



To: Mayor and Council  
From: Steven Hicks, Town Manager  
Date: June 16, 2020  
Subject: Presentation of FY 2020-2021 Proposed Town Budget

The Proposed Budget for the Town of Selma for FY 2020-2021 has been prepared over the past several months through the efforts of all Town Departments and is attached for your review. The budget was guided based on citizens and business input focused on the four goals below.

- 1) Infrastructure
- 2) Economic Development
- 3) Code Enforcement
- 4) Appearance

These four focused areas drove the budget's initiatives linked to the Town's five strategic goals. In addition, in this budget you will find that 40% of the funding goes toward Public Safety to ensure our community fire and police protection remains a priority in Selma. You will find below the initiatives that support the strategic five goals.

**GOAL 1: To create a safe, economically vibrant, inviting Town for new and existing residents, businesses, industries and tourists.**

- New Sidewalks
- LED street lights
- Gateway/Entryway - Community Beautification
- Increase in mowing and weed control
- Property code enforcement

**GOAL 2: To be a people-friendly active community with inclusive recreational activities.**

- Ongoing facility and playground upgrades – ADA
- Park enhancements – new trash cans, new benches, grounds maintenance
- Maintenance of athletic fields – new clay, turf management, bases, portable pitching mounds
- Community activities – Father Daughter Dance, Pickle Ball, Senior Citizens Day, Special Olympics
- Library – Vintage Game Night, Summer Reading, Jewelry Making for Kids

**GOAL 3: To operate, maintain, and fund the Town's infrastructure at a reasonable cost.**

- Establishment of Town Engineer
- Increase focus on water and sewer improvements
- Road drainage improvements
- Increase sidewalk repairs
- Unpaved road improvements
- Pothole and utility asphalt repairs
- Resurfacing of existing roads
- Pavement Markings
- Traffic Signs replaced

**GOAL 4: To increase citizen engagement and enhance customer service delivery.**

- New water and electric meters
- Community participation
- Web service upgrade
- Customer Service Utility Billing Software

**Goal 5: To proactively and relentlessly market Selma.**

- Modernized permitting and code enforcement
- Keep uptown properties website info updated
- Marketing and Recruitment – restaurants and businesses
- Quarterly Newspaper

As a result, this budget contains various FY 2020-2021 General Fund Budget scenarios:

- **Version A** – No use of Fund Balance and original revenue projections from January 2020
- **Version B** – Use of approximately \$600K in Unassigned Fund Balance with the original revenue projections from January 2020
- **Version C** – Revised revenue projections considering the projected impacts of COVID-19 and use of \$166K in Unassigned Fund Balance
- **Version D** – Town Manager’s FY2020-2021 Budget Recommendation

This budget is being presented to you in the form of budget scenarios with the Town Manager’s recommendation, but the hard work isn’t done yet. Over the time leading up to the remaining budget workshops and the public hearing scheduled for June 16, 2020 you will have an opportunity to review this spending plan for the upcoming fiscal year. As we review and discuss this plan and move it to a final form that is suitable for adoption, there will no doubt be questions that arise and our role as a Mayor/Council and staff is to resolve those and make adjustments to provide an approved budget. Anticipating that we will be able to resolve all issues that arise from Mayor/Council review and public comments, the final revisions will be incorporated into the budget and presented for Town of Selma Mayor and Council approval at the June 16, 2020 scheduled meeting.

**GENERAL FUND**

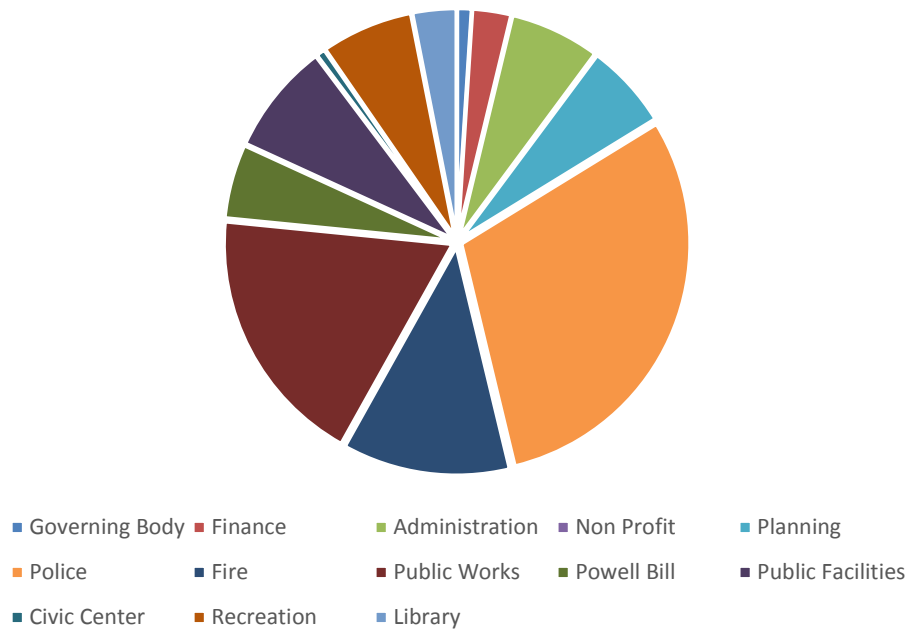
The proposed FY 2020-2021 General Fund Budget as presented reflects a total of \$6,538,857, or a 3.82% reduction over the FY 2019-2020 General Fund Budget as amended as of March 31, 2020. We have attempted to right size this budget and reduce our overall reliance on unassigned fund balance. The budget is prepared in accordance with the Local Government Budget and Fiscal Control Act. It does show department budgets in line item detail. Likewise revenues are provided in detail form by source. The budget is balanced with a recommended change in the current tax rate of .03 cents to a total of .57 cents per \$100 in valuation. No changes are requested to the fees and charges of the General Fund. The following initiatives are included in this General Fund Budget proposal for FY 2020-2021:

- Sidewalk repairs of \$35,000 are included to address the usability of existing sidewalks.
- A re-surfacing and re-striping schedule is added to allow the Town to make methodical improvements to its streets and maximize their condition for \$25,000.
- The Town intends to solicit a Town Engineer with costs to be shared among multiple funds leaving an impact of \$62,842 in this General Fund.

- ADA appropriate parking is to be provided for the Civic Center for \$15,000.
- Curb and guttering is to be added and/or improved for \$10,000 to help with drainage.
- The Gateways/Entranceways to the Town are to be improved making a stronger first impression for residents and visitors for \$7,500.
- We plan to hire a full time custodian and eliminate cleaning and rug contracts. The net cost of this initiative will be shared among the various funds with the General Fund cost being \$2,960.
- The customer service area in Town Hall will be improved to provide a safer work environment for our employees. The cost of this project will be shared among the various funds and the General Fund impact is \$1,250.

Discussion of Expenditures:

FY 2020-2021 General Fund



Town of Selma		
Proposed FY 2020-2021 Budget		
General Fund		
Department	Budget	%
Governing Body	\$ 64,200.00	.98%
Finance	\$ 258,430.00	3.95%
Administration	\$ 446,260.00	6.82%
Non Profit	\$ 2,000.00	0.03%
Planning	\$ 379,968.00	5.81%
Police	\$ 1,870,833.00	28.61%
Fire	\$ 740,554.00	11.33%
Public Works	\$ 1,201,974.00	18.38%
Powell Bill	\$ 331,421.00	5.07%
Public Facilities	\$ 495,351.00	7.58%
Civic Center	\$ 46,500.00	0.71%
Recreation	\$ 507,153.00	7.76%
Library	\$ 194,213.00	2.97%
Total General Fund	\$ 6,538,857.00	100.00%

## PERSONNEL COSTS

The Proposed FY 2020-2021 General Fund Budget includes personnel recommendations that have an impact related to costs:

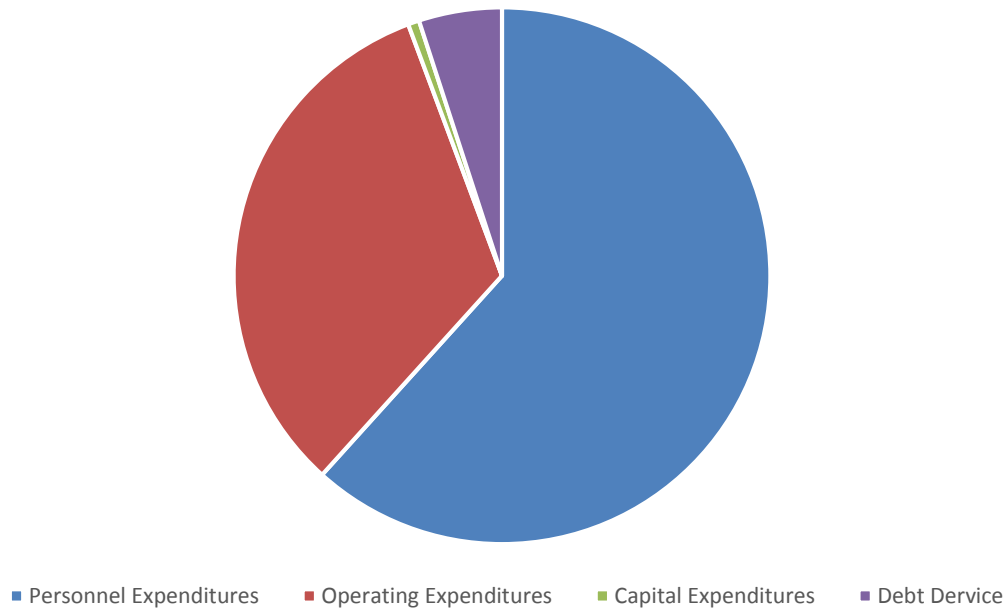
- As has been the case over the past several years, a Cost of Living adjustment is included in the Proposed FY 2020-2021 General Fund Budget at the level of 2% which is effective the first full pay period in January 2021.
- A Merit increase for employees is included in the Proposed FY 2020-2021 General Fund Budget at the rate of an average of 2% with the actual amount granted being based on their individual performance evaluations. The performance evaluation forms are being updated as well as the time frame for the evaluations. Beginning in FY 2020-2021, all employee performance evaluations will be conducted in January for the previous calendar year. This revised procedure should make it simpler for supervisors to rate their employees and determine on a comparable basis whose performance has been meritorious.
- The longevity program is being phased out and is included at one half the rate of the prior year.
- The Proposed FY 2020-2021 General Fund Budget includes the elimination of one part time position at the Library and the elimination of one part time Planner position in Planning and Economic Development. Two vacant full time positions at the Police Department have not been eliminated and have not been removed from the budget. This Proposed FY 2020-2021 General Fund Budget reflects the North Carolina Retirement System scheduled increase in employee contributions for both general and law enforcement participants of 1.2%.
- The Proposed Personnel Expenditures are \$4,056,053 in the FY 2020-2021 General Fund Budget and represent 62.03% of total General Fund Expenditures.

## DEBT SERVICE

Annual Debt Service costs for the General Fund for FY 2020-2021 total \$314,208 or 4.81% of the total budget, with the largest components being Fire at \$106,473 and Public Facilities at \$90,250.

The following chart provides a breakdown of the proposed General Fund Departmental expenditures by expenditure type:

FY 2020-2021 General Fund by Expenditure Type



## REVENUES

The property tax rate is proposed for an increase to .57 cents per \$100 in valuation. For a home in the Town of Selma valued at \$125,000, the annual property tax for the Town would be \$712.50 or \$59.37 per month to cover the cost of Town services. A penny on our tax rate is equivalent to \$46,944 for FY 2020-2021 based on our 2020 valuation. We have assumed a downturn in the distributed sales and use tax based on the continuing impacts of the COVID-19 pandemic with guidance from the North Carolina League of Municipalities. We are expecting less in utility franchise tax revenue as well.

We have also assumed some semblance of return to recreation programs for the upcoming FY 2020-2021 budget year. If we are unable to return to a full Parks and Recreation Department offering, then additional reductions in projected recreation revenues and recreation expenses must be considered.

## WATER AND SEWER FUNDS

The proposed recommendation is to increase Water and Sewer rates over a five year period. The first year, increase the single base rate and the second year to move to a new rate structure based on meter size with a 3 ½ percent annual increase (5 year plan) to cover inflation through FY 2025. In the first year (FY 2021)

staff recommends adopting a single base rate three tier system. Year one, to increase the water base rate from \$5.00 in FY 2020 to \$9.09 in FY 2021. The sewer rate is set to increase the \$7.98 base rate in FY 2020 to \$17.00 in FY 2021 to allow the sewer operation budget to break even before depreciation. The FY 2021 water revenue is estimated at \$1,856,960 and sewer revenue is \$2,945,923.

In FY 2022, we recommend the rates move to a new structure. The base rates will be determined by the size of the meter serving the property. The base rate for a ¾" residential water meter is proposed to be \$18.00 with a flat usage rate of \$4.36. The base rate for a ¾" sewer customer is proposed to be \$16.50 with a flat usage rate of \$13.20. The FY 2022 water revenue is estimated at \$2,037,862 and sewer revenue is \$3,377,478.

The water and sewer operational budgets have remained flat over the years. This has been managed through limited water distribution and sewer collections maintenance replacements and exercising needed repairs only. The distribution system is an aging system with a considerable amount of galvanized and asbestos-cement piping to be repaired and replaced over the next 5 to 10 years. The sewer collection system has infiltration and Inflow (I&I) needs that have been identified. Approximately \$10 million in funding over the next 10 years will be needed. This projection has been established by WithersRavenel (Withers) during the Golden LEAF Foundation (GLF) Hurricane Florence Disaster Relief Fund project (\$970K). Based on the Withers report, the Town spends around \$600K annually for I&I. To assist in the reduction of I&I, other grant funding has been identified for the next 2-3 years with an anticipated funding of \$5.87M to include GLF funding. The grant funding is as follows:

- North Carolina Golden Leaf Fund - \$970K (funded)
- Community Development Block Grant - \$1.9 M
- State Revolving Fund Disaster Relief Fund - \$3M
- Total: \$5.87M

In evaluating the application for the mentioned grants, the Town's ability to cover water and sewer operational costs will be a consideration. If the grant reviewers do not believe the Town is being fiscally responsible in reference to its utilities rate structures, the chances of grant awards diminish. Overall, the aging infrastructure and the need to expand to serve local growth drives these rate changes. Therefore, the staff recommends adopting a 5-year water and sewer plan that demonstrates a commitment to fund and be fiscally responsible in operating the Town's water and sewer systems. These adjusted rates (5 year plan) allow the Town to better prepare and plan for its budget and its expenditures over time based on internal plans such as capital improvement plans and to demonstrate to the Local Government Commission and to potential grantors who invest in the Town's infrastructure – that we have a plan to maintain our infrastructure that we operate, repair and replace. But more importantly, these changes allow our customers to anticipate and understand what rate increases will be needed from year-to-year and how it will impact their personal budget.

Under the recommended proposal, the Town's rates will remain competitive. Currently, Selma remains the lowest water rate inside Town limits compared to other localities. The outside water rate is higher than the surrounding area. Benson and Smithfield water rates have a higher in Town base rate and lower inside usage rates. Selma still comes in below Clayton, Goldsboro, Micro and Johnston County. Under the new water and sewer rate plan, a customer using 4,000 gallons water per month who lived in a residential home would see their bill rise from \$59.81 in FY 2020 to \$88.69 in FY 2021 and to \$91.04 in FY 2022. This increase is less than a hamburger and a soda a week.

#### FY 2021 Water and Sewer – Single Base Rate

This rate increase represents the first year increase for the base rates then transitions to the new meter size rate structure. The water and sewer usage charges in FY 2021 are a three (3) tiered structure with the elimination of the free water consumption up to 999 gallons per day (GPD) and subsequent years. The water and sewer rate increase only covers operation and administrative cost, without capital projects or depreciation.

Water Rate – Single Base Rate						
	FY20	FY21	FY22	FY23	FY24	FY25
Base Rate	5.00	9.09				
Tier per/1,000 gal						
< 999	N/A	N/A				
1K-1.9K	4.20	4.50				
2K-4.9K	4.50	4.50				
5K >	5.70	6.00				
Total Revenues	1,581,258	1,856,960				

Sewer Rate - Single Base Rate						
	FY20	FY21	FY22	FY23	FY24	FY25
Base Rate	7.98	17.00				
Tier per/1,000 gal						
< 999	N/A	N/A				
	FY20	FY21				
1000-1999	8.83	10.00				
2000-4999	9.95	10.00				
5000>	12.85	13.00				
Total Revenues	4,022,986	2,945,923				



#### FY 2022 Water and Sewer – Meter Rate Structure

In FY 2022, we are proposing a transition from base rate to rate structure based on meter size. The larger the meter size, the larger the base amount of the bill. That difference is because larger meters are more expensive and a larger meter requires the Town to increase its system capacity to provide more water per second. In addition, the present residential rates are subsidizing commercial business and we are losing revenue by not right sizing meters for commercial capacity. This proposal will ensure that residential properties are only paying their share for the cost to maintain the Town's infrastructure.

Water Rate – Meter Size						
	FY20	FY21	FY22	FY23	FY24	FY25
¾"			18.00	18.50	19.00	19.65
1"			31.00	33.00	34.00	35.20
2"			125.00	130.00	134.55	139.25
3"			280.00	290.00	300.00	310.50
4"			502.00	520.00	538.00	557.00
6"			1123.00	1162.00	1202.00	1263.50
Flat Rate						
< 999			4.36	4.51	4.67	4.83
1K-1.9K			4.36	4.51	4.67	4.83
2K-4.9K			4.36	4.51	4.67	4.83
5K >			4.36	4.51	4.67	4.83

Sewer Rate – Meter Size						
	FY21	FY22	FY22	FY23	FY24	FY25
¾"			16.50	17.00	17.50	20.25
1"			29.50	31.00	32.85	34.00
2"			145.00	150.00	155.00	209.25
3"			275.00	285.00	295.00	305.00
4"			517.00	535.00	554.00	573.00
6"			905.00	955.00	988.00	1022.50
Tier per/1,000 gal (Flat Rate)						
< 999			13.20	13.66	14.34	14.63
1K-1.9K			13.20	13.66	14.34	14.63
2K-4.9K			13.20	13.66	14.34	14.63
5K >			13.20	13.66	14.34	14.63

#### WATER AND SEWER BUDGET SUMMARY

Proposed to increase the water base rate from \$5.00 to \$9.09. The total operating budget is \$1,856,960.  
Proposed to increase sewer base rate from \$7.98 to \$17.00. The total operating budget is \$2,945,923.

## ELECTRIC FUND

We are not recommending a rate increase for FY 2021 because for this year Electricities has not increased their rate for members. However in FY 2022 a rate increase will be considered to soften the anticipated rate increase from Electricities. They are projecting a rate increase of 2% in FY 2023 and another increase in rates of 2.5% in FY 2024. For FY 2021 the Electric Department's operation budget is \$8,602,026. In this year's budget, the department's initiatives are the following:

- LED Streetlights
- LED Lights Uptown
- Buffalo Road Utility Relocation (Reimbursed by NCDOT)
- Smart Meters
- Meter Infrastructure
- Load Management Switches

## SUMMARY

As we are preparing our Budget for FY 2020-2021 we find ourselves in an extremely uncertain time due to the COVID-19 pandemic. We are concerned about the economic recovery time once the pandemic ends and we are able to return to our new normal. Further, we are concerned about the overall elasticity of the economy in its ability to snap back to a place substantially similar to where we were before. The items discussed in this Budget Message are meant to briefly touch the primary issues confronted in the budget process to date. We anticipate there will be questions and discussion on this Proposed Budget from the Mayor and Council as well as from the public. We look forward to discussions and working to resolve any questions that arise. The ultimate goal is to issue a revised budget for your final consideration and approval at your June 16, 2020 meeting.

We would like to express our thanks to the Council for their efforts in creating this budget as well as to Town staff who have worked tirelessly to put this budget together.

# Town of Selma Budget FY 2020-2021

## Summary of Total Revenues vs. Expenditures

Revenues	Amended FY 2020	Recommended FY 2021	Board Approved	% Change
General Fund	6,742,113.00	6,274,327.00	6,538,857.00	-3.01%
Water Capital Reserve Fund	147,058.00	265,000.00	265,000.00	80.20%
Sewer Capital Reserve Fund	219,300.00	202,000.00	202,000.00	-7.89%
Electric Capital Reserve Fund	5,000.00	-	-	-100.00%
Fire Protection-Petroleum Term Fund	26,000.00	26,000.00	26,000.00	0.00%
Water Fund	1,581,258.00	1,856,960.00	1,856,960.00	17.44%
Sewer Fund	4,022,986.00	3,171,027.00	2,945,923.00	-26.77%
Electric Fund	8,505,410.00	8,602,026.00	8,602,026.00	1.14%
<b>TOTAL REVENUE</b>	<b>21,249,125.00</b>	<b>20,397,340.00</b>	<b>20,436,766.00</b>	<b>-3.82%</b>
<b>Expenditures</b>				
General Fund				
Governing Body	79,504.00	65,000.00	64,200.00	-19.25%
Administration	459,023.00	394,998.00	446,260.00	-2.78%
Finance	181,041.00	171,300.00	258,430.00	42.75%
Public Facilities & Grounds	633,932.00	595,334.00	495,351.00	-21.86%
Non-Profit Organization Support	22,225.00	7,000.00	2,000.00	-91.00%
Planning & Econ Dev	444,711.00	397,935.00	379,968.00	-14.56%
Police	1,955,358.00	1,873,879.00	1,870,833.00	-4.32%
Fire	791,846.00	745,496.00	740,554.00	-6.48%
Public Works	1,135,072.00	1,046,381.00	1,201,974.00	5.89%
Powell Bill	167,000.00	238,500.00	331,421.00	98.46%
Civic Center	22,500.00	40,500.00	46,500.00	106.67%
Recreation	645,303.00	509,528.00	507,153.00	-21.41%
Library	204,598.00	188,476.00	194,213.00	-5.08%
	<b>6,742,113.00</b>	<b>6,274,327.00</b>	<b>6,538,857.00</b>	<b>-3.01%</b>
Water Capital Reserve Fund				
Transfers and Reserve for Future Expenditures	147,058.00	265,000.00	265,000.00	80.20%
Sewer Capital Reserve Fund				
Transfers and Reserve for Future Expenditures	219,300.00	202,000.00	202,000.00	-7.89%
Electric Capital Reserve Fund				
Transfers and Reserve for Future Expenditures	5,000.00	-	-	-100.00%
Fire Protection-Petroleum Term Fund				
Expenditures	26,000.00	26,000.00	26,000.00	0.00%
Water Fund				
Administration	683,282.00	765,258.00	760,419.00	11.29%
Operations	897,976.00	1,091,702.00	1,096,541.00	22.11%
	<b>1,581,258.00</b>	<b>1,856,960.00</b>	<b>1,856,960.00</b>	<b>17.44%</b>
Sewer Fund				
Administration	1,030,608.00	1,100,394.00	933,964.00	-9.38%
Operations	2,992,378.00	2,237,063.00	2,011,959.00	-32.76%
	<b>4,022,986.00</b>	<b>3,337,457.00</b>	<b>2,945,923.00</b>	<b>-26.77%</b>
Electric Fund				
Administration	1,257,289.00	1,292,352.00	1,288,769.00	2.50%
Electric Operations	1,086,638.00	1,479,346.00	1,475,657.00	35.80%
Transfers/Power Purchases	6,161,483.00	5,835,000.00	5,837,600.00	-5.26%
	<b>8,505,410.00</b>	<b>8,606,698.00</b>	<b>8,602,026.00</b>	<b>1.14%</b>
<b>TOTAL EXPENDITURES</b>	<b>21,249,125.00</b>	<b>20,568,442.00</b>	<b>20,436,766.00</b>	<b>-3.82%</b>

**Town of Selma**  
**FY21 General Fund Budget**

Summary	Amended FY2020	YTD 3/31/2020	Collected %		Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY2021	% Change
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Revenues	6,742,113.00	5,467,881.71	81.10%		6,122,526.00	6,710,500.00	6,274,327.00	264,530.00	6,538,857.00	-3.01%
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Summary	Amended FY2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
Governing Body	79,504.00	51,955.14	65.35%	74,816.14	65,000.00	70,000.00	65,000.00	(800.00)	64,200.00	-19.25%
Finance	181,041.00	130,908.04	72.31%	175,005.19	170,000.00	180,000.00	171,300.00	87,130.00	258,430.00	42.75%
Administration	459,023.00	351,639.55	76.61%	449,508.72	400,000.00	410,000.00	394,998.00	51,262.00	446,260.00	-2.78%
Non Profit	22,225.00	2,025.00	9.11%	2,025.00	10,000.00	15,000.00	7,000.00	(5,000.00)	2,000.00	-91.00%
Planning	444,711.00	223,897.74	50.35%	365,531.52	344,600.00	416,500.00	397,935.00	(17,967.00)	379,968.00	-14.56%
Police	1,955,358.00	1,375,692.96	70.36%	1,870,578.70	1,873,000.00	1,894,000.00	1,873,879.00	(3,046.00)	1,870,833.00	-4.17%
Fire	791,846.00	583,150.76	73.64%	740,820.30	750,000.00	795,000.00	745,496.00	(4,942.00)	740,554.00	-6.48%
Public Works	1,135,072.00	752,408.35	66.29%	1,064,643.92	1,029,000.00	1,235,000.00	1,046,381.00	155,593.00	1,201,974.00	5.89%
Powell Bill	167,000.00	22,744.71	13.62%	162,265.93	168,500.00	168,500.00	238,500.00	92,921.00	331,421.00	98.46%
Public Facilities	633,932.00	452,088.96	71.32%	584,897.66	602,926.00	712,000.00	595,334.00	(99,983.00)	495,351.00	-21.86%
Civic Center	22,500.00	13,800.23	61.33%	16,825.86	22,500.00	22,500.00	40,500.00	6,000.00	46,500.00	80.00%
Recreation	645,303.00	432,443.55	67.01%	561,198.54	537,000.00	617,000.00	509,528.00	(2,375.00)	507,153.00	-21.41%
Library	204,598.00	145,489.57	71.11%	181,397.39	150,000.00	175,000.00	188,476.00	5,737.00	194,213.00	-5.08%

Total General Fund Expenditures	6,742,113.00	4,538,244.56	67.31%	6,249,514.87	6,122,526.00	6,710,500.00	6,274,327.00	264,530.00	6,538,857.00	-3.01%
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Variance	-	929,637.15			-	-	-	-	-	
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**Town of Selma**  
**FY21 General Fund Budget**

Revenues		6,397,674
Current Property Taxes		140,833
Fund Balance Unassigned	350	<u>350</u>
Revised Revenues		<u><u>6,538,857</u></u>

Expenditures		6,397,674
Governing Body - 4100		
Legal Services	1,300	
Contacted Services - School Funding	(900)	
Contracted Services - Trolley	(1,200)	(800)
Finance - 4130		
Salaries & Benefits	81,386	
Tax Collector	4,086	85,472
Administration - 4200		
Dues and Subscriptions	6,800	
Salaries & Benefits	43,712	50,512
Non Profit Support - 4300		
Marketing - to Econ Development	(5,000)	(5,000)
Planning and Economic Development - 4910		
Chamber Dues - to Marketing	(4,000)	
Marketing	9,000	
Contracted Services - Town Center Assoc	(10,100)	
Uniforms	350	

Salaries & Benefits	(967)	(5,717)
Police - 5100		
Salaries & Benefits	(17,636)	(17,636)
Fire - 5300		
Salaries & Benefits	(5,937)	(5,937)
Public Works - 5600		
Salaries & Benefits	39,940	39,940
Public Facilities - 5800		
Salaries & Benefits	(1,874)	(1,874)
Civic Center - 6100		
Contracted Services	6,000	6,000
Recreation - 6200		
Salaries & Benefits	(2,375)	(2,375)
Library - 6300		
Salaries & Benefits	<u>(1,402)</u>	<u>(1,402)</u>
Revised Expenditures		<u><u>6,538,857</u></u>
Variance		-

**Town of Selma**  
**FY21 General Fund Budget**

Revnues	6,274,327
Fund Balance - Unassigned	30,426
Fund Balance - Powell Bill	<u>92,921</u>
Revised Revenues	<u><u>6,397,674</u></u>

Expenditures	6,274,327
Governing Body	-
Finance	
Longevity	908
Traning/Travel	750
	1,658
Non Profit	-
Administration	
Advertising	750
	750
Planning	
Training/Travel	(1,500)
Advertising	(750)
Ped/Bike Path Plan	(10,000)
	(12,250)
Police	
Longevity	10,190
Drug Prevention	1,000
Maint/Rep Building	(1,000)
Property Rent	4,400
	14,590
Fire	
Longevity	1,814
Volunteer Health Insurance	(6,719)
Training/Travel	1,600
Contracted Services	4,300
	995

Public Works		
Longevity	1,138	
Engineer	8,015	
Supplies/Materials	(2,000)	
Travel/Training	500	
Safety Supplies	2,000	
Solid Waste	106,000	115,653
Powell Bill		
Traffic Control	2,200	
Resurfacing	90,721	92,921
Public Facilities & Grounds		
Longevity	606	
Supplies/Materials	(11,879)	
Safety Supplies	(3,000)	
Maint/Rep Building	(65,000)	
Maint/Rep Equip	(6,000)	
Maint/Rep Vehicle	(3,500)	
Grounds Maintenance	10,000	
Property Rent	(1)	
Equip/Non Capital	(1,950)	
Capital Outlay	(17,385)	(98,109)
Civic Center		-
Recreation		-
Library		
Longevity	303	
Part Time Position (1)	10,077	
Supplies/Materials	(1,729)	
Traning/Travel	(200)	
Equipment/Non Capital	(1,000)	
Dues/Subscriptions	(312)	<u>7,139</u>
Revised Expenditures		<u><u>6,397,674</u></u>
Variance		-



## Town of Selma Budget FY 2021

### GENERAL FUND REVENUES

	Revenue Source	Amended FY 2020	YTD 3/31/2020	%	Version A FY2021	Version B FY2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-3010-0000	Current Year Property Taxes	2,503,642.00	2,503,126.36	99.98%	2,535,000.00	2,535,000.00	2,535,000.00	140,833.00	2,675,833.00	6.88%
10-3010-0001	Motor Vehicle	175,000.00	133,160.37	76.09%	185,000.00	185,000.00	185,000.00		185,000.00	5.71%
10-3010-0100	Prior Year Taxes	1,000.00	4,244.52	424.45%	5,000.00	5,000.00	5,000.00		5,000.00	400.00%
10-3010-3200	Local Occupancy Tax	150,000.00	79,308.95	52.87%	130,000.00	130,000.00	130,000.00		130,000.00	-13.33%
10-3050-0000	Payments in Lieu of Taxes	33,500.00	34,261.54	102.27%	35,000.00	35,000.00	35,000.00		35,000.00	4.48%
10-3170-0000	Tax Penalties and Interest	6,500.00	4,470.23	68.77%	3,500.00	3,500.00	3,500.00		3,500.00	-46.15%
10-3230-0001	Sales & Use Tax Distribution	995,000.00	801,077.62	80.51%	1,017,500.00	1,017,500.00	991,851.00		991,851.00	-0.32%
10-3240-0000	Fire District Tax	220,207.00	218,123.45	99.05%	212,189.00	212,189.00	212,189.00		212,189.00	-3.64%
10-3240-0100	Johnston County First Responder	5,500.00	12,913.43	234.79%	6,000.00	6,000.00	8,413.00		8,413.00	52.96%
10-3290-0000	Interest Earned	11,000.00	11,454.94	104.14%	15,000.00	15,000.00	7,500.00		7,500.00	-31.82%
10-3290-0100	Interest - Powell Bill	7,000.00	4,061.84	58.03%	6,000.00	6,000.00	3,000.00		3,000.00	-57.14%
10-3290-0200	Interest - Suber Fund	2,500.00	1,667.36	66.69%	2,500.00	2,500.00	1,250.00		1,250.00	-50.00%
10-3310-0000	Video Programming Tax	30,000.00	17,853.41	59.51%	24,000.00	24,000.00	24,000.00		24,000.00	-20.00%
10-3315-0000	Solid Waste Disposal Tax	5,000.00	3,742.36	74.85%	4,800.00	4,800.00	4,800.00		4,800.00	-4.00%
10-3324-0000	Telecommunication Services Sales Tax	54,000.00	28,371.44	52.54%	40,000.00	40,000.00	35,000.00		35,000.00	-35.19%
10-3325-0000	Electric Power Franchise Tax	350,000.00	246,407.44	70.40%	340,000.00	340,000.00	330,000.00		330,000.00	-5.71%
10-3326-0000	Natural Gas Excise Tax	11,000.00	4,026.41	36.60%	7,500.00	7,500.00	5,500.00		5,500.00	-50.00%
10-3350-0000	Miscellaneous Revenue	10,001.00	21,860.41	218.58%	5,000.00	5,000.00	5,000.00		5,000.00	-50.00%
10-3350-0200	Refuse Collection Fees	660,000.00	516,375.93	78.24%	680,000.00	680,000.00	660,000.00		660,000.00	0.00%
10-3350-0400	Insurance Proceeds	11,521.00	12,021.48	104.34%	6,126.00	6,126.00	-		-	-100.00%
10-3410-0000	Wine & Beer Tax	27,500.00	-	0.00%	28,000.00	28,000.00	28,000.00		28,000.00	1.82%
10-3430-0000	Powell Bill Street	167,000.00	168,211.41	100.73%	168,500.00	168,500.00	168,500.00		168,500.00	0.90%
10-3431-2700	USDA Grant Civic Center	-	76,353.14	#DIV/0!	-	-	-		-	#DIV/0!
10-3470-0000	Local ABC Net Revenues	40,000.00	29,924.88	74.81%	46,000.00	46,000.00	40,000.00		40,000.00	0.00%
10-3491-0000	Planning & Zoning Fees	10,000.00	8,675.00	86.75%	12,000.00	12,000.00	10,000.00		10,000.00	0.00%
10-3510-0000	Court Cost Fees	1,500.00	939.70	62.65%	1,000.00	1,000.00	1,000.00		1,000.00	-33.33%
10-3550-0100	Fire Inspection Fees	5,000.00	3,005.00	60.10%	4,000.00	4,000.00	4,000.00		4,000.00	-20.00%
10-3550-0200	Code Enforcement Citation Fees	5,000.00	4,500.00	90.00%	5,000.00	5,000.00	5,000.00		5,000.00	0.00%
10-3600-0100	Library Donations - Books	-	317.64	#DIV/0!	-	-	1,500.00		1,500.00	#DIV/0!
10-3610-0100	Cemetery Lots	80,000.00	54,358.53	67.95%	70,000.00	70,000.00	70,000.00		70,000.00	-12.50%
10-3610-0200	Mausoleum Crypt/Niche Sales	30,000.00	32,907.86	109.69%	35,000.00	35,000.00	35,000.00		35,000.00	16.67%
10-3610-0250	Mausoleum Bond Interest Rebate	1,787.00	1,783.31	99.79%	900.00	900.00	900.00		900.00	-49.64%
10-3610-0300	Opening Graves	70,000.00	48,400.00	69.14%	70,000.00	70,000.00	70,000.00		70,000.00	0.00%
10-3611-0200	Library Fines/Fees	1,700.00	3,858.35	226.96%	5,000.00	5,000.00	5,000.00		5,000.00	194.12%
10-3612-0000	Recreation Rentals	-	3,955.00	#DIV/0!	5,000.00	5,000.00	5,000.00		5,000.00	#DIV/0!
10-3650-0200	Recreational Fees	45,500.00	29,941.30	65.81%	42,000.00	42,000.00	42,000.00		42,000.00	-7.69%
10-3650-0250	Pool Memberships/Passes	-	2,226.00	#DIV/0!	10,000.00	10,000.00	10,000.00		10,000.00	#DIV/0!
10-3650-0260	Civic Center Individual	11,250.00	6,960.00	61.87%	11,250.00	11,250.00	11,250.00		11,250.00	0.00%

10-3650-0270	Civic Center Business	11,250.00	2,980.00	26.49%	11,250.00	11,250.00	11,250.00		11,250.00	0.00%
10-3650-0300	JoCo Tourism Grant	14,899.00	11,500.00	77.19%	-	-	-		-	-100.00%
10-3650-0400	Railroad Days	15,000.00	14,609.00	97.39%	17,000.00	17,000.00	17,000.00		17,000.00	13.33%
10-3650-0500	Santa Train	16,000.00	16,750.00	104.69%	17,000.00	17,000.00	17,000.00		17,000.00	6.25%
10-3833-0001	All-American Festival	1,200.00	725.00	60.42%	725.00	725.00	725.00		725.00	-39.58%
10-3833-0003	Donations to Selma Civic Center	9,500.00	8,353.00	87.93%	-	-	-		-	-100.00%
10-3833-4300	Donations/Police Department	-	700.00	#DIV/0!	-	-	-		-	#DIV/0!
10-3833-4341	Fire - SAFER Grant	90,554.00	71,398.51	78.85%	56,596.00	56,596.00	56,596.00		56,596.00	-37.50%
10-3833-4342	Parks Special Events	7,000.00	2,352.00	33.60%	2,000.00	2,000.00	2,000.00		2,000.00	-71.43%
10-3834-8602	Rent/Waste Industries	1,800.00	1,350.00	75.00%	1,800.00	1,800.00	1,800.00		1,800.00	0.00%
10-3834-8604	Rent/Alcoholics Anonymous	240.00	240.00	100.00%	240.00	240.00	240.00		240.00	0.00%
10-3834-8606	Rent/Head Start	9,000.00	6,750.00	75.00%	9,000.00	9,000.00	9,000.00		9,000.00	0.00%
10-3834-8607	Rent/SBA Towers Ventures	6,000.00	5,241.56	87.36%	7,000.00	7,000.00	7,000.00		7,000.00	16.67%
10-3834-8610	Rent/EMS building	18,000.00	13,500.00	75.00%	18,000.00	18,000.00	18,000.00		18,000.00	0.00%
10-3834-8611	Rent/Florist	-	1,400.00	#DIV/0!	3,150.00	3,150.00	3,150.00		3,150.00	#DIV/0!
10-3920-2010	Small Busn Loan Interest	-	186.03	#DIV/0!	-	-	-		-	#DIV/0!
10-3980-6300	Transfer from Electric	175,000.00	175,000.00	100.00%	175,000.00	175,000.00	175,000.00		175,000.00	0.00%
10-3990-0199	Fund Balance Suber	22,351.00	-	0.00%	22,500.00	22,500.00	22,500.00		22,500.00	0.67%
10-3990-0200	Fund Balance Powell Bill	-	-	#DIV/0!			70,000.00	92,921.00	162,921.00	#DIV/0!
10-3990-0201	Fund Balance Perpetual Care	7,500.00	-	0.00%	7,500.00	7,500.00	7,500.00		7,500.00	0.00%
10-3990-0000	Fund Balance Appropriated	598,211.00	-	0.00%		587,974.00	166,413.00	30,776.00	197,189.00	-67.04%
<b>General Fund Revenues Totals</b>		<b>6,742,113.00</b>	<b>5,467,881.71</b>	<b>81.10%</b>	<b>6,122,526.00</b>	<b>6,710,500.00</b>	<b>6,274,327.00</b>	<b>264,530.00</b>	<b>6,538,857.00</b>	<b>-3.01%</b>

Town of Selma Budget FY 2021

**Governing Body Expenditures 4100**

	Expense Account	Amended FY2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-4100-1210	Salaries	26,400.00	19,400.00	73.48%	26,000.00	26,400.00	26,400.00	26,400.00	-	26,400.00	0.00%
10-4100-1810	FICA & Medicare	2,020.00	1,484.10	73.47%	2,020.00	2,020.00	2,020.00	2,020.00	-	2,020.00	0.00%
10-4100-1830	Group Insurance	134.00	103.20	77.01%	134.00	133.00	133.00	133.00	-	133.00	-0.75%
10-4100-1900	Elections	5,400.00	-	0.00%	5,044.30	-	-	-	-	-	-100.00%
10-4100-1920	Legal Services	9,000.00	5,039.20	55.99%	7,039.20	7,000.00	10,000.00	7,000.00	1,300.00	8,300.00	-7.78%
10-4100-2000	S.U.R.F. Grants	20,000.00	10,602.66	53.01%	17,602.66	15,000.00	15,000.00	15,000.00	-	15,000.00	-25.00%
10-4100-2600	Supplies & Materials	1,800.00	2,852.73	158.49%	3,852.73	2,500.00	3,000.00	2,500.00	-	2,500.00	38.89%
10-4100-3110	Travel & Training	1,500.00	944.36	62.96%	1,444.36	1,200.00	2,700.00	1,200.00	-	1,200.00	-20.00%
10-4100-3250	Postage	100.00	110.40	110.40%	160.40	100.00	100.00	100.00	-	100.00	0.00%
10-4100-3990	Contracted Services	6,491.00	4,759.95	73.33%	4,859.95	3,650.00	3,650.00	3,650.00	(2,100.00)	1,550.00	-76.12%
10-4100-4401	Moccasin Crk Drainage	6,409.00	6,408.54	99.99%	6,408.54	6,997.00	6,997.00	6,997.00	-	6,997.00	9.17%
10-4100-5000	Capital Outlay	250.00	250.00	100.00%	250.00	-	-	-	-	-	-100.00%

<b>Governing Body Totals</b>	<b>79,504.00</b>	<b>51,955.14</b>	<b>65.35%</b>	<b>74,816.14</b>	<b>65,000.00</b>	<b>70,000.00</b>	<b>65,000.00</b>	<b>(800.00)</b>	<b>64,200.00</b>	<b>-19.25%</b>
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	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	28,554.00	28,154.00	28,553.00	28,553.00	28,553.00	-	28,553.00	(1.00)	0.00%
Operating	50,950.00	46,412.14	36,447.00	41,447.00	36,447.00	(800.00)	35,647.00	(15,303.00)	-30.04%
Capital	-	250.00	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	-	-	0.00%
	79,504.00	74,816.14	65,000.00	70,000.00	65,000.00	(800.00)	64,200.00	(15,304.00)	-19.25%

Contracted Services:	Version A	Version B	Version C	Board
Volunteer Recognition	300.00	300.00	300.00	300.00
Teacher Appreciation	500.00	500.00	500.00	500.00
Selma School Funding	900.00	900.00	900.00	-
Mayors Citizen Awards	750.00	750.00	750.00	750.00
Trolley Services	1,200.00	1,200.00	1,200.00	-
	3,650.00	3,650.00	3,650.00	1,550.00

Town of Selma Budget FY 2021

Finance Expenditures 4130

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY2021	Board Approved FY 2021	% Change
10-4130-1210	Salaries	44,597.00	34,735.33	77.89%	44,597.00	42,493.00	42,493.00	42,787.00	58,269.00	101,056.00	126.60%
10-4130-1810	FICA & Medicare	3,412.00	2,639.06	77.35%	3,412.00	3,251.00	3,251.00	3,274.00	4,457.00	7,731.00	126.58%
10-4130-1820	Retirement	3,992.00	3,113.04	77.98%	3,992.00	4,653.00	4,653.00	4,373.00	5,955.00	10,328.00	158.72%
10-4130-1821	NC 401k	1,338.00	1,002.20	74.90%	1,338.00	1,275.00	1,275.00	1,284.00	1,748.00	3,032.00	126.61%
10-4130-1830	Group Insurance	7,352.00	4,808.46	65.40%	7,352.00	6,773.00	6,773.00	6,777.00	11,865.00	18,642.00	153.56%
10-4130-1910	Accounting & Auditing	10,375.00	7,250.00	69.88%	10,375.00	9,250.00	9,250.00	9,250.00	-	9,250.00	-10.84%
10-4130-2600	Supplies & Materials	6,000.00	3,753.25	62.55%	5,200.00	4,154.00	6,029.00	4,154.00	-	4,154.00	-30.77%
10-4130-3110	Travel & Training	3,000.00	1,364.19	45.47%	1,364.19	750.00	3,500.00	750.00	750.00	1,500.00	-50.00%
10-4130-3250	Postage	1,250.00	113.45	9.08%	250.00	250.00	1,250.00	250.00	-	250.00	-80.00%
10-4130-3520	Maint/Repair - Equip	500.00	-	0.00%	-	-	1,000.00	-	-	-	-100.00%
10-4130-3990	Contracted Services	7,500.00	4,424.02	58.99%	6,000.00	6,000.00	7,500.00	6,000.00	-	6,000.00	-20.00%
10-4130-4400	Software Contract	17,025.00	4,906.16	28.82%	17,025.00	17,025.00	17,025.00	17,025.00	-	17,025.00	0.00%
10-4130-4500	Jo Co Tax Collection	63,000.00	62,798.88	99.68%	63,000.00	63,375.00	64,000.00	63,375.00	4,086.00	67,461.00	7.08%
10-4130-4990	Equipment/Not Capital	500.00	-	0.00%	-	-	750.00	1,250.00	-	1,250.00	150.00%
10-4130-5300	Dues & Subscription	450.00	-	0.00%	350.00	-	500.00	-	-	-	-100.00%
10-4130-8100	Principal Due - FY20	8,730.00	-	0.00%	8,730.00	9,102.00	9,102.00	9,102.00	-	9,102.00	4.26%
10-4130-8200	Interest Due - FY20	2,020.00	-	0.00%	2,020.00	1,649.00	1,649.00	1,649.00	-	1,649.00	-18.37%
<b>Finance Totals</b>		<b>181,041.00</b>	<b>130,908.04</b>	<b>72.31%</b>	<b>175,005.19</b>	<b>170,000.00</b>	<b>180,000.00</b>	<b>171,300.00</b>	<b>87,130.00</b>	<b>258,430.00</b>	<b>42.75%</b>

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	60,691.00	60,691.00	58,445.00	58,445.00	58,495.00	82,294.00	140,789.00	80,098.00	131.98%
Operating	109,600.00	103,564.19	100,804.00	110,804.00	102,054.00	4,836.00	106,890.00	(2,710.00)	-2.47%
Capital	-	-	-	-	-	-	-	-	0.00%
Debt Service	10,750.00	10,750.00	10,751.00	10,751.00	10,751.00	-	10,751.00	1.00	0.00%
	181,041.00	175,005.19	170,000.00	180,000.00	171,300.00	87,130.00	258,430.00	77,389.00	42.75%

Accounting and Auditing:		Version A	Version B	Version C	Board
Annual Audit	30,000.00	7,500.00	7,500.00	7,500.00	7,500.00
OPEB Actuary	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00
LEO Separation Actuary	500.00	500.00	500.00	500.00	500.00
		9,250.00	9,250.00	9,250.00	9,250.00

Contracted Services:

Printing bills, shredding service, copier contract

Town of Selma Budget FY 2021

**Administration Expenditures 4200**

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-4200-1210	Salaries	58,864.00	43,102.60	73.22%	58,864.00	68,502.00	68,502.00	66,741.00	32,392.00	99,133.00	68.41%
10-4200-1810	FICA & Medicare	4,504.00	3,255.26	72.27%	4,504.00	5,240.00	5,240.00	5,106.00	2,478.00	7,584.00	68.38%
10-4200-1820	Retirement	5,269.00	5,611.61	106.50%	5,269.00	7,186.00	7,186.00	6,821.00	3,310.00	10,131.00	92.28%
10-4200-1821	401k	1,767.00	461.19	26.10%	1,767.00	1,968.00	1,968.00	2,003.00	971.00	2,974.00	68.31%
10-4200-1830	Group Insurance	8,722.00	9,600.99	110.08%	8,722.00	9,133.00	9,133.00	9,146.00	4,561.00	13,707.00	57.15%
10-4200-1860	Workers Comp*	36,325.00	29,604.36	81.50%	33,000.00	26,000.00	36,000.00	26,000.00	-	26,000.00	-28.42%
10-4200-1861	Unemployment Insurance*	10,000.00	5,466.89	54.67%	5,466.89	10,000.00	10,000.00	10,000.00	-	10,000.00	0.00%
10-4200-1890	Retiree Healthcare*	200,000.00	149,591.59	74.80%	203,000.00	200,000.00	200,000.00	200,000.00	-	200,000.00	0.00%
10-4200-2590	Gasoline	1,200.00	209.31	17.44%	309.31	-	-	-	-	-	-100.00%
10-4200-2600	Supplies & Materials	6,000.00	6,846.52	114.11%	7,379.52	6,216.00	6,216.00	6,216.00	-	6,216.00	3.60%
10-4200-2700	Codification	14,000.00	1,225.00	8.75%	4,525.00	-	-	-	-	-	-100.00%
10-4200-3110	Travel & Training	14,932.00	14,063.87	94.19%	21,065.00	10,000.00	10,000.00	10,000.00	-	10,000.00	-33.03%
10-4200-3250	Postage	750.00	225.06	30.01%	725.05	750.00	750.00	750.00	-	750.00	0.00%
10-4200-3400	Bereavement	400.00	130.64	32.66%	199.64	-	-	-	-	-	-100.00%
10-4200-3500	Safety Supplies	2,500.00	51.57	2.06%	618.14	-	-	-	-	-	-100.00%
10-4200-3520	Maint/Repair - Equip	500.00	10.00	2.00%	500.00	-	-	-	-	-	-100.00%
10-4200-3910	Advertising	1,500.00	766.49	0.00%	1,666.49	-	-	-	750.00	750.00	-50.00%
10-4200-3990	Contracted Services	39,810.00	32,310.14	81.16%	42,161.00	25,005.00	25,005.00	17,215.00	-	17,215.00	-56.76%
10-4200-4510	Property & Liability*	26,000.00	25,659.76	98.69%	25,659.76	30,000.00	30,000.00	30,000.00	-	30,000.00	15.38%
10-4200-4990	Equipment/Not Capital	1,500.00	40.02	2.67%	640.02	-	-	-	-	-	-100.00%
10-4200-5000	Capital Outlay	11,980.00	12,028.35	100.40%	12,077.35	-	-	-	-	-	-100.00%
10-4200-5300	Dues & Subscriptions	12,500.00	11,378.33	91.03%	11,389.55	-	-	5,000.00	6,800.00	11,800.00	-5.60%
<b>Administration Totals</b>		<b>459,023.00</b>	<b>351,639.55</b>	<b>76.61%</b>	<b>449,508.72</b>	<b>400,000.00</b>	<b>410,000.00</b>	<b>394,998.00</b>	<b>51,262.00</b>	<b>446,260.00</b>	<b>-2.78%</b>

\* All General Fund

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	325,451.00	320,592.89	328,029.00	338,029.00	325,817.00	43,712.00	369,529.00	44,078.00	13.54%
Operating	121,592.00	116,838.48	71,971.00	71,971.00	69,181.00	7,550.00	76,731.00	(44,861.00)	-36.89%
Capital	11,980.00	12,077.35	-	-	-	-	-	(11,980.00)	-100.00%
Debt Service	-	-	-	-	-	-	-	-	0.00%
	<b>459,023.00</b>	<b>449,508.72</b>	<b>400,000.00</b>	<b>410,000.00</b>	<b>394,998.00</b>	<b>51,262.00</b>	<b>446,260.00</b>	<b>(12,763.00)</b>	<b>-2.78%</b>
Contracted Services:	Version A	Version B	Version C	Board					
Copier Lease	4,000.00	4,000.00	4,000.00	4,000.00					
Municode Web Hosting	1,300.00	1,300.00	1,300.00	1,300.00					
Shredding	325.00	325.00	325.00	325.00					
I Compass - Minutes software	6,690.00	6,690.00	6,690.00	6,690.00					
Employee Assistance Program	1,900.00	1,900.00	1,900.00	1,900.00					
Tem Services	3,000.00	3,000.00	3,000.00	3,000.00					
NEOGOV	7,790.00	7,790.00	-	-					
	<b>25,005.00</b>	<b>25,005.00</b>	<b>17,215.00</b>	<b>17,215.00</b>					
Dues & Subscriptions:					Board				
NCLM					7,300.00				
Chanber of Commerce					1,000.00				
Triangle J COG					2,600.00				
School of Govt					900.00				
					<b>11,800.00</b>				

Town of Selma Budget FY 2021

**Non-Profit Organization Support 4300**

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-4300-1850	My Kids Club	500.00	500.00	100.00%	500.00	500.00	500.00	500.00	-	500.00	0.00%
10-4300-3250	Postage	25.00	-	0.00%	-	25.00	25.00	25.00	-	25.00	0.00%
10-4300-3800	Marketing	19,500.00	25.00	0.13%	25.00	8,000.00	12,500.00	5,000.00	(5,000.00)	-	-100.00%
10-4300-4150	American Legion	400.00	-	0.00%	-	175.00	275.00	175.00	-	175.00	-56.25%
10-4300-4152	Selma Museum	1,500.00	1,500.00	100.00%	1,500.00	1,000.00	1,400.00	1,000.00	-	1,000.00	-33.33%
10-4300-4153	JoCo Arts Council	300.00	-	0.00%	-	300.00	300.00	300.00	-	300.00	0.00%
<b>Non-Profit Organization Support Totals</b>		<b>22,225.00</b>	<b>2,025.00</b>	<b>9.11%</b>	<b>2,025.00</b>	<b>10,000.00</b>	<b>15,000.00</b>	<b>7,000.00</b>	<b>(5,000.00)</b>	<b>2,000.00</b>	<b>-91.00%</b>

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	-	-	-	-	-	-	-	-	0.00%
Operating	22,225.00	2,025.00	10,000.00	15,000.00	7,000.00	(5,000.00)	2,000.00	(20,225.00)	-91.00%
Capital	-	-	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	-	-	0.00%
	22,225.00	2,025.00	10,000.00	15,000.00	7,000.00	(5,000.00)	2,000.00	(20,225.00)	-91.00%

Town of Selma Budget FY 2021

**Planning & Economic Development Expenditures 4910**

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-4910-1210	Salary & Wages	93,347.00	57,188.99	61.26%	76,251.98	80,964.00	80,964.00	81,189.00	(792.00)	80,397.00	-13.87%
10-4910-1810	FICA & Medicare	8,433.00	4,159.10	49.32%	5,545.46	6,194.00	6,194.00	6,211.00	(61.00)	6,150.00	-27.07%
10-4910-1820	Retirement	9,866.00	5,308.61	53.81%	7,078.14	9,216.00	9,216.00	8,298.00	(81.00)	8,217.00	-16.71%
10-4910-1821	401k	3,308.00	2,326.82	70.34%	3,102.42	3,363.00	3,363.00	3,372.00	(33.00)	3,339.00	0.94%
10-4910-1830	Group Insurance	12,195.00	7,770.79	63.72%	10,361.05	12,663.00	12,663.00	12,665.00		12,665.00	3.85%
10-4910-2120	Uniforms	750.00	544.93	72.66%	547.50	-	-	-	350.00	350.00	-53.33%
10-4910-2590	Gasoline	400.00	136.45	34.11%	200.00	300.00	400.00	300.00		300.00	-25.00%
10-4910-2600	Supplies & Materials	2,800.00	619.66	22.13%	1,120.00	1,500.00	1,500.00	1,500.00		1,500.00	-46.43%
10-4910-3110	Travel & Training	3,500.00	2,111.08	60.32%	2,135.00	3,000.00	3,500.00	3,000.00	(1,500.00)	1,500.00	-57.14%
10-4910-3250	Postage	2,900.00	2,496.05	86.07%	2,900.00	2,600.00	2,800.00	2,000.00		2,000.00	-31.03%
10-4910-3520	Maint/Repair - Equip	500.00	-	0.00%	-	-	500.00	-		-	-100.00%
10-4910-3530	Maint/Repair - Vehicle	500.00	92.77	18.55%	92.77	-	500.00	-		-	-100.00%
10-4910-3700	Advertising - Econ Dev	2,800.00	-	0.00%	-	2,000.00	3,000.00	2,000.00	(750.00)	1,250.00	-55.36%
10-4910-3800	Marketing	-	-	#DIV/0!	-	-	-	-	9,000.00	9,000.00	#DIV/0!
10-4910-3802	Jo Co Tourism Tax Transfer	150,000.00	67,213.24	44.81%	130,000.00	150,000.00	150,000.00	130,000.00		130,000.00	-13.33%
10-4910-3803	Econ Dev Incentive - New Dixie	25,600.00	25,583.20	99.93%	25,583.20	25,600.00	25,600.00	25,600.00		25,600.00	0.00%
10-4910-3804	Econ Dev Incentive - Eastfield	-	-	#DIV/0!	-	-	-	55,000.00		55,000.00	#DIV/0!
10-4910-3850	Arbor Project	600.00	-	0.00%	-	-	-	-		-	-100.00%
10-4910-3990	Contracted Services	99,912.00	40,510.11	40.55%	74,934.00	30,000.00	75,000.00	39,600.00	(10,100.00)	29,500.00	-70.47%
10-4910-4900	Condemnation & Demolition	17,500.00	500.00	2.86%	17,500.00	10,000.00	32,000.00	10,000.00		10,000.00	-42.86%
10-4910-4903	Appearance Commission	4,500.00	2,835.94	63.02%	2,880.00	2,000.00	4,000.00	2,000.00		2,000.00	-55.56%
10-4910-4910	Chamber of Commerce	4,000.00	4,000.00	100.00%	4,000.00	4,000.00	4,000.00	4,000.00	(4,000.00)	-	-100.00%
10-4910-5000	Capital Outlay - Ped/Bike Path	-	-	#DIV/0!	-	-	-	10,000.00	(10,000.00)	-	#DIV/0!
10-4910-5300	Dues & Subscriptions	1,300.00	500.00	38.46%	1,300.00	1,200.00	1,300.00	1,200.00		1,200.00	-7.69%
<b>Planning &amp; Economic Development Totals</b>		<b>444,711.00</b>	<b>223,897.74</b>	<b>50.35%</b>	<b>365,531.52</b>	<b>344,600.00</b>	<b>416,500.00</b>	<b>397,935.00</b>	<b>(17,967.00)</b>	<b>379,968.00</b>	<b>-14.56%</b>

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	127,899.00	102,339.05	112,400.00	112,400.00	111,735.00	(967.00)	110,768.00	(17,131.00)	-13.39%
Operating	316,812.00	263,192.47	232,200.00	304,100.00	276,200.00	(16,350.00)	269,200.00	(47,612.00)	-15.03%
Capital	-	-	-	-	10,000.00	(10,000.00)	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	-	-	#DIV/0!
	444,711.00	365,531.52	344,600.00	416,500.00	397,935.00	(27,317.00)	379,968.00	(64,743.00)	-14.56%
Contracted Services:	Version A	Version B	Version C	Board					
Town Center Assoc	10,100.00	10,100.00	10,100.00	-					
Copier Rental	1,200.00	1,200.00	1,200.00	1,200.00					
Engineering Service	15,000.00	60,000.00	15,000.00	15,000.00					
See Click Fix	-	-	9,600.00	9,600.00					
Other	3,700.00	3,700.00	3,700.00	3,700.00					
	30,000.00	75,000.00	39,600.00	29,500.00					

Town of Selma Budget FY 2021

Police Expenditures 5100

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-5100-1210	Salaries	1,146,747.00	813,285.64	70.92%	1,100,000.00	1,128,747.00	1,128,747.00	1,131,915.00	(4,576.00)	1,127,339.00	-1.29%
10-5100-1220	Overtime	10,000.00	2,075.67	20.76%	3,000.00	4,000.00	5,000.00	4,000.00		4,000.00	-60.00%
10-5100-1225	Part Time Salaries	16,757.00	10,964.80	65.43%	15,000.00	16,519.00	16,519.00	16,666.00		16,666.00	-0.54%
10-5100-1251	Clothing Allowance	2,500.00	1,541.43	61.66%	2,100.00	2,300.00	2,500.00	2,500.00		2,500.00	0.00%
10-5100-1301	Separation Allowance	95,444.00	64,512.45	67.59%	87,000.00	100,237.00	100,237.00	100,288.00	(140.00)	100,148.00	5.08%
10-5100-1810	FICA & Medicare	97,266.00	66,347.56	68.21%	89,000.00	95,879.00	95,879.00	94,761.00	(858.00)	93,903.00	-2.58%
10-5100-1820	Retirement	113,897.00	78,556.46	68.97%	105,000.00	111,422.00	111,422.00	123,178.00	(1,199.00)	121,979.00	8.15%
10-5100-1821	401k	58,801.00	38,808.78	66.00%	52,000.00	56,890.00	56,890.00	56,191.00	(548.00)	55,643.00	-4.44%
10-5100-1830	Group Insurance	222,675.00	135,460.43	60.83%	205,000.00	214,404.00	214,404.00	214,254.00	(125.00)	214,129.00	-3.78%
10-5100-2000	Drug Prevention - Local	9,000.00	4,000.00	44.44%	5,000.00	5,000.00	6,000.00	5,000.00	1,000.00	6,000.00	-44.44%
10-5100-2120	Uniforms	9,000.00	4,720.93	52.45%	6,200.00	6,000.00	7,000.00	6,000.00		6,000.00	-33.33%
10-5100-2590	Gasoline	43,000.00	22,006.89	51.18%	32,000.00	35,000.00	35,000.00	35,000.00		35,000.00	-18.60%
10-5100-2600	Supplies & Materials	4,000.00	2,889.76	72.24%	4,000.00	3,000.00	2,900.00	3,000.00		3,000.00	-25.00%
10-5100-3110	Travel & Training	4,000.00	2,287.52	57.19%	4,000.00	3,000.00	3,000.00	3,000.00		3,000.00	-25.00%
10-5100-3250	Postage	200.00	86.66	43.33%	100.00	200.00	200.00	200.00		200.00	0.00%
10-5100-3510	Maint/Repair - Building	4,500.00	1,627.92	36.18%	2,500.00	3,000.00	4,000.00	3,000.00	(1,000.00)	2,000.00	-33.33%
10-5100-3520	Maint/Repair - Equip	5,000.00	3,317.15	66.34%	4,500.00	3,000.00	4,000.00	3,000.00		3,000.00	-40.00%
10-5100-3530	Maint/Repair - Vehicle	22,895.00	16,392.14	71.60%	21,000.00	12,000.00	15,000.00	12,000.00		12,000.00	-47.59%
10-5100-3601	Bullet-Proof Vests	1,500.00	774.00	51.60%	774.00	-	1,500.00	-		-	-100.00%
10-5100-3990	Contracted Services	15,000.00	14,024.38	93.50%	15,000.00	13,000.00	15,000.00	13,000.00		13,000.00	-13.33%
10-5100-4190	Property Rent - West Street	4,400.00	4,400.00	100.00%	4,400.00	-	4,400.00	-	4,400.00	4,400.00	-100.00%
10-5100-4990	Equipment/Not Capital	6,000.00	2,458.95	40.98%	3,500.00	-	5,000.00	-		-	-100.00%
10-5100-5000	Capital Outlay	3,275.00	54,003.44	1648.96%	62,575.00	-	-	-		-	-100.00%
10-5100-5300	Dues/Subscriptions	400.00	300.00	75.00%	300.00	300.00	300.00	300.00		300.00	-25.00%
10-5100-7507	USDA - Police Reno Prin	13,727.00	13,726.75	100.00%	13,727.00	14,242.00	14,242.00	14,242.00		14,242.00	3.75%
10-5100-7508	USDA - Police Reno Int	17,124.00	17,123.25	100.00%	17,124.00	16,609.00	16,609.00	16,609.00		16,609.00	-3.01%
10-5100-7509	KS Bank Police Vehicles- Prin	24,935.00	-	0.00%	15,774.87	25,995.00	25,995.00	14,739.00		14,739.00	-40.89%
10-5100-7510	KS Bank Police Vehicles- Int	3,315.00	-	0.00%	3.83	2,256.00	2,256.00	1,036.00		1,036.00	-68.75%

**Police Totals**      **1,955,358.00**      **1,375,692.96**      **70.36%**      **1,870,578.70**      **1,873,000.00**      **1,894,000.00**      **1,873,879.00**      **(3,046.00)**      **1,870,833.00**      **-4.17%**

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	1,764,087.00	1,658,100.00	1,730,398.00	1,731,598.00	1,743,753.00	(7,446.00)	1,736,307.00	(20,334.00)	-1.15%
Operating	128,895.00	103,274.00	83,500.00	103,300.00	83,500.00	4,400.00	87,900.00	(45,395.00)	-35.22%
Capital	3,275.00	62,575.00	-	-	-	-	-	(3,275.00)	-100.00%
Debt Service	59,101.00	46,629.70	59,102.00	59,102.00	46,626.00	-	46,626.00	(12,475.00)	-21.11%
	1,955,358.00	1,870,578.70	1,873,000.00	1,894,000.00	1,873,879.00	(3,046.00)	1,870,833.00	(81,479.00)	-4.17%

USDA - Police Department  
Paid in Full - December 2040

KS Bank - Police Vehicles  
Paid in Full - May 2023



Town of Selma Budget FY 2021

**Fire Expenditures 5300**

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-5300-1210	Salaries	254,760.00	193,647.98	76.01%	254,760.00	265,947.00	265,947.00	264,271.00	(2,547.00)	261,724.00	2.73%
10-5300-1220	Overtime	3,000.00	-	0.00%	-	-	-	-		-	-100.00%
10-5300-1225	Part Time Salaries	20,800.00	9,472.00	45.54%	20,800.00	18,304.00	20,800.00	18,304.00		18,304.00	-12.00%
10-5300-1230	Volunteer Salaries	44,880.00	24,613.58	54.84%	44,880.00	44,880.00	44,880.00	44,880.00		44,880.00	0.00%
10-5300-1260	Salaries - SAFER Grant	82,615.00	59,855.65	72.45%	82,615.00	84,592.00	84,592.00	84,829.00	(832.00)	83,997.00	1.67%
10-5300-1810	FICA & Medicare	31,064.00	21,334.22	68.68%	31,064.00	31,841.00	31,841.00	31,540.00	(259.00)	31,281.00	0.70%
10-5300-1820	NC Municipal Retirement	30,464.00	22,678.21	74.44%	30,464.00	38,384.00	38,384.00	35,678.00	(345.00)	35,333.00	15.98%
10-5300-1821	NC 401K	10,212.00	6,883.84	67.41%	10,212.00	10,516.00	10,516.00	10,473.00	(101.00)	10,372.00	1.57%
10-5300-1830	Group Insurance	68,275.00	47,605.84	69.73%	68,275.00	71,075.00	71,075.00	71,060.00	(39.00)	71,021.00	4.02%
10-5300-1832	Volunteer Insurance	6,451.00	3,195.35	49.53%	3,195.00	6,719.00	6,719.00	6,719.00	(6,719.00)	-	-100.00%
10-5300-1890	Fireman's Relief Payments	6,000.00	4,184.52	69.74%	4,184.00	6,000.00	6,000.00	6,000.00		6,000.00	0.00%
10-5300-2120	Uniforms	8,925.00	5,801.15	65.00%	5,801.00	8,700.00	8,700.00	8,700.00		8,700.00	-2.52%
10-5300-2121	Turn Out Gear	14,525.00	2,540.00	17.49%	6,970.00	8,000.00	10,000.00	8,000.00		8,000.00	-44.92%
10-5300-2590	Gasoline	9,000.00	6,253.03	69.48%	8,000.00	7,000.00	8,000.00	7,000.00		7,000.00	-22.22%
10-5300-2600	Supplies & Materials	8,000.00	5,008.53	62.61%	6,500.00	5,619.00	9,304.00	5,619.00		5,619.00	-29.76%
10-5300-3110	Travel & Training	5,835.00	3,497.56	59.94%	3,497.00	-	-	-	1,600.00	1,600.00	-72.58%
10-5300-3250	Postage	100.00	46.30	46.30%	46.30	100.00	100.00	100.00		100.00	0.00%
10-5300-3510	Maint/Repair - Building	4,500.00	4,680.24	104.01%	4,500.00	2,500.00	1,669.00	2,500.00		2,500.00	-44.44%
10-5300-3520	Maint/Repair - Equip	9,100.00	2,172.76	23.88%	2,500.00	9,100.00	9,100.00	9,100.00		9,100.00	0.00%
10-5300-3530	Maint/Repair - Vehicle	25,200.00	28,210.02	111.94%	29,000.00	22,000.00	25,000.00	22,000.00		22,000.00	-12.70%
10-5300-3990	Contracted Services	9,300.00	5,171.33	55.61%	9,300.00	-	9,500.00	-	4,300.00	4,300.00	-53.76%
10-5300-4990	Equipment/Not Capital	9,620.00	3,202.28	33.29%	5,000.00	-	24,150.00	-		-	-100.00%
10-5300-5300	Dues / Subscriptions	2,180.00	1,379.00	63.26%	800.00	2,250.00	2,250.00	2,250.00		2,250.00	3.21%
10-5300-5000	Capital Outlay	16,400.00	15,245.50	0.00%	1,154.00	-	-	-		-	-100.00%
10-5300-5900	Pine Level Annexation Debt	7,500.00	3,334.86	0.00%	4,165.00	3,334.00	3,334.00	3,334.00		3,334.00	-55.55%
10-5300-7600	USDA - Fire Engine Prin	14,357.00	14,356.30	100.00%	14,357.00	14,931.00	14,931.00	14,931.00		14,931.00	4.00%
10-5300-7601	USDA - Fire Engine Int	4,534.00	4,533.70	99.99%	4,534.00	3,959.00	3,959.00	3,959.00		3,959.00	-12.68%
10-5300-7700	USDA - Fire Dept Reno Prin	3,415.00	3,414.40	99.98%	3,415.00	3,542.00	3,542.00	3,542.00		3,542.00	3.72%
10-5300-7701	USDA - Fire Dept Reno Int	4,546.00	4,545.60	99.99%	4,546.00	4,419.00	4,419.00	4,419.00		4,419.00	-2.79%
10-5300-7800	LGFEUC - Ladder Prin	55,948.00	55,947.05	100.00%	55,947.00	57,659.00	57,659.00	57,659.00		57,659.00	3.06%
10-5300-7801	LGFEUC - Ladder Int	20,340.00	20,339.96	100.00%	20,339.00	18,629.00	18,629.00	18,629.00		18,629.00	-8.41%

**Fire Totals 791,846.00 583,150.76 73.64% 740,820.30 750,000.00 795,000.00 745,496.00 (4,942.00) 740,554.00 -6.48%**

	Amended FY19	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	558,521.00	550,449.00	578,258.00	580,754.00	573,754.00	(10,842.00)	562,912.00	4,391.00	0.79%
Operating	106,285.00	83,068.30	65,269.00	107,773.00	65,269.00	5,900.00	71,169.00	(35,116.00)	-33.04%
Capital	16,400.00	-	-	-	-	-	-	(16,400.00)	-100.00%
Debt Service	110,640.00	107,303.00	106,473.00	106,473.00	106,473.00	-	106,473.00	(4,167.00)	-3.77%
	791,846.00	740,820.30	750,000.00	795,000.00	745,496.00	(4,942.00)	740,554.00	(51,292.00)	-6.48%

USDA - Fire Department Renovations  
Paid in Full - March 2042

USDA - Fire Engine  
Paid in Full - September 2025

LGFEUC - Ladder Truck  
Paid in Full - December 2028

Town of Selma Budget FY 2021

**Public Works Expenditures 5600**

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-5600-1210	Salaries	276,083.00	198,312.25	71.83%	262,023.71	307,788.00	307,788.00	306,335.00	53,664.00	359,999.00	30.40%
10-5600-1220	Overtime	3,150.00	183.88	5.84%	1,150.00	3,150.00	3,150.00	3,150.00		3,150.00	0.00%
10-5600-1810	FICA & Medicare	21,362.00	15,067.94	70.54%	19,997.64	23,787.00	23,787.00	23,676.00	4,105.00	27,781.00	30.05%
10-5600-1820	Retirement	24,992.00	16,092.28	64.39%	21,859.67	34,048.00	34,048.00	31,930.00	5,184.00	37,114.00	48.50%
10-5600-1821	401k	8,378.00	4,049.03	48.33%	5,982.41	9,328.00	9,328.00	9,285.00	1,610.00	10,895.00	30.04%
10-5600-1830	Group Insurance	63,093.00	32,620.86	51.70%	47,180.78	62,541.00	62,541.00	62,529.00	8,330.00	70,859.00	12.31%
10-5600-1940	Engineering	3,276.00	2,000.00	61.05%	2,000.00	-	5,000.00	33,800.00	(23,800.00)	10,000.00	205.25%
10-5600-2120	Uniforms	3,871.00	4,933.80	127.46%	8,459.70	3,875.00	4,000.00	3,875.00		3,875.00	0.10%
10-5600-2512	Non-Highway Diesel #2	3,500.00	1,632.15	46.63%	3,500.00	3,000.00	4,000.00	3,000.00		3,000.00	-14.29%
10-5600-2590	Gasoline	15,000.00	11,156.12	74.37%	15,000.00	15,000.00	16,150.00	15,000.00		15,000.00	0.00%
10-5600-2600	Supplies & Materials	10,000.00	5,947.56	59.48%	8,000.00	6,729.00	14,536.00	6,729.00	(2,000.00)	4,729.00	-52.71%
10-5600-3110	Travel & Training	4,000.00	1,377.86	34.45%	1,477.86	2,000.00	8,000.00	2,000.00	500.00	2,500.00	-37.50%
10-5600-3200	Shop Supplies & Materials	12,500.00	4,912.01	39.30%	11,500.00	8,000.00	14,220.00	8,000.00		8,000.00	-36.00%
10-5600-3250	Postage	425.00	10.63	2.50%	10.63	50.00	50.00	50.00		50.00	-88.24%
10-5600-3330	Utilities/Natural Gas	-	224.72	#DIV/0!	449.44	-	-	-		-	#DIV/0!
10-5600-3500	Safety Supplies	-	-	#DIV/0!	-	-	-	-	2,000.00	2,000.00	#DIV/0!
10-5600-3510	Maint/Repair - Building	10,000.00	603.29	6.03%	2,603.29	500.00	18,848.00	500.00		500.00	-95.00%
10-5600-3520	Maint/Repair - Equip	12,000.00	12,109.79	100.91%	13,219.58	5,000.00	16,000.00	5,000.00		5,000.00	-58.33%
10-5600-3530	Maint/Repair - Vehicle	20,340.00	9,605.09	47.22%	20,340.00	5,000.00	21,000.00	5,000.00		5,000.00	-75.42%
10-5600-3990	Contracted Services	1,000.00	1,840.25	184.03%	2,680.50	1,250.00	12,000.00	1,250.00		1,250.00	25.00%
10-5600-4100	Drainage (Non-Powell Bill)	3,500.00	131.25	3.75%	3,500.00	500.00	10,000.00	500.00		500.00	-85.71%
10-5600-4990	Equipment/Not Capital	4,500.00	766.36	17.03%	1,516.36	850.00	4,950.00	850.00		850.00	-81.11%
10-5600-5000	Capital Outlay	6,500.00	6,323.35	97.28%	6,323.35	-	18,000.00	-		-	-100.00%
10-5600-5300	Dues & Subscriptions	1,000.00	-	0.00%	-	1,000.00	1,000.00	1,000.00		1,000.00	0.00%
10-5600-6990	Solid Waste Services/Landfill	585,000.00	400,816.98	68.52%	576,947.00	494,000.00	585,000.00	494,000.00	106,000.00	600,000.00	2.56%
10-5600-7516	KS Bank - Prin Brush Haug	27,983.00	20,947.56	74.86%	27,983.00	28,422.00	28,422.00	28,422.00		28,422.00	1.57%
10-5600-7517	KS Bank - Int Brush Haug	939.00	743.34	79.16%	939.00	500.00	500.00	500.00		500.00	-46.75%
10-5600-7519	Principal Due - FY20	11,193.00	-	0.00%	-	11,194.00	11,194.00	-		-	-100.00%
10-5600-7520	Interest Due - FY20	1,487.00	-	0.00%	-	1,488.00	1,488.00	-		-	-100.00%

**Public Works Totals 1,135,072.00 752,408.35 66.29% 1,064,643.92 1,029,000.00 1,235,000.00 1,046,381.00 155,593.00 1,201,974.00 5.89%**

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	397,058.00	358,194.21	440,642.00	440,642.00	436,905.00	72,893.00	509,798.00	112,740.00	28.39%
Operating	689,912.00	670,754.92	546,754.00	734,754.00	580,554.00	82,700.00	663,254.00	(26,658.00)	-3.86%
Capital	6,500.00	6,323.35	-	18,000.00	-	-	-	(6,500.00)	-100.00%
Debt Service	41,602.00	28,922.00	41,604.00	41,604.00	28,922.00	-	28,922.00	(12,680.00)	-30.48%
	1,135,072.00	1,064,194.48	1,029,000.00	1,235,000.00	1,046,381.00	155,593.00	1,201,974.00	66,902.00	5.89%

KS Bank -Knuckle Boom

Paid in Full - January 2022

Waste Industries Contract - contracted increase greater of Feb/Feb CPI or 2% = 2.3% for FY21

Town of Selma Budget FY 2021

**Powell Bill Expenditures 5700**

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-5700-1000	Right of Way	1,500.00	-	0.00%	-	1,500.00	1,500.00	1,500.00		1,500.00	0.00%
10-5700-1100	Snow & Ice Removal	2,000.00	-	0.00%	-	2,000.00	2,000.00	1,000.00		1,000.00	-50.00%
10-5700-1200	Curb and Gutter	1,500.00	-	0.00%	1,500.00	1,500.00	1,500.00	11,500.00		11,500.00	666.67%
10-5700-1400	New Construction-Streets	2,500.00	-	0.00%	2,500.00	2,500.00	2,500.00	2,500.00		2,500.00	0.00%
10-5700-1800	Maintenance & Repair - Streets	7,500.00	5,059.22	67.46%	10,118.44	7,500.00	7,500.00	32,500.00		32,500.00	333.33%
10-5700-1940	Engineering Fees	1,000.00	-	0.00%	-	1,000.00	1,000.00	2,000.00		2,000.00	100.00%
10-5700-3520	Maint/Repair - Equipment	5,000.00	4,545.16	90.90%	4,545.16	5,000.00	5,000.00	5,000.00		5,000.00	0.00%
10-5700-4100	Drainage & Storm Sewer	15,000.00	90.00	0.60%	15,090.00	15,000.00	15,000.00	15,000.00		15,000.00	0.00%
10-5700-4200	Traffic Control	2,000.00	2,117.00	105.85%	5,814.00	2,000.00	2,000.00	2,000.00	2,200.00	4,200.00	110.00%
10-5700-4300	Sidewalks	15,000.00	2,100.00	14.00%	15,000.00	15,000.00	15,000.00	50,000.00		50,000.00	233.33%
10-5700-4500	Resurfacing/Paving Streets	98,865.00	-	0.00%	98,865.00	105,665.00	105,665.00	105,665.00	90,721.00	196,386.00	98.64%
10-5700-4990	Equipment/Not Capital	1,000.00	-	0.00%	-	1,000.00	1,000.00	1,000.00		1,000.00	0.00%
10-5700-7600	Principal - Jetter/Vac	12,234.00	7,639.58	0.00%	7,639.58	7,868.00	7,868.00	7,868.00		7,868.00	-35.69%
10-5700-7601	Interest - Jetter/Vac	1,901.00	1,193.75	0.00%	1,193.75	967.00	967.00	967.00		967.00	-49.13%

**Powell Bill Totals 167,000.00 22,744.71 13.62% 162,265.93 168,500.00 168,500.00 238,500.00 92,921.00 331,421.00 98.46%**

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	-	-	-	-	-	-	-	-	#DIV/0!
Operating	152,865.00	153,432.60	159,665.00	159,665.00	229,665.00	92,921.00	322,586.00	169,721.00	111.03%
Capital	-	-	-	-	-	-	-	-	#DIV/0!
Debt Service	14,135.00	8,833.33	8,835.00	8,835.00	8,835.00	-	8,835.00	(5,300.00)	-37.50%
	167,000.00	162,265.93	168,500.00	168,500.00	238,500.00	92,921.00	331,421.00	164,421.00	98.46%

Town of Selma Budget FY 2021

**Public Facilities & Grounds 5800**

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-5800-1210	Salaries	81,026.00	61,880.86	76.37%	80,579.17	89,992.00	89,992.00	106,968.00	(1,038.00)	105,930.00	30.74%
10-5800-1220	Overtime	3,500.00	1,671.74	47.76%	2,871.74	3,500.00	3,500.00	3,500.00		3,500.00	0.00%
10-5800-1810	FICA & Medicare	6,305.00	4,527.07	71.80%	5,982.07	7,152.00	7,152.00	8,451.00	(80.00)	8,371.00	32.77%
10-5800-1820	Retirement	7,378.00	5,667.51	76.82%	7,370.13	10,238.00	10,238.00	11,290.00	(106.00)	11,184.00	51.59%
10-5800-1821	NC 401k	2,474.00	1,698.40	68.65%	2,269.32	2,805.00	2,805.00	3,315.00	(32.00)	3,283.00	32.70%
10-5800-1830	Group Insurance	17,775.00	12,436.09	69.96%	16,538.01	19,475.00	19,475.00	25,545.00	(12.00)	25,533.00	43.65%
10-5800-2120	Uniforms	2,200.00	1,318.94	59.95%	1,918.94	4,100.00	4,200.00	2,000.00		2,000.00	-9.09%
10-5800-2590	Gasoline	2,500.00	1,827.32	73.09%	2,534.93	4,500.00	4,500.00	4,500.00		4,500.00	80.00%
10-5800-2600	Supplies & Materials	10,000.00	6,804.26	68.04%	9,423.62	14,379.00	16,727.00	21,879.00	(11,879.00)	10,000.00	0.00%
10-5800-3110	Travel/Training	-	502.59	#DIV/0!	577.59	1,500.00	7,225.00	1,500.00		1,500.00	#DIV/0!
10-5800-3200	VC-3 Cloud Services	45,000.00	24,129.29	53.62%	45,000.00	40,000.00	45,000.00	40,000.00		40,000.00	-11.11%
10-5800-3210	Utilities/Telecommunications*	60,000.00	21,184.22	35.31%	35,030.37	30,000.00	60,000.00	30,000.00		30,000.00	-50.00%
10-5800-3250	Postage	50.00	-	0.00%	-	50.00	50.00	50.00		50.00	0.00%
10-5800-3310	Utilities/Electric*	126,700.00	78,448.98	61.92%	107,687.44	100,250.00	126,700.00	100,250.00		100,250.00	-20.88%
10-5800-3312	Utilities/Water & Sewer*	9,900.00	4,875.55	49.25%	7,375.55	10,500.00	10,500.00	10,500.00		10,500.00	6.06%
10-5800-3320	Utilities/Fuel Oil*	5,000.00	-	0.00%	-	1,000.00	1,500.00	1,000.00		1,000.00	-80.00%
10-5800-3330	Utilities/Natural Gas*	4,000.00	950.37	23.76%	1,900.74	1,000.00	1,500.00	1,000.00		1,000.00	-75.00%
10-5800-3500	Safety Supplies	-	-	#DIV/0!	-	6,850.00	6,850.00	4,000.00	(3,000.00)	1,000.00	#DIV/0!
10-5800-3510	Maint/Repair - Building	27,339.00	18,170.92	66.47%	27,339.00	76,049.00	100,500.00	75,000.00	(65,000.00)	10,000.00	-63.42%
10-5800-3512	Selma Civic Center Reno	29,248.00	29,627.38	101.30%	29,627.38	15,000.00	15,000.00	-		-	-100.00%
10-5800-3520	Maint/Repair - Equip	3,000.00	1,422.25	47.41%	3,000.00	7,500.00	7,500.00	7,500.00	(6,000.00)	1,500.00	-50.00%
10-5800-3530	Maint/Repair - Vehicle	1,000.00	691.84	69.18%	1,213.68	5,500.00	5,500.00	5,500.00	(3,500.00)	2,000.00	100.00%
10-5800-3540	Grounds Maintenance	-	-		-	-	-	-	10,000.00	10,000.00	#DIV/0!
10-5800-3990	Contracted Services	25,000.00	25,410.39	101.64%	34,183.99	25,000.00	39,000.00	5,000.00		5,000.00	-80.00%
10-5800-4190	Property Rent - Elem AG Bldg	1.00	-	0.00%	-	1.00	1.00	1.00	(1.00)	-	-100.00%
10-5800-4900	Registering Deeds	2,000.00	468.00	23.40%	1,404.00	2,000.00	2,000.00	2,000.00		2,000.00	0.00%
10-5800-4910	Repurchase of Cemetery Plots	12,000.00	-	0.00%	12,000.00	12,000.00	12,000.00	12,000.00		12,000.00	0.00%
10-5800-4990	Equipment/Not Capital	4,000.00	3,304.10	82.60%	3,999.10	4,950.00	4,950.00	4,950.00	(1,950.00)	3,000.00	-25.00%
10-5800-5000	Capital Outlay	52,750.00	51,309.50	97.27%	51,309.50	17,385.00	17,385.00	17,385.00	(17,385.00)	-	-100.00%
10-5800-7501	RBC Principal - Mausoleum	52,500.00	52,500.00	100.00%	52,500.00	52,500.00	52,500.00	52,500.00		52,500.00	0.00%
10 5800-7502	RBC Interest - Mausoleum	5,492.00	5,468.61	99.57%	5,468.61	2,746.00	2,746.00	2,746.00		2,746.00	-50.00%
10-5800-7503	Town Hall KS Bank Interest	9,127.00	9,126.11	99.99%	9,126.11	8,337.00	8,337.00	8,337.00		8,337.00	-8.66%
10-5800-7504	Town Hall KS Bank Principal	26,667.00	26,666.67	100.00%	26,666.67	26,667.00	26,667.00	26,667.00		26,667.00	0.00%
<b>Public Buildings Totals</b>		<b>633,932.00</b>	<b>452,088.96</b>	<b>71.32%</b>	<b>584,897.66</b>	<b>602,926.00</b>	<b>712,000.00</b>	<b>595,334.00</b>	<b>(99,983.00)</b>	<b>495,351.00</b>	<b>-21.86%</b>

\*All General Fund Buildings

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	118,458.00	115,610.44	133,162.00	133,162.00	159,069.00	(1,268.00)	157,801.00	39,343.00	33.21%
Operating	368,938.00	324,216.33	362,129.00	471,203.00	328,630.00	(81,330.00)	247,300.00	(121,638.00)	-32.97%
Capital	52,750.00	51,309.50	17,385.00	17,385.00	17,385.00	(17,385.00)	-	(52,750.00)	-100.00%
Debt Service	93,786.00	93,761.39	90,250.00	90,250.00	90,250.00	-	90,250.00	(3,536.00)	-3.77%
	633,932.00	584,897.66	602,926.00	712,000.00	595,334.00	(99,983.00)	495,351.00	(138,581.00)	-21.86%

BB&T Town Hall Renovations  
Paid in Full - August 2030

RBC Mausoleum  
Paid in Full - July 2020

Town of Selma Budget FY 2020

**Civic Center Expenditures 6100**

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-6100-1225	Part Time Salaries	2,500.00	312.00	12.48%	312.00	2,500.00	2,500.00	2,500.00	-	2,500.00	0.00%
10-6100-1810	FICA & Medicare	191.00	23.86	12.49%	23.86	191.00	191.00	191.00	-	191.00	0.00%
10-6100-2600	Supplies & Materials	4,000.00	3,071.07	76.78%	3,500.00	4,000.00	4,000.00	4,000.00	-	4,000.00	0.00%
10-6100-3310	Utilites/Electric	13,809.00	9,147.29	66.24%	11,000.00	13,809.00	13,809.00	13,809.00	-	13,809.00	0.00%
10-6100-3510	Maint/Repair - Building	750.00	506.01	67.47%	750.00	750.00	750.00	750.00	-	750.00	0.00%
10-6100-3520	Maint/Repair - Equip	250.00	-	0.00%	-	250.00	250.00	250.00	-	250.00	0.00%
10-6100-3910	Advertising	-	490.00	#DIV/0!	490.00	-	-	3,000.00	-	3,000.00	#DIV/0!
10-6100-3990	Contracted Services	1,000.00	250.00	25.00%	750.00	1,000.00	1,000.00	1,000.00	6,000.00	7,000.00	600.00%
10-6100-5000	Capital Outlay	-	-	#DIV/0!	-	-	-	15,000.00	-	15,000.00	#DIV/0!

<b>Library Totals</b>	<b>22,500.00</b>	<b>13,800.23</b>	<b>61.33%</b>	<b>16,825.86</b>	<b>22,500.00</b>	<b>22,500.00</b>	<b>40,500.00</b>	<b>6,000.00</b>	<b>46,500.00</b>	<b>80.00%</b>
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	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	2,691.00	335.86	2,691.00	2,691.00	2,691.00	-	2,691.00	-	0.00%
Operating	19,809.00	16,000.00	19,809.00	19,809.00	22,809.00	6,000.00	28,809.00	9,000.00	45.43%
Capital	-	-	-	-	15,000.00	-	15,000.00	15,000.00	#DIV/0!
Debt Service	-	-	-	-	-	-	-	-	#DIV/0!
	22,500.00	16,335.86	22,500.00	22,500.00	40,500.00	6,000.00	46,500.00	24,000.00	106.67%

Capital Outlay:	Version A	Version B	Version C	Board
ADA Access/Parking	-	-	15,000.00	15,000.00
	-	-	15,000.00	15,000.00

Town of Selma Budget FY 2021

**Recreation Expenditures 6200**

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-6200-1210	Salaries	201,101.00	146,702.95	72.95%	200,000.00	199,408.00	199,408.00	199,962.00	(1,945.00)	198,017.00	-1.53%
10-6200-1225	Part Time Salaries	14,684.00	7,051.08	48.02%	12,500.00	17,400.00	17,400.00	14,683.00		14,683.00	-0.01%
10-6200-1810	FICA & Medicare	16,388.00	11,735.62	71.61%	16,256.25	16,378.00	16,378.00	16,421.00	(149.00)	16,272.00	-0.71%
10-6200-1820	Retirement	17,720.00	13,072.53	73.77%	17,000.00	21,665.00	21,665.00	20,277.00	(199.00)	20,078.00	13.31%
10-6200-1821	401k	5,940.00	3,188.37	53.68%	5,900.00	5,936.00	5,936.00	5,953.00	(59.00)	5,894.00	-0.77%
10-6200-1830	Group Insurance	42,538.00	28,968.85	68.10%	40,000.00	44,215.00	44,215.00	44,222.00	(23.00)	44,199.00	3.90%
10-6200-2120	Uniforms	2,000.00	1,083.75	54.19%	1,083.75	1,000.00	1,500.00	1,000.00		1,000.00	-50.00%
10-6200-2590	Gasoline	4,600.00	2,339.78	50.86%	3,855.00	4,000.00	4,500.00	4,000.00		4,000.00	-13.04%
10-6200-2600	Supplies & Materials	44,000.00	23,302.53	52.96%	30,072.00	34,738.00	43,738.00	24,000.00		24,000.00	-45.45%
10-6200-2990	All-American Festival	12,500.00	8,575.46	68.60%	12,500.00	12,500.00	12,500.00	12,500.00		12,500.00	0.00%
10-6200-2991	Railroad Days	25,000.00	12,938.71	51.75%	12,938.71	20,000.00	22,000.00	20,000.00		20,000.00	-20.00%
10-6200-2992	Christmas Parade	5,200.00	4,213.77	81.03%	4,213.77	4,200.00	5,200.00	4,200.00		4,200.00	-19.23%
10-6200-2993	Santa Train	16,000.00	13,260.11	82.88%	13,260.11	14,000.00	16,000.00	14,000.00		14,000.00	-12.50%
10-6200-2994	Senior Citizen Day	3,500.00	-	0.00%	-	3,500.00	4,000.00	3,500.00		3,500.00	0.00%
10-6200-2995	Senior Trips	1,000.00	407.14	40.71%	407.14	1,000.00	1,000.00	1,000.00		1,000.00	0.00%
10-6200-2996	Selma Pool	16,000.00	7,457.57	46.61%	7,457.57	-	-	-		-	-100.00%
10-6200-3110	Travel & Training	5,000.00	3,868.04	77.36%	4,378.00	4,500.00	5,000.00	3,000.00		3,000.00	-40.00%
10-6200-3250	Postage	160.00	93.70	58.56%	118.00	160.00	160.00	160.00		160.00	0.00%
10-6200-3500	Safety Supplies	-	29.99	#DIV/0!	29.99	-	-	-		-	#DIV/0!
10-6200-3510	Maint/Repair - Building	4,000.00	1,143.39	28.58%	1,143.39	1,200.00	4,000.00	1,200.00		1,200.00	-70.00%
10-6200-3520	Maint/Repair - Equip	5,500.00	1,014.59	18.45%	1,314.00	2,000.00	4,000.00	2,000.00		2,000.00	-63.64%
10-6200-3530	Maint/Repair - Vehicle	2,500.00	880.65	35.23%	1,095.00	1,000.00	2,500.00	1,000.00		1,000.00	-60.00%
10-6200-3540	Maint/Repair - Pool	9,537.00	3,982.83	0.00%	4,500.00	3,500.00	5,000.00	3,500.00		3,500.00	-63.30%
10-6200-3990	Contracted Services	75,800.00	46,980.70	61.98%	75,200.00	77,500.00	77,500.00	77,500.00		77,500.00	2.24%
10-6200-3991	Special events/activities	28,399.00	12,306.89	43.34%	16,300.00	19,750.00	25,000.00	12,000.00		12,000.00	-57.74%
10-6200-4990	Equipment/Not Capital	10,000.00	8,532.09	85.32%	9,580.00	12,000.00	12,000.00	8,000.00		8,000.00	-20.00%
10-6200-5000	Capital Outlay	60,786.00	60,785.76	100.00%	60,785.86	-	50,400.00	-		-	-100.00%
10-6200-5300	Dues/Subscriptions	-	100.00	#DIV/0!	100.00	-	-	-		-	#DIV/0!
10-6200-5600	Recreation-Official/Inst	15,450.00	8,426.70	54.54%	9,210.00	15,450.00	16,000.00	15,450.00		15,450.00	0.00%

**Recreation Totals 645,303.00 432,443.55 67.01% 561,198.54 537,000.00 617,000.00 509,528.00 (2,375.00) 507,153.00 -21.41%**

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	298,371.00	291,656.25	305,002.00	305,002.00	301,518.00	(2,375.00)	299,143.00	772.00	0.26%
Operating	286,146.00	208,626.44	231,998.00	261,598.00	208,010.00	-	208,010.00	(78,136.00)	-27.31%
Capital	60,786.00	60,785.86	-	50,400.00	-	-	-	(60,786.00)	-100.00%
Debt Service	-	-	-	-	-	-	-	-	#DIV/0!
	<b>645,303.00</b>	<b>561,068.55</b>	<b>537,000.00</b>	<b>617,000.00</b>	<b>509,528.00</b>	<b>(2,375.00)</b>	<b>507,153.00</b>	<b>(138,150.00)</b>	<b>-21.41%</b>
Contracted Services:	Version A	Version B	Version C	Board					
Pool Contract	63,389.00	63,389.00	63,389.00	63,389.00					
Copier Rental	1,986.00	1,986.00	1,986.00	1,986.00					
Pest Control	5,625.00	5,625.00	5,625.00	5,625.00					
Software Registration & CC	3,500.00	3,500.00	3,500.00	3,500.00					
Other	3,000.00	3,000.00	3,000.00	3,000.00					
	<b>77,500.00</b>	<b>77,500.00</b>	<b>77,500.00</b>	<b>77,500.00</b>					
Capital Outlay:	Version A	Version B	Version C	Board					
Playground Renovations	-	35,400.00	-	-					
Blackley Ballfields	-	15,000.00	-	-					
	<b>-</b>	<b>50,400.00</b>	<b>-</b>	<b>-</b>					

# Town of Selma Budget FY 2021

## Library Expenditures 6300

	Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Projected Expenditures 6/30/2020	Version A FY 2021	Version B FY 2021	Version C FY 2021	Version D FY 2021	Board Approved FY 2021	% Change
10-6300-1210	Salaries	80,032.00	63,023.42	78.75%	84,031.22	59,508.00	86,508.00	91,797.00	(900.00)	90,897.00	13.58%
10-6300-1225	Part Time Salaries	18,720.00	12,618.00	67.40%	12,618.00	9,360.00	-		9,360.00	9,360.00	-50.00%
10-6300-1810	FICA & Medicare	7,555.00	5,821.19	77.05%	7,761.58	5,268.00	7,011.00	7,023.00	647.00	7,670.00	1.52%
10-6300-1820	Retirement	7,163.00	5,678.85	79.28%	7,571.80	5,326.00	6,553.00	9,382.00	(92.00)	9,290.00	29.69%
10-6300-1821	401k	2,402.00	1,450.62	60.39%	1,934.16	1,785.00	1,796.00	2,753.00	(26.00)	2,727.00	13.53%
10-6300-1830	Group Insurance	17,025.00	10,460.87	61.44%	13,947.82	9,061.00	17,831.00	17,829.00	(11.00)	17,818.00	4.66%
10-6300-2600	Supplies & Materials	6,000.00	2,957.21	49.29%	3,157.21	4,529.00	2,950.00	4,529.00	(1,729.00)	2,800.00	-53.33%
10-6300-3110	Travel & Training	1,500.00	339.18	22.61%	339.18	1,000.00	1,000.00	1,000.00	(200.00)	800.00	-46.67%
10-6300-3200	Books & Tapes	22,500.00	11,424.06	50.77%	13,109.09	15,000.00	12,500.00	15,000.00		15,000.00	-33.33%
10-6300-3201	Books & Materials Donation	2,500.00	434.30	17.37%	434.30	1,500.00	1,500.00	1,500.00		1,500.00	-40.00%
10-6300-3250	Postage	100.00	4.57	4.57%	4.57	-	-	-		-	-100.00%
10-6300-3510	Maint/Repair - Building	5,750.00	2,407.06	41.86%	5,257.06	3,000.00	3,000.00	3,000.00		3,000.00	-47.83%
10-6300-3520	Maint/Repair - Equip	1,000.00	490.00	49.00%	979.95	1,000.00	1,000.00	1,000.00		1,000.00	0.00%
10-6300-3990	Contracted Services	3,000.00	3,890.18	129.67%	4,611.39	5,500.00	5,500.00	5,500.00		5,500.00	83.33%
10-6300-4501	Library Programs	4,000.00	1,346.00	33.65%	2,496.00	2,500.00	2,500.00	2,500.00		2,500.00	-37.50%
10-6300-4990	Equipment/Not Capital	2,000.00	-	0.00%	-	2,000.00	2,000.00	2,000.00	(1,000.00)	1,000.00	-50.00%
10-6300-5300	Dues & Subscriptions	1,000.00	794.06	79.41%	794.06	1,312.00	1,000.00	1,312.00	(312.00)	1,000.00	0.00%
10-6300-7500	USDA Principal - Library	8,582.00	8,581.43	99.99%	8,581.43	8,947.00	8,947.00	8,947.00		8,947.00	4.25%
10-6300-7501	USDA Interest - Library	13,769.00	13,768.57	100.00%	13,768.57	13,404.00	13,404.00	13,404.00		13,404.00	-2.65%
<b>Library Totals</b>		<b>204,598.00</b>	<b>145,489.57</b>	<b>71.11%</b>	<b>181,397.39</b>	<b>150,000.00</b>	<b>175,000.00</b>	<b>188,476.00</b>	<b>5,737.00</b>	<b>194,213.00</b>	<b>-5.08%</b>

	Amended FY20	Projected @ 6/30/20	Version A FY21	Version B FY21	Version C FY21	Version D FY21	Board FY21	Variance	%
Personnel	132,897.00	127,864.58	90,308.00	119,699.00	128,784.00	8,978.00	137,762.00	4,865.00	3.66%
Operating	49,350.00	31,182.81	37,341.00	32,950.00	37,341.00	(3,241.00)	34,100.00	(15,250.00)	-30.90%
Capital	-	-	-	-	-	-	-	-	#DIV/0!
Debt Service	22,351.00	22,350.00	22,351.00	22,351.00	22,351.00	-	22,351.00	-	0.00%
	204,598.00	181,397.39	150,000.00	175,000.00	188,476.00	5,737.00	194,213.00	(10,385.00)	-5.08%

USDA Library

Paid in Full - September 2041

Note - Library debt payment funded by Suber - blance at 3/31/20 = \$121,184.94

**TOWN OF SELMA POSITION CONTROL**

Department	Position	FLSA	Grade	Adopted Proposed Variance		
				FY19-20	FY20-21	
Admin - 4200	Town Manager	E	N/A	1.00	1.00	-
	Human Resource Director	E	21	1.00	1.00	-
	Town Clerk	E	14	1.00	1.00	-
	Deputy Town Clerk		9	1.00	1.00	-
Finance - 4130	Finance Director	E	24	1.00	1.00	-
	Utilities/Customer Service Supervisor		16	1.00	1.00	-
	Accounting Specialist		14	1.00	1.00	-
	Accounting/Billing Technician		12	1.00	1.00	-
	Customer Service Representative		10	2.00	2.00	-
Planning - 4910	Planning/Economic Dev Director	E	23	1.00	1.00	-
	Codes Administrator		19	1.00	1.00	-
	Planner (PT)		PT	0.63	-	(0.63)
Police - 5100	Police Chief	E	24	1.00	1.00	-
	Police Captain	E	20	2.00	2.00	-
	Police Sergeant		18	4.00	4.00	-
	Police Detective Sergeant		18	1.00	1.00	-
	Police Detective		16	1.00	1.00	-
	Police Narcotic Agent		16	2.00	2.00	-
	Senior Police Officer		16	4.00	4.00	-
	Police Officer		14	8.00	8.00	-
	Police Support Specialist		10	1.00	1.00	-
	Police Records Specialist		9	1.00	1.00	-
	Animal Control Officer (1)		PT	0.50	0.50	-
Fire - 5300	Fire Chief	E	22	1.00	1.00	-
	Fire Captain		16	3.00	3.00	-



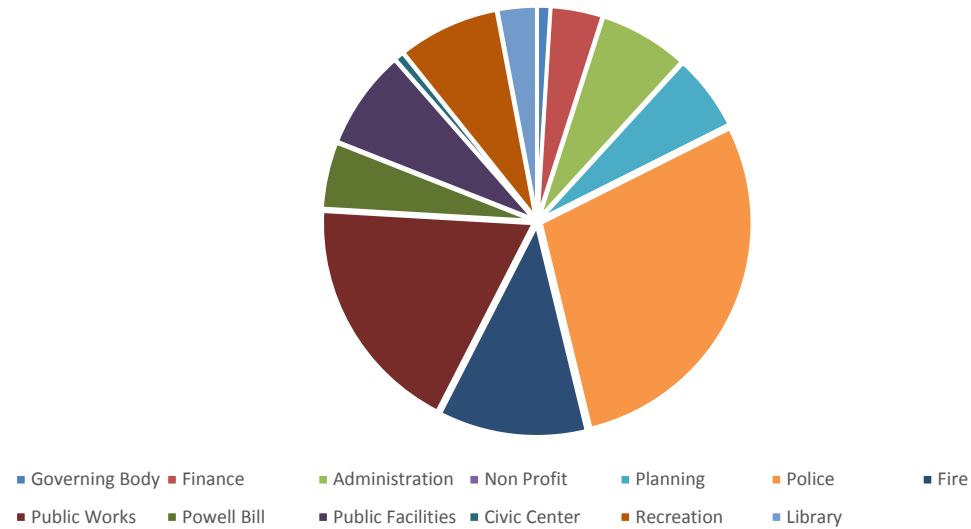
	Firefighter		11	3.00	3.00	-
	Firefighter (Grant Funded)		11	3.00	3.00	-
	Various Part Time and Volunteer		PT			
Public Works - 5600						
	Public Services Director	E	23	1.00	1.00	-
	Town Engineer	E	19	-	1.00	1.00
	Public Works Supervisor	E	16	1.00	1.00	-
	Fleet Mechanic		12	1.00	1.00	-
	Senior Maintenance Worker		10	4.00	4.00	-
	Administrative Assistant		9	1.00	1.00	-
	Maintenance Worker		7	1.00	1.00	-
	Maintenance Worker		PT	0.50	0.50	-
Public Facilities & Grounds - 5800						
	Building Maintenance Crew Leader	E	16	1.00	1.00	-
	Senior Maintenance Worker		10	1.00	1.00	-
	Maintenance Worker		7	1.00	1.00	-
	Custodian		7	-	1.00	1.00
Recreation - 6200						
	Recreation Director	E	21	1.00	1.00	-
	Athletic Supervisor		13	1.00	1.00	-
	Program/Special Events Coordinator		11	1.00	1.00	-
	Park Maintenance Leader		10	1.00	1.00	-
	Administrative Assistant		9	1.00	1.00	-
	Park Maintenance Assistant (1)		PT	0.50	0.50	-
	Scorekeeper (9 - now 3)		PT	0.48	0.48	-
	Intern		PT	0.25	0.25	-
Library - 6300						
	Director	E	21	1.00	1.00	-
	Library Assistant		9	1.00	1.00	-
	Library Assistant (2)		PT	1.00	0.50	(0.50)
	Total General Fund			69.86	70.73	0.87

**TOWN OF SELMA POSITION CONTROL**

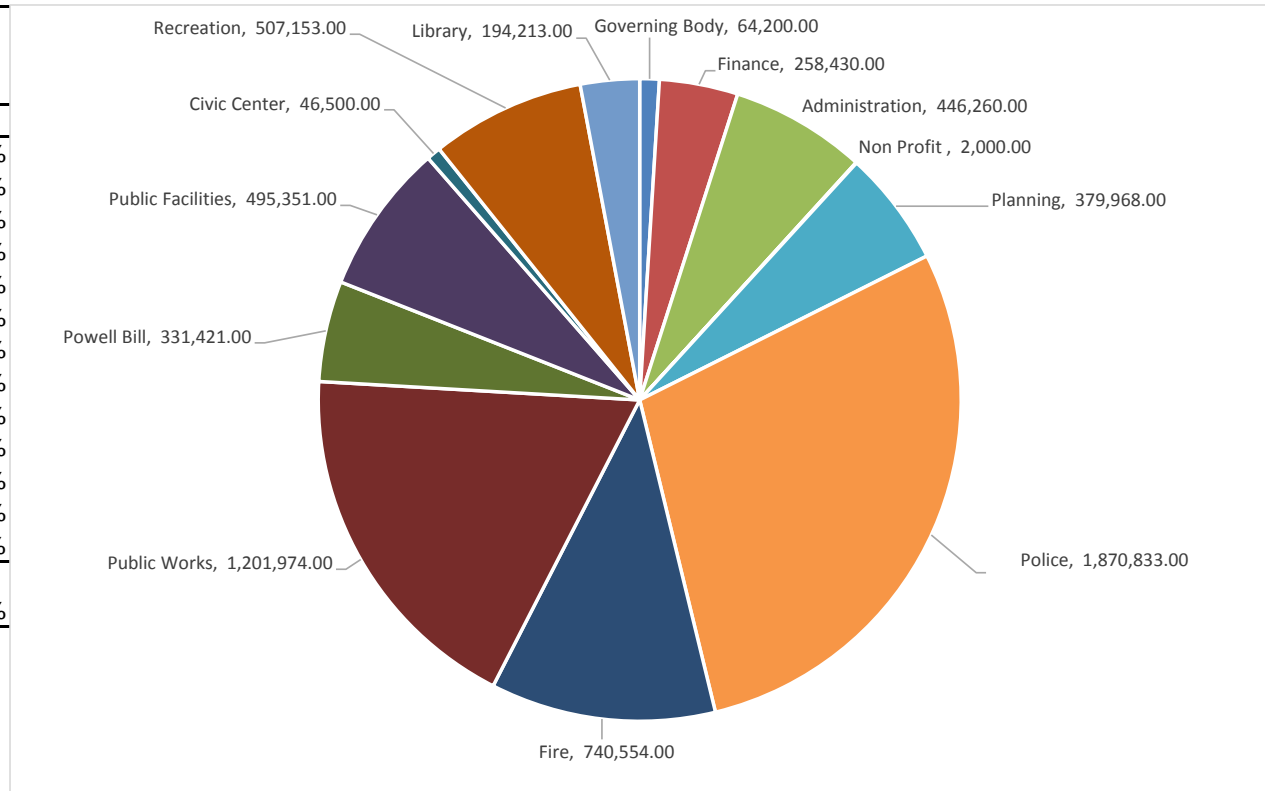
<b>Department</b>	<b>Adopted Proposed Variance</b>		
	<b>FY19-20</b>	<b>FY20-21</b>	
Admin - 4200	4.00	4.00	-
Finance - 4130	6.00	6.00	-
Planning - 4910	2.63	2.00	(0.63)
Police - 5100	25.50	25.50	-
Fire - 5300	10.00	10.00	-
Public Works - 5600	9.50	10.50	1.00
Public Facilities & Grounds - 5800	3.00	4.00	1.00
Recreation - 6200	6.23	6.23	-
Library - 6300	3.00	2.50	(0.50)
	69.86	70.73	0.87

Town of Selma Proposed FY 2020-2021 Budget General Fund		
Department	Budget	%
Governing Body	\$ 64,200.00	0.98%
Finance	\$ 258,430.00	3.95%
Administration	\$ 446,260.00	6.82%
Non Profit	\$ 2,000.00	0.03%
Planning	\$ 379,968.00	5.81%
Police	\$ 1,870,833.00	28.61%
Fire	\$ 740,554.00	11.33%
Public Works	\$ 1,201,974.00	18.38%
Powell Bill	\$ 331,421.00	5.07%
Public Facilities	\$ 495,351.00	7.58%
Civic Center	\$ 46,500.00	0.71%
Recreation	\$ 507,153.00	7.76%
Library	\$ 194,213.00	2.97%
Total General Fund	\$ 6,538,857.00	100.00%

FY 2020-2021 General Fund

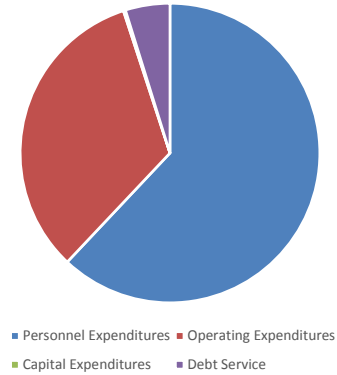


Town of Selma Proposed FY 2020-2021 Budget General Fund		
Department	Budget	%
Governing Body	64,200.00	0.98%
Finance	258,430.00	3.95%
Administration	446,260.00	6.82%
Non Profit	2,000.00	0.03%
Planning	379,968.00	5.81%
Police	1,870,833.00	28.61%
Fire	740,554.00	11.33%
Public Works	1,201,974.00	18.38%
Powell Bill	331,421.00	5.07%
Public Facilities	495,351.00	7.58%
Civic Center	46,500.00	0.71%
Recreation	507,153.00	7.76%
Library	194,213.00	2.97%
Total General Fund	6,538,857.00	100.00%



	Personnel Expenditures	Operating Expenditures	Capital Expenditures	Debt Service	Total
Governing Body	28,553	35,647	-	-	64,200
Finance	140,789	106,890	-	10,751	258,430
Administration	369,529	76,731	-	-	446,260
Non Profit	-	2,000	-	-	2,000
Planning	110,768	269,200	-	-	379,968
Police	1,736,307	87,900	-	46,626	1,870,833
Fire	562,912	71,169	-	106,473	740,554
Public Works	509,798	663,254	-	28,922	1,201,974
Powell Bill	-	322,586	-	8,835	331,421
Public Facilities	157,801	247,300	-	90,250	495,351
Civic Center	2,691	28,809	15,000	-	46,500
Recreation	299,143	208,010	-	-	507,153
Library	137,762	34,100	-	22,351	194,213
Total	4,056,053	2,153,596	15,000	314,208	6,538,857
%	62.03%	32.94%	0.23%	4.81%	100.00%

FY 2020-2021 General Fund by Expenditure Type



Personnel Expenditures	Operating Expenditures	Capital Expenditures	Debt Service
4,056,053	2,153,596	15,000	314,208
62.03%	32.94%	0.23%	4.81%

# Town of Selma Budget FY 2020-2021

## Summary of Total Revenues vs. Expenditures

Revenues	Amended FY 2020	Version B	Version C	Board Approved	% Change
Water Capital Reserve Fund	147,058.00	-	265,000.00	265,000.00	80.20%
Sewer Capital Reserve Fund	219,300.00	-	202,000.00	202,000.00	-7.89%
Water Fund	1,581,258.00	-	1,856,960.00	1,856,960.00	17.44%
Sewer Fund	4,022,986.00	-	3,118,129.00	2,945,923.00	-26.77%
<b>TOTAL REVENUE</b>	<b>5,970,602.00</b>	<b>-</b>	<b>5,442,089.00</b>	<b>5,269,883.00</b>	<b>-11.74%</b>
<b>Expenditures</b>					
<b>Water Capital Reserve Fund</b>					
Transfers and Reserve for Future Expenditures	147,058.00	265,000.00	265,000.00	265,000.00	80.20%
<b>Sewer Capital Reserve Fund</b>					
Transfers and Reserve for Future Expenditures	219,300.00	202,000.00	202,000.00	202,000.00	-7.89%
<b>Water Fund</b>					
Administration	683,282.00	730,653.00	765,258.00	760,419.00	11.29%
Operations	897,976.00	944,664.00	1,091,702.00	1,096,541.00	22.11%
	<b>1,581,258.00</b>	<b>1,675,317.00</b>	<b>1,856,960.00</b>	<b>1,856,960.00</b>	<b>17.44%</b>
<b>Sewer Fund</b>					
Administration	1,030,608.00	1,081,366.00	1,100,394.00	933,964.00	-9.38%
Operations	2,992,378.00	2,245,737.00	2,017,735.00	2,011,959.00	-32.76%
	<b>4,022,986.00</b>	<b>3,327,103.00</b>	<b>3,118,129.00</b>	<b>2,945,923.00</b>	<b>-26.77%</b>
<b>TOTAL EXPENDITURES</b>	<b>5,970,602.00</b>	<b>5,469,420.00</b>	<b>5,442,089.00</b>	<b>5,269,883.00</b>	<b>-11.74%</b>

## Town of Selma Budget FY 2021

### Water Revenues

	Revenue Source	Amended FY 2020	YTD 3/31/2020	%	Version C FY 2021	Board Approved FY 2021	% Change
60-3290-0000	Interest Earned	12,000.00	13,127.86	109.40%	10,000.00	10,000.00	-16.67%
60-3350-0000	Miscellaneous Revenue	1,500.00	4,138.04	275.87%	1,500.00	1,500.00	0.00%
60-3350-0400	Insurance Proceeds	-	401.00	#DIV/0!	-	-	#DIV/0!
60-3713-5100	Sale of Water/Basic	1,245,838.00	955,880.81	76.73%	1,422,960.00	1,422,960.00	14.22%
60-3713-5200	Other Services (Tap Ins, Restoration)	-	10,036.00	#DIV/0!	-	-	#DIV/0!
60-3721-5400	Water Capital Reserve	147,058.00	175,267.44	119.18%	265,000.00	265,000.00	80.20%
60-3721-5800	Utility Bill Penalties	75,000.00	55,834.91	74.45%	75,000.00	75,000.00	0.00%
60-3721-5801	Utility Connection Fees	7,500.00	5,973.89	79.65%	7,500.00	7,500.00	0.00%
60-3800-0000	Repayment Sewer Loan	75,000.00	75,000.00	0.00%	75,000.00	75,000.00	0.00%
60-3990-0000	Fund Balance Appropriated	17,362.00	-	0.00%	-	-	-100.00%
<b>Water Revenues Totals</b>		<b>1,581,258.00</b>	<b>1,295,659.95</b>	<b>81.94%</b>	<b>1,856,960.00</b>	<b>1,856,960.00</b>	<b>17.44%</b>

Increase in rates over annualized collections to date = 11.04%

Town of Selma Budget FY 2021

**Water Administration Expenses**

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
60-7110-1210	Salary & Wages	260,974.00	192,244.49	73.66%	285,603.00	311,582.00	308,932.00	18.38%
60-7110-1220	Overtime	-	231.61	#DIV/0!	-	-	-	#DIV/0!
60-7110-1810	FICA/Medicare	19,964.00	14,383.54	72.05%	21,849.00	23,835.00	23,634.00	18.38%
60-7110-1820	NC Municipal Retirement	21,888.00	14,950.57	68.30%	29,476.00	30,230.00	29,959.00	36.87%
60-7110-1821	NC 401k	7,337.00	3,900.90	53.17%	8,075.00	8,874.00	8,794.00	19.86%
60-7110-1830	Group Insurance	46,335.00	29,049.90	62.70%	50,533.00	54,370.00	52,733.00	13.81%
60-7110-1860	Workers Compensation	43,600.00	25,834.55	59.25%	50,000.00	50,000.00	50,000.00	14.68%
60-7110-1861	Unemployment Insurance	500.00	-	0.00%	500.00	500.00	500.00	0.00%
60-7110-1890	Retirees' Healthcare	7,000.00	6,361.12	90.87%	8,227.00	8,227.00	8,227.00	17.53%
60-7110-1910	Accounting/Auditing	10,625.00	7,250.00	68.24%	8,750.00	8,750.00	8,750.00	-17.65%
60-7110-1920	Legal	9,000.00	4,771.20	53.01%	9,000.00	9,000.00	9,000.00	0.00%
60-7110-1940	Engineering	8,500.00	2,500.00	29.41%	8,500.00	8,500.00	8,500.00	0.00%
60-7110-2120	Uniforms	2,375.00	2,026.86	85.34%	2,375.00	2,375.00	2,375.00	0.00%
60-7110-3200	VC-3 Cloud Services	40,000.00	24,061.64	60.15%	40,000.00	40,000.00	40,000.00	0.00%
60-7110-3210	Phone/Internet	8,200.00	6,660.24	81.22%	10,000.00	10,000.00	10,000.00	21.95%
60-7110-3250	Postage	150.00	407.46	271.64%	200.00	200.00	200.00	33.33%
60-7110-3310	Electricity	60,000.00	39,157.72	65.26%	55,000.00	55,000.00	55,000.00	-8.33%
60-7110-3410	Printing	5,500.00	2,662.38	48.41%	5,500.00	5,500.00	5,500.00	0.00%
60-7110-3510	Maint/Repair - Buildings	1,000.00	320.17	32.02%	5,000.00	5,000.00	5,000.00	400.00%
60-7110-3980	Water Permit System Fees	3,000.00	2,705.00	90.17%	3,000.00	3,000.00	3,000.00	0.00%
60-7110-3990	Contracted Services	13,439.00	9,175.72	68.28%	16,000.00	16,000.00	16,000.00	19.06%
60-7110-4400	Computer Software Contract	17,025.00	4,906.16	28.82%	17,025.00	17,025.00	17,025.00	0.00%
60-7110-4510	Property & Liability	25,064.00	24,163.57	96.41%	30,000.00	30,000.00	30,000.00	19.69%
60-7110-4990	Equipment/Not Capital	4,000.00	3,995.00	99.88%	4,000.00	5,250.00	5,250.00	31.25%
60-7110-5300	Dues & Subscriptions	2,000.00	975.00	48.75%	2,000.00	2,000.00	2,000.00	0.00%
60-7110-7500	USDA Principal - Raw Water Bond	11,000.00	-	0.00%	11,000.00	11,000.00	11,000.00	0.00%
60-7110-7501	USDA Interest - Raw Water Bond	23,375.00	-	0.00%	22,908.00	22,908.00	22,908.00	-2.00%
60-7110-7504	NC DENR Well #9 - Principal	6,546.00	-	0.00%	6,546.00	6,546.00	6,546.00	0.00%
60-7110-7700	KS Bank Jetter/Vac Principal	12,234.00	7,639.58	62.45%	7,868.00	7,868.00	7,868.00	-35.69%
60-7110-7701	KS Bank Jetter/Vac Interest	1,901.00	1,193.75	62.80%	967.00	967.00	967.00	-49.13%
60-7110-7702	Principal Due - FY20	8,730.00	-	0.00%	9,102.00	9,102.00	9,102.00	4.26%
60-7110-7703	Interest Due - FY20	2,020.00	-	0.00%	1,649.00	1,649.00	1,649.00	-18.37%
<b>Water Administration Totals</b>		<b>683,282.00</b>	<b>432,472.85</b>	<b>63.29%</b>	<b>730,653.00</b>	<b>765,258.00</b>	<b>760,419.00</b>	<b>11.29%</b>

	Amended FY20	Version B FY21	Version C FY21	Approved FY21	Variance	%
Personnel	407,598.00	454,263.00	487,618.00	482,779.00	75,181.00	18.44%
Operating	209,878.00	216,350.00	217,600.00	217,600.00	7,722.00	3.68%
Capital	-	-	-	-	-	#DIV/0!
Debt Service/Transfers	65,806.00	60,040.00	60,040.00	60,040.00	(5,766.00)	-8.76%
	<b>683,282.00</b>	<b>730,653.00</b>	<b>765,258.00</b>	<b>760,419.00</b>	<b>77,137.00</b>	<b>11.29%</b>

USDA - Raw Water Revenue Bond  
Paid in Full - June 2047

NC DENR Well #9  
Paid in Full - May 2032

KS Bank Jetter/Vac  
Paid in Full - September 2023



Town of Selma Budget FY 2021

**Water Operations Expenses**

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
60-7130-1210	Salary & Wages	171,193.00	149,043.59	87.06%	204,447.00	200,971.00	199,026.00	16.26%
60-7130-1220	Overtime	20,000.00	6,410.18	32.05%	20,000.00	10,000.00	10,000.00	-50.00%
60-7130-1810	FICA	14,627.00	11,544.27	78.92%	17,170.00	16,140.00	15,991.00	9.33%
60-7130-1820	NC Municipal Retirement	17,112.00	13,851.81	80.95%	24,166.00	21,562.00	21,363.00	24.84%
60-7130-1821	NC 401k	5,736.00	4,595.71	80.12%	7,144.00	6,330.00	6,271.00	9.33%
60-7130-1830	Group Insurance	33,686.00	25,175.91	74.74%	40,144.00	40,106.00	40,084.00	18.99%
60-7130-2512	Non-Highway Diesel Fuel #2	550.00	1,135.62	206.48%	2,500.00	2,500.00	2,500.00	354.55%
60-7130-2590	Gasoline	4,000.00	2,305.13	57.63%	4,000.00	4,000.00	4,000.00	0.00%
60-7130-2600	Supplies & Materials	7,500.00	4,252.36	56.70%	7,500.00	7,500.00	7,500.00	0.00%
60-7130-2992	Chemicals	70,000.00	21,254.47	30.36%	70,000.00	70,000.00	70,000.00	0.00%
60-7130-3110	Travel & Training	2,500.00	1,408.93	56.36%	5,000.00	5,000.00	5,000.00	100.00%
60-7130-3500	Safety Supplies	3,000.00	503.36	16.78%	5,000.00	5,000.00	5,000.00	66.67%
60-7130-3510	Maint/Repair - Building	5,000.00	4,167.06	83.34%	10,000.00	10,000.00	10,000.00	100.00%
60-7130-3520	Maint/Repair - Equip	11,600.00	6,442.86	55.54%	20,000.00	20,000.00	20,000.00	72.41%
60-7130-3530	Maint/Repair - Vehicle	2,500.00	4,680.28	187.21%	7,500.00	7,500.00	7,500.00	200.00%
60-7130-3540	Maint/Repair - Distribution	82,500.00	21,821.14	26.45%	50,000.00	50,000.00	50,000.00	-39.39%
60-7130-3800	Testing/Lab Fees	6,000.00	5,449.46	90.82%	6,500.00	6,500.00	6,500.00	8.33%
60-7130-3990	Contracted Services	75,000.00	51,290.01	68.39%	75,000.00	75,000.00	75,000.00	0.00%
60-7130-3991	Purchase For Resale/Water	125,810.00	87,769.40	69.76%	110,000.00	110,000.00	117,213.00	-6.83%
60-7130-4990	Equipment/Not Capital	14,266.00	19,383.14	135.87%	4,950.00	4,950.00	4,950.00	-65.30%
60-7130-5000	Capital Outlay	28,338.00	24,642.33	86.96%	28,643.00	103,643.00	103,643.00	265.74%
60-7130-9501	Purchases for Inventory	50,000.00	12,596.53	25.19%	50,000.00	50,000.00	50,000.00	0.00%
60-9800-0065	Transfer to Fund 65	147,058.00	-	0.00%	175,000.00	265,000.00	265,000.00	80.20%
<b>Water Operations Totals</b>		<b>897,976.00</b>	<b>479,723.55</b>	<b>53.42%</b>	<b>944,664.00</b>	<b>1,091,702.00</b>	<b>1,096,541.00</b>	<b>22.11%</b>

	Amended FY20	Version B FY21	Version C FY21	Approved FY21	Variance	%
Personnel	262,354.00	313,071.00	295,109.00	292,735.00	30,381.00	11.58%
Operating	460,226.00	427,950.00	427,950.00	435,163.00	(25,063.00)	-5.45%
Capital	28,338.00	28,643.00	103,643.00	103,643.00	75,305.00	265.74%
Debt Service/Transfers	147,058.00	175,000.00	265,000.00	265,000.00	117,942.00	80.20%
	897,976.00	944,664.00	1,091,702.00	1,096,541.00	198,565.00	22.11%

## Town of Selma Budget FY 2021

### Sewer Revenues

	Revenue Source	Amended FY 2020	YTD 3/31/2020	%	Version C FY 2021	Board Approved FY 2021	% Change
61-3290-0000	Interest Earned	7,500.00	4,321.47	57.62%	5,000.00	7,500.00	0.00%
61-3350-0000	Miscellaneous	-	99.75	#DIV/0!	-	-	#DIV/0!
61-3350-0400	Insurance Proceeds	-	401.00	#DIV/0!	-	-	#DIV/0!
61-3650-0700	Golden Leaf Grant	966,380.00	-	0.00%	-	-	-1
61-3714-5100	Sewer Charge/Basic	2,683,411.00	1,850,330.19	68.95%	2,828,629.00	2,653,923.00	-0.010989
61-3714-5200	Other Services (Tap Ins, Restoration)	-	1,600.00	#DIV/0!	-	-	#DIV/0!
61-3714-5400	Sewer Capital Reserve	219,300.00	133,308.40	60.79%	202,000.00	202,000.00	-0.0788874
61-3721-0066	Transfer from Sewer Capital Reserve	-	-	#DIV/0!	-	-	#DIV/0!
61-3721-5800	Utility Bill Penalties	75,000.00	55,834.91	74.45%	75,000.00	75,000.00	0
61-3721-5801	Utility Connection Fees	7,500.00	5,973.89	79.65%	7,500.00	7,500.00	0
61-3990-0000	Fund Balance Appropriated	63,895.00	-	0.00%	-	-	-100.00%
<b>Sewer Revenues Totals</b>		<b>4,022,986.00</b>	<b>2,051,869.61</b>	<b>51.00%</b>	<b>3,118,129.00</b>	<b>2,945,923.00</b>	<b>-26.77%</b>

Increase in rates over annualized collections to date = 23.46%

Town of Selma Budget FY 2021

**Sewer Administration Expenses**

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
61-7110-1210	Salary & Wages	158,502.00	120,520.49	76.04%	179,007.00	205,962.00	85,240.00	-46.22%
61-7110-1220	Overtime	-	231.61	#DIV/0!	-	-	-	#DIV/0!
61-7110-1810	FICA/Medicare	12,125.00	9,071.55	74.82%	13,694.00	15,756.00	6,521.00	-46.22%
61-7110-1820	NC Municipal Retirement	14,187.00	9,416.19	66.37%	19,640.00	21,050.00	8,712.00	-38.59%
61-7110-1821	NC 401k	4,756.00	2,340.51	49.21%	5,474.00	6,283.00	2,661.00	-44.05%
61-7110-1830	Group Insurance	27,643.00	15,897.64	57.51%	31,055.00	34,897.00	14,384.00	-47.97%
61-7110-1860	Workers Compensation	33,201.00	25,834.56	77.81%	50,000.00	50,000.00	50,000.00	50.60%
61-7110-1861	Unemployment Insurance Reserve	500.00	-	0.00%	500.00	500.00	500.00	0.00%
61-7110-1890	Retirees' Healthcare	7,000.00	6,361.12	90.87%	8,227.00	8,227.00	8,227.00	17.53%
61-7110-1910	Accounting/Auditing	10,625.00	7,250.00	68.24%	8,750.00	8,750.00	8,750.00	-17.65%
61-7110-1920	Legal	9,000.00	4,771.18	53.01%	9,000.00	9,000.00	9,000.00	0.00%
61-7110-1940	Engineering	11,141.00	5,000.00	44.88%	12,000.00	12,000.00	12,000.00	7.71%
61-7110-2120	Uniforms	2,375.00	1,907.85	80.33%	2,400.00	2,400.00	2,400.00	1.05%
61-7110-3200	VC-3 Cloud Services	40,000.00	24,061.65	60.15%	40,000.00	40,000.00	40,000.00	0.00%
61-7110-3210	Phone/Internet	8,200.00	5,650.34	68.91%	3,000.00	3,000.00	3,000.00	-63.41%
61-7110-3250	Postage	200.00	494.50	247.25%	200.00	200.00	200.00	0.00%
61-7110-3310	Electricity	48,000.00	41,942.41	87.38%	50,000.00	50,000.00	50,000.00	4.17%
61-7110-3410	Printing	7,000.00	2,843.38	40.62%	7,000.00	7,000.00	7,000.00	0.00%
61-7110-3510	Maint/Repair - Building	1,000.00	300.00	30.00%	1,000.00	1,000.00	1,000.00	0.00%
61-7110-3980	Permit Fees	900.00	810.00	90.00%	900.00	900.00	900.00	0.00%
61-7110-3990	Contracted Services	25,623.00	7,611.00	29.70%	167,623.00	167,623.00	167,623.00	554.19%
61-7110-3990	Golden Leaf Grant	142,000.00	112,008.00	78.88%	-	-	-	-100.00%
61-7110-4400	Computer Software Contract	17,025.00	4,906.16	28.82%	17,025.00	17,025.00	17,025.00	0.00%
61-7110-4510	Property & Liability	26,000.00	24,163.57	92.94%	30,000.00	30,000.00	30,000.00	15.38%
61-7110-4990	Equipment/Not Capital	2,500.00	-	0.00%	2,500.00	3,750.00	3,750.00	50.00%
61-7110-5300	Dues & Subscriptions	1,500.00	300.00	20.00%	1,500.00	1,500.00	1,500.00	0.00%
61-7110-7500	USDA #92-11 Wastewater Principal	24,000.00	-	0.00%	25,000.00	25,000.00	25,000.00	4.17%
61-7110-7505	USDA #92-11 Wastewater Interest	25,182.00	-	0.00%	24,672.00	24,672.00	24,672.00	-2.03%
61-7110-7506	USDA Noble Street Bond Principal	12,000.00	-	0.00%	13,000.00	13,000.00	13,000.00	8.33%
61-7110-7507	USDA Noble Street Bond Interest	12,150.00	-	0.00%	11,925.00	11,925.00	11,925.00	-1.85%
61-7110-7700	KS Bank Jetter/Vac Principal	35,652.00	35,651.35	100.00%	36,714.00	36,714.00	36,714.00	2.98%
61-7110-7701	KS Bank Jetter/Vac Interest	5,571.00	5,570.81	100.00%	4,509.00	4,509.00	4,509.00	-19.06%
61-7110-7702	Principal Due - FY20	8,730.00	-	0.00%	9,102.00	9,102.00	9,102.00	4.26%
61-7110-7703	Interest Due - FY20	2,020.00	-	0.00%	1,649.00	1,649.00	1,649.00	-18.37%
61-7110-8000	Repay Water Fund Loan	75,000.00	75,000.00	100.00%	75,000.00	75,000.00	75,000.00	0.00%
61-9800-0066	Transfer to Fund 66	219,300.00	-	0.00%	219,300.00	202,000.00	202,000.00	-7.89%
<b>Sewer Administration Totals</b>		<b>1,030,608.00</b>	<b>550,860.59</b>	<b>53.45%</b>	<b>1,081,366.00</b>	<b>1,100,394.00</b>	<b>933,964.00</b>	<b>-9.38%</b>

	Amended FY20	Version B FY21	Version C FY21	Approved FY21	Variance	%
Personnel	257,914.00	307,597.00	342,675.00	176,245.00	(81,669.00)	-31.67%
Operating	353,089.00	352,898.00	354,148.00	354,148.00	1,059.00	0.30%
Capital	-	-	-	-	-	#DIV/0!
Debt Service/Transfers	419,605.00	420,871.00	403,571.00	403,571.00	(16,034.00)	-3.82%
	<b>1,030,608.00</b>	<b>1,081,366.00</b>	<b>1,100,394.00</b>	<b>933,964.00</b>	<b>(96,644.00)</b>	<b>-9.38%</b>

USDA Wastewater Revenue Bond  
Paid in Full - June 2053

USDA Noble Street Bond  
Paid in Full - June 2056

KS Bank Jetter/Vac  
Paid in Full - September 2023

Contracted Services:  
Infrastructure Contractual Services 95,000  
SCADA Controls and software 6,500  
FOG Education 6,123  
Grant Processing Fees 60,000  
167,623

Town of Selma Budget FY 2021

**Sewer Operations Expenses**

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
61-7140-1210	Salary & Wages	161,115.00	119,154.07	73.96%	163,412.00	162,073.00	160,489.00	-0.39%
61-7140-1220	Overtime	10,000.00	6,849.83	68.50%	10,000.00	10,000.00	10,000.00	0.00%
61-7140-1810	FICA/Medicare	13,091.00	9,370.02	71.58%	13,266.00	13,164.00	13,043.00	-0.37%
61-7140-1820	NC Municipal Retirement	15,315.00	11,286.32	73.69%	18,578.00	17,586.00	17,424.00	13.77%
61-7140-1821	NC 401k	5,134.00	3,813.50	74.28%	5,613.00	5,163.00	5,115.00	-0.37%
61-7140-1830	Group Insurance	33,278.00	22,270.62	66.92%	34,668.00	34,653.00	34,635.00	4.08%
61-7140-2512	Non-Highway Diesel Fuel #2	1,200.00	1,193.26	99.44%	2,500.00	2,500.00	2,500.00	108.33%
61-7140-2590	Gasoline	3,800.00	2,545.94	67.00%	4,200.00	4,200.00	4,200.00	10.53%
61-7140-2600	Supplies & Materials	5,000.00	1,082.00	21.64%	5,000.00	5,000.00	5,000.00	0.00%
61-7140-3110	Travel & Training	3,000.00	101.97	3.40%	5,000.00	5,000.00	5,000.00	66.67%
61-7140-3500	Safety Supplies	1,500.00	625.00	41.67%	5,000.00	5,000.00	5,000.00	233.33%
61-7140-3520	Maint/Repair - Equip	5,000.00	2,179.38	43.59%	20,000.00	20,000.00	20,000.00	300.00%
61-7140-3530	Maint/Repair - Vehicle	2,000.00	977.84	48.89%	7,500.00	7,500.00	7,500.00	275.00%
61-7140-3531	Maint/Repair - I & I	17,500.00	851.24	4.86%	60,000.00	60,000.00	60,000.00	242.86%
61-7140-3532	Maint/Repair - Collection System	50,000.00	72,946.69	0.00%	50,000.00	50,000.00	50,000.00	0.00%
61-7140-3532	Golden Leaf Grant	649,004.00	-	0.00%	-	-	-	-100.00%
61-7140-3990	Contracted Services	39,200.00	30,779.61	78.52%	40,000.00	40,000.00	40,000.00	2.04%
61-7140-3990	Golden Leaf Grant	175,376.00	-	0.00%	-	-	-	-100.00%
61-7140-3991	Wastewater Treatment	1,761,027.00	1,247,706.84	70.85%	1,760,000.00	1,534,896.00	1,534,896.00	-12.84%
61-7140-4990	Equipment/Not Capital	5,000.00	453.28	9.07%	5,000.00	5,000.00	5,000.00	0.00%
61-7140-5000	Capital Outlay	25,838.00	25,588.00	99.03%	20,000.00	20,000.00	20,000.00	-22.59%
61-7140-9501	Purchases for Inventory	10,000.00	1,738.65	17.39%	16,000.00	16,000.00	12,157.00	21.57%
<b>Sewer Operations Totals</b>		<b>2,992,378.00</b>	<b>1,561,514.06</b>	<b>52.18%</b>	<b>2,245,737.00</b>	<b>2,017,735.00</b>	<b>2,011,959.00</b>	<b>-32.76%</b>

	Amended FY20	Version B FY21	Version C FY21	Approved FY21	Variance	%
Personnel	237,933.00	245,537.00	242,639.00	240,706.00	2,773.00	1.17%
Operating	1,904,227.00	1,980,200.00	1,755,096.00	1,751,253.00	(152,974.00)	-8.03%
Capital	850,218.00	20,000.00	20,000.00	20,000.00	(830,218.00)	-97.65%
Debt Service	-	-	-	-	-	#DIV/0!
	<b>2,992,378.00</b>	<b>2,245,737.00</b>	<b>2,017,735.00</b>	<b>2,011,959.00</b>	<b>(980,419.00)</b>	<b>-32.76%</b>

Town of Selma Budget FY 2021

**Water Capital Reserve Fund**

REVENUE

	Revenue Source	Amended FY 2020	YTD 3/31/2020	%	Version C FY 2021	Board Approved FY 2021	% Change
65-3290-0000	Interest Earned	-	718.75	#DIV/0!	-	-	#DIV/0!
65-3982-0060	Transfer from Fund 60	147,058.00	-	0.00%	265,000.00	265,000.00	80.20%
<b>Water Capital Reserve Totals</b>		<b>147,058.00</b>	<b>718.75</b>	<b>0.49%</b>	<b>265,000.00</b>	<b>265,000.00</b>	<b>80.20%</b>

Town of Selma Budget FY 2021

**Water Capital Reserve Fund**

EXPENSE

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Version B FY2021	Version C FY 2021	Board Approved FY 2020	% Change
65-9930-0000	Reserve for Future Expenditure	147,058.00	-	0.00%	265,000.00	265,000.00	265,000.00	80.20%
65-9930-0060	Transfer to Fund 60	-	-	0.00%	-	-	-	#DIV/0!
<b>Water Capital Reserve Totals</b>		<b>147,058.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>265,000.00</b>	<b>265,000.00</b>	<b>265,000.00</b>	<b>80.20%</b>

Town of Selma Budget FY 2021

**Sewer Capital Reserve Fund**

REVENUE

	Revenue Source	Amended FY 2020	YTD 3/31/2020	%	Version C FY 2020	Board Approved FY 2020	% Change
66-3290-0000	Interest Earned	-	842.22	#DIV/0!	-	-	#DIV/0!
66-3982-0061	Transfer from Fund 61	219,300.00	-	0.00%	202,000.00	202,000.00	-7.89%
<b>Sewer Capital Reserve Totals</b>		<b>219,300.00</b>	<b>842.22</b>	<b>0.00%</b>	<b>202,000.00</b>	<b>202,000.00</b>	<b>-7.89%</b>

Town of Selma Budget FY 2021

**Sewer Capital Reserve Fund**

EXPENSE

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	%	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
66-9930-0000	Reserve for Future Expenditure	219,300.00	-	0.00%	202,000.00	202,000.00	202,000.00	-7.89%
66-9930-0061	Transfer to Fund 61	-	-	#DIV/0!	-	-	-	#DIV/0!
<b>Sewer Capital Reserve Totals</b>		<b>219,300.00</b>	<b>-</b>	<b>0.00%</b>	<b>202,000.00</b>	<b>202,000.00</b>	<b>202,000.00</b>	<b>-7.89%</b>



**Town of Selma**  
**FY21 Electric Fund Budget**

Summary	Amended FY2020	YTD 3/31/2020	Collected %	Version B FY 2021	Version C FY 2021	Board Approved FY 2021	% Change
Revenues	8,505,410.00	5,977,056.92	70.27%	8,632,137.00	8,606,698.00	8,602,026.00	1.19%

Summary	Amended FY2020	YTD 3/31/2020	Expended %	Version B FY 2021	Version C FY 2021	Board Approved FY 2021	% Change
Administration	1,257,289.00	946,736.49	75.30%	1,274,671.00	1,292,352.00	1,288,769.00	2.79%
Operations	1,086,638.00	473,722.72	43.60%	1,448,870.00	1,479,346.00	1,475,657.00	36.14%
Purchases	6,161,483.00	4,459,381.81	72.38%	5,835,000.00	5,835,000.00	5,837,600.00	-5.30%
Transfers	-	-	#DIV/0!	73,596.00	-	-	#DIV/0!
Total Electric Fund	8,505,410.00	5,879,841.02	69.13%	8,632,137.00	8,606,698.00	8,602,026.00	1.19%
Expenditures							
Variance	-	97,215.90		-	-	-	

**FY21 Electric Capital Reserve Budget**

Summary	Amended FY2020	YTD 3/31/2020	Collected %	Version B FY 2021	Version C FY 2021	Board Approved FY 2021	% Change
Revenues	5,000.00	8,427.36	168.55%	73,596.00	166,091.00	-	3221.82%

Summary	Amended FY2020	YTD 3/31/2020	Expended %	Version B FY 2021	Version C FY 2021	Board Approved FY 2021	% Change
Administration	-	-	0.00%	-	-	-	#DIV/0!
Total Fund	5,000.00	-	0.00%	73,596.00	166,091.00	-	3221.82%
Expenditures							
Variance	-	8,427.36		-	-	-	

## Town of Selma Budget FY 2021

### Electric Revenues

	Revenue Source	Amended FY 2020	YTD 3/31/2020	%	Version C FY 2021	Board Approved FY 2021	% Change
63-3290-0000	Interest Earned	7,500.00	6,164.80	82.20%	5,000.00	5,000.00	-33.33%
63-3350-0000	Miscellaneous Revenue	2,500.00	3,833.01	153.32%	8,672.00	4,000.00	60.00%
63-3721-5100	Sale of Electricity	7,650,000.00	5,515,389.81	72.10%	7,661,241.00	7,661,241.00	0.15%
63-3721-5800	Utility Bill Penalties	75,000.00	55,834.94	74.45%	99,000.00	99,000.00	32.00%
63-3721-5801	Utility Connection Fees	7,500.00	5,973.92	79.65%	9,000.00	9,000.00	20.00%
63-3721-5802	Utility Sales Tax Revenue	535,500.00	374,343.14	69.91%	549,694.00	549,694.00	2.65%
63-3721-5803	TekCollect Fee	-	52.00	#DIV/0!	-	-	#DIV/0!
63-3740-0000	Debt Set-Off	2,500.00	9,895.30	395.81%	2,500.00	2,500.00	0.00%
63-3800-0000	Rent- Pole Attachments	4,500.00	5,570.00	123.78%	5,500.00	5,500.00	22.22%
63-3920-8020	Reimbursement DOT	100,000.00	-	0.00%	100,000.00	100,000.00	0.00%
63-3980-6700	Transfer from Fund 67	-	-	#DIV/0!	166,091.00	166,091.00	#DIV/0!
63-3991-9910	Fund Balance Appropriated	120,410.00	-	0.00%	-		-100.00%
<b>Electric Revenues Totals</b>		<b>8,505,410.00</b>	<b>5,977,056.92</b>	<b>70.27%</b>	<b>8,606,698.00</b>	<b>8,602,026.00</b>	<b>1.14%</b>

Town of Selma Budget FY 2021

**Electric Administration Expenses**

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
63-7210-1210	Salary & Wages	328,879.00	216,871.01	65.94%	330,730.00	344,559.00	341,204.00	3.75%
63-7210-1220	Overtime	5,000.00	1,780.02	35.60%	5,000.00	5,000.00	5,000.00	0.00%
63-7210-1810	FICA & Medicare	25,542.00	16,379.00	64.13%	25,683.00	26,742.00	26,485.00	3.69%
63-7210-1820	NC Municipal Retirement	27,552.00	15,443.74	56.05%	36,657.00	35,627.00	35,294.00	28.10%
63-7210-1821	NC 401k	13,392.00	4,317.29	32.24%	10,043.00	10,458.00	10,358.00	-22.66%
63-7210-1830	Group Insurance	48,653.00	23,960.49	49.25%	48,039.00	51,547.00	51,509.00	5.87%
63-7210-1860	Workers Compensation	50,000.00	25,969.74	51.94%	50,000.00	50,000.00	50,000.00	0.00%
63-7210-1861	Unemployment Insurance Reserve	500.00	-	0.00%	500.00	500.00	500.00	0.00%
63-7210-1890	Retirees' Healthcare	50,000.00	43,658.94	87.32%	52,911.00	52,911.00	52,911.00	5.82%
63-7210-1910	Accounting/Auditing	10,625.00	7,250.00	68.24%	8,750.00	8,750.00	8,750.00	-17.65%
63-7210-1920	Legal Services	9,000.00	4,771.17	53.01%	9,000.00	9,000.00	9,000.00	0.00%
63-7210-1940	Engineering	10,000.00	560.00	5.60%	10,000.00	10,000.00	10,000.00	0.00%
63-7210-1950	Banking Fees	300.00	477.64	159.21%	-	-	500.00	66.67%
63-7210-3110	Training/Travel	-	175.86	#DIV/0!	2,500.00	2,500.00	2,500.00	#DIV/0!
63-7210-2600	Supplies/Materials	-	1,523.90	#DIV/0!	1,000.00	1,000.00	1,000.00	#DIV/0!
63-7210-3200	VC-3 Cloud Services	40,000.00	24,061.64	60.15%	40,000.00	40,000.00	40,000.00	0.00%
63-7210-3210	Telephone	1,600.00	3,215.74	200.98%	5,000.00	5,000.00	5,000.00	212.50%
63-7210-3250	Postage	300.00	407.45	135.82%	300.00	300.00	300.00	0.00%
63-7210-3310	Electricity	7,000.00	5,587.75	79.83%	7,000.00	7,000.00	7,000.00	0.00%
63-7210-3410	Printing/Utility Bills	7,000.00	2,662.44	38.03%	7,000.00	7,000.00	7,000.00	0.00%
63-7210-3510	Maint/Repair - Building	3,000.00	230.33	7.68%	3,000.00	4,250.00	4,250.00	41.67%
63-7210-3520	Maint/Repair - Equip	3,000.00	1,776.65	59.22%	3,000.00	3,000.00	3,000.00	0.00%
63-7210-3990	Contracted Services	10,123.00	8,511.80	84.08%	10,000.00	7,400.00	7,400.00	-26.90%
63-7210-3991	Load Management/NCEMPA	5,000.00	3,721.50	74.43%	5,000.00	5,000.00	5,000.00	0.00%
63-7210-3994	ITRON lease	26,271.00	-	0.00%	27,000.00	27,000.00	27,000.00	2.77%
63-7210-3995	Exceleron Contract Fee	44,000.00	27,959.99	63.55%	44,000.00	44,000.00	44,000.00	0.00%
63-7210-4400	Computer Software Contract	17,025.00	4,906.17	28.82%	17,025.00	17,025.00	17,025.00	0.00%
63-7210-4510	Property & Liability	26,000.00	24,163.55	92.94%	30,000.00	30,000.00	30,000.00	15.38%
63-7210-4911	ElectriCities Dues	7,300.00	6,917.00	94.75%	7,300.00	7,300.00	7,300.00	0.00%
63-7210-4990	Equipment/Not Capital			#DIV/0!		1,250.00	1,250.00	#DIV/0!
63-7210-7500	PNC Loan Principal	274,102.00	274,281.23	100.07%	282,112.00	282,112.00	282,112.00	2.92%
63-7210-7510	PNC Loan Interest	20,375.00	20,194.45	99.11%	10,370.00	10,370.00	10,370.00	-49.10%
63-7210-7702	Principal Due - FY20	8,730.00	-	0.00%	9,102.00	9,102.00	9,102.00	4.26%
63-7210-7703	Interest Due - FY20	2,020.00	-	0.00%	1,649.00	1,649.00	1,649.00	-18.37%
63-7210-9810	Inter Fund Transfer to Fund 10	175,000.00	175,000.00	100.00%	175,000.00	175,000.00	175,000.00	0.00%
<b>Electric Administration Totals</b>		<b>1,257,289.00</b>	<b>946,736.49</b>	<b>75.30%</b>	<b>1,274,671.00</b>	<b>1,292,352.00</b>	<b>1,288,769.00</b>	<b>2.50%</b>

	Amended FY20	Version B FY21	Version C FY21	Adopted FY21	Variance	%
Personnel	549,518.00	559,563.00	577,344.00	573,261.00	23,743.00	4.32%
Operating	227,544.00	236,875.00	236,775.00	237,275.00	9,731.00	4.28%
Capital	-	303,233.00	303,233.00	303,233.00	303,233.00	#DIV/0!
Debt Service/Transfers	480,227.00	175,000.00	175,000.00	175,000.00	(305,227.00)	-63.56%
	1,257,289.00	1,274,671.00	1,292,352.00	1,288,769.00	31,480.00	2.50%

PNC Loan - Substation

Paid in Full - November 2020

Town of Selma Budget FY 2021

**Electric Operations Expenses**

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	Expended %	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
63-7220-1210	Salary & Wages	325,830.00	158,185.80	48.55%	323,107.00	323,038.00	320,014.00	-1.78%
63-7220-1220	Overtime	12,000.00	5,342.28	44.52%	12,000.00	12,000.00	12,000.00	0.00%
63-7220-1810	FICA & Medicare	25,844.00	12,367.18	47.85%	25,636.00	25,631.00	25,400.00	-1.72%
63-7220-1820	NC Municipal Retirement	30,236.00	13,084.01	43.27%	36,694.00	34,241.00	33,932.00	12.22%
63-7220-1821	NC 401k	10,136.00	2,996.45	29.56%	10,053.00	10,052.00	9,961.00	-1.73%
63-7220-1830	Group Insurance	59,652.00	24,871.43	41.69%	70,648.00	70,652.00	70,618.00	18.38%
63-7220-2120	Uniforms	8,000.00	6,665.88	83.32%	8,500.00	8,500.00	8,500.00	6.25%
63-7220-2512	Non-Highway Diesel Fuel #2	650.00	1,302.31	200.36%	-	-	-	-100.00%
63-7220-2590	Gasoline	7,500.00	2,520.87	33.61%	7,500.00	7,500.00	7,500.00	0.00%
63-7220-2600	Supplies & Materials	50,000.00	26,924.98	53.85%	50,000.00	50,000.00	50,000.00	0.00%
63-7220-3110	Travel & Training	2,000.00	2,093.50	104.68%	3,000.00	3,000.00	3,000.00	50.00%
63-7220-3500	Safety Supplies	2,500.00	349.38	13.98%	2,500.00	2,500.00	2,500.00	0.00%
63-7220-3520	Maint/Repair - Equip	1,500.00	1,540.74	102.72%	2,000.00	2,000.00	2,000.00	33.33%
63-7220-3530	Maint/Repair - Vehicle	4,000.00	2,343.65	58.59%	4,000.00	4,000.00	4,000.00	0.00%
63-7220-3990	Contracted Services	82,218.00	12,682.06	15.42%	76,500.00	76,500.00	76,500.00	-6.95%
63-7220-4990	Equipment/Not Capital	27,500.00	8,201.00	29.82%	37,320.00	37,320.00	37,320.00	35.71%
63-7220-5000	Capital Outlay	69,170.00	69,170.00	100.00%	-	-	-	-100.00%
63-7220-5003	Capital Outlay - Buffalo Road	111,491.00	280.52	0.25%	-	100,000.00	100,000.00	-10.31%
63-7220-5400	Capital Outlay - Circuit Equipment	125,000.00	-	0.00%	650,000.00	583,000.00	583,000.00	366.40%
63-7220-7304	KS Bank Principal - Bucket Truck	31,840.00	31,838.33	99.99%	32,234.00	32,234.00	32,234.00	1.24%
63-7220-7305	KS Bank Interest - Bucket Truck	795.00	795.87	100.11%	401.00	401.00	401.00	-49.56%
63-7220-7306	KS Bank Principal - Bucket Truck FY18	20,864.00	20,943.26	0.00%	21,417.00	21,417.00	21,417.00	2.65%
63-7220-7307	KS Bank Interest - Bucket Truck FY18	2,912.00	2,832.40	0.00%	2,360.00	2,360.00	2,360.00	-18.96%
63-7220-9501	Purchases For Inventory	75,000.00	66,390.82	88.52%	73,000.00	73,000.00	73,000.00	-2.67%
<b>Electric Operations Totals</b>		<b>1,086,638.00</b>	<b>473,722.72</b>	<b>43.60%</b>	<b>1,448,870.00</b>	<b>1,479,346.00</b>	<b>1,475,657.00</b>	<b>35.80%</b>

	Amended FY20	Version B FY21	Version C FY21	Adopted FY21	Variance	%
Personnel	463,698.00	478,138.00	475,614.00	471,925.00	8,227.00	1.77%
Operating	260,868.00	264,320.00	264,320.00	264,320.00	3,452.00	1.32%
Capital	305,661.00	650,000.00	683,000.00	683,000.00	377,339.00	123.45%
Debt Service	56,411.00	56,412.00	56,412.00	56,412.00	1.00	0.00%
	<u>1,086,638.00</u>	<u>1,448,870.00</u>	<u>1,479,346.00</u>	<u>1,475,657.00</u>	<u>389,019.00</u>	<u>35.80%</u>

Capital Outlay:		Version C
		FY21
LED Streetlights		30,000.00
LED Lights Uptown		8,000.00
Buffalo Road		100,000.00
Smart Meters		450,000.00
Meter Infrastructure		70,000.00
Load Management Switches		25,000.00
		<u>683,000.00</u>

## Town of Selma Budget FY 2021

### Electric Purchases Expense

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	%	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
63-7230-2700	NCEMPA Electricity Purchases	5,607,983.00	4,067,453.88	72.53%	5,300,000.00	5,300,000.00	5,302,600.00	-5.45%
63-7230-2701	Electric Sales/Use Tax	535,500.00	381,696.13	71.28%	518,000.00	518,000.00	518,000.00	-3.27%
63-7230-2702	SE Power Purchases	18,000.00	10,231.80	56.84%	17,000.00	17,000.00	17,000.00	-5.56%
<b>Electric Purchases Totals</b>		<b>6,161,483.00</b>	<b>4,459,381.81</b>	<b>72.38%</b>	<b>5,835,000.00</b>	<b>5,835,000.00</b>	<b>5,837,600.00</b>	<b>-5.30%</b>

Sales Tax is 7% of Electric Revenue

### Transfer to Capital Reserve

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	%	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
63-9800-6700	Transfer to fund 67	-	-	#DIV/0!	73,596.00	-	-	#DIV/0!
<b>Total Transfer to Capital Reserve</b>		<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>73,596.00</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>

Town of Selma Budget FY 2021

**Electric Capital Reserve Fund**

REVENUE

	Revenue Source	Amended FY 2020	YTD 3/31/2020	%	Version C FY 2020	Board Approved FY 2020	% Change
67-3290-0000	Interest Earned	5,000.00	8,427.36	0.00%		-	-100.00%
67-3990-0000	Appropriated Fund Balance				166,091.00	166,091.00	#DIV/0!
67-3982-0063	Transfer From Fund 63	-	-	0.00%	-	-	#DIV/0!
<b>Electric Capital Reserve Totals</b>		<b>5,000.00</b>	<b>8,427.36</b>	<b>168.55%</b>	<b>166,091.00</b>	<b>166,091.00</b>	<b>3221.82%</b>

Town of Selma Budget FY 2021

**Electric Capital Reserve Fund**

EXPENSE

	Object Expense Account	Amended FY 2020	YTD 3/31/2020	%	Version B FY2021	Version C FY 2021	Board Approved FY 2021	% Change
67-9930-0063	Transfer to Fund 63	-	-		-	166,091.00	166,091.00	#DIV/0!
67-9930-0000	Reserve for Future Expenditure	5,000.00	-	0.00%	73,596.00	-	-	-100.00%
Electric Capital Reserve Totals		5,000.00	-	0.00%	73,596.00	166,091.00	166,091.00	3221.82%