



*THE CROSSROADS OF TRADITION AND INNOVATION*

# ANNUAL BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

ADOPTED JUNE 12, 2018

## Introduction

The adoption of the budget is one of the most important activities undertaken by local government officials each year. Submitted herein, in accordance with the *Local Government Budget and Fiscal Control Act*, is the *Recommended Annual Operating Budget for Fiscal Year (FY) 2018-2019* for the Town of Selma, North Carolina. Said budget is balanced and 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 review priorities.

### Council's stated 2018-19 Strategic Goals are as follows:

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

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

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

*Goal 4: To enhance customer service delivery.*

*Goal 5: To proactively and relentlessly market Selma*

In addition to basic service priorities, the Recommended Budget also includes resources to address Council's strategic goals. The following message summarizes and highlights the significant elements of the Recommended Budget, particularly, in those areas where there are notable changes from the FY 2017 – 2018 Adopted Budget.

The total Recommended Budget for FY 2018-19 is balanced at **\$18,909,507**, which represents a decrease of 3.8% from the FY 2017-2018 amended budget of \$19,658,217.

<b>Fund</b>	<b>Amount</b>
General Fund (10)	\$ 6,441,541
Water Capital Reserve Fund (65)	\$ 32,565
Sewer Capital Reserve Fund (66)	\$ 108,066
Electric Capital Reserve Fund (67)	\$ 281,370
Small Business Revolving Loan Fund (20)	\$ 12,000
Fire Protection – Petroleum Terminals Fund (29)	\$ 25,000
Water Fund (60)	\$ 1,374,500
Sewer Fund (61)	\$ 2,473,875
Electric Fund (63)	\$ 8,160,590
<b>Total All Funds</b>	<b>\$18,909,507</b>

## **Budget Summary**

This budget is a continuation of the priorities identified during the Town's budget workshops. 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:*

- Building addition for Electric Department
- Tennis Court Improvements
- Parks and Recreation Master Plan

### *Equipment:*

- Replacement vehicles for Administration and Police
- Replacement pickup truck for Water and Sewer
- Purchase of planning software

### *Personnel:*

- The budget includes funding for one Events Planner position to be upgraded from part-time to full-time, one part-time Fire Inspector and one part-time Athletic Director. Also included is the Town's share of three *grant funded* Firefighter positions.

### *Insurance Premiums:*

- Worker's Compensation Insurance - Due to extremely hard work in managing the safety program, the Town Worker's Compensation insurance premium renewal is decreasing by approximately 30%
- Property and Liability – Renewal quote is pending but the indications are the premium will remain unchanged

### *Utility Fees and Rates*

- Water, Sewer and Electric rates are proposed to remain unchanged for FY2018-2019.

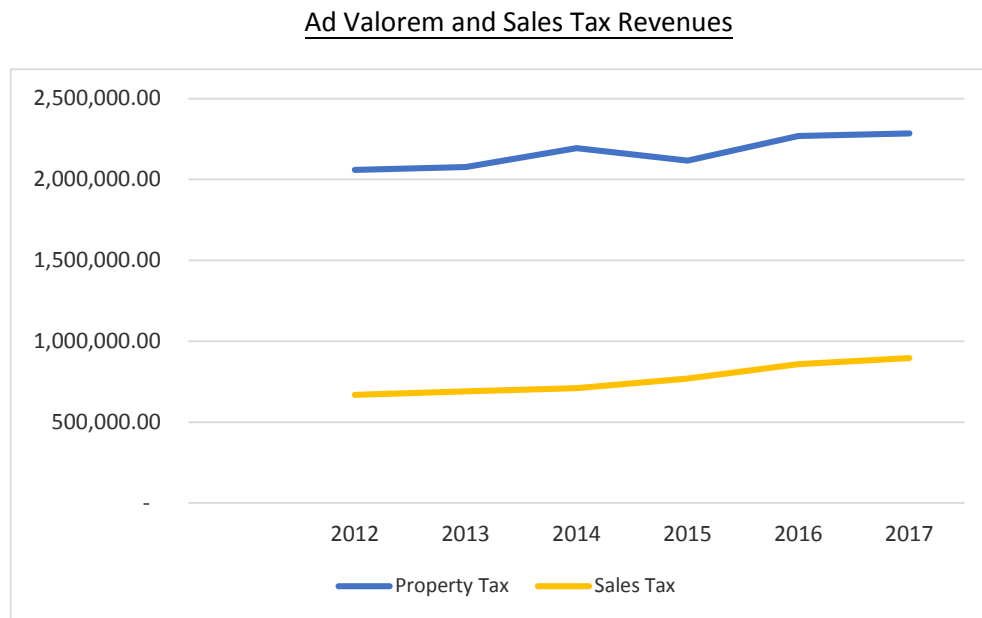
## **General Fund Revenues**

While Johnston County, as a whole, has experienced rapid growth, Selma has experienced growth at a much slower pace. This will require the Town to make difficult fiscal choices. One of those difficult but necessary choices is to adjust the current tax rate by Five (5) cents --- adjusting it from \$.51 to \$.56 per \$100 of assessed value. Said adjustment would generate approximately \$210,000 of additional revenue. At the proposed new tax rate, a homeowner with a house valued at \$125,000 would pay a total of \$62.50 more annually or an extra \$5.21 per month. The Total assessed valuation for FY 2018-19 is \$460,011,436, which is up from the current FY 2017-18 value by \$19,261,439.

Ad Valorem Property Tax and Sales Tax revenue continues to account for over fifty percent of all General Fund Revenues. The Ad Valorem tax base is made up of taxes on property (real and personal), public utilities, and motor vehicles. The table shown below summarizes the total valuation for FY 2018-19 in comparison to FY 2017-18 and shows the make-up of taxable property values.

Property Values	FY 2017/2018	FY 2018/2019	% Change
Real and Personal	\$378,928,716	399,823,335	5.5%
Public Utilities	\$31,342,335	29,658,366	-5.4%
Motor Vehicles	\$30,478,946	30,529,735	0.2%
Total Valuation	\$440,749,997	460,011,436	4.4%

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 2012- 2017, 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.



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 increase slightly over the current year.

Electric Fund Transfer to the General Fund – The transfer of Electric Fund Revenues to the General Fund is 3.7% of Electric Fund Revenues. The amount of the transfer is \$300,000, up from \$175,000 in the prior year. (While transfers from Enterprise Funds are permissible under current legislation, I strongly encourage Mayor/Council to explore other strategies in the future, as this practice could have negative financial implications for the Town, particularly related to issuing debt. Credit rating agencies are likely to look unfavorably upon any effort that destabilizes an enterprise fund.)

Powell Bill revenue is estimated to remain flat this year at approximately \$167,000. The total amount of budgeted Powell Bill expenditures in FY 2018-19 is \$265,780 which includes the use of *restricted Powell Bill fund balance*.

### General Fund Expenditures

Total expenditures in the General Fund Budget for FY 2018-19 are \$6,441,541. In comparison, amended General Fund expenditures for FY 2017-18 are \$6,516,739, showing a 1.2% decrease. The General Fund Budget for FY 2018-19 is balanced with an appropriation of \$600,000 of Fund Balance.

There are several other items that are affecting the FY 2018-19 Budget. Some other factors influencing the General Fund expenditures this year are:

*3 New Full Time Staff and Part Time Positions*

- Firefighters: This represents grant funded positions.
- One Part Time Fire Inspector
- One Part Time Athletic Director
- One Part Time Events Planner to be upgraded to Full Time

*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. Retiree health care coverage is expected to increase by the same percentage. 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.

**General Fund Capital Projects Equipment Exceeding \$5,000**

The FY 2018-19 Budget proposes funding for several major capital projects and equipment. Some of them are listed below:

**Capital Projects:**

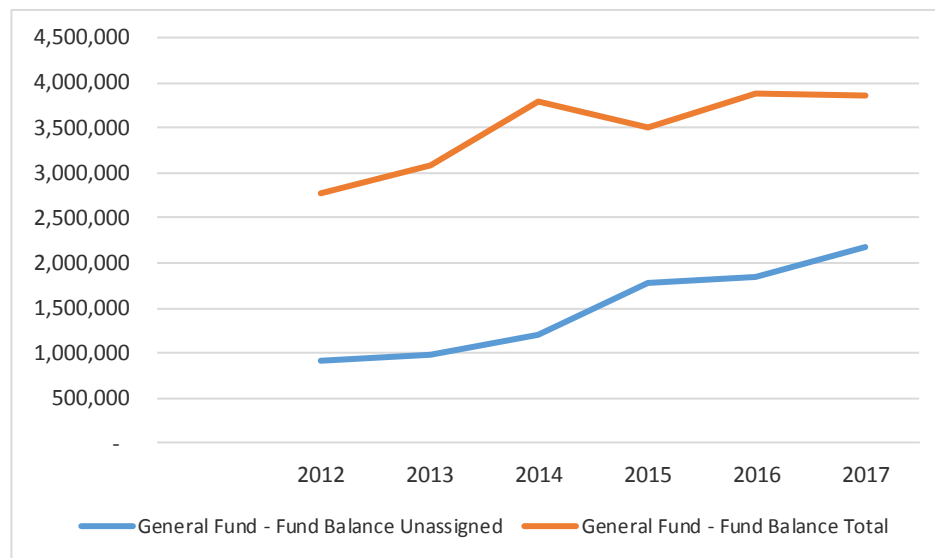
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|-------------------------------------|-------------|
| - Tennis Courts at Edgebrook        | (\$30,000)  |
| - HVAC Replacement at Library       | (\$19,061)  |
| - Annual Street Resurfacing Project | (\$100,000) |

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

- |                          |            |
|--------------------------|------------|
| - Police SUV             | (\$40,100) |
| - Administration Vehicle | (\$27,000) |
| - Planning Software      | (\$12,000) |

### Fund Balance in the General Fund (Fund 10)

As of June 30, 2017, the General Fund had an unassigned Fund Balance of \$2,186,199. This represents 36.5% of total budgeted expenditures. The Fund Balance is above the Local Government Commission (LGC) recommended level of 8%. The level of total General Fund Fund Balance fell slightly for Fiscal Year 2016-17. The table below shows the change over the past six (6) years.



### **Enterprise Funds**

#### **Water Fund Revenue (Fund 60)**

The proposed Water Fund FY 2018-19 budget has revenues totaling \$1,374,500. This represents a 7.1% decrease over the FY 2017-18 amended budget of \$1,479,188. There is no proposed change in the water rates and there is no appropriation of fund balance to balance the Water Fund. A transfer of \$32,000 from the Water Capital Reserve Fund is budgeted to assist with water related capital expenditures. 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 splitting the costs of a new heavy duty pick-up truck, garage doors for the bays and a power lift gate with the Sewer Fund for a total of \$32,000 being charged to each. *The Water Fund expenditures budget reflects reduced costs for workers compensation insurance* and increased costs for engineering and for debt payments on the jetter-vac ordered in FY2017-18.

### **Water Capital Reserve (Fund 65)**

In previous years, the Water and Sewer Capital Reserve Funds were combined into one fund. It is proposed for FY 2018-19 that they be separated into specific funds for each Water and Sewer. This separation for these reserve accounts is recommended by the Town's auditors. The Water Fee Schedule includes a capital reserve fee based on \$.25/1,000 gallons of water consumed which would generate \$44,000 in revenues. These funds are designated for debt service and capital expenditures.

### **Sewer Fund Revenue (Fund 61)**

The proposed Sewer Fund FY 2018-19 budget has revenues totaling \$2,473,875. This represents a 6.6% decrease over the FY 2017-18 amended budget of \$2,648,588. There is no proposed change in the sewer rates and there is no appropriation of fund balance to balance the Sewer Fund. A transfer of \$56,375 from the Sewer Capital Reserve Fund is budgeted to assist with sewer related capital expenditures and debt for the Noble Street project. 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 from Johnston County. The capital purchases in the Sewer Fund include splitting the costs of a new heavy duty pick-up truck, garage doors for the bays and a power lift gate with the Water Fund for a total of \$32,000 being charged to each. A couple of other notable Sewer Fund highlights include collection system maintenance and repair and a dedicated budget line for SCADA connectivity.

### **Sewer Capital Reserve (Fund 66)**

As previously stated, in years past, the Water and Sewer Capital Reserve Funds were combined into one fund. It is proposed for FY 2018-19 that they be separated into specific funds for each Water and Sewer. The Sewer Fee Schedule includes a capital reserve fee based on \$.25/1,000 gallons of water consumed which would generate \$44,000 in revenues. These funds are designated for debt service and capital expenditures.

### **Electric Fund Revenues**

The sale of electricity is by far the single largest source of revenue in the Electric Fund of \$8,160,590, generating 92.4% of the Fund's revenue. There are no changes to the electric rates for FY 2018-19. That said, we will need to monitor the wholesale electric market closely as there are indications that the market will fluctuate in the near future.

### **Electric Fund Expenditures**

Electric power purchases represent 69.6% of all Electric Fund expenditures. Other expenditures for the Electric Fund include replacement poles and copper wire, an 800 square foot building addition as well as the purchase of one hundred prepaid meters and LED fixtures.

### **Conclusion**

As a reminder, Council's stated 2018-19 strategic goals are as follows: *Goal 1: To create a safe, economically vibrant, inviting Town for new and existing residents, businesses, and industries. Goal 2: To be a people-friendly active community with inclusive recreational activities. Goal 3: To operate, maintain, and fund the Town's infrastructure at a reasonable cost. Goal 4: To 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 along with the possibility to increase the service level for the Fire Department through grant funding.

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 appreciate efforts to create a budget that engaged Staff, Council and the community at large, in an inclusive transparent process. I wish to recognize and extend special thanks to Staff in all Town departments for their instrumental assistance and patience 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 2018-2019 is hereby submitted for your consideration. A public hearing on this Recommended Budget is scheduled for Tuesday, June 12, 2018.

Respectfully Submitted,

Elton Daniels, Town Manager (Budget Officer)



TOWN OF SELMA  
BUDGET ORDINANCE  
FISCAL YEAR 2018/2019

**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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	\$ 68,587
Finance	147,914
Public Buildings	413,483
Administration	467,589
Non Profit Support	31,225
Planning/Economic Development	360,409
Police	1,909,115
Fire	653,016
Public Works	1,066,208
Powell Bill	365,780
Recreation	520,088
Library	204,745
Cemetery	186,651
Total Appropriations	<u>\$ 6,394,810</u>

Section II: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Current Year Property Tax	\$ 2,275,496
Current Year Motor Vehicle Tax	155,000
Prior Year Taxes	7,500
Local Occupancy Tax	107,000
Sales & Use Tax	965,274
Fire District Tax	198,447
Electric Power Franchise Tax	275,000
Refuse Collection Fees	660,000
Powell Bill	167,000
Transfer from Electric Fund	175,000
Fund Balance Appropriated	600,000
Fund Balance Powell Bill	216,830
Fund Balance Asset Forfeiture	40,100
Fund Balance Suber	22,350
Fund Balance Perpetual Care	7,500
Other Revenues	522,313
	<u>\$ 6,394,810</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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the Town:

Water Administration	\$ 622,439
Water Operations	752,061
	<u>\$ 1,374,500</u>

Section IV: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Sale of Water	\$ 1,133,000
Water Capital Reserve	44,000
Transfer from Water Capital Reserve	32,000
Other Revenues	165,500
	<u>\$ 1,374,500</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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the Town:

Sewer Administration	\$ 724,885
Sewer Operations	1,748,990
	<u>\$ 2,473,875</u>

Section VI: It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Sewer Charges	\$ 2,287,000
Sewer Capital Reserve	44,000
Transfer from Sewer Capital Reserve	56,375
Other Revenues	86,500
	<u>\$ 2,473,875</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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the Town:

Electric Administration	\$ 1,165,569
Electric Operations	889,434
Transfers and Electric Purchases	6,105,587
	<u>\$ 8,160,590</u>

Section VIII: It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Electric Charges	\$ 7,537,000
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Electric Sales Tax	527,590
Other Revenues	96,000
	<u>\$ 8,160,590</u>

Section IX: The following amounts are hereby appropriated in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the Town:

Transfer to Water Fund	\$ 32,000
Other Expenses	9,934
	<u>\$ 41,934</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, 2018, and ending June 30, 2019:

Transfer from Water Fund	\$ 41,584
Other Revenues	350
	<u>\$ 41,934</u>

Section XI: The following amounts are hereby appropriated in the Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the Town:

Transfer to Sewer Fund	\$ 56,375
Other Expenses	46,219
	<u>\$ 102,594</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, 2018, and ending June 30, 2019:

Transfer from Sewer Fund	\$ 102,244
Other Revenues	350
	<u>\$ 102,594</u>

Section XIII: The following amounts are hereby appropriated in the Electric Capital Reserve Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the Town:

Other Expenses	\$ 423,268
	<u>\$ 423,268</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, 2018, and ending June 30, 2019:

Transfer from Electric Fund	\$ 422,518
Other Revenues	750
	<u>\$ 423,268</u>

Section XV: The following amounts are hereby appropriated in the Small Business Revolving Loan

Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the Town:

Other Expenses	\$ 12,000
	<u>\$ 12,000</u>

Section XVI: It is estimated that the following revenues will be available in the Small Business Revolving Loan Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Fund Balance Appropriated	\$ 12,000
	<u>\$ 12,000</u>

Section XVII: The following amounts are hereby appropriated in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the Town:

Other Expenses	\$ 25,000
	<u>\$ 25,000</u>

Section XVIII: It is estimated that the following revenues will be available in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Permit Fees	\$ 25,000
	<u>\$ 25,000</u>

Section XIX: There is hereby levied a tax at the rate of fifty four cents (\$0.54) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2018, 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 \$460,011,436 and an estimated rate of collection of 98%.

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

Section XXI: 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 12TH DAY OF JUNE 2018.**

\_\_\_\_\_  
CHERYL L. OLIVER  
Mayor

ATTEST:

\_\_\_\_\_  
Brenda W. Thorne  
Town Clerk

Seal

# Town of Selma Budget FY 2018-2019

## Summary of Total Revenues vs. Expenditures

Revenues	Amended FY 2018	Mngr Recommend FY 2019	Board Approved	% Change
General Fund	6,516,739.05	6,441,541.00	6,394,810.00	-1.87%
Water Capital Reserve Fund	243,849.62	32,565.00	41,934.00	-82.80%
Sewer Capital Reserve Fund	-	108,066.00	102,594.00	#DIV/0!
Electric Capital Reserve Fund	384,639.05	281,370.00	423,268.00	10.04%
Small Business Revolving Loan Fund	20,000.00	12,000.00	12,000.00	-40.00%
Fire Protection-Petroleum Term Fund	25,500.00	25,000.00	25,000.00	-1.96%
Water Fund	1,479,187.67	1,374,500.00	1,374,500.00	-7.08%
Sewer Fund	2,648,588.22	2,473,875.00	2,473,875.00	-6.60%
Electric Fund	8,339,713.64	8,160,590.00	8,160,590.00	-2.15%
<b>TOTAL REVENUE</b>	<b>19,658,217.25</b>	<b>18,909,507.00</b>	<b>19,008,571.00</b>	<b>-3.30%</b>
<b>Expenditures</b>				
<b>General Fund</b>				
Governing Body	66,693.30	61,337.00	68,587.00	2.84%
Administration	455,197.54	468,647.00	467,589.00	2.72%
Finance	172,838.22	152,414.00	147,914.00	-14.42%
Public Buildings	472,576.64	458,269.00	413,483.00	-12.50%
Non-Profit Organization Support	29,425.00	29,525.00	31,225.00	6.12%
Planning & Econ Dev	308,961.94	366,426.00	360,409.00	16.65%
Police	1,858,549.38	1,918,288.00	1,909,115.00	2.72%
Fire	586,209.00	669,051.00	653,016.00	11.40%
Public Works	1,016,860.72	1,086,208.00	1,066,208.00	4.85%
Powell Bill	554,775.00	265,780.00	365,780.00	-34.07%
Cemetery	193,797.25	186,651.00	186,651.00	-3.69%
Recreation	586,666.79	574,200.00	520,088.00	-11.35%
Library	214,188.27	204,745.00	204,745.00	-4.41%
	<b>6,516,739.05</b>	<b>6,441,541.00</b>	<b>6,394,810.00</b>	<b>-1.87%</b>
<b>Water Capital Reserve Fund</b>				
Transfers and Reserve for Future Expenditures	<b>243,849.62</b>	<b>32,565.00</b>	<b>41,934.00</b>	<b>-82.80%</b>
<b>Sewer Capital Reserve Fund</b>				
Transfers and Reserve for Future Expenditures	-	<b>108,066.00</b>	<b>102,594.00</b>	<b>#DIV/0!</b>
<b>Electric Capital Reserve Fund</b>				
Transfers and Reserve for Future Expenditures	-	<b>281,370.00</b>	<b>423,268.00</b>	<b>#DIV/0!</b>
<b>Small Business Revolving Loan Fund</b>				
Expenditures	<b>20,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>-40.00%</b>
<b>Fire Protection-Petroleum Term Fund</b>				
Expenditures	<b>25,500.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>-1.96%</b>
<b>Water Fund</b>				
Administration	624,893.63	589,034.00	622,439.00	-0.39%
Operations	854,294.04	742,705.00	752,061.00	-11.97%
	<b>1,479,187.67</b>	<b>1,331,739.00</b>	<b>1,374,500.00</b>	<b>-7.08%</b>
<b>Sewer Fund</b>				
Administration	707,633.72	724,885.00	724,885.00	2.44%
Operations	1,940,954.50	1,748,990.00	1,748,990.00	-9.89%
	<b>2,648,588.22</b>	<b>2,473,875.00</b>	<b>2,473,875.00</b>	<b>-6.60%</b>
<b>Electric Fund</b>				
Administration	1,139,875.89	1,285,321.00	1,165,569.00	2.25%
Electric Operations	1,321,416.11	911,580.00	889,434.00	-32.69%
Transfers/Power Purchases	5,494,382.59	5,963,689.00	6,105,587.00	11.12%
	<b>7,955,674.59</b>	<b>8,160,590.00</b>	<b>8,160,590.00</b>	<b>2.58%</b>
<b>TOTAL EXPENDITURES</b>	<b>18,889,539.15</b>	<b>18,866,746.00</b>	<b>19,008,571.00</b>	<b>0.63%</b>

**Town of Selma Budget FY 2019**

**GENERAL FUND BUDGET REVISIONS**

	Recommended Totals	5/17/2018 Changes	5/23/2018 Changes	Net Revisions	Revised Totals
General Fund Revenues:					
Recommended Budgeted Revenues	6,441,541.00				
Property Taxes		(126,417.00)	42,139.00	(84,278.00)	
Fire District Taxes		4,447.00		4,447.00	
Appropriated Drug Forfeiture		40,100.00		40,100.00	
Transfer from Electric Fund		(125,000.00)		(125,000.00)	
Appropriated Powell Bill		100,000.00	18,000.00	118,000.00	
Total Change in GF Revenues		(106,870.00)	60,139.00	(46,731.00)	
Revised Budgeted Revenues					<u>6,394,810.00</u>
General Fund Expenditures:					
Recommended Budgeted Expenditures	6,441,541.00				
Governing Body					
Uptown streetscape improvements		10,000.00		10,000.00	
Retreat facilitator		(2,750.00)		(2,750.00)	
Administration				-	
Capital outlay - vehicle		(7,000.00)		(7,000.00)	
Workers comp insurance		5,942.00		5,942.00	
Finance				-	
Drive-through drawer		(4,500.00)		(4,500.00)	
Public Buildings				-	
Building maintenance		(47,500.00)		(47,500.00)	
Contribution from other funds		(12,286.00)		(12,286.00)	
Move train depot		12,000.00		12,000.00	
Flagpoles town hall		3,000.00		3,000.00	
Non Profit Support				-	
American Leg/VFW flags		(100.00)		(100.00)	
Museum utilities		1,500.00		1,500.00	
Joco Arts Council			300.00	300.00	
Planning				-	
Minimum housing code		(5,000.00)		(5,000.00)	
Software		(12,000.00)		(12,000.00)	
Demolition		7,500.00		7,500.00	
Planner II		(29,121.00)	2,604.00	(26,517.00)	
Business head hunter		30,000.00		30,000.00	
Police				-	
Police officer		(55,035.00)	45,862.00	(9,173.00)	
Fire				-	
PT fire inspector delay		(5,168.00)	(5,168.00)	(10,336.00)	
Change position upgrades		(10,699.00)		(10,699.00)	
Contracted services - fire inspection			5,000.00	5,000.00	
Public Works				-	
Maint/rep equipment		(5,000.00)		(5,000.00)	
Solid waste disposal		(15,000.00)		(15,000.00)	
Powell Bill				-	
Repaving streets		100,000.00		100,000.00	
Maint/rep streets		(5,000.00)	5,000.00	-	
Sidewalks		(13,000.00)	13,000.00	-	
Recreation				-	
PT athletic director delay		(8,612.00)		(8,612.00)	
Supplies		(10,000.00)		(10,000.00)	
All American festival		(2,500.00)		(2,500.00)	
Railroad days		(5,000.00)		(5,000.00)	
Christmas parade		(3,000.00)		(3,000.00)	
Maint/rep pool		(10,000.00)		(10,000.00)	
Recreation master plan		(25,000.00)		(25,000.00)	
Lifeguards		6,459.00	(6,459.00)	-	
Edgebrook park equip		10,000.00		10,000.00	
Total Change in GF Expenditures		(106,870.00)	60,139.00	(46,731.00)	
Revised Budgeted Expenditures					<u>6,394,810.00</u>

# Town of Selma Budget FY 2019

## GENERAL FUND REVENUES

	Revenue Source	Amended FY 2018	YTD 3/31/2018	%	Mgr Recommend FY 2019	Board Approved	% Change
10-3010-0000	Current Year Property Taxes	2,150,000.00	2,074,370.93	96.48%	2,359,774.00	2,275,496.00	5.84%
10-3010-0001	Motor Vehicle	155,000.00	108,769.91	70.17%	155,000.00	155,000.00	0.00%
10-3010-0100	Prior Year Taxes	7,500.00	4,451.29	59.35%	7,500.00	7,500.00	0.00%
10-3010-3200	Local Occupancy Tax	105,000.00	80,189.30	76.37%	107,000.00	107,000.00	1.90%
10-3050-0000	Payments in Lieu of Taxes	31,354.00	33,087.19	105.53%	32,000.00	32,000.00	2.06%
10-3170-0000	Tax Penalties and Interest	7,500.00	6,660.30	88.80%	7,500.00	7,500.00	0.00%
10-3230-0001	Sales & Use Tax Distribution	800,000.00	692,780.17	86.60%	965,274.00	965,274.00	20.66%
10-3240-0000	Fire District Tax	152,148.00	154,326.29	101.43%	194,000.00	198,447.00	30.43%
10-3240-0100	Johnston County First Responder	9,700.00	9,632.42	99.30%	9,700.00	9,700.00	0.00%
10-3290-0000	Interest Earned	8,000.00	10,029.07	125.36%	13,000.00	13,000.00	62.50%
10-3290-0100	Interest - Powell Bill	500.00	5,330.41	1066.08%	3,500.00	3,500.00	600.00%
10-3290-0200	Interest - Suber Fund	175.00	1,005.92	574.81%	1,000.00	1,000.00	471.43%
10-3920-0800	Interest Earned on Escrow	-	23.28	#DIV/0!	-	-	#DIV/0!
10-3310-0000	Video Programming Tax	30,000.00	37,465.20	124.88%	35,000.00	35,000.00	16.67%
10-3315-0000	Solid Waste Disposal Tax	3,500.00	3,272.98	93.51%	4,000.00	4,000.00	14.29%
10-3324-0000	Telecommunication Services Sales Tax	55,000.00	46,111.01	83.84%	60,000.00	60,000.00	9.09%
10-3325-0000	Electric Power Franchise Tax	235,000.00	193,089.83	82.17%	275,000.00	275,000.00	17.02%
10-3326-0000	Natural Gas Excise Tax	8,000.00	11,527.75	144.10%	10,000.00	10,000.00	25.00%
10-3350-0000	Miscellaneous Revenue	50,500.00	104,046.04	206.03%	5,000.00	5,000.00	-90.10%
10-3350-0200	Refuse Collection Fees	650,000.00	509,614.82	78.40%	660,000.00	660,000.00	1.54%
10-3350-0400	Insurance Proceeds	7,283.03	9,965.33	136.83%	-	-	-100.00%
10-3410-0000	Wine & Beer Tax	25,000.00	-	0.00%	27,000.00	27,000.00	8.00%
10-3430-0000	Powell Bill Street	167,474.00	167,473.63	100.00%	167,000.00	167,000.00	-0.28%
10-3450-0102	Drug Forfeiture Tax	-	6,699.65	#DIV/0!	-	-	#DIV/0!
10-3450-0103	Equitable Sharing Dist. - Federal	-	14,403.95	#DIV/0!	-	-	#DIV/0!
10-3470-0000	Local ABC Net Revenues	30,000.00	26,088.36	86.96%	40,000.00	40,000.00	33.33%
10-3480-0000	Animal Tags	-	14.00	#DIV/0!	-	-	#DIV/0!
10-3480-0100	Animal Nuisance Penalties	250.00	250.00	100.00%	250.00	250.00	0.00%
10-3491-0000	Planning & Zoning Fees	5,000.00	17,065.00	341.30%	10,000.00	10,000.00	100.00%
10-3510-0000	Court Cost Fees	2,500.00	2,274.92	91.00%	2,500.00	2,500.00	0.00%
10-3520-0000	Fire Protection - State Reimbursement	261.00	-	0.00%	261.00	261.00	0.00%
10-3550-0100	Fire Inspection Fees	5,000.00	4,179.00	83.58%	5,000.00	5,000.00	0.00%
10-3550-0200	Code Enforcement Citation Fees	2,000.00	2,775.00	138.75%	2,500.00	2,500.00	25.00%
10-3600-0100	Library Donations - Books	2,500.00	2,920.57	116.82%	2,500.00	2,500.00	0.00%
10-3610-0100	Cemetery Lots	60,000.00	75,044.72	125.07%	80,000.00	80,000.00	33.33%
10-3610-0200	Mausoleum Crypt/Niche Sales	15,000.00	259.15	1.73%	-	-	-100.00%
10-3610-0250	Mausoleum Bond Interest Rebate	4,500.00	3,578.81	79.53%	3,500.00	3,500.00	-22.22%
10-3610-0300	Opening Graves	40,000.00	56,126.00	140.32%	55,000.00	55,000.00	37.50%
10-3611-0200	Library Fines/Fees	2,000.00	1,368.28	68.41%	2,000.00	2,000.00	0.00%
10-3612-4103	Senior Trips	500.00	150.00	30.00%	500.00	500.00	0.00%
10-3650-0200	Recreational Fees	35,000.00	36,942.46	105.55%	40,000.00	40,000.00	14.29%
10-3650-0400	Railroad Days	15,000.00	18,761.70	125.08%	15,000.00	15,000.00	0.00%
10-3650-0500	Polar Express	10,000.00	9,629.00	96.29%	10,000.00	10,000.00	0.00%
10-3650-1300	AFG Grant - Fire Dept	-	800.00	#DIV/0!	-	-	#DIV/0!
10-3830-0000	Sale of Fixed Assets	-	1,267.25	#DIV/0!	-	-	#DIV/0!
10-3833-0001	All-American Festival	1,500.00	2,262.00	150.80%	2,000.00	2,000.00	33.33%
10-3833-0003	Donations to Selma Civic Center	60,300.00	67,200.00	111.44%	1,000.00	1,000.00	-98.34%
10-3833-0004	Grant Downtown Revitalization Civic Center	20,000.00	20,000.00	100.00%	-	-	-100.00%
10-3833-4300	Donations/Police Department	2,200.00	2,000.00	90.91%	2,000.00	2,000.00	-9.09%
10-3833-4340	Donations/Fire Department	100.00	-	0.00%	-	-	-100.00%
10-3833-4342	Donations for Special Events/Parks	5,000.00	1,375.00	27.50%	7,000.00	7,000.00	40.00%
10-3833-4343	Harrison Tennis Court Grant	58,000.00	-	0.00%	-	-	-100.00%
10-3834-8601	Rent/Wheelbarrow	-	2,100.00	#DIV/0!	-	-	#DIV/0!
10-3834-8602	Rent/Waste Industries	1,800.00	1,050.00	58.33%	1,800.00	1,800.00	0.00%
10-3834-8604	Rent/Alcoholics Anonymous	-	240.00	#DIV/0!	-	-	#DIV/0!
10-3834-8606	Rent/Head Start	9,600.00	5,250.00	54.69%	9,000.00	9,000.00	-6.25%
10-3834-8607	Rent/SBA Towers Ventures	4,800.00	4,771.87	99.41%	4,800.00	4,800.00	0.00%
10-3834-8608	Rent/Harrison Senior Center	1.00	-	0.00%	1.00	1.00	0.00%
10-3834-8609	Rent/Boys & Girls Club	1.00	-	0.00%	1.00	1.00	0.00%
10-3834-8610	Rent/EMS building	-	13,500.00	#DIV/0!	18,000.00	18,000.00	#DIV/0!
10-3920-1000	Loan Proceeds - Jetter/Vac Truck	90,000.00	-	0.00%	-	-	-100.00%
10-3980-6300	Transfer from Electric	175,000.00	175,000.00	100.00%	300,000.00	175,000.00	0.00%
10-3987-0000	Perpetual Care Revenues/Contributions	-	28.80	#DIV/0!	-	-	#DIV/0!
10-3990-0199	Fund Balance Suber	22,350.00	-	0.00%	22,350.00	22,350.00	0.00%
10-3990-0200	Fund Balance Powell Bill	387,301.00	-	0.00%	98,830.00	216,830.00	-44.02%
10-3990-0201	Fund Balance Perpetual Care	7,500.00	-	0.00%	7,500.00	7,500.00	0.00%
10-3990-0202	Fund Balance Asset Forfeiture	-	-	0.00%	-	40,100.00	#DIV/0!
10-3990-0000	Fund Balance	783,141.02	-	0.00%	600,000.00	600,000.00	-23.39%
General Fund Revenues Totals		6,516,739.05	4,838,598.56	74.25%	6,441,541.00	6,394,810.00	-1.87%

Town of Selma Budget FY 2019

**Governing Body Expenditures 4100**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-4100-1210	Salaries	28,200.00	19,800.00	70.21%	26,400.00	26,400.00	26,400.00	-6.38%
10-4100-1810	FICA & Medicare	2,157.30	1,514.70	70.21%	2,020.00	2,020.00	2,020.00	-6.36%
10-4100-1830	Medical	-	214.44	#DIV/0!	192.00	192.00	192.00	#DIV/0!
10-4100-1900	Elections	5,400.00	4,229.34	78.32%	5,400.00	5,400.00	5,400.00	0.00%
10-4100-1920	Legal Services Town Attorney	6,500.00	4,039.01	62.14%	6,500.00	6,500.00	6,500.00	0.00%
10-4100-2000	S.U.R.F. Grants	3,000.00	-	0.00%	5,000.00	5,000.00	5,000.00	66.67%
10-4100-2600	Supplies & Materials	1,500.00	836.24	55.75%	1,500.00	1,500.00	1,500.00	0.00%
10-4100-3110	Travel/Training	2,500.00	625.88	25.04%	2,500.00	2,500.00	2,500.00	0.00%
10-4100-3250	Postage	100.00	22.85	22.85%	100.00	100.00	100.00	0.00%
10-4100-3910	Legal Advertising	500.00	60.00	12.00%	0.00	0.00	0.00	-100.00%
10-4100-3990	Contract Services	11,500.00	10,558.65	91.81%	12,000.00	6,500.00	3,750.00	-67.39%
10-4100-4401	Mocassin Creek Drainage Dist.	5,336.00	5,224.46	97.91%	5,225.00	5,225.00	5,225.00	-2.08%
10-4100-4990	Equipment/Not Capital	-	-	0.00%	0.00	0.00	10,000.00	#DIV/0!
<b>Governing Body Totals</b>		<b>66,693.30</b>	<b>47,125.57</b>	<b>70.66%</b>	<b>66,837.00</b>	<b>61,337.00</b>	<b>68,587.00</b>	<b>2.84%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	30,357.30	28,612.00	28,612.00	(1,745.30)	-5.75%
Operating	36,336.00	32,725.00	39,975.00	3,639.00	10.01%
Capital	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
	<b>66,693.30</b>	<b>61,337.00</b>	<b>68,587.00</b>	<b>1,893.70</b>	<b>2.84%</b>

	Recommend	Approved
Contracted Services		
Retreat Facilitator	2,750.00	-
Volunteer Recognition	750.00	750.00
Teacher Appreciation	500.00	500.00
Mayors Citizen Award Program	2,500.00	2,500.00
	<b>6,500.00</b>	<b>3,750.00</b>
Equipment/Not Capital		
Uptown streetscape improvements	-	10,000.00



# Town of Selma Budget FY 2019

## Finance Expenditures 4130

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested 0.00%	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-4130-1210	Salaries	35,677.96	22,615.78	63.39%	264,214.00	264,214.00	264,214.00	640.55%
10-4130-1250	Phone Stipend	-	-	0.00%	960.00	960.00	960.00	#DIV/0!
10-4130-1810	FICA & Medicare	2,729.36	1,777.05	65.11%	20,286.00	20,286.00	20,286.00	643.25%
10-4130-1820	Retirement	2,675.85	1,809.35	67.62%	20,477.00	20,477.00	20,477.00	665.25%
10-4130-1821	NC 401k	1,070.34	658.57	61.53%	7,927.00	7,927.00	7,927.00	640.61%
10-4130-1830	Health Insurance	6,534.71	2,730.57	41.79%	44,685.00	44,685.00	44,685.00	583.81%
10-4130-1895	Contribution from Other Depts	-	-	0.00%	(306,585.00)	(306,585.00)	(306,585.00)	#DIV/0!
10-4130-1910	Accounting & Auditing	41,500.00	40,366.38	97.27%	9,500.00	9,500.00	9,500.00	-77.11%
10-4130-2600	Supplies & Materials	4,500.00	3,652.87	81.17%	5,000.00	5,000.00	5,000.00	11.11%
10-4130-3110	Travel & Training	2,000.00	1,046.11	52.31%	3,000.00	3,000.00	3,000.00	50.00%
10-4130-3250	Postage	2,000.00	1,224.84	61.24%	2,000.00	2,000.00	2,000.00	0.00%
10-4130-3520	Maint/Repair - Equipment	-	-	0.00%	1,000.00	1,000.00	1,000.00	#DIV/0!
10-4130-3990	Contracted Services	6,000.00	5,232.27	87.20%	7,000.00	7,000.00	7,000.00	16.67%
10-4130-4400	Computer Software Contract	6,000.00	5,006.82	83.45%	7,000.00	7,000.00	7,000.00	16.67%
10-4130-4500	Jo Co Tax Collection	60,000.00	52,137.19	86.90%	60,000.00	60,000.00	60,000.00	0.00%
10-4130-4990	Equipment/Not Capital	2,000.00	-	0.00%	5,500.00	5,500.00	1,000.00	-50.00%
10-4130-5000	Capital Outlay	-	-	0.00%	46,292.00	-	-	#DIV/0!
10-4130-5300	Dues & Subscription	150.00	150.00	100.00%	450.00	450.00	450.00	200.00%
<b>Finance Totals</b>		<b>172,838.22</b>	<b>138,407.80</b>	<b>80.08%</b>	<b>198,706.00</b>	<b>152,414.00</b>	<b>147,914.00</b>	<b>-14.42%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	48,688.22	51,964.00	51,964.00	3,275.78	6.73%
Operating	124,150.00	100,450.00	95,950.00	(28,200.00)	-22.71%
Capital	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
	<b>172,838.22</b>	<b>152,414.00</b>	<b>147,914.00</b>	<b>(24,924.22)</b>	<b>-14.42%</b>

		Recommend	Approved
Accounting and Auditing			
Annual Audit	30,000.00 @ 25%	7,500.00	7,500.00
OPEB Actuary	5,000.00 @ 25%	1,250.00	1,250.00
LEO Separation Actuary	750.00	750.00	750.00
		<b>9,500.00</b>	<b>9,500.00</b>

Contracted Services  
Printing bills, Shredding service, Copier contract

Computer Software Contract  
Harris - ICS, CSI and fixed asset software

	Recommend	Approved
Equipment/Not Capital		
Miscellaneous	1,000.00	1,000.00
Replace drawer in drive-through	4,500.00	-
	<b>5,500.00</b>	<b>1,000.00</b>

Town of Selma Budget FY 2019

**Public Buildings 4190**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-4190-1210	Salaries	-	-	0.00%	27,903.00	27,903.00	27,903.00	#DIV/0!
10-4190-1250	Phone Stipend	-	-	0.00%	540.00	540.00	540.00	#DIV/0!
10-4190-1810	FICA & Medicare	-	-	0.00%	2,176.00	2,176.00	2,176.00	#DIV/0!
10-4190-1820	Retirement	-	-	0.00%	2,069.00	2,069.00	2,069.00	#DIV/0!
10-4190-1821	NC 401k	-	-	0.00%	801.00	801.00	801.00	#DIV/0!
10-4190-1830	Health Insurance	-	-	0.00%	7,470.00	7,470.00	7,470.00	#DIV/0!
10-4190-1895	Contribution from Other Depts	-	-	0.00%	-	-	(12,287.00)	#DIV/0!
10-4190-2120	Uniforms	-	-	0.00%	-	-	1,000.00	#DIV/0!
10-4130-2600	Supplies & Materials	1,500.00	1,045.06	69.67%	3,500.00	3,500.00	3,500.00	133.33%
10-4190-3200	VC-3 Cloud Services	31,000.00	26,850.10	86.61%	36,000.00	36,000.00	36,000.00	16.13%
10-4190-3210	Utilities/Telecommunications*	73,000.00	37,104.76	50.83%	65,000.00	65,000.00	65,000.00	-10.96%
10-4190-3310	Utilities/Electric*	100,000.00	78,648.46	78.65%	125,000.00	125,000.00	124,000.00	24.00%
10-4190-3312	Utilities/Water & Sewer*	5,000.00	3,828.77	76.58%	7,500.00	7,500.00	7,500.00	50.00%
10-4190-3320	Utilities/Fuel Oil*	4,730.00	1,696.90	35.88%	5,000.00	5,000.00	5,000.00	5.71%
10-4190-3330	Utilities/Natural Gas*	4,000.00	2,481.83	62.05%	4,000.00	4,000.00	4,000.00	0.00%
10-4190-3510	Maint/Repairs - Buildings*	16,500.00	5,824.01	35.30%	89,200.00	89,200.00	41,700.00	152.73%
10-4190-3512	Selma Civic Center Reno	133,529.73	100,321.08	75.13%	-	-	-	-100.00%
10-4190-3600	Town Hall Renovations	5,500.00	1,392.51	25.32%	-	-	-	-100.00%
10-4190-3990	Contract Services	25,000.00	19,700.74	78.80%	29,000.00	29,000.00	29,000.00	16.00%
10-4190-4190	Property Rent - Elem AG Bldg	1.00	-	0.00%	1.00	-	1.00	0.00%
10-4190-4990	Equipment/Not Capital	-	-	0.00%	3,000.00	-	3,000.00	#DIV/0!
10-4190-5000	Capital Outlay	-	5,710.00	#DIV/0!	20,000.00	19,061.00	31,061.00	#DIV/0!
10-4190-7503	Town Hall KS Bank Debt Interest	14,463.22	14,067.77	97.27%	7,382.00	7,382.00	7,382.00	-48.96%
10-4190-7504	Town Hall KS Bank Principal	38,352.69	37,957.49	98.97%	26,667.00	26,667.00	26,667.00	-30.47%
10-4190-7515	N/P American Legion	20,000.00	20,000.00	100.00%	-	-	-	-100.00%
<b>Public Buildings Totals</b>		<b>472,576.64</b>	<b>356,629.48</b>	<b>75.46%</b>	<b>462,209.00</b>	<b>458,269.00</b>	<b>413,483.00</b>	<b>-12.50%</b>

\*All General Fund Buildings

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	-	40,959.00	28,672.00	28,672.00	#DIV/0!
Operating	399,760.73	364,200.00	318,701.00	(81,059.73)	-20.28%
Capital	-	19,061.00	31,061.00	31,061.00	#DIV/0!
Debt Service	72,815.91	34,049.00	34,049.00	(38,766.91)	-53.24%
	<u>472,576.64</u>	<u>458,269.00</u>	<u>412,483.00</u>	<u>(60,093.64)</u>	<u>-12.72%</u>

	Recommend	Approved
Contracted Services		
Housekeeping	16,750.00	16,750.00
Pest Control	3,500.00	3,500.00
Rug Cleaning	3,000.00	3,000.00
Security Systems	3,500.00	3,500.00
Locksmith	750.00	750.00
Fire Extinguishers	1,500.00	1,500.00
	<u>29,000.00</u>	<u>29,000.00</u>
Maint and Repair Buildings		
From Fire	27,700.00	10,700.00
From Police	4,000.00	4,000.00
Police Parking Lot	5,500.00	-
From Public Works	5,000.00	3,000.00
From Recreation	20,000.00	10,000.00
From Library	6,000.00	3,000.00
From Cemetery	1,000.00	1,000.00
All Other	20,000.00	10,000.00
	<u>89,200.00</u>	<u>41,700.00</u>
Capital Outlay		
HVAC Library	19,061.00	19,061.00
Move Depot	-	12,000.00
	<u>19,061.00</u>	<u>31,061.00</u>
Equipment/Not Capital		
Flag Pole	-	3,000.00

Town of Selma Budget FY 2019

**Administration Expenditures 4200**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	% Change	Board Approved FY 19	% Change
10-4200-1210	Salaries	69,876.68	54,840.02	78.48%	227,467.00	227,467.00	225.53%	227,467.00	225.53%
10-4200-1250	Phone Stipend	-	-	0.00%	960.00	960.00	#DIV/0!	960.00	#DIV/0!
10-4200-1810	FICA & Medicare	5,236.94	4,316.77	82.43%	17,475.00	17,475.00	233.69%	17,475.00	233.69%
10-4200-1820	Retirement	5,255.82	4,032.43	76.72%	17,629.00	17,629.00	235.42%	17,629.00	235.42%
10-4200-1821	401k	2,122.33	897.13	42.27%	6,824.00	6,824.00	221.53%	6,824.00	221.53%
10-4200-1830	Health Insurance	7,234.72	5,295.48	73.20%	30,167.00	30,167.00	316.98%	30,167.00	316.98%
10-4200-1830	General Fund Share Health Increase	-	-	0.00%	31,820.00	31,820.00	#DIV/0!	31,820.00	#DIV/0!
10-4200-1860	Workers Comp (All General Fund)	58,000.00	59,044.09	101.80%	36,993.00	36,993.00	-36.22%	42,935.00	-25.97%
10-4200-1861	Unemployment Insurance Reserve	2,000.00	-	0.00%	5,000.00	5,000.00	150.00%	5,000.00	150.00%
10-4200-1890	Retiree Healthcare (All General Fund)	186,000.00	126,917.97	68.24%	188,739.00	188,739.00	1.47%	188,739.00	1.47%
10-4200-1895	Contribution from Other Departments	-	-	0.00%	(225,391.00)	(225,391.00)	#DIV/0!	(225,391.00)	#DIV/0!
10-4200-2590	Gasoline	250.00	70.33	28.13%	1,500.00	1,500.00	500.00%	1,500.00	500.00%
10-4200-2600	Supplies & Materials	8,000.00	5,886.70	73.58%	6,000.00	6,000.00	-25.00%	6,000.00	-25.00%
10-4200-2700	Codification	14,000.00	9,670.00	69.07%	14,000.00	14,000.00	0.00%	14,000.00	0.00%
10-4200-3110	Travel & Training	7,000.00	5,006.61	71.52%	15,000.00	15,000.00	114.29%	15,000.00	114.29%
10-4200-3250	Postage	750.00	117.92	15.72%	600.00	600.00	-20.00%	600.00	-20.00%
10-4200-3400	Bereavement	300.00	202.95	67.65%	300.00	300.00	0.00%	300.00	0.00%
10-4200-3500	Safety Supplies (All General Fund)	5,000.00	2,617.57	52.35%	7,500.00	7,500.00	50.00%	7,500.00	50.00%
10-4200-3510	Maintenance & Repair - Buildings	13,900.00	-	0.00%	-	-	-100.00%	-	-100.00%
10-4200-3520	Maintenance & Repair - Equipment	500.00	149.55	29.91%	500.00	500.00	0.00%	500.00	0.00%
10-4200-3910	Advertising	-	-	0.00%	1,500.00	1,500.00	#DIV/0!	1,500.00	#DIV/0!
10-4200-3990	Contracted Services	12,000.00	6,267.79	52.23%	15,000.00	15,000.00	25.00%	15,000.00	25.00%
10-4200-4510	Property & Liability (All General Fund)	23,671.05	23,020.88	97.25%	25,064.00	25,064.00	5.88%	25,064.00	5.88%
10-4200-4990	Equipment/Not Capital	1,000.00	173.59	17.36%	2,000.00	2,000.00	100.00%	2,000.00	100.00%
10-4200-5000	Capital Outlay	20,600.00	6,000.00	29.13%	27,000.00	27,000.00	31.07%	20,000.00	-2.91%
10-4200-5300	Dues & Subscription	12,500.00	12,416.50	99.33%	15,000.00	15,000.00	20.00%	15,000.00	20.00%
<b>Administration Totals</b>		<b>455,197.54</b>	<b>326,944.28</b>	<b>71.82%</b>	<b>468,647.00</b>	<b>468,647.00</b>	<b>2.95%</b>	<b>467,589.00</b>	<b>2.72%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	335,726.49	305,863.00	343,625.00	7,898.51	2.35%
Operating	98,871.05	135,784.00	103,964.00	5,092.95	5.15%
Capital	20,600.00	27,000.00	20,000.00	(600.00)	-2.91%
Debt Service	-	-	-	-	0.00%
	<u>455,197.54</u>	<u>468,647.00</u>	<u>467,589.00</u>	<u>12,391.46</u>	<u>2.72%</u>

	Recommend	Adopted
Contracted Services		
Website Re-design	5,000.00	5,000.00
Copier Lease	4,000.00	4,000.00
Municode Web Hosting	1,000.00	1,000.00
Shredding	1,000.00	1,000.00
Employee Assistance Program	500.00	500.00
Miscellaneous	<u>3,500.00</u>	<u>3,500.00</u>
	<u>15,000.00</u>	<u>15,000.00</u>
Capital Outlay - vehicle	<u>27,000.00</u>	<u>20,000.00</u>
Workers Comp	159,238.44	Renewal
	5,000.00	Audit
	<u>7,500.00</u>	Deductibles
	<u>171,738.44</u>	@ 25%
		42,934.61
Property and Liability	92,755.00	Renewal
	<u>7,500.00</u>	Deductibles
	<u>100,255.00</u>	@ 25%
		25,063.75
Retiree Healthcare		
General Fund	188,739.00	
Water Fund	4,268.00	
Sewer Fund	4,268.00	
Electric Fund	37,264.00	

Change in title - HR Coordinator to HR Manager - no financial impact

Town of Selma Budget FY 2019

**Non-Profit Organization Support 4300**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-4300-1700	Harbor, Inc.	2,000.00	2,000.00	100.00%	2,000.00	2,000.00	2,000.00	0.00%
10-4300-1800	Boys & Girls Club	2,000.00	2,000.00	100.00%	2,000.00	2,000.00	2,000.00	0.00%
10-4300-3250	Postage	25.00	-	0.00%	25.00	25.00	25.00	0.00%
10-4300-3800	Marketing	25,000.00	10,034.40	40.14%	30,000.00	25,000.00	25,000.00	0.00%
10-4300-4150	American Legion Post 141	400.00	360.00	90.00%	500.00	500.00	360.00	-10.00%
10-4300-4151	Veterans of Foreign Wars	-	-	0.00%	-	-	40.00	#DIV/0!
10-4300-4152	Selma Museum	-	-	0.00%	-	-	1,500.00	#DIV/0!
10-4300-4153	Johnston County Arts Council	-	-	0.00%	-	-	300.00	#DIV/0!
<b>Non-Profit Organization Support Totals</b>		<b>29,425.00</b>	<b>14,394.40</b>	<b>48.92%</b>	<b>34,525.00</b>	<b>29,525.00</b>	<b>31,225.00</b>	<b>6.12%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	-	-	-	-	0.00%
Operating	29,425.00	29,525.00	31,225.00	1,800.00	6.12%
Capital	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
	<u>29,425.00</u>	<u>29,525.00</u>	<u>31,225.00</u>	<u>1,800.00</u>	<u>6.12%</u>

Town of Selma Budget FY 2019

**Planning & Economic Development Expenditures 4910**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-4910-1210	Salary & Wages	98,061.86	96,562.94	98.47%	184,335.00	184,335.00	160,849.00	64.03%
10-4910-1250	Phone Stipend	-	-	0.00%	1,080.00	1,080.00	1,080.00	#DIV/0!
10-4910-1810	FICA & Medicare	7,501.73	7,412.49	98.81%	14,185.00	14,185.00	12,387.00	65.12%
10-4910-1820	Retirement	7,354.64	7,798.58	106.04%	14,286.00	14,286.00	12,465.00	69.48%
10-4910-1821	401k	2,941.86	2,426.38	82.48%	5,531.00	5,531.00	4,826.00	64.05%
10-4910-1830	Health Insurance	9,801.85	10,713.50	109.30%	22,686.00	22,686.00	22,686.00	131.45%
10-4910-1895	Contribution from Other Depts	-	-	0.00%	(53,727.00)	(53,727.00)	(52,434.00)	#DIV/0!
10-4910-1210	Additional Salaries and Benefits	-	-	0.00%	54,860.00	-	-	#DIV/0!
10-4910-2590	Gasoline	800.00	468.94	58.62%	800.00	800.00	800.00	0.00%
10-4910-2600	Supplies & Materials	3,750.00	2,635.42	70.28%	4,500.00	4,500.00	4,500.00	20.00%
10-4910-3110	Travel & Training	3,000.00	1,302.00	43.40%	4,000.00	4,000.00	4,000.00	33.33%
10-4910-3250	Postage	3,000.00	1,603.26	53.44%	4,000.00	3,500.00	3,500.00	16.67%
10-4910-3520	Maintenance & Repairs - Equip.	500.00	236.00	47.20%	500.00	500.00	500.00	0.00%
10-4910-3530	Maintenance & Repairs - Auto	1,000.00	339.26	33.93%	1,000.00	1,000.00	1,000.00	0.00%
10-4910-3700	Advertising - Economic Development	4,000.00	1,815.69	45.39%	5,000.00	4,000.00	4,000.00	0.00%
10-4910-3802	Johnston County Tourism Tax Transfer	105,000.00	77,783.61	74.08%	107,000.00	107,000.00	107,000.00	1.90%
10-4910-3990	Contracted Services	40,750.00	3,385.07	8.31%	158,890.00	20,750.00	45,750.00	12.27%
10-4910-4900	Condemnation & Demolition	10,000.00	1,584.81	15.85%	10,000.00	10,000.00	17,500.00	75.00%
10-4910-4903	Appearance Commission	4,500.00	135.23	3.01%	-	4,500.00	4,500.00	0.00%
10-4910-4910	Chamber of Commerce	4,000.00	4,000.00	100.00%	4,000.00	4,000.00	4,000.00	0.00%
10-4910-4990	Equipment/Not Capital	2,500.00	1,318.10	52.72%	3,500.00	-	-	-100.00%
10-4910-5000	Capital Outlay	-	-	0.00%	34,000.00	12,000.00	-	#DIV/0!
10-4910-5300	Dues & Subscriptions	500.00	510.00	102.00%	500.00	1,500.00	1,500.00	200.00%
<b>Planning &amp; Economic Development Totals</b>		<b>308,961.94</b>	<b>222,031.28</b>	<b>71.86%</b>	<b>580,926.00</b>	<b>366,426.00</b>	<b>360,409.00</b>	<b>16.65%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	125,661.94	188,376.00	161,859.00	36,197.06	28.81%
Operating	183,300.00	166,050.00	198,550.00	15,250.00	8.32%
Capital	-	12,000.00	-	-	#DIV/0!
Debt Service	-	-	-	-	0.00%
	<u>308,961.94</u>	<u>366,426.00</u>	<u>360,409.00</u>	<u>51,447.06</u>	<u>16.65%</u>

	Recommend	Adopted
Capital Outlay		
Planning Software	<u>12,000.00</u>	<u>-</u>
Contracted Services		
Re-write Minimum Housing Code	10,000.00	5,000.00
Copy Machine Lease	2,750.00	2,750.00
Blighted Properties Enforcement	8,000.00	8,000.00
Business Head Hunter	<u>-</u>	<u>30,000.00</u>
	<u>20,750.00</u>	<u>45,750.00</u>

Change in position - Planner II to Planner I - due to funding of Business Head Hunter

# Town of Selma Budget FY 2019

## Police Expenditures 5100

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-5100-1210	Salaries	1,135,286.52	880,530.02	77.56%	1,187,755.00	1,187,755.00	1,181,212.00	4.05%
10-5100-1220	Overtime	6,000.00	4,355.59	72.59%	6,000.00	6,000.00	6,000.00	0.00%
10-5100-1250	Phone Stipend	-	-	0.00%	2,700.00	2,700.00	2,700.00	#DIV/0!
10-5100-1251	Clothing Allowance	-	-	0.00%	-	2,500.00	2,500.00	#DIV/0!
10-5100-1301	Separation Allowance	68,000.00	50,142.87	73.74%	81,271.00	81,271.00	81,271.00	19.52%
10-5100-1810	FICA & Medicare	87,308.42	72,758.40	83.33%	97,938.00	97,938.00	97,437.00	11.60%
10-5100-1820	Retirement	94,156.14	75,224.35	79.89%	99,855.00	99,855.00	99,298.00	5.46%
10-5100-1821	401k	57,064.33	44,718.12	78.36%	58,887.00	58,887.00	58,560.00	2.62%
10-5100-1830	Health Insurance	163,367.79	129,367.12	79.19%	187,430.00	187,430.00	186,185.00	13.97%
10-5100-2000	Drug Prevention - Local	9,000.00	8,983.45	99.82%	12,000.00	10,000.00	10,000.00	11.11%
10-5100-2120	Uniforms	13,500.00	10,097.12	74.79%	13,500.00	11,500.00	11,500.00	-14.81%
10-5100-2590	Gasoline	42,000.00	27,950.66	66.55%	45,000.00	45,000.00	45,000.00	7.14%
10-5100-2600	Supplies & Materials	7,000.00	4,850.10	69.29%	7,000.00	6,000.00	6,000.00	-14.29%
10-5100-3110	Travel & Training	6,500.00	2,145.23	33.00%	6,500.00	6,500.00	6,500.00	0.00%
10-5100-3250	Postage	200.00	72.60	36.30%	200.00	200.00	200.00	0.00%
10-5100-3510	Maintenance & Repair - Buildings	4,000.00	1,468.23	36.71%	4,000.00	-	-	-100.00%
10-5100-3520	Maintenance & Repair - Equipment	6,200.00	4,425.84	71.38%	5,500.00	5,500.00	5,500.00	-11.29%
10-5100-3530	Maintenance & Repair - Auto	21,182.20	14,429.72	68.12%	17,500.00	17,500.00	17,500.00	-17.38%
10-5100-3601	Bullet-Proof Vests	1,500.00	-	0.00%	1,500.00	1,500.00	1,500.00	0.00%
10-5100-3990	Contracted Services	16,000.00	5,094.54	31.84%	14,000.00	14,000.00	14,000.00	-12.50%
10-5100-4190	Property Rent - West Street	1.00	-	0.00%	1.00	1.00	1.00	0.00%
10-5100-4990	Equipment/Not Capital	17,373.00	13,165.95	75.78%	4,900.00	4,900.00	4,900.00	-71.80%
10-5100-5000	Capital Outlay	12,450.00	10,040.00	80.64%	20,900.00	-	-	-100.00%
10-5100-5300	Dues/Subscriptions	400.00	100.00	25.00%	400.00	400.00	400.00	0.00%
10-5100-5400	Capital Outlay - Vehicles	58,712.00	58,711.68	100.00%	40,100.00	40,100.00	40,100.00	-31.70%
10-5100-7507	USDA - Police Dept. Principal	11,848.00	11,848.00	100.00%	13,231.00	13,231.00	13,231.00	11.67%
10-5100-7508	USDA - Police Dept. Interest	19,499.98	19,002.00	97.45%	17,620.00	17,620.00	17,620.00	-9.64%
<b>Police Totals</b>		<b>1,858,549.38</b>	<b>1,449,481.59</b>	<b>77.99%</b>	<b>1,945,688.00</b>	<b>1,918,288.00</b>	<b>1,909,115.00</b>	<b>2.72%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	1,611,183.20	1,724,336.00	1,715,163.00	103,979.80	6.45%
Operating	144,856.20	123,001.00	123,001.00	(21,855.20)	-15.09%
Capital	71,162.00	40,100.00	40,100.00	(31,062.00)	-43.65%
Debt Service	31,347.98	30,851.00	30,851.00	(496.98)	-1.59%
	<u>1,858,549.38</u>	<u>1,918,288.00</u>	<u>1,909,115.00</u>	<u>50,565.62</u>	<u>2.72%</u>

	Recommend	Approved	
Contracted Services			
Cleaning Rugs	1,820.00	1,820.00	
Copier	1,680.00	1,680.00	
DCIN	600.00	600.00	
Southern Software	4,900.00	4,900.00	
Lead Online	2,130.00	2,130.00	
AES Solution - Interview Room	1,000.00	1,000.00	
VC3 Non Covered Support	500.00	500.00	
Miscellaneous	920.00	920.00	
Fire Extinguisher Service	450.00	450.00	
	<u>14,000.00</u>	<u>14,000.00</u>	
Capital Outlay			
K-9 Vehicle/SUV	40,100.00	40,100.00	Use of Federal Funding

USDA - Police Department  
Paid in Full - December 2040

Town of Selma Budget FY 2019

**Fire Expenditures 5300**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-5300-1210	Salaries	300,000.00	237,632.15	79.21%	339,763.00	339,763.00	339,763.00	13.25%
10-5300-1220	Overtime	-	169.15	#DIV/0!	-	-	-	#DIV/0!
10-5300-1250	Cell Stipend	-	-	0.00%	960.00	960.00	960.00	#DIV/0!
10-5300-1810	FICA & Medicare	22,950.00	18,509.41	80.65%	26,066.00	26,066.00	26,066.00	13.58%
10-5300-1820	NC Municipal Retirement	22,500.00	15,059.97	66.93%	22,457.00	22,457.00	22,457.00	-0.19%
10-5300-1821	NC 401K	9,000.00	5,443.62	60.48%	8,693.00	8,693.00	8,693.00	-3.41%
10-5300-1830	Medical	50,400.00	47,763.62	94.77%	52,135.00	52,135.00	52,135.00	3.44%
10-5300-1832	Volunteer Medical	20,105.00	-	0.00%	21,109.00	21,109.00	21,109.00	4.99%
10-5300-1895	Contribution from Other Depts	-	-	0.00%	(94,237.00)	(94,237.00)	(94,237.00)	#DIV/0!
10-5300-1210	Additional Salaries and Benefits	-	-	0.00%	164,011.00	32,498.00	11,463.00	#DIV/0!
10-5300-1210	Grant Funded Positions	-	-	0.00%	-	3,650.00	3,650.00	#DIV/0!
10-5300-1890	Fireman's Relief Payments	5,400.00	5,156.00	95.48%	4,800.00	4,800.00	4,800.00	-11.11%
10-5300-2120	Uniforms	7,500.00	4,348.30	57.98%	7,525.00	7,525.00	7,525.00	0.33%
10-5300-2121	Turn Out Gear	24,500.00	23,025.67	93.98%	13,825.00	13,825.00	13,825.00	-43.57%
10-5300-2590	Gasoline	10,000.00	5,757.07	57.57%	8,000.00	8,000.00	8,000.00	-20.00%
10-5300-2600	Supplies & Materials	8,000.00	6,541.94	81.77%	8,000.00	8,000.00	8,000.00	0.00%
10-5300-3110	Travel & Training	6,450.00	4,664.52	72.32%	6,710.00	6,710.00	6,710.00	4.03%
10-5300-3250	Postage	100.00	12.83	12.83%	100.00	100.00	100.00	0.00%
10-5300-3500	Safety Supplies	-	164.52	#DIV/0!	-	-	-	#DIV/0!
10-5300-3510	Maintenance & Repair - Buildings	4,600.00	3,881.11	84.37%	27,700.00	-	-	-100.00%
10-5300-3520	Maintenance & Repair - Equipment	9,672.00	6,400.69	66.18%	9,675.00	9,675.00	9,675.00	0.03%
10-5300-3530	Maintenance & Repair - Trucks	28,000.00	16,919.19	60.43%	25,500.00	25,500.00	25,500.00	-8.93%
10-5300-3990	Contracted Services	8,400.00	8,954.33	106.60%	8,800.00	8,800.00	13,800.00	64.29%
10-5300-4990	Equipment/Not Capital	17,500.00	8,098.22	46.28%	33,350.00	33,350.00	33,350.00	90.57%
10-5300-5400	Capital Outlay	-	-	0.00%	35,000.00	-	-	#DIV/0!
10-5300-5300	Dues / Subscriptions	4,280.00	3,507.33	81.95%	4,683.00	4,000.00	4,000.00	-6.54%
10-5300-7800	Est Principal - Ladder Ordered FY18	-	-	0.00%	30,863.00	30,863.00	30,863.00	#DIV/0!
10-5300-7801	Est Interest - Ladder Ordered FY18	-	-	0.00%	67,957.00	67,957.00	67,957.00	#DIV/0!
10-5300-7600	USDA - Fire Engine Principal	12,272.00	12,272.00	100.00%	13,805.00	13,805.00	13,805.00	12.49%
10-5300-7601	USDA - Fire Engine Interest	6,619.00	6,618.00	99.98%	5,086.00	5,086.00	5,086.00	-23.16%
10-5300-7700	USDA - Fire Dept Renovation - Principal	2,947.00	-	0.00%	3,291.00	3,291.00	3,291.00	11.67%
10-5300-7701	USDA - Fire Dept Renovation - Interest	5,014.00	-	0.00%	4,670.00	4,670.00	4,670.00	-6.86%
<b>Fire Totals</b>		<b>586,209.00</b>	<b>440,899.64</b>	<b>75.21%</b>	<b>860,297.00</b>	<b>669,051.00</b>	<b>653,016.00</b>	<b>11.40%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	430,355.00	417,894.00	396,859.00	(33,496.00)	-7.78%
Operating	129,002.00	125,485.00	130,485.00	1,483.00	1.15%
Capital	-	-	-	-	0.00%
Debt Service	26,852.00	125,672.00	125,672.00	98,820.00	368.02%
	<u>586,209.00</u>	<u>669,051.00</u>	<u>653,016.00</u>	<u>66,807.00</u>	<u>11.40%</u>

	Recommend	Approved
Added Salaries/Benefits		
PT Fire Inspector	10,334.00	-
Upgrade Engineers to Captains Grade 16	13,073.00	6,955.00
Upgrade Firefighters to Grade 11	9,091.00	4,508.00
	<u>32,498.00</u>	<u>11,463.00</u>

Grant Salaries/Benefits		
\$7300 - starts in January	<u>3,650.00</u>	<u>3,650.00</u>

Contracted Services		
Fire inspections		5,000.00
VFIS insurance	3,200.00	3,200.00
Drug screening	600.00	600.00
Physicals	<u>5,000.00</u>	<u>5,000.00</u>
	<u>8,800.00</u>	<u>13,800.00</u>

Town of Selma Budget FY 2019

**Public Works Expenditures 5600**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-5600-1210	Salaries	235,000.00	158,604.18	67.49%	341,495.00	341,495.00	341,495.00	45.32%
10-5600-1220	Overtime	2,500.00	2,003.26	80.13%	2,500.00	2,500.00	2,500.00	0.00%
10-5600-1250	Phone Stipend	-	-	0.00%	2,160.00	2,160.00	2,160.00	#DIV/0!
10-5600-1810	FICA & Medicare	18,168.75	12,673.57	69.75%	26,481.00	26,481.00	26,481.00	45.75%
10-5600-1820	Retirement	17,812.50	12,170.70	68.33%	26,660.00	26,660.00	26,660.00	49.67%
10-5600-1821	401k	7,125.00	4,790.69	67.24%	10,320.00	10,320.00	10,320.00	44.84%
10-5600-1830	Medical	39,208.27	25,686.23	65.51%	59,875.00	59,875.00	59,875.00	52.71%
10-5600-1895	Contribution from Other Depts	-	-	0.00%	(83,830.00)	(83,830.00)	(83,830.00)	#DIV/0!
10-5600-1210	Additional Salaries and Benefits	-	-	0.00%	21,495.00	-	-	#DIV/0!
10-5600-1940	Engineering	2,000.00	-	0.00%	2,000.00	2,000.00	2,000.00	0.00%
10-5600-2120	Uniforms	4,600.00	3,216.82	69.93%	4,600.00	4,600.00	4,600.00	0.00%
10-5600-2512	Non-Highway Diesel #2	6,500.00	1,795.41	27.62%	3,500.00	3,500.00	3,500.00	-46.15%
10-5600-2590	Gasoline	16,000.00	9,253.78	57.84%	13,000.00	13,000.00	13,000.00	-18.75%
10-5600-2600	Supplies & Materials	10,000.00	4,602.69	46.03%	10,000.00	10,000.00	10,000.00	0.00%
10-5600-3110	Travel & Training	2,000.00	591.18	29.56%	1,500.00	1,500.00	1,500.00	-25.00%
10-5600-3200	Shop Supplies & Materials	9,000.00	6,260.13	69.56%	9,000.00	9,000.00	9,000.00	0.00%
10-5600-3250	Postage	25.00	8.39	33.56%	25.00	25.00	25.00	0.00%
10-5600-3510	Maintenance & Repair - Building	5,000.00	511.45	10.23%	5,000.00	-	-	-100.00%
10-5600-3520	Maintenance & Repair - Equipment	15,000.00	7,929.79	52.87%	15,000.00	15,000.00	10,000.00	-33.33%
10-5600-3530	Maintenance & Repair - Auto	5,000.00	1,303.39	26.07%	5,000.00	5,000.00	5,000.00	0.00%
10-5600-3990	Contracted Services	1,000.00	629.18	62.92%	1,000.00	1,000.00	1,000.00	0.00%
10-5600-4100	Drainage (Non-Powell Bill)	2,000.00	-	0.00%	2,000.00	2,000.00	2,000.00	0.00%
10-5600-4990	Equipment/Not Capital	4,000.00	2,503.54	62.59%	4,000.00	4,000.00	4,000.00	0.00%
10-5600-5000	Capital Outlay	-	6,870.00	#DIV/0!	-	-	-	#DIV/0!
10-5600-5300	Dues & Subscriptions	1,000.00	314.99	31.50%	1,000.00	1,000.00	1,000.00	0.00%
10-5600-6990	Solid Waste Services/Landfill Disposal	540,000.00	378,808.06	70.15%	600,000.00	600,000.00	585,000.00	8.33%
10-5600-7516	KS Bank Principal - Knuckle Boom	27,131.01	22,592.73	83.27%	27,555.00	27,555.00	27,555.00	1.56%
10-5600-7517	KS Bank Interest - Knuckle Boom	1,790.19	1,508.27	84.25%	1,367.00	1,367.00	1,367.00	-23.64%
10-5600-7518	Dump truck	45,000.00	-	0.00%	-	-	-	-100.00%
<b>Public Works Totals</b>		<b>1,016,860.72</b>	<b>664,628.43</b>	<b>65.36%</b>	<b>1,112,703.00</b>	<b>1,086,208.00</b>	<b>1,066,208.00</b>	<b>4.85%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	319,814.52	385,661.00	385,661.00	65,846.48	20.59%
Operating	623,125.00	671,625.00	651,625.00	28,500.00	4.57%
Capital	45,000.00	-	-	(45,000.00)	-100.00%
Debt Service	28,921.20	28,922.00	28,922.00	0.80	0.00%
	<b>1,016,860.72</b>	<b>1,086,208.00</b>	<b>1,066,208.00</b>	<b>49,347.28</b>	<b>4.85%</b>

KS Bank -Knuckle Boom  
Maturity date 1/1/2022



Town of Selma Budget FY 2019

**Powell Bill Expenditures 5700**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-5700-1000	Right of Way	1,500.00	506.83	33.79%	1,500.00	1,500.00	1,500.00	0.00%
10-5700-1100	Snow & Ice Removal	2,500.00	40.81	1.63%	2,500.00	2,500.00	2,500.00	0.00%
10-5700-1200	Curb and Gutter	2,500.00	-	0.00%	2,500.00	2,500.00	2,500.00	0.00%
10-5700-1400	New Construction-Streets	60,000.00	-	0.00%	60,000.00	30,000.00	30,000.00	-50.00%
10-5700-1800	Maintenance & Repair - Streets	10,000.00	968.67	9.69%	20,000.00	20,000.00	20,000.00	100.00%
10-5700-1940	Engineering Fees	15,000.00	-	0.00%	10,000.00	5,000.00	5,000.00	-66.67%
10-5700-4100	Drainage & Storm Sewer	30,000.00	1,549.89	5.17%	50,000.00	20,000.00	20,000.00	-33.33%
10-5700-4200	Traffic Control	5,200.00	3,722.70	71.59%	6,000.00	6,000.00	6,000.00	15.38%
10-5700-4300	Sidewalks	70,000.00	2,009.70	2.87%	60,000.00	60,000.00	60,000.00	-14.29%
10-5700-4500	Resurfacing/Paving Streets	329,601.00	329,600.77	100.00%	200,000.00	100,000.00	200,000.00	-39.32%
10-5700-4990	Equipment/Not Capital	5,000.00	-	0.00%	1,000.00	1,000.00	1,000.00	-80.00%
10-5700-7600	Est Principal - Jetter/Vac Ordered FY18	-	-	0.00%	14,310.00	14,310.00	14,310.00	#DIV/0!
10-5700-7601	Est Interest - Jetter/Vac Ordered FY18	-	-	0.00%	2,970.00	2,970.00	2,970.00	#DIV/0!
10-5700-5000	Capital Outlay	23,474.00	-	0.00%	-	-	0.00%	-100.00%
<b>Powell Bill Totals</b>		<b>554,775.00</b>	<b>338,399.37</b>	<b>61.00%</b>	<b>435,780.00</b>	<b>265,780.00</b>	<b>365,780.00</b>	<b>-34.07%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	-	-	-	-	#DIV/0!
Operating	531,301.00	248,500.00	348,500.00	(182,801.00)	-34.41%
Capital	23,474.00	-	-	(23,474.00)	-100.00%
Debt Service	-	17,280.00	17,280.00	17,280.00	#DIV/0!
	<u>554,775.00</u>	<u>265,780.00</u>	<u>365,780.00</u>	<u>(188,995.00)</u>	<u>-34.07%</u>

Town of Selma Budget FY 2019

**Recreation Expenditures 6200**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-6200-1210	Salaries	157,696.00	124,948.06	79.23%	194,620.00	194,620.00	194,620.00	23.41%
10-6200-1250	Phone Stipend	-	-	0.00%	540.00	540.00	540.00	#DIV/0!
10-6200-1810	FICA & Medicare	12,063.74	10,007.29	82.95%	14,930.00	14,930.00	14,930.00	23.76%
10-6200-1820	Retirement	11,827.20	8,401.04	71.03%	11,423.00	11,423.00	11,423.00	-3.42%
10-6200-1821	401k	4,730.89	3,154.53	66.68%	4,422.00	4,422.00	4,422.00	-6.53%
10-6200-1830	Health Insurance	19,604.13	15,256.52	77.82%	22,578.00	22,578.00	22,578.00	15.17%
10-6200-1210	Additional Salaries and Benefits	-	-	0.00%	73,804.00	55,937.00	47,325.00	#DIV/0!
10-6200-2120	Uniforms	1,500.00	25.00	1.67%	2,000.00	2,000.00	2,000.00	33.33%
10-6200-2512	Non-Highway Diesel #2	600.00	-	0.00%	600.00	600.00	600.00	0.00%
10-6200-2590	Gasoline	4,000.00	2,179.42	54.49%	4,000.00	4,000.00	4,000.00	0.00%
10-6200-2600	Supplies & Materials	37,000.00	31,134.54	84.15%	45,000.00	50,000.00	40,000.00	8.11%
10-6200-2990	All-American Festival	12,500.00	6,825.64	54.61%	23,750.00	15,000.00	12,500.00	0.00%
10-6200-2991	Railroad Day	25,000.00	22,887.92	91.55%	30,000.00	30,000.00	25,000.00	0.00%
10-6200-2992	Christmas Parade	4,500.00	3,485.00	77.44%	10,000.00	8,000.00	5,000.00	11.11%
10-6200-2993	Polar Express	10,000.00	9,275.43	92.75%	10,000.00	10,000.00	10,000.00	0.00%
10-6200-2994	Senior Citizen Day	2,500.00	-	0.00%	3,000.00	3,000.00	3,000.00	20.00%
10-6200-2995	Senior Trips	1,000.00	225.00	22.50%	1,000.00	1,000.00	1,000.00	0.00%
10-6200-2996	Selma Pool	100,000.00	-	0.00%	-	-	-	-100.00%
10-6200-3110	Travel & Training	2,500.00	2,185.52	87.42%	5,000.00	5,000.00	5,000.00	100.00%
10-6200-3250	Postage	450.00	103.71	23.05%	450.00	450.00	450.00	0.00%
10-6200-3510	Maintenance & Repair - Buildings	15,000.00	14,947.53	99.65%	20,000.00	-	-	-100.00%
10-6200-3520	Maintenance & Repair - Equipment	7,600.83	5,834.45	76.76%	10,600.00	10,600.00	10,600.00	39.46%
10-6200-3530	Maintenance & Repair - Auto	1,500.00	978.58	65.24%	2,500.00	2,500.00	2,500.00	66.67%
10-6200-3540	Maintenance & Repair - Pool	-	-	0.00%	-	20,000.00	10,000.00	#DIV/0!
10-6200-3990	Contracted Services	19,200.00	6,170.31	32.14%	20,200.00	10,000.00	10,000.00	-47.92%
10-6200-3991	Special events/activities	15,000.00	5,410.71	36.07%	25,000.00	20,000.00	20,000.00	33.33%
10-6200-4501	Credit Card user fee	1,200.00	600.00	50.00%	1,200.00	1,200.00	1,200.00	0.00%
10-6200-4990	Equipment/Not Capital	3,340.00	3,089.95	92.51%	6,400.00	6,400.00	6,400.00	91.62%
10-6200-5000	Capital Outlay	104,354.00	1,015.00	0.97%	455,000.00	55,000.00	40,000.00	-61.67%
10-6200-5600	Recreation-Official/Inst	12,000.00	9,165.00	76.38%	15,000.00	15,000.00	15,000.00	25.00%
<b>Recreation Totals</b>		<b>586,666.79</b>	<b>287,306.15</b>	<b>48.97%</b>	<b>1,013,017.00</b>	<b>574,200.00</b>	<b>520,088.00</b>	<b>-11.35%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	205,921.96	304,450.00	295,838.00	89,916.04	43.67%
Operating	276,390.83	214,750.00	184,250.00	(92,140.83)	-33.34%
Capital	104,354.00	55,000.00	40,000.00	(64,354.00)	-61.67%
Debt Service	-	-	-	-	#DIV/0!
	<u>586,666.79</u>	<u>574,200.00</u>	<u>520,088.00</u>	<u>(66,578.79)</u>	<u>-11.35%</u>

	Recommend	Approved
Capital Outlay		
Parks and Recreation Master Plan	25,000.00	-
Edgebrook Playground Equip	-	10,000.00
EdgeBrook Park Tennis Court		
Resurfacing and Lighting	30,000.00	30,000.00
	<u>55,000.00</u>	<u>40,000.00</u>

Additional Positions			
Events Planner (PT to FT)	38,713.00	38,713.00	
Athletic Director (PT)	17,224.00	8,612.00	Delayed until January 1st
	<u>55,937.00</u>	<u>47,325.00</u>	

Town of Selma Budget FY 2019

**Library Expenditures 6300**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-6300-1210	Salaries	97,900.00	59,329.73	60.60%	95,291.00	95,291.00	95,291.00	-2.66%
10-6300-1810	FICA & Medicare	7,489.35	4,794.03	64.01%	7,290.00	7,290.00	7,290.00	-2.66%
10-6300-1820	Retirement	7,342.50	4,275.93	58.24%	5,935.00	5,935.00	5,935.00	-19.17%
10-6300-1821	401k	2,937.00	1,043.41	35.53%	2,298.00	2,298.00	2,298.00	-21.76%
10-6300-1830	Health Insurance	13,069.42	5,338.61	40.85%	14,830.00	14,830.00	14,830.00	13.47%
10-6300-1210	Additional Salaries and Benefits	-	-	0.00%	10,076.00	-	-	0.00%
10-6300-2600	Supplies & Materials	7,000.00	5,374.41	76.78%	7,000.00	7,000.00	7,000.00	0.00%
10-6300-3110	Travel & Training	1,000.00	-	0.00%	1,000.00	2,000.00	2,000.00	100.00%
10-6300-3200	Books & Tapes	25,000.00	16,497.38	65.99%	25,000.00	25,000.00	25,000.00	0.00%
10-6300-3201	Books & Materials Donation	3,500.00	-	0.00%	3,500.00	2,500.00	2,500.00	-28.57%
10-6300-3250	Postage	250.00	2.94	1.18%	150.00	150.00	150.00	-40.00%
10-6300-3510	Maintenance & Repair - Buildings	6,000.00	865.84	14.43%	6,000.00	-	-	-100.00%
10-6300-3520	Maintenance & Repair - Equipment	1,000.00	425.00	42.50%	1,000.00	1,000.00	1,000.00	0.00%
10-6300-3990	Contracted Services	2,500.00	2,292.98	91.72%	3,000.00	3,000.00	3,000.00	20.00%
10-6300-4501	Library Programs	4,000.00	751.13	18.78%	4,000.00	4,000.00	4,000.00	0.00%
10-6300-4990	Equipment/Not Capital	3,500.00	-	0.00%	13,039.00	11,100.00	11,100.00	217.14%
10-6300-5000	Capital Outlay	8,000.00	7,686.00	96.08%	29,061.00	-	-	-100.00%
10-6300-5300	Dues & Subscriptions	1,000.00	535.13	53.51%	1,000.00	1,000.00	1,000.00	0.00%
10-6300-7500	USDA Principal - Library	7,500.00	7,500.00	100.00%	8,232.00	8,232.00	8,232.00	9.76%
10-6300-7501	USDA Interest - Library	15,200.00	14,850.00	97.70%	14,119.00	14,119.00	14,119.00	-7.11%
<b>Library Totals</b>		<b>214,188.27</b>	<b>131,562.52</b>	<b>61.42%</b>	<b>251,821.00</b>	<b>204,745.00</b>	<b>204,745.00</b>	<b>-4.41%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	128,738.27	125,644.00	125,644.00	(3,094.27)	-2.40%
Operating	54,750.00	56,750.00	56,750.00	2,000.00	3.65%
Capital	8,000.00	-	-	(8,000.00)	-100.00%
Debt Service	22,700.00	22,351.00	22,351.00	(349.00)	-1.54%
	<u>214,188.27</u>	<u>204,745.00</u>	<u>204,745.00</u>	<u>(9,443.27)</u>	<u>-4.41%</u>

USDA Library

Paid in Full - September 2041

Note - Library debt payment funded by Suber

Town of Selma Budget FY 2019

**Cemetery Expenditures 6400**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
10-6400-1210	Salaries	71,500.00	51,564.77	72.12%	65,611.00	65,611.00	65,611.00	-8.24%
10-6400-1250	Phone Stipend	-	-	0.00%	1,080.00	1,080.00	1,080.00	#DIV/0!
10-6400-1220	Overtime	4,000.00	2,807.92	70.20%	4,000.00	4,000.00	4,000.00	0.00%
10-6400-1810	FICA & Medicare	5,775.75	4,368.32	75.63%	5,408.00	5,408.00	5,408.00	-6.37%
10-6400-1820	Retirement	5,662.50	4,321.70	76.32%	5,395.00	5,395.00	5,395.00	-4.72%
10-6400-1821	401k	2,265.00	1,708.15	75.42%	2,089.00	2,089.00	2,089.00	-7.77%
10-6400-1830	Health Insurance	13,069.00	10,899.30	83.40%	14,646.00	14,646.00	14,646.00	12.07%
10-6400-1895	Contribution to Other Depts	-	-	0.00%	6,134.00	6,134.00	6,134.00	#DIV/0!
10-6400-2120	Uniforms	1,500.00	1,318.06	87.87%	1,500.00	1,500.00	1,500.00	0.00%
10-6400-2590	Gasoline	2,500.00	945.17	37.81%	2,500.00	2,500.00	2,500.00	0.00%
10-6400-2600	Supplies & Materials	8,000.00	5,497.36	68.72%	8,000.00	8,000.00	8,000.00	0.00%
10-6400-3250	Postage	50.00	0.49	0.98%	50.00	50.00	50.00	0.00%
10-6400-3510	Maintenance & Repair - Buildings	1,000.00	202.13	20.21%	1,000.00	-	-	-100.00%
10-6400-3520	Maintenance & Repair - Equipment	3,000.00	2,401.55	80.05%	3,000.00	3,000.00	3,000.00	0.00%
10-6400-3530	Maintenance & Repair - Auto	1,000.00	-	0.00%	1,000.00	1,000.00	1,000.00	0.00%
10-6400-3990	Contracted Services	500.00	470.24	94.05%	500.00	500.00	500.00	0.00%
10-6400-4900	Registering Deeds	2,000.00	910.00	45.50%	2,000.00	2,000.00	2,000.00	0.00%
10-6400-4910	Repurchase of Cemetery Plots	2,000.00	1,895.00	94.75%	2,000.00	2,000.00	2,000.00	0.00%
10-6400-4990	Equipment/Not Capital	1,000.00	179.95	18.00%	1,000.00	1,000.00	1,000.00	0.00%
10-6400-7503	RBC Principal - Mausoleum	52,500.00	52,500.00	100.00%	52,500.00	52,500.00	52,500.00	0.00%
10-6400-7504	RBC Interest - Mausoleum	16,475.00	10,983.00	66.66%	8,238.00	8,238.00	8,238.00	-50.00%
<b>Cemetery Totals</b>		<b>193,797.25</b>	<b>152,973.11</b>	<b>78.93%</b>	<b>187,651.00</b>	<b>186,651.00</b>	<b>186,651.00</b>	<b>-3.69%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	102,272.25	104,363.00	104,363.00	2,090.75	2.04%
Operating	22,550.00	21,550.00	21,550.00	(1,000.00)	-4.43%
Capital	-	-	-	-	#DIV/0!
Debt Service	68,975.00	60,738.00	60,738.00	(8,237.00)	-11.94%
	<b>193,797.25</b>	<b>186,651.00</b>	<b>186,651.00</b>	<b>(7,146.25)</b>	<b>-3.69%</b>

RBC - Mausoleum

Paid in Full - July 2020

Town of Selma Budget FY 2019

**Small Business Revolving Loan Fund** Old Fund 27, New Fund 20

REVENUE

	Revenue Source	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
20-3990-0100	Fund Balance Appropriated			0.00%	12,000.00	12,000.00	12,000.00	#DIV/0!
27-3290-0000	Interest Earned	16.00	199.86	1249.13%	-	-	-	-100.00%
27-3920-0000	Small Business Loan Principal	3,854.00	3,910.04	101.45%	-	-	-	-100.00%
27-3920-0010	Small Business Loan Interest	176.00	988.34	561.56%	-	-	-	-100.00%
27-3990-0000	Fund Balance Appropriated	15,954.00	0.00	0.00%	-	-	-	-100.00%
<b>Small Business Revolving Loan Totals</b>		<b>20,000.00</b>	<b>5,098.24</b>	<b>25.49%</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>-40.00%</b>

Changing this to an annually budgeted fund

Town of Selma Budget FY 2019

**Small Business Revolving Loan Fund** Old Fund 27, New Fund 20

EXPENSE

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
20-4930-0000	Small Business Loan	-	-	0.00%	12,000.00	12,000.00	12,000.00	#DIV/0!
27-4930-0000	Small Business Loan	20,000.00	0.00	0.00%	-	-	-	-100.00%

Changing this to an annually budgeted fund

Town of Selma Budget FY 2019

**Fire Protection-Terminals Fund** Old Fund 28, New Fund 29

REVENUE

	Revenue Source	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
28-3290-0000	Interest Earned	-	413.65	#DIV/0!	-	-	-	0.00%
28-3350-0000	Miscellaneous Revenue	-	4,930.89	#DIV/0!	-	-	-	0.00%
28-3434-0000	Contributions - Terminal Facilities	-	20,880.00	#DIV/0!	-	-	-	0.00%
28-3500-0000	Permit Fees	21,000.00	10,500.00	50.00%	-	-	-	-100.00%
28-3990-0000	Fund Balance Appropriated	4,500.00	0.00	0.00%	-	-	-	-100.00%
29-3500-0000	Permit Fees	-	0.00	0.00%	25,000.00	25,000.00	25,000.00	#DIV/0!
<b>Fire Protection-Terminals Totals</b>		<b>25,500.00</b>	<b>36,724.54</b>	<b>144.02%</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>-1.96%</b>

Changing this to an annually budgeted fund

Town of Selma Budget FY 2019

**Fire Protection-Terminals Fund** Old Fund 28, New Fund 29

EXPENSE

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
28-4340-2600	Supplies	-	1,834.33	#DIV/0!	-	-	-	#DIV/0!
28-4340-3110	Travel & Training	5,500.00	2,516.95	45.76%	-	-	-	-100.00%
28-4340-4990	Equipment/Not Capital	-	357.79	#DIV/0!	-	-	-	#DIV/0!
28-4340-5500	Capital Outlay - Equipment	20,000.00	19,903.88	99.52%	-	-	-	-100.00%
29-4340-3110	Travel & Training	-	-	0.00%	5,000.00	5,000.00	5,000.00	#DIV/0!
29-4340-5000	Capital Outlay	-	-	0.00%	20,000.00	20,000.00	20,000.00	#DIV/0!
<b>Fire Protection-Terminals Totals</b>		<b>25,500.00</b>	<b>24,612.95</b>	<b>96.52%</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>-1.96%</b>

Changing this to an annually budgeted fund



## Town of Selma Budget FY 2019

### Water Revenues

	Revenue Source	Amended FY 2018	YTD 3/31/2018	%	Manager Recommend FY 2019	Board Approved FY 19	% Change
60-3290-0000	Interest Earned	4,400.00	6,184.96	140.57%	5,000.00	5,000.00	13.64%
60-3350-0000	Miscellaneous Revenue	500.00	26,073.06	5214.61%	1,500.00	1,500.00	200.00%
60-3713-5100	Sale of Water/Basic	1,133,000.00	840,394.97	74.17%	1,133,000.00	1,133,000.00	0.00%
60-3713-5200	Other Services (Tap Ins, Restoration)	3,500.00	-	0.00%	-	-	-100.00%
60-3721-0065	Transfer from Water Capital Reserve	9,317.60	-	0.00%	32,000.00	32,000.00	243.44%
60-3721-5400	Water Capital Reserve	44,000.00	32,041.98	72.82%	44,000.00	44,000.00	0.00%
60-3721-5420	Loan Proceeds - Jetter/Vac Truck	90,000.00	-	0.00%	-	-	-100.00%
60-3721-5800	Utility Bill Penalties	75,000.00	56,858.30	75.81%	75,000.00	75,000.00	0.00%
60-3721-5801	Utility Connection Fees	8,000.00	7,548.33	94.35%	9,000.00	9,000.00	12.50%
60-3800-0000	Town of Selma - Sewer Loan REP	-	-	0.00%	75,000.00	75,000.00	#DIV/0!
60-3990-0000	Fund Balance Appropriated	111,470.07	-	0.00%	-	-	-100.00%
<b>Water Revenues Totals</b>		<b>1,479,187.67</b>	<b>969,101.60</b>	<b>65.52%</b>	<b>1,374,500.00</b>	<b>1,374,500.00</b>	<b>-7.08%</b>

Town of Selma Budget FY 2019

**Water Administration Expenses**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
60-7110-1210	Salary & Wages	223,799.02	150,071.78	67.06%	-	-	0.00%	-100.00%
60-7110-1220	Overtime	-	42.29	#DIV/0!	-	-	0.00%	#DIV/0!
60-7110-1810	FICA/Medicare	16,524.00	11,646.75	70.48%	-	-	0.00%	-100.00%
60-7110-1820	NC Municipal Retirement	16,200.00	11,231.65	69.33%	-	-	0.00%	-100.00%
60-7110-1821	NC 401k	6,480.00	4,132.01	63.77%	-	-	0.00%	-100.00%
60-7110-1830	Health Insurance	32,673.56	19,362.04	59.26%	-	-	0.00%	-100.00%
60-7110-1860	Workers Comp.	68,600.00	68,572.14	99.96%	36,993.00	36,993.00	42,935.00	-37.41%
60-7110-1861	Unemployment Insurance	1,500.00	-	0.00%	1,500.00	1,500.00	1,500.00	0.00%
60-7110-1890	Retirees' Healthcare	7,800.00	4,411.68	56.56%	4,268.00	4,268.00	4,268.00	-45.28%
60-7110-1895	Contribution to Other Depts	-	-	0.00%	300,249.00	300,249.00	295,048.00	#DIV/0!
60-7110-1895	Contribution to Grant Positions	-	-	0.00%	29,195.00	29,195.00	14,598.00	#DIV/0!
60-7110-1910	Accounting/Auditing	7,508.00	6,374.90	84.91%	8,750.00	8,750.00	8,750.00	16.54%
60-7110-1920	Legal	6,500.00	4,213.99	64.83%	6,500.00	6,500.00	6,500.00	0.00%
60-7110-1940	Engineering	15,000.00	1,052.00	7.01%	35,000.00	35,000.00	35,000.00	133.33%
60-7110-2120	Uniforms	2,200.00	1,538.27	69.92%	2,200.00	2,200.00	2,200.00	0.00%
60-7110-3200	VC-3 Cloud Services	31,000.00	26,753.04	86.30%	36,000.00	36,000.00	36,000.00	16.13%
60-7110-3210	SCADA land line and internet	-	66.21	#DIV/0!	1,800.00	1,800.00	1,800.00	#DIV/0!
60-7110-3250	Postage	150.00	105.34	70.23%	150.00	150.00	150.00	0.00%
60-7110-3310	Electricity	60,000.00	41,085.79	68.48%	60,000.00	60,000.00	60,000.00	0.00%
60-7110-3410	Printing	7,500.00	3,595.21	47.94%	7,500.00	7,500.00	7,500.00	0.00%
60-7110-3510	Maintenance & Repairs - Buildings	1,000.00	358.66	35.87%	1,000.00	1,000.00	1,000.00	0.00%
60-7110-3980	Water Permit System Fees	2,750.00	2,705.00	98.36%	3,000.00	3,000.00	3,000.00	9.09%
60-7110-3990	Contracted Services	20,892.00	130.35	0.62%	5,000.00	5,000.00	5,000.00	-76.07%
60-7110-4400	Computer Software Contract	6,000.00	6,003.20	100.05%	7,000.00	7,000.00	7,000.00	16.67%
60-7110-4510	Property & Liability	22,271.05	21,684.04	97.36%	25,064.00	25,064.00	25,064.00	12.54%
60-7110-4990	Equipment/Not Capital	500.00	-	0.00%	500.00	500.00	5,000.00	900.00%
60-7110-5000	Capital Outlay	21,000.00	-	0.00%	-	-	0.00%	-100.00%
60-7110-5300	Dues & Subscriptions	3,000.00	560.00	18.67%	2,500.00	2,500.00	2,500.00	-16.67%
60-7110-7500	USDA Principal - Raw Water Bond	9,000.00	-	0.00%	10,000.00	10,000.00	10,000.00	11.11%
60-7110-7501	USDA Interest - Raw Water Bond	25,050.00	-	0.00%	23,800.00	23,800.00	23,800.00	-4.99%
60-7110-7504	NCDENR Well #9 - Principal	6,546.00	-	0.00%	6,546.00	6,546.00	6,546.00	0.00%
60-7110-7600	Transfer to Bond Reserve	3,450.00	-	0.00%	-	-	0.00%	-100.00%
60-7110-7700	Est Principal - Jetter/Vac Ordered FY18			0.00%	14,310.00	14,310.00	14,310.00	#DIV/0!
60-7110-7701	Est Interest - Jetter/Vac Ordered FY18			0.00%	2,970.00	2,970.00	2,970.00	#DIV/0!
<b>Water Administration Totals</b>		<b>624,893.63</b>	<b>385,696.34</b>	<b>61.72%</b>	<b>589,034.00</b>	<b>589,034.00</b>	<b>622,439.00</b>	<b>-0.39%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	373,576.58	306,017.00	358,349.00	(15,227.58)	-4.08%
Operating	189,721.05	201,964.00	206,464.00	16,742.95	8.83%
Capital	21,000.00	-	-	(21,000.00)	-100.00%
Debt Service/Transfers	40,596.00	57,626.00	57,626.00	17,030.00	41.95%
	<b>624,893.63</b>	<b>565,607.00</b>	<b>622,439.00</b>	<b>(2,454.63)</b>	<b>-0.39%</b>

	Recommend	Approved
Contracted services		
Website Re-design	5,000.00	5,000.00

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

NCDENR Well #9  
Paid in Full - May 2032

Town of Selma Budget FY 2019

**Water Operations Expenses**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
60-7130-1210	Salary & Wages	228,000.00	151,161.85	66.30%	124,497.00	124,497.00	124,497.00	-45.40%
60-7130-1220	Overtime	20,000.00	22,102.89	110.51%	20,000.00	20,000.00	20,000.00	0.00%
60-7130-1250	Phone Stipend	-	-	0.00%	1,080.00	1,080.00	1,080.00	#DIV/0!
60-7130-1810	FICA	18,972.00	13,316.38	70.19%	11,137.00	11,137.00	11,137.00	-41.30%
60-7130-1820	NC Municipal Retirement	18,600.00	13,839.48	74.41%	11,199.00	11,199.00	11,199.00	-39.79%
60-7130-1821	NC 401k	7,440.00	5,385.79	72.39%	4,335.00	4,335.00	4,335.00	-41.73%
60-7130-1830	Health Insurance	45,742.98	26,635.67	58.23%	22,364.00	22,364.00	22,364.00	-51.11%
60-7130-1830	Estimated Health Increase	-	-	0.00%	988.00	988.00	988.00	#DIV/0!
60-7130-1895	Contribution to Other Depts	-	-	0.00%	77,390.00	77,390.00	77,377.00	#DIV/0!
60-7130-2512	Non-Highway Diesel Fuel #2	1,500.00	477.07	31.80%	1,000.00	1,000.00	1,000.00	-33.33%
60-7130-2590	Gasoline	4,000.00	3,124.61	78.12%	4,000.00	4,000.00	4,000.00	0.00%
60-7130-2600	Supplies & Materials	7,500.00	4,836.64	64.49%	7,500.00	7,500.00	7,500.00	0.00%
60-7130-2992	Chemicals	54,000.00	43,277.92	80.14%	68,000.00	68,000.00	68,000.00	25.93%
60-7130-3110	Travel & Training	2,500.00	557.47	22.30%	2,500.00	2,500.00	2,500.00	0.00%
60-7130-3500	Safety Supplies	2,000.00	386.62	19.33%	2,000.00	2,000.00	2,000.00	0.00%
60-7130-3520	Maintenance & Repair - Equipment	5,000.00	4,209.56	84.19%	5,000.00	5,000.00	5,000.00	0.00%
60-7130-3530	Maintenance & Repair - Vehicles	2,500.00	366.76	14.67%	2,500.00	2,500.00	2,500.00	0.00%
60-7130-3540	Maintenance & Repair of Di	60,000.00	41,106.03	68.51%	70,000.00	70,000.00	70,000.00	16.67%
60-7130-3800	Testing/Lab Fees	7,500.00	5,075.00	67.67%	8,500.00	8,500.00	8,500.00	13.33%
60-7130-3990	Contracted Services	75,000.00	55,390.28	73.85%	81,000.00	81,000.00	81,000.00	8.00%
60-7130-3991	Purchase For Resale/Water	100,000.00	62,357.74	62.36%	100,000.00	100,000.00	100,000.00	0.00%
60-7130-4990	Equipment/Not Capital	3,500.00	590.52	16.87%	3,500.00	3,500.00	3,500.00	0.00%
60-7130-5000	Capital Outlay	72,000.00	2,812.25	3.91%	32,000.00	32,000.00	32,000.00	-55.56%
60-7130-9501	Purchases for Inventory	50,000.00	13,860.27	27.72%	50,000.00	50,000.00	50,000.00	0.00%
60-9800-0021	Transfer to Fund 21	68,539.06	-	0.00%	-	-	-	-100.00%
60-9800-0065	Transfer to Fund 65	-	-	0.00%	32,215.00	32,215.00	41,584.00	#DIV/0!
<b>Water Operations Totals</b>		<b>854,294.04</b>	<b>470,870.80</b>	<b>55.12%</b>	<b>742,705.00</b>	<b>742,705.00</b>	<b>752,061.00</b>	<b>-11.97%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	338,754.98	272,990.00	272,977.00	(65,777.98)	-19.42%
Operating	375,000.00	405,500.00	405,500.00	30,500.00	8.13%
Capital	72,000.00	32,000.00	32,000.00	(40,000.00)	-55.56%
Debt Service/Transfers	68,539.06	32,215.00	41,584.00	(26,955.06)	-39.33%
	<u>854,294.04</u>	<u>742,705.00</u>	<u>752,061.00</u>	<u>(102,233.04)</u>	<u>-11.97%</u>

	Recommend	Approved
Contracted Services		
Elevated Water Tank Annual Maint	31,500.00	31,500.00
Ground Storage Tank Annual Maint	3,500.00	3,500.00
Sodium Hydroxide Tank Maint	4,000.00	4,000.00
Sludge Dispossal	32,000.00	32,000.00
Sludge Hauling	10,000.00	10,000.00
	<u>81,000.00</u>	<u>81,000.00</u>
Capital Outlay		
Garage Doors - 50%	6,000.00	6,000.00
Power Gate - 50%	11,000.00	11,000.00
Heavy Duty Pick Up Truck - 50%	15,000.00	15,000.00
	<u>32,000.00</u>	<u>32,000.00</u>

## Town of Selma Budget FY 2019

### Sewer Revenues

	Revenue Source	Amended FY 2018	YTD 3/31/2018	%	Manager Recommend FY 2019	Board Approved FY 19	% Change
61-3290-0000	Interest Earned	1,000.00	3,205.29	320.53%	2,500.00	2,500.00	150.00%
61-3350-0000	Miscellaneous Revenue	-	2,477.35	#DIV/0!	-	-	#DIV/0!
61-3714-5100	Sewer Charge/Basic	2,278,000.00	1,681,108.18	73.80%	2,287,000.00	2,287,000.00	0.40%
61-3714-5200	Other Services (Tap Ins, Restoration)	-	1,600.00	#DIV/0!	-	-	#DIV/0!
61-3714-5400	Sewer Capital Reserve	44,000.00	30,745.75	69.88%	44,000.00	44,000.00	0.00%
61-3721-0066	Transfer from Sewer Capital Reserve	25,500.00	-	0.00%	56,375.00	56,375.00	121.08%
61-3721-5420	Loan Proceeds - Jetter/Vac Truck	200,000.00	-	0.00%	-	-	-100.00%
61-3721-5800	Utility Bill Penalties	80,000.00	56,878.00	71.10%	75,000.00	75,000.00	-6.25%
61-3721-5801	Utility Connection Fees	8,000.00	7,548.33	94.35%	9,000.00	9,000.00	12.50%
61-3990-0000	Fund Balance Appropriated	12,088.22	-	0.00%	-	-	-100.00%
<b>Sewer Revenues Totals</b>		<b>2,648,588.22</b>	<b>1,783,562.90</b>	<b>67.34%</b>	<b>2,473,875.00</b>	<b>2,473,875.00</b>	<b>-6.60%</b>

Transfer from Sewer Capital Reserve

Capital Outlay	32,000.00
Noble Street Debt Payment	24,375.00
	<u>56,375.00</u>

Town of Selma Budget FY 2019

**Sewer Administration Expenses**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
61-7110-1210	Salary & Wages	183,799.02	132,848.40	72.28%	-	-	0.00%	-100.00%
61-7110-1220	Overtime	1,000.00	75.02	7.50%	-	-	0.00%	-100.00%
61-7110-1810	FICA/Medicare	13,540.50	10,377.44	76.64%	-	-	0.00%	-100.00%
61-7110-1820	NC Municipal Retirement	13,275.00	9,844.28	74.16%	-	-	0.00%	-100.00%
61-7110-1821	NC 401k	5,310.00	3,423.96	64.48%	-	-	0.00%	-100.00%
61-7110-1830	Health Insurance	26,138.85	16,093.52	61.57%	-	-	0.00%	-100.00%
61-7110-1860	Workers Comp.	25,400.00	25,378.60	99.92%	36,993.00	36,993.00	42,935.00	69.04%
61-7110-1861	Unemployment Insurance Reserve	500.00	-	0.00%	500.00	500.00	500.00	0.00%
61-7110-1890	Retirees' Healthcare	7,000.00	4,051.18	57.87%	4,268.00	4,268.00	4,268.00	-39.03%
61-7110-1895	Contribution to Other Depts	-	-	0.00%	195,387.00	195,387.00	194,917.00	#DIV/0!
61-7110-1910	Accounting/Auditing	7,508.00	6,374.90	84.91%	8,750.00	8,750.00	8,750.00	16.54%
61-7110-1920	Legal	6,500.00	4,213.99	64.83%	6,500.00	6,500.00	6,500.00	0.00%
61-7110-1940	Engineering	12,692.00	-	0.00%	35,000.00	35,000.00	35,000.00	175.76%
61-7110-2120	Uniforms	2,300.00	1,871.91	81.39%	2,300.00	2,300.00	2,300.00	0.00%
61-7110-3200	VC-3 Cloud Services	31,000.00	26,753.05	86.30%	36,000.00	36,000.00	36,000.00	16.13%
61-7110-3210	SCADA Land Line and Internet	-	66.22	#DIV/0!	1,800.00	1,800.00	1,800.00	#DIV/0!
61-7110-3250	Postage	200.00	112.02	56.01%	200.00	200.00	200.00	0.00%
61-7110-3310	Electricity	55,000.00	42,155.47	76.65%	55,000.00	55,000.00	55,000.00	0.00%
61-7110-3410	Printing	7,000.00	2,264.02	32.34%	7,000.00	7,000.00	7,000.00	0.00%
61-7110-3510	Maintenance & Repairs - Buildings	500.00	101.88	20.38%	1,000.00	1,000.00	1,000.00	100.00%
61-7110-3980	Permit Fees	900.00	810.00	90.00%	900.00	900.00	900.00	0.00%
61-7110-3990	Contracted Services	-	81.34	#DIV/0!	5,000.00	5,000.00	5,000.00	#DIV/0!
61-7110-4400	Computer Software Contract	11,200.00	11,190.68	99.92%	7,000.00	7,000.00	7,000.00	-37.50%
61-7110-4510	Property & Liability	22,171.05	21,584.03	97.35%	25,064.00	25,064.00	25,064.00	13.05%
61-7110-4990	Equipment/Not Capital	500.00	-	0.00%	500.00	500.00	500.00	0.00%
61-7110-5000	Capital Outlay	45,000.00	4,250.00	9.44%	-	-	-	-100.00%
61-7110-5300	Dues & Subscriptions	1,085.00	-	0.00%	1,500.00	1,500.00	1,500.00	38.25%
61-7110-7500	USDA #92-11 Wastewater Bond-Prin	22,000.00	-	0.00%	24,000.00	24,000.00	24,000.00	9.09%
61-7110-7505	USDA #92-11 Wastewater Bond-Int	27,500.00	-	0.00%	25,692.00	25,692.00	25,692.00	-6.57%
61-7110-7506	USDA Noble St. Bond Principal	15,000.00	-	0.00%	12,000.00	12,000.00	12,000.00	-20.00%
61-7110-7507	USDA Noble St. Bond Interest	5,787.74	-	0.00%	12,375.00	12,375.00	12,375.00	113.81%
61-7110-7600	Transfer to Bond Reserve	8,016.00	-	0.00%	-	-	-	-100.00%
61-7110-7700	Est Principal - Jetter/Vac Ordered FY18	-	-	0.00%	31,005.00	31,005.00	31,005.00	#DIV/0!
61-7110-7701	Est Interest - Jetter/Vac Ordered FY18	-	-	0.00%	6,435.00	6,435.00	6,435.00	#DIV/0!
61-7110-8000	Repay Water Fund Loan	-	-	0.00%	75,000.00	75,000.00	75,000.00	#DIV/0!
61-9800-0021	Transfer to Fund 21	149,810.56	-	0.00%	-	-	-	-100.00%
61-9800-0066	Transfer to Fund 66	-	-	0.00%	107,716.00	107,716.00	102,244.00	#DIV/0!
<b>Sewer Administration Totals</b>		<b>707,633.72</b>	<b>323,921.91</b>	<b>45.78%</b>	<b>724,885.00</b>	<b>724,885.00</b>	<b>724,885.00</b>	<b>2.44%</b>

	Amended FY18	Recommend FY19	Approved FY19	Variance	%
Personnel	275,963.37	237,148.00	242,620.00	(38,815.37)	-14.07%
Operating	158,556.05	193,514.00	193,514.00	34,957.95	22.05%
Capital	45,000.00	-	-	(45,000.00)	-100.00%
Debt Service/Transfers	228,114.30	294,223.00	288,751.00	66,108.70	28.98%
	<u>707,633.72</u>	<u>724,885.00</u>	<u>724,885.00</u>	<u>17,251.28</u>	<u>2.44%</u>
		<u>Recommend</u>	<u>Approved</u>		
Contracted services					
Website Re-design		<u>5,000.00</u>	<u>5,000.00</u>		

USDA Waste Water Revenue Bond  
Paid in Full - June 2053

Town of Selma Budget FY 2019

**Sewer Operations Expenses**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommended FY 2019	Board Approved FY 19	% Change
61-7140-1210	Salary & Wages	133,000.00	62,559.67	47.04%	113,134.00	113,134.00	113,134.00	-14.94%
61-7140-1220	Overtime	10,000.00	9,745.99	97.46%	10,000.00	10,000.00	10,000.00	0.00%
61-7140-1250	Phone Stipend	-	-	0.00%	540.00	540.00	540.00	#DIV/0!
61-7140-1810	FICA/Medicare	10,939.50	5,477.77	50.07%	9,462.00	9,462.00	9,462.00	-13.51%
61-7140-1820	NC Municipal Retirement	10,725.00	5,768.95	53.79%	9,543.00	9,543.00	9,543.00	-11.02%
61-7140-1821	NC 401k	4,290.00	2,191.30	51.08%	3,695.00	3,695.00	3,695.00	-13.87%
61-7140-1830	Health Insurance	23,000.00	11,262.45	48.97%	21,872.00	21,872.00	21,872.00	-4.90%
61-7140-1830	Estimated Health Increase	-	-	0.00%	988.00	988.00	988.00	#DIV/0!
61-7140-1895	Contribution to Other Depts	-	-	0.00%	45,821.00	44,256.00	44,256.00	#DIV/0!
61-7140-2512	Non-Highway Diesel Fuel #2	1,500.00	456.25	30.42%	1,500.00	1,500.00	1,500.00	0.00%
61-7140-2590	Gasoline	4,500.00	1,427.41	31.72%	4,000.00	4,000.00	4,000.00	-11.11%
61-7140-2600	Supplies & Materials	5,000.00	3,590.59	71.81%	5,000.00	5,000.00	5,000.00	0.00%
61-7140-3110	Travel & Training	1,500.00	200.07	13.34%	1,500.00	1,500.00	1,500.00	0.00%
61-7140-3500	Safety Supplies	2,500.00	344.05	13.76%	2,500.00	2,500.00	2,500.00	0.00%
61-7140-3520	Maintenance & Repair - Equipment	5,000.00	4,708.99	94.18%	5,000.00	5,000.00	5,000.00	0.00%
61-7140-3530	Maintenance & Repair - Auto	2,000.00	477.61	23.88%	2,000.00	2,000.00	2,000.00	0.00%
61-7140-3531	Maintenance & Repair - I & I	45,000.00	40,250.24	89.44%	45,000.00	45,000.00	45,000.00	0.00%
61-7140-3532	Maintenance & Repair - Collection Sys	-	-	0.00%	45,000.00	45,000.00	45,000.00	#DIV/0!
61-7140-3990	Contracted Services	5,000.00	3,648.94	72.98%	5,000.00	5,000.00	5,000.00	0.00%
61-7140-3991	Wastewater Treatment/Johnston County	1,375,000.00	733,038.00	53.31%	1,375,000.00	1,375,000.00	1,375,000.00	0.00%
61-7140-4990	Equipment/Not Capital	2,000.00	192.13	9.61%	2,000.00	2,000.00	2,000.00	0.00%
61-7140-5000	Capital Outlay	290,000.00	3,345.75	1.15%	32,000.00	32,000.00	32,000.00	-88.97%
61-7140-9501	Purchases for Inventory	10,000.00	4,936.65	49.37%	10,000.00	10,000.00	10,000.00	0.00%
<b>Sewer Operations Totals</b>		<b>1,940,954.50</b>	<b>893,622.81</b>	<b>46.04%</b>	<b>1,750,555.00</b>	<b>1,748,990.00</b>	<b>1,748,990.00</b>	<b>-9.89%</b>

	Amended FY18	Recommend FY19	Adopted FY19	Variance	%
Personnel	191,954.50	213,490.00	213,490.00	21,535.50	11.22%
Operating	1,459,000.00	1,503,500.00	1,503,500.00	44,500.00	3.05%
Capital	290,000.00	32,000.00	32,000.00	(258,000.00)	-88.97%
Debt Service	-	-	-	-	#DIV/0!
	<u>1,940,954.50</u>	<u>1,748,990.00</u>	<u>1,748,990.00</u>	<u>(191,964.50)</u>	<u>-9.89%</u>

	Recommend	Adopted
Contracted Services		
Emergency Sewage Hauling	<u>5,000.00</u>	<u>5,000.00</u>
Capital Outlay		
Garage Doors - 50%	6,000.00	6,000.00
Power Gate - 50%	11,000.00	11,000.00
Heavy Duty Pick Up Truck - 50%	15,000.00	15,000.00
	<u>32,000.00</u>	<u>32,000.00</u>

## Town of Selma Budget FY 2019

### Electric Revenues

	Revenue Source	Amended FY 2018	YTD 3/31/2018	%	Manager Recommend FY 2019	Board Approved FY 19	% Change
63-3290-0000	Interest Earned	2,000.00	3,103.19	155.16%	2,500.00	2,500.00	25.00%
63-3350-0000	Miscellaneous Revenue	14,641.57	32,194.12	219.88%	2,500.00	2,500.00	-82.93%
63-3721-5100	Sale of Electricity	7,210,920.00	5,541,554.89	76.85%	7,537,000.00	7,537,000.00	4.52%
63-3721-5800	Utility Bill Penalties	75,000.00	54,785.81	73.05%	75,000.00	75,000.00	0.00%
63-3721-5801	Utility Connection Fees	8,000.00	7,863.34	98.29%	9,000.00	9,000.00	12.50%
63-3721-5802	Utility Sales Tax Revenue	504,764.00	375,550.00	74.40%	527,590.00	527,590.00	4.52%
63-3721-5803	TekCollect Fee	-	26.00	#DIV/0!	-	-	#DIV/0!
63-3740-0000	Debt Set-Off	1,500.00	4,543.45	302.90%	1,500.00	1,500.00	0.00%
63-3800-0000	Rent- Pole Attachments	5,500.00	4,512.00	82.04%	5,500.00	5,500.00	0.00%
63-3920-8000	Loan Proceeds - New Bucket Truck	115,000.00	-	0.00%	-	-	-100.00%
63-3920-8020	Reimbursement DOT	390,918.00	-	0.00%	-	-	-100.00%
63-3991-9910	Fund Balance Appropriated	11,470.07	-	0.00%	-	-	-100.00%
<b>Electric Revenues Totals</b>		<b>8,339,713.64</b>	<b>6,024,132.80</b>	<b>72.23%</b>	<b>8,160,590.00</b>	<b>8,160,590.00</b>	<b>-2.15%</b>

Town of Selma Budget FY 2019

**Electric Administration Expenses**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommended FY 2019	Board Approved FY 19	% Change
63-7210-1210	Salary & Wages	317,790.02	239,527.99	75.37%	140,216.00	140,216.00	140,150.00	-55.90%
63-7210-1220	Overtime	5,000.00	997.14	19.94%	-	-	-	-100.00%
63-7210-1810	FICA & Medicare	24,096.81	19,005.73	78.87%	10,727.00	10,727.00	10,722.00	-55.50%
63-7210-1820	NC Municipal Retirement	23,624.33	18,469.61	78.18%	10,867.00	10,867.00	10,862.00	-54.02%
63-7210-1821	NC 401k	9,449.73	7,170.18	75.88%	4,207.00	4,207.00	4,205.00	-55.50%
63-7210-1830	Health Insurance	39,208.27	27,608.13	70.41%	15,478.00	15,478.00	15,478.00	-60.52%
63-7210-1830	Estimated Health Increase	-	-	0.00%	659.00	659.00	659.00	#DIV/0!
63-7210-1895	Contribution to Other Depts	-	-	0.00%	222,220.00	222,220.00	221,604.00	#DIV/0!
63-7210-1860	Workers Comp.	47,635.00	47,633.95	100.00%	36,993.00	36,993.00	42,935.00	-9.87%
63-7210-1861	Unemployment Insurance Reserve	500.00	-	0.00%	500.00	500.00	500.00	0.00%
63-7210-1890	Retirees' Healthcare	34,000.00	25,094.65	73.81%	37,264.00	37,264.00	37,264.00	9.60%
63-7210-1910	Accounting/Auditing	7,508.00	6,374.91	84.91%	8,750.00	8,750.00	8,750.00	16.54%
63-7210-1920	Legal Services	6,500.00	4,039.01	62.14%	6,500.00	6,500.00	6,500.00	0.00%
63-7210-1940	Engineering	5,357.00	-	0.00%	25,000.00	25,000.00	25,000.00	366.68%
63-7210-3200	VC-3 Cloud Services	31,000.00	26,753.09	86.30%	36,000.00	36,000.00	36,000.00	16.13%
63-7210-3250	Postage	100.00	79.08	79.08%	100.00	100.00	100.00	0.00%
63-7210-3310	Electricity	7,000.00	4,216.00	60.23%	7,000.00	7,000.00	7,000.00	0.00%
63-7210-3410	Printing/Utility Bills	7,500.00	2,264.07	30.19%	7,500.00	7,500.00	7,500.00	0.00%
63-7210-3510	Maintenance & Repair - Buildings	3,000.00	-	0.00%	3,000.00	3,000.00	3,000.00	0.00%
63-7210-3520	Maintenance & Repair - Equipment	3,000.00	-	0.00%	3,000.00	3,000.00	3,000.00	0.00%
63-7210-3990	Contracted Services	2,500.00	930.23	37.21%	7,500.00	7,500.00	7,500.00	200.00%
63-7210-3991	Load Management/NCEMPA	5,000.00	3,308.00	66.16%	5,000.00	5,000.00	5,000.00	0.00%
63-7210-3994	ITRON lease	17,000.00	16,250.48	95.59%	20,000.00	20,000.00	20,000.00	17.65%
63-7210-3995	Exceleron Contract Fee	38,000.00	34,566.01	90.96%	43,000.00	43,000.00	43,000.00	13.16%
63-7210-4400	Computer Software Contract	5,000.00	5,006.81	100.14%	7,000.00	7,000.00	7,000.00	40.00%
63-7210-4510	Property & Liability	23,391.05	22,804.05	97.49%	25,064.00	25,064.00	25,064.00	7.15%
63-7210-4911	ElectriCities Dues	7,240.00	7,238.00	99.97%	7,300.00	7,300.00	7,300.00	0.83%
63-7210-7500	PNC Loan Principal	255,136.27	255,465.59	100.13%	264,449.00	264,449.00	264,449.00	3.65%
63-7210-7510	PNC Loan Interest	39,339.41	39,010.09	99.16%	30,027.00	30,027.00	30,027.00	-23.67%
63-7210-9810	Inter Fund Transfer to Fund 10	175,000.00	175,000.00	100.00%	200,000.00	300,000.00	175,000.00	0.00%
<b>Electric Administration Totals</b>		<b>1,139,875.89</b>	<b>988,812.80</b>	<b>86.75%</b>	<b>1,185,321.00</b>	<b>1,285,321.00</b>	<b>1,165,569.00</b>	<b>2.25%</b>

	Amended FY18	Recommend FY19	Adopted FY19	Variance	%
Personnel	501,304.16	479,131.00	484,379.00	(16,925.16)	-3.38%
Operating	169,096.05	211,714.00	211,714.00	42,617.95	25.20%
Capital	-	-	-	-	#DIV/0!
Debt Service/Transfers	469,475.68	594,476.00	469,476.00	0.32	0.00%
	<u>1,139,875.89</u>	<u>1,285,321.00</u>	<u>1,165,569.00</u>	<u>25,693.11</u>	<u>2.25%</u>

	Recommend	Adopted
Contracted Services		
Website Re-design	5,000.00	5,000.00
Miscellaneous	2,500.00	2,500.00
	<u>7,500.00</u>	<u>7,500.00</u>

RBC - Substation

Paid in Full - November 2020



Town of Selma Budget FY 2019

**Electric Operations Expenses**

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	% Change	Board Approved FY 19	% Change
63-7220-1210	Salary & Wages	240,024.00	127,252.39	53.02%	306,021.00	306,021.00	27.50%	305,875.00	27.44%
63-7220-1220	Overtime	12,000.00	6,595.49	54.96%	12,000.00	12,000.00	0.00%	12,000.00	0.00%
63-7220-1250	Phone Stipend	-	-	0.00%	1,080.00	1,080.00	#DIV/0!	1,080.00	#DIV/0!
63-7220-1810	FICA & Medicare	19,279.84	10,316.67	53.51%	24,412.00	24,412.00	26.62%	24,401.00	26.56%
63-7220-1820	NC Municipal Retirement	18,901.80	8,917.34	47.18%	21,782.00	21,782.00	15.24%	21,772.00	15.18%
63-7220-1821	NC 401k	7,560.72	2,876.66	38.05%	8,432.00	8,432.00	11.52%	8,428.00	11.47%
63-7220-1830	Health Insurance	39,206.99	18,674.91	47.63%	51,936.00	51,936.00	32.47%	51,936.00	32.47%
63-7220-1830	Estimated Health Increase	-	-	0.00%	2,305.00	2,305.00	#DIV/0!	2,305.00	#DIV/0!
63-7220-1895	Contribution to Other Depts	-	-	0.00%	(63,297.00)	(63,297.00)	#DIV/0!	(63,272.00)	#DIV/0!
63-7220-1210	Additional Salaries and Benefits	-	-	0.00%	21,495.00	-	#DIV/0!	-	#DIV/0!
63-7220-2120	Uniforms	8,000.00	5,715.46	71.44%	8,000.00	8,000.00	0.00%	8,000.00	0.00%
63-7220-2512	Non-Highway Diesel Fuel #2	499.99	-	0.00%	-	-	-100.00%	-	-100.00%
63-7220-2590	Gasoline	8,000.00	4,976.37	62.20%	8,000.00	8,000.00	0.00%	8,000.00	0.00%
63-7220-2600	Supplies & Materials	60,000.00	32,783.93	54.64%	60,000.00	50,000.00	-16.67%	50,000.00	-16.67%
63-7220-3110	Travel & Training	4,000.00	3,333.69	83.34%	4,500.00	5,000.00	25.00%	4,500.00	12.50%
63-7220-3500	Safety Supplies	3,000.00	783.80	26.13%	3,000.00	3,000.00	0.00%	3,000.00	0.00%
63-7220-3520	Maintenance & Repairs - Equipment	2,000.00	2,058.73	102.94%	2,000.00	2,000.00	0.00%	2,000.00	0.00%
63-7220-3530	Maintenance & Repairs - Auto	5,000.00	1,954.93	39.10%	5,000.00	5,000.00	0.00%	4,500.00	-10.00%
63-7220-3990	Contracted Services	70,000.00	17,213.14	24.59%	70,000.00	95,000.00	35.71%	90,000.00	28.57%
63-7220-4990	Equipment/Not Capital	8,600.00	8,363.00	97.24%	5,500.00	74,500.00	766.28%	68,500.00	696.51%
63-7220-5000	Capital Outlay	421,567.00	1,316.00	0.31%	100,000.00	50,000.00	-88.14%	50,000.00	-88.14%
63-7220-5001	Capital Outlay - Ricks Road	72,000.00	71,180.19	98.86%	-	-	-100.00%	-	-100.00%
63-7220-5002	Capital Outlay - Water Plant	1,700.00	1,630.58	95.92%	-	-	-100.00%	-	-100.00%
63-7220-5003	Capital Outlay - Buffalo Road	13,000.00	12,717.95	97.83%	-	-	-100.00%	-	-100.00%
63-7220-5400	Capital Outlay - Circuit Equipment	184,441.57	38,510.00	20.88%	119,000.00	100,000.00	-45.78%	100,000.00	-45.78%
63-7220-7304	KS Bank Principal - Bucket Truck	31,049.93	31,049.93	100.00%	31,450.00	31,450.00	1.29%	31,450.00	1.29%
63-7220-7305	KS Bank Interest - Bucket Truck	1,584.27	1,584.27	100.00%	1,185.00	1,185.00	-25.20%	1,185.00	-25.20%
63-7220-7306	KS Bank FY18 Principal - Bucket Truck	-	-	0.00%	20,870.00	20,870.00	#DIV/0!	20,870.00	#DIV/0!
63-7220-7307	KS Bank FY18 Interest - Bucket Truck	-	-	0.00%	2,904.00	2,904.00	#DIV/0!	2,904.00	#DIV/0!
63-7220-9501	Purchases For Inventory	90,000.00	47,956.00	53.28%	90,000.00	90,000.00	0.00%	80,000.00	-11.11%
<b>Electric Operations Totals</b>		<b>1,321,416.11</b>	<b>457,761.43</b>	<b>34.64%</b>	<b>917,575.00</b>	<b>911,580.00</b>	<b>-31.01%</b>	<b>889,434.00</b>	<b>-32.69%</b>

	Amended FY18	Recommend FY19	Adopted FY19	Variance	%
Personnel	336,973.35	364,671.00	364,525.00	27,551.65	8.18%
Operating	259,099.99	340,500.00	318,500.00	59,400.01	22.93%
Capital	692,708.57	150,000.00	150,000.00	(542,708.57)	-78.35%
Debt Service	32,634.20	56,409.00	56,409.00	23,774.80	72.85%
	<b>1,321,416.11</b>	<b>911,580.00</b>	<b>889,434.00</b>	<b>(431,982.11)</b>	<b>-32.69%</b>

	Recommend	Adopted
Contracted Services		
Sub Station Maintenance	25,000.00	25,000.00
Tree Trimming	15,000.00	15,000.00
Long Range Plan	25,000.00	20,000.00
Rate Study	6,000.00	6,000.00
Pole Contractor	14,000.00	14,000.00
Bucket Testing	5,000.00	5,000.00
Engineering	5,000.00	5,000.00
	<b>95,000.00</b>	<b>90,000.00</b>
Capital Outlay Equipment		
Replacement Poles Express Circuit	75,000.00	75,000.00
Replace Copper Wire	25,000.00	25,000.00
	<b>100,000.00</b>	<b>100,000.00</b>
Capital Outlay		
800 sq ft Building Addition Warehouse	50,000.00	50,000.00
Equipment/Not Capital Outlay		
Prepaid Meters 100 @ \$390	39,000.00	39,000.00
LED Fixture 80 @ \$300	30,000.00	24,000.00
Inline Battery 2 @ \$2,000	4,000.00	4,000.00
Rechargeable Work Lights	1,500.00	1,500.00
	<b>74,500.00</b>	<b>68,500.00</b>

## Town of Selma Budget FY 2019

### Electric Purchases Expense

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
63-7230-2700	NCEMPA Electricity Purchases	5,134,937.00	3,338,332.82	65.01%	5,137,479.00	5,137,479.00	5,137,479.00	0.05%
63-7230-2702	Southeastern Power Purchases	-	-	0.00%	18,000.00	18,000.00	18,000.00	#DIV/0!
63-7230-2701	Electric Sales/Use Tax	359,445.59	372,337.51	103.59%	360,884.00	527,590.00	527,590.00	46.78%
<b>Electric Purchases Totals</b>		<b>5,494,382.59</b>	<b>3,710,670.33</b>	<b>67.54%</b>	<b>5,516,363.00</b>	<b>5,683,069.00</b>	<b>5,683,069.00</b>	<b>3.43%</b>

Sales Tax is 7% of Electric Revenue

### Transfer to Capital Reserve

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
63-9800-2400	Transfer to fund 24	384,039.05	-	0.00%	-	-	-	-100.00%
63-9800-6700	Transfer to fund 67	-	0.00	#DIV/0!	380,620.00	280,620.00	422,518.00	#DIV/0!
<b>Total Transfer to Capital Reserve</b>		<b>-</b>	<b>0.00</b>	<b>#DIV/0!</b>	<b>380,620.00</b>	<b>280,620.00</b>	<b>422,518.00</b>	<b>#DIV/0!</b>

Town of Selma Budget FY 2019

**Water Capital Reserve Fund**

Old Fund 21, New Fund 65

REVENUE

	Revenue Source	Amended FY 2018	YTD 3/31/2018	%	Manager Recommend FY 2019	Board Approved FY 19	% Change
21-3290-0000	Interest Earned	500.00	929.90	185.98%	-	-	-100.00%
21-3982-0060	Transfer from Fund 60	68,539.06	67,675.21	98.74%	-	-	-100.00%
21-3982-0061	Transfer from Fund 61	149,810.56	31,937.44	21.32%	-	-	-100.00%
21-3990-0000	Fun Balance Appropriated	25,000.00	-	0.00%	-	-	-100.00%
65-3290-0000	Interest Earned	-	-	0.00%	350.00	350.00	#DIV/0!
65-3982-0060	Transfer from Fund 60	-	-	0.00%	32,215.00	41,584.00	#DIV/0!
<b>Water Capital Reserve Totals</b>		<b>243,849.62</b>	<b>100,542.55</b>	<b>41.23%</b>	<b>32,565.00</b>	<b>41,934.00</b>	<b>-82.80%</b>

Changing this to an annually budgeted fund

Town of Selma Budget FY 2019

**Water Capital Reserve Fund**

Old Fund 21, New Fund 65

EXPENSE

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
21-9930-0000	Reserve for Future Expenditure	68,539.06	-	0.00%	-	-	-	-100.00%
21-9940-0046	Transfer to Fund 46	149,810.56	-	0.00%	-	-	-	-100.00%
21-9930-0060	Transfer to Fund 60	25,500.00	-	0.00%	-	-	-	-100.00%
65-9930-0000	Reserve for Future Expenditure	-	-	0.00%	565.00	565.00	9,934.00	#DIV/0!
65-9930-0060	Transfer to Fund 60	-	-	0.00%	32,000.00	32,000.00	32,000.00	#DIV/0!
<b>Water Capital Reserve Totals</b>		<b>243,849.62</b>	<b>0.00</b>	<b>0.00%</b>	<b>32,565.00</b>	<b>32,565.00</b>	<b>41,934.00</b>	<b>-82.80%</b>

Changing this to an annually budgeted fund

Town of Selma Budget FY 2019

**Sewer Capital Reserve Fund** Old Fund 21, New Fund 66

REVENUE

	Revenue Source	Amended FY 2018	YTD 3/31/2018	%	Manager Recommend FY 2019	Board Approved FY 19	% Change
66-3290-0000	Interest Earned	-	-	0.00%	350.00	350.00	#DIV/0!
66-3982-0061	Transfer from Fund 61	-	-	0.00%	107,716.00	102,244.00	#DIV/0!
<b>Sewer Capital Reserve Totals</b>		-	-	0.00%	<b>108,066.00</b>	<b>102,594.00</b>	<b>#DIV/0!</b>

Changing this to an annually budgeted fund

Town of Selma Budget FY 2019

**Sewer Capital Reserve Fund**

Old Fund 21, New Fund 66

EXPENSE

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
66-9930-0000	Reserve for Future Expenditure	-	-	0.00%	51,691.00	51,691.00	46,219.00	#DIV/0!
66-9930-0061	Transfer to Fund 61	-	-	0.00%	56,375.00	56,375.00	56,375.00	#DIV/0!
<b>Sewer Capital Reserve Totals</b>		-	-	0.00%	<b>108,066.00</b>	<b>108,066.00</b>	<b>102,594.00</b>	<b>#DIV/0!</b>

Changing this to an annually budgeted fund

Town of Selma Budget FY 2019

**Electric Capital Reserve Fund** Old Fund 24, New Fund 67

REVENUE

	Revenue Source	Amended FY 2018	YTD 3/31/2018	%	Manager Recommend FY 2019	Board Approved FY 19	% Change
24-3290-0000	Interest Earned	600.00	2,755.23	459.21%	-	-	-100.00%
24-3982-0063	Transfer From Fund 63	384,039.05	407,350.34	106.07%	-	-	-100.00%
67-3290-0000	Interest Earned	-	-	0.00%	750.00	750.00	#DIV/0!
67-3982-0063	Transfer From Fund 63	-	-	0.00%	280,620.00	422,518.00	#DIV/0!
<b>Electric Capital Reserve Totals</b>		<b>384,639.05</b>	<b>410,105.57</b>	<b>106.62%</b>	<b>281,370.00</b>	<b>423,268.00</b>	<b>10.04%</b>

Changing this to an annually budgeted fund

Town of Selma Budget FY 2019

**Electric Capital Reserve Fund**

Old Fund 24, New Fund 67

EXPENSE

	Object Expense Account	Amended FY 2018	YTD 3/31/2018	%	Department Requested FY 2019	Manager Recommend FY 2019	Board Approved FY 19	% Change
24-9930-0000	Reserve for Future Expenditure	384639.05	-	0.00%	-	-	-	-100.00%
67-9930-0000	Reserve for Future Expenditure	-	-	#DIV/0!	281,370.00	281,370.00	423,268.00	#DIV/0!
<b>Electric Capital Reserve Totals</b>		-	-	#DIV/0!	<b>281,370.00</b>	<b>281,370.00</b>	<b>423,268.00</b>	<b>#DIV/0!</b>

Changing this to an annually budgeted fund



# **Town of Selma Budget FY 2019**

## **Capital Outlay**

		<b>Requested</b>	<b>Recommended</b>	<b>Adopted</b>	
Finance	Billing Software	46,292.00	-	-	
Public Buildings	Digital Billboard	20,000.00	-	-	
	HVAC Replacement - Library	-	19,061.00	19,061.00	
Administration	Vehicle	27,000.00	27,000.00	20,000.00	
Planning	SUV 4x4	22,000.00	-	-	
	Planning Software	12,000.00	12,000.00	-	
Police	K-9 Vehicle/SUV	40,100.00	40,100.00	40,100.00	Paid from Asset Forf
	In-car Camera	5,800.00	-	-	
	Server In-car Cameras	9,600.00	-	-	
	Parking lot sealer	5,500.00	-	-	
Fire	Pick Up Truck	35,000.00	-	-	
Recreation	Jaycee Park Playground	45,000.00	-	-	
	Parks and Recreation Master Plan	25,000.00	25,000.00	-	
	Edgebrook Tennis Court	35,000.00	30,000.00	30,000.00	
	Community Park Acquisition	200,000.00	-	-	
	Edgebrook Playground	50,000.00	-	10,000.00	
	Selma Pool	50,000.00	-	-	
	Civic Center	50,000.00	-	-	
Library	HVAC Replacement	19,061.00	-	-	
	Painting	5,000.00	-	-	
	Shelving for Childrens Area	5,000.00	-	-	
<b>Total General Fund</b>		<b>661,061.00</b>	<b>153,161.00</b>	<b>119,161.00</b>	
Water Operations	Pick Up Truck	15,000.00	15,000.00	15,000.00	
	Bay Doors for the Water Plant Shelter	11,000.00	11,000.00	11,000.00	
	Automatic Gate at Water Plant	6,000.00	6,000.00	6,000.00	
<b>Total Water Fund</b>		<b>32,000.00</b>	<b>32,000.00</b>	<b>32,000.00</b>	
Sewer Operations	Pick Up Truck	15,000.00	15,000.00	15,000.00	
	Bay Doors for the Water Plant Shelter	11,000.00	11,000.00	11,000.00	
	Automatic Gate at Water Plant	6,000.00	6,000.00	6,000.00	
<b>Total Sewer Fund</b>		<b>32,000.00</b>	<b>32,000.00</b>	<b>32,000.00</b>	
Electric Operations	Replacement Poles Express Circuit	75,000.00	75,000.00	75,000.00	
	Replace Copper Wire	25,000.00	25,000.00	25,000.00	
	800 Square Ft Building Addition	50,000.00	50,000.00	50,000.00	
	Prepaid Meters	39,000.00	-	-	
	LED Fixtures	30,000.00	-	-	
<b>Total Electric Fund</b>		<b>219,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	
<b>Town Wide Capital Outlay</b>		<b>944,061.00</b>	<b>367,161.00</b>	<b>333,161.00</b>	

**TOWN OF SELMA POSITION CONTROL**

Department	Position	Grade	Actual	Adopted	Variance
			FY17-18	FY18-19	
Admin - 4200					
	Town Manager	N/A	1	1	0
	Town Clerk	14	1	1	0
	Human Resource Coordinator	11	1	0	-1
	Human Resource Manager	11	0	1	1
	Deputy Town Clerk	9	1	1	0
Finance - 4130					
	Finance Director	24	1	1	0
	Utilities/Customer Service Supervi	16	1	1	0
	Accounting Specialist	14	1	1	0
	Accounting/Billing Technician	12	1	1	0
	Customer Service Representative	10	2	2	0
Public Buildings - 4190					
	Maintenance Worker	7	0	1	1
Planning - 4910					
	Planning/Economic Dev Director	23	1	1	0
	Planner II	20	1	0	-1
	Planner	14	0	1	1
	Codes Administrator	19	1	1	0
Police - 5100					
	Police Chief	24	1	1	0
	Police Captain	20	2	2	0
	Police Sergeant	18	4	4	0
	Police Detective Sergeant	18	1	1	0
	Police Detective	16	1	1	0
	Police Narcotic Agent	16	2	2	0
	Senior Police Officer	16	4	4	0
	Police Officer	14	8	8	0
	Police Support Specialist	10	1	1	0
	Police Records Specialist	9	1	1	0
	Animal Control Officer (1)	PT	0.5	0.5	0
Fire - 5300					
	Fire Chief	22	1	1	0
	Fire Captain	16	0	3	3
	Fire Engineer/Inspector	15	3	0	-3
	Firefighter	11	0	3	3
	Firefighter	10	3	0	-3
	Firefighter (Grant Funded)	11	0	3	3
	Assistant Fire Chief (1)	PT			
	Fire Captain (3)	PT			
	Firefighter (28)	PT			
	Firefighter Intern (7)	PT			
	Fire Engineer (2)	PT			
	Firefighter (7)	PT			
Public Works - 5600					
	Public Services Director	23	1	1	0
	Public Works Supervisor	14	1	1	0
	Fleet Mechanic	12	1	1	0
	Building Maintenance Technician	11	1	1	0
	Senior Maintenance Worker	10	3	3	0

	Maintenance Worker	7	2	1	-1	
	Maintenance Worker	PT	0.5	0.5	0	
Recreation - 6200						
	Recreation/Library Services Direct	21	1	1	0	
	Recreation Programs Supervisor	15	1	1	0	
	Events Planner	11	0	1	1	
	Park Maintenance Leader	10	1	1	0	
	Events Planner (1)	PT	0.5	0	-0.5	
	Althetic Director (1)	PT	0	0.5	0.5	Effective Jan 1, 2019
	Park Maintenance Assistant (1)	PT	0.5	0.5	0	
	Gym Supervisor (3)	PT	1.5	1.5	0	
	Scorekeeper (9)	PT	1.44	1.44	0	
Library - 6300						
	Librarian	16	1	1	0	
	Library Assistant	9	1	1	0	
	Library Assistant (2)	PT	1	1	0	
Cemetery - 6400						
	Senior Cemetery Specialist	10	1	1	0	
	Cemetery Specialist	9	1	1	0	
	Total General Fund		66.94	70.94	4	
Water Administration - 7110						
Water Operations - 7130						
	Utility System Operator	13	1	1	0	
	Senior Utility Maintenance Mechar	12	1	1	0	
	Utility Maintenance Mechanic	11	1	1	0	
Sewer Administration - 7110						
Sewer Operations - 7140						
	Utility Maintenance Crewleader	14	1	1	0	
	Utility Maintenance Mechanic	11	2	2	0	
Electric Administration - 7210						
	Electric Utility Director	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 II	13	1	1	0	
	Electric Line Technician I	11	2	2	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	16	0	
Total for Town			82.94	86.94	4	