



ANNUAL BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

ADOPTED JUNE 15, 2021



Town of Selma Budget Message

Introduction

I am pleased to present to you the Town of Selma Annual Budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022 (FY22). This balanced budget represents the efforts of staff based on input from the Citizens, Community Stakeholders, Staff and the Governing Body (Mayor/Council). While the budget adoption occurs annually, the budget process is continuous as we all monitor performance, spending and changing priorities.

Council's stated 2021-22 Strategic Goals are as follows:

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

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

Goal 3: To operate, maintain, and upgrade the Town's infrastructure at a reasonable cost.

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

Goal 5: To proactively and relentlessly market Selma

The following message summarizes and highlights the significant elements of the Recommended Budget.

The total Recommended Budget for FY 2021-2022 is balanced at **\$21,238,589**, which represents a decrease of 2.2% from the FY 2020-2021 amended budget of \$21,716,640 (at 12/31/2020).

Fund	Amount
General Fund (10/100)	\$ 6,441,626
Water Capital Reserve Fund (65/650)	\$ 251,053
Sewer Capital Reserve Fund (66/660)	\$ 211,682
Electric Capital Reserve Fund (67/670)	\$ 261,315
Fire Protection – Petroleum Terminals Fund (29/129)	\$ 21,000
Water Fund (60/600)	\$ 2,120,697
Sewer Fund (61/610)	\$ 3,550,716
Electric Fund (63/630)	\$ 8,380,500
Total All Funds	\$21,238,589

Budget Summary

This budget is a continuation of the priorities that have been in process. Those items listed as expenditure priorities are specifically addressed in the fiscal year plan for the coming year. A summation of those priorities is as follows:

Infrastructure Needs and Capital Projects:

- Playground improvements for Parks & Recreation
- Electric circuits and substations

Equipment:

- Technology replacements for aging equipment
- Replacement Police vehicle and K-9
- Replacement Fire tools
- Tractor for Public Works
- Additional locator equipment and a replacement truck for Water
- Vehicle for cross connection coordinator

Personnel:

- Cross Connection Coordinator for Sewer (Fats, Oils, Grease – FOG Program)
- Part time Inspector for Fire
- Upgrade of three Firefighter positions to Fire Engineer

Utility Fees and Rates

- Water rates are recommended for increase based on planning for the future
- Sewer rates are recommended for increase in order to fund wastewater treatment costs
- Electric rates remain unchanged.

General Fund Revenues

This budget recommends the tax rate remain unchanged at .57 per \$100 of assessed value. The Total assessed valuation for FY 2021-2022 is \$513,701,250, which is up from \$471,021,105 in FY 2020-2021. The largest change being in business and non-business personal property - particularly in construction in progress.

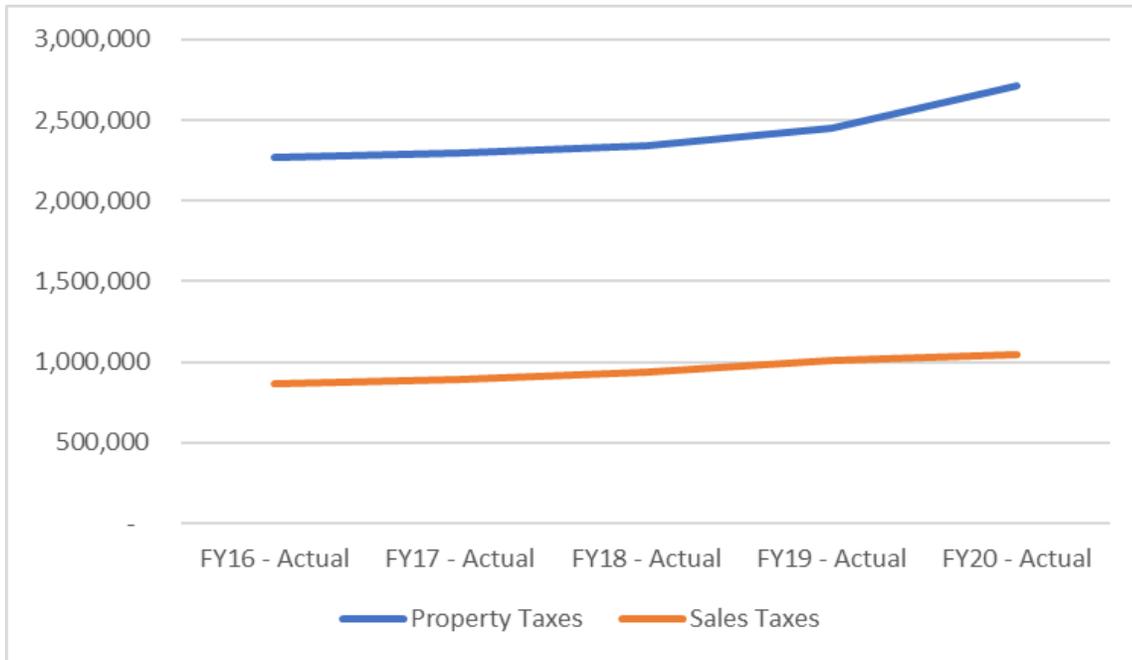
Home values in Selma are broken down as follows:

- Less than \$50,000 – 14%
- \$50,000 to \$99,000 – 45%
- \$100,000 – \$150,000 – 28%
- \$150,000 – \$199,000 – 8%
- \$200,000 and over – 4%

Ad Valorem Property Tax and Sales Tax revenue account for over sixty percent of all General Fund Revenues. The Ad Valorem tax base is made up of taxes on property (real and personal) and public utilities which are collected for the Town by Johnston County, and taxes on motor vehicles which are collected by the State of North Carolina.

The graph below provides a visual representation of the historical trends of the Town’s two largest sources of revenue. During the period of Fiscal Years 2013- 2018, Ad Valorem and Sales Tax revenue has trended upwards as shown in the chart below. Information provided by the North Carolina League of Municipalities suggests that sales tax revenue will remain strong for the coming year.

Ad Valorem and Sales Tax Revenues



Utility Franchise Tax - This revenue source consists of four distinct revenue sources: video programming sales tax, telecommunication services sales tax, natural gas excise tax, and electric utility sales tax. For the coming fiscal year, it is estimated that these revenues will decrease slightly over the current year based on trend.

Electric Fund Transfer to the General Fund – The transfer of Electric Fund Revenues to the General Fund is 2.1% of Electric Fund Revenues. The amount of the transfer remains at \$175,000 which is the same as in the prior year.

Powell Bill revenue is estimated to remain flat this year at approximately \$161,000.

General Fund Expenditures

Total expenditures in the General Fund Budget for FY 2021-2022 are \$6,441,626. In comparison, amended General Fund expenditures for FY 2020-2021 are \$6,769,551 (through 12/31/2020), a decrease of 4.8%. The General Fund Budget for FY 2021-2022 is balanced with an appropriation of \$40,000 of Fund Balance for Cemetery Perpetual Care, Suber funded Library debt payments and Appropriated Unassigned Fund Balance.

The most important asset of any organization is its human capital. It is imperative that the Town continues to focus on retention of its employees by ensuring that salaries remain competitive within the region with similar positions in other organizations and continue to invest in their training and educational opportunities to maintain effective and efficient operations and customer service. At some point in the future, to continue current levels of operation and retain employees, new sources of revenue must be identified to account for inflation, longevity, and cost-of-living increases.

Health Insurance Premium: Health insurance costs are expected to increase as much as 10% for current full-time employees with the new plan year in January. The health insurance premiums decreased as of January 1, 2021 by 1.5%. Retiree health care coverage is also expected to increase so ten percent is used as the projected increase as an estimate for the second half of the fiscal year. Town employees are members of the State Health Plan. State Health Plan rules prevent Towns from covering retirees under its Plan. Thus, the Town is required to purchase coverage through the Affordable Care Act. Effective January 2017, United Health Care terminated its participation in the ACA leaving only Blue Cross Blue Shield of North Carolina.

Cost of Living: In following the Consumer Price Index for the most recent twelve month period, a cost-of-living adjustment of 1.4% is recommended for all full time positions.

Merit: Merit pay is recommended in the FY2021-2022 budget at an average of 2% per full time position to be effective after evaluations are submitted in January per policy. This funding level anticipates a bell curve for employees eligible to receive merit pay based on their performance evaluations.

General Fund Capital Projects Equipment Exceeding \$5,000

The FY 2021-2022 Budget proposes funding for several capital projects and equipment as listed below:

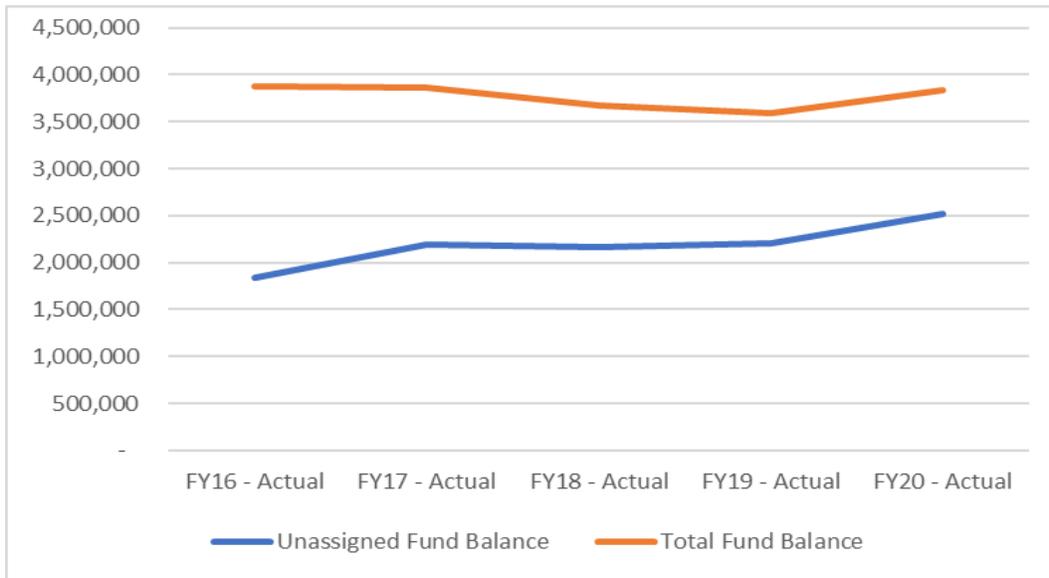
Major Capital Equipment – (over \$5,000)

- Police Vehicle	\$24,973
- Police K-9	11,500
- Fire Hydraulic Tools	10,784
- Public Works Tractor	19,741
- Parks Replacement Playground Borders	12,060

Fund Balance

As of June 30, 2020, the General Fund had an unassigned Fund Balance of \$3,831,401 which is well above the Local Government Commission required minimum level of 8%. The table below shows the change over the past five years.

General Fund Fund Balance



In recent years, the State has focused on the fiscal health of the local governments across the State. This means that cities will need to maintain good fund balances while at the same time, replacing equipment timely and retaining highly skilled personnel and developing a quality community which will attract people and businesses.

Enterprise Funds

Water Fund Revenue (Fund 60/600)

The proposed Water Fund FY 2021-2022 budget has revenues totaling \$2,120,697. This represents a 12.0% increase over the FY 2021-2022 amended budget of \$1,893,515. Water rates are proposed to be increased to generate additional water service revenues in accordance with the recommendation of the North Carolina Rural Water Association and consistent with the multi-year plan introduced last year.

In Town	Proposed	Out of Town	Proposed
Capital Charge:	\$1.36	Capital Charge:	\$1.36
Base Rates by Meter:			
¾ " Meter	\$17.00		\$34.00
1" Meter	\$30.00		\$60.00
2" Meter	\$120.00		\$240.00
3" Meter	\$270.00		\$540.00
4" Meter	\$485.00		\$970.00
6" Meter	\$1090.00		\$2180.00
Usage Rate:	\$4.21		\$4.21

The single largest source of revenue in the Water Fund is the sale of water service.

Water Fund Expenditures

The capital purchases in the Water Fund include \$5,000 for locator equipment and two replacement vehicles totaling \$77,826. The Water Fund expenditures budget reflects debt payments in the amount of \$55,910.

Water Capital Reserve (Fund 65/650)

The Water Fee Schedule includes a capital reserve fee based on \$1.36/1,000 gallons of water consumed which would generate an estimated \$251,053 in revenues. These funds are designated for future capital expenditures for improvement to the water system.

Sewer Fund Revenue (Fund 61/610)

The proposed Sewer Fund FY 2021-22 budget has revenues totaling \$3,550,716. This represents a 5.0% decrease over the FY 2020-2021 amended budget of \$3,739,217. Sewer rates are proposed to be increased to generate additional sewer service revenues in accordance with the recommendations of the North Carolina Rural Water Association and consistent with the multi-year rate plan that was discussed in the prior year.

In Town	Proposed	Out of Town	Proposed
Capital Charge:	\$1.25	Capital Charge:	\$1.25
Base Rates by Meter:			
¾ " Meter	\$16.00		\$32.00
1" Meter	\$28.5		\$57.00
2" Meter	\$140.00		\$280.00
3" Meter	\$260.00		\$520.00
4" Meter	\$438.00		\$876.00
6" Meter	\$875.00		\$1750.00
Usage Rate:	\$8.42		\$8.42

The single largest source of revenue in the Sewer Fund is sewer charges.

Sewer Fund Expenditures

The largest expenditure in the Sewer Fund is the payment for wastewater treatment services to Johnston County estimated to be \$2,300,000 for FY 2021-2022. The capital purchases in the Sewer Fund include the purchase of a vehicle for the new position of Cross Connection Coordinator to manage the FOG (Fats, Oils, and Grease) program.

Sewer Capital Reserve (Fund 66/660)

The Sewer Fee Schedule includes a capital reserve fee based on \$1.25/1,000 gallons of water consumed which would generate approximately \$211,682 in revenues. These funds are designated to cover depreciation and to fund future capital expenditures.

Electric Fund Revenues

The sale of electricity is by far the single largest source of revenue in the Electric Fund of \$8,380,500 generating 91.3% of the Fund's revenue. There are no additional changes to the electric rates for FY 2021-2022 recommended at this time. That said, we will need to monitor the wholesale electric market closely as there are indications that the market may fluctuate in upcoming years.

Electric Fund Expenditures

Electric power purchases represent 71.0% of all Electric Fund expenditures. Other expenditures for the Electric Fund include replacement substations and new circuits.

Conclusion

As a reminder, Council's stated 2021-2022 strategic goals are as follows: *Goal 1: To create a safe, economically vibrant, inviting Town for new and existing residents, businesses, industries and tourists. Goal 2: To be a people-friendly active community with inclusive recreational activities. Goal 3: To operate, maintain, and upgrade the Town's infrastructure at a reasonable cost. Goal 4: To increase citizen engagement and enhance customer service delivery. Goal 5: To proactively and relentlessly market Selma.* This Recommended Budget will move the Town towards Council's goals (short-term and long-term) in a fiscally responsible manner. Additionally, this Recommended Budget continues the current level of service provided by the Town's many departments.

While this budget is proposed by the Town Manager (Budget Officer), it is neither final nor is it necessarily a reflection of what will be approved by the Town Council. The Governing Body (Mayor/Council) will review these recommendations to arrive at what you consider the proper expenditure of the available revenues for the upcoming year. The development of the budget was a TEAM effort. I wish to recognize and extend special thanks to Staff in all Town departments for their instrumental assistance during the budget process. I am confident that the budget being presented for your consideration not only allows the Town to continue to provide extraordinary service to our citizens but through transparency and open communication it allows us to also enhance our ability to build trust.

That said, as required by State law --- N.C. General Statute 159- 11, the Town of Selma's Recommend Budget for Fiscal Year 2021-2022 is hereby submitted for your consideration. A public hearing on this Recommended Budget is scheduled for Tuesday, June 8, 2022.

Respectfully Submitted,

W. Brent Taylor, Town Manager (Budget Officer)

TOWN OF SELMA
BUDGET ORDINANCE
FISCAL YEAR 2021/2022

**BE IT ORDAINED by the Town Council of the Town of Selma, County of Johnston,
State of North Carolina:**

Section I. The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the Town:

Governing Body	\$ 64,820
Finance	248,960
Administration	477,315
Non Profit Support	3,975
Planning/Economic Development	294,517
Police	2,125,568
Fire	794,499
Public Works	1,166,925
Powell Bill	161,000
Public Facilities & Grounds	509,167
Civic Center	32,000
Recreation	461,189
Library	197,290
Total Appropriations	<u>\$ 6,537,225</u>

Section II: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Current Year Property Tax	\$ 2,934,774
Current Year Motor Vehicle Tax	185,000
Prior Year Taxes	5,000
Local Occupancy Tax	55,000
Sales & Use Tax	1,075,000
Fire District Tax	222,525
Electric Power Franchise Tax	320,000
Refuse Collection Fees	680,000
Powell Bill	161,000
Transfer from Electric Fund	175,000
Fund Balance Appropriated	55,000
Fund Balance Suber	22,500
Fund Balance Perpetual Care	7,500
Other Revenues	638,926
	<u>\$ 6,537,225</u>

Section III: The following amounts are hereby appropriated in the Water Fund for the operation of the water utility for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Water Administration	\$ 866,556
Water Operations	1,254,141
	<u>\$ 2,120,697</u>

Section IV: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Sale of Water	\$ 1,705,644
Water Capital Reserve	251,053
Other Revenues	164,000
	<u>\$ 2,120,697</u>

Section V: The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utility for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Sewer Administration	\$ 800,040
Sewer Operations	2,750,676
	<u>\$ 3,550,716</u>

Section VI: It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Sewer Charges	\$ 3,255,784
Sewer Capital Reserve	211,682
Other Revenues	83,250
	<u>\$ 3,550,716</u>

Section VII: The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Electric Administration	\$ 1,011,290
Electric Operations	1,153,895
Transfers and Electric Purchases	6,215,315
	<u>\$ 8,380,500</u>

Section VIII: It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Electric Charges	\$ 7,650,000
Electric Sales Tax	536,000
Other Revenues	194,500
	<u>\$ 8,380,500</u>

Section IX: The following amounts are hereby appropriated in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Future Expenditure	\$ 251,053
	<u>\$ 251,053</u>

Section X: It is estimated that the following revenues will be available in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Transfer from Water Fund	\$ 251,053
	<u>\$ 251,053</u>

Section XI: The following amounts are hereby appropriated in the Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Future Expenditure	\$ 211,682
	<u>\$ 211,682</u>

Section XII: It is estimated that the following revenues will be available in the Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Transfer from Sewer Fund	\$ 211,682
	<u>\$ 211,682</u>

Section XIII: The following amounts are hereby appropriated in the Electric Capital Reserve Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Future Expenditure	\$ 261,315
	<u>\$ 261,315</u>

Section XIV: It is estimated that the following revenues will be available in the Electric Capital Reserve Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Other Revenues	\$ 261,315
	<u>\$ 261,315</u>

Section XV: The following amounts are hereby appropriated in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the Town:

Other Expenses	\$ 21,000
	<u>\$ 21,000</u>

Section XVI: It is estimated that the following revenues will be available in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Other Revenues	\$ 21,000
	<u>\$ 21,000</u>

Section XVII. There is hereby levied a tax at the rate of fifty eight cents (\$0.58) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2021, for the purpose of raising the revenue listed as "Current Year" Taxes in the General Fund in Section II of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$513,701,250 and an estimated rate of collection of 98.5%.

Section XVIII. The Town Manager is hereby authorized to transfer appropriations between line expenditures within a department. All transfers between funds requires prior approval by Town Council in an amendment to the Budget Ordinance.

Section XIX. Copies of this Budget Ordinance shall be furnished to the Town Clerk, the Budget Officer and the Finance Officer and shall be available for public inspection.

DULY ADOPTED THIS 15TH DAY OF JUNE 2021.


CHERYL L. OLIVER
Mayor

ATTEST:


Nicholas Sorrell
Town Clerk



Town of Selma Budget FY 2021-2022

Summary of Total Revenues vs. Expenditures

Revenues	Actual FY 2020	Amended FY 2021	Requested FY2022	Mngr Recommend FY 2022	Board Approved	% Change
General Fund	6,277,743.33	6,769,551.00	6,441,626.00	6,441,626.00	6,537,225.00	-3.43%
Water Capital Reserve Fund	147,915.89	265,000.00	251,053.00	251,053.00	251,053.00	-5.26%
Sewer Capital Reserve Fund	1,005.26	202,000.00	211,682.00	211,682.00	211,682.00	4.79%
Electric Capital Reserve Fund	10,058.76	166,091.00	261,315.00	261,315.00	261,315.00	57.33%
Fire Protection-Petroleum Term Fund	29,337.19	26,000.00	21,000.00	21,000.00	21,000.00	-19.23%
Water Fund	1,618,468.55	1,893,515.00	2,120,697.00	2,120,697.00	2,120,697.00	12.00%
Sewer Fund	2,931,147.43	3,739,217.00	3,550,716.00	3,550,716.00	3,550,716.00	-5.04%
Electric Fund	7,504,486.51	8,655,266.00	8,380,500.00	8,380,500.00	8,380,500.00	-3.17%
TOTAL REVENUE	18,520,162.92	21,716,640.00	21,238,589.00	21,238,589.00	21,334,188.00	-1.76%
Expenditures						
General Fund						
Governing Body	71,914.84	64,200.00	73,070.00	65,570.00	64,820.00	0.97%
Administration	420,183.53	448,262.00	487,594.00	476,794.00	477,315.00	6.48%
Finance	155,770.30	295,679.00	249,942.00	247,692.00	248,960.00	-15.80%
Non-Profit Organization Support	14,669.55	2,500.00	2,500.00	2,475.00	3,975.00	59.00%
Planning & Econ Dev	355,682.16	381,316.00	380,467.00	292,517.00	294,517.00	-22.76%
Police	1,789,247.01	1,922,040.00	2,088,208.00	2,079,508.00	2,125,568.00	10.59%
Fire	726,720.77	808,996.00	891,548.00	794,499.00	794,499.00	-1.79%
Public Works	1,076,586.10	1,202,924.00	1,249,507.00	1,166,925.00	1,166,925.00	-2.99%
Powell Bill	110,365.83	331,421.00	161,000.00	161,000.00	161,000.00	-51.42%
Public Facilities & Grounds	584,509.72	503,685.67	477,917.00	464,167.00	509,167.00	1.09%
Civic Center	20,960.32	47,750.00	32,750.00	32,000.00	32,000.00	-32.98%
Recreation	541,465.60	566,464.00	491,089.00	461,189.00	461,189.00	-18.58%
Library	185,020.78	194,313.00	211,486.00	197,290.00	197,290.00	1.53%
	6,053,096.51	6,769,550.67	6,797,078.00	6,441,626.00	6,537,225.00	-3.43%
Water Capital Reserve Fund						
Transfers and Reserve for Future Expenditures	-	265,000.00	251,053.00	251,053.00	251,053.00	-5.26%
Sewer Capital Reserve Fund						
Transfers and Reserve for Future Expenditures	-	202,000.00	211,682.00	211,682.00	211,682.00	4.79%
Electric Capital Reserve Fund						
Transfers and Reserve for Future Expenditures	-	166,091.00	261,315.00	261,315.00	261,315.00	57.33%
Fire Protection-Petroleum Term Fund						
Expenditures	3,690.00	26,000.00	21,000.00	21,000.00	21,000.00	-19.23%
Water Fund						
Administration	908,279.23	796,974.00	877,356.00	866,556.00	866,556.00	8.73%
Operations	797,250.39	1,096,541.00	1,316,536.00	1,254,141.00	1,254,141.00	14.37%
	1,705,529.62	1,893,515.00	2,193,892.00	2,120,697.00	2,120,697.00	12.00%
Sewer Fund						
Administration	1,116,469.35	970,519.00	953,640.00	800,040.00	800,040.00	-17.57%
Operations	2,197,201.77	2,768,698.00	3,443,385.00	2,750,676.00	2,750,676.00	-0.65%
	3,313,671.12	3,739,217.00	4,397,025.00	3,550,716.00	3,550,716.00	-5.04%
Electric Fund						
Administration	1,258,925.34	1,325,324.00	1,012,790.00	1,011,290.00	1,011,290.00	-23.69%
Electric Operations	420,189.11	1,492,342.00	1,185,445.00	1,153,895.00	1,153,895.00	-22.68%
Transfers/Power Purchases	5,520,394.47	5,837,600.00	6,215,315.00	6,215,315.00	6,215,315.00	6.47%
	7,199,508.92	8,655,266.00	8,413,550.00	8,380,500.00	8,380,500.00	-3.17%
TOTAL EXPENDITURES	18,275,496.17	21,716,639.67	22,546,595.00	21,238,589.00	21,334,188.00	-1.76%

Reconciliation Between Recommended Budget and Adopted Budget:

Revenues	6,441,626.00
Current Property Taxes	50,599.00
Fund Balance Unassigned	45,000.00
Revised Revenues	<u>6,537,225.00</u>
Expenditures	6,441,626.00
Governing Body	
Contracted Services	(750.00)
Administration	
Merit	1,271.00
Gasoline	(250.00)
Travel and Training	(500.00)
Finance	
JoCo Tax Collection	1,268.00
Non Profit	
Selma Middle School	500.00
Smithfield Selma High School	500.00
21st Century Village & Community Center	500.00
Planning & Economic Development	
Salaries & Wages	4,839.00
FICA	371.00
Retirement	588.00
401K	146.00
Group Insurance	61.00
Supplies & Materials	(250.00)
Postage	(255.00)
Maint/Rep Vehicle	(500.00)
Contracted Services	(5,000.00)
Historic Properties	2,000.00
Police	
Salaries & Wages	36,568.00
FICA	2,797.00
Retirement	4,406.00
401K	1,828.00
Group Insurance	461.00
Powell Bill	
Sidewalks	35,000.00
Paving	(35,000.00)
Public Facilities	
Contracted Services	45,000.00
Revised Expenditures	<u>6,537,225.00</u>

Town of Selma Budget FY 2022

GENERAL FUND REVENUES

	Revenue Source	Actual FY 2019	Actual FY 2020	Budget as Amended FY 2021	YTD 12/31/2020	%	Manager Recommend FY 2022	Board Approved	% Change
100-30000-00000	Current Year Property Taxes	2,262,158.25	2,549,353.20	2,675,833.00	1,091,759.69	40.80%	2,884,175.00	2,934,774.00	7.79%
100-30000-00010	Motor Vehicle	182,507.66	167,164.33	185,000.00	94,321.43	50.98%	185,000.00	185,000.00	0.00%
100-30000-01000	Prior Year Taxes	3,515.64	1,198.23	5,000.00	3,576.33	71.53%	5,000.00	5,000.00	0.00%
100-32000-00100	Local Occupancy Tax	133,088.19	87,673.52	130,000.00	28,023.08	21.56%	55,000.00	55,000.00	-57.69%
100-32000-00200	Payments in Lieu of Taxes	33,829.30	34,261.54	35,000.00	34,219.28	97.77%	35,000.00	35,000.00	0.00%
100-30000-05000	Tax Penalties and Interest	4,927.14	5,387.43	3,500.00	729.94	20.86%	4,000.00	4,000.00	14.29%
100-31000-00010	Sales & Use Tax Distribution	1,008,361.32	1,048,637.50	991,851.00	534,324.01	53.87%	1,075,000.00	1,075,000.00	8.38%
100-32000-00400	Fire District Tax	189,454.20	224,516.29	212,189.00	98,122.53	46.24%	222,525.00	222,525.00	4.87%
100-35000-01000	Johnston County First Responder	13,432.50	14,413.43	8,413.00	3,000.00	35.66%	14,500.00	14,500.00	72.35%
100-37000-00000	Interest Earned	17,045.39	15,285.22	7,500.00	1,899.37	25.32%	3,500.00	3,500.00	-53.33%
100-37000-01000	Interest - Powell Bill	10,012.74	4,608.37	3,000.00	52.90	1.76%	150.00	150.00	-95.00%
100-37000-02000	Interest - Suber Fund	3,379.04	1,831.43	1,250.00	16.90	1.35%	50.00	50.00	-96.00%
100-32000-00500	Video Programming Tax	24,305.66	23,864.06	24,000.00	11,897.53	49.57%	24,000.00	24,000.00	0.00%
100-33000-00100	Solid Waste Disposal Tax	4,825.43	5,027.05	4,800.00	2,416.05	50.33%	5,000.00	5,000.00	4.17%
100-32000-00600	Telecommunication Services Sales Tax	40,710.05	33,146.54	35,000.00	17,576.43	50.22%	35,000.00	35,000.00	0.00%
100-32000-00700	Electric Power Franchise Tax	334,785.81	328,809.76	330,000.00	158,279.44	47.96%	320,000.00	320,000.00	-3.03%
100-32000-00800	Natural Gas Franchise Tax	8,217.12	6,695.67	5,500.00	2,496.18	45.39%	5,000.00	5,000.00	-9.09%
100-38000-00000	Miscellaneous Revenue	8,716.70	24,087.25	15,868.00	21,298.17	134.22%	20,000.00	20,000.00	26.04%
100-35000-00200	Refuse Collection Fees	682,744.22	681,749.67	660,000.00	346,363.51	52.48%	680,000.00	680,000.00	3.03%
100-38000-00200	Insurance Proceeds	5,421.50	12,021.48	9,212.00	9,211.71	100.00%	-	-	-100.00%
100-32000-00900	Alcohol Bev Tax	28,063.75	28,571.95	28,000.00	-	0.00%	28,500.00	28,500.00	1.79%
100-33000-00300	Powell Bill Street	166,791.62	168,211.41	168,500.00	160,913.77	95.50%	161,000.00	161,000.00	-4.45%
100-33000-00900	USDA Grant	197,266.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33000-00500	Drug Forfeiture Tax	11,979.21	2,284.88	-	233.34	#DIV/0!	-	-	#DIV/0!
100-32000-01000	Local ABC Net Revenues	47,572.89	49,874.80	40,000.00	13,811.48	34.53%	50,000.00	50,000.00	25.00%
100-31000-00020	Animal Tags	12.00	105.00	-	-	#DIV/0!	-	-	#DIV/0!
100-34000-01000	Planning & Zoning Fees	14,410.00	11,195.00	10,000.00	6,860.00	68.60%	14,000.00	14,000.00	40.00%
100-38000-00300	Court Cost Fees	1,624.87	939.70	1,000.00	-	0.00%	-	-	-100.00%
100-34000-04000	Fire Inspection Fees	3,964.50	5,655.00	4,000.00	1,500.00	37.50%	4,000.00	4,000.00	0.00%
100-34000-02000	Code Enforcement Citation Fees	2,416.67	5,200.00	5,000.00	1,700.00	34.00%	5,000.00	5,000.00	0.00%
100-38000-00400	Library Donations - Books	2,733.26	317.64	1,500.00	67.00	4.47%	-	-	-100.00%
100-35000-02000	Cemetery Lots	71,655.01	87,016.27	70,000.00	75,728.99	108.18%	90,000.00	90,000.00	28.57%
100-35000-02100	Mausoleum Crypt/Niche Sales	33,209.35	47,042.25	35,000.00	11,413.22	32.61%	35,000.00	35,000.00	0.00%
100-35000-02200	Mausoleum Bond Interest Rebate	2,696.78	1,783.31	900.00	913.47	101.50%	-	-	-100.00%
100-35000-02300	Opening Graves	69,926.00	64,950.00	70,000.00	38,450.00	54.93%	80,000.00	80,000.00	14.29%
100-35000-03100	Library Fines/Fees	2,256.65	3,858.35	5,000.00	71.30	1.43%	500.00	500.00	-90.00%
100-35000-04190	Recreation Rentals	2,225.00	3,955.00	5,000.00	12,090.00	241.80%	15,000.00	15,000.00	200.00%
100-35000-04110	Senior Trips	690.00	135.00	-	-	#DIV/0!	-	-	#DIV/0!
100-35000-04120	Recreational Fees	69,284.85	21,497.30	42,000.00	599.23	1.43%	35,000.00	35,000.00	-16.67%
100-35000-04130	Pool Memberships/Passes	8,431.00	2,226.00	10,000.00	-	0.00%	-	-	-100.00%
100-35000-05000	Civic Center Individual	-	3,670.00	11,250.00	1,540.00	13.69%	11,250.00	11,250.00	0.00%
100-35000-05100	Civic Center Business	-	2,480.00	11,250.00	150.00	1.33%	11,250.00	11,250.00	0.00%
100-33500-00200	JoCo Tourism Grant	-	4,999.00	-	15,250.00	#DIV/0!	-	-	#DIV/0!
100-35000-04140	Railroad Days	17,984.22	14,609.00	17,000.00	310.24	1.82%	17,000.00	17,000.00	0.00%
100-35000-04150	Santa Train	16,030.00	16,760.00	17,000.00	-	0.00%	17,000.00	17,000.00	0.00%
100-33500-01200	Open Space Grant Parks	-	15,250.00	-	-	#DIV/0!	-	-	#DIV/0!
100-33000-00700	FEMA Reimbursement	33,211.99	2,673.93	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00800	CARES Act	-	-	85,874.00	230,521.60	268.44%	-	-	-100.00%
100-33500-00670	JoCo COVID PPE Grant - Fema	-	-	7,859.00	7,859.00	100.00%	-	-	-100.00%
100-33500-00700	Electricities Grant	-	5,000.00	-	-	#DIV/0!	-	-	#DIV/0!
100-39000-00100	Sale of Fixed Assets	157,593.03	10,000.00	-	7,031.00	#DIV/0!	-	-	#DIV/0!
100-35000-04160	All-American Festival	3,737.00	725.00	725.00	-	0.00%	-	-	-100.00%
100-38000-00600	Donations to Selma Civic Center	19,336.00	10,078.00	-	25.00	#DIV/0!	-	-	#DIV/0!
100-33500-00210	JOCO Visitors Bureau	20,000.00	10,000.00	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-00700	Donations Police Department	2,024.80	700.00	1,200.00	1,200.00	100.00%	-	-	-100.00%
100-38000-00900	Donations Fire Department	100.00	100.00	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00650	Fire - SAFER Grant	51,657.40	106,956.70	56,596.00	60,498.36	106.90%	38,986.00	38,986.00	-31.12%
100-35000-04180	Parks Special Events	4,652.73	2,127.00	2,000.00	-	0.00%	-	-	-100.00%
100-33500-00100	Tennis Court Grant	28,847.82	-	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-01000	Arbor Program	800.00	-	-	100.00	#DIV/0!	-	-	#DIV/0!
100-38000-01100	Donation Basketball Court	-	-	59,311.00	-	0.00%	-	-	-100.00%
100-36000-00100	Rent/Waste Industries	1,800.00	1,800.00	1,800.00	-	0.00%	1,800.00	1,800.00	0.00%
100-36000-00200	Rent/Alcoholics Anonymous	240.00	240.00	240.00	240.00	100.00%	240.00	240.00	0.00%
100-36000-00400	Rent/Head Start	9,000.00	9,000.00	9,000.00	5,250.00	58.33%	9,000.00	9,000.00	0.00%
100-36000-00700	Rent/SBA Towers Ventures	6,846.26	6,412.84	7,000.00	4,418.73	63.12%	7,000.00	7,000.00	0.00%
100-36000-00800	Rent/EMS building	18,000.00	18,000.00	18,000.00	9,000.00	50.00%	18,000.00	18,000.00	0.00%
100-36000-00900	Rent/Florist	-	2,800.00	3,150.00	2,290.00	72.70%	4,200.00	4,200.00	33.33%
100-37000-04000	Small Busin Loan	-	186.03	-	4,274.02	#DIV/0!	-	-	#DIV/0!
100-39000-00200	Loan Proceeds	771,350.00	83,625.00	-	-	#DIV/0!	-	-	#DIV/0!
100-29000-05000	Other Transfers	47,130.35	-	-	-	#DIV/0!	-	-	#DIV/0!
100-39500-00630	Transfer from Electric Fund 630	175,000.00	175,000.00	175,000.00	175,000.00	100.00%	175,000.00	175,000.00	0.00%
100-39900-00100	Fund Balance Suber	-	-	22,500.00	-	0.00%	22,500.00	22,500.00	0.00%
100-39900-00200	Fund Balance Powell Bill	-	-	162,921.00	-	0.00%	-	-	-100.00%
100-39900-00300	Fund Balance Perpetual Care	-	-	7,500.00	-	0.00%	7,500.00	7,500.00	0.00%
100-39900-00000	Fund Balance	-	-	253,559.00	-	0.00%	10,000.00	55,000.00	-96.06%
General Fund Revenues Totals		7,093,988.87	6,277,743.33	6,769,551.00	3,308,894.23	48.88%	6,441,626.00	6,537,225.00	-4.84%

Town of Selma Budget FY 2022

Governing Body Expenditures 41000

	Object Expense Account	Actual FY 2020	Amended FY2021	YTD 12/31/2020	Expended %	Department Requested FY 2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
100-41000-12100	Salaries & Wages	26,000.00	26,400.00	13,200.00	50.00%	26,400.00	26,400.00	26,400.00	0.00%
100-41000-18100	FICA & Medicare	1,989.00	2,020.00	1,009.80	49.99%	2,020.00	2,020.00	2,020.00	0.00%
100-41000-18300	Group Insurance	146.60	133.00	91.00	68.42%	150.00	150.00	A 150.00	12.78%
100-41000-19000	Elections	5,044.30	-	-	#DIV/0!	5,000.00	5,000.00	B 5,000.00	#DIV/0!
100-41000-19200	Legal Services	10,561.50	8,300.00	5,200.74	62.66%	13,200.00	13,200.00	C 13,200.00	59.04%
100-41000-21000	Town Beautification	-	-	-	#DIV/0!	15,000.00	7,500.00	7,500.00	#DIV/0!
100-41000-26000	Supplies & Materials	2,977.55	2,500.00	499.17	19.97%	1,500.00	1,500.00	1,500.00	-40.00%
100-41000-31100	Travel & Training	1,279.80	200.00	-	0.00%	200.00	200.00	200.00	0.00%
100-41000-32500	Postage	136.60	100.00	16.00	16.00%	100.00	100.00	100.00	0.00%
100-41000-38600	S.U.R.F. Grants	12,102.66	15,000.00	5,395.00	35.97%	-	-	-	-100.00%
100-41000-39900	Contracted Services	4,959.95	3,050.00	3,070.04	100.66%	3,000.00	3,000.00	2,250.00	-26.23%
100-41000-41100	Moccasin Crk Drainage	6,408.54	6,497.00	6,450.06	99.28%	6,500.00	6,500.00	6,500.00	0.05%
100-41000-49900	Equipment/Not Capital	58.34	-	-	0.00%	-	-	-	#DIV/0!
100-41000-50000	Capital Outlay	250.00	-	-	#DIV/0!	-	-	-	#DIV/0!
Governing Body Totals		71,914.84	64,200.00	34,931.81	54.41%	73,070.00	65,570.00	64,820.00	0.97%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	28,553.00	28,570.00	28,570.00	28,570.00	17.00	0.06%
Operating	33,147.00	44,500.00	37,000.00	36,250.00	3,103.00	9.36%
Capital	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
	61,700.00	73,070.00	65,570.00	64,820.00	3,120.00	5.06%

	Requested	Recommend	Approved
Contracted Services			
Volunteer Recognition	300.00	300.00	300.00
Teacher Appreciation	500.00	500.00	500.00
Mayors Citizen Awards	750.00	750.00	750.00
Miscellaneous	1,450.00	1,450.00	700.00
	3,000.00	3,000.00	2,250.00

- A. Group insurance adjusted to actual
- B. The cost of elections conducted by the Johnston County Board of Elections must be considered due to a scheduled November 2021 municipal election
- C. To reflect the increase in funding needed for legal services

Town of Selma Budget FY 2022

Finance Expenditures 41300

	Object Expense Account	Actual FY 2020	Amended FY2021	YTD 12/31/2020	Expended %	Department Requested FY 2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
100-41300-12100	Salaries & Wages	45,658.14	101,056.00	22,671.54	22.43%	81,503.00	81,503.00		81,503.00	-19.35%
100-41300-18100	FICA & Medicare	3,478.64	7,731.00	1,739.19	22.50%	6,235.00	6,235.00		6,235.00	-19.35%
100-41300-18200	Retirement	4,153.37	10,328.00	2,040.37	19.76%	9,902.00	9,902.00		9,902.00	-4.12%
100-41300-18210	NC 401k	1,330.34	3,032.00	654.42	21.58%	2,446.00	2,446.00		2,446.00	-19.33%
100-41300-18300	Group Insurance	6,520.52	18,642.00	3,416.68	18.33%	13,710.00	13,710.00		13,710.00	-26.46%
100-41300-19100	Accounting & Auditing	7,402.19	10,393.00	7,250.00	69.76%	10,500.00	10,500.00		10,500.00	1.03%
100-41300-26000	Supplies & Materials	4,618.42	4,154.00	2,462.87	59.29%	4,500.00	4,250.00		4,250.00	2.31%
100-41300-31100	Travel & Training	1,736.03	1,500.00	834.97	55.66%	1,500.00	1,200.00		1,200.00	-20.00%
100-41300-31200	Dues & Subscription	110.00	-	-	0.00%	300.00	100.00	A	100.00	#DIV/0!
100-41300-32500	Postage	123.05	250.00	113.50	45.40%	250.00	250.00		250.00	0.00%
100-41300-35200	Maint/Repair - Equip	-	-	-	0.00%	500.00	-		-	#DIV/0!
100-41300-39700	Software Contract	5,003.66	28,045.00	4,906.16	17.49%	25,800.00	25,800.00		25,800.00	-8.00%
100-41300-39900	Contracted Services	5,367.94	7,348.00	3,266.95	44.46%	7,500.00	7,500.00		7,500.00	2.07%
100-41300-45000	Jo Co Tax Collection	63,619.11	67,461.00	32,257.68	47.82%	75,000.00	75,000.00	B	76,268.00	13.05%
100-41300-49900	Equipment/Not Capital	561.67	1,250.00	-	0.00%	4,207.00	3,207.00	C	3,207.00	156.56%
100-41300-50000	Capital Outlay	-	23,738.00	-	0.00%	-	-		-	-100.00%
	Debt Service	6,087.22	10,751.00	-	0.00%	6,089.00	6,089.00		6,089.00	-43.36%
Finance Totals		155,770.30	295,679.00	81,614.33	27.60%	249,942.00	247,692.00		248,960.00	-15.80%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	140,789.00	113,796.00	113,796.00	113,796.00	(26,993.00)	-19.17%
Operating	142,889.00	125,850.00	124,600.00	125,868.00	(17,021.00)	-11.91%
Capital	1,250.00	4,207.00	3,207.00	3,207.00	1,957.00	156.56%
Debt Service	10,751.00	6,089.00	6,089.00	6,089.00	(4,662.00)	-43.36%
	295,679.00	249,942.00	247,692.00	248,960.00	(46,719.00)	-15.80%

Accounting and Auditing	Requested	Recommend	Approved
Annual Audit	9,000.00	9,000.00	9,000.00
OPEB Actuary	1,500.00	1,500.00	1,500.00
	10,500.00	10,500.00	10,500.00

Computer Software Contract	Requested	Recommend	Approved
Harris	7,800.00	7,800.00	7,800.00
Tyler Technologies	18,000.00	18,000.00	18,000.00
	25,800.00	25,800.00	25,800.00

Contracted Services	Requested	Recommend	Approved
Copier/Printer contracts	5,000.00	5,000.00	5,000.00
Printing/Mailing Invoices	1,500.00	1,500.00	1,500.00
Shredding/Miscellaneous	1,000.00	1,000.00	1,000.00
	7,500.00	7,500.00	7,500.00

Equipment/Not Capital	Requested	Recommend	Approved
Replacement computers (4)	3,207.00	3,207.00	3,207.00
Miscellaneous	1,000.00	-	-
	4,207.00	3,207.00	3,207.00

Debt Service	Requested	Recommend	Approved	
US Bank Principal (Software - Final Pay 6/30/2023)	5,846.00	5,846.00	5,846.00	100-41300-75000
US Bank Interest (Software - Final Pay 6/30/2023)	243.00	243.00	243.00	100-41300-75100
	6,089.00	6,089.00	6,089.00	

- A. Funds needed to cover professional dues that had been omitted from the FY2021 budget
- B. Funds needed to collect additional property taxes based on dollars collected
- C. Computers recommended for replacement by IT vendor

Town of Selma Budget FY 2022

Administration Expenditures 42000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY 2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
100-42000-12100	Salaries & Wages	58,952.69	99,133.00	48,389.35	48.81%	70,882.00	70,882.00	70,882.00	-28.50%
100-42000-12600	Merit*	-	-	-	#DIV/0!	40,000.00	40,000.00	A 41,271.00	#DIV/0!
100-42000-18100	FICA & Medicare	4,432.48	7,584.00	3,633.45	47.91%	5,423.00	5,423.00	5,423.00	-28.49%
100-42000-18200	Retirement	4,953.17	10,131.00	4,936.44	48.73%	8,612.00	8,612.00	8,612.00	-14.99%
100-42000-18210	401k	843.17	2,974.00	1,254.71	42.19%	2,127.00	2,127.00	2,127.00	-28.48%
100-42000-18300	Group Insurance	7,455.07	13,707.00	4,167.38	30.40%	10,392.00	10,392.00	10,392.00	-24.18%
100-42000-18600	Workers Comp*	30,029.36	27,200.00	30,371.42	111.66%	43,200.00	43,200.00	B 43,200.00	58.82%
100-42000-18610	Unemployment Insurance	5,466.89	10,000.00	383.79	3.84%	10,000.00	5,000.00	5,000.00	-50.00%
100-42000-18900	Retiree Healthcare*	180,314.17	200,000.00	96,114.27	48.06%	200,000.00	200,000.00	200,000.00	0.00%
100-42000-25900	Gasoline	209.31	-	-	#DIV/0!	1,500.00	1,500.00	C 1,250.00	#DIV/0!
100-42000-26000	Supplies & Materials	8,708.14	6,216.00	1,946.71	31.32%	6,200.00	6,200.00	6,200.00	-0.26%
100-42000-26100	Safety Supplies	51.57	-	-	#DIV/0!	-	-	-	#DIV/0!
100-42000-27000	Codification	3,550.00	-	950.00	#DIV/0!	1,500.00	1,500.00	D 1,500.00	#DIV/0!
100-42000-31100	Travel & Training	15,159.78	10,000.00	4,869.96	48.70%	12,000.00	7,500.00	7,000.00	-30.00%
100-42000-31200	Dues & Subscription	11,496.89	11,800.00	12,049.41	102.11%	12,500.00	12,000.00	12,000.00	1.69%
100-42000-32500	Postage	788.55	750.00	442.39	58.99%	750.00	750.00	750.00	0.00%
100-42000-34000	Bereavement	130.64	-	-	#DIV/0!	-	-	-	#DIV/0!
100-42000-35200	Maint/Repair - Equip	38.00	-	-	#DIV/0!	-	-	-	#DIV/0!
100-42000-39100	Advertising	1,165.35	750.00	192.57	0.00%	500.00	500.00	500.00	-33.33%
100-42000-39900	Contracted Services	51,366.01	19,217.00	13,171.77	68.54%	14,000.00	14,000.00	14,000.00	-27.15%
100-42000-45100	Property & Liability*	25,659.76	28,800.00	25,415.78	88.25%	45,600.00	45,600.00	E 45,600.00	58.33%
100-42000-49900	Equipment/Not Capital	2,432.53	-	-	#DIV/0!	2,408.00	1,608.00	F 1,608.00	#DIV/0!
100-42000-50000	Capital Outlay	6,980.00	-	-	#DIV/0!	-	-	-	#DIV/0!
Administration Totals		420,183.53	448,262.00	248,289.40	55.39%	487,594.00	476,794.00	477,315.00	6.48%

* - All General Fund

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	370,729.00	390,636.00	385,636.00	386,907.00	16,178.00	4.36%
Operating	77,533.00	94,550.00	89,550.00	88,800.00	11,267.00	14.53%
Capital	-	2,408.00	1,608.00	1,608.00	1,608.00	#DIV/0!
Debt Service	-	-	-	-	-	0.00%
	448,262.00	487,594.00	476,794.00	477,315.00	29,053.00	6.48%

	Requested	Recommend	Approved
Dues & Subscriptions			
NCLM	7,500.00	7,500.00	7,500.00
Chamber of Commerce	1,000.00	1,000.00	1,000.00
Triangle J COG	2,600.00	2,600.00	2,600.00
UNC School of Government	900.00	900.00	900.00
Other	500.00	-	-
	12,500.00	12,000.00	12,000.00

	Requested	Recommend	Approved
Contracted Services			
Copier/printer lease	4,000.00	4,000.00	4,000.00
Municode web hosting	1,300.00	1,300.00	1,300.00
I Compass - minutes software	6,700.00	6,700.00	6,700.00
Employee assistance program	2,000.00	2,000.00	2,000.00
	14,000.00	14,000.00	14,000.00

	Requested	Recommend	Approved
Equipment/Non Capital			
Replacement computers (2)	2,408.00	1,608.00	1,608.00

- A. New line item for FY22 - to be distributed among General Fund departments as awarded based on policy change in FY21
- B. Anticipated increase due to experience rating
- C. Town Manager will now utilize Town owned vehicle
- D. Funds needed for updates made by Council to Town ordinances
- E. Anticipated increase due to experience rating
- F. Computers recommended for replacement by IT vendor

Town of Selma Budget FY 2022

Non-Profit Organization Support 43000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY 2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
100-43000-18500	My Kids Club	500.00	500.00	-	0.00%	500.00	500.00		500.00	0.00%
100-43000-32500	Postage	-	25.00	-	0.00%	25.00	-		-	-100.00%
100-43000-38000	Marketing (moved to 49100)	12,269.55	-	-	#DIV/0!	-	-		-	#DIV/0!
100-43000-41500	American Legion	400.00	175.00	-	0.00%	175.00	175.00		175.00	0.00%
100-43000-41520	Selma Museum	1,500.00	1,000.00	1,000.00	0.00%	1,000.00	1,000.00		1,000.00	0.00%
100-43000-41530	JoCo Arts Council	-	300.00	-	0.00%	300.00	300.00		300.00	0.00%
100-43000-41540	Selma Elementary	-	500.00	500.00	0.00%	500.00	500.00		500.00	0.00%
100-43000-41570	Selma Middle School	-	-	-	0.00%	-	-	A	500.00	#DIV/0!
100-43000-41580	Smithfield Selma High	-	-	-	0.00%	-	-	B	500.00	#DIV/0!
100-43000-41590	21st Century Village	-	-	-	0.00%	-	-	C	500.00	#DIV/0!
Non-Profit Organization Support Totals		14,669.55	2,500.00	1,500.00	60.00%	2,500.00	2,475.00		3,975.00	59.00%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	-	-	-	-	-	0.00%
Operating	2,500.00	2,500.00	2,475.00	3,975.00	1,475.00	59.00%
Capital	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,475.00</u>	<u>3,975.00</u>	<u>1,475.00</u>	<u>59.00%</u>

A. New contribution for FY22

B. New contribution for FY22

C. New contribution for FY22

Town of Selma Budget FY 2022

Planning & Economic Development Expenditures 49100

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
100-49100-12100	Salary & Wages	66,391.78	80,397.00	33,426.90	41.58%	74,008.00	74,008.00	78,847.00	-1.93%
100-49100-18100	FICA & Medicare	4,841.92	6,150.00	2,417.76	39.31%	5,662.00	5,662.00	6,033.00	-1.90%
100-49100-18200	Retirement	6,259.27	8,217.00	3,392.91	41.29%	8,992.00	8,992.00	9,580.00	16.59%
100-49100-18210	401k	2,552.61	3,339.00	620.13	18.57%	3,004.00	3,004.00	3,150.00	-5.66%
100-49100-18300	Group Insurance	9,368.59	12,665.00	6,052.61	47.79%	12,827.00	12,827.00	12,888.00	1.76%
100-49100-21200	Uniforms	544.93	350.00	326.71	93.35%	350.00	350.00	350.00	0.00%
100-49100-25900	Gasoline	218.27	300.00	318.03	106.01%	400.00	400.00	400.00	33.33%
100-49100-26000	Supplies & Materials	1,124.06	1,500.00	891.45	59.43%	1,500.00	1,500.00	1,250.00	-16.67%
100-49100-31100	Travel & Training	2,125.08	1,000.00	75.00	7.50%	1,200.00	1,200.00	1,200.00	20.00%
100-49100-31200	Dues & Subscriptions	500.00	1,200.00	-	0.00%	1,200.00	1,200.00	1,200.00	0.00%
100-49100-32500	Postage	3,220.97	2,000.00	319.15	15.96%	2,000.00	1,500.00	1,245.00	-37.75%
100-49100-35300	Maint/Repair - Vehicle	208.41	500.00	532.01	106.40%	1,500.00	1,500.00	1,000.00	100.00%
100-49100-37000	Advertising - Econ Dev	-	1,250.00	146.58	11.73%	1,250.00	1,250.00	1,250.00	0.00%
100-49100-38000	Marketing	-	9,000.00	2,350.50	26.12%	9,000.00	5,000.00	5,000.00	-44.44%
100-49100-38020	Jo Co Tourism Tax Transfer	84,778.51	130,000.00	22,597.66	17.38%	55,000.00	55,000.00	55,000.00	-57.69%
100-49100-38030	Incentive - New Dixie	25,583.20	26,764.00	26,763.58	100.00%	26,764.00	26,764.00	26,764.00	0.00%
100-49100-38040	Incentive - Eastfield	50,291.72	55,000.00	-	0.00%	68,000.00	68,000.00	68,000.00	23.64%
100-49100-39900	Contracted Services	68,668.01	29,684.00	5,610.14	18.90%	55,000.00	9,500.00	4,500.00	-84.84%
100-49100-49000	Condemnation & Demolition	19,450.00	10,000.00	2,530.00	25.30%	50,000.00	12,050.00	12,050.00	20.50%
100-49100-49030	Appearance Commission	2,835.94	2,000.00	25.98	1.30%	2,000.00	2,000.00	2,000.00	0.00%
100-49100-49040	Historic Properties	-	-	-	#DIV/0!	-	-	2,000.00	#DIV/0!
100-49100-49100	Chamber of Commerce	4,000.00	-	-	#DIV/0!	-	-	-	#DIV/0!
100-49100-49900	Equipment/Non Capital	2,718.89	-	-	#DIV/0!	810.00	810.00	810.00	#DIV/0!
Planning & Economic Development Totals		355,682.16	381,316.00	108,397.10	28.43%	380,467.00	292,517.00	294,517.00	-22.76%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	110,768.00	104,493.00	104,493.00	110,498.00	(270.00)	-0.24%
Operating	270,548.00	275,974.00	188,024.00	184,019.00	(86,529.00)	-31.98%
Capital	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	#DIV/0!
	381,316.00	380,467.00	292,517.00	294,517.00	(86,799.00)	-22.76%

	Requested	Recommend	Approved
Contracted Services			
Copier Rental	1,200.00	1,200.00	1,200.00
Engineering Service	15,000.00	5,000.00	2,500.00
See Click Fix	10,500.00	-	-
Bike/Pedestrian Plan	25,000.00	-	-
Other/Miscellaneous/Mowing	3,300.00	3,300.00	800.00
	55,000.00	9,500.00	4,500.00

	Requested	Recommend	Approved
Equipment/Non Capital			
Replacement computer	810.00	810.00	810.00

- A. Increase in contribution rate effective July 1, 2021
- B. Gasoline for town owned vehicle
- C. Training for two members of the professional staff
- D. Code Enforcement vehicle is considerably aged
- E. Incentive agreement with Eastfield
- F. Numerous properties are in condemnation proceedings
- G. New funding
- H. Computer recommended for replacement by IT vendor

Town of Selma Budget FY 2022

Police Expenditures 51000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
100-51000-12100	Salaries & Wages	1,057,354.96	1,156,239.00	567,539.56	49.08%	1,238,620.00	1,238,620.00	A	1,275,188.00	10.29%
100-51000-12200	Overtime	2,321.99	4,000.00	2,327.12	58.18%	4,000.00	4,000.00		4,000.00	0.00%
100-51000-12250	Part Time Salaries	14,907.20	16,666.00	7,515.20	45.09%	17,680.00	17,680.00		17,680.00	6.08%
100-51000-12510	Clothing Allowance	2,018.12	2,500.00	826.86	33.07%	2,500.00	2,500.00		2,500.00	0.00%
100-51000-13010	Separation Allowance	86,016.60	100,148.00	43,008.30	42.94%	101,052.00	101,052.00		101,052.00	0.90%
100-51000-18100	FICA & Medicare	86,425.71	96,114.00	45,923.09	47.78%	104,335.00	104,335.00		107,132.00	11.46%
100-51000-18200	Retirement	103,114.16	125,130.00	61,807.67	49.39%	150,583.00	150,583.00	B	154,989.00	23.86%
100-51000-18210	401k	50,733.41	57,088.00	27,377.12	47.96%	60,660.00	60,660.00		62,488.00	9.46%
100-51000-18300	Group Insurance	177,983.51	214,129.00	86,734.51	40.51%	205,442.00	205,442.00		205,903.00	-3.84%
100-51000-20000	Drug Prevention - Local	4,000.00	6,000.00	-	0.00%	6,000.00	6,000.00		6,000.00	0.00%
100-51000-21200	Uniforms	5,625.58	6,000.00	2,486.50	41.44%	8,000.00	7,000.00	C	7,000.00	16.67%
100-51000-25900	Gasoline	32,453.08	35,000.00	11,189.79	31.97%	38,000.00	36,000.00		36,000.00	2.86%
100-51000-26000	Supplies & Materials	3,557.35	3,000.00	2,155.70	71.86%	4,000.00	4,000.00	D	4,000.00	33.33%
100-51000-31100	Travel & Training	2,814.43	3,000.00	1,241.99	41.40%	4,000.00	4,000.00	E	4,000.00	33.33%
100-51000-31200	Dues/Subscriptions	300.00	300.00	-	0.00%	100.00	100.00		100.00	-66.67%
100-51000-32500	Postage	103.46	200.00	13.30	6.65%	100.00	100.00		100.00	-50.00%
100-51000-35100	Maint/Repair - Building	2,588.46	2,000.00	1,692.60	84.63%	4,000.00	4,000.00	F	4,000.00	100.00%
100-51000-35200	Maint/Repair - Equip	4,590.91	3,000.00	2,773.70	92.46%	4,000.00	4,000.00	G	4,000.00	33.33%
100-51000-35300	Maint/Repair - Vehicle	21,950.05	12,000.00	1,943.71	16.20%	15,000.00	12,500.00		12,500.00	4.17%
100-51000-39900	Contracted Services	16,152.26	13,000.00	13,220.17	101.69%	20,750.00	20,750.00	H	20,750.00	59.62%
100-51000-41900	Property Rent - West Street	4,400.00	4,400.00	4,400.00	100.00%	4,400.00	4,400.00		4,400.00	0.00%
100-51000-49900	Equipment/Not Capital	2,458.95	-	-	#DIV/0!	12,118.00	8,918.00	I	8,918.00	#DIV/0!
100-51000-50000	Capital Outlay	60,984.40	15,500.00	15,500.00	100.00%	36,473.00	36,473.00	J	36,473.00	135.31%
	Debt Service	46,392.42	46,626.00	46,392.42	99.50%	46,395.00	46,395.00		46,395.00	-0.50%
	Police Totals	1,789,247.01	1,922,040.00	946,069.31	49.22%	2,088,208.00	2,079,508.00		2,125,568.00	10.59%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	1,772,014.00	1,884,872.00	1,884,872.00	1,930,932.00	158,918.00	8.97%
Operating	103,400.00	144,823.00	139,323.00	139,323.00	35,923.00	34.74%
Capital	-	12,118.00	8,918.00	8,918.00	8,918.00	#DIV/0!
Debt Service	46,626.00	46,395.00	46,395.00	46,395.00	(231.00)	-0.50%
	1,922,040.00	2,088,208.00	2,079,508.00	2,125,568.00	203,528.00	10.59%
Contract Services		Requested	Recommend	Approved		
Southern Software		5,000.00	5,000.00	5,000.00		
Leads Online		2,200.00	2,200.00	2,200.00		
DCI/SBI Terminal		300.00	300.00	300.00		
AES Interview Room Video Solutions		1,250.00	1,250.00	1,250.00		
Time Warner/Spectrum		4,000.00	4,000.00	4,000.00		
Xerox Copier/Fax Machine		5,000.00	5,000.00	5,000.00		
AlSCO - cleaning rugs/rental		1,900.00	1,900.00	1,900.00		
Pirate Pest Control		600.00	600.00	600.00		
LEO Actuary for Separation		500.00	500.00	500.00		
		20,750.00	20,750.00	20,750.00		
Equipment Non-Capital		Requested	Recommend	Approved		
Replacement computers (5)		7,268.00	4,068.00	4,068.00		
Replacement server		4,850.00	4,850.00	4,850.00		
		12,118.00	8,918.00	8,918.00		
Capital		Requested	Recommend	Approved		
Patrol Line Car replacement		24,973.00	24,973.00	24,973.00		
Replacement K9 - to retire K9 Jin who will be turning 13		11,500.00	11,500.00	11,500.00		
		36,473.00	36,473.00	36,473.00		
Debt Service		Requested	Recommend	Approved		
USDA Principal (Building Renovation - Final Pay 12/6/2040)		14,776.00	14,776.00	14,776.00	100-51000-75000	
USDA Interest (Building Renovation - Final Pay 12/6/2040)		16,075.00	16,075.00	16,075.00	100-51000-75100	
KS Bank Principal (Police Vehicles - Final Pay 7/5/2023)		14,855.00	14,855.00	14,855.00	100-51000-75000	
KS Bank Interest (Police Vehicles - Final Pay 7/5/2023)		689.00	689.00	689.00	100-51000-75100	
		46,395.00	46,395.00	46,395.00		

- A. Modifications to the pay plan
- B. LEO Retirement rate increases on July 1, 2021
- C. Funding for uniforms is higher due to increased costs as well as turnover
- D. Supplies and Materials is a small amount for a department this size - this increase of 25% is for \$1,000
- E. Travel and Training is requested at 25% or \$1,000 higher - this is \$170 per sworn staff member
- F. Maintenance/Repair Building represents small amount for building of this size
- G. Maintenance/Repair Equipment is needed for amount of equipment used by department
- H. Contracted Services is requested at actual needs versus prior year amount
- I. Computers and server recommended for replacement by IT vendor
- J. Capital outlay is for one patrol vehicle and one K-9

Town of Selma Budget FY 2022

Fire Expenditures 53000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
100-53000-12100	Salaries & Wages	249,499.35	279,134.00	148,007.91	53.02%	288,652.00	288,652.00	288,652.00	3.41%
100-53000-12100	Upgrade of Positions	-	-	-	#DIV/0!	11,498.00	11,498.00	A 9,363.00	#DIV/0!
100-53000-12200	Overtime	-	-	-	#DIV/0!	2,400.00	2,400.00	2,400.00	#DIV/0!
100-53000-12250	Part Time Salaries	12,824.00	18,304.00	7,584.00	41.43%	18,304.00	18,304.00	18,304.00	0.00%
	New PT Position	-	-	-	#DIV/0!	12,918.00	-	-	#DIV/0!
100-53000-12300	Volunteer Salaries	32,847.06	44,880.00	13,029.60	29.03%	-	-	-	-100.00%
100-53000-12600	Salaries - SAFER Grant	81,595.41	83,997.00	37,309.12	44.42%	85,185.00	85,185.00	85,185.00	1.41%
100-53000-18100	FICA & Medicare	28,099.93	32,613.00	15,234.96	46.71%	30,183.00	30,183.00	30,899.00	-5.26%
100-53000-18200	NC Municipal Retirement	30,244.19	37,115.00	18,696.63	50.37%	45,690.00	45,690.00	B 46,828.00	26.17%
100-53000-18210	NC 401K	9,287.69	10,895.00	5,009.07	45.98%	11,732.00	11,732.00	11,953.00	9.71%
100-53000-18300	Group Insurance	63,725.29	71,021.00	29,802.13	41.96%	67,923.00	67,923.00	67,983.00	-4.28%
100-53000-18320	Volunteer Insurance	3,195.35	-	-	#DIV/0!	-	-	-	#DIV/0!
100-53000-18900	Fireman's Relief Payments	4,184.52	6,000.00	4,788.23	79.80%	6,000.00	6,000.00	6,000.00	0.00%
100-53000-21200	Uniforms	6,495.34	8,700.00	807.12	9.28%	8,495.00	8,495.00	8,495.00	-2.36%
100-53000-21210	Turn Out Gear	7,010.00	8,000.00	-	0.00%	3,200.00	3,200.00	3,200.00	-60.00%
100-53000-25900	Gasoline	9,201.55	7,000.00	2,528.54	36.12%	8,000.00	8,000.00	C 8,000.00	14.29%
100-53000-26000	Supplies & Materials	6,856.55	7,993.00	4,220.98	52.81%	8,500.00	8,500.00	8,500.00	6.34%
100-53000-31100	Travel & Training	3,595.56	1,600.00	345.88	21.62%	8,460.00	8,460.00	D 8,460.00	428.75%
100-53000-31200	Dues / Subscriptions	1,639.00	2,250.00	-	0.00%	2,250.00	2,250.00	2,250.00	0.00%
100-53000-32500	Postage	55.90	100.00	4.70	4.70%	100.00	100.00	100.00	0.00%
100-53000-35100	Maint/Repair - Building	4,680.24	2,500.00	2,966.81	118.67%	6,700.00	6,700.00	E 6,700.00	168.00%
100-53000-35200	Maint/Repair - Equip	3,606.25	9,750.00	2,046.28	20.99%	9,100.00	7,100.00	7,100.00	-27.18%
100-53000-35300	Maint/Repair - Vehicle	30,588.62	29,392.00	18,320.74	62.33%	32,100.00	25,000.00	25,000.00	-14.94%
100-53000-39900	Contracted Services	9,299.33	12,159.00	10,966.39	90.19%	14,420.00	14,420.00	F 14,420.00	18.60%
100-53000-49900	Equipment/Not Capital	6,472.27	-	-	#DIV/0!	23,950.00	17,450.00	G 17,450.00	#DIV/0!
100-53000-50000	Capital Outlay	15,245.50	29,120.00	-	0.00%	10,784.00	10,784.00	10,784.00	-62.97%
100-53000-70000	Pine Level Annexation Debt	3,334.86	3,334.00	3,334.86	100.03%	3,335.00	3,335.00	3,335.00	0.03%
	Debt Service	103,137.01	103,139.00	95,177.01	92.28%	171,669.00	103,138.00	103,138.00	0.00%
	Fire Totals	726,720.77	808,996.00	420,180.96	51.94%	891,548.00	794,499.00	794,499.00	-1.79%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	583,959.00	580,485.00	567,567.00	567,567.00	(16,392.00)	-2.81%
Operating	89,444.00	125,275.00	109,675.00	109,675.00	20,231.00	22.62%
Capital	29,120.00	10,784.00	10,784.00	10,784.00	(18,336.00)	-62.97%
Debt Service	106,473.00	175,004.00	106,473.00	106,473.00	-	0.00%
	808,996.00	891,548.00	794,499.00	794,499.00	(14,497.00)	-1.79%

Contracted Services	Requested	Recommend	Approved
VFIS Insurance	3,200.00	3,200.00	3,200.00
Drug Screening	600.00	600.00	600.00
NFPA Physicals	5,700.00	5,700.00	5,700.00
Benevolence Fund - New	3,000.00	3,000.00	3,000.00
Pension Fund - New	1,920.00	1,920.00	1,920.00
	14,420.00	14,420.00	14,420.00

Equipment Non-Capital	Requested	Recommend	Approved
Pagers	2,250.00	2,250.00	2,250.00
Hose	3,000.00	1,500.00	1,500.00
Nozzles/Appliances	3,000.00	1,500.00	1,500.00
Radios	8,500.00	5,000.00	5,000.00
EMS Equipment	650.00	650.00	650.00
Gas Monitor	2,500.00	2,500.00	2,500.00
Ipads	1,600.00	1,600.00	1,600.00
K Tool, Vests, Light Box, Hydrant Set	2,450.00	2,450.00	2,450.00
	23,950.00	17,450.00	17,450.00

Capital Outlay	Requested	Recommend	Approved
Hydraulic Rescue Tools	10,784.00	10,784.00	10,784.00

Debt Service	Requested	Recommend	Approved
USDA Principal (Fire Engine - Final Pay 9/14/2025)	15,528.00	15,528.00	15,528.00
USDA Interest (Fire Engine - Final Pay 9/14/2025)	3,363.00	3,363.00	3,363.00
USDA Principal (Fire Engine - Prepayment)	68,531.00	-	-
USDA Principal (Building Renovation - Final Pay 3/21/2042)	3,675.00	3,675.00	3,675.00
USDA Interest (Building Renovation - Final Pay 3/21/2042)	4,285.00	4,285.00	4,285.00
LGFCU Principal (Ladder Truck - Final Pay 12/6/2028)	59,526.00	59,526.00	59,526.00
LGFCU Interest (Ladder Truck - Final Pay 12/6/2028)	16,761.00	16,761.00	16,761.00
	171,669.00	103,138.00	103,138.00

- A. To upgrade three firefighter positions to Engineer Grade14
- B. Increase in contribution rate effective July 1, 2021
- C. To reflect the increased cost of gasoline
- D. To restore training budget to prior to FY21 levels and to initiate a degree tuition program
- E. To replace one garage door motor in addition to regular maintenance
- F. To implement new programs for benevolence and pension
- G. To restore and catch up on non capital equipment needs stricken from prior budget

Town of Selma Budget FY 2022

Public Works Expenditures 56000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
100-56000-12100	Salaries & Wages	257,494.62	359,999.00	146,894.79	40.80%	308,418.00	308,418.00	308,418.00	-14.33%
100-56000-12200	Overtime	419.76	3,150.00	191.41	6.08%	3,150.00	3,150.00	3,150.00	0.00%
100-56000-18100	FICA & Medicare	20,126.58	27,781.00	11,084.65	39.90%	23,835.00	23,835.00	23,835.00	-14.20%
100-56000-18200	Retirement	22,395.16	37,114.00	14,870.70	40.07%	37,855.00	37,855.00	37,855.00	2.00%
100-56000-18210	401k	5,747.49	10,895.00	4,190.45	38.46%	9,348.00	9,348.00	9,348.00	-14.20%
100-56000-18300	Group Insurance	45,363.42	70,859.00	27,208.92	38.40%	60,136.00	60,136.00	60,136.00	-15.13%
100-56000-19400	Engineering	2,000.00	10,000.00	-	0.00%	10,000.00	10,000.00	10,000.00	0.00%
100-56000-21200	Uniforms	6,468.65	3,875.00	3,136.47	80.94%	5,800.00	5,800.00	A 5,800.00	49.68%
100-56000-25120	Non-Highway Diesel #2	2,194.90	3,000.00	1,243.85	41.46%	3,500.00	3,500.00	B 3,500.00	16.67%
100-56000-25900	Gasoline	17,738.88	15,100.00	6,513.68	43.14%	17,000.00	16,000.00	16,000.00	5.96%
100-56000-26000	Supplies & Materials	9,837.35	5,579.00	1,248.24	22.37%	5,500.00	5,000.00	5,000.00	-10.38%
100-56000-26100	Safety Supplies	-	2,000.00	1,128.14	56.41%	2,000.00	2,000.00	2,000.00	0.00%
100-56000-31100	Travel & Training	1,512.89	2,500.00	46.26	1.85%	2,500.00	1,500.00	1,500.00	-40.00%
100-56000-31200	Dues & Subscriptions	-	478.00	-	0.00%	500.00	300.00	300.00	-37.24%
100-56000-32000	Shop Supplies & Materials	11,387.36	8,000.00	2,731.52	34.14%	8,000.00	6,000.00	6,000.00	-25.00%
100-56000-32500	Postage	20.23	50.00	5.00	10.00%	50.00	50.00	50.00	0.00%
100-56000-35100	Maint/Repair - Building	3,327.79	500.00	376.24	75.25%	1,500.00	1,500.00	C 1,500.00	200.00%
100-56000-35200	Maint/Repair - Equip	16,041.92	5,000.00	2,695.30	53.91%	5,400.00	5,000.00	5,000.00	0.00%
100-56000-35300	Maint/Repair - Vehicle	13,725.32	5,000.00	2,081.09	41.62%	5,200.00	5,000.00	5,000.00	0.00%
100-56000-39900	Contracted Services	2,008.45	1,772.00	7,112.47	401.38%	1,800.00	1,500.00	1,500.00	-15.35%
100-56000-41000	Drainage (Non-Powell Bill)	131.25	500.00	-	0.00%	500.00	500.00	500.00	0.00%
100-56000-49900	Equipment/Not Capital	2,317.49	850.00	37.50	4.41%	4,820.00	3,920.00	D 3,920.00	361.18%
100-56000-50000	Capital Outlay	6,323.35	-	-	#DIV/0!	65,823.00	19,741.00	19,741.00	#DIV/0!
100-56000-69900	Solid Waste Services/Landfill	601,082.04	600,000.00	254,243.57	42.37%	650,000.00	620,000.00	620,000.00	3.33%
	Debt Service	28,921.20	28,922.00	16,870.70	58.33%	16,872.00	16,872.00	16,872.00	-41.66%
	Public Works Totals	1,076,586.10	1,202,924.00	503,910.95	41.89%	1,249,507.00	1,166,925.00	#####	-2.99%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	509,798.00	442,742.00	442,742.00	442,742.00	(67,056.00)	-13.15%
Operating	663,354.00	785,073.00	703,391.00	703,391.00	40,037.00	6.04%
Capital	850.00	4,820.00	3,920.00	3,920.00	3,070.00	361.18%
Debt Service	28,922.00	16,872.00	16,872.00	16,872.00	(12,050.00)	-41.66%
	1,202,924.00	1,249,507.00	1,166,925.00	1,166,925.00	(35,999.00)	-2.99%

Contracted Services		Requested	Recommend	Approved	
Miscellaneous contract needs		1,800.00	1,500.00	1,500.00	
Equipment/Non Capital		Requested	Recommend	Approved	
Replacement computers (4)		3,920.00	3,920.00	3,920.00	
Miscellaneous		900.00	-	-	
		4,820.00	3,920.00	3,920.00	
Capital Outlay		Requested	Recommend	Approved	
John Deere 1550		19,741.00	19,741.00	19,741.00	
F-450 Lowside		46,082.00	-	-	
		65,823.00	19,741.00	19,741.00	
Debt Service		Requested	Recommend	Approved	
KS Bank Principal (Brush Haug - Final Pay 1/1/2022)		16,784.00	16,784.00	16,784.00	100-56000-75000
KS Bank Interest (Brush Haug - Final Pay 1/1/2022)		88.00	88.00	88.00	100-56000-75100
		16,872.00	16,872.00	16,872.00	

B. To reflect anticipated increasing costs of operations
 C. Anticipated building repairs due to age of structure
 D. Replacement computer as recommended by our IT vendor
 Note - Waste Industries Contract - contracted increase greater of Feb/Feb CPI (1.7%) or 2%

Town of Selma Budget FY 2022

Powell Bill Expenditures 57000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
100-57000-10000	Right of Way	-	1,500.00	-	0.00%	1,500.00	1,500.00		1,500.00	0.00%
100-57000-11000	Snow & Ice Removal	-	1,000.00	-	0.00%	1,000.00	1,000.00		1,000.00	0.00%
100-57000-12000	Curb and Gutter	806.50	11,500.00	2,733.50	23.77%	3,000.00	3,000.00		3,000.00	-73.91%
100-57000-14000	New Construction-Streets	-	2,500.00	-	0.00%	2,500.00	2,500.00		2,500.00	0.00%
100-57000-18000	Maintenance & Repair - Streets	8,864.50	32,500.00	18,767.05	57.74%	15,000.00	15,000.00		15,000.00	-53.85%
100-57000-19400	Engineering Fees	-	2,000.00	1,000.00	50.00%	3,000.00	3,000.00	A	3,000.00	50.00%
100-57000-35200	Maint/Repair - Equipment	1,112.23	5,000.00	2,355.95	47.12%	3,500.00	3,500.00		3,500.00	-30.00%
100-57000-41000	Drainage & Storm Sewer	10,025.00	26,901.00	26,901.00	100.00%	16,665.00	16,665.00		16,665.00	-38.05%
100-57000-42000	Traffic Control	5,473.50	4,200.00	1,396.44	33.25%	5,000.00	5,000.00	B	5,000.00	19.05%
100-57000-43000	Sidewalks	11,100.00	50,000.00	-	0.00%	25,000.00	25,000.00	C	60,000.00	20.00%
100-57000-45000	Resurfacing/Paving Streets	64,150.77	184,485.00	-	0.00%	75,000.00	75,000.00		40,000.00	-78.32%
100-57000-49900	Equipment/Not Capital	-	1,000.00	-	0.00%	1,000.00	1,000.00		1,000.00	0.00%
	Debt Service	8,833.33	8,835.00	8,833.31	0.00%	8,835.00	8,835.00		8,835.00	0.00%
Powell Bill Totals		110,365.83	331,421.00	61,987.25	18.70%	161,000.00	161,000.00		161,000.00	-51.42%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	-	-	-	-	-	#DIV/0!
Operating	322,586.00	152,165.00	152,165.00	152,165.00	(170,421.00)	-52.83%
Capital	-	-	-	-	-	#DIV/0!
Debt Service	8,835.00	8,835.00	8,835.00	8,835.00	-	0.00%
	<u>331,421.00</u>	<u>161,000.00</u>	<u>161,000.00</u>	<u>161,000.00</u>	<u>(170,421.00)</u>	<u>-51.42%</u>

	Requested	Recommend	Approved	
Debt Service				
KS Bank Principal (Jetter Vac Truck - Final Pay 9/1/2023)	8,101.00	8,101.00	8,101.00	100-57000-75000
KS Bank Interest (Jetter Vac Truck - final Pay 9/1/2023)	734.00	734.00	734.00	100-57000-75100
	<u>8,835.00</u>	<u>8,835.00</u>	<u>8,835.00</u>	

- A. To cover the needs for engineered solutions for various projects
- B. To fund the purchase of adequate traffic control signage
- C. To reflect the repair of sidewalks within the Town

Town of Selma Budget FY 2022

Public Facilities & Grounds 58000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY 2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
100-58000-12100	Salaries	83,095.87	105,930.00	51,910.37	49.00%	112,175.00	112,175.00	112,175.00	5.90%
100-58000-12200	Overtime	2,697.77	3,500.00	1,480.24	42.29%	3,500.00	3,500.00	3,500.00	0.00%
100-58000-18100+	FICA & Medicare	6,152.99	8,371.00	3,832.63	45.78%	8,850.00	8,850.00	8,850.00	5.72%
100-58000-18200	Retirement	7,766.66	11,184.00	5,399.00	48.27%	14,055.00	14,055.00	A 14,055.00	25.67%
100-58000-18210	NC 401k	2,221.36	3,283.00	1,428.38	43.51%	3,471.00	3,471.00	3,471.00	5.73%
100-58000-18300	Group Insurance	16,379.04	25,533.00	10,695.88	41.89%	24,451.00	24,451.00	24,451.00	-4.24%
100-58000-21200	Uniforms	1,894.45	2,000.00	1,064.30	53.22%	2,200.00	2,200.00	B 2,200.00	10.00%
100-58000-25900	Gasoline	2,890.29	4,500.00	1,247.41	27.72%	4,500.00	4,500.00	4,500.00	0.00%
100-58000-26000	Supplies & Materials	10,798.57	10,000.00	5,483.18	54.83%	10,000.00	10,000.00	10,000.00	0.00%
100-58000-26100	Safety Supplies	-	1,000.00	414.33	41.43%	1,000.00	1,000.00	1,000.00	0.00%
100-58000-31100	Travel/Training	619.59	1,500.00	-	0.00%	1,500.00	1,500.00	1,500.00	0.00%
100-58000-32000	IT Services	37,218.30	40,000.00	15,081.25	37.70%	48,000.00	48,000.00	C 48,000.00	20.00%
100-58000-32100	Utilities/Telecommunications*	28,856.63	30,000.00	12,539.50	41.80%	30,000.00	30,000.00	30,000.00	0.00%
100-58000-32500	Postage	9.60	50.00	-	0.00%	-	-	-	-100.00%
100-58000-33100	Utilities/Electric*	108,089.20	100,250.00	36,472.48	36.38%	100,000.00	100,000.00	100,000.00	-0.25%
100-58000-33120	Utilities/Water & Sewer*	6,543.61	10,500.00	3,515.35	33.48%	8,500.00	7,500.00	7,500.00	-28.57%
100-58000-33200	Utilities/Fuel Oil*	-	1,000.00	-	0.00%	1,000.00	-	-	-100.00%
100-58000-33300	Utilities/Natural Gas*	1,311.35	1,000.00	354.07	35.41%	1,000.00	1,000.00	1,000.00	0.00%
100-58000-35100	Maint/Repair - Building	24,134.22	18,335.00	13,363.29	72.88%	25,000.00	21,000.00	D 21,000.00	14.54%
100-58000-35200	Maint/Repair - Equip	13,031.95	2,000.00	1,964.94	98.25%	2,000.00	2,000.00	2,000.00	0.00%
100-58000-35300	Maint/Repair - Vehicle	2,700.82	1,500.00	488.13	32.54%	1,500.00	1,500.00	1,500.00	0.00%
100-58000-35400	Maint/Repair - Grounds	980.35	10,000.00	7,667.51	76.68%	15,000.00	12,250.00	E 12,250.00	22.50%
100-58000-39900	Contracted Services	32,442.33	5,000.00	4,811.37	96.23%	11,000.00	11,000.00	F 56,000.00	1020.00%
100-58000-49050	Registering Deeds	783.80	2,000.00	498.98	24.95%	2,000.00	2,000.00	2,000.00	-62.09%
100-58000-49100	Repurchase of Cemetery Plots	-	12,000.00	-	0.00%	10,000.00	5,000.00	5,000.00	-58.33%
100-58000-49900	Equipment/Not Capital	3,360.15	3,000.00	1,026.39	34.21%	3,000.00	3,000.00	3,000.00	0.00%
100-58000-50000	Capital Outlay	96,769.43	-	-	#DIV/0!	-	-	-	#DIV/0!
	Debt Service	93,761.39	90,249.67	90,241.57	99.99%	34,215.00	34,215.00	34,215.00	-62.09%
Public Buildings Totals		584,509.72	503,685.67	270,980.55	53.80%	477,917.00	464,167.00	509,167.00	1.09%

*All General Fund Buildings

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	157,801.00	166,502.00	166,502.00	166,502.00	8,701.00	5.51%
Operating	255,635.00	277,200.00	263,450.00	308,450.00	52,815.00	20.66%
Capital	-	-	-	-	-	#DIV/0!
Debt Service	90,249.67	34,215.00	34,215.00	34,215.00	(56,034.67)	-62.09%
	<u>503,685.67</u>	<u>477,917.00</u>	<u>464,167.00</u>	<u>509,167.00</u>	<u>5,481.33</u>	<u>1.09%</u>

Contracted Services	Requested	Recommend	Approved
AlSCO - rental of rugs (Town Hall, Public Works)	3,500.00	3,500.00	3,500.00
Guardian - alarm monitoring and updates	800.00	800.00	800.00
Pirates - pest control	2,000.00	2,000.00	2,000.00
Johnson Control - Depot fire alarm	1,000.00	1,000.00	1,000.00
CPI - Old Town Hall	1,000.00	1,000.00	1,000.00
BFPE - fire extinguisher	750.00	750.00	750.00
CSX - Annual Fee for Depot	750.00	750.00	750.00
Parrish - Sanitize facilities	1,200.00	1,200.00	1,200.00
Match for train depot grant			45,000.00
	<u>11,000.00</u>	<u>11,000.00</u>	<u>56,000.00</u>

Debt Service	Requested	Recommend	Approved
BB & T Principal (Town Hall Reno - Final Pay 8/26/2030)	26,667.00	26,667.00	26,667.00
BB & T Interest (Town Hall Reno - Final Pay 8/26/2030)	7,548.00	7,548.00	7,548.00
	<u>34,215.00</u>	<u>34,215.00</u>	<u>34,215.00</u>

- A. Increase in contribution rate effective July 1, 2021
- B. To reflect current costs of weekly uniform contract
- C. To reflect change in split of shared costs among funds
- D. To catch up on deferred maintenance and to add HVAC preventative maintenance
- E. Grounds work throughout Town to include Selma Memorial Gardens five year grass plan
- F. This line item covers security monitoring, rugs rentals, pest control and grant match

Town of Selma Budget FY 2022

Civic Center Expenditures 61000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
100-61000-12250	Part Time Salaries	312.00	2,500.00	-	0.00%	2,500.00	2,500.00		2,500.00	0.00%
100-61000-18100	FICA & Medicare	23.86	191.00	-	0.00%	191.00	191.00		191.00	0.00%
100-61000-26000	Supplies & Materials	4,343.07	3,475.00	522.00	15.02%	3,475.00	3,475.00		3,475.00	0.00%
100-61000-33100	Utilities/Electric	11,174.79	13,809.00	3,218.37	23.31%	13,809.00	13,809.00		13,809.00	0.00%
100-61000-35100	Maint/Repair - Building	2,999.45	1,275.00	1,372.84	107.67%	1,275.00	1,275.00		1,275.00	0.00%
100-61000-35200	Maint/Repair - Equip	100.00	250.00	-	0.00%	250.00	250.00		250.00	0.00%
100-61000-37000	Advertising	490.00	3,000.00	-	0.00%	3,000.00	3,000.00		3,000.00	0.00%
100-61000-39900	Contracted Services	1,517.15	8,250.00	4,607.00	55.84%	8,250.00	7,500.00		7,500.00	-9.09%
100-61000-50000	Capital Outlay	-	15,000.00	-	0.00%	-	-		-	-100.00%
Library Totals		20,960.32	47,750.00	9,720.21	20.36%	32,750.00	32,000.00		32,000.00	-32.98%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	2,691.00	2,691.00	2,691.00	2,691.00	-	0.00%
Operating	30,059.00	30,059.00	29,309.00	29,309.00	(750.00)	-2.50%
Capital	15,000.00	-	-	-	(15,000.00)	-100.00%
Debt Service	-	-	-	-	-	#DIV/0!
	47,750.00	32,750.00	32,000.00	32,000.00	(15,750.00)	-32.98%

	Requested	Recommend	Approved
Contracted Services			
Security System	4,750.00	4,750.00	4,750.00
Pest Control	1,000.00	1,000.00	1,000.00
Other	2,500.00	1,750.00	1,750.00
	8,250.00	7,500.00	7,500.00

Town of Selma Budget FY 2022

Recreation Expenditures 62000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
100-62000-12100	Salaries & Wages	191,292.82	198,017.00	102,174.57	51.60%	203,755.00	203,755.00		203,755.00	2.90%
100-62000-12250	Part Time Salaries	7,691.92	14,683.00	391.52	0.00%	23,488.00	23,488.00	A	23,488.00	59.97%
100-62000-18100	FICA & Medicare	15,302.56	16,272.00	7,585.13	46.61%	17,385.00	17,385.00		17,385.00	6.84%
100-62000-18200	Retirement	17,380.53	20,078.00	10,339.38	51.50%	24,756.00	24,756.00	B	24,756.00	23.30%
100-62000-18210	401k	4,557.68	5,894.00	2,989.13	50.71%	6,113.00	6,113.00		6,113.00	3.72%
100-62000-18300	Group Insurance	38,652.72	44,199.00	19,396.34	43.88%	42,272.00	42,272.00		42,272.00	-4.36%
100-62000-21200	Uniforms	1,083.75	1,000.00	-	0.00%	1,000.00	1,000.00		1,000.00	0.00%
100-62000-25900	Gasoline	3,410.70	4,000.00	1,254.66	31.37%	4,000.00	4,000.00		4,000.00	0.00%
100-62000-26000	Supplies & Materials	25,819.53	24,000.00	6,130.17	25.54%	30,000.00	20,950.00		20,950.00	-12.71%
100-62000-29900	All-American Festival	16,075.46	12,500.00	44.64	0.36%	12,500.00	10,000.00		10,000.00	-20.00%
100-62000-29910	Railroad Days	12,938.71	20,000.00	1,457.47	7.29%	20,000.00	17,000.00		17,000.00	-15.00%
100-62000-29920	Christmas Parade	4,213.77	4,200.00	960.00	22.86%	4,200.00	4,200.00		4,200.00	0.00%
100-62000-29930	Santa Train	13,260.11	14,000.00	-	0.00%	14,000.00	14,000.00		14,000.00	0.00%
100-62000-29940	Senior Citizen Day	-	3,500.00	-	0.00%	3,500.00	3,500.00		3,500.00	0.00%
100-62000-29950	Senior Trips	407.14	1,000.00	-	0.00%	1,000.00	1,000.00		1,000.00	0.00%
100-62000-29960	Selma Pool	7,801.66	-	-	#DIV/0!	-	-		-	#DIV/0!
100-62000-31100	Travel & Training	3,938.04	3,000.00	748.60	24.95%	3,000.00	1,800.00		1,800.00	-40.00%
100-62000-32500	Postage	103.79	160.00	75.35	47.09%	160.00	160.00		160.00	0.00%
100-62000-26100	Safety Supplies	29.99	-	-	#DIV/0!	-	-		-	#DIV/0!
100-62000-35100	Maint/Repair - Building	1,574.22	1,200.00	316.00	26.33%	1,200.00	1,200.00		1,200.00	0.00%
100-62000-35200	Maint/Repair - Equip	1,492.87	2,000.00	713.89	35.69%	2,000.00	2,000.00		2,000.00	0.00%
100-62000-35300	Maint/Repair - Vehicle	880.65	1,000.00	150.58	15.06%	1,000.00	1,000.00		1,000.00	0.00%
100-62000-35400	Maint/Repair - Pool	4,018.39	3,500.00	992.18	0.00%	1,500.00	1,500.00		1,500.00	-57.14%
100-62000-39900	Contracted Services	62,304.19	77,500.00	6,406.30	8.27%	15,000.00	10,000.00		10,000.00	-87.10%
100-62000-39910	Special Events	12,600.06	12,000.00	244.56	2.04%	25,000.00	20,250.00	C	20,250.00	68.75%
100-62000-49900	Equipment/Not Capital	9,991.88	8,000.00	1,572.50	19.66%	7,200.00	5,300.00		5,300.00	-33.75%
100-62000-50000	Capital Outlay	76,035.76	59,311.00	1,004.65	1.69%	12,060.00	12,060.00		12,060.00	-79.67%
100-62000-31200	Dues/Subscriptions	100.00	-	-	#DIV/0!	-	-		-	#DIV/0!
100-62000-39500	Recreation-Official/Inst	8,506.70	15,450.00	-	0.00%	15,000.00	12,500.00		12,500.00	-19.09%
Recreation Totals		541,465.60	566,464.00	164,947.62	29.12%	491,089.00	461,189.00		461,189.00	-18.58%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	299,143.00	317,769.00	317,769.00	317,769.00	18,626.00	6.23%
Operating	208,010.00	161,260.00	131,360.00	131,360.00	(76,650.00)	-36.85%
Capital	59,311.00	12,060.00	12,060.00	12,060.00	(47,251.00)	-79.67%
Debt Service	-	-	-	-	-	#DIV/0!
	<u>566,464.00</u>	<u>491,089.00</u>	<u>461,189.00</u>	<u>461,189.00</u>	<u>(105,275.00)</u>	<u>-18.58%</u>

	Requested	Recommend	Approved
Contracted Services			
Copier Rental	2,000.00	2,000.00	2,000.00
Pest Control	1,500.00	1,500.00	1,500.00
Software Registration & CC	4,000.00	4,000.00	4,000.00
Other	7,500.00	2,500.00	2,500.00
	<u>15,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>

	Requested	Recommend	Approved
Equipment/Non capital			
Floor Buffer	1,100.00	1,100.00	1,100.00
Parks Benches (4)	2,100.00	2,100.00	2,100.00
Trash Receptacle (3)	1,200.00	1,200.00	1,200.00
Aluminum Bleachers	1,900.00	-	-
Scorers Table (2)	900.00	900.00	900.00
	<u>7,200.00</u>	<u>5,300.00</u>	<u>5,300.00</u>

	Requested	Recommend	Approved
Capital Outlay			
Install ADA compliant borders and replace existing sand with certified cedar mulch	12,060.00	12,060.00	12,060.00
	<u>12,060.00</u>	<u>12,060.00</u>	<u>12,060.00</u>

- A. Request includes increase in part time hourly rates
- B. Increase in contribution rate effective July 1, 2021
- C. Adding Live After Five Summer Concert Series in Downtown

Town of Selma Budget FY 2022

Library Expenditures 63000

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
100-63000-12100	Salaries & Wages	83,861.58	90,897.00	46,741.50	51.42%	93,332.00	93,332.00		93,332.00	2.68%
100-63000-12250	Part Time Salaries	12,906.00	9,360.00	-	0.00%	10,400.00	10,400.00	A	10,400.00	11.11%
	New Part Time Position	-	-	-	#DIV/0!	11,196.00	-		-	#DIV/0!
100-63000-18100	FICA & Medicare	7,427.77	7,670.00	3,672.61	47.88%	7,935.00	7,935.00		7,935.00	3.46%
100-63000-18200	Retirement	7,638.27	9,290.00	4,781.33	51.47%	11,440.00	11,440.00	B	11,440.00	23.14%
100-63000-18210	401k	2,039.61	2,727.00	1,402.30	51.42%	2,800.00	2,800.00		2,800.00	2.68%
100-63000-18300	Group Insurance	14,373.23	17,818.00	7,889.28	44.28%	17,042.00	17,042.00		17,042.00	-4.36%
100-63000-26000	Supplies & Materials	4,053.26	2,800.00	847.06	30.25%	2,500.00	2,500.00		2,500.00	-10.71%
100-63000-31100	Travel & Training	367.18	800.00	55.66	6.96%	800.00	800.00		800.00	0.00%
100-63000-32005	Books & Tapes	15,245.90	15,000.00	4,595.80	30.64%	15,000.00	12,500.00		12,500.00	-16.67%
100-63000-32010	Books & Materials Donation	509.05	1,600.00	-	0.00%	1,000.00	1,000.00		1,000.00	-37.50%
100-63000-32500	Postage	14.16	-	-	#DIV/0!	-	-		-	#DIV/0!
100-63000-35100	Maint/Repair - Building	5,693.27	3,000.00	-	0.00%	3,000.00	3,000.00		3,000.00	0.00%
100-63000-35200	Maint/Repair - Equip	948.50	1,000.00	510.02	51.00%	1,000.00	1,000.00		1,000.00	0.00%
100-63000-39900	Contracted Services	4,878.10	5,500.00	2,469.88	44.91%	7,190.00	7,190.00	C	7,190.00	30.73%
100-63000-39920	Library Programs	1,722.00	2,500.00	-	0.00%	2,500.00	2,000.00		2,000.00	-20.00%
100-63000-49900	Equipment/Not Capital	198.84	1,000.00	-	0.00%	1,000.00	1,000.00		1,000.00	0.00%
100-63000-31200	Dues & Subscriptions	794.06	1,000.00	29.99	3.00%	1,000.00	1,000.00		1,000.00	0.00%
	Debt Service	22,350.00	22,351.00	22,350.00	100.00%	22,351.00	22,351.00		22,351.00	0.00%
Library Totals		185,020.78	194,313.00	95,345.43	49.07%	211,486.00	197,290.00		197,290.00	1.53%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	137,762.00	154,145.00	142,949.00	142,949.00	5,187.00	3.77%
Operating	34,200.00	34,990.00	31,990.00	31,990.00	(2,210.00)	-6.46%
Capital	-	-	-	-	-	#DIV/0!
Debt Service	22,351.00	22,351.00	22,351.00	22,351.00	-	0.00%
	<u>194,313.00</u>	<u>211,486.00</u>	<u>197,290.00</u>	<u>197,290.00</u>	<u>2,977.00</u>	<u>1.53%</u>

	Requested	Recommend	Approved
Contracted Services			
Fire Alarm Security	445.00	445.00	445.00
AT&T Internet	2,180.00	2,180.00	2,180.00
Time Warner Cable	1,380.00	1,380.00	1,380.00
Copier/Printer	845.00	845.00	845.00
Exterminating	600.00	600.00	600.00
Carpet Cleaning	1,270.00	1,270.00	1,270.00
New Employee	205.00	205.00	205.00
Fire Extinguisher	30.00	30.00	30.00
Fire Alarm Inspection	235.00	235.00	235.00
	<u>7,190.00</u>	<u>7,190.00</u>	<u>7,190.00</u>

	Requested	Recommend	Approved	
Debt Service				
USDA Principal (Expansion - Final Pay 9/21/2041)	9,327.00	9,327.00	9,327.00	100-63000-75000
USDA Interest (Expansion - Final Pay 9/21/2041)	13,024.00	13,024.00	13,024.00	100-63000-75100
	<u>22,351.00</u>	<u>22,351.00</u>	<u>22,351.00</u>	

- A. Part time rate of \$10 per hour for 1040 hours
 - B. Increase in contribution rate effective July 1, 2021
 - C. Increases based on listing above - internet line was added in FY21 to improve service
- Note - Library debt payment funded by Suber

Town of Selma Budget FY 2022

Fire Protection-Terminals Fund Revenue

	Revenue Source	Actual FY 2019	Actual FY 2020	Budget as Amended FY 2021	YTD 12/31/2020	%	Department Requested FY2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
129-37000-00000	Interest	792.85	607.19	-	8.57	0.00%	-	-	-	#DIV/0!
129-38000-00000	Miscellaneous Revenue	5,473.60	-	5,000.00	-	0.00%	-	-	-	-100.00%
129-34000-05000	Permit Fees	13,530.00	28,730.00	21,000.00	-	0.00%	21,000.00	21,000.00	21,000.00	0.00%
129-39500-00128	Transfer from Fund 128	165,649.66	-	-	-	0.00%	-	-	-	#DIV/0!
Fire Protection-Terminals Totals		185,446.11	29,337.19	26,000.00	8.57	0.00%	21,000.00	21,000.00	21,000.00	-19.23%

Town of Selma Budget FY 2022

Fire Protection-Terminals Fund Expense

	Object Expense Account	Actual FY2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
129-53000-12100	Salaries & Wages	-	-	-	0.00%	12,000.00	12,000.00	A	12,000.00	#DIV/0!
129-53000-18100	FICA & Medicare	-	-	-	0.00%	918.00	918.00	B	918.00	#DIV/0!
129-53000-31100	Travel & Training	-	7,000.00	-	0.00%	5,082.00	5,082.00		5,082.00	-27.40%
129-53000-26000	Supplies & Materials	3,690.00	3,000.00	-	0.00%	3,000.00	3,000.00		3,000.00	0.00%
129-53000-00000	Reserve for Future Expenditure	-	16,000.00	-	0.00%	-	-		-	-100.00%
129-53000-50000	Capital Outlay	-	-	-	0.00%	-	-		-	#DIV/0!
Fire Protection-Terminals Totals		3,690.00	26,000.00	-	0.00%	21,000.00	21,000.00		21,000.00	-19.23%

A. Addition of part time fire inspector

B. Fica for part time fire inspector

Town of Selma Budget FY 2022

Water Fund Revenues

	Revenue Source	Actual FY 2019	Actual FY 2020	Budget as Amended FY 2021	YTD 12/31/2020	%	Manager Recommend FY 2022	Board Approved FY 2022	% Change
600-33000-00640	FEMA Reimbursement	2,962.65	-	-	-		-	-	#DIV/0!
600-35000-51000	Sale of Water/Basic	1,155,617.37	1,285,178.53	1,422,960.00	744,800.87	52.34%	1,705,644.00	1,705,644.00	19.87%
600-35000-58000	Utility Bill Penalties	71,912.58	53,037.84	75,000.00	27,077.56	36.10%	75,000.00	75,000.00	0.00%
600-35000-58010	Utility Connection Fees	7,110.01	6,358.89	7,500.00	2,776.67	37.02%	7,500.00	7,500.00	0.00%
600-37000-00000	Interest Earned	19,593.90	15,953.94	10,000.00	1,459.38	14.59%	3,000.00	3,000.00	-70.00%
600-38000-00000	Miscellaneous Revenue	11,893.94	7,516.90	1,500.00	799.16	53.28%	3,500.00	3,500.00	133.33%
600-38000-00200	Insurance Proceeds	-	401.00	-	-	#DIV/0!	-	-	#DIV/0!
600-38000-01000	Water Capital Reserve	49,714.68	238,985.45	265,000.00	130,763.74	49.34%	251,053.00	251,053.00	-5.26%
600-39000-00400	Repayment Sewer Loan	-	-	75,000.00	75,000.00	0.00%	75,000.00	75,000.00	0.00%
600-39100-00000	Other Services (Tap Ins, Restoration)	-	11,036.00	-	-	#DIV/0!	-	-	#DIV/0!
600-39500-00650	Transfer from Capital Reserve	32,000.00	-	-	-	#DIV/0!	-	-	#DIV/0!
600-39900-00000	Fund Balance Appropriated	-	-	36,555.00	-	0.00%	-	-	-100.00%
Water Revenues Totals		1,350,805.13	1,618,468.55	1,893,515.00	982,677.38	51.90%	2,120,697.00	2,120,697.00	12.00%

Town of Selma Budget FY 2022

Water Fund Administration Expenses

	Object Expense Account	Actual FY2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
600-71100-12100	Salary & Wages	258,791.60	308,932.00	142,887.02	46.25%	352,047.00	352,047.00	A	352,047.00	13.96%
600-71100-12200	Overtime	378.15	-	206.01	#DIV/0!	1,600.00	1,600.00	B	1,600.00	#DIV/0!
600-71100-12600	Merit - ALL WATER FUND	-	-	-	#DIV/0!	2,500.00	2,500.00	C	2,500.00	#DIV/0!
600-71100-18100	FICA/Medicare	19,380.92	23,634.00	10,733.13	45.41%	27,054.00	27,054.00	A	27,054.00	14.47%
600-71100-18200	NC Municipal Retirement	21,553.14	29,959.00	14,042.88	46.87%	41,049.00	41,049.00	D	41,049.00	37.02%
600-71100-18210	NC 401k	5,569.19	8,794.00	3,659.54	41.61%	10,136.00	10,136.00	A	10,136.00	15.26%
600-71100-18220	OPEB Expense	75,455.00	-	-	#DIV/0!	-	-		-	#DIV/0!
600-71100-18230	Net Pension Allocation	13,597.52	-	-	#DIV/0!	-	-		-	#DIV/0!
600-71100-18300	Group Insurance	40,204.57	52,733.00	20,828.64	39.50%	57,360.00	57,360.00		57,360.00	8.77%
600-71100-18600	Workers Compensation	25,834.55	50,000.00	26,853.04	53.71%	43,200.00	43,200.00		43,200.00	-13.60%
600-71100-18610	Unemployment Insurance	-	500.00	383.80	76.76%	500.00	500.00		500.00	0.00%
600-71100-18900	Retirees' Healthcare	8,246.43	8,227.00	6,305.60	76.65%	20,000.00	20,000.00	E	20,000.00	143.10%
600-71100-19100	Accounting/Auditing	7,402.20	9,893.00	8,017.50	81.04%	10,500.00	10,500.00		10,500.00	6.14%
600-71100-19200	Legal	11,588.75	9,000.00	5,200.74	57.79%	13,200.00	13,200.00	F	13,200.00	46.67%
600-71100-19400	Engineering	2,500.00	8,500.00	-	0.00%	8,500.00	8,500.00		8,500.00	0.00%
600-71100-21200	Uniforms	2,419.87	2,375.00	1,147.65	48.32%	2,400.00	2,400.00		2,400.00	1.05%
600-71100-26000	Supplies	1,010.45	-	121.07	#DIV/0!	250.00	250.00		250.00	#DIV/0!
600-71100-31200	Dues & Subscriptions	975.00	2,000.00	462.50	23.13%	2,000.00	2,000.00		2,000.00	0.00%
600-71100-32000	IT Services	37,150.65	40,000.00	15,081.25	37.70%	48,000.00	48,000.00	G	48,000.00	20.00%
600-71100-32100	Phone/Internet	8,828.35	10,000.00	5,100.13	51.00%	12,000.00	12,000.00	H	12,000.00	20.00%
600-71100-32500	Postage	545.02	200.00	391.43	195.72%	500.00	500.00	I	500.00	150.00%
600-71100-33100	Electricity	56,722.38	55,000.00	21,182.21	38.51%	60,000.00	55,000.00		55,000.00	0.00%
600-71100-34100	Printing	5,173.58	5,500.00	2,671.38	48.57%	7,500.00	6,000.00		6,000.00	9.09%
600-71100-35100	Maint/Repair - Buildings	1,000.00	5,000.00	-	0.00%	5,000.00	5,000.00		5,000.00	0.00%
600-71100-39700	Computer Software Contract	5,003.66	28,045.00	5,175.25	18.45%	25,800.00	25,800.00		25,800.00	-8.00%
600-71100-39800	Water Permit System Fees	2,705.00	3,000.00	2,705.00	90.17%	3,250.00	3,250.00		3,250.00	8.33%
600-71100-39900	Contracted Services	11,871.29	16,654.00	2,599.50	15.61%	16,500.00	12,200.00		12,200.00	-26.74%
600-71100-45100	Property & Liability	24,163.57	30,000.00	25,415.78	84.72%	45,600.00	45,600.00	J	45,600.00	52.00%
600-71100-46000	Depreciation	235,398.61	-	-	#DIV/0!	-	-		-	#DIV/0!
600-71100-49900	Equipment/Not Capital	661.68	5,250.00	-	0.00%	5,000.00	5,000.00		5,000.00	-4.76%
600-71100-50000	Capital Outlay	-	23,738.00	1,031.25	4.34%	-	-		-	-100.00%
	Debt Service	24,148.10	60,040.00	8,833.31	0.00%	55,910.00	55,910.00		55,910.00	-6.88%
	Water Administration Totals	908,279.23	796,974.00	322,202.30	40.43%	877,356.00	866,556.00		866,556.00	8.73%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	482,779.00	555,446.00	555,446.00	555,446.00	72,667.00	15.05%
Operating	230,417.00	266,000.00	255,200.00	255,200.00	24,783.00	10.76%
Capital	23,738.00	-	-	-	(23,738.00)	-1
Debt Service/Transfers	60,040.00	55,910.00	55,910.00	55,910.00	(4,130.00)	-6.88%
	796,974.00	877,356.00	866,556.00	866,556.00	69,582.00	8.73%

	Requested	Recommend	Approved	
Contracted Services				
Outside contractors for emergency work	16,500.00	12,200.00	12,200.00	
Equipment Non Capital				
Additional locator equipment	5,000.00	5,000.00	5,000.00	
Debt Service				
USDA Principal (Raw Water - Final Pay 6/1/2047)	12,000.00	12,000.00	12,000.00	600-71100-75000
USDA Interest (Raw Water - Final Pay 6/1/2047)	22,440.00	22,440.00	22,440.00	600-71100-75100
NCDENR Principal (Well #9 - Final Pay 5/1/2032)	6,546.00	6,546.00	6,546.00	600-71100-75000
KS Bank Principal (Jetter Vac Truck - Final Pay 9/1/2023)	8,101.00	8,101.00	8,101.00	600-71100-75000
KS Bank Interest (Jetter Vac Truck - final Pay 9/1/2023)	734.00	734.00	734.00	600-71100-75100
US Bank Principal (Software - Final Pay 6/30/2023)	5,846.00	5,846.00	5,846.00	600-71100-75000
US Bank Interest (Software - Final Pay 6/30/2023)	243.00	243.00	243.00	600-71100-75100
	55,910.00	55,910.00	55,910.00	

- A. To reflect changes in allocations among funds
- B. For response to after hour emergencies
- C. New line item for FY22 - to be distributed among Water Fund departments as awarded based on policy change in FY21
- D. Increase in contribution rate effective July 1, 2021
- E. To adjust to actual retiree healthcare costs for Water/Sewer
- F. To reflect the increase in funding needed for legal services
- G. To reflect change in split of shared costs among funds
- H. To reflect costs for telephone contract
- I. To reflect costs of postage
- J. To reflect anticipated increase in cost due to experience rating

Town of Selma Budget FY 2022

Water Fund Operations Expenses

	Object Expense Account	Actual FY2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
600-71300-12100	Salary & Wages	193,789.54	199,026.00	106,757.93	53.64%	229,921.00	229,921.00	A	229,921.00	15.52%
600-71300-12200	Overtime	8,222.06	10,000.00	5,876.15	58.76%	16,250.00	16,250.00	B	16,250.00	62.50%
600-71300-18100	FICA	15,185.04	15,991.00	8,471.97	52.98%	18,832.00	18,832.00	A	18,832.00	17.77%
600-71300-18200	NC Municipal Retirement	18,404.22	21,363.00	11,420.89	53.46%	29,819.00	29,819.00	C	29,819.00	39.58%
600-71300-18210	NC 401k	5,947.86	6,271.00	3,231.03	51.52%	7,385.00	7,385.00	A	7,385.00	17.76%
600-71300-18230	Net Pension Allocation	15,802.21	-	-	#DIV/0!	-	-		-	#DIV/0!
600-71300-18300	Group Insurance	33,213.70	40,084.00	17,176.69	42.85%	44,150.00	44,150.00	A	44,150.00	10.14%
600-71300-25120	Non-Highway Diesel Fuel #2	1,300.51	2,500.00	1,361.24	54.45%	5,000.00	5,000.00	D	5,000.00	100.00%
600-71300-25900	Gasoline	3,625.36	4,000.00	1,350.69	33.77%	5,000.00	5,000.00	E	5,000.00	25.00%
600-71300-26000	Supplies & Materials	5,623.83	7,500.00	1,902.17	25.36%	7,500.00	7,500.00		7,500.00	0.00%
600-71300-26100	Safety Supplies	601.49	5,000.00	922.69	18.45%	5,000.00	5,000.00		5,000.00	0.00%
600-71300-29920	Chemicals	43,365.77	70,000.00	18,323.38	26.18%	70,000.00	70,000.00		70,000.00	0.00%
600-71300-31100	Travel & Training	1,408.93	5,000.00	505.00	10.10%	5,000.00	5,000.00		5,000.00	0.00%
600-71300-35100	Maint/Repair - Building	4,453.53	10,000.00	211.80	2.12%	10,000.00	10,000.00		10,000.00	0.00%
600-71300-35200	Maint/Repair - Equip	13,322.98	20,000.00	3,836.91	19.18%	20,000.00	20,000.00		20,000.00	0.00%
600-71300-35300	Maint/Repair - Vehicle	4,977.65	7,500.00	992.64	13.24%	7,500.00	7,500.00		7,500.00	0.00%
600-71300-35400	Maint/Repair - Distribution	48,807.59	50,000.00	19,706.87	39.41%	75,000.00	50,000.00		50,000.00	0.00%
600-71300-38000	Testing/Lab Fees	6,704.46	6,500.00	4,133.12	63.59%	7,500.00	7,500.00	F	7,500.00	15.38%
600-71300-39900	Contracted Services	63,789.02	75,000.00	33,972.73	45.30%	190,000.00	152,605.00	G	152,605.00	103.47%
600-71300-39910	Purchase For Resale/Water	121,732.50	117,213.00	49,164.35	41.94%	150,000.00	150,000.00	H	150,000.00	27.97%
600-71300-49900	Equipment/Not Capital	14,220.14	4,950.00	3,589.80	72.52%	33,800.00	33,800.00	I	33,800.00	582.83%
600-71300-50000	Capital Outlay	-	103,643.00	11,988.00	11.57%	77,826.00	77,826.00		77,826.00	-24.91%
600-71300-95010	Purchases for Inventory	25,694.00	50,000.00	22,173.65	44.35%	50,000.00	50,000.00		50,000.00	0.00%
600-98800-00650	Transfer to Fund 65	147,058.00	265,000.00	-	0.00%	251,053.00	251,053.00		251,053.00	-5.26%
Water Operations Totals		797,250.39	1,096,541.00	327,069.70	29.83%	1,316,536.00	1,254,141.00		1,254,141.00	14.37%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	292,735.00	346,357.00	346,357.00	346,357.00	53,622.00	18.32%
Operating	435,163.00	641,300.00	578,905.00	578,905.00	143,742.00	33.03%
Capital	103,643.00	77,826.00	77,826.00	77,826.00	(25,817.00)	-24.91%
Debt Service/Transfers	265,000.00	251,053.00	251,053.00	251,053.00	(13,947.00)	-5.26%
	1,096,541.00	1,316,536.00	1,254,141.00	1,254,141.00	157,600.00	14.37%

Contracted Services	Requested	Recommend	Approved
Marathon hydrant replacement	20,000.00	20,000.00	20,000.00
Floyd St hydrant replacement	20,000.00	-	-
Dogwood hydrant replacement	15,000.00	-	-
Emergency water repairs	50,000.00	47,605.00	47,605.00
Sludge removal	30,000.00	30,000.00	30,000.00
Chip, paint filters, piping at Water Plant	30,000.00	30,000.00	30,000.00
Caustic containment area and sump pump for SW	10,000.00	10,000.00	10,000.00
Winterize Water Plant Garage	15,000.00	15,000.00	15,000.00
	190,000.00	152,605.00	152,605.00

Equipment Non Capital	Requested	Recommend	Approved
Inverter generator 3500 watt	2,500.00	2,500.00	2,500.00
New drill tap	1,000.00	1,000.00	1,000.00
Mud hog pump	2,500.00	2,500.00	2,500.00
Air compressor	300.00	300.00	300.00
Reciprocating saw	150.00	150.00	150.00
Wrench set	150.00	150.00	150.00
Socket set	150.00	150.00	150.00
Screw driver set	100.00	100.00	100.00
Meter replacements	10,000.00	10,000.00	10,000.00
Fire hydrant (3)	7,500.00	7,500.00	7,500.00
Enclosed trailer	4,500.00	4,500.00	4,500.00
Chlorine/ph analyzer	4,950.00	4,950.00	4,950.00
	33,800.00	33,800.00	33,800.00

Capital Outlay	Requested	Recommend	Approved
Chevy Crew Cab 4 x 4	33,145.00	33,145.00	33,145.00
F-350 Gas Powered Service Truck	44,681.00	44,681.00	44,681.00
	77,826.00	77,826.00	77,826.00

- A. To reflect changes in allocations among funds
- B. For response to after hour emergencies
- C. Increase in contribution rate effective July 1, 2021
- D. Anticipated increase in fuel prices
- E. Anticipated increase in fuel prices
- F. Anticipated increase in testing prices at outside laboratory
- G. Repairs and hydrant replacements
- H. Anticipated increase in needs due to development that relies on bulk purchased water
- I. Large meter replacement and well scada additions

Town of Selma Budget FY 2022

Sewer Fund Revenues

	Revenue Source	Actual FY 2019	Actual FY 2020	Budget as Amended FY 2021	YTD 12/31/2020	%	Manager Recommend FY 2022	Board Approved FY 2022	% Change
610-33000-00640	FEMA Reimbursement	2,985.55	-	-	-	#DIV/0!	-	-	#DIV/0!
610-35000-51000	Sewer Charge/Basic	2,255,723.86	2,471,212.38	2,653,923.00	1,399,729.43	52.74%	3,255,784.00	3,255,784.00	22.68%
610-35000-51000	Utility Bill Penalties	72,270.85	54,469.43	75,000.00	27,132.87	36.18%	75,000.00	75,000.00	0.00%
610-35000-58010	Utility Connection Fees	7,110.01	6,358.89	7,500.00	2,776.67	37.02%	7,500.00	7,500.00	0.00%
610-37000-00000	Interest Earned	9,292.42	5,047.64	7,500.00	335.13	4.47%	750.00	750.00	-90.00%
610-38000-00000	Miscellaneous	5,439.80	459.58	-	567.20	#DIV/0!	-	-	#DIV/0!
610-38000-00200	Insurance Proceeds	-	401.00	-	-	#DIV/0!	-	-	#DIV/0!
610-38000-01000	Sewer Capital Reserve	41,632.45	181,157.26	202,000.00	100,057.88	49.53%	211,682.00	211,682.00	4.79%
610-38000-01500	Golden Leaf Grant	-	209,641.25	-	-	#DIV/0!	-	-	#DIV/0!
610-39100-00000	Other Services (Tap Ins, Restoration)	-	2,400.00	-	-	#DIV/0!	-	-	#DIV/0!
610-39500-00300	Transfer from Fund 300 (Noble St)	40,893.11	-	-	-	#DIV/0!	-	-	#DIV/0!
610-39500-00660	Transfer from Capital Reserve	56,375.00	-	-	-	#DIV/0!	-	-	#DIV/0!
610-39900-00000	Fund Balance Appropriated	-	-	793,294.00	-	0.00%	-	-	-100.00%
Sewer Revenues Totals		2,488,737.50	2,931,147.43	3,739,217.00	1,530,599.18	40.93%	3,550,716.00	3,550,716.00	-5.04%

Town of Selma Budget FY 2022

Sewer Fund Administration Expenses

	Object Expense Account	Actual FY2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
610-71100-12100	Salary & Wages	162,476.24	85,568.00	43,726.43	51.10%	102,064.00	102,064.00	A	102,064.00	19.28%
610-71100-12200	Overtime	378.15	-	206.01	#DIV/0!	1,000.00	1,000.00	B	1,000.00	#DIV/0!
610-71100-12600	Merit - ALL SEWER FUND	-	-	-	#DIV/0!	2,500.00	2,500.00	C	2,500.00	#DIV/0!
610-71100-18100	FICA/Medicare	12,213.41	6,546.00	3,268.57	49.93%	7,885.00	7,885.00	A	7,885.00	20.46%
610-71100-18200	NC Municipal Retirement	13,894.24	8,746.00	4,462.39	51.02%	12,486.00	12,486.00	D	12,486.00	42.76%
610-71100-18210	NC 401k	3,335.86	2,671.00	1,177.75	44.09%	3,092.00	3,092.00	A	3,092.00	15.76%
610-71100-18220	Opeb Expense	54,356.00	-	-	#DIV/0!	-	-		-	#DIV/0!
610-71100-18230	Pension Allocatoin	18,363.11	-	-	#DIV/0!	-	-		-	#DIV/0!
610-71100-18300	Group Insurance	22,993.91	14,388.00	7,026.73	48.84%	15,546.00	15,546.00		15,546.00	8.05%
610-71100-18600	Workers Compensation	25,834.56	50,000.00	26,853.03	53.71%	14,400.00	14,400.00		14,400.00	-71.20%
610-71100-18610	Unemployment Insurance Reserve	-	500.00	383.80	76.76%	500.00	500.00		500.00	0.00%
610-71100-18900	Retirees' Healthcare	8,246.42	8,227.00	6,305.53	76.64%	-	-		-	-100.00%
610-71100-19100	Accounting/Auditing	7,402.20	9,893.00	8,017.50	81.04%	3,500.00	3,500.00		3,500.00	-64.62%
610-71100-19200	Legal	10,293.46	9,000.00	5,200.74	57.79%	4,400.00	4,400.00		4,400.00	-51.11%
610-71100-19400	Engineering	5,000.00	12,000.00	-	0.00%	15,000.00	15,000.00	E	15,000.00	25.00%
610-71100-21200	Uniforms	2,300.77	2,400.00	837.71	34.90%	2,400.00	2,400.00		2,400.00	0.00%
610-71100-26000	Supplies/Materials	1,010.45	-	121.07	#DIV/0!	250.00	250.00		250.00	#DIV/0!
610-71100-31200	Dues & Subscriptions	300.00	1,500.00	562.50	37.50%	1,500.00	1,500.00		1,500.00	0.00%
610-71100-32000	IT Services	37,150.64	40,000.00	15,081.25	37.70%	16,000.00	16,000.00		16,000.00	-60.00%
610-71100-32100	Phone/Internet	7,508.98	8,000.00	4,063.56	50.79%	4,000.00	4,000.00		4,000.00	-50.00%
610-71100-32500	Postage	632.06	200.00	384.48	192.24%	750.00	750.00	F	750.00	275.00%
610-71100-33100	Electricity	58,583.93	50,000.00	22,078.06	44.16%	50,000.00	50,000.00		50,000.00	0.00%
610-71100-34100	Printing	4,174.57	7,000.00	2,662.38	38.03%	7,500.00	6,000.00		6,000.00	-14.29%
610-71100-35100	Maint/Repair - Building	300.00	1,000.00	-	0.00%	2,500.00	2,500.00	G	2,500.00	150.00%
610-71100-39800	Permit Fees	810.00	900.00	810.00	90.00%	1,000.00	1,000.00	H	1,000.00	11.11%
610-71100-39900	Contracted Services	152,815.93	162,876.00	3,176.26	1.95%	250,000.00	97,900.00		97,900.00	-39.89%
610-71100-44000	Computer Software Contract	5,003.66	28,045.00	5,175.25	18.45%	8,600.00	8,600.00		8,600.00	-69.33%
610-71100-45100	Property & Liability	24,163.57	30,000.00	25,415.78	84.72%	15,200.00	15,200.00		15,200.00	-49.33%
610-71100-46000	Depreciation	435,549.62	-	-	#DIV/0!	-	-		-	#DIV/0!
610-71100-49900	Equipment/Not Capital	661.70	3,750.00	18.74	0.50%	3,750.00	3,750.00		3,750.00	0.00%
610-71100-50000	Capital Outlay	-	23,738.00	1,031.25	4.34%	-	-		-	-100.00%
	Debt Service	40,715.91	126,571.00	41,222.20	0.00%	121,135.00	121,135.00		121,135.00	-4.29%
610-71100-80000	Repay Water Fund Loan	-	75,000.00	75,000.00	0.00%	75,000.00	75,000.00		75,000.00	0.00%
610-98800-00660	Transfer to Fund 660	-	202,000.00	-	0.00%	211,682.00	211,682.00		211,682.00	4.79%
Sewer Administration Totals		1,116,469.35	970,519.00	304,268.97	31.35%	953,640.00	800,040.00		800,040.00	-17.57%

	Amended FY21	Requested FY22	Recommend FY22	Approved FY22	Variance	%
Personnel	176,646.00	159,473.00	159,473.00	159,473.00	(17,173.00)	-9.72%
Operating	366,564.00	386,350.00	232,750.00	232,750.00	(133,814.00)	-36.50%
Capital	23,738.00	-	-	-	(23,738.00)	-100.00%
Debt Service/Transfers	403,571.00	407,817.00	407,817.00	407,817.00	4,246.00	1.05%
	970,519.00	953,640.00	800,040.00	800,040.00	(170,479.00)	-17.57%
Contracted Services		Requested	Recommend	Approved		
Grant Match		60,000.00	60,000.00	60,000.00		
Contract services for projects and emergency work		190,000.00	37,900.00	37,900.00		
		250,000.00	97,900.00	97,900.00		
Equipment Non Capital		Requested	Recommend	Approved		
Computer and office furniture for Water/Sewer Superintendent		3,750.00	3,750.00	3,750.00		
Debt Service		Requested	Recommend	Approved		
USDA Principal (Wastewater - Final Pay 6/1/2053)		25,000.00	25,000.00	25,000.00	610-71100-75000	
USDA Interest (Wastewater - Final Pay 6/1/2053)		24,140.00	24,140.00	24,140.00	610-71100-75100	
USDA Principal (Noble St - Final Pay 6/1/2056)		13,000.00	13,000.00	13,000.00	610-71100-75000	
USDA Interest (Noble St - Final Pay 6/1/2056)		11,682.00	11,682.00	11,682.00	610-71100-75100	
KS Bank Principal (Jetter Vac Truck - Final Pay 9/1/2023)		37,802.00	37,802.00	37,802.00	610-71100-75000	
KS Bank Interest (Jetter Vac Truck - final Pay 9/1/2023)		3,422.00	3,422.00	3,422.00	610-71100-75100	
US Bank Principal (Software - Final Pay 6/30/2023)		5,846.00	5,846.00	5,846.00	610-71100-75000	
US Bank Interest (Software - Final Pay 6/30/2023)		243.00	243.00	243.00	610-71100-75100	
		121,135.00	121,135.00	121,135.00		

- A. To reflect changes in allocations among funds
- B. For response to after hour emergencies
- C. New line item for FY22 - to be distributed among Sewer Fund departments as awarded based on policy change in FY21
- D. Increase in contribution rate effective July 1, 2021
- E. Engineering for repairs and projects
- F. Postage for mailing bills
- G. Repairs to aging buildings
- H. To reflect increased costs for permitting

Town of Selma Budget FY 2022

Sewer Fund Operations Expenses

	Object Expense Account	Actual FY2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
610-71400-12100	Salary & Wages	150,892.98	160,489.00	72,402.26	45.11%	137,524.00	137,524.00		137,524.00	-14.31%
610-71400-12200	Overtime	8,014.18	10,000.00	3,645.73	36.46%	8,750.00	8,750.00		8,750.00	-12.50%
610-71400-12100	New Position	-	-	-	#DIV/0!	112,500.00	60,000.00	A	41,964.00	#DIV/0!
610-71400-18100	FICA/Medicare	11,804.61	13,043.00	5,653.02	43.34%	11,191.00	11,191.00	A	14,401.00	10.41%
610-71400-18200	NC Municipal Retirement	14,397.58	17,424.00	7,726.46	44.34%	17,351.00	17,351.00	B	22,450.00	28.85%
610-71400-18210	NC 401k	4,736.71	5,115.00	1,483.58	29.00%	4,389.00	4,389.00	A	5,648.00	10.42%
610-71400-18230	Pension Allocation	11,159.36	-	-	#DIV/0!	-	-		-	#DIV/0!
610-71400-18300	Group Insurance	27,133.36	34,635.00	11,737.74	33.89%	27,879.00	27,879.00		36,347.00	4.94%
610-71400-25120	Non-Highway Diesel Fuel #2	1,347.63	2,500.00	17.52	0.70%	3,000.00	3,000.00	C	3,000.00	20.00%
610-71400-25900	Gasoline	4,076.53	4,200.00	1,506.28	35.86%	5,500.00	5,500.00	D	5,500.00	30.95%
610-71400-26000	Supplies & Materials	2,367.42	5,000.00	1,011.14	20.22%	5,000.00	5,000.00		5,000.00	0.00%
610-71400-31100	Travel & Training	691.03	5,000.00	485.87	9.72%	5,000.00	5,000.00		5,000.00	0.00%
610-71400-35000	Safety Supplies	101.97	5,000.00	250.00	5.00%	5,000.00	5,000.00		5,000.00	0.00%
610-71400-35200	Maint/Repair - Equip	6,035.38	20,000.00	886.73	4.43%	20,000.00	9,442.00		9,442.00	-52.79%
610-71400-35300	Maint/Repair - Vehicle	1,475.33	7,500.00	949.21	12.66%	7,500.00	7,500.00		7,500.00	0.00%
610-71400-35310	Maint/Repair - I & I	10,856.24	60,000.00	702.00	1.17%	250,000.00	25,000.00		25,000.00	-58.33%
610-71400-35320	Maint/Repair - Collection System	52,298.79	50,000.00	9,396.01	0.00%	75,000.00	25,000.00		25,000.00	-50.00%
610-71400-35330	Golden Leaf Construction	-	649,004.00	269,367.05		-	-		-	-100.00%
610-71400-39900	Contracted Services	5,466.83	40,000.00	6,435.12	16.09%	120,000.00	45,000.00	E	45,000.00	12.50%
610-71400-39910	Wastewater Treatment	1,878,718.61	1,534,896.00	818,475.20	53.32%	2,500,000.00	2,300,000.00	F	2,300,000.00	49.85%
610-71400-39930	Golden Leaf Admin	-	107,735.00	30,288.75		-	-		-	-100.00%
610-71400-49900	Equipment/Not Capital	1,235.56	5,000.00	-	0.00%	9,150.00	6,150.00	G	6,150.00	23.00%
610-71400-50000	Capital Outlay	-	20,000.00	-	0.00%	106,651.00	30,000.00	H	30,000.00	50.00%
610-71400-95010	Purchases for Inventory	4,391.67	12,157.00	1,154.29	9.49%	12,000.00	12,000.00		12,000.00	-1.29%
Sewer Operations Totals		2,197,201.77	2,768,698.00	1,243,573.96	44.92%	3,443,385.00	2,750,676.00		2,750,676.00	-0.65%

	Amended FY21	Requested FY22	Recommend FY22	Adopted FY22	Variance	%
Personnel	240,706.00	319,584.00	267,084.00	267,084.00	26,378.00	10.96%
Operating	2,507,992.00	3,017,150.00	2,453,592.00	2,453,592.00	(54,400.00)	-2.17%
Capital	20,000.00	106,651.00	30,000.00	30,000.00	10,000.00	50.00%
Debt Service	-	-	-	-	-	#DIV/0!
	2,768,698.00	3,443,385.00	2,750,676.00	2,750,676.00	(18,022.00)	-0.65%

Contracted Services	Requested	Recommend	Approved
Emergency sewer repairs	100,000.00	25,000.00	25,000.00
Lift station work P/S 1-19	20,000.00	20,000.00	20,000.00
	120,000.00	45,000.00	45,000.00

Equipment Non Capital	Requested	Recommend	Approved
Inverter generator 3500 watt	2,500.00	2,500.00	2,500.00
Sewer jet truck 1" hose	2,000.00	2,000.00	2,000.00
Sewer jet trailer hose	750.00	750.00	750.00
Reciprocating saw	150.00	150.00	150.00
Sewer cleaning 1" nozzle kit	1,750.00	-	-
Sewer cleaning .75" nozzle kit	1,250.00	-	-
Band saw	350.00	350.00	350.00
Wrench set	150.00	150.00	150.00
Socket set	150.00	150.00	150.00
	100.00	100.00	100.00
	9,150.00	6,150.00	6,150.00

Capital Outlay	Requested	Recommend	Approved
DJ 2040 Trailer Mounted Sewer Cleaner	68,000.00	-	-
Verisight Pro Plus 130'	8,651.00	-	-
Vehicle for Cross Connection Coordinator	30,000.00	30,000.00	30,000.00
	106,651.00	30,000.00	30,000.00

- A. Additional position for Fats, Oils and Grease
- B. Increase in contribution rate effective July 1, 2021
- C. To reflect anticipated increase in fuel costs
- D. To reflect anticipated increase in fuel costs
- E. Emergency repairs and lift station work
- F. Waste water treatment costs based on recent history
- G. Equipment non capital as listed above
- H. Capital outlay requests as listed above

Town of Selma Budget FY 2022

Electric Fund Revenues

	Revenue Source	Actual FY 2019	Actual FY 2020	Budget as Amended FY 2021	YTD 12/31/2020	%	Manager Recommend FY 2022	Board Approved FY 2022	% Change
630-33000-00640	FEMA Reimbursement	14,318.33	-	-	-	#DIV/0!	-	-	#DIV/0!
630-33500-01400	Reimbursement Housing Auth	-	-	16,685.00	16,685.44	100.00%	-	-	-100.00%
630-33500-01500	Reimbursement DOT	2,160.00	-	100,000.00	-	0.00%	100,000.00	100,000.00	0.00%
630-35000-01600	Debt Set-Off	11,908.12	13,434.34	2,500.00	-	0.00%	-	-	-100.00%
630-35000-51000	Sale of Electricity	7,219,311.99	6,930,398.11	7,661,241.00	3,437,800.05	44.87%	7,650,000.00	7,650,000.00	-0.15%
630-35000-58000	Utility Bill Penalties	70,554.47	59,366.04	99,000.00	46,883.30	47.36%	75,000.00	75,000.00	-24.24%
630-35000-58010	Utility Connection Fees	7,109.98	10,328.92	9,000.00	4,451.66	49.46%	7,500.00	7,500.00	-16.67%
630-35000-58020	Utility Sales Tax Revenue	489,596.71	470,003.47	549,694.00	233,025.79	42.39%	536,000.00	536,000.00	-2.49%
630-35000-58030	TekCollect Fee	(19.69)	26.00	-	-	#DIV/0!	-	-	#DIV/0!
630-36000-00000	Rent- Pole Attachments	-	5,570.00	5,500.00	-	0.00%	5,500.00	5,500.00	0.00%
630-37000-00000	Interest Earned	11,215.40	7,382.61	5,000.00	665.36	13.31%	1,500.00	1,500.00	-70.00%
630-38000-00000	Miscellaneous Revenue	8,051.03	7,977.02	4,000.00	5,722.17	143.05%	5,000.00	5,000.00	25.00%
630-38000-00200	Insurance Proceeds	3,680.15	-	-	-	#DIV/0!	-	-	#DIV/0!
630-39500-00670	Transfer from Fund 670	-	-	166,091.00	-	0.00%	-	-	-100.00%
630-39900-00000	Fund Balance Appropriated	-	-	36,555.00	-	0.00%	-	-	-100.00%
Electric Revenues Totals		7,837,886.49	7,504,486.51	8,655,266.00	3,745,233.77	43.27%	8,380,500.00	8,380,500.00	-3.17%

Town of Selma Budget FY 2022

Electric Fund Administration Expenses

	Object Expense Account	Actual FY2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022	Board Approved FY 2021	% Change
630-72100-12100	Salary & Wages	290,026.08	341,532.00	149,271.08	43.71%	365,643.00	365,643.00	365,643.00	7.06%
630-72100-12200	Overtime	2,046.60	5,000.00	817.33	16.35%	5,500.00	5,500.00	5,500.00	10.00%
630-72100-18100	FICA & Medicare	21,867.98	26,510.00	11,198.18	42.24%	28,393.00	28,393.00	28,393.00	7.10%
630-72100-18200	NC Municipal Retirement	21,840.20	35,328.00	13,600.89	38.50%	45,094.00	45,094.00	45,094.00	27.64%
630-72100-18210	NC 401k	5,954.53	10,368.00	3,725.32	35.93%	11,135.00	11,135.00	11,135.00	7.40%
630-72100-18220	OPEB Expense	287,470.00	-	-	#DIV/0!	-	-	-	#DIV/0!
630-72100-18230	Pension Allocation	16,747.61	-	-	#DIV/0!	-	-	-	#DIV/0!
630-72100-18300	Group Insurance	33,504.40	51,513.00	17,673.08	34.31%	53,686.00	53,686.00	53,686.00	4.22%
630-72100-12600	Merit Pay	-	-	-	#DIV/0!	6,000.00	6,000.00	6,000.00	#DIV/0!
630-72100-18600	Workers Compensation	25,969.74	50,000.00	26,853.04	53.71%	43,200.00	43,200.00	43,200.00	-13.60%
630-72100-18610	Unemployment Insurance Reserve	-	500.00	383.80	76.76%	500.00	500.00	500.00	0.00%
630-72100-18900	Retirees' Healthcare	52,930.94	52,911.00	29,216.84	55.22%	60,000.00	60,000.00	60,000.00	13.40%
630-72100-19100	Accounting/Auditing	7,402.20	9,893.00	7,950.00	80.36%	10,500.00	10,500.00	10,500.00	6.14%
630-72100-19200	Legal Services	10,293.43	9,000.00	5,200.73	57.79%	13,200.00	13,200.00	13,200.00	46.67%
630-72100-19400	Engineering	4,770.00	10,000.00	-	0.00%	10,000.00	10,000.00	10,000.00	0.00%
630-72100-19500	Banking Fees	519.29	500.00	142.80	28.56%	300.00	300.00	300.00	-40.00%
630-72100-31100	Training/Travel	175.86	2,500.00	-	0.00%	2,500.00	2,500.00	2,500.00	0.00%
630-72100-26000	Supplies/Materials	1,797.62	1,000.00	556.23	55.62%	1,000.00	1,000.00	1,000.00	0.00%
630-72100-32000	IT Services	34,297.04	40,000.00	15,081.21	37.70%	48,000.00	48,000.00	48,000.00	20.00%
630-72100-32100	Telephone	7,215.85	5,000.00	4,275.79	85.52%	12,000.00	12,000.00	12,000.00	140.00%
630-72100-32500	Postage	545.03	300.00	384.49	128.16%	750.00	750.00	750.00	150.00%
630-72100-33100	Electricity	7,382.90	7,000.00	2,301.01	32.87%	7,000.00	7,000.00	7,000.00	0.00%
630-72100-34100	Printing/Utility Bills	3,993.66	7,000.00	2,662.44	38.03%	7,500.00	6,000.00	6,000.00	-14.29%
630-72100-35100	Maint/Repair - Building	230.33	4,250.00	-	0.00%	4,000.00	4,000.00	4,000.00	-5.88%
630-72100-35200	Maint/Repair - Equip	1,776.65	3,000.00	500.00	16.67%	3,000.00	3,000.00	3,000.00	0.00%
630-72100-39900	Contracted Services	12,405.37	7,653.00	2,594.81	33.91%	-	-	-	-100.00%
630-72100-39910	Load Management/NCEMPA	5,375.50	5,000.00	2,481.00	49.62%	5,500.00	5,500.00	5,500.00	10.00%
630-72100-39940	ITRON lease	26,270.88	27,000.00	10,737.50	39.77%	7,500.00	7,500.00	7,500.00	-72.22%
630-72100-39950	Exceleron Contract Fee	41,545.16	44,000.00	19,143.59	43.51%	-	-	-	-100.00%
630-72100-44000	Computer Software Contract	5,003.68	28,045.00	5,175.25	18.45%	25,800.00	25,800.00	25,800.00	-8.00%
630-72100-45100	Property & Liability	24,163.55	30,000.00	25,415.76	84.72%	45,600.00	45,600.00	45,600.00	52.00%
630-72100-46000	Depreciation	108,780.69	-	-	#DIV/0!	-	-	-	#DIV/0!
630-72100-49110	Electricities Dues	6,917.00	7,300.00	-	0.00%	7,400.00	7,400.00	7,400.00	1.37%
630-72100-49900	Equipment/Not Capital	678.37	1,250.00	37.50	3.00%	1,000.00	1,000.00	1,000.00	-20.00%
630-72100-50000	Capital Outlay	-	23,738.00	1,031.25	4.34%	-	-	-	-100.00%
	Debt Service	14,027.20	303,233.00	282,944.03	93.31%	6,089.00	6,089.00	6,089.00	-97.99%
630-98800-98100	Inter Fund Transfer to Fund 100	175,000.00	175,000.00	175,000.00	100.00%	175,000.00	175,000.00	175,000.00	0.00%
Electric Administration Totals		1,258,925.34	1,325,324.00	816,354.95	61.60%	1,012,790.00	1,011,290.00	1,011,290.00	-23.69%

	Amended FY21	Requested FY22	Recommend FY22	Adopted FY22	Variance	%
Personnel	573,662.00	619,151.00	619,151.00	619,151.00	45,489.00	7.93%
Operating	249,691.00	212,550.00	211,050.00	211,050.00	(38,641.00)	-15.48%
Capital	23,738.00	-	-	-	(23,738.00)	-100.00%
Debt Service/Transfers	478,233.00	181,089.00	181,089.00	181,089.00	(297,144.00)	-62.13%
	<u>1,325,324.00</u>	<u>1,012,790.00</u>	<u>1,011,290.00</u>	<u>1,011,290.00</u>	<u>(314,034.00)</u>	<u>-23.69%</u>
Debt Service		Requested	Recommend	Adopted		
US Bank Principal (Software - Final Pay 6/30/2023)		5,846.00	5,846.00	5,846.00	630-72100-75000	
US Bank Interest (Software - Final Pay 6/30/2023)		243.00	243.00	243.00	630-72100-75100	
		<u>6,089.00</u>	<u>6,089.00</u>	<u>6,089.00</u>		

- A. For response to after hour emergencies
- B. Increase in contribution rate effective July 1, 2021
- C. New line item for FY22 - to be distributed among Sewer Fund departments as awarded based on policy change in FY21
- D. To reflect anticipated costs for retiree insurance
- E. To reflect the increase in funding needed for legal services
- F. To reflect change in split of shared costs among funds
- G. To reflect costs for telephone contract
- H. To reflect postage necessary for utility bills
- I. To reflect anticipated increase in charges for Load Management
- J. To reflect anticipated increase due to experience rating

Town of Selma Budget FY 2022

Electric Fund Operations Expenses

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
630-72200-12100	Salary & Wages	199,675.98	320,014.00	110,683.51	34.59%	318,948.00	318,948.00	318,948.00	-0.33%
630-72200-12200	Overtime	6,655.79	12,000.00	5,513.44	45.95%	13,000.00	13,000.00	13,000.00	8.33%
630-72200-18100	FICA & Medicare	15,687.40	25,400.00	8,667.48	34.12%	25,394.00	25,394.00	25,394.00	-0.02%
630-72200-18200	NC Municipal Retirement	16,782.84	33,932.00	10,660.75	31.42%	40,332.00	40,332.00	A 40,332.00	18.86%
630-72200-18210	NC 401k	4,101.21	9,961.00	2,583.43	25.94%	9,959.00	9,959.00	9,959.00	-0.02%
630-72200-18230	Pension Allocation	13,165.00	-	-	#DIV/0!	-	-	-	#DIV/0!
630-72200-18300	Group Insurance	29,445.44	70,618.00	17,078.91	24.18%	52,663.00	52,663.00	52,663.00	-25.43%
630-72200-21200	Uniforms	8,676.46	8,500.00	4,742.23	55.79%	9,000.00	9,000.00	9,000.00	5.88%
630-72200-25900	Gasoline	6,099.78	7,500.00	2,881.83	38.42%	7,000.00	7,000.00	7,000.00	-6.67%
630-72200-26000	Supplies & Materials	34,067.40	50,000.00	16,062.07	32.12%	50,000.00	35,000.00	35,000.00	-30.00%
630-72200-31100	Travel & Training	2,133.59	3,000.00	-	0.00%	3,000.00	3,000.00	3,000.00	0.00%
630-72200-26100	Safety Supplies	378.55	2,500.00	918.67	36.75%	2,500.00	2,500.00	2,500.00	0.00%
630-72200-35200	Maint/Repair - Equip	1,540.74	2,000.00	127.51	6.38%	2,500.00	2,500.00	B 2,500.00	25.00%
630-72200-35300	Maint/Repair - Vehicle	2,712.58	11,000.00	9,621.59	87.47%	11,000.00	11,000.00	11,000.00	0.00%
630-72200-39900	Contracted Services	25,785.58	55,800.00	10,712.55	19.20%	76,500.00	62,950.00	C 62,950.00	12.81%
630-72200-49900	Equipment/Not Capital	19,864.48	78,305.00	52,335.44	66.84%	72,350.00	72,350.00	72,350.00	-7.60%
630-72200-50000	Capital Outlay	-	672,400.00	259,281.17	38.56%	389,523.00	389,523.00	389,523.00	-42.07%
	Debt Service	2,254.05	56,412.00	56,458.53	0.00%	23,776.00	23,776.00	23,776.00	-57.85%
630-72200-95010	Purchases For Inventory	31,162.24	73,000.00	23,455.50	32.13%	78,000.00	75,000.00	75,000.00	2.74%
Electric Operations Totals		420,189.11	1,492,342.00	591,784.61	39.65%	1,185,445.00	1,153,895.00	1,153,895.00	-22.68%

	Amended FY21	Requested FY22	Recommend FY22	Adopted FY22	Variance	%
Personnel	471,925.00	460,296.00	460,296.00	460,296.00	(11,629.00)	-2.46%
Operating	291,605.00	311,850.00	280,300.00	280,300.00	(11,305.00)	-3.88%
Capital	672,400.00	389,523.00	389,523.00	389,523.00	(282,877.00)	-42.07%
Debt Service	56,412.00	23,776.00	23,776.00	23,776.00	(32,636.00)	-57.85%
	1,492,342.00	1,185,445.00	1,153,895.00	1,153,895.00	(338,447.00)	-22.68%

	Requested	Recommend	Adopted
Contracted Services			
Sub Station Maintenance - Replace Regulator Controls	25,000.00	18,450.00	18,450.00
Tree Trimming	20,000.00	15,000.00	15,000.00
Rate Study	6,500.00	6,500.00	6,500.00
Pole Contractor	15,000.00	15,000.00	15,000.00
Bucket Testing	5,000.00	4,000.00	4,000.00
Engineering	5,000.00	4,000.00	4,000.00
	76,500.00	62,950.00	62,950.00

	Requested	Recommend	Adopted
Equipment/Non Capital			
Replacement computers (2)	1,598.00	1,598.00	1,598.00
Aluminum Die Kit	1,274.00	1,274.00	1,274.00
Ox Block Sling	613.00	613.00	613.00
Ox Block	765.00	765.00	765.00
Ox Kit	1,571.00	1,571.00	1,571.00
Tree Saw	1,567.00	1,567.00	1,567.00
10 Ton Knockout Kit	1,999.00	1,999.00	1,999.00
Copper Die Press	1,274.00	1,274.00	1,274.00
12 Ton Press	3,894.00	3,894.00	3,894.00
LED Light Fixtures	57,795.00	57,795.00	57,795.00
	72,350.00	72,350.00	72,350.00

	Requested	Recommend	Adopted
Capital Outlay			
Ricks Road Substation	32,115.00	32,115.00	32,115.00
Warehouse Sub	15,895.00	15,895.00	15,895.00
Eastfield Circuit	199,513.00	199,513.00	199,513.00
Buffalo Road NCDOT	100,000.00	100,000.00	100,000.00
Sysco Sub Relays	42,000.00	42,000.00	42,000.00
	389,523.00	389,523.00	389,523.00

	Requested	Recommend	Adopted	
Debt Service				
KS Bank Principal (Bucket Truck - Final Pay 7/24/2023)	21,988.00	21,988.00	21,988.00	630-72200-75000
KS Bank Interest (Bucket Truck - Final Pay 7/24/2023)	1,788.00	1,788.00	1,788.00	630-72200-75100
	23,776.00	23,776.00	23,776.00	

- A. Increase in contribution rate effective July 1, 2021
- B. Insignificant budget requested for equipment maintenance baed on what is covered
- C. Preparation for Eastfield Project

Town of Selma Budget FY 2022

Electric Fund Purchases Expense

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	%	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
630-72300-27000	NCEMPA Electricity Purchases	5,034,450.62	5,302,600.00	2,335,256.73	44.04%	5,400,000.00	5,400,000.00		5,400,000.00	1.84%
630-72300-27010	Electric Sales/Use Tax	470,122.24	518,000.00	229,115.29	44.23%	536,000.00	536,000.00		536,000.00	3.47%
630-72300-27020	SE Power Purchases	15,821.61	17,000.00	8,619.99	50.71%	18,000.00	18,000.00		18,000.00	5.88%
Electric Purchases Totals		5,520,394.47	5,837,600.00	2,572,992.01	44.08%	5,954,000.00	5,954,000.00		5,954,000.00	1.99%

Sales Tax is 7% of Electric Revenue

Transfer to Capital Reserve

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	%	Department Requested FY2022	Manager Recommend FY 2022		Board Approved FY 2022	% Change
630-98800-67000	Transfer to fund 670	-	-	-	#DIV/0!	261,315.00	261,315.00		261,315.00	#DIV/0!
Total Transfer to Capital Reserve		-	-	-	#DIV/0!	261,315.00	261,315.00		261,315.00	#DIV/0!

Town of Selma Budget FY 2022

Water Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	%	Manager Recommend FY 2022	Board Approved FY 2022	% Change
650-37000-00000	Interest Earned	857.89	-	22.17	#DIV/0!	-	-	#DIV/0!
650-39500-00600	Transfer from Fund 600	147,058.00	265,000.00	-	0.00%	251,053.00	251,053.00	-5.26%
Water Capital Reserve Totals		147,915.89	265,000.00	22.17	0.01%	251,053.00	251,053.00	-5.26%

Town of Selma Budget FY 2022

Water Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	Expended %	Department Requested FY2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
650-99300-00000	Reserve for Future Expenditure	-	265,000.00	-	0.00%	251,053.00	251,053.00	251,053.00	-5.26%
650-98800-00600	Transfer to Fund 600	-	-	-	0.00%	-	-	-	#DIV/0!
Water Capital Reserve Totals		-	265,000.00	0.00	0.00%	251,053.00	251,053.00	251,053.00	-5.26%

Town of Selma Budget FY 2022

Sewer Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	%	Manager Recommend FY 2022	Board Approved FY 2022	% Change
660-37000-00000	Interest Earned	1,005.26	-	11.84	0.00%	-	-	#DIV/0!
660-39500-00610	Transfer from Fund 610	-	202,000.00	-	0.00%	211,682.00	211,682.00	4.79%
Sewer Capital Reserve Totals		1,005.26	202,000.00	11.84	0.00%	211,682.00	211,682.00	4.79%

Town of Selma Budget FY 2022

Sewer Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	%	Department Requested FY2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
660-99300-00000	Reserve for Future Expenditure	-	202,000.00	-	0.00%	211,682.00	211,682.00	211,682.00	4.79%
660-98800-00610	Transfer to Fund 610	-	-	-	0.00%	-	-	-	#DIV/0!
Sewer Capital Reserve Totals		-	202,000.00	-	0.00%	211,682.00	211,682.00	211,682.00	4.79%

Town of Selma Budget FY 2022

Electric Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	%	Manager Recommend FY 2022	Board Approved FY 2022	% Change
670-37000-00000	Interest Earned	10,058.76	-	118.43	#DIV/0!	-	-	#DIV/0!
670-39500-00630	Transfer From Fund 630	-	166,091.00	-	0.00%	261,315.00	261,315.00	57.33%
Electric Capital Reserve Totals		10,058.76	166,091.00	118.43	0.07%	261,315.00	261,315.00	57.33%

Town of Selma Budget FY 2022

Electric Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2020	Amended FY 2021	YTD 12/31/2020	%	Department Requested FY2022	Manager Recommend FY 2022	Board Approved FY 2022	% Change
670-99300-00000	Reserve for Future Expenditure	-	-	-	#DIV/0!	261,315.00	261,315.00	261,315.00	#DIV/0!
670-98800-00630	Transfer to Fund 630	-	166,091.00	-	0.00%	-	-	-	-100.00%
Electric Capital Reserve Totals		-	166,091.00	-	0.00%	261,315.00	261,315.00	261,315.00	57.33%

TOWN OF SELMA POSITION CONTROL 2021-2022

Department	Position	FLSA	Grade	Adopted FY 20-21	Proposed FY 21-22	Variance
Admin - 4200						
	Town Manager	E	N/A	1	1	0
	Human Resource Director	E	21	1	1	0
	Town Clerk	E	14	1	1	0
	Deputy Town Clerk		9	1	1	0
Finance - 4130						
	Finance Director	E	24	1	1	0
	Utilities/Customer Service Supervisor		16	1	1	0
	Accounting Specialist		14	1	1	0
	Accounting/Billing Technician		12	1	1	0
	Customer Service Representative		10	2	2	0
Planning - 4910						
	Planning/Economic Dev Director	E	23	1	1	0
	Codes Administrator		11	1	1	0
Police - 5100						
	Police Chief	E	24	1	1	0
	Police Captain	E	22	2	2	0
	Police Sergeant		19	0	4	4
	Police Detective Sergeant		19	0	1	1
	Police Sergeant		18	4	0	-4
	Police Detective Sergeant		18	1	0	-1
	Police Detective		17	0	1	1
	Police Narcotic Agent		17	0	2	2
	Senior Police Officer		17	0	4	4
	Police Detective		16	1	0	-1
	Police Narcotic Agent		16	2	0	-2
	Senior Police Officer		16	4	0	-4
	Police Officer		15	0	8	8
	Police Officer		14	8	0	-8
	Police Support Specialist		10	1	1	0
	Police Records Specialist		9	1	1	0
	Animal Control Officer		PT	0.5	0.5	0
Fire - 5300						
	Fire Chief	E	22	1	1	0
	Fire Captain		16	3	3	0
	Fire Engineer		14	0	3	3
	Firefighter		11	6	3	-3
	Fire Inspector (Fund 29/129)		PT	0	0.33	0.33
	Various Part Time and Volunteer		PT			
Public Works - 5600						
	Public Works Director	E	21	1	1	0
	Public Works Supervisor	E	16	1	1	0
	Fleet Mechanic		12	1	1	0
	Senior Maintenance Worker		10	4	4	0
	Administrative Assistant		9	1	1	0
	Maintenance Worker		7	1	1	0
	Maintenance Worker		PT	0.5	0.5	0
Public Facilities & Grounds - 5800						
	Building Maintenance Crew Leader	E	16	1	1	0
	Senior Maintenance Worker		10	1	1	0
	Maintenance Worker		7	1	1	0
	Custodian		7	1	1	0
Recreation - 6200						
	Recreation Director	E	21	1	1	0
	Athletic Supervisor		13	1	1	0

	Program/Special Events Coordinator		11	1	1	0
	Park Maintenance Leader		10	1	1	0
	Administrative Assistant		9	1	1	0
	Park Maintenance Assistant (1)		PT	0.5	0.5	0
	Scorekeeper (9 - now 3)		PT	0.48	0.48	0
	Intern		PT	0.25	0.25	0
Library - 6300						
	Director	E	21	1	1	0
	Library Assistant		9	1	1	0
	Library Assistant (1)		PT	0.5	0.5	0
	Total General Fund			69.73	70.06	0.33
Water Administration - 7110	Water Sewer Superintendent	E	18	1	1	0
Water Operations - 7130						
	Utility System Operator	E	16	1	1	0
	Utility Maintenance Mechanic		11	1	1	0
Sewer Administration - 7110						
Sewer Operations - 7140						
	Utility Maintenance Crew leader	E	16	1	1	0
	Cross Connection Coordinator		14	0	1	1
	Senior Utility Maintenance Mechanic		12	1	1	0
	Utility Maintenance Mechanic		11	2	2	0
Electric Administration - 7210						
	Electric Utility Director	E	24	1	1	0
	Electric Line Supervisor		20	1	1	0
Electric Operations - 7220						
	Electric Line Crew Leader		17	1	1	0
	Electric Line Technician III		15	1	1	0
	Electric Line Technician I		11	3	3	0
	Meter Reader		8	2	2	0
	Electric Line Technician III (1)		PT	0.5	0.5	0
	Electric Maintenance Worker (1)		PT	0.5	0.5	0
	Total Other Funds			16	17	1
	Total for Town			85.73	87.06	1.33

TOWN OF SELMA

FEES AND CHARGES



FISCAL YEAR 2021/2022

**TOWN OF SELMA
FEES AND CHARGES
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**TOWN OF SELMA
FEES AND CHARGES
ANIMAL CONTROL FEES**

DESCRIPTION	FEE
1 st Violation	\$100.00
2 nd Violation	\$200.00
3 rd Violation	\$300.00

**TOWN OF SELMA
FEES AND CHARGES
CEMETERY**

GRAVE SPACES	FEE
Angel Garden	
One Grave Space / Infants Only	\$500.00
Evergreen Garden*:	
Two Grave Spaces	\$2,100.00
Iris Garden and Roselawn Gardens*:	
One Grave Space	\$1,050.00
Two Grave Spaces	\$2,100.00
Magnolia Garden:	
Each Lot (20' x 20') Accommodates 2 Crypts was \$2,500.00/Lot	\$3,500.00 / Lot
Any Garden Not Listed (Two Grave Spaces)	\$2,100.00
*Single Cemetery Plots with Road Frontage or Adjacent to	\$1,500.00
*Double Cemetery Plots with Road Frontage or Adjacent to	\$3,000.00
Recording Fee	\$26.00 per deed

GRAVE OPENINGS	FEE
Monday – Friday (8:00 a.m. – 4:00 p.m.)	\$650.00
Weekday After 4:00 p.m. / Weekend / Holiday	\$950.00
Any Grave Less than 4' Long (Baby or Cremation)	
Monday – Friday (8:00 a.m. – 4:00 p.m.)	\$450.00
Weekday After 4:00 p.m. / Weekend / Holiday	\$750.00
An additional Charge of \$300 will be assessed if Cemetery is not vacated by 4:00 p.m.	

**No Grave Openings on Thanksgiving, Christmas Eve, Christmas Day, Easter,
Mother's Day, Father's Day**

CEMETERY MARKERS	FEE
Single	\$50
Double	\$75.00
Ledger	\$100.00

**TOWN OF SELMA
FEES AND CHARGES
MAUSOLEUM**

MAUSOLEUM SPACES	FEE
Inside Single Space:	
A	\$4,750.00
B	\$5,000.00
C	\$4,850.00
D	\$4,700.00
E	\$4,550.00
Inside Double Space:	
A	\$9,500.00
B	\$10,000.00
C	\$9,700.00
D	\$9,400.00
E	\$9,100.00
Outside Single Space:	
A	\$3,900.00
B	\$4,150.00
C	\$4,000.00
D	\$3,850.00
E	\$3,750.00
Outside Double Space	
A	\$7,800.00
B	\$8,300.00
C	\$8,000.00
D	\$7,700.00
E	\$7,500.00
Cremation Niches	\$1,500.00
Crypt Plates:	
Single	\$225.00
Double	\$450.00
Niche	\$225.00
Vase	\$145.00
Recording Fee	\$26.00

ENTOMBMENT			
NICHES	FEE	CRYPTS	FEE
Monday – Friday	\$350.00	Monday – Friday	\$500.00
Weekends / Holidays	\$650.00	Weekends / Holidays	\$800.00

**TOWN OF SELMA
FEES AND CHARGES
FIRE DEPARTMENT**

FIRE INSPECTION FEES (Initial Inspection of New Construction is Included in Building Permit)

Building Size up to 999 Square Feet	\$25.00
1,000 Square Feet to 2,999 Square Feet	\$50.00
3,000 Square Feet to 9,999 Square Feet	\$100.00
10,000 Square Feet to 49,999 Square Feet	\$200.00
50,000 Square Feet to 199,999 Square Feet	\$350.00
200,000 Square Feet to 499,999 Square Feet	\$500.00
500,000 Square Feet or greater	\$750.00
Re-inspection fee	\$50.00 Beyond 1 st Re-inspection

SPECIAL INSPECTIONS

Cooking Vendor	\$10.00
Tent/Air Supported Structure	\$30.00
Outdoor Public Assembly	\$50.00

USE OF TOWN PERSONNEL REQUIREMENT FEES

Fire Watch	\$25.00/hr
Crowd Managers	\$25.00/hr
Emergency Medical Staff	\$25.00/hr

FIRE MANDATORY CONSTRUCTION PERMITS

Automatic Fire Extinguishing Systems	\$50.00
Battery Systems	\$50.00
Compressed Gases	\$50.00
Cryogenic Fluids	\$50.00
Fire Alarm & Detection Systems	\$50.00
Fire Pumps	\$50.00
Flammable & Combustible Liquids	\$50.00
Hazardous Materials	\$200.00
Industrial Ovens	\$50.00
Standpipe Systems	\$50.00
Hazardous Bulk Storage Permit	\$1,500.00

**TOWN OF SELMA
FEES AND CHARGES
PLANNING & ZONING**

The following fee schedule applies to processing various development proposal applications, their review, reports to Boards and Commissions and the Town Council, as well as administrative approvals and the issuance of Land Use Permits.

DESCRIPTION	FEE
Requests to Change Official Zoning Map for all < 3 Acre	\$350.00
Requests to Change Official Zoning Map for all 3-6 Acre	\$500.00
Requests to Change Official Zoning Map for all 6+ Acre	\$1,000.00(+15/Ac over 6 acres)
Development Ordinance Amendment	\$250.00
Special Use Permit Application	\$350.00
Future Land Use Map Amendment	\$100.00
Flood Plain Development Permit	\$100.00
Subdivision Application – Major	\$250.00 +\$25 Per Lot
Subdivision Application - Minor	\$150.00
Exempt Subdivision	\$50.00
Board of Adjustment Action – Variance	\$350.00
Board of Adjustment Action – Appeal/Interpretation	\$350.00
Certificate of Appropriateness	\$350.00
Zoning or Land Use Permit – Residential	\$50.00
Zoning or Land Use Permit – Residential Home Occupation	\$50.00
Zoning or Land Use Permit – Residential Accessory Building/Structure/Other	\$30.00
Site Plan Review by Town Development Review Staff *	\$100.00
(*Applied to Major Site Plans, Special Use Permits, Flood Plain Development Permits, Planning Building Groups, Major Subdivision Sketch Plans, Coordinated Sign Plan Review, etc. reviewed by Town’s Development Review Team – Planning, Public Works, Utilities, Electrical, Police/Fire, NCDOT, and Others if needed)	
Zoning or Land Use Permit – Non-residential < \$50,000	\$100.00
Zoning or Land Use Permit – Non-residential \$50-100K	\$200.00
Zoning or Land Use Permit – Non-residential \$100-150K	\$400.00
Zoning or Land Use Permit – Non-residential \$150K+	0.5% CONSTRUCTION COST* *FEE NOT TO EXCEED \$1,000.00
NOTE: Above Construction Costs include all Site Work & Buildings)	
Voluntary Annexation Petition	\$250.00
Zoning or Land Use Permit – Freestanding Sign (Pole, monument, ground)	\$50.00
Zoning or Land Use Permit - Wall/Fascia/Other Sign	\$50.00
Zoning or Land Use Permit - Outdoor Advertising Sign	\$100.00
Zoning Verification Letter	\$100.00
Fee in lieu for open space	\$2000 per lot

**TOWN OF SELMA
FEES AND CHARGES
CODE ENFORCEMENT**

Number of Violations (Per Year & Per Property)	1	2	3	4	5	6	7	8	9	10
Service Fee (per hour)	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150
Citation	\$50	\$150	\$250	\$350	\$450	\$550	\$650	\$750	\$850	\$950
Total Penalty*	\$200	\$300	\$400	\$500	\$600	\$700	\$800	\$900	\$1,000	\$1,100

Grass Mowing (by contractor)	
Service Fee (per Violation)	\$150
Citation fee	\$50
Amount charged by Contractor	\$XX.XX
Total Charge*	\$250-\$400

*Total Penalty shown is for **UP TO** 1 hour of service only.
Add \$150 for each additional hour of service, rounded to the next hour

**TOWN OF SELMA
FEES AND CHARGES
LIBRARY**

DESCRIPTIO	FEE
Books:	
Overdue Fee	\$.25 per day
Lost	Replacement Value
Books on CD:	
Overdue Fee	\$.25 per day
Lost	Replacement Value
DVD's:	
Overdue Fee	\$1.00 per day
Lost	Replacement Value
Library Card:	
Lost	\$1.00
Computer:	
Database Searches & Word Processing (Printed Pages)	\$.15 per page - B&W \$.25 per page - Color
Earbuds	\$ 2 per pair
USB Device 16 GB	\$ 5 per device
Notary	\$ 5 per document

**TOWN OF SELMA
FEES AND CHARGES
PARKS AND RECREATION**

All Athletic Programs:

Resident	\$25.00 per program
Non-Resident	\$40.00 per program

Special Events & Programs:	\$ Varied – Announced with Event
---------------------------------------	----------------------------------

Ball field Rental:

Preparation of fields	\$25.00 per field
Without Lights	\$25.00 per hour
With Lights	\$35.00 per hour

Ball field per Day:

Preparation of fields	\$25.00 per field
Without Lights	\$150.00
With Lights	\$200.00

Picnic Shelters – Area Parks	\$25/4 Hours \$25.00 Security Deposit
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Richard B. Harrison Gymnasium	\$60.00 per hour \$100.00 security deposit
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Town Hall Gazebo	\$25.00 per hour \$25.00 Security Deposit
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Birthday Party at Depot/Caboose	\$25.00 per hour \$25.00 Security Deposit
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**TOWN OF SELMA
FEES AND CHARGES
POLICE DEPARTMENT**

Taxicab Permits:

Original Operator Permit	\$10.00
Renewal every 3 years	\$5.00

**TOWN OF SELMA
FEES AND CHARGES
PUBLIC WORKS**

DESCRIPTION	FEE
Extra Garbage Carts per month	\$25.00
Special or Call-back Collection	\$25.00
Lost, Stolen, or Damaged Container	\$50.00
Excessive Waste Hauling	\$150.00/Load + Landfill Costs

**TOWN OF SELMA
FEES AND CHARGES
TAXES**

DESCRIPTION	FEE
Personal Property	\$.58/100 per valuation
Real Estate	\$.58/100 per valuation

**TOWN OF SELMA
FEES AND CHARGES
UTILITY CONNECTION CHARGES**

Application/Connection Fee (set meter base)	\$35.00
Reconnection Service following Involuntary Disconnection <u>During</u> Normal Working Hours (8 AM – 5 PM)	\$60.00
Reconnection Service Outside Normal Working Hours	\$160.00
Reconnection of Service Wires at Pole	\$100.00
Reconnection of 3-phase Meter due to Involuntary Disconnection	\$100.00
Re-read Meter (No Charge for 1 st Recheck each 6 Months)	\$10.00
Electric Meter Cut Seal Only or Water Meter Tampering	\$50.00 Each
Other Electrical Meter Tampering	\$100.00
2 nd Occurrence of Meter Tampering – Additional	\$100.00
3 rd Occurrence of Meter Tampering – Additional	\$250.00

*Additional Charges May Apply for Replacement of Damaged Equipment.

Damage to Equipment:

Electric Devices

Locking Band	\$3.00
Meter	\$30.00

Water Devices

Cut-off Valve	\$20.00
Meter	\$30.00

Late Penalty of Utility Bills	10% of Total Bill
Electric Department: Bucket Truck	\$75.00 per hour \$75.00/Minimum
Electric Department: Line Truck	\$75.00 per hour \$75.00/Minimum

Electric Department: Employee Labor

These Charges are the same as the specific employee's regular hourly wage during regular working hours and overtime (Regular hourly wage times 1.5) for off duty hours.

Installation of Permanent Electric Wire

Overhead	\$200.00
Underground	\$400.00

Installation of Temporary Electric for Service Pole (Installation of Electric Wire – Overhead or Underground)	\$100.00
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**TOWN OF SELMA
FEES AND CHARGES
UTILITY CONNECTION CHARGES**

Commercial Service Fee	
600 amp or less	\$800.00
Greater than 600 amp	\$1000.00

**TOWN OF SELMA
FEES AND CHARGES
UTILITY DEPOSITS**

RESIDENTIAL	FEE
Deposits (Green Credit Rating):	
Electric	\$75
Water	\$50
Sewer	\$50
Separate Service/Same Premises (Ex. Utility Bldg.)	\$50
Deposits (Yellow Credit Rating):	
Electric	\$150
Water	\$100
Sewer	\$100
Separate Service/Same Premises (Ex. Utility Bldg.)	\$100
Deposits (Red Credit Rating):	
Electric	\$400
Water	\$100
Sewer	\$100
Separate Service/Same Premises (Ex. Utility Bldg.)	\$100
Temporary Electricity	\$100
COMMERCIAL/INDUSTRIAL	FEE
Electric, Water & Sewer	\$500
Water Only	\$50
Sewer Only	\$50
Water & Sewer Only	\$100
Electricity Only	\$400

**TOWN OF SELMA
FEES AND CHARGES
AREA LIGHTING**

DESCRIPTION	FEE
55-Watt LED area light	\$9.80 per month
110-Watt LED streetlight	\$15.55 per month
96-Watt LED flood light	\$16.00 per month
200-Watt LED flood light	\$24.80 per month
300-Watt LED flood light	\$34.10 per month
100-Watt LED – Enclosed - Selma Housing Authority Only	\$6.75 per month
250 Watt HPS	\$6.75 per month
Relocation of Area Light During One-Year Contract Period	\$100.00
110-Watt LED with Decorative Pole	\$15.55 Light + 10.50 Pole/Month (\$26.05)
200-Watt LED with Decorative Pole	\$24.80 Light + 10.60 Pole/Month (\$35.40)

**TOWN OF SELMA
FEES AND CHARGES
ELECTRIC RATES**

DESCRIPTION	FEE
Residential	
Single-Phase Basic Facilities Charge	\$10.19 per Month
3-Phase Basic Facilities Charge	\$17.69 per Month
All Additional kWh	\$0.1115 per kWh
Prepay Plan	
Single-Phase Basic Facilities Charge	\$15.72 per Month
All Additional kWh	\$.1115 per kWh
Minimum Payment	\$40.00
Small General Service: 0-29.99 kW	
Single-Phase Basic Facilities Charge	\$19.72 per Month
3-Phase Basic Facilities Charge	\$27.72 per Month
First 750 kWh	\$0.12738 per kWh
All Additional kWh	\$0.11138 per kWh
Medium General Service: 30-99.99 kW	
Single-Phase Basic Facilities Charge	\$39.27 per Month
3-Phase Basic Facilities Charge	\$48.27 per Month
Demand Charge	\$9.00 per Month
All Additional kWh	\$0.08352 per kWh
Large General Service: 100-1000 kW	
Single-Phase Basic Facilities Charge	\$110.00 per Month
3-Phase Basic Facilities Charge	\$120.00 per Month
Demand Charge	\$10.00 per kW
All Additional kWh	\$0.07648 per kWh
Large General Service: Coincident Peak Rate	
Large General Coincident Peak Rate (Offer to 3-Phase Schools, Churches, & some manufacturing for customers with greater than 30kW, but less than 1000 kW per month)	
Basic Facilities Charge	\$510.00 per Month
CP Demand Charge	\$19.00 per kW
Excess Demand Charge	\$2.70 per kW
All Additional kWh	\$0.05445 per kWh
Large Industry Coincident Peak Rate (Customers with greater than 1000 kW per Month)	
Basic Facilities Charge	\$634.00 per Month
CP Demand Charge	\$19.00 per kW
Excess Demand Charge	\$2.70 per kW
All Additional kWh	\$0.05145 per kWh

**TOWN OF SELMA
ELECTRIC RATE SCHEDULE
AREA LIGHTING SERVICE**

AVAILABILITY. THIS SCHEDULE IS AVAILABLE FOR SERVICE IN THE LIGHTING OF OUTDOOR AREAS BY MEANS OF MERCURY VAPOR OF SODIUM VAPOR LIGHTING UNITS THAT ARE LOCATED ON THE TOWN ELECTRIC SYSTEM.

TYPE OF SERVICE. PRIOR TO INSTALLING LIGHTING, THE CUSTOMER AND TOWN MUST ENTER INTO AN AGREEMENT FOR AREA LIGHTING SERVICE FOR A PERIOD OF ONE YEAR. THE TOWN WILL OWN, INSTALL, AND MAINTAIN THE AREA LIGHTING SERVICE. ALL LIGHTS WILL BE MOUNTED ON 30-FOOT WOODEN POLES.

RATES. PER ATTACHED LIST.

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS, SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 10% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S). IF SERVICE IS TERMINATED PRIOR TO THE EXPIRATION OF THE CONTRACT PERIOD, ACCOUNT WILL BE CHARGED ABOVE RATES FOR REMAINDER OF CONTRACT PERIOD TO FULFILL OBLIGATION. A RELOCATION CHARGE OF \$50.00 WILL BE ASSESSED IF THE POLE IS REMOVED.

SALES TAX. NORTH CAROLINA SALES TAX OF 7 % WILL BE ADDED TO THE BILLS AS DETERMINED ABOVE.

GENERAL. SERVICE IS REGULATED BY SELMA MUNICIPAL CODE AND POLICIES AS ADOPTED AND AMENDED BY THE TOWN COUNCIL AND AVAILABLE AT THE TOWN OF SELMA.

AMENDED: JULY 1, 1991 (BILLED AUGUST 1, 1991)
JULY 1, 1993 (BILLED SEPTEMBER 1, 1993)
FEBRUARY 1, 2003 (BILLED MARCH 1, 2003)
AUGUST 11, 2009 (BILLED SEPTEMBER 1, 2009)
JULY 1, 2016 (BILLED AUGUST 1, 2016)
JULY 1, 2017 (BILLED AUGUST 1, 2017)

**TOWN OF SELMA
ELECTRIC RATE SCHEDULE
RESIDENTIAL SERVICE**

AVAILABILITY. THIS SCHEDULE IS AVAILABLE WHEN ELECTRIC SERVICE IS USED FOR DOMESTIC PURPOSES IN AND ABOUT A RESIDENTIAL DWELLING UNIT. THIS SCHEDULE IS NOT AVAILABLE FOR ANY COMMERCIAL OR INDUSTRIAL APPLICATIONS. DELIVERY OF SERVICE UNDER THIS SCHEDULE SHALL BE TO THE CUSTOMER'S PREMISES AT ONE POINT OF DELIVERY THROUGH ONE KILOWATT-HOUR METER.

TYPE OF SERVICE. THE TOWN WILL NORMALLY SUPPLY THE EQUIPMENT NECESSARY AND WILL DELIVER TO THE CUSTOMER THROUGH ONE METER AT ONE DELIVERY POINT MUTUALLY SATISFACTORY TO THE TOWN AND THE CUSTOMER, 60 CYCLE ALTERNATING CURRENT ELECTRICITY OF THE PHASE AND VOLTAGE DESIRED BY THE CUSTOMER, PROVIDED ELECTRICITY OF THE PHASE AND VOLTAGE DESIRED BY THE CUSTOMER IS AVAILABLE GENERALLY IN THE AREA IN WHICH SERVICE IS DESIRED. THREE-PHASE SERVICE WILL BE SUPPLIED, IF AVAILABLE. THE TOWN WILL HAVE FINAL DECISION ON WHERE SERVICE WILL BE LOCATED.

RATES.

BASIC FACILITIES CHARGE	\$10.19 PER MONTH
ENERGY CHARGE:	
ALL kWh	\$0.1115 PER kWh
THREE-PHASE SERVICE	\$17.69 PER MONTH

DETERMINATION OF ENERGY. THE kWh OF ENERGY SHALL BE THE SUM OF ALL 60-MINUTE INTEGRATED DEMAND READINGS DURING THE CURRENT BILLING PERIOD.

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 10% PENALTY. ANY ACCOUNT NOT PAID BY CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

SALES TAX. NORTH CAROLINA SALES TAX OF 7 % WILL BE ADDED TO THE BILLS AS DETERMINED ABOVE.

GENERAL. SERVICE IS REGULATED BY SELMA MUNICIPAL CODE AND POLICIES AS ADOPTED AND AMENDED BY THE TOWN COUNCIL AND AVAILABLE AT THE TOWN OF SELMA.

AMENDED: JULY 1, 1992 (BILLED SEPTEMBER 1, 1992)
JULY 1, 1993 (BILLED SEPTEMBER 1, 1993)
JULY 1, 1994 (BILLED SEPTEMBER 1, 1994)
FEBRUARY 1, 2003 (BILLED MARCH 1, 2003)
MAY 17, 2005 (BILLED JULY 1, 2005)
JANUARY 19, 2006 (BILLED MARCH 1, 2006)
NOVEMBER 14, 2006 (BILLED DECEMBER 1, 2006)
NOVEMBER 14, 2006 (BILLED FEBRUARY 1, 2007)
AUGUST 11, 2009 (BILLED SEPTEMBER 1, 2009)
JUNE 12, 2012 (BILLED JULY 15, 2012)
JUNE 24, 2014 (BILLED JULY 15, 2014)
NOVEMBER 5, 2015 (BILLED NOVEMBER 30, 2015)
JULY 1, 2016 (BILLED AUGUST 1, 2016)
JULY 1, 2017 (BILLED AUGUST 1, 2017)
APRIL 9, 2019 (BILLED APRIL 26, 2019)

**TOWN OF SELMA
ELECTRIC RATE SCHEDULE
SMALL GENERAL SERVICE**

AVAILABILITY. THIS SCHEDULE IS AVAILBLE FOR ELECTRIC SERVICE USED BY A NON-RESIDENTIAL CUSTOMER WITH A DEMAND OF LESS THAN 30 kW. THIS SCHEDULE IS NOT AVAILABLE FOR RESIDENTIAL SERVICE, FOR RESALE; FOR DEMAND OF 30 kW OR MORE; FOR BREAKDOWN OR PARALLEL OPERATION.

TYPE OF SERVICE. THE TOWN WILL NORMALLY SUPPLY THE EQUIPMENT NECESSARY AND WILL DELIVER TO THE CUSTOMER THROUGH ONE METER AT ONE DELIVERY POINT MUTUALLY SATISFACTORY TO THE TOWN AND THE CUSTOMER, 60 CYCLE ALTERNATING CURRENT ELECTRICITY OF THE PHASE AND VOLTAGE DESIRED BY THE CUSTOMER IS AVAILABLE GENERALLY IN THE AREA IN WHICH SERVICE IS DESIRED. THREE-PHASE SERVICE WILL BE SUPPLIED, IF AVAILABLE. THE TOWN WILL HAVE FINAL DECISION ON WHERE SERVICE WILL BE LOCATED.

RATES:

BASIC FACILITIES CHARGE	\$19.72 PER MONTH
ENERGY CHARGE:	
FIRST 750 kWh	\$0.12738 PER kWh
ALL ADDITIONAL kWh	\$0.11138 PER kWh
THREE-PHASE SERVICE	\$27.72 PER MONTH

DETERMINATION OF ENERGY. THE kWh OF ENERGY SHALL BE THE SUM OF ALL 60-MINUTE INTEGRATED DEMAND READINGS DURING THE CURRENT BILLING PERIOD.

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS; SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 10% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

SALES TAX. NORTH CAROLINA SALES TAX OF 7 % WILL BE ADDED TO THE BILLS AS DETERMINED ABOVE.

GENERAL. SERVICE IS REGULATED BY SELMA MUNICIPAL CODE AND POLICIES AS ADOPTED AND AMENDED BY THE TOWN COUNCIL AND AVAILABLE AT THE TOWN OF SELMA.

AMENDED: JULY 1, 1992 (BILLED SEPTEMBER 1, 1992)
JULY 1, 1993 (BILLED SEPTEMBER 1, 1993)
JULY 1, 1994 (BILLED SEPTEMBER 1, 1994)
FEBRUARY 1, 2003 (BILLED MARCH 1, 2003)
MAY 17, 2005 (BILLED JULY 1, 2005)
JANUARY 19, 2006 (BILLED MARCH 1, 2006)
NOVEMBER 14, 2006 (BILLED DECEMBER 1, 2006)
NOVEMBER 14, 2006 (BILLED FEBRUARY 1, 2007)
AUGUST 11, 2009 (BILLED SEPTEMBER 1, 2009)
JUNE 24, 2014 (BILLED JULY 15, 2014)
NOVEMBER 5, 2015 (BILLED NOVEMBER 30, 2015)
JULY 1, 2016 (BILLED AUGUST 1, 2016)
JULY 1, 2017 (BILLED AUGUST 1, 2017)
APRIL 9, 2019 (BILLED APRIL 26, 2019)

**TOWN OF SELMA
ELECTRIC RATE SCHEDULE
MEDIUM GENERAL SERVICE**

AVAILABILITY. THIS SCHEDULE IS AVAILABLE FOR ELECTRIC SERVICE USED BY A NON-RESIDENTIAL CUSTOMER WITH A DEMAND OF 30 kW AND GREATER BUT LESS THAN 100 kW. THIS SCHEDULE IS NOT AVAILABLE FOR RESIDENTIAL SERVICE, FOR RESALE; FOR DEMAND OF 100 kW OR MORE; FOR BREAKDOWN OR PARALLEL OPERATION.

TYPE OF SERVICE. THE TOWN WILL NORMALLY SUPPLY THE EQUIPMENT NECESSARY AND WILL DELIVER TO THE CUSTOMER THROUGH ONE METER AT ONE DELIVERY POINT MUTUALLY SATISFACTORY TO THE TOWN AND THE CUSTOMER, 60 CYCLE ALTERNATING CURRENT ELECTRICITY OF THE PHASE AND VOLTAGE DESIRED BY THE CUSTOMER, PROVIDED ELECTRICITY OF THE PHASE AND VOLTAGE DESIRED BY THE CUSTOMER IS AVAILABLE GENERALLY IN THE AREA IN WHICH SERVICE IS DESIRED. THREE-PHASE SERVICE WILL BE SUPPLIED, IF AVAILABLE. THE TOWN WILL HAVE THE FINAL DECISION ON WHERE SERVICE WILL BE LOCATED.

RATES.

BASIC FACILITIES CHARGE	\$39.27 PER MONTH
DEMAND CHARGE (ALL kW)	\$9.00 per kW
ENERGY CHARGE (ALL kWh)	\$0.08352 PER kWh
THREE-PHASE SERVICE	\$48.27 PER MONTH

DETERMINATION OF ENERGY. THE kWh OF ENERGY SHALL BE THE SUM OF ALL 60-MINUTE INTEGRATED DEMAND READINGS DURING THE CURRENT BILLING PERIOD.

DETERMINATION OF DEMAND. THE DETERMINATION OF THE kW OF BILLING DEMAND SHALL BE THE HIGHEST kW MEASURED DURING ANY 15-MINUTE INTERVAL DURING THE CURRENT BILLING PERIOD.

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS; SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 10% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

SALES TAX. NORTH CAROLINA SALES TAX OF 7 % WILL BE ADDED TO THE BILLS AS DETERMINED ABOVE.

GENERAL. SERVICE IS REGULATED BY SELMA MUNICIPAL CODE AND POLICIES AS ADOPTED AND AMENDED BY THE TOWN COUNCIL AND AVAILABLE AT THE TOWN OF SELMA.

AMENDED: JULY 1, 1992 (BILLED SEPTEMBER 1, 1992)
JULY 1, 1993 (BILLED SEPTEMBER 1, 1993)
JULY 1, 1994 (BILLED SEPTEMBER 1, 1994)
FEBRUARY 1, 2003 (BILLED MARCH 1, 2003)
MAY 17, 2005 (BILLED JULY 1, 2005)
JANUARY 19, 2006 (BILLED MARCH 1, 2006)
NOVEMBER 14, 2006 (BILLED DECEMBER 1, 2006)
NOVEMBER 14, 2006 (BILLED FEBRUARY 1, 2007)
AUGUST 11, 2009 (BILLED SEPTEMBER 1, 2009)
JUNE 24, 2014 (BILLED JULY 15, 2014)
NOVEMBER 5, 2015 (BILLED NOVEMBER 30, 2015)
JULY 1, 2016 (BILLED AUGUST 1, 2016)
JULY 1, 2017 (BILLED AUGUST 1, 2017)
APRIL 9, 2019 (BILLED APRIL 26, 2019)

**TOWN OF SELMA
ELECTRIC RATE SCHEDULE
LARGE GENERAL SERVICE**

AVAILABILITY. THIS SCHEDULE IS AVAILABLE FOR ELECTRIC SERVICE USED BY A NON-RESIDENTIAL CUSTOMER CONTRACTING WITH A DEMAND OF 100kW OR GREATER BUT LESS THAN 1000 kW. THIS SCHEDULE IS NOT AVAILABLE FOR RESIDENTIAL SERVICE, FOR RESALE, FOR BREAKDOWN OR PARALLEL OPERATION.

TYPE OF SERVICE. THE TOWN WILL NORMALLY SUPPLY THE EQUIPMENT NECESSARY AND WILL DELIVER TO THE CUSTOMER THROUGH ONE METER AT ONE DELIVERY POINT MUTUALLY SATISFACTORY TO THE TOWN AND THE PROVIDED ELECTRICITY OF THE PHASE AND VOLTAGE DESIRED BY THE CUSTOMER IS AVAILABLE GENERALLY IN THE AREA IN WHICH SERVICE IS DESIRED. THREE-PHASE SERVICE WILL BE SUPPLIED, IF AVAILABLE. THE TOWN WILL HAVE FINAL DECISION ON WHERE SERVICE WILL BE LOCATED.

RATES.

BASIC FACILITIES CHARGE	\$100.00 PER MONTH
DEMAND CHARGE (ALL kW)	\$10.00 PER kW
ENERGY CHARGE (ALL kWh)	\$0.07648 PER kWh
THREE-PHASE SERVICE	\$120.00 PER MONTH

DETERMINATION OF ENERGY. THE kWh OF ENERGY SHALL BE THE SUM OF ALL 60-MINUTE INTEGRATED DEMAND READINGS DURING THE CURRENT BILLING PERIOD.

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS, SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 10% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

SALES TAX. NORTH CAROLINA SALES TAX OF 7 % WILL BE ADDED TO THE BILLS AS DETERMINED ABOVE.

GENERAL. SERVICE IS REGULATED BY SELMA MUNICIPAL CODE AND POLICIES AS ADOPTED AND AMENDED BY THE TOWN COUNCIL AND AVAILABLE AT THE TOWN OF SELMA.

AMENDED: JULY 1, 1992 (BILLED SEPTEMBER 1, 1992)
JULY 1, 1993 (BILLED SEPTEMBER 1, 1993)
JULY 1, 1994 (BILLED SEPTEMBER 1, 1994)
FEBRUARY 1, 2003 (BILLED MARCH 1, 2003)
MAY 17, 2005 (BILLED JULY 1, 2005)
JANUARY 19, 2006 (BILLED MARCH 1, 2006)
NOVEMBER 14, 2006 (BILLED DECEMBER 1, 2006)
NOVEMBER 14, 2006 (BILLED FEBRUARY 1, 2007)
AUGUST 11, 2009 (BILLED SEPTEMBER 1, 2009)
JUNE 24, 2014 (BILLED JULY 15, 2014)
NOVEMBER 5, 2015 (BILLED NOVEMBER 30, 2015)
JULY 1, 2016 (BILLED AUGUST 1, 2016)
JULY 1, 2017 (BILLED AUGUST 1, 2017)
APRIL 9, 2019 (BILLED APRIL 26, 2019)

**TOWN OF SELMA
ELECTRIC RATE SCHEDULE
LARGE GENERAL SERVICE CP RATE**

AVAILABILITY. THIS SCHEDULE IS AVAILABLE FOR NONRESIDENTIAL ELECTRIC SERVICE WHEN THE CUSTOMER'S MONTHLY-METERED DEMAND IS GREATER THAN 30 kW, BUT LESS THAN 1,000 kW. AN ELECTRIC SERVICE AGREEMENT WITH THE TOWN IS REQUIRED PRIOR TO RECEIVING SERVICE UNDER THIS SCHEDULE.

SERVICE IS NOT AVAILABLE UNDER THIS SCHEDULE FOR BREAKDOWN, STANDBY, SUPPLEMENTARY, OR RESALE SERVICE. GENERATION MAY NOT BE INTERCONNECTED WITH THE CUSTOMER'S FACILITIES, EXCEPT BY PRIOR WRITTEN CONSENT OF THE ELECTRIC SUPERINTENDENT/PUBLIC UTILITIES DIRECTOR.

TYPE OF SERVICE. THIS SCHEDULE IS APPLICABLE FOR ALTERNATING CURRENT, 60 HERTZ, SINGLE-PHASE TWO OR THREE WIRES, OR THREE PHASE THREE OR FOUR WIRES ELECTRIC SERVICE AT THE TOWN'S STANDARD VOLTAGES. EACH SELECTION WILL BE A SEPARATE SERVICE PROVIDED THROUGH ONE POINT OF DELIVERY WITH USE SEPARATELY METERED AND BILLED.

RATES.

A. BASIC FACILITIES CHARGE	\$634.00 PER BILLING MONTH
B. kW DEMAND CHARGE:	
ALL COINCIDENT PEAK DEMAND	\$19.00 PER CP kW
ALL EXCESS DEMAND	\$2.70 PER kW
C. ENERGY CHARGE - ALL kWh	\$0.05445 CENTS PER kWh

THE MINIMUM CHARGE SHALL BE SUCH AS MAY BE CONTRACTED FOR, BUT NOT LESS THAN THE SUM OF THE CHARGES IN A, B, AND C ABOVE.

DETERMINATION OF ENERGY. THE kWh OF ENERGY CONSUMPTION SHALL BE THE TOTAL USAGE OF ELECTRICITY DURING THE CURRENT BILLING MONTH.

DETERMINATION OF CP DEMAND. THE COINCIDENT PEAK (CP) DEMAND SHALL BE THE CUSTOMER'S CONTRIBUTION TO THE TOWN'S 60-MINUTE CLOCK-HOUR kW DEMAND MEASURED DURING THE 60-MINUTE INTERVAL WHICH IS USED BY THE NORTH CAROLINA EASTERN MUNICIPAL POWER AGENCY (NCEMPA) FOR WHOLESALE BILLING PURPOSES DURING THE CURRENT CALENDAR MONTH.

DETERMINATION OF EXCESS DEMAND. EXCESS DEMAND SHALL BE THE DIFFERENCE BETWEEN THE MAXIMUM 15-MINUTE DEMAND RECORDED DURING THE CURRENT BILLING MONTH AND THE COINCIDENT PEAK (CP) DEMAND FOR THE SAME BILLING MONTH.

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS, SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENT. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 10% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

SALES TAX. NORTH CAROLINA SALES TAX OF 7 % WILL BE ADDED TO THE BILLS AS DETERMINED ABOVE.

GENERAL. SERVICE IS REGULATED BY SELMA MUNICIPAL CODE AND POLICIES AS ADOPTED AND AMENDED BY THE TOWN COUNCIL AND AVAILABLE AT THE TOWN OF SELMA.

AMENDED: FEBRUARY 1, 2003(BILLED APRIL 1, 2003)
JANUARY 19, 2006(BILLED MARCH 1, 2006)
NOVEMBER 14, 2006 (BILLED DECEMBER 1, 2006)
NOVEMBER 14, 2006 (BILLED FEBRUARY 1, 2007)
AUGUST 11, 2009 (BILLED SEPTEMBER 1, 2009)
JUNE 24, 2014 (BILLED JULY 15, 2014)
NOVEMBER 5, 2015 (BILLED NOVEMBER 30, 2015)
JULY 1, 2016 (BILLED AUGUST 1, 2016)
JULY 1, 2017 (BILLED AUGUST 1, 2017)
APRIL 9, 2019 (BILLED APRIL 26, 2019)

**TOWN OF SELMA
ELECTRIC RATE SCHEDULE
LARGE INDUSTRIAL SERVICE CP RATE**

AVAILABILITY. THIS SCHEDULE IS AVAILABLE FOR NONRESIDENTIAL ELECTRIC SERVICE WHEN THE CUSTOMER'S MONTHLY-METERED DEMAND IS GREATER THAN 1,000 kW. AN ELECTRIC SERVICE AGREEMENT WITH THE TOWN IS REQUIRED PRIOR TO RECEIVING SERVICE UNDER THIS SCHEDULE.

SERVICE IS NOT AVAILABLE UNDER THIS SCHEDULE FOR BREAKDOWN, STANDBY, SUPPLEMENTARY, OR RESALE SERVICE. GENERATION MAY NOT BE INTERCONNECTED WITH THE CUSTOMER'S FACILITIES, EXCEPT BY PRIOR WRITTEN CONSENT OF THE ELECTRIC SUPERINTENDENT/PUBLIC UTILITIES DIRECTOR.

TYPE OF SERVICE. THIS SCHEDULE IS APPLICABLE FOR ALTERNATING CURRENT, 60 HERTZ, SINGLE-PHASE TWO OR THREE WIRES, OR THREE PHASE THREE OR FOUR WIRES ELECTRIC SERVICE AT THE TOWN'S STANDARD VOLTAGES. EACH SELECTION WILL BE A SEPARATE SERVICE PROVIDED THROUGH ONE POINT OF DELIVERY WITH USE SEPARATELY METERED AND BILLED.

RATES.

A. BASIC FACILITIES CHARGE	\$634.00 PER BILLING MONTH
B. kW DEMAND CHARGE:	
ALL COINCIDENT PEAK DEMAND	\$19.00 PER CP kW
ALL EXCESS DEMAND	\$2.70 PER kW
C. ENERGY CHARGE – ALL kWh	\$0.052550 CENTS PER kWh

THE MINIMUM CHARGE SHALL BE SUCH AS MAY BE CONTRACTED FOR, BUT NOT LESS THAN THE SUM OF THE CHARGES IN A, B, AND C ABOVE.

DETERMINATION OF ENERGY. THE kWh OF ENERGY CONSUMPTION SHALL BE THE TOTAL USAGE OF ELECTRICITY DURING THE CURRENT BILLING MONTH.

DETERMINATION OF CP DEMAND. THE COINCIDENT PEAK (CP) DEMAND SHALL BE THE CUSTOMER'S CONTRIBUTION TO THE TOWN'S 60-MINUTE CLOCK-HOUR kW DEMAND MEASURED DURING THE 60-MINUTE INTERVAL WHICH IS USED BY THE NORTH CAROLINA EASTERN MUNICIPAL POWER AGENCY (NCEMPA) FOR WHOLESALE BILLING PURPOSES DURING THE CURRENT CALENDAR MONTH.

DETERMINATION OF EXCESS DEMAND. EXCESS DEMAND SHALL BE THE DIFFERENCE BETWEEN THE MAXIMUM 15-MINUTE DEMAND RECORDED DURING THE CURRENT BILLING MONTH AND THE COINCIDENT PEAK (CP) DEMAND FOR THE SAME BILLING MONTH.

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS, SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENT. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 10% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

SALES TAX. NORTH CAROLINA SALES TAX OF 7 % WILL BE ADDED TO THE BILLS AS DETERMINED ABOVE.

GENERAL. SERVICE IS REGULATED BY SELMA MUNICIPAL CODE AND POLICIES AS ADOPTED AND AMENDED BY THE TOWN COUNCIL AND AVAILABLE AT THE TOWN OF SELMA.

AMENDED: MAY 17, 2005 (BILLED JULY 1, 2005-FUEL CHARGE)
JUNE 14, 2005 (BILLED JULY 1, 2005)
JANUARY 19, 2006 (BILLED MARCH 1, 2006)
NOVEMBER 14, 2006 (BILLED DECEMBER 1, 2006)
NOVEMBER 14, 2006 (BILLED FEBRUARY 1, 2007)
AUGUST 11, 2009 (BILLED SEPTEMBER 1, 2009)
JUNE 24, 2014 (BILLED JULY 15, 2014)
NOVEMBER 5, 2015 (BILLED NOVEMBER 30, 2015)
JULY 1, 2016 (BILLED AUGUST 1, 2016)
JULY 1, 2017 (BILLED AUGUST 1, 2017)
APRIL 9, 2019 (BILLED APRIL 26, 2019)

TOWN OF SELMA
Renewable Energy Credit Rider
Electric Rate Rider RECR-1

Availability

This optional rider is available to customers on any Town of Selma Residential or Small Commercial rate schedule who own and operate solar photovoltaic generating systems, without battery storage, located and utilized at the customer’s primary residence or business location. To qualify for this rate rider, the customer must have complied with the Town’s Interconnection Standards and have an approved Interconnection Request Form. As part of the Interconnection Request Form approval process, the Town retains the right to limit the number and size of renewable energy generating systems installed on the Town’s System. The rated capacity of the generating system shall not exceed 20 kilowatts for a residential system and shall not exceed 100 kilowatts for a non-residential system. The generating system that is connected in parallel operation with service from the Town and located on the customer’s premises must be manufactured, installed, and operated in accordance with all governmental and industry standards, in accordance with all requirements of the local code official, and fully conform with the Town’s applicable renewable energy interconnection interface criteria. Qualified customers must be generating energy for purposes of a “buy-all/sell-all” arrangement to receive credits under this rate rider. That is, the Town agrees to buy all and the customer agrees to sell all of the energy output and associated energy from the renewable energy resource. Customers with qualified systems may also apply for NC GreenPower credits or sell Renewable Energy Certificate (“REC”) credits.

Monthly Credit

Monthly credits are paid according to the type of renewable generation.

Solar Photovoltaic Energy Credit (\$/kWh):

	<u>Variable</u>
All energy*	\$0.0661

* These energy credits include a capacity component and are based on Stationary Units.

Monthly Energy

Monthly Energy shall be the total kWh of energy delivered by the Customer’s renewable energy generating system to the City during the current calendar month.

TOWN OF SELMA
Electric Rate Rider RECR-1-continued

Contract Period

Prior to receiving service under this Rider, the Town and the customer shall have entered either an Interconnection Agreement or executed a Certificate of Completion (inverter-based generators less than 20 kW) and a Power Purchase Agreement which covers the special terms and conditions for the customer's requirements related to the interconnection of the customer's renewable energy generating system.

Each of these agreements shall have a minimum term of one (1) year. Either party may terminate the agreements after one year by giving at least thirty (30) days previous notice of such termination in writing.

General

Service under this Rider is subject to the provisions of the Service Regulations of the Town.

Special Conditions

The customer's service shall be metered with two meters, one of which measures all energy provided by the Town and used by the customer, and the other measures the amount of energy generated by the customer's renewable energy generator which is provided to the Town.

In the event that the Town determines that it is necessary to install any additional equipment to protect the safety and adequacy of electric service provided to other customers, the customer shall pay for the cost of such equipment in accordance with the terms of its Power Purchase Agreement.

**TOWN OF SELMA
FEES AND CHARGES
GARBAGE/REFUSE FEES**

DESCRIPTION	FEE
Garbage	
Residential	
Basic Monthly Charge per Container	\$25.00

The Town of Selma contracted with Waste Industries to provide residential garbage collection. Commercial accounts may contract individually with any company for their garbage collection needs.

**TOWN OF SELMA
FEES AND CHARGES
SEWER RATES**

DESCRIPTION	FEE
Sewer Service:	
<i>Inside City Limits:</i>	
3/4" Meter	\$16.00
1" Meter	\$28.50
2" Meter	\$140.00
3" Meter	\$260.00
4" Meter	\$438.00
6" Meter	\$875.00
Usage Rate	\$12.75 per 1000 gallons
Capital Charge	\$1.25 per 1000 gallons
<i>Outside City Limits:</i>	
3/4" Meter	\$32.00
1" Meter	\$57.00
2" Meter	\$280.00
3" Meter	\$520.00
4" Meter	\$876.00
6" Meter	\$1750.00
Usage Rate	\$25.50 per 1000 gallons
Capital Charge	\$1.25 per 1000 gallons
Sewer Tap:	
Standard (4 inch PVC, less than 4' deep)-excluding bores and manhole coring	\$800.00
Larger than 4-inch or ductile iron	Actual Cost + Labor
Bores, Manhole Coring, or Street Cut/Repair	Actual Cost + Labor
Trencher	\$50.00 per Hour

Water and Sewer Labor

(These charges are the same as the specific employee's regular hourly wage during regular working hours and overtime [Regular hourly wage times 1.5] for off-duty hours)

**TOWN OF SELMA
FEES AND CHARGES
WATER RATES**

DESCRIPTION	FEE
Water Rates:	
<i>Inside City Limits:</i>	
3/4" Meter	\$17.00
1" Meter	\$30.00
2" Meter	\$120.00
3" Meter	\$270.00
4" Meter	\$485.00
6" Meter	\$1090.00
Usage Rate	\$4.21 per 1000 gallons
Capital Charge	\$1.36 per 1000 gallons
<i>Outside City Limits:</i>	
3/4" Meter	\$34.00
1" Meter	\$60.00
2" Meter	\$240.00
3" Meter	\$540.00
4" Meter	\$970.00
6" Meter	\$2180.00
Usage Rate	\$8.42 per 1000 gallons
Capital Charge	\$1.36 per 1000 gallons
Water Tap (existing tap):	
Standard 3/4 Inch	\$300
1 Inch	\$600.00
Larger than 1 Inch	Actual Cost + Labor
Bores or Street Cut/Repair	
Trencher	Actual Cost + Labor
Water Meter and Box (existing tap)	
Standard 3/4	\$300.00
1 Inch (Meter & Box)	\$600.00
Larger than 1 Inch (Meter & Box)	Actual Cost + Labor
Fire Line Monthly Charges (Non-Metered)	
	Per Month
2" Line charge	\$25.00
3" Line Charge	\$35.00
4" Line Charge	\$45.00
6" Line Charge	\$55.00
8" Line Charge	\$100.00

**TOWN OF SELMA
FEES AND CHARGES**

Water and Sewer Labor

(These charges are the same as the specific employee's regular hourly wage during regular working hours and overtime [Regular hourly wage times 1.5] for off-duty hours)

**TOWN OF SELMA
FEES AND CHARGES
MISCELLANEOUS**

DESCRIPTION	FEE
Notary Fee	\$5.00
Railroad Prints	\$10.00
Returned Check Charge	\$30.00
Photocopies	\$.25 Each
Fax:	
Long Distance	\$3.00 for first page \$1.00 for each Additional Page
Local	\$1.00 per Page
To Receive Fax	\$1.00 per Page
Pools	
Fill Pool by Public Utilities (Plus Water Usage)	\$100.00
Administrative Fee to Compute Water Usage	\$20.00
Special Events	\$30.00

**TOWN OF SELMA
AVAILABLE CREDITS
LOAD MANAGEMENT-ELECTRIC SAVE**

AVAILABILITY. THIS SCHEDULE OF CREDIT(S) IS AVAILABLE FOR RESIDENTIAL CUSTOMERS WHO PARTICIPATE IN THE ELECTRIC-SAVE PROGRAM BY ALLOWING A SWITCH TO BE INSTALLED ON APPROPRIATE APPLIANCES.

ELECTRIC-SAVE. A LOAD MANAGEMENT PROGRAM OFFERED IN CONJUNCTION WITH ELECTRICITIES TO HELP REDUCE THE PEAK DEMAND OF THE TOWN. THE TOWN WILL AGREE TO INSTALL LOAD CONTROL SWITCHES AT NO COST TO THE CUSTOMER ON APPROPRIATE APPLIANCES. THE SWITCH CONTROLLED BY FM RADIO SIGNAL WILL INTERRUPT POWER TO APPLIANCES. THERE IS NO SCHEDULED TIME FOR ELECTRICITY INTERRUPTION. INTERRUPTION IS DETERMINED AS WHEN THE PEAK DEMAND OR GREATEST DEMAND FOR ELECTRICITY OCCURS.

REQUIREMENTS FOR PARTICIPATION. AN APPLICATION MUST BE SUBMITTED TO THE TOWN OF SELMA AND MEET THE FOLLOWING REQUIREMENTS:

1. RESIDENTIAL CUSTOMER OR SMALL OFFICE-TYPE COMMERCIAL CUSTOMER OF THE TOWN OF SELMA.
2. PROPERTY OWNER MUST GIVE WRITTEN PERMISSION FOR SWITCH INSTALLATION.
3. APPROPRIATE APPLIANCES:
 - A. ELECTRIC HOT WATER HEATER AT LEAST 30 GALLONS, AND/OR
 - B. CENTRAL AIR CONDITIONING

CREDITS.

QUALIFYING APPLIANCE	CREDIT PER MONTH	MONTHS AVAILABLE	ANNUAL SAVINGS
WATER HEATER	\$2.00	JANUARY - DECEMBER	\$24.00
AIR CONDITIONING	\$4.00	JUNE – SEPTEMBER	\$16.00

MULTIPLE UNITS. FOR ADDITIONAL FUNCTIONAL APPLIANCES, THE FOLLOWING CREDIT(S) WILL APPLY FOR EACH ADDITIONAL UNIT AS BELOW:

QUALIFYING APPLIANCE	CREDIT PER MONTH	MONTHS AVAILABLE	ANNUAL SAVINGS
WATER HEATER	\$1.00	JANUARY - DECEMBER	\$12.00
AIR CONDITIONING	\$2.00	JUNE – SEPTEMBER	\$8.00

GENERAL. THE LOAD CONTROL RECEIVER SWITCHES REMAIN THE PROPERTY OF THE TOWN OF SELMA. CUSTOMERS MUST SIGN AGREEMENT TO PARTICIPATE FOR AT LEAST NINE (9) MONTHS. ***ANY PERSON TAMPERING OR DISCONNECTING THE LOAD MANAGEMENT SWITCH WILL BE CHARGED A \$50.00 PENALTY FEE.**

EFFECTIVE: OCTOBER 10, 1989
AMENDED: AUGUST 10, 2004

TOWN OF SELMA
EQUAL PAYMENT PLAN
REQUIREMENTS FOR PARTICIPATION

AVAILABILITY. THIS PLAN IS AVAILABLE FOR RESIDENTIAL CUSTOMERS WHO AGREE TO PARTICIPATE IN AN EQUAL PAYMENT PLAN. THIS PLAN WILL ENABLE CUSTOMERS TO (1) BUDGET THEIR ANNUAL UTILITY BILL; (2) ASSIST CUSTOMERS ON FIXED INCOMES BY AVOIDING LARGE SEASONAL FLUCTUATIONS IN THEIR UTILITY BILL.

REQUIREMENTS FOR PARTICIPATION.

1. CUSTOMER MUST HAVE BEEN A UTILITY CUSTOMER OF THE TOWN OF SELMA FOR AT LEAST 24 BILLING PERIODS.
2. CUSTOMER MUST HAVE EXCELLENT CREDIT HISTORY WITH THE TOWN OF SELMA. ALL PAYMENTS MUST HAVE BEEN PAID BY THE 15TH OF EACH MONTH. NO BAD CHECKS MUST HAVE BEEN RECEIVED ON THE ACCOUNT.
3. RESIDENTIAL CUSTOMERS MUST REQUEST AND SIGN AN AGREEMENT TO PARTICIPATE DURING THE MONTHS OF APRIL OR OCTOBER.

CALCULATION OF EQUAL PAYMENT AMOUNT. THE EQUAL PAYMENT AMOUNT WILL BE DETERMINED BY ADDING THE PREVIOUS 12 MONTHS UTILITY BILLS (INCLUDING WATER, SEWER, GARBAGE, ELECTRIC, AND TAX) PLUS ANTICIPATED GROWTH FACTOR (8%) AND DIVIDED BY 12. THIS AMOUNT WILL BE THE EQUAL PAYMENT AMOUNT BILLED FOR 12 MONTHS.

PAYMENT. THE CUSTOMER WILL BE RESPONSIBLE FOR PAYING THE EQUAL PAYMENT AMOUNT EVERY MONTH BY THE 15TH OF EACH MONTH. IF THE TOTAL CONSUMED AND TOTAL BILLED ARE SUBSTANTIALLY DIFFERENT, THE TOWN RESERVES THE RIGHT TO ADJUST THE EQUAL PAYMENT AMOUNT.

GENERAL. THE TOWN RESERVES THE RIGHT TO REQUIRE A PAYMENT ADJUSTMENT CONFERENCE IF THE AMOUNT CONSUMED AND BILLED DIFFER. THE 12TH MONTH WILL BE USED TO SETTLE THE ACCOUNT AS FOLLOWS:

- IF THE ACCOUNT HAS A BALANCE DUE, THE AMOUNT WILL BE BILLED; OR
- IF THE ACCOUNT HAS AN OVERPAYMENT, CREDIT WILL BE GIVEN ON THE NEXT UTILITY BILL.

ANY TIME A CUSTOMER DEFAULTS ON PAYMENT BY THE 15TH OF THE MONTH, THE CUSTOMER WILL BE INELIGIBLE TO CONTINUE IN THE PROGRAM AND ALL AMOUNTS DUE WILL BE IMMEDIATELY PAYABLE.

EFFECTIVE: NOVEMBER 9, 1989
AMENDED: AUGUST 14, 1990

TOWN OF SELMA
AUTOMATIC BANK DRAFT PROGRAM
REQUIREMENTS FOR PARTICIPATION

AVAILABILITY. THIS PLAN IS AVAILABLE FOR TOWN OF SELMA UTILITY CUSTOMERS WHO AGREE TO PARTICIPATE IN AN AUTOMATIC BANK DRAFT PROGRAM. THIS PLAN WILL ENABLE CUSTOMERS TO (1) SAVE TIME, POSTAGE AND CHECK CHARGES AND (2) ASSURANCE THAT THEIR PAYMENT WILL BE ON A TIMELY MANNER.

REQUIREMENTS FOR PARTICIPATION.

1. CUSTOMERS MAY ENTER THE PROGRAM IN SPRING OR FALL OF EACH YEAR. THE ACCOUNT IS SETTLED UP ONCE PER YEAR TO ACTUAL USAGE.
2. CUSTOMER MUST COMPLETE AN AUTHORIZATION FORM.
3. CUSTOMER MUST LEAVE A VOIDED CHECK.

PAYMENT. THE CUSTOMER'S AUTHORIZED BANK ACCOUNT WILL BE DRAFTED EACH MONTH ON THE DUE DATE FOR THE AMOUNT OF THE MONTHLY UTILITY BILL. IT IS THE RESPONSIBILITY OF THE CUSTOMER TO BE SURE THAT SUFFICIENT FUNDS ARE AVAILABLE FOR THE BANK DRAFT. THE CUSTOMER WILL RECEIVE A MONTHLY UTILITY BILL SHOWING THE AMOUNT OF THE CURRENT CHARGES. THE CUSTOMER'S BANK STATEMENT WILL INCLUDE THE RECORD OF THE PAYMENT AMOUNT WITHDRAWN FOR THE CHARGES.

GENERAL. IF THE CUSTOMER CHANGES BANKS, THEY MUST SUBMIT A NEW AUTHORIZATION FORM TO PARTICIPATE. THE DRAFT AUTHORIZATION FORM WILL REMAIN IN FULL FORCE AND EFFECT UNTIL WRITTEN TERMINATION IS PROVIDED TO THE TOWN AND THE TOWN HAS HAD SUFFICIENT TIME TO ACT UPON THE MATTER. ANY TIME A CUSTOMER HAS INSUFFICIENT FUNDS ON THE DRAFT DATE, THE CUSTOMER WILL BE INELIGIBLE TO CONTINUE IN THE PROGRAM AND ALL AMOUNTS DUE WILL BE IMMEDIATELY PAYABLE (INCLUDING ANY PENALTIES OR INSUFFICIENT FEE CHARGES).

EFFECTIVE: JULY 1, 2002
AMENDED: AUGUST 10, 2004