135-126 SALARIES-TEMP/PART TIME	12,600.00
15-6135-129 OVERTIME-SALARIES	28,000.00
15-6135-180 FRINGE BENEFITS	9,238.00
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	3,000.00
15-6135-525 NON-DEPR C O EQUIP	1,000.00
15-6135-707 IT EQUIP-NON-DEPRECIABLE	2,000.00
6135 MCNAIR FIELD	<u>124,848.00</u>
6145 PAVILION ON PARK SQUARE	
15-6145-126 SALARIES-TEMP/PART TIME	21,940.00
15-6145-129 OVERTIME-SALARIES	7,500.00
15-6145-180 FRINGE BENEFITS	5,714.00
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	40,000.00
15-6145-352 EQUIPMENT SERVICE & REPAIR	5,000.00
15-6145-397 CONTRACTED SERVICES	694.00
15-6145-450 INSURANCE	14,000.00
15-6145-491 DUES AND SUBSCRIPTIONS	2,000.00
15-6145-525 NON-DEPR C O EQUIP	1,000.00
15-6145-707 IT EQUIP-NON DEPRECIABLE	1,000.00
6145 PAVILION ON PARK SQUARE	<u>141,278.00</u>
6150 CLAY STREET POOL	
15-6150-126 SALARIES AND WAGES-TEMP/PART T	76,424.00
15-6150-127 POOL PARTY-SALARIES	4,032.00
15-6150-180 FRINGE BENEFITS	7,646.00

TOWN OF FOREST CITY

FY 2024-2025

PARKS & RECREATION LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
15-6150-299 DEPT MATERIALS AND SUPPLIES	12,500.00
15-6150-311 TRAVEL & TRAINING EXPENSE	500.00
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	2,600.00
15-6150-525 NON-DEPR C O EQUIP	1,000.00
15-6150-707 IT EQUIP-NON DEPRECIABLE	500.00
6150 CLAY STREET POOL	<u>118,702.00</u>
6160 ATHLETIC PROGRAMS	
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	13,500.00
15-6160-450 INSURANCE	1,250.00
15-6160-525 NON-DEPR C O EQUIP	1,000.00
15-6160-694 CONTRIBUTION--SENIOR CITIZENS	5,500.00
15-6160-696 YOUTH FOOTBALL	8,000.00
15-6160-697 LITTLE LEAGUE-BOYS AND GIRLS	9,000.00
15-6160-698 AAU BOYS & GIRLS BASKETBALL	10,000.00
15-6160-699 CONTRIBUTION TO SWIM TEAM	7,000.00
6160 ATHLETIC PROGRAMS	<u>81,058.00</u>
6170 GOLF COURSE	
15-6170-121 SALARIES AND WAGES-REGULAR	222,359.00
15-6170-128 NON-PERMANENT SALARIES	71,654.00
15-6170-180 FRINGE BENEFITS	116,686.00
15-6170-212 UNIFORMS	1,200.00
15-6170-220 CONCESSIONS-GLF COURSE	2,000.00
15-6170-251 AUTOMOTIVE SUPPLIES	10,000.00
15-6170-295 BANK CREDIT CARD SERV CHARGES	6,000.00
15-6170-299 DEPT MATERIALS AND SUPPLIES	75,000.00
15-6170-311 TRAVEL AND TRAINING	300.00
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
15-6170-351 BLDGS & GRDS REPAIR AND MAINT	40,000.00

TOWN OF FOREST CITY

FY 2024-2025

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	3,434.00
15-6170-450 INSURANCE	5,000.00
15-6170-491 DUES AND SUBSCRIPTIONS	1,315.00
15-6170-525 NON-DEPR C O EQUIP	5,000.00
15-6170-707 IT EQUIP-NON-DEPRECIABLE	500.00
6170 GOLF COURSE	601,048.00
6180 FOREST CITY CLUB HOUSE	
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	694.00
15-6180-450 INSURANCE	1,700.00
15-6180-525 NON-DEPR C O EQUIP	1,000.00
15-6180-707 IT EQUIP-NON DEPRECIABLE	1,000.00
6180 FOREST CITY CLUB HOUSE	36,794.00
15 PARKS AND RECREATION	2,381,625.00
	2,381,625.00

TOWN OF FOREST CITY

FY 2024-2025

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	35,000.00
61-3710-540 WATER TANK-ANTENNA RENT	24,000.00
61-3712-510 CHARGES FOR UTILITIES/WATER	3,667,000.00
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	50,000.00
61-3713-516 ELLENBORO SEWER CHARGES	70,000.00
61-3831-497 INTEREST EARNED WA/SE FUND	85,000.00
61-3840-891 CUSTOMER SERVICES	4,000.00
61-3850-280 LEASE PURCHASE PROCEEDS	795,150.00
61-3991-995 FUND BALANCE APPROPRIATED	<u>3,745,162.00</u>
61 WATER AND SEWER	<u>10,335,312.00</u>
	<u>10,335,312.00</u>

FY 2024-2025

TOWN OF FOREST CITY
WATER & SEWER EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
6801 DEBT SERVICE	461,413.00
7110 ADMINISTRATION AND BILLIN	1,153,382.00
7120 WATER OPERATIONS AND CONS	2,182,433.00
7121 WATER PLANT	2,083,228.00
7130 SEWER OPERATIONS AND CONS	1,347,944.00
7131 WASTE TREATMENT PLANT	1,252,581.00
7132 WWTP-RIVERSTONE	235,425.00
7135 PUMP MAINTENANCE/STORAGE	1,404,722.00
7140 WATER METER SERVICES	189,980.00
7145 DEBT PAYMENTS	24,204.00
61 WATER AND SEWER	10,335,312.00
	10,335,312.00

TOWN OF FOREST CITY

FY 2024-2025 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	458,093.00
61-6801-805 FLEET LEASE PAYMENTS	3,320.00
6801 DEBT SERVICE	<u>461,413.00</u>
7110 ADMINISTRATION AND BILLIN	
61-7110-121 SALARIES & WAGES-REGULAR	212,084.00
61-7110-129 OVERTIME-SALARIES	5,000.00
61-7110-180 FRINGE BENEFITS	100,501.00
61-7110-299 DEPT MATERIALS AND SUPPLIES	25,000.00
61-7110-311 TRAVEL & TRAINING EXPENSE	4,500.00
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	6,500.00
61-7110-525 NON DEPRECIABLE EQUIP	3,000.00
61-7110-707 IT EQUIP-NON DEPRECIABLE	1,750.00
61-7110-998 GENERAL FD ADMIN REIMBURSE	690,547.00
7110 ADMINISTRATION AND BILLIN	<u>1,153,382.00</u>
7120 WATER OPERATIONS AND CONS	
61-7120-121 SALARIES & WAGES-REGULAR	526,750.00
61-7120-129 OVERTIME-SALARIES	15,000.00
61-7120-180 FRINGE BENEFITS	252,160.00
61-7120-195 PROFESSIONAL SERVICES-ENGINEER	100,000.00
61-7120-212 UNIFORMS	7,200.00
61-7120-251 AUTOMOTIVE SUPPLIES	30,000.00
61-7120-299 DEPT MATERIALS AND SUPPLIES	525,000.00
61-7120-311 TRAVEL AND TRAINING EXPENSE	11,600.00
61-7120-321 TELEPHONE	3,500.00
61-7120-352 EQUIPMENT SERVICE & REPAIR	25,000.00
61-7120-353 VEHICLE SERVICE & REPAIR	21,000.00
61-7120-397 CONTRACTED SERVICES	68,100.00
61-7120-450 INSURANCE	18,500.00
61-7120-491 DUES AND SUBSCRIPTIONS	1,350.00
61-7120-492 811 MEMBERSHIP AND FEES	800.00

TOWN OF FOREST CITY

FY 2024-2025

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61-7120-525 NON-DEPR C O EQUIP	20,000.00
61-7120-550 C O EQUIPMENT	193,473.00
61-7120-590 C O OTHER IMPROVEMENTS	312,000.00
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>2,182,433.00</u>
7121 WATER PLANT	
61-7121-121 SALARIES AND WAGES-REGULAR	382,080.00
61-7121-129 OVERTIME-SALARIES	5,400.00
61-7121-180 FRINGE BENEFITS	190,639.00
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	1,500.00
61-7121-321 TELEPHONE	3,000.00
61-7121-325 POSTAGE	1,500.00
61-7121-331 ELECTRIC UTILITIES	115,000.00
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	32,000.00
61-7121-491 DUES AND SUBSCRIPTIONS	9,996.00
61-7121-525 NON-DEPR C O EQUIP	10,000.00
61-7121-590 C O OTHER IMPROVEMENTS	934,613.00
61-7121-707 IT EQUIP-NON DEPRECIABLE	1,000.00
7121 WATER PLANT	<u>2,083,228.00</u>
7130 SEWER OPERATIONS AND CONS	
61-7130-121 SALARY AND WAGES-REGULAR	173,728.00
61-7130-129 OVERTIME-SALARIES	2,000.00
61-7130-180 FRINGE BENEFITS	94,592.00
61-7130-195 PROFESSIONAL SERVICES-ENGINEER	10,000.00
61-7130-212 UNIFORMS	2,400.00
61-7130-251 AUTOMOTIVE SUPPLIES	18,000.00
61-7130-299 DEPT MATERIALS AND SUPPLIES	40,000.00
61-7130-311 TRAVEL AND TRAINING EXPENSE	5,750.00

TOWN OF FOREST CITY

FY 2024-2025

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	20,000.00
61-7130-353 VEHICLE SERVICE & REPAIR	3,000.00
61-7130-397 CONTRACTED SERVICES	80,600.00
61-7130-450 INSURANCE AND BONDS	8,600.00
61-7130-490 PERMITS	3,000.00
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	20,000.00
61-7130-550 C O EQUIPMENT	213,174.00
61-7130-590 C O OTHER IMPROVEMENTS	600,000.00
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>1,347,944.00</u>

7131 WASTE TREATMENT PLANT

61-7131-121 SALARIES AND WAGES-REGULAR	306,539.00
61-7131-129 OVERTIME-SALARIES	9,000.00
61-7131-180 FRINGE BENEFITS	148,712.00
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	110,000.00
61-7131-311 TRAVEL AND TRAINING EXPENSE	1,430.00
61-7131-321 TELEPHONE	2,500.00
61-7131-325 POSTAGE	500.00
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	85,000.00
61-7131-352 EQUIPMENT SERVICE AND REPAIR	40,000.00
61-7131-353 VEHICLE SERVICE & REPAIR	3,000.00
61-7131-397 CONTRACTED SERVICES	280,500.00
61-7131-450 INSURANCE AND BONDS	36,000.00
61-7131-490 PERMITS	6,000.00
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	48,000.00

TOWN OF FOREST CITY

FY 2024-2025

WATER & SEWER FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
61-7131-590 OTHER IMPROVEMENTS	37,000.00
61-7131-707 IT EQUIP-NON-DEPRECIABLE	1,900.00
7131 WASTE TREATMENT PLANT	<u>1,252,581.00</u>
7132 WWTP-RIVERSTONE	
61-7132-121 SALARIES	46,331.00
61-7132-129 OVERTIME-SALARIES	2,000.00
61-7132-180 FRINGE BENEFITS	25,734.00
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	1,430.00
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	5,000.00
61-7132-352 EQUIPMENT SERVICE AND REPAIR	25,000.00
61-7132-353 VEHICLE SERVICE AND REPAIR	1,000.00
61-7132-397 CONTRACTED SERVICES	70,200.00
61-7132-398 CONT SERV/SPEC EPA FEE/IND	2,000.00
61-7132-450 INSURANCE AND BONDS	3,500.00
61-7132-490 PERMITS	1,500.00
61-7132-491 DUES AND SUBSCRIPTIONS	130.00
61-7132-525 NON-DEPR C O EQUIP	10,000.00
61-7132-550 C O-EQUIPMENT	11,500.00
61-7132-707 IT EQUIP-NON DEPRECIABLE	1,000.00
7132 WWTP-RIVERSTONE	<u>235,425.00</u>
7135 PUMP MAINTENANCE/STORAGE	
61-7135-121 SALARIES AND WAGES-REGULAR	235,981.00
61-7135-129 OVERTIME-SALARIES	5,500.00
61-7135-180 FRINGE BENEFITS	113,568.00
61-7135-195 PROFESSIONAL SERVICES-ENGINEER	150,000.00
61-7135-212 UNIFORMS	4,800.00
61-7135-251 AUTOMOTIVE SUPPLIES	16,000.00
61-7135-299 DEPT MATERIALS AND SUPPLIES	35,000.00
61-7135-311 TRAVEL AND TRAINING EXPENSE	1,453.00
61-7135-321 TELEPHONE	2,000.00
61-7135-331 ELECTRIC UTILITIES	130,000.00

TOWN OF FOREST CITY

FY 2024-2025

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	100,000.00
61-7135-353 VEHICLE SERVICE AND REPAIR	9,000.00
61-7135-397 CONTRACTED SERVICES	246,920.00
61-7135-450 INSURANCE	18,000.00
61-7135-491 DUES AND SUBSCRIPTIONS	1,000.00
61-7135-525 NON-DEPR C O EQUIP	11,000.00
61-7135-550 C O EQUIPMENT	183,000.00
61-7135-590 C O OTHER IMPROVEMENTS	60,000.00
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>1,404,722.00</u>
7140 WATER METER SERVICES	
61-7140-121 SALARIES AND WAGES-REGULAR	89,304.00
61-7140-129 OVERTIME-SALARIES	3,000.00
61-7140-180 FRINGE BENEFITS	48,526.00
61-7140-212 UNIFORMS	2,800.00
61-7140-251 AUTOMOTIVE SUPPLIES	3,800.00
61-7140-299 DEPT MATERIALS AND SUPPLIES	3,500.00
61-7140-311 TRAVEL AND TRAINING	1,000.00
61-7140-321 TELEPHONE	1,000.00
61-7140-352 EQUIPMENT SERVICE & REPAIR	5,000.00
61-7140-353 VEHICLE SERVICE & REPAIR	2,500.00
61-7140-397 CONTRACTED SERVICES	500.00
61-7140-450 INSURANCE AND BONDS	2,850.00
61-7140-491 DUES AND SUBSCRIPTIONS	1,200.00
61-7140-525 NON-DEPRECIABLE CO EQUIP	5,000.00
61-7140-550 C O EQUIPMENT	19,000.00
61-7140-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
7140 WATER METER SERVICES	<u>189,980.00</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>10,335,312.00</u>
	<u>10,335,312.00</u>

TOWN OF FOREST CITY

FY 2024-2025

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	64,000.00
63-3722-516 BOSTIC ELEC WORK	50,000.00
63-3722-520 TAPS AND CONNECTION FEES	10,000.00
63-3722-531 TRANSFER FEES	3,000.00
63-3722-581 PENALTY FOR LATE PAYMENT	140,000.00
63-3722-583 DELINQUENT ADMIN FEE	120,000.00
63-3831-498 INTEREST EARNED ON INVESTMENTS	60,000.00
63-3834-860 POLE RENTALS	34,000.00
63-3991-995 FUND BALANCE APPROPRIATED	259,096.00
63 ELECTRIC FUND	<u>12,240,096.00</u>
	<u>12,240,096.00</u>

FY 2024-2025

TOWN OF FOREST CITY
ELECTRIC EXPENDITURE BUDGET SUMMARY

	ORIGINAL BUDGET
6801 DEBT SERVICE	11,777.00
7210 ADMINISTRATION AND BILLIN	1,293,887.00
7220 ELECTRIC OPERATIONS AND C	10,727,152.00
7240 ELECTRIC METER SERVICES	207,280.00
63 ELECTRIC FUND	12,240,096.00
	12,240,096.00

TOWN OF FOREST CITY

FY 2024-2025

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	11,777.00
6801 DEBT SERVICE	<u>11,777.00</u>
7210 ADMINISTRATION AND BILLIN	
63-7210-121 SALARIES AND WAGES-REGULAR	175,083.00
63-7210-129 OVERTIME-SALARIES	3,000.00
63-7210-180 FRINGE BENEFITS	78,225.00
63-7210-295 BANK CREDIT CARD SERV CHARGES	50,000.00
63-7210-299 MATERIALS AND SUPPLIES	15,000.00
63-7210-311 TRAVEL & TRAINING EXPENSE	2,500.00
63-7210-321 TELEPHONE	500.00
63-7210-325 POSTAGE	15,000.00
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	5,000.00
63-7210-525 NON DEPRECIABLE EQUIPMENT	3,000.00
63-7210-707 IT EQUIPMENT-NON DEPRECIABLE	1,750.00
63-7210-999 GENERAL FD ADMIN REIMBURSEMENT	804,829.00
7210 ADMINISTRATION AND BILLIN	<u>1,293,887.00</u>
7220 ELECTRIC OPERATIONS AND C	
63-7220-121 SALARIES AND WAGES-REGULAR	569,986.00
63-7220-129 OVERTIME-SALARIES	45,000.00
63-7220-180 FRINGE BENEFITS	256,672.00
63-7220-195 PROFESSIONAL SERVICES	45,000.00
63-7220-212 UNIFORMS	9,000.00
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	800,000.00
63-7220-311 TRAVEL AND TRAINING EXPENSE	10,147.00
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	240,000.00
63-7220-353 VEHICLE SERVICE AND REPAIRS	24,000.00
63-7220-397 CONTRACTED SERVICES	429,500.00

TOWN OF FOREST CITY

FY 2024-2025

ELECTRIC FUND LINE ITEM EXPENDITURE REPORT

<u>ACCOUNT NUMBER/DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>
63-7220-438 CHRISTMAS DECORATIONS	96,000.00
63-7220-439 RENTAL OF EQUIPMENT	2,000.00
63-7220-450 INSURANCE AND BONDS	26,000.00
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	546,247.00
63-7220-590 C O OTHER IMPROVEMENTS	678,000.00
63-7220-592 C O OTHER-RESERVE	100,000.00
63-7220-707 IT EQUIP-NON DEPRECIABLE	7,600.00
7220 ELECTRIC OPERATIONS AND C	<u>10,727,152.00</u>
7240 ELECTRIC METER SERVICES	
63-7240-121 SALARIES AND WAGES-REGULAR	89,304.00
63-7240-129 OVERTIME-SALARIES	3,000.00
63-7240-180 FRINGE BENEFITS	48,526.00
63-7240-212 UNIFORMS	2,800.00
63-7240-251 AUTOMOTIVE SUPPLIES	3,800.00
63-7240-299 DEPT MATERIALS AND SUPPLIES	20,000.00
63-7240-311 TRAVEL AND TRAINING	300.00
63-7240-321 TELEPHONE	1,000.00
63-7240-352 EQUIPMENT SERVICE AND REPAIR	5,000.00
63-7240-353 VEHICLE SERVICE & REPAIR	2,500.00
63-7240-397 CONTRACTED SERVICES	3,000.00
63-7240-450 INSURANCE AND BONDS	2,850.00
63-7240-491 DUES AND SUBSCRIPTIONS	200.00
63-7240-525 NON-DEPR C O EQUIP	5,000.00
63-7240-550 C O EQUIPMENT	19,000.00
63-7240-707 IT EQUIP-NON-DEPRECIABLE	1,000.00
7240 ELECTRIC METER SERVICES	<u>207,280.00</u>
63 ELECTRIC FUND	<u>12,240,096.00</u>
	<u>12,240,096.00</u>