ANNUAL BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30,2023

ADOPTED JUNE 14, 2022

SELMA
NC
THE CROSSROADS OF TRADITION AND INNOVATION

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NC
THE CROSSROADS OF TRADITION AND INNOVATION

Dear Mayor and Council

I am pleased to present to you a balanced budget for Fiscal Year 2022-2023. This spending plan takes into account the priorities of Town Council, the needs of Town departments, federal or state mandates, citizen input and planning for the future. Although we adopt a budget annually, the process continues throughout the year by monitoring revenues and expenditures, evaluating performance of service and considering evolving conditions. The remainder of this message provides a summary of the budget.

The over all recommended budget for FY 2022-2023 is balanced at $21,906,943.

Fund	Amount
General	$7,642,210
Water Capital Reserve	$261,276
Sewer Capital Reserve	$201,176
Fire Protection- Petroleum Terminus Fund	$21,000
Water Fund	$2,153,760
Sewer Fund	$3,509,021
Electric Fund	$8,119,500
Total All Funds	$21,906,943

The budget includes the following across all funds:

1) Employee Cost of Living Adjustment.
2) Maintains the current employee healthcare coverages.
3) Continues the Employer contribution to the N.C. Retirement program.
4) Rewards employees for performance through the Merit Raise program.
5) Allowances for inflation especially for the dramatic increase in gasoline.

The budget does not include a property tax increase.

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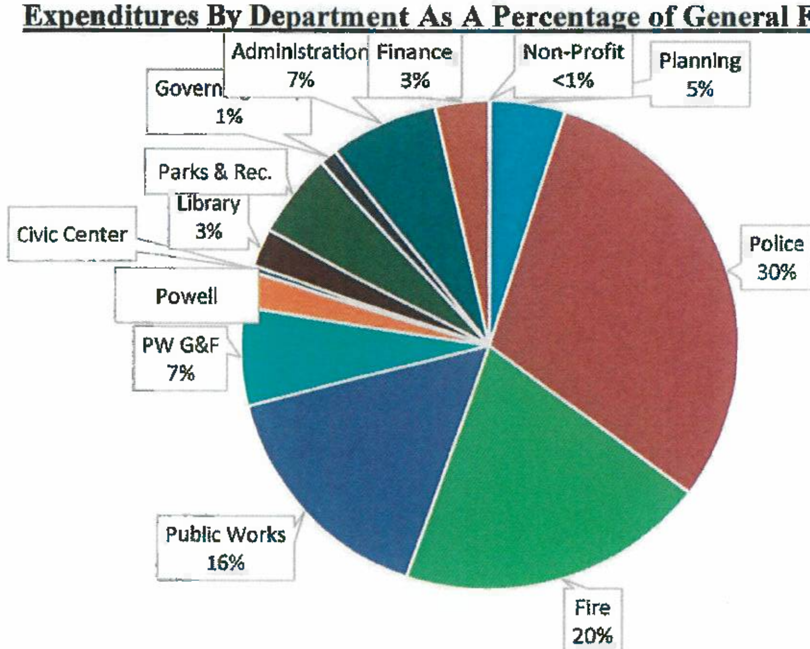
General Fund spending by Department

Department	Amount
Administration	$528,365
Finance	$264,489
Non-Profit Support	$3,975
Governing Body	$87,342
Planning	$371,446
Police	$2,327,035
Fire	$1,524,103
Public Works	$1,202,036
Public Works Grounds & Facilities	$500,360
Powell Bill	$180,000
Civic Center	$30,725
Library	$192,472
Parks & Recreation	$429,862

The budget allocates 50% of its expenditures towards Public Safety which includes the Police and Fire departments. The Public Works Department utilizes 23% of the Town resources for services which includes garbage collection and street repairs. Expenses for the overall administration is at 8% of the budget which includes cost for the Governing Body. However, spending for Cultural and Recreation activities is approximately 9%. The chart below displays the Town's expenditures by percentage.

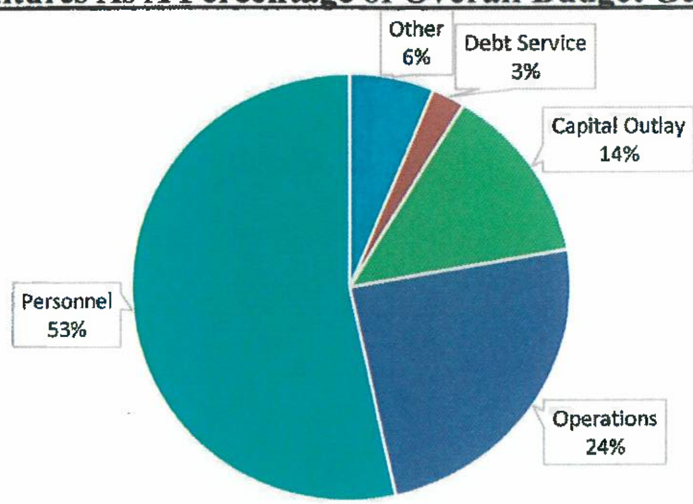
Expenditures By Department As A Percentage of General Fund Budget



The proposed budget has the Town spending 53% of its budget on personnel, 24% on operations and 14% on capital outlay. The capital outlay expenses are higher than normal this fiscal year due to the purchase of a fire engine. As a result of supply chain issues, it was incumbent on the Town to order the engine in this fiscal year although we may not receive it until FY2024. We will encumber fund balance during FY 2023 but intend to perform a lease purchase agreement in FY 2024. The graph and chart below demonstrate those expenditures.

Category	**Amount**
Personnel	$4,082,687
Operations	$1,863,133
Capital Outlay	$1,026,642
Debt Service	$187,798
Other	$483,950

Expenditures As A Percentage of Overall Budget General Fund



Council Priorities

As I stated earlier, Council had several requests to be included in the FY 2023 budget. The items below are Council requests that are included in the budget.

A) Increase the number of police cars.
B) Purchase additional police equipment.
C) Purchase a new fire engine.
D) Improve Technology at the Jernigan Building

E) Improve exterior of the Jernigan Building
F) Increase the feet of sidewalk repairs.
G) Increase street repairs.
H) Installation of flags at Town Hall.

In order to maintain a high level of service, it is imperative the budget addresses equipment needs. I am pleased to write may of the department requests are also the priority of Council. The budget includes the following capital request.

Department	Item	Amount
Police	Four Patrol Cars	$193,200
Fire	Fire Engine	$600,000
Fire	Miscellaneous Equipment	$33,320
Public Works	New Service Truck for Street Maintenance	$32,554
Public Works	Bush Hog Rotary Cutter	$8,750
Public Works	Four Post Lift	$7,660
Public Works	Hot Patch Asphalt Patcher/Trailer	$19,000
Public Facilities	New Service Truck for Grounds Maintenance	$44,875
Public Facilities	Double Side Niche Cemetery	$18,950

In addition to the need for increased equipment purchases, there are other notable requests included in the budget.

Department	Request	Amount
Governing Body	Downtown Development Program	$33,000
Planning	Demolition Blighted Properties	$27,000
Fire	Retire Debt on Fire Engine	$68,533
Public Works	Repair Sidewalk and Streets through Powell Bill	$90,000

The General Funding doesn't include salary enhancements for Fire-Fighter personnel. This will need to be considered soon if we don't want to lose experienced Fire-Fighters to neighboring departments that have already increased their compensation packages.

Enterprise Funds

Water Fund

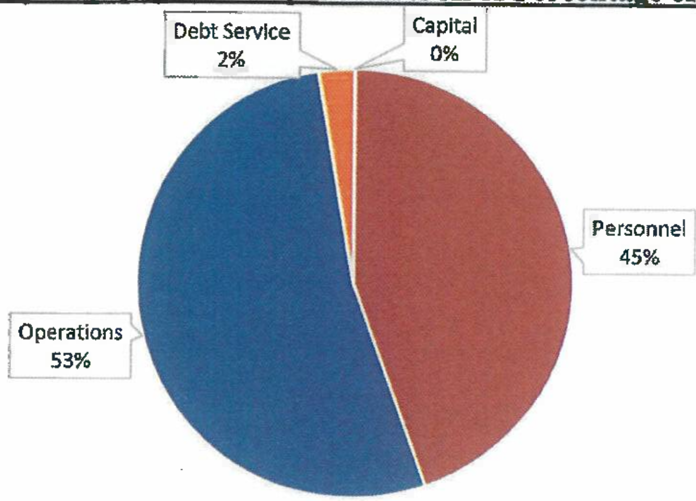
The proposed Water Fund FY 2022-2023 budget has revenue totaling $2,153,760. Water rates are proposed to increase to generate additional water service revenue in accordance with the recommendation of the North Carolina Rural Water Association and consistent with the multi-year plan introduced in FY 2021. Below is the proposed change in rates.

Description	FY 2022 Fee	FY 2023 Fee
Inside City Limits		
3/4" Meter	$17.00	$17.60
1" Meter	$30.00	$31.05
2" Meter	$120.00	$124.20
3" Meter	$270.00	$279.45
4" Meter	$485.00	$501.98
6" Meter	$1,090.00	$1,128.15
Usage Rate	$4.21 per 1000 gallons	$4.36 per 1000 gallons
Capital Charge	$1.36 per 1000 gallons	$1.36 per 1000 gallons *
Outside City limits		
¾" Meter	$34.00	$35.19
1" Meter	$60.00	$62.10
2" Meter	$240.00	$248.40
3" Meter	$540.00	$558.90
4" Meter	$970.00	$1,033.95
6" Meter	$2,180.00	$2,256.30
Usage Rate	$8.42 per 1000 gallons	$8.71 per 1000 gallons
Capital Charge	$1.36 per 1000 gallons	$1.36 per 1000 gallons *
Water Tap (Includes Water Tap, Meter & Box)		
Standard ¾ inch	$300.00	$1,000.00

Water Fund Expenditures

There are not any significant capital expenditures in this budget. Although, we will be evaluating the use of State of N.C. earmarks to improve our delivery and capacity to increase water production. Otherwise, the budget calls for normal maintenance operations. The graph below shows how the allocation as a percentage for the department.

Water Department Expenditures As A Percentage of the Budget



Water Capital Reserve Fund

The Water Fee schedule includes a capital reserve fee based on $1.36/1000 gallons of water consumed which would generate an estimated $261,276 in revenue. These funds are designated for future capital expenditures for improvement of the water system.

Sewer Fund

The proposed Sewer Fund FY 2022-2023 budget has revenue totaling $3,509,021. Sewer rates are proposed to increase to generate additional sewer service revenues in accordance with the recommendation of the North Carolina Rural Water Association and consistent with the multi-year rate plan that was discussed in FY 2021. Below is the proposed rate structure.

Sewer Rates

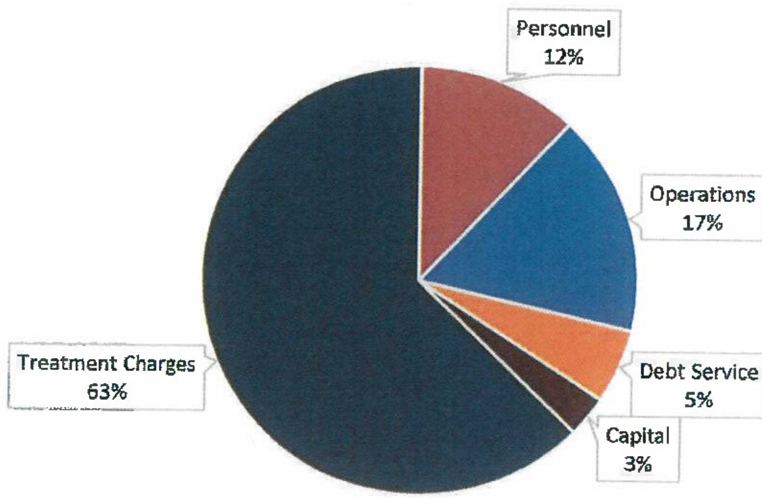
Description	FY 2022 Fee	FY 2023 Fee
Inside City Limits		
3/4" Meter	$16.00	$16.56
1" Meter	$28.50	$29.50
2" Meter	$140.00	$144.90
3" Meter	$260.00	$269.10
4" Meter	$438.00	$453.33
6" Meter	$875.00	$905.63
Usage Rate	$12.75 per 1000 gallons	$13.20 per 1000 gallons
Capital Charge	$1.25 per 1000 gallons	$1.25 per 1000 gallons *
Outside City limits		
¾" Meter	$32.00	$33.12
1" Meter	$57.00	$59.00
2" Meter	$280.00	$289.80
3" Meter	$520.00	$538.20
4" Meter	$876.00	$906.66
6" Meter	$1750.00	$1811.25
Usage Rate	$25.50 per 1000 gallons	$26.39 per 1000 gallons
Capital Charge	$1.25 per 1000 gallons	$1.25 per 1000 gallons *
Sewer Tap		
Standard (4-inch PVC, less than 4' deep)- excluding bores and manhole coring.	$800	$1,000

*Indicates no change from FY 2022

Sewer Department Expenditures

The main expenditures for the Sewer department are for a portable jetter machine and two pumps for the pump stations. In addition to Town spending, staff is collaborating with our engineers to formulate a plan to spend several grant allocations to address Inflow and Infiltration issues. Below is chart of how the departments spends its money.

Sewer Fund Expenditures As A Percentage of The Budget



Sewer Capital Reserve Fund

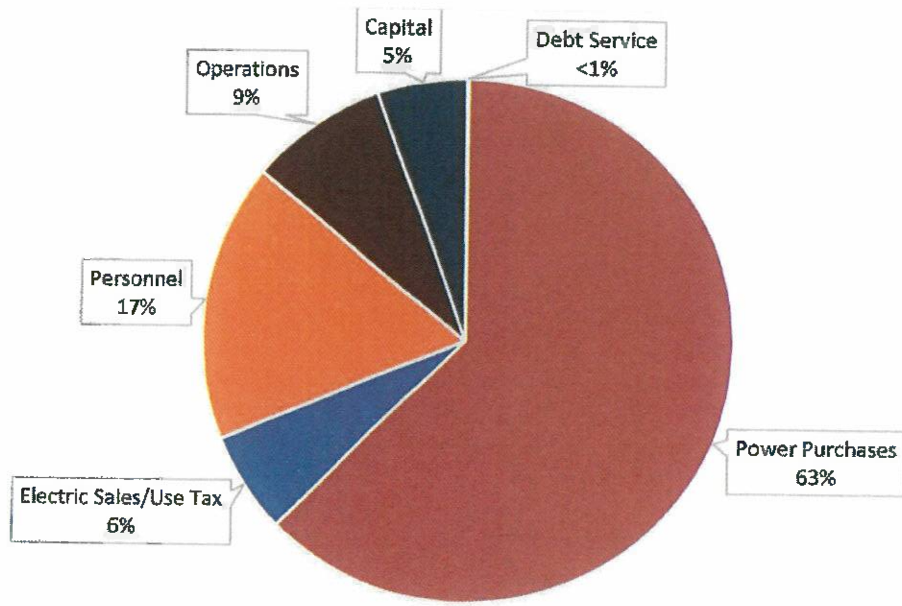
The Sewer Fee schedule includes a capital reserve fee based on the $1.25/1,000 gallons f water consumed which would generate approximately $200,176 in revenue. The funds are designated to cover depreciation and to fund future capital expenditures.

Electric Fund

The Electric Fund FY 2022-2023 budget has revenue totaling $8,119,500. There are no additional charges to the Electric rates for FY 2022-2023. However, we will need to monitor wholesale electric market closely as there are indications that the market may fluctuate in upcoming years.

The main expenditures for the Electric Department are for power purchases, a service truck and materials need to serve the Eastfield Development. The chart below indicates how their money is spent.

Electric Fund Expenditures As A Percentage of The Budget



In Conclusion

This budget achieves the following: 1) Improves the ability to deliver public safety by providing reliable vehicles in the Police and Fire Departments. 2) It also enables them to perform their job in a safer manner by supplying them with the necessary equipment to perform their job. 3) Enhances the Public Works department ability to improve the condition of our streets and sidewalks by providing them with better equipment. 4) Improves the ability to maintain our fleet of vehicles and equipment by providing safer apparatus for our mechanic to work with. 5) The aesthetics of our town will be improved by being able to incentivize property owners to improve their structures, demolish delipidated buildings and beautification of the Town. 7) The Utility Departments will be able to address short-term and long-term infrastructure concerns.

Although this budget significantly addresses many issues, there are many concerns that will need attention in the near future. Parks and Recreation and other cultural activities remains woefully underfunded. I believe this will become necessary to advance the economy and quality of life for the citizens of Selma. These are challenges that we need to examine and plan for future budgets. I request during the year we consider moving toward a 1% prepared food and beverage tax to fund cultural, recreational activities related to tourism.

Finally, I want to thank the Finance Director and her staff, Department Heads, Council, and citizens that contributed to putting this budget together. Mostly, to express my appreciation to all the staff that works hard every day to provide the highest possible level of service for our citizens.

As required by State law- N.C. general Statute 159-11, the Town of Selma's Recommended Budget for Fiscal Year 2022-2023 is herby submitted for your consideration. A public hearing is scheduled for June 14, 2022.

Respectfully Submitted,

W. Brent Taylor, Town Manager (Budget Officer)

TOWN OF SELMA
BUDGET ORDINANCE
FISCAL YEAR 2022/2023

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town:

Governing Body	$ 81,842
Finance	267,075
Administration	591,512
Non Profit Support	3,975
Planning/Economic Development	371,446
Police	2,327,035
Fire	961,834
Public Works	1,254,536
Powell Bill	180,000
Public Facilities & Grounds	500,360
Civic Center	30,725
Recreation	382,812
Library	192,472
Total Appropriations	$ 7,145,624

Section II: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Current Year Property Tax	$ 3,081,134
Current Year Motor Vehicle Tax	190,000
Prior Year Taxes	10,000
Local Occupancy Tax	90,000
Sales & Use Tax	1,300,000
Fire District Tax	232,000
Electric Power Franchise Tax	326,000
Refuse Collection Fees	690,000
Powell Bill	180,000
Transfer from Electric Fund	195,000
Fund Balance Appropriated	300,000
Fund Balance Suber	22,350
Fund Balance Perpetual Care	7,500
Other Revenues	521,640
	$ 7,145,624

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Water Administration	$ 930,401
Water Operations	1,223,359
	$ 2,153,760

Section IV: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Sale of Water	$ 1,728,484
Water Capital Reserve	261,276
Other Revenues	164,000
	$ 2,153,760

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Sewer Administration	$ 742,292
Sewer Operations	2,766,729
	$ 3,509,021

Section VI: It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Sewer Charges	$ 3,225,595
Sewer Capital Reserve	200,176
Other Revenues	83,250
	$ 3,509,021

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Electric Administration	$ 1,108,471
Electric Operations	1,265,029
Transfers and Electric Purchases	5,746,000
	$ 8,119,500

Section VIII: It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Electric Charges	$ 7,500,000
Electric Sales Tax	525,000
Other Revenues	94,500
	$ 8,119,500

Section IX: The following amounts are hereby appropriated in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Future Expenditure	$ 261,276
	$ 261,276

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, 2022, and ending June 30, 2023:

Transfer from Water Fund	$ 261,276
	$ 261,276

Section XI: The following amounts are hereby appropriated in the Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Future Expenditure	$ 200,176
	$ 200,176

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, 2022, and ending June 30, 2023:

Transfer from Sewer Fund	$ 200,176
	$ 200,176

Section XIII: The following amounts are hereby appropriated in the Electric Capital Reserve Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Reserve for Future Expenditure	$ -
	$ -

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, 2022, and ending June 30, 2023:

Other Revenues	$ -
	$ -

Section XV: The following amounts are hereby appropriated in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Other Expenses	$ 21,000
	$ 21,000

Section XVI: It is estimated that the following revenues will be available in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Other Revenues	$	21,000
	$	21,000

Section XVII. There is hereby levied a tax at the rate of sixty cents ($0.60) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2022, 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 $518,709,428 and an estimated rate of collection of 99%.

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

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

DULY ADOPTED THIS 14TH DAY OF JUNE 2022.

BYRON JAMES MCALLISTER
Mayor

ATTEST:

SARAI ALLEN
Town Clerk

Seal

Town of Selma Seal 1867 Johnston County, NC

Town of Selma Budget FY 2022-2023

Summary of Total Revenues vs. Expenditures

Revenues	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD - 12312021 FY 2022	Requested FY2023	Mngr Recommend FY 2023	Board Approved	% Change
General Fund	6,277,743.33	7,176,241.01	7,223,323.00	3,549,594.37	7,642,210.00	7,642,210.00	7,145,624.00	-1.08%
Water Capital Reserve Fund	147,915.89	254,008.70	251,053.00	231.46	261,276.00	261,276.00	261,276.00	4.07%
Sewer Capital Reserve Fund	1,005.26	194,503.86	211,682.00	123.07	200,176.00	200,176.00	200,176.00	-5.44%
Electric Capital Reserve Fund	10,058.76	1,431.93	261,315.00	205.62	-	-	-	-100.00%
Fire Protection-Petroleum Term Fund	29,337.19	42,544.55	21,000.00	9,028.85	21,000.00	21,000.00	21,000.00	0.00%
Water Fund	1,618,468.55	1,855,117.08	2,141,435.00	1,086,399.52	2,153,760.00	2,153,760.00	2,153,760.00	0.58%
Sewer Fund	2,931,147.43	3,672,691.62	4,245,105.00	1,709,040.93	3,509,021.00	3,509,021.00	3,509,021.00	-17.34%
Electric Fund	7,504,486.51	7,785,964.69	8,443,220.00	3,913,245.75	8,119,500.00	8,119,500.00	8,119,500.00	-3.83%
TOTAL REVENUE	18,520,162.92	20,982,503.44	22,798,133.00	10,267,869.57	21,906,943.00	21,906,943.00	21,410,357.00	-6.09%

Expenditures	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD - 12312021 FY 2022	Requested FY2023	Mngr Recommend FY 2023	Board Approved	% Change
General Fund								
Governing Body	71,914.84	65,638.59	66,977.00	28,547.00	54,342.00	87,342.00	95,842.00	43.10%
Administration	420,183.53	410,182.07	477,315.00	234,074.81	528,365.00	528,365.00	591,512.00	23.92%
Finance	155,770.30	267,184.83	263,998.00	126,589.69	264,489.00	264,489.00	267,075.00	1.17%
Non-Profit Organization Support	14,669.55	2,175.00	3,975.00	3,300.00	3,975.00	3,975.00	1,400.00	-64.78%
Planning & Econ Dev	355,682.16	348,990.97	295,945.00	125,854.84	359,946.00	371,446.00	354,446.00	19.77%
Police	1,789,247.01	1,799,428.40	2,173,781.00	937,782.78	2,502,211.00	2,327,035.00	2,327,035.00	7.05%
Fire	726,720.77	753,710.93	797,708.00	397,605.71	1,950,787.00	1,524,103.00	961,834.00	20.57%
Public Works	1,076,586.10	1,120,489.62	1,169,300.00	518,862.76	1,245,447.00	1,202,036.00	1,257,111.00	7.51%
Powell Bill	110,365.83	237,045.72	186,000.00	100,742.33	180,000.00	180,000.00	180,000.00	-3.23%
Public Facilities & Grounds	584,509.72	519,497.20	927,596.00	210,994.92	538,351.00	500,360.00	503,360.00	-45.73%
Civic Center	20,960.32	80,044.78	32,000.00	11,981.51	33,225.00	30,725.00	30,725.00	-3.98%
Recreation	541,465.60	376,887.78	631,338.00	344,510.88	434,909.00	429,862.00	382,812.00	-39.36%
Library	185,020.78	184,780.22	197,390.00	95,266.99	195,472.00	192,472.00	192,472.00	-2.49%
	6,053,096.51	6,166,056.11	7,223,323.00	3,136,114.22	8,291,519.00	7,642,210.00	7,145,624.00	-1.08%
Water Capital Reserve Fund								
Transfers and Reserve for Future Expenditures	-	-	251,053.00	-	261,276.00	261,276.00	261,276.00	4.07%
Sewer Capital Reserve Fund								
Transfers and Reserve for Future Expenditures	-	-	211,682.00	-	200,176.00	200,176.00	200,176.00	-5.44%
Electric Capital Reserve Fund								
Transfers and Reserve for Future Expenditures	-	166,091.00	261,315.00	-	-	-	-	-100.00%
Fire Protection-Petroleum Term Fund								
Expenditures	3,690.00	32,049.98	21,000.00	-	21,000.00	21,000.00	21,000.00	0.00%
Water Fund								
Administration	908,279.23	1,099,862.95	881,594.00	384,737.92	943,399.00	925,968.00	930,401.00	5.54%
Operations	797,250.39	866,405.90	1,259,841.00	381,117.12	1,434,870.00	1,227,792.00	1,223,359.00	-2.90%
	1,705,529.62	1,966,268.85	2,141,435.00	765,855.04	2,378,269.00	2,153,760.00	2,153,760.00	0.58%
Sewer Fund								
Administration	1,116,469.35	853,624.71	1,215,078.00	271,661.53	805,326.00	742,292.00	742,292.00	-38.91%
Operations	2,197,201.77	2,602,156.93	3,030,027.00	984,618.61	3,369,069.00	2,766,729.00	2,766,729.00	-8.69%
	3,313,671.12	3,455,781.64	4,245,105.00	1,256,280.14	4,174,395.00	3,509,021.00	3,509,021.00	-17.34%
Electric Fund								
Administration	1,258,925.34	983,610.63	1,031,295.00	522,628.51	1,096,504.00	1,108,471.00	1,108,471.00	7.48%
Electric Operations	420,189.11	523,551.52	1,196,610.00	446,638.39	1,921,958.00	1,265,029.00	1,265,029.00	5.72%
Transfers/Power Purchases	5,520,394.47	5,354,012.60	6,215,315.00	2,346,674.82	5,746,000.00	5,746,000.00	5,746,000.00	-7.55%
	7,199,508.92	6,861,174.75	8,443,220.00	3,315,941.72	8,764,462.00	8,119,500.00	8,119,500.00	-3.83%
TOTAL EXPENDITURES	18,275,496.17	18,647,422.33	22,798,133.00	8,474,191.12	24,091,097.00	21,906,943.00	21,410,357.00	-6.09%

Reconciliation Between Recommended Budget and Adopted Budget:

General Fund Revenues as Recommended		7,642,210.00
	Appropriated Fund Balance	(300,000.00)
	ARPA Funds	(300,000.00)
	Current Property Taxes - two cents	103,414.00
Total General Fund Revenue as Adopted		7,145,624.00

General Fund Expenditures as Recommended		7,642,210.00
Administration	Salaries	960.00
Administration	Salaries	42,427.00
Administration	Fica	3,285.00
Administration	Nc Retirement	5,473.00
Administration	401K	1,273.00
Administration	Group Health	9,729.00
Finance	Tax Collection Fee	2,586.00
Fire	Salaries	31,663.00
Fire	Fica	2,422.00
Fire	NC Retirement	2,958.00
Fire	401K	688.00
Fire	Capital	(600,000.00)
Governing Body	Contingency	8,000.00
Governing Body	Downtown Development	500.00
Non Profit	My Kids Club	(500.00)
Non Profit	JoCo Arts Council	(300.00)
Non Profit	Selma Elementary	(500.00)
Non Profit	Selma Middle	(500.00)
Non Profit	Smithfield Selma High	(500.00)
Non Profit	21st Century Village	(500.00)
Non Profit	American Legion	225.00
Parks and Rec	Special Events	6,637.00
Planning	Appearance Commission	(3,000.00)
Planning	Historic Properties	(3,000.00)
Planning	Historic District Incentive	(14,000.00)
Planning	Contract Services	3,000.00
Public Facilities	Grounds	3,000.00
Public Works	Overtime	2,575.00
Public Works	Solid Waste Collection	52,500.00
Recreation	Salaries	(35,646.00)
Recreation	Fica	(2,727.00)
Recreation	Nc Retirement	(4,598.00)
Recreation	401K	(1,069.00)
Recreation	Group Health	(9,647.00)
Total General Fund Expenditures as Adopted		7,145,624.00

Water Fund Revenues as Recommended/Adopted		2,153,760.00
Water Fund Expendiitures as Recommended		2,153,760.00
Administration	Salaries	7,916.00
Administration	Fica	606.00
Administration	NC Retirement	739.00
Administration	401K	172.00
Administration	IT Services	(5,000.00)
Operations	Purchases for Inventory	(4,433.00)
Total Water Fund Expenditures as Adopted		2,153,760.00

Town of Selma Budget FY 2023

GENERAL FUND REVENUES

	Revenue Source	Actual FY 2019	Actual FY 2020	Actual FY 2021	Budget as Amended FY 2022	YTD 12/31/2021	%	Manager Recommend FY 2023	Board Approved	% Change
100-30000-00000	Current Year Property Taxes	2,262,158.25	2,549,353.20	2,906,879.82	2,934,774.00	1,175,513.03	40.05%	2,977,720.00	3,081,134.00	1.46%
100-30000-00010	Motor Vehicle	182,507.66	167,164.33	202,348.81	185,000.00	90,185.45	48.75%	190,000.00	190,000.00	2.70%
100-30000-01000	Prior Year Taxes	3,515.64	1,198.23	(15,470.83)	5,000.00	4,878.86	97.58%	10,000.00	10,000.00	100.00%
100-30000-05000	Tax Penalties and Interest	4,927.14	5,387.43	6,250.46	4,000.00	1,069.79	26.74%	4,000.00	4,000.00	0.00%
100-31000-00010	Sales & Use Tax Distribution	1,008,361.32	1,048,637.50	1,172,987.23	1,075,000.00	686,936.16	63.90%	1,300,000.00	1,300,000.00	20.93%
100-32000-00100	Local Occupancy Tax	133,088.19	87,673.52	57,460.06	55,000.00	45,041.44	81.89%	90,000.00	90,000.00	63.64%
100-32000-00200	Payments in Lieu of Taxes	33,829.30	34,261.54	58,919.28	35,000.00	48,838.48	139.54%	35,000.00	35,000.00	0.00%
100-32000-00400	Fire District Tax	189,454.20	224,516.29	234,297.04	222,525.00	118,426.94	53.22%	232,000.00	232,000.00	4.26%
100-32000-00500	Video Programming Tax	24,305.66	23,864.06	23,563.68	24,000.00	11,181.69	46.59%	22,000.00	22,000.00	-8.33%
100-32000-00600	Telecommunication Services Sales Tax	40,710.05	33,146.54	32,937.19	35,000.00	13,650.64	39.00%	27,000.00	27,000.00	-22.86%
100-32000-00700	Electric Power Franchise Tax	334,785.81	328,809.76	331,340.81	320,000.00	163,415.68	51.07%	326,000.00	326,000.00	1.88%
100-32000-00800	Natural Gas Excise Tax	8,217.12	6,695.67	6,173.27	5,000.00	3,193.59	63.87%	6,000.00	6,000.00	20.00%
100-32000-00900	Alcohol Bev Tax	28,063.75	28,571.95	30,699.98	28,500.00	-	0.00%	28,500.00	28,500.00	0.00%
100-32000-01000	Local ABC Net Revenues	47,572.89	49,874.80	47,572.88	50,000.00	10,742.27	21.48%	48,000.00	48,000.00	-4.00%
100-33000-00100	Solid Waste Disposal Tax	4,825.43	5,027.05	5,016.94	5,000.00	2,470.45	49.41%	5,000.00	5,000.00	0.00%
100-33000-00300	Powell Bill Street	166,791.62	168,211.41	160,913.77	161,000.00	181,404.14	112.67%	180,000.00	180,000.00	11.80%
100-33000-00500	Drug Forfeiture Tax	11,979.21	2,284.88	1,430.93	-	77.37	#DIV/0!	-	-	#DIV/0!
	Rescue Plan Recovery Funds	-	-	-	-	-	#DIV/0!	300,000.00	-	#DIV/0!
Various	Grants/Donations (Detail on next page)	355,977.27	156,075.27	341,307.62	583,852.00	100,531.87	17.22%	-	-	-100.00%
100-34000-01000	Planning & Zoning Fees	14,410.00	11,195.00	17,010.00	14,000.00	10,360.00	74.00%	20,000.00	20,000.00	42.86%
100-34000-02000	Code Enforcement Citation Fees	2,416.67	5,200.00	4,100.00	5,000.00	1,800.00	36.00%	3,600.00	3,600.00	-28.00%
100-34000-04000	Fire Inspection Fees	3,964.50	5,655.00	3,725.00	4,000.00	2,275.00	56.88%	4,500.00	4,500.00	12.50%
100-35000-00200	Refuse Collection Fees	682,744.22	681,749.67	691,359.64	680,000.00	350,775.76	51.58%	690,000.00	690,000.00	1.47%
100-35000-01000	Johnston County First Responder	13,432.50	14,413.43	16,320.74	14,500.00	3,000.00	20.69%	15,000.00	15,000.00	3.45%
100-35000-02000	Cemetery Lots	71,655.01	87,016.27	161,346.14	90,000.00	35,013.14	38.90%	75,000.00	75,000.00	-16.67%
100-35000-02100	Mausoleum Crypt/Niche Sales	33,209.35	47,042.25	22,188.49	35,000.00	22,287.40	63.68%	45,000.00	45,000.00	28.57%
100-35000-02200	Mausoleum Bond Interest Rebate	2,696.78	1,783.31	913.47	-	-	#DIV/0!	-	-	#DIV/0!
100-35000-02300	Opening Graves	69,926.00	64,950.00	89,900.00	80,000.00	29,200.00	36.50%	60,000.00	60,000.00	-25.00%
100-35000-03100	Library Fines/Fees	2,256.65	3,858.35	407.76	500.00	1,796.42	359.28%	2,000.00	2,000.00	300.00%
100-35000-04110	Senior Trips	690.00	135.00	-	-	35.00	#DIV/0!	-	-	#DIV/0!
100-35000-04120	Recreational Fees	69,284.85	21,497.30	4,448.17	35,000.00	9,016.07	25.76%	20,000.00	20,000.00	-42.86%
100-35000-04130	Pool Memberships/Passes	8,431.00	2,226.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-35000-04140	Railroad Days	17,984.22	14,609.00	310.24	13,419.00	13,419.00	100.00%	15,000.00	15,000.00	11.78%
100-35000-04150	Santa Train	16,030.00	16,760.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-35000-04160	All-American Festival	3,737.00	725.00	75.00	-	-	#DIV/0!	-	-	#DIV/0!
100-35000-04180	Parks Special Events	4,652.73	2,127.00	1,410.00	-	355.00	#DIV/0!	-	-	#DIV/0!
100-35000-04190	Recreation Rentals	2,225.00	3,955.00	19,585.00	15,000.00	5,335.00	35.57%	11,000.00	11,000.00	-26.67%
100-35000-05000	Civic Center Individual	-	3,670.00	6,563.59	11,250.00	11,915.00	105.91%	23,000.00	23,000.00	104.44%
100-35000-05100	Civic Center Business	-	2,480.00	150.00	11,250.00	1,905.00	16.93%	4,000.00	4,000.00	-64.44%
100-36000-00100	Rent/Waste Industries	1,800.00	1,800.00	1,800.00	1,800.00	900.00	50.00%	1,800.00	1,800.00	0.00%
100-36000-00200	Rent/Alcoholics Anonymous	240.00	240.00	240.00	240.00	240.00	100.00%	240.00	240.00	0.00%
100-36000-00400	Rent/Head Start	9,000.00	9,000.00	9,000.00	9,000.00	5,250.00	58.33%	9,000.00	9,000.00	0.00%
100-36000-00700	Rent/SBA Towers Ventures	6,846.26	6,412.84	8,283.93	7,000.00	4,216.39	60.23%	8,500.00	8,500.00	21.43%
100-36000-00800	Rent/EMS building	18,000.00	18,000.00	18,000.00	18,000.00	9,000.00	50.00%	18,000.00	18,000.00	0.00%
100-36000-00900	Rent/Florist	-	2,800.00	4,060.00	360.00	360.00	100.00%	-	-	-100.00%
100-36000-01000	Rent/Land	2,220.00	2,220.00	2,220.00	-	-	#DIV/0!	1,500.00	1,500.00	#DIV/0!
100-37000-00000	Interest Earned	17,045.39	15,471.25	3,899.77	3,500.00	2,089.71	59.71%	4,000.00	4,000.00	14.29%
100-37000-01000	Interest - Powell Bill	10,012.74	4,608.37	73.12	150.00	14.82	9.88%	-	-	-100.00%
100-37000-02000	Interest - Suber Fund	3,379.04	1,831.43	20.99	50.00	3.65	7.30%	-	-	-100.00%
100-38000-00000	Miscellaneous Revenue	6,508.70	21,972.25	88,615.20	25,157.00	7,175.23	28.52%	5,000.00	5,000.00	-80.12%
100-38000-00200	Insurance Proceeds	5,421.50	12,021.48	15,305.22	35,677.00	35,677.00	100.00%	-	-	-100.00%
100-38000-00300	Court Cost Fees	1,624.87	939.70	1,218.60	-	208.38	#DIV/0!	-	-	#DIV/0!
100-38000-01300	Reimbursement Eastfield	-	-	160,000.00	-	-	#DIV/0!	-	-	#DIV/0!
100-39000-00100	Sale of Fixed Assets	157,593.03	10,000.00	44,062.00	7,680.00	153,413.55	1997.57%	-	-	-100.00%
100-39000-00200	Loan Proceeds	771,350.00	83,625.00	-	-	-	#DIV/0!	-		#DIV/0!
100-39000-05000	Other Transfers	47,130.35	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-39500-00630	Transfer from Electric Fund 630	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	100.00%	195,000.00	195,000.00	11.43%
100-39900-00000	Fund Balance	-	-	-	172,139.00	-	0.00%	600,000.00	300,000.00	248.56%
100-39900-00100	Fund Balance Suber	-	-	-	22,500.00	-	0.00%	22,350.00	22,350.00	-0.67%
100-39900-00300	Fund Balance Perpetual Care	-	-	-	7,500.00	-	0.00%	7,500.00	7,500.00	0.00%
	General Fund Revenues Totals	**7,093,988.87**	**6,277,743.33**	**7,176,241.01**	**7,223,323.00**	**3,549,594.37**	**49.14%**	**7,642,210.00**	**7,145,624.00**	5.80%

Town of Selma Budget FY 2023

GRANTS/DONATIONS REVENUES

	Revenue Source	Actual FY 2019	Actual FY 2020	Actual FY 2021	Budget as Amended FY 2022	YTD 12/31/2021	%	Manager Recommend FY 2023	Board Approved	% Change
100-33000-00700	FEMA Reimbursement	33,211.99	2,673.93	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33000-00900	USDA Grant - Civic Center	197,266.00	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00100	Tennis Court Grant	28,847.82	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00200	JoCo Tourism Grant	-	4,999.00	-	36,000.00	-	0.00%	-	-	-100.00%
100-33500-00210	JOCO Visitors Bureau	20,000.00	10,000.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00650	Fire - SAFER Grant	51,657.40	106,956.70	72,834.02	38,986.00	18,437.26	47.29%	-	-	-100.00%
100-33500-00670	JoCo COVID PPE Grant - Fema	-	-	7,859.00	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00700	Electricities Grant	-	5,000.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00800	CARES Act	-	-	230,521.60	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00900	NCDOT Depot Repairs	-	-	24,747.00	414,589.00	-	0.00%	-	-	-100.00%
100-33500-01000	NCLM Grant	-	-	-	2,277.00	2,277.00	100.00%	-	-	-100.00%
100-33500-01200	Open Space Grant Parks	-	15,250.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-00400	Donations to Library	2,733.26	317.64	365.00	-	467.61	#DIV/0!	-	-	#DIV/0!
100-38000-00600	Donations to Selma Civic Center	19,336.00	10,078.00	25.00	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-00700	Donations Police Department	2,024.80	700.00	2,600.00	-	350.00	#DIV/0!	-	-	#DIV/0!
100-38000-00900	Donations Fire Department	100.00	100.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-01000	Arbor Program	800.00	-	200.00	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-01100	Basketball Court	-	-	2,156.00	13,000.00	-	0.00%	-	-	-100.00%
100-38000-01400	Lowes Hometown Grant	-	-	-	79,000.00	79,000.00		-	-	-100.00%
	Grant Totals	355,977.27	156,075.27	341,307.62	583,852.00	100,531.87	17.22%	-	-	-100.00%

Town of Selma Budget FY 2023

Governing Body Expenditures 41000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-41000-12100	Salaries & Wages	26,000.00	26,400.00	26,400.00	13,200.00	50.00%	26,400.00	26,400.00		26,400.00	0.00%
100-41000-18100	FICA & Medicare	1,989.00	2,019.60	2,020.00	1,009.80	50.00%	2,020.00	2,020.00		2,020.00	0.00%
100-41000-18300	Group Insurance	146.60	180.44	150.00	95.68	53.03%	172.00	172.00		172.00	14.67%
100-41000-19000	Elections	5,044.30	-	5,000.00	-	#DIV/0!	-	-		0.00	-100.00%
100-41000-19200	Legal Services	10,561.50	12,821.19	13,200.00	5,629.04	43.90%	13,200.00	13,200.00		13,200.00	0.00%
100-41000-21000	Town Beautification	12,102.66	8,761.54	7,500.00	-	0.00%	-	-		-	-100.00%
	Downtown Development							33,000.00	A	33,500.00	#DIV/0!
100-41000-26000	Supplies & Materials	2,977.55	752.17	1,500.00	632.71	84.12%	3,000.00	3,000.00	B	3,000.00	100.00%
100-41000-31100	Travel & Training	1,279.80	817.96	200.00	50.00	6.11%	200.00	200.00		200.00	0.00%
100-41000-31200	Dues & Subscriptions	-	500.00	-	-	0.00%	500.00	500.00	C	500.00	#DIV/0!
100-41000-32500	Postage	136.60	16.00	100.00	-	0.00%	100.00	100.00		100.00	0.00%
100-41000-39900	Contracted Services	4,959.95	6,919.63	4,407.00	1,472.00	21.27%	2,250.00	2,250.00		2,250.00	-48.94%
100-41000-41100	Moccasin Crk Drainage	6,408.54	6,450.06	6,500.00	6,457.77	100.12%	6,500.00	6,500.00		6,500.00	0.00%
100-41000-49900	Equipment/Not Capital	58.34	-	-	-	0.00%	-	-		-	#DIV/0!
100-41000-50000	Capital Outlay	250.00	-	-	-	#DIV/0!	-	-		-	#DIV/0!
100-41000-99100	Contingency	-	-	-	-	0.00%	-	-	D	8,000.00	#DIV/0!
	Governing Body Totals	**71,914.84**	**65,638.59**	**66,977.00**	**28,547.00**	**43.49%**	**54,342.00**	**87,342.00**		**95,842.00**	43.10%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	28,570.00	14,305.48	28,592.00	28,592.00	28,592.00	22.00	0.08%
Operating	38,407.00	14,241.52	25,750.00	58,750.00	67,250.00	28,843.00	75.10%
Capital	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	66,977.00	28,547.00	54,342.00	87,342.00	95,842.00	28,865.00	43.10%

Contracted Services	Requested	Recommend	Approved
Volunteer Recognition	250.00	250.00	250.00
Teacher Appreciation	500.00	500.00	500.00
Mayors Citizen Awards	500.00	500.00	500.00
Miscellaneous	1,000.00	1,000.00	1,000.00
	2,250.00	2,250.00	2,250.00

A - New program

B - Upgrades to equipment and technology in the Jernigan Building

C - Mayors Association dues

D - Contingency funding to be applied where needed

Town of Selma Budget FY 2023

Finance Expenditures 41300

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-41300-12100	Salaries & Wages	45,658.14	103,123.98	81,503.00	41,058.58	39.81%	89,958.00	89,958.00		89,958.00	10.37%
100-41300-18100	FICA & Medicare	3,478.64	7,658.51	6,235.00	3,084.41	40.27%	6,882.00	6,882.00		6,882.00	10.38%
100-41300-18200	Retirement	4,153.37	10,474.28	9,902.00	4,604.85	43.96%	11,605.00	11,605.00		11,605.00	17.20%
100-41300-18210	NC 401k	1,330.34	2,731.94	2,446.00	1,220.23	44.67%	2,699.00	2,699.00		2,699.00	10.34%
100-41300-18300	Group Insurance	6,520.52	15,345.79	13,710.00	6,675.60	43.50%	15,829.00	15,829.00		15,829.00	15.46%
	Personnel Request	-	-	-	-	#DIV/0!	1,853.00	1,853.00		1,853.00	#DIV/0!
100-41300-19100	Accounting & Auditing	7,402.19	9,295.69	10,500.00	8,250.00	88.75%	11,700.00	11,700.00	A	11,700.00	11.43%
100-41300-26000	Supplies & Materials	4,618.42	3,017.09	4,250.00	1,616.84	53.59%	4,500.00	4,500.00		4,500.00	5.88%
100-41300-31100	Travel & Training	1,736.03	1,277.94	1,200.00	-	0.00%	1,800.00	1,800.00	B	1,800.00	50.00%
100-41300-31200	Dues & Subscription	110.00	50.00	100.00	-	0.00%	325.00	325.00	C	325.00	225.00%
100-41300-32500	Postage	123.05	248.05	250.00	11.32	4.56%	250.00	250.00		250.00	0.00%
100-41300-39700	Software Contract	5,003.66	10,465.89	25,800.00	20,589.44	196.73%	22,500.00	22,500.00		22,500.00	-12.79%
100-41300-39900	Contracted Services	5,367.94	7,266.92	7,500.00	2,741.12	37.72%	7,500.00	7,500.00		7,500.00	0.00%
100-41300-45000	JoCo Tax Collection (2.5%)	63,619.11	71,094.36	76,268.00	28,972.63	40.75%	77,000.00	77,000.00		79,586.00	4.35%
100-41300-49900	Equipment/Not Capital	561.67	3,703.41	3,732.00	1,670.92	45.12%	4,000.00	4,000.00		4,000.00	7.18%
100-41300-50000	Capital Outlay	-	15,343.75	14,513.00	6,093.75	0.00%	-	-		-	-100.00%
	Debt Service	6,087.22	6,087.23	6,089.00	-	0.00%	6,088.00	6,088.00		6,088.00	-0.02%
	Finance Totals	**155,770.30**	**267,184.83**	**263,998.00**	**126,589.69**	**47.38%**	**264,489.00**	**264,489.00**		**267,075.00**	1.17%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	113,796.00	56,643.67	128,826.00	128,826.00	128,826.00	15,030.00	13.21%
Operating	129,600.00	63,852.27	125,575.00	125,575.00	128,161.00	(1,439.00)	-1.11%
Capital	14,513.00	6,093.75	4,000.00	4,000.00	4,000.00	(10,513.00)	-72.44%
Debt Service	6,089.00	-	6,088.00	6,088.00	6,088.00	(1.00)	-0.02%
	263,998.00	126,589.69	264,489.00	264,489.00	267,075.00	3,077.00	1.17%

Accounting and Auditing		Requested	Recommend	Approved
Annual Audit (includes single audit fee)	33,500.00	10,050.00	10,050.00	10,050.00
OPEB Actuary	5,500.00	1,650.00	1,650.00	1,650.00
		11,700.00	11,700.00	11,700.00

Computer Software Contract		Requested	Recommend	Approved
Tyler Technologies	75,000.00	22,500.00	22,500.00	22,500.00
		22,500.00	22,500.00	22,500.00

Contracted Services		Requested	Recommend	Approved
Copier/Printer contracts		5,000.00	5,000.00	5,000.00
Printing/Mailing Invoices	6,000.00	1,500.00	1,500.00	1,500.00
Shredding/Miscellaneous		1,000.00	1,000.00	1,000.00
		7,500.00	7,500.00	7,500.00

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

Debt Service	Requested	Recommend	Approved	
US Bank Principal (Software - Final Pay 6/2023)	5,965.00	5,965.00	5,965.00	100-41300-75000
US Bank Interest (Software - Final Pay 6/2023)	123.00	123.00	123.00	100-41300-75100
	6,088.00	6,088.00	6,088.00	

A - Funds needed to cover expected single audit exposure
B - Previously inadequate training funds for six personnel
C - Dues for NCACPA and NCGFOA

Town of Selma Budget FY 2023

Administration Expenditures 42000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-42000-12100	Salaries & Wages	58,952.69	86,931.94	71,522.00	30,307.35	34.86%	74,994.00	74,994.00		118,381.00	65.52%
100-42000-12600	Merit*	-	-	41,271.00	-	#DIV/0!	39,448.00	39,448.00		39,448.00	-4.42%
100-42000-18100	FICA & Medicare	4,432.48	6,441.93	5,423.00	2,254.19	34.99%	5,737.00	5,737.00		9,022.00	66.37%
100-42000-18200	Retirement	4,953.17	8,816.13	8,612.00	3,402.19	38.59%	9,674.00	9,674.00		15,147.00	75.88%
100-42000-18210	401K	843.17	1,942.75	2,127.00	645.43	33.22%	2,250.00	2,250.00		3,523.00	65.63%
100-42000-18300	Group Insurance	7,455.07	10,085.51	10,392.00	3,783.08	37.51%	11,962.00	11,962.00		21,691.00	108.73%
100-42000-18600	Workers Comp*	30,029.36	30,795.58	43,200.00	37,879.00	123.00%	48,000.00	48,000.00	A	48,000.00	11.11%
100-42000-18610	Unemployment Insurance	5,466.89	383.79	5,000.00	-	0.00%	5,500.00	5,500.00		5,500.00	10.00%
100-42000-18900	Retiree Healthcare*	180,314.17	185,420.32	200,000.00	92,971.62	50.14%	230,000.00	230,000.00	B	230,000.00	15.00%
100-42000-25900	Gasoline	209.31	-	1,250.00	94.28	#DIV/0!	1,000.00	1,000.00		1,000.00	-20.00%
100-42000-26000	Supplies & Materials	8,759.71	7,218.53	6,200.00	4,104.84	56.87%	12,000.00	12,000.00	C	12,000.00	93.55%
100-42000-27000	Codification	3,550.00	950.00	1,500.00	-	0.00%	1,500.00	1,500.00		1,500.00	0.00%
100-42000-31100	Travel & Training	15,159.78	5,357.03	7,000.00	2,168.04	40.47%	10,000.00	10,000.00	D	10,000.00	42.86%
100-42000-31200	Dues & Subscription	11,496.89	12,214.41	12,000.00	4,985.99	40.82%	12,600.00	12,600.00		12,600.00	5.00%
100-42000-32500	Postage	788.55	471.85	750.00	314.37	66.62%	900.00	900.00	E	900.00	20.00%
100-42000-34000	Bereavement	130.64	483.51	500.00	206.92	42.80%	400.00	400.00		400.00	-20.00%
100-42000-35200	Maint/Repair - Equip	38.00	80.71	-	-	0.00%	-	-		-	#DIV/0!
100-42000-39100	Advertising	1,165.35	369.30	500.00	479.55	0.00%	800.00	800.00	F	800.00	60.00%
100-42000-39900	Contracted Services	51,366.01	25,835.37	12,860.00	15,893.08	61.52%	14,000.00	14,000.00		14,000.00	8.86%
100-42000-45100	Property & Liability*	25,659.76	25,493.41	45,600.00	34,584.88	135.66%	45,600.00	45,600.00		45,600.00	0.00%
100-42000-49900	Equipment/Not Capital	2,432.53	890.00	1,608.00	-	0.00%	2,000.00	2,000.00	G	2,000.00	24.38%
100-42000-50000	Capital Outlay	6,980.00	-	-	-	#DIV/0!	-	-		-	#DIV/0!
	Administration Totals	**420,183.53**	**410,182.07**	**477,315.00**	**234,074.81**	**57.07%**	**528,365.00**	**528,365.00**		**591,512.00**	23.92%

** - All General Fund*

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	387,547.00	171,242.86	427,565.00	427,565.00	490,712.00	103,165.00	26.62%
Operating	89,768.00	62,831.95	100,800.00	100,800.00	100,800.00	11,032.00	12.29%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	0.00%
	477,315.00	234,074.81	528,365.00	528,365.00	591,512.00	114,197.00	23.92%

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

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

Equipment/Non Capital	Requested	Recommend	Approved
Replacement computers (2)	2,000.00	2,000.00	2,000.00

A - Anticipated increased due to experience rating

B - Additional General Fund retirees coupled with increases in rates for individual policies

C - Cost of supplies have increased, some almost doubling

D - HR conference, HR SHRM class for certification, Town Clerk school, Town Manager training

E - Cost of postage going up

F - Job advertisements

G - Fire proof cabinet needed for secure storage

Town of Selma Budget FY 2023

Non-Profit Organization Support 43000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-43000-18500	My Kids Club	500.00	500.00	500.00	500.00	100.00%	500.00	500.00		-	-100.00%
100-43000-38000	Marketing (moved to 49100	12,269.55	-	-	-	#DIV/0!	-	-		-	#DIV/0!
100-43000-41500	American Legion	400.00	175.00	175.00	-	0.00%	175.00	175.00		400.00	128.57%
100-43000-41520	Selma Museum	1,500.00	1,000.00	1,000.00	1,000.00	0.00%	1,000.00	1,000.00		1,000.00	0.00%
100-43000-41530	JoCo Arts Council	-	-	300.00	300.00	#DIV/0!	300.00	300.00		-	-100.00%
100-43000-41540	Selma Elementary	-	500.00	500.00	500.00	0.00%	500.00	500.00		-	-100.00%
100-43000-41570	Selma Middle School	-	-	500.00	-	0.00%	500.00	500.00		-	-100.00%
100-43000-41580	Smithfield Selma High	-	-	500.00	500.00	0.00%	500.00	500.00		-	-100.00%
100-43000-41590	21st Century Village	-	-	500.00	500.00	0.00%	500.00	500.00		-	-100.00%
	Non-Profit Organization Support Totals	**14,669.55**	**2,175.00**	**3,975.00**	**3,300.00**	**151.72%**	**3,975.00**	**3,975.00**		**1,400.00**	-64.78%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	-	-	-	-	-	-	0.00%
Operating	3,975.00	3,300.00	3,975.00	3,975.00	1,400.00	(2,575.00)	-64.78%
Capital	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	3,975.00	3,300.00	3,975.00	3,975.00	1,400.00	(2,575.00)	-64.78%

Town of Selma Budget FY 2023

Planning & Economic Development Expenditures 49100

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-49100-12100	Salary & Wages	66,391.78	63,705.74	78,847.00	36,167.54	56.77%	79,373.00	79,373.00		79,373.00	0.67%
100-49100-18100	FICA & Medicare	4,841.92	4,571.51	6,033.00	2,646.87	57.90%	6,072.00	6,072.00		6,072.00	0.65%
100-49100-18200	Retirement	6,259.27	6,511.09	9,580.00	4,083.34	62.71%	10,239.00	10,239.00		10,239.00	6.88%
100-49100-18210	401K	2,552.61	1,513.18	3,150.00	528.17	34.90%	2,381.00	2,381.00		2,381.00	-24.41%
100-49100-18300	Group Insurance	9,368.59	10,343.51	12,888.00	5,878.35	56.83%	14,781.00	14,781.00		14,781.00	14.69%
100-49100-21200	Uniforms	544.93	326.71	350.00	-	0.00%	250.00	250.00		250.00	-28.57%
100-49100-25900	Gasoline	218.27	757.54	400.00	233.72	30.85%	400.00	400.00		400.00	0.00%
100-49100-26000	Supplies & Materials	1,124.06	1,811.14	2,678.00	1,530.49	84.50%	2,800.00	2,800.00		2,800.00	4.56%
100-49100-31100	Travel & Training	2,125.08	415.00	1,200.00	325.00	78.31%	2,250.00	2,250.00	A	2,250.00	87.50%
100-49100-31200	Dues & Subscriptions	500.00	575.00	1,200.00	-	0.00%	1,200.00	1,200.00		1,200.00	0.00%
100-49100-32500	Postage	3,220.97	721.45	1,245.00	151.73	21.03%	500.00	500.00		500.00	-59.84%
100-49100-35200	Maint/Repair - Equip	-	79.42	-	-	0.00%	-	-		-	#DIV/0!
100-49100-35300	Maint/Repair - Vehicle	208.41	532.01	1,000.00	165.53	31.11%	1,000.00	1,000.00		1,000.00	0.00%
100-49100-37000	Advertising - Econ Dev	-	429.61	1,250.00	70.54	16.42%	1,250.00	1,250.00		1,250.00	0.00%
100-49100-38000	Marketing	-	4,567.36	5,000.00	2,213.14	48.46%	-	-		-	-100.00%
100-49100-38020	Jo Co Tourism Tax Transfer	84,778.51	54,588.42	55,000.00	37,021.84	67.82%	90,000.00	90,000.00	B	90,000.00	63.64%
100-49100-38030	Incentive - New Dixie	25,583.20	26,763.58	26,764.00	26,936.36	100.65%	26,950.00	26,950.00	*	26,950.00	0.69%
100-49100-38040	Incentive - Eastfield	50,291.72	-	68,000.00	-	#DIV/0!	75,000.00	75,000.00		75,000.00	10.29%
100-49100-38050	Eminent Domain	-	157,087.50	-	-	0.00%	-	-		-	#DIV/0!
100-49100-39900	Contracted Services	68,668.01	10,964.40	4,500.00	1,640.35	14.96%	25,000.00	9,000.00	C	12,000.00	166.67%
100-49100-49000	Condemnation & Demolition	19,450.00	2,530.00	12,050.00	6,000.00	237.15%	15,500.00	27,000.00	D	27,000.00	124.07%
100-49100-49030	Appearance Commission	2,835.94	196.80	2,000.00	261.87	133.06%	2,000.00	3,000.00		-	-100.00%
100-49100-49040	Historic Properties	-	-	2,000.00	-	#DIV/0!	2,000.00	3,000.00		-	-100.00%
100-49100-49050	Incentive - Historic District	-	-	-	-	#DIV/0!	-	14,000.00		-	#DIV/0!
100-49100-49100	Chamber of Commerce (moved to 42000)	4,000.00	-	-	-	#DIV/0!	-	-		-	#DIV/0!
100-49100-49900	Equipment/Non Capital	2,718.89	-	810.00	-	#DIV/0!	1,000.00	1,000.00	E	1,000.00	23.46%
	Planning & Economic Development Totals	**355,682.16**	**348,990.97**	**295,945.00**	**125,854.84**	**36.06%**	**359,946.00**	**371,446.00**		**354,446.00**	19.77%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	110,498.00	49,304.27	112,846.00	112,846.00	112,846.00	2,348.00	2.12%
Operating	185,447.00	76,550.57	247,100.00	258,600.00	241,600.00	56,153.00	30.28%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	295,945.00	125,854.84	359,946.00	371,446.00	354,446.00	58,501.00	19.77%

Contracted Services	Requested	Recommend	Approved
Triangle J Contract for UDO	15,500.00	-	-
Engineering Service	5,000.00	4,500.00	4,500.00
Other/Miscellaneous/Mowing	3,300.00	3,300.00	6,300.00
Copier Rental	1,200.00	1,200.00	1,200.00
	25,000.00	9,000.00	12,000.00

Equipment/Non Capital	Requested	Recommend	Approved
Replacement computer	1,000.00	1,000.00	1,000.00

A - Training needed for code enforcement officer and to maintain certifications for director

B - This is a passthrough of occupancy tax collections

C - Engineering, mowing, copier rentals as shown above

D - Funds are needed to fulfill requirements for demolition

E - Code Enforcement computer

* Year five of five

Town of Selma Budget FY 2023

Police Expenditures 51000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-51000-12100	Salaries & Wages	1,057,354.96	1,106,125.62	1,275,188.00	525,637.85	47.52%	1,311,735.00	1,277,990.00		1,277,990.00	0.22%
100-51000-12200	Overtime	2,321.99	6,575.02	4,000.00	2,990.33	45.48%	8,000.00	6,500.00		6,500.00	62.50%
100-51000-12250	Part Time Salaries	14,907.20	11,765.60	17,680.00	7,287.00	61.93%	18,450.00	18,450.00		18,450.00	4.36%
100-51000-12510	Clothing Allowance	2,018.12	1,574.11	2,500.00	656.57	41.71%	2,500.00	2,500.00		2,500.00	0.00%
100-51000-13010	Separation Allowance	86,016.60	87,723.80	101,052.00	47,740.30	54.42%	86,003.00	86,003.00		86,003.00	-14.89%
100-51000-18100	FICA & Medicare	86,425.71	93,179.09	107,132.00	43,773.48	46.98%	109,142.00	106,599.00		106,599.00	-0.50%
100-51000-18200	Retirement	103,114.16	120,932.04	154,989.00	62,435.18	51.63%	173,133.00	166,818.00		166,818.00	7.63%
100-51000-18210	401K	50,733.41	53,105.63	62,488.00	24,445.83	46.03%	66,112.00	66,112.00		66,112.00	5.80%
100-51000-18300	Group Insurance	177,983.51	167,122.45	205,903.00	75,670.49	45.28%	237,022.00	237,022.00		237,022.00	15.11%
	Personnel Request	-	-	-	-	#DIV/0!	130,473.00	-		-	#DIV/0!
100-51000-20000	Drug Prevention - Local	4,000.00	3,000.00	6,000.00	-	0.00%	6,000.00	3,500.00		3,500.00	-41.67%
100-51000-21200	Uniforms	5,625.58	6,344.17	7,000.00	2,594.53	40.90%	12,000.00	9,500.00	A	9,500.00	35.71%
100-51000-25900	Gasoline	32,453.08	29,935.14	36,000.00	18,008.85	60.16%	42,000.00	45,500.00	B	45,500.00	26.39%
100-51000-26000	Supplies & Materials	3,557.35	3,379.78	5,200.00	3,097.84	91.66%	7,000.00	6,500.00	C	6,500.00	25.00%
100-51000-31100	Travel & Training	2,814.43	3,390.31	4,000.00	2,546.51	75.11%	5,000.00	4,500.00	D	4,500.00	12.50%
100-51000-31200	Dues/Subscriptions	300.00	100.00	100.00	100.00	100.00%	200.00	200.00	E	200.00	100.00%
100-51000-32500	Postage	103.46	16.70	100.00	12.55	75.15%	100.00	100.00		100.00	0.00%
100-51000-35100	Maint/Repair - Building	2,588.46	2,463.27	4,000.00	1,760.11	71.45%	5,000.00	4,500.00	F	4,500.00	12.50%
100-51000-35200	Maint/Repair - Equip	4,590.91	3,031.99	4,000.00	2,892.88	95.41%	5,000.00	4,000.00	G	4,000.00	0.00%
100-51000-35300	Maint/Repair - Vehicle	21,950.05	12,857.99	12,500.00	8,179.44	63.61%	22,000.00	21,000.00	H	21,000.00	68.00%
100-51000-39900	Contracted Services	16,152.26	20,517.27	21,175.00	13,378.44	65.21%	20,000.00	20,000.00		20,000.00	-5.55%
100-51000-41900	Property Rent - West Street	4,400.00	4,400.00	4,400.00	4,400.00	100.00%	-	4,400.00		4,400.00	0.00%
100-51000-49900	Equipment/Not Capital	2,458.95	-	8,918.00	3,454.56	#DIV/0!	11,290.00	11,290.00	I	11,290.00	26.60%
100-51000-50000	Capital Outlay	60,984.40	15,500.00	68,600.00	26,066.84	168.17%	193,200.00	193,200.00	J	193,200.00	181.63%
	Debt Service	46,392.42	46,388.42	60,856.00	60,653.20	130.75%	30,851.00	30,851.00		30,851.00	-49.30%
	Police Totals	**1,789,247.01**	**1,799,428.40**	**2,173,781.00**	**937,782.78**	**52.12%**	**2,502,211.00**	**2,327,035.00**		**2,327,035.00**	7.05%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	1,930,932.00	790,637.03	2,142,570.00	1,967,994.00	1,967,994.00	37,062.00	1.92%
Operating	113,393.00	60,425.71	135,590.00	134,990.00	134,990.00	21,597.00	19.05%
Capital	68,600.00	26,066.84	193,200.00	193,200.00	193,200.00	124,600.00	181.63%
Debt Service	60,856.00	60,653.20	30,851.00	30,851.00	30,851.00	(30,005.00)	-49.30%
	2,173,781.00	937,782.78	2,502,211.00	2,327,035.00	2,327,035.00	153,254.00	7.05%

Contract Services	Requested	Recommend	Approved
Southern Software	5,000.00	5,000.00	5,000.00
Copier/Fax Machine	5,000.00	5,000.00	5,000.00
Internet Access	4,000.00	4,000.00	4,000.00
Leads Online	2,200.00	2,200.00	2,200.00
AES Interview Room Video Solutions	1,450.00	1,450.00	1,450.00
DCI/SBI Terminal	600.00	600.00	600.00
Cleaning rugs/rental	600.00	600.00	600.00
Pest Control	600.00	600.00	600.00
LEO Actuary for Separation	550.00	550.00	550.00
	20,000.00	20,000.00	20,000.00

Equipment Non-Capital	Requested	Recommend	Approved
Bullet Proof Vests	4,800.00	4,800.00	4,800.00
Computers	4,800.00	4,800.00	4,800.00
Service Weapons	900.00	900.00	900.00
Ammunition	790.00	790.00	790.00
	11,290.00	11,290.00	11,290.00

Capital	Requested	Recommend	Approved
Patrol Line Car replacement schedule	193,200.00	193,200.00	193,200.00
	193,200.00	193,200.00	193,200.00

Debt Service	Requested	Recommend	Approved	
USDA Principal (Building Renovation - Final Pay 12/2040)	15,330.00	15,330.00	15,330.00	100-51000-75000
USDA Interest (Building Renovation - Final Pay 12/2040)	15,521.00	15,521.00	15,521.00	100-51000-75100
	30,851.00	30,851.00	30,851.00	

A - Uniform and vest costs have increased as has turnover
B - Gasoline costs have increased
C - Supplies and materials costs have increased
D - Training and travel has increased but remains very reasonable for a department of this size
E - Dues are minor increase and mainly for software tracking for K9 Samu
F - Minor increase to keep up with a building of this size
G - Increased to keep up with aging equipment
H - Increased costs and aging vehicles
I - See list above - must outfit and supply officers
J - Costs associated with upfitting and purchasing vehicles to improve fleet performance and to work towards a take home program

Town of Selma Budget FY 2023

Fire Expenditures 53000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-53000-12100	Salaries & Wages	249,499.35	284,154.94	298,015.00	147,368.75	51.86%	399,664.00	399,664.00		399,664.00	34.11%
100-53000-12200	Overtime	-	148.37	2,400.00	80.55	54.29%	2,400.00	2,400.00		2,400.00	0.00%
100-53000-12250	Part Time Salaries	12,824.00	16,088.29	18,304.00	5,989.94	37.23%	18,304.00	18,304.00		18,304.00	0.00%
100-53000-12300	Volunteer Salaries	32,847.06	27,248.57	-	-	0.00%	-	-		-	#DIV/0!
100-53000-12600	Salaries - SAFER Grant	81,595.41	85,964.26	85,185.00	35,732.66	41.57%	-	-		-	-100.00%
100-53000-18100	FICA & Medicare	28,099.93	30,859.92	30,899.00	14,247.24	46.17%	32,158.00	32,158.00		32,158.00	4.07%
100-53000-18200	NC Municipal Retirement	30,244.19	37,895.92	46,828.00	20,411.49	53.86%	51,866.00	51,866.00		51,866.00	10.76%
100-53000-18210	NC 401K	9,287.69	9,524.89	11,953.00	4,555.18	47.82%	12,062.00	12,062.00		12,062.00	0.91%
100-53000-18300	Group Insurance	66,920.64	60,252.70	67,983.00	29,067.11	48.24%	78,548.00	78,548.00		78,548.00	15.54%
100-53000-18900	Fireman's Relief Payments	4,184.52	4,788.23	6,000.00	4,800.00	100.25%	6,000.00	5,500.00		5,500.00	-8.33%
	Personnel Request	-	-	-	-	#DIV/0!	49,592.00	-		37,731.00	#DIV/0!
100-53000-21200	Uniforms	6,495.34	5,495.22	8,495.00	2,411.92	43.89%	12,520.00	12,020.00	A	10,020.00	17.95%
100-53000-21210	Tum Out Gear	7,010.00	5,681.00	3,200.00	-	0.00%	3,175.00	3,175.00		3,175.00	-0.78%
100-53000-25900	Gasoline	9,201.55	7,594.18	8,000.00	4,788.69	63.06%	12,500.00	14,000.00	B	14,000.00	75.00%
100-53000-26000	Supplies & Materials	6,856.55	6,536.02	8,500.00	3,260.01	49.88%	7,500.00	6,799.00		6,799.00	-20.01%
100-53000-31100	Travel & Training	3,595.56	2,040.24	7,119.00	1,047.67	51.35%	7,410.00	6,910.00		6,910.00	-2.94%
100-53000-31200	Dues / Subscriptions	1,639.00	1,988.00	2,250.00	115.00	5.78%	2,250.00	1,750.00		1,750.00	-22.22%
100-53000-32500	Postage	55.90	4.70	100.00	5.80	123.40%	100.00	100.00		100.00	0.00%
100-53000-35100	Maint/Repair - Building	4,680.24	3,947.72	6,700.00	2,335.90	59.17%	11,800.00	10,300.00	C	10,300.00	53.73%
100-53000-35200	Maint/Repair - Equip	3,606.25	8,132.00	7,100.00	2,577.60	31.70%	9,100.00	8,600.00	D	8,600.00	21.13%
100-53000-35300	Maint/Repair - Vehicle	30,588.62	32,917.78	25,932.00	9,315.48	28.30%	34,100.00	31,100.00	E	31,100.00	19.93%
100-53000-39900	Contracted Services	9,299.33	12,225.32	14,420.00	5,396.67	44.14%	18,020.00	18,020.00	F	18,020.00	24.97%
100-53000-49900	Equipment/Not Capital	6,472.27	3,753.79	19,727.00	8,921.04	237.65%	24,725.00	22,725.00	G	22,725.00	15.20%
100-53000-50000	Capital Outlay	15,245.50	-	12,125.00	-	#DIV/0!	983,320.00	633,320.00	H	33,320.00	174.80%
100-53000-70000	Pine Level Annexation Debt	3,334.86	3,334.86	3,335.00	-	0.00%	2,000.00	2,000.00		2,000.00	-40.03%
	Debt Service	103,137.01	103,134.01	103,138.00	95,177.01	92.28%	171,673.00	152,782.00	I	154,782.00	50.07%
	Fire Totals	**726,720.77**	**753,710.93**	**797,708.00**	**397,605.71**	**52.75%**	**1,950,787.00**	**1,524,103.00**		**961,834.00**	**20.57%**

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	567,567.00	262,252.92	650,594.00	600,502.00	638,233.00	70,666.00	12.45%
Operating	111,543.00	40,175.78	143,200.00	135,499.00	133,499.00	21,956.00	19.68%
Capital	12,125.00	-	983,320.00	633,320.00	33,320.00	21,195.00	174.80%
Debt Service	106,473.00	95,177.01	173,673.00	154,782.00	156,782.00	50,309.00	47.25%
	797,708.00	397,605.71	1,950,787.00	1,524,103.00	961,834.00	164,126.00	20.57%

Contracted Services	Requested	Recommend	Approved
VFIS Insurance	3,200.00	3,200.00	3,200.00
Drug Screening	600.00	600.00	600.00
NFPA Physicals	5,700.00	5,700.00	5,700.00
Benevolence Fund	3,000.00	3,000.00	3,000.00
Pension Fund	1,920.00	1,920.00	1,920.00
Chief Vehicle Allowance - New	3,600.00	3,600.00	3,600.00
	18,020.00	18,020.00	18,020.00

Equipment Non-Capital	Requested	Recommend	Approved
Station Generator	5,000.00	5,000.00	5,000.00
Hose	4,650.00	4,650.00	4,650.00
Nozzles/Appliances	4,000.00	3,000.00	3,000.00
PPV Fan	3,500.00	3,500.00	3,500.00
Pagers	2,250.00	2,250.00	2,250.00
K Tool, hydrant gage, light box, saw, cans	1,725.00	1,725.00	1,725.00
Mud Flap	1,200.00	1,200.00	1,200.00
EMS Equipment	1,000.00	-	-
Gas Monitor	700.00	700.00	700.00
Blower	700.00	700.00	700.00
	24,725.00	22,725.00	22,725.00

Capital Outlay	Requested	Recommend	Approved
Replacement Fire Engine	600,000.00	600,000.00	-
Station Renovation	350,000.00	-	-
Rescue Tools	27,320.00	27,320.00	27,320.00
Thermal Imaging Camera	6,000.00	6,000.00	6,000.00
	983,320.00	633,320.00	33,320.00

Debt Service	Requested	Recommend	Approved	
USDA Principal (Fire Engine - Final Pay 9/2025)	16,149.00	-	-	100-53000-75000
USDA Interest (Fire Engine - Final Pay 9/2025)	2,742.00	-	2,000.00	100-53000-75100
Payoff USDA Engine Loan	68,533.00	68,533.00	68,533.00	
USDA Principal (Building Renovation - Final Pay 3/2042)	3,814.00	3,814.00	3,814.00	100-53000-75000
USDA Interest (Building Renovation - Final Pay 3/2042)	4,147.00	4,147.00	4,147.00	100-53000-75100
LGFECU Principal (Ladder Truck - Final Pay 12/2028)	61,401.00	61,401.00	61,401.00	100-53000-75000
LGFECU Interest (Ladder Truck - Final Pay 12/2028)	14,887.00	14,887.00	14,887.00	100-53000-75100
	171,673.00	152,782.00	154,782.00	

A - Turnover of staff and increase in uniform costs
B - Increase in the cost of gasoline
C - Aging building requires increase in repair needs
D - Costs for repairs are increasing
E - Costs for repairs are increasing as vehicles age
F - Includes new vehicle allowance
G - Equipment replacement schedule
H - See list of capital outlay above
I - Payoff debt for Fire Engine purchased in 2010

Town of Selma Budget FY 2023

Public Works Expenditures 56000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-56000-12100	Salaries & Wages	257,494.62	257,637.88	306,265.00	142,728.64	55.40%	293,974.00	293,974.00		293,974.00	-4.01%
100-56000-12200	Overtime	419.76	513.21	3,150.00	273.09	53.21%	3,150.00	3,150.00		5,725.00	81.75%
100-56000-18100	FICA & Medicare	20,126.58	19,349.52	23,835.00	10,567.21	54.61%	22,730.00	22,730.00		22,730.00	-4.64%
100-56000-18200	Retirement	22,395.16	26,335.17	37,855.00	15,939.69	60.53%	38,329.00	38,329.00		38,329.00	1.25%
100-56000-18210	401k	5,747.49	7,361.93	9,348.00	3,479.94	47.27%	8,914.00	8,914.00		8,914.00	-4.64%
100-56000-18300	Group Insurance	45,363.42	50,507.92	60,136.00	26,633.90	52.73%	68,875.00	68,875.00		68,875.00	14.53%
100-56000-19400	Engineering	2,000.00	-	3,735.00	-	#DIV/0!	-	-		-	-100.00%
100-56000-21200	Uniforms	6,468.65	6,041.80	5,800.00	2,953.31	48.88%	6,500.00	6,000.00		6,000.00	3.45%
100-56000-25120	Non-Highway Diesel #2	2,194.90	2,634.08	3,500.00	2,095.24	79.54%	6,500.00	6,000.00	A	6,000.00	71.43%
100-56000-25900	Gasoline	17,738.88	16,554.05	16,000.00	9,457.94	57.13%	19,500.00	25,000.00	B	25,000.00	56.25%
100-56000-26000	Supplies & Materials	9,837.35	3,669.87	5,000.00	1,807.21	49.24%	8,750.00	8,250.00	C	8,250.00	65.00%
100-56000-26100	Safety Supplies	-	2,296.59	2,000.00	1,313.37	57.19%	3,500.00	2,500.00	D	2,500.00	25.00%
100-56000-31100	Travel & Training	1,512.89	46.26	1,500.00	-	0.00%	2,250.00	1,750.00	E	1,750.00	16.67%
100-56000-31200	Dues & Subscriptions	-	-	300.00	-	#DIV/0!	-	-		-	-100.00%
100-56000-32000	Shop Supplies & Materials	11,387.36	5,889.58	6,000.00	2,971.77	50.46%	10,200.00	9,750.00	F	9,750.00	62.50%
100-56000-32500	Postage	20.23	5.00	50.00	-	0.00%	50.00	50.00		50.00	0.00%
100-56000-35100	Maint/Repair - Building	3,327.79	511.24	1,500.00	1,068.26	208.95%	6,000.00	5,000.00	G	5,000.00	233.33%
100-56000-35200	Maint/Repair - Equip	16,041.92	5,715.41	11,265.00	9,101.45	159.24%	18,500.00	17,500.00	H	17,500.00	55.35%
100-56000-35300	Maint/Repair - Vehicle	13,725.32	5,295.55	5,000.00	2,818.85	53.23%	10,000.00	9,000.00	I	9,000.00	80.00%
100-56000-39900	Contracted Services	2,008.45	74,626.30	6,028.00	8,666.72	11.61%	1,500.00	1,000.00		1,000.00	-83.41%
100-56000-41000	Drainage (Non-Powell Bill)	131.25	-	500.00	231.07	#DIV/0!	1,500.00	1,000.00		1,000.00	100.00%
100-56000-49900	Equipment/Not Capital	2,317.49	896.43	3,920.00	2,408.38	268.66%	4,800.00	4,300.00		4,300.00	9.69%
100-56000-50000	Capital Outlay	6,323.35	-	19,741.00	-	#DIV/0!	89,925.00	48,964.00	J	48,964.00	148.03%
100-56000-69900	Solid Waste Services/Landfill	601,082.04	605,680.63	620,000.00	257,483.26	42.51%	620,000.00	620,000.00		672,500.00	8.47%
	Debt Service	28,921.20	28,921.20	16,872.00	16,863.46	58.31%	-	-		-	-100.00%
	Public Works Totals	**1,076,586.10**	**1,120,489.62**	**1,169,300.00**	**518,862.76**	**46.31%**	**1,245,447.00**	**1,202,036.00**		**1,257,111.00**	**7.51%**

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	440,589.00	199,622.47	435,972.00	435,972.00	438,547.00	(2,042.00)	-0.46%
Operating	692,098.00	302,376.83	804,675.00	761,764.00	814,264.00	122,166.00	17.65%
Capital	19,741.00	-	4,800.00	4,300.00	4,300.00	(15,441.00)	-78.22%
Debt Service	16,872.00	16,863.46	-	-	-	(16,872.00)	-100.00%
	1,169,300.00	518,862.76	1,245,447.00	1,202,036.00	1,257,111.00	87,811.00	7.51%

Contracted Services	Requested	Recommend	Approved
Miscellaneous contract needs	1,500.00	1,000.00	1,000.00

Equipment/Non Capital	Requested	Recommend	Approved
Miscellaneous Equipment	4,800.00	4,300.00	4,300.00
	4,800.00	4,300.00	4,300.00

Capital Outlay	Requested	Recommend	Approved
Silverado 1500 LTD	32,554.00	32,554.00	32,554.00
Ford Maverick Super Crew AWD	22,828.00	-	-
2 Ton Hot Box Asphalt Patcher	10,633.00	-	-
Bush Hog 2310 rotary Cutter	8,750.00	8,750.00	8,750.00
HDS-14X Four Post Lift	7,660.00	7,660.00	7,660.00
5 Ton Deck Over Trailer	7,500.00	-	-
	89,925.00	48,964.00	48,964.00

A - Increase in the price of diesel
B - Increase in the price of gasoline
C - Increase in the price of supplies
D - Increase in the price of safety supplies
E - New and promoted staff need position appropriate training
F - Increase in cost of supplies and materials
G - Includes cost of repairs and remodeling to shop and storage area
H - Increase in the price of parts
I - Increase in the price of parts
J - Replacement of aging vehicles and equipment

Town of Selma Budget FY 2023

Powell Bill Expenditures 57000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-57000-10000	Right of Way	-	-	1,500.00	-	#DIV/0!	1,500.00	1,500.00		1,500.00	0.00%
100-57000-11000	Snow & Ice Removal	-	-	1,000.00	-	#DIV/0!	1,000.00	1,000.00		1,000.00	0.00%
100-57000-12000	Curb and Gutter	806.50	8,032.50	3,000.00	32.38	0.40%	4,500.00	4,500.00	A	4,500.00	50.00%
100-57000-14000	New Construction-Streets	-	-	2,500.00	-	#DIV/0!	-	-		-	-100.00%
100-57000-18000	Maintenance & Repair - Streets	8,864.50	17,213.96	15,000.00	987.16	5.73%	20,000.00	16,166.00	B	16,166.00	7.77%
100-57000-19400	Engineering Fees	-	1,000.00	3,000.00	2,280.00	228.00%	3,000.00	3,000.00		3,000.00	0.00%
100-57000-35200	Maint/Repair - Equipment	1,112.23	5,499.87	3,500.00	1,088.34	19.79%	5,500.00	5,500.00	C	5,500.00	57.14%
100-57000-41000	Drainage & Storm Sewer	10,025.00	43,341.00	16,665.00	2,966.40	6.84%	35,166.00	25,000.00	D	25,000.00	50.02%
100-57000-42000	Traffic Control	5,473.50	7,750.08	5,000.00	1,058.50	13.66%	10,500.00	5,500.00	E	5,500.00	10.00%
100-57000-43000	Sidewalks	11,100.00	2,500.00	85,000.00	83,009.30	3320.37%	40,000.00	40,000.00		40,000.00	-52.94%
100-57000-45000	Resurfacing/Paving Streets	64,150.77	142,875.00	40,000.00	-	0.00%	50,000.00	50,000.00	F	50,000.00	25.00%
100-57000-49900	Equipment/Not Capital	-	-	1,000.00	486.94	#DIV/0!	-	-		-	-100.00%
100-57000-50000	Capital Outlay	-	-	-	-	#DIV/0!	-	19,000.00	G	19,000.00	#DIV/0!
	Debt Service	8,833.33	8,833.31	8,835.00	8,833.31	0.00%	8,834.00	8,834.00		8,834.00	-0.01%
	Powell Bill Totals	**110,365.83**	**237,045.72**	**186,000.00**	**100,742.33**	**42.50%**	**180,000.00**	**180,000.00**		**180,000.00**	**-3.23%**

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	-	-	-	-	-	-	#DIV/0!
Operating	177,165.00	91,909.02	171,166.00	152,166.00	152,166.00	(24,999.00)	-14.11%
Capital	-	-	-	19,000.00	19,000.00	19,000.00	#DIV/0!
Debt Service	8,835.00	8,833.31	8,834.00	8,834.00	8,834.00	(1.00)	-0.01%
	186,000.00	100,742.33	180,000.00	180,000.00	180,000.00	(6,000.00)	-3.23%

Capital Outlay	Requested	Recommend	Approved
Asphalt patcher and trailer (From 56000)	-	19,000.00	19,000.00
	-	19,000.00	19,000.00

Debt Service	Requested	Recommend	Approved	
KS Bank Principal (Jetter Vac Truck - Final Pay 9/2023)	8,338.00	8,338.00	8,338.00	100-57000-75000
KS Bank Interest (Jetter Vac Truck - final Pay 9/2023)	496.00	496.00	496.00	100-57000-75100
	8,834.00	8,834.00	8,834.00	

A - Increase to cover the rising cost of repairs
B - Need for major repairs to street potholes and dilapidated asphalt
C - Increase due to rising cost of parts
D - Rising cost and need for repairs to Town drainage
E - Replace street signs and cover rising costs of railroad crossings
F - Increase in cost of asphalt and labor
G - Asphalt patcher and trailer

Town of Selma Budget FY 2023

Public Facilities & Grounds 58000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-58000-12100	Salaries	83,095.87	106,412.26	90,016.00	30,349.18	28.52%	90,482.00	90,482.00		90,482.00	0.52%
100-58000-12200	Overtime	2,697.77	4,203.22	3,500.00	1,081.52	25.73%	3,500.00	3,500.00		3,500.00	0.00%
100-58000-18100	FICA & Medicare	6,152.99	7,941.29	7,313.00	2,336.77	29.43%	7,190.00	7,190.00		7,190.00	-1.68%
100-58000-18200	Retirement	7,766.66	11,305.74	11,643.00	3,452.92	30.54%	12,124.00	12,124.00		12,124.00	4.13%
100-58000-18210	NC 401k	2,221.36	2,925.94	2,868.00	918.21	31.38%	2,819.00	2,819.00		2,819.00	-1.71%
100-58000-18300	Group Insurance	16,379.04	21,697.80	18,628.00	5,910.91	27.24%	21,369.00	21,369.00		21,369.00	14.71%
	Personnel Request	-	-	-	-	#DIV/0!	35,236.00	618.00		618.00	#DIV/0!
100-58000-21200	Uniforms	1,894.45	2,133.01	2,200.00	1,129.64	52.96%	2,200.00	2,200.00		2,200.00	0.00%
100-58000-25900	Gasoline	2,890.29	3,645.42	4,500.00	1,720.71	47.20%	5,000.00	5,000.00	A	5,000.00	11.11%
100-58000-26000	Supplies & Materials	10,808.17	8,092.55	10,000.00	3,151.14	38.94%	13,750.00	12,132.00	B	12,132.00	21.32%
100-58000-26100	Safety Supplies	-	821.78	1,000.00	121.72	14.81%	1,500.00	1,000.00		1,000.00	0.00%
100-58000-31100	Travel/Training	619.59	-	1,500.00	-	#DIV/0!	1,500.00	1,000.00		1,000.00	-33.33%
100-58000-32000	IT Services	37,218.30	27,517.62	48,000.00	11,950.29	43.43%	36,000.00	30,000.00		30,000.00	-37.50%
100-58000-32100	Utilities/Telecommunications*	28,856.63	28,416.92	30,000.00	7,090.29	24.95%	30,000.00	29,000.00		29,000.00	-3.33%
100-58000-33100	Utilities/Electric*	108,089.20	89,087.52	100,000.00	38,344.05	43.04%	100,000.00	95,000.00		95,000.00	-5.00%
100-58000-33120	Utilities/Water & Sewer*	6,543.61	8,129.37	7,500.00	3,398.65	41.81%	8,000.00	8,000.00		8,000.00	6.67%
100-58000-33300	Utilities/Natural Gas*	1,311.35	2,761.23	1,000.00	339.45	12.29%	1,000.00	1,000.00		1,000.00	0.00%
100-58000-35100	Maint/Repair - Building	24,134.22	17,375.53	19,894.00	5,829.10	33.55%	21,000.00	36,000.00	C	36,000.00	80.96%
100-58000-35200	Maint/Repair - Equip	13,031.95	2,488.61	2,000.00	1,392.09	55.94%	3,280.00	2,750.00	D	2,750.00	37.50%
100-58000-35300	Maint/Repair - Vehicle	2,700.82	607.27	1,500.00	358.27	59.00%	3,000.00	2,500.00	E	2,500.00	66.67%
100-58000-35400	Maint/Repair - Grounds	980.35	10,006.92	12,250.00	1,148.54	11.48%	15,925.00	14,925.00	F	17,925.00	46.33%
100-58000-35510	Maint/Repair - Depot	-	-	466,952.00	37,350.00	#DIV/0!	-	-		-	-100.00%
100-58000-39900	Contracted Services	32,442.33	15,357.84	35,219.00	16,857.12	109.76%	16,000.00	15,500.00		15,500.00	-55.99%
100-58000-49050	Registering Deeds	783.80	2,032.98	2,000.00	1,118.00	54.99%	2,000.00	2,000.00		2,000.00	0.00%
100-58000-49100	Repurchase of Cemetery Plots	-	-	5,000.00	-	#DIV/0!	5,000.00	4,500.00		4,500.00	-10.00%
100-58000-49900	Equipment/Not Capital	3,360.15	4,573.45	3,000.00	1,432.25	31.32%	3,225.00	2,500.00		2,500.00	-16.67%
100-58000-50000	Capital Outlay	96,769.43	51,721.36	5,898.00	-	0.00%	63,825.00	63,825.00	G	63,825.00	982.15%
	Debt Service	93,761.39	90,241.57	34,215.00	34,214.10	37.91%	33,426.00	33,426.00		33,426.00	-2.31%
	Public Buildings Totals	**584,509.72**	**519,497.20**	**927,596.00**	**210,994.92**	**40.62%**	**538,351.00**	**500,360.00**		**503,360.00**	-45.73%

*All General Fund Buildings

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	133,968.00	44,049.51	172,720.00	138,102.00	138,102.00	4,134.00	3.09%
Operating	753,515.00	132,731.31	268,380.00	265,007.00	268,007.00	(485,508.00)	-64.43%
Capital	5,898.00	-	63,825.00	63,825.00	63,825.00	57,927.00	982.15%
Debt Service	34,215.00	34,214.10	33,426.00	33,426.00	33,426.00	(789.00)	-2.31%
	927,596.00	210,994.92	538,351.00	500,360.00	503,360.00	(424,236.00)	-45.73%

Contracted Services	Requested	Recommend	Approved
Pest control	6,000.00	6,000.00	6,000.00
Annual Fee for Depot	3,000.00	3,000.00	3,000.00
Security and Fire Systems	2,500.00	2,500.00	2,500.00
Miscellaneous	2,500.00	2,500.00	2,500.00
Sanitize facilities	1,000.00	500.00	500.00
Rugs	500.00	500.00	500.00
Fire extinguisher service	500.00	500.00	500.00
	16,000.00	15,500.00	15,500.00

Equipment/Non Capital	Requested	Recommend	Approved
Miscellaneous Equipment	3,225.00	2,500.00	2,500.00
	3,225.00	2,500.00	2,500.00

Capital Outlay	Requested	Recommend	Approved
Silverado 35000 HD	44,875.00	44,875.00	44,875.00
Double Sided Niche	18,950.00	18,950.00	18,950.00
	63,825.00	63,825.00	63,825.00

Debt Service	Requested	Recommend	Approved	
BB & T Principal (Town Hall Reno - Final Pay 8/2030)	26,667.00	26,667.00	26,667.00	100-58000-75000
BB & T Interest (Town Hall Reno - Final Pay 8/2030)	6,759.00	6,759.00	6,759.00	100-58000-75100
	33,426.00	33,426.00	33,426.00	

A - Increase in the price of gasoline
B - Increase in the cost of supplies and maintenance
C - Increase in the needs and cost for building repairs
D - Increase in the price of parts used for repairs
E - Due to rising cost of vehicle parts
F - Rising cost of supplies needed for ground maintenance
G - Need proper vehicle to haul excavator; recommend adding niche at cemetery

Town of Selma Budget FY 2023

Civic Center Expenditures 61000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-61000-12250	Part Time Salaries	312.00	-	2,500.00	1,285.00	#DIV/0!	2,500.00	2,500.00		2,500.00	0.00%
100-61000-18100	FICA & Medicare	23.86	-	191.00	98.32	#DIV/0!	191.00	191.00		191.00	0.00%
100-61000-26000	Supplies & Materials	4,343.07	1,137.96	3,475.00	749.20	65.84%	3,475.00	2,900.00		2,900.00	-16.55%
100-61000-33100	Utilities/Electric	11,174.79	10,902.88	13,809.00	6,730.41	61.73%	13,809.00	13,509.00		13,509.00	-2.17%
100-61000-35100	Maint/Repair - Building	2,999.45	1,372.94	1,275.00	16.58	1.21%	7,500.00	6,925.00	A	6,925.00	443.14%
100-61000-35200	Maint/Repair - Equip	100.00	362.50	250.00	-	0.00%	250.00	200.00		200.00	-20.00%
100-61000-37000	Advertising	490.00	180.00	3,000.00	2,130.00	1183.33%	3,000.00	2,500.00		2,500.00	-16.67%
100-61000-39900	Contracted Services	1,517.15	13,348.50	7,500.00	972.00	7.28%	2,500.00	2,000.00		2,000.00	-73.33%
100-61000-50000	Capital Outlay	-	52,740.00	-	-	0.00%	-	-		-	#DIV/0!
	Library Totals	**20,960.32**	**80,044.78**	**32,000.00**	**11,981.51**	**14.97%**	**33,225.00**	**30,725.00**		**30,725.00**	-3.98%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	2,691.00	1,383.32	2,691.00	2,691.00	2,691.00	-	0.00%
Operating	29,309.00	10,598.19	30,534.00	28,034.00	28,034.00	(1,275.00)	-4.35%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	32,000.00	11,981.51	33,225.00	30,725.00	30,725.00	(1,275.00)	-3.98%

Contracted Services	Requested	Recommend	Approved
Pest Control	840.00	840.00	840.00
Security System	500.00	500.00	500.00
Other	1,160.00	660.00	660.00
	2,500.00	2,000.00	2,000.00

A - Age of building necessitates increase in maintenance budget

Town of Selma Budget FY 2023

Recreation Expenditures 62000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023	Board Approved FY 2023	% Change
100-62000-12100	Salaries & Wages	191,292.82	189,259.94	203,755.00	98,134.27	51.85%	209,400.00	209,400.00	173,754.00	-14.72%
100-62000-12250	Part Time Salaries	7,691.92	13,069.59	23,488.00	542.88	0.00%	23,488.00	23,488.00	23,488.00	0.00%
100-62000-18100	FICA & Medicare	15,302.56	15,175.81	17,385.00	7,816.05	51.50%	17,816.00	17,816.00	15,089.00	-13.21%
100-62000-18200	Retirement	17,380.53	20,642.57	24,756.00	10,729.16	51.98%	27,013.00	27,013.00	22,415.00	-9.46%
100-62000-18210	401k	4,557.68	5,921.48	6,113.00	1,916.87	32.37%	6,282.00	6,282.00	5,213.00	-14.72%
100-62000-18300	Group Insurance	38,652.72	38,700.99	42,272.00	17,438.15	45.06%	48,610.00	48,610.00	38,963.00	-7.83%
100-62000-21200	Uniforms	1,083.75	189.50	1,000.00	-	0.00%	500.00	500.00	500.00	-50.00%
100-62000-25900	Gasoline	3,410.70	3,449.90	4,000.00	2,008.75	58.23%	4,000.00	4,000.00	4,000.00	0.00%
100-62000-26000	Supplies & Materials	25,819.53	20,104.21	19,368.00	10,028.29	49.88%	15,000.00	14,500.00	14,500.00	-25.13%
100-62000-26100	Safety Supplies	29.99	-	10,500.00	7,261.64	#DIV/0!	5,000.00	4,500.00	4,500.00	-57.14%
100-62000-29900	All-American Festival	16,075.46	1,544.64	20,275.00	9,006.00	583.05%	15,000.00	9,500.00	9,500.00	-53.14%
100-62000-29910	Railroad Days	12,938.71	1,457.47	15,001.00	15,000.64	1029.22%	15,000.00	15,000.00	15,000.00	-0.01%
100-62000-29920	Christmas Parade	4,213.77	960.00	4,200.00	1,594.10	166.05%	2,500.00	2,000.00	2,000.00	-52.38%
100-62000-29930	Santa Train	13,260.11	-	-	-	#DIV/0!	-	-	-	#DIV/0!
100-62000-29940	Senior Citizen Day	-	1,593.96	3,500.00	-	0.00%	3,000.00	2,500.00	2,500.00	-28.57%
100-62000-29950	Senior Trips	407.14	-	1,000.00	406.76	#DIV/0!	1,000.00	1,000.00	1,000.00	0.00%
100-62000-29960	Selma Pool	7,801.66	-	-	-	#DIV/0!	-	-	-	#DIV/0!
100-62000-31100	Travel & Training	3,938.04	1,158.60	1,800.00	1,704.00	147.07%	1,500.00	1,500.00	1,500.00	-16.67%
100-62000-31200	Dues/Subscriptions	100.00	-	160.00	-	#DIV/0!	-	-	-	-100.00%
100-62000-32500	Postage	103.79	75.35	-	8.36	11.09%	-	-	-	#DIV/0!
100-62000-35100	Maint/Repair - Building	1,574.22	2,116.00	3,000.00	410.87	19.42%	2,500.00	2,500.00	2,500.00	-16.67%
100-62000-35200	Maint/Repair - Equip	1,492.87	1,408.11	2,000.00	1,279.20	90.85%	2,000.00	2,000.00	2,000.00	0.00%
100-62000-35300	Maint/Repair - Vehicle	880.65	2,855.40	1,000.00	543.73	19.04%	1,000.00	1,000.00	1,000.00	0.00%
100-62000-35400	Maint/Repair - Pool	4,018.39	2,078.64	1,500.00	533.60	0.00%	1,000.00	1,000.00	1,000.00	-33.33%
100-62000-39500	Recreation-Official/Inst	8,506.70	1,226.00	12,500.00	2,665.00	217.37%	10,000.00	9,500.00	9,500.00	-24.00%
100-62000-39900	Contracted Services	62,304.19	10,818.32	10,000.00	7,768.43	71.81%	10,000.00	9,000.00	9,000.00	-10.00%
100-62000-39910	Special Events	12,600.06	2,009.86	20,250.00	4,548.77	226.32%	10,000.00	13,953.00	20,590.00	1.68%
100-62000-49900	Equipment/Not Capital	9,991.88	6,570.79	5,300.00	-	0.00%	3,300.00	3,300.00	3,300.00	-37.74%
100-62000-50000	Capital Outlay	76,035.76	34,500.65	177,215.00	143,165.36	414.96%	-	-	-	-100.00%
	Recreation Totals	541,465.60	376,887.78	631,338.00	344,510.88	91.41%	434,909.00	429,862.00	382,812.00	-39.36%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	317,769.00	136,577.38	332,609.00	332,609.00	278,922.00	(38,847.00)	-12.22%
Operating	136,354.00	64,768.14	102,300.00	97,253.00	103,890.00	(32,464.00)	-23.81%
Capital	177,215.00	143,165.36	-	-	-	(177,215.00)	-100.00%
Debt Service	-	-	-	-	-	-	#DIV/0!
	631,338.00	344,510.88	434,909.00	429,862.00	382,812.00	(248,526.00)	-39.36%

Contracted Services	Requested	Recommend	Approved
Software Registration & CC	4,000.00	4,000.00	4,000.00
Copier Rental	2,000.00	2,000.00	2,000.00
Pest Control	600.00	600.00	600.00
Other	3,400.00	2,400.00	2,400.00
	10,000.00	9,000.00	9,000.00

Equipment/Non capital	Requested	Recommend	Approved
Park Benches (4)	2,100.00	2,100.00	2,100.00
Trash Receptacle (3)	1,200.00	1,200.00	1,200.00
	3,300.00	3,300.00	3,300.00

Town of Selma Budget FY 2023

Library Expenditures 63000

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
100-63000-12100	Salaries & Wages	83,861.58	91,439.75	93,332.00	48,109.97	52.61%	86,550.00	86,550.00		86,550.00	-7.27%
100-63000-12250	Part Time Salaries	12,906.00	-	10,400.00	-	#DIV/0!	10,400.00	10,400.00		10,400.00	0.00%
100-63000-18100	FICA & Medicare	7,427.77	7,072.86	7,935.00	3,666.42	51.84%	7,417.00	7,417.00		7,417.00	-6.53%
100-63000-18200	Retirement	7,638.27	9,447.29	11,440.00	4,929.87	52.18%	11,165.00	11,165.00		11,165.00	-2.40%
100-63000-18210	401k	2,039.61	2,743.25	2,800.00	1,304.77	47.56%	2,597.00	2,597.00		2,597.00	-7.25%
100-63000-18300	Group Insurance	14,373.23	15,653.66	17,042.00	5,683.43	36.31%	19,477.00	19,477.00		19,477.00	14.29%
100-63000-26000	Supplies & Materials	4,053.26	2,043.74	2,500.00	1,342.54	65.69%	2,500.00	2,000.00		2,000.00	-20.00%
100-63000-31100	Travel & Training	367.18	239.78	800.00	57.79	24.10%	800.00	800.00		800.00	0.00%
100-63000-31200	Dues & Subscriptions	794.06	1,046.50	1,000.00	116.46	11.13%	1,000.00	1,000.00		1,000.00	0.00%
100-63000-32005	Books & Tapes	15,245.90	12,871.05	12,500.00	3,584.95	27.85%	15,000.00	14,000.00	A	14,000.00	12.00%
100-63000-32010	Books & Materials Donation	509.05	-	1,100.00	-	#DIV/0!	1,100.00	1,100.00		1,100.00	0.00%
100-63000-32500	Postage	14.16	-	-	-	#DIV/0!	-	-		-	#DIV/0!
100-63000-35100	Maint/Repair - Building	5,693.27	5,480.50	3,000.00	377.30	6.88%	3,000.00	2,000.00		2,000.00	-33.33%
100-63000-35200	Maint/Repair - Equip	948.50	1,079.88	1,000.00	-	0.00%	2,000.00	1,500.00	B	1,500.00	50.00%
100-63000-39900	Contracted Services	4,878.10	7,198.32	7,190.00	3,102.09	43.09%	8,115.00	8,115.00	C	8,115.00	12.87%
100-63000-39920	Library Programs	1,722.00	1,635.64	2,000.00	641.40	39.21%	2,000.00	2,000.00		2,000.00	0.00%
100-63000-49900	Equipment/Not Capital	198.84	4,478.00	1,000.00	-	0.00%	-	-		-	-100.00%
	Debt Service	22,350.00	22,350.00	22,351.00	22,350.00	100.00%	22,351.00	22,351.00		22,351.00	0.00%
	Library Totals	**185,020.78**	**184,780.22**	**197,390.00**	**95,266.99**	**51.56%**	**195,472.00**	**192,472.00**		**192,472.00**	-2.49%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	142,949.00	63,694.46	137,606.00	137,606.00	137,606.00	(5,343.00)	-3.74%
Operating	32,090.00	9,222.53	35,515.00	32,515.00	32,515.00	425.00	1.32%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	22,351.00	22,350.00	22,351.00	22,351.00	22,351.00	-	0.00%
	197,390.00	95,266.99	195,472.00	192,472.00	192,472.00	(4,918.00)	-2.49%

Contracted Services	Requested	Recommend	Approved
AT&T Internet	2,296.00	2,296.00	2,296.00
Time Warner Cable	1,380.00	1,380.00	1,380.00
Carpet Cleaning	1,269.00	1,269.00	1,269.00
Copier/Printer	1,067.00	1,067.00	1,067.00
Exterminating	600.00	600.00	600.00
Cleaning Service	512.00	512.00	512.00
Fire Alarm Security	445.00	445.00	445.00
Fire Alarm Inspection	310.00	310.00	310.00
New Employee	206.00	206.00	206.00
Fire Extinguisher	30.00	30.00	30.00
	8,115.00	8,115.00	8,115.00

Debt Service	Requested	Recommend	Approved	
USDA Principal (Expansion - Final Pay 9/2041)	9,723.00	9,723.00	9,723.00	100-63000-75000
USDA Interest (Expansion - Final Pay 9/2041)	12,628.00	12,628.00	12,628.00	100-63000-75100
	22,351.00	22,351.00	22,351.00	

A - To cover increases in book costs and to try to return incrementally to $25K per year funding level

B - To refurbish two of the old public computers

C - To cover increased costs

Note - Library debt payment funded by Suber

Town of Selma Budget FY 2023

Fire Protection-Terminals Fund Revenue

	Revenue Source	Actual FY 2019	Actual FY 2020	Actual FY 2021	as Amended FY 2022	YTD 12/31/2021	%	Department Requested FY 2023	Manager Recommend FY 2023	Board Approved FY 2023	% Change
129-37000-00000	Interest	792.85	607.19	99.55	-	28.85	#DIV/0!	-	-		#DIV/0!
129-34000-05000	Permit Fees	13,530.00	28,730.00	12,050.00	21,000.00	9,000.00	42.86%	21,000.00	21,000.00	21,000.00	0.00%
129-38000-00000	Miscellaneous Revenue	5,473.60	-	30,395.00	-	-	#DIV/0!	-	-		#DIV/0!
129-39500-00128	Transfer from Fund 128	165,649.66	-	-	-	-	-	-	-		#DIV/0!
	Fire Protection-Terminals Totals	**185,446.11**	**29,337.19**	**42,544.55**	**21,000.00**	**9,028.85**	**42.99%**	**21,000.00**	**21,000.00**	**21,000.00**	0.00%

Town of Selma Budget FY 2023

Fire Protection-Terminals Fund Expense

	Object Expense Account	Actual FY2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
129-53000-12100	Salaries & Wages	-	-	12,000.00	-	0.00%	12,000.00	12,000.00		12,000.00	0.00%
129-53000-00000	Reserve for Future Expenditure	-	-	-	-	0.00%	-	-		-	#DIV/0!
129-53000-18100	FICA & Medicare	-	-	918.00	-	0.00%	918.00	918.00		918.00	0.00%
129-53000-26000	Supplies & Materials	3,690.00	23,783.86	3,000.00	-	0.00%	3,000.00	3,000.00		3,000.00	0.00%
129-53000-31100	Travel & Training	-	8,266.12	5,082.00	-	0.00%	5,082.00	5,082.00		5,082.00	0.00%
129-53000-50000	Capital Outlay	-	-	-	-	0.00%	-	-		-	#DIV/0!
	Fire Protection-Terminals Totals	**3,690.00**	**32,049.98**	**21,000.00**	**-**	**0.00%**	**21,000.00**	**21,000.00**		**21,000.00**	0.00%

Town of Selma Budget FY 2023

Water Fund Revenues

	Revenue Source	Actual FY 2019	Actual FY 2020	Actual FY 2021	as Amended FY 2022	YTD 12/31/2021	%	Manager Recommend FY 2023	Board Approved FY 2023	% Change
600-33000-00640	FEMA Reimbursement	2,962.65	-	-	-	-		-	-	#DIV/0!
600-35000-51000	Sale of Water/Basic	1,155,617.37	1,285,178.53	1,511,747.99	1,705,644.00	823,773.87	48.30%	1,728,484.00	1,728,484.00	1.34%
600-35000-58000	Utility Bill Penalties	71,912.58	53,037.84	69,285.47	75,000.00	36,152.10	48.20%	75,000.00	75,000.00	0.00%
600-35000-58010	Utility Connection Fees	7,110.01	6,358.89	5,592.99	7,500.00	3,552.72	47.37%	7,500.00	7,500.00	0.00%
600-37000-00000	Interest Earned	19,593.90	15,953.94	2,628.25	3,000.00	497.72	16.59%	1,500.00	1,500.00	-50.00%
600-38000-00000	Miscellaneous Revenue	11,893.94	7,516.90	12,127.17	9,200.00	9,276.60	100.83%	5,000.00	5,000.00	-45.65%
600-38000-00200	Insurance Proceeds	-	401.00	-	-	-	#DIV/0!	-	-	#DIV/0!
600-38000-01000	Water Capital Reserve	49,714.68	238,985.45	253,735.21	251,053.00	131,146.51	52.24%	261,276.00	261,276.00	4.07%
600-39000-00400	Repayment Sewer Loan	-	-	-	75,000.00	75,000.00	0.00%	75,000.00	75,000.00	0.00%
600-39100-00000	Other Services (Tap Ins, Restoration)	-	11,036.00	-	-	7,000.00	#DIV/0!	-	-	#DIV/0!
600-39500-00650	Transfer from Capital Reserve	32,000.00	-	-	-	-	#DIV/0!	-	-	#DIV/0!
600-39900-00000	Fund Balance Appropriated	-	-	-	15,038.00	-	0.00%	-	-	-100.00%
	Water Revenues Totals	1,350,805.13	1,618,468.55	1,855,117.08	2,141,435.00	1,086,399.52	50.73%	2,153,760.00	2,153,760.00	0.58%

Town of Selma Budget FY 2023

Water Fund Administration Expenses

	Object Expense Account	Actual FY2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
600-71100-12100	Salary & Wages	258,791.60	270,428.28	331,866.00	143,929.00	53.22%	356,918.00	356,918.00		356,918.00	7.55%
600-71100-12200	Overtime	378.15	619.10	1,600.00	174.64	28.21%	1,100.00	1,100.00		1,100.00	-31.25%
600-71100-12600	Merit - ALL WATER FUND	-	-	2,500.00	-	#DIV/0!	2,200.00	2,200.00		2,200.00	-12.00%
600-71100-18100	FICA/Medicare	19,380.92	20,219.15	26,835.00	10,736.12	53.10%	27,388.00	27,388.00		27,388.00	2.06%
600-71100-18200	NC Municipal Retirement	21,553.14	26,830.25	40,705.00	15,625.29	58.24%	45,594.00	45,594.00		45,594.00	12.01%
600-71100-18210	NC 401k	5,569.19	6,681.88	10,050.00	3,685.50	55.16%	10,603.00	10,603.00		10,603.00	5.50%
600-71100-18220	OPEB Expense	75,455.00	209,446.60	-	-	0.00%	-	-		-	#DIV/0!
600-71100-18230	Net Pension Allocation	13,597.52	19,671.87	-	-	0.00%	-	-			#DIV/0!
600-71100-18300	Group Insurance	40,204.57	41,572.66	65,138.00	21,327.93	51.30%	65,063.00	65,063.00		65,063.00	-0.12%
600-71100-18600	Workers Compensation	25,834.55	40,496.77	43,200.00	37,879.00	93.54%	48,000.00	48,000.00	A	48,000.00	11.11%
600-71100-18610	Unemployment Insurance	-	383.80	500.00	-	0.00%	500.00	500.00		500.00	0.00%
600-71100-18900	Retirees' Healthcare	8,246.43	15,786.76	20,000.00	10,145.43	64.27%	33,000.00	33,000.00	B	33,000.00	65.00%
	Personnel Request	-	-	-	-	#DIV/0!	19,285.00	1,854.00		11,287.00	#DIV/0!
600-71100-19100	Accounting/Auditing	7,402.20	13,943.54	10,500.00	8,250.00	59.17%	11,700.00	11,700.00	C	11,700.00	11.43%
600-71100-19200	Legal	11,588.75	19,801.50	13,200.00	5,629.06	28.43%	13,200.00	13,200.00		13,200.00	0.00%
600-71100-19400	Engineering	2,500.00	-	8,500.00	-	#DIV/0!	7,500.00	7,500.00		7,500.00	-11.76%
600-71100-19500	Banking Fees	-	-	-	-	#DIV/0!	33,000.00	33,000.00	D	33,000.00	#DIV/0!
600-71100-21200	Uniforms	2,419.87	2,167.54	2,400.00	968.64	44.69%	2,600.00	2,600.00		2,600.00	8.33%
600-71100-26000	Supplies	1,010.45	155.39	250.00	210.53	135.48%	500.00	500.00	E	500.00	100.00%
600-71100-31200	Dues & Subscriptions	975.00	677.50	2,000.00	989.78	146.09%	2,000.00	2,000.00		2,000.00	0.00%
600-71100-32000	IT Services	37,150.65	39,487.21	48,000.00	11,260.29	28.52%	36,000.00	36,000.00		31,000.00	-35.42%
600-71100-32100	Phone/Internet	8,828.35	9,688.45	12,000.00	5,875.43	60.64%	12,000.00	12,000.00		12,000.00	0.00%
600-71100-32500	Postage	545.02	676.35	500.00	32.05	4.74%	500.00	500.00		500.00	0.00%
600-71100-33100	Electricity	56,722.38	56,189.88	55,000.00	19,815.21	35.26%	60,000.00	60,000.00		60,000.00	9.09%
600-71100-34100	Printing/Mailing Utility Bills	5,173.58	5,390.03	6,000.00	2,018.98	37.46%	8,000.00	8,000.00	F	8,000.00	33.33%
600-71100-35100	Maint/Repair - Buildings	1,000.00	-	5,000.00	95.00	#DIV/0!	5,000.00	5,000.00		5,000.00	0.00%
600-71100-39700	Computer Software Contract	5,003.66	15,698.81	25,800.00	19,208.47	122.36%	22,500.00	22,500.00		22,500.00	-12.79%
600-71100-39800	Water Permit System Fees	2,705.00	2,705.00	3,250.00	2,705.00	100.00%	3,250.00	3,250.00		3,250.00	0.00%
600-71100-39900	Contracted Services	11,871.29	11,603.39	25,252.00	14,664.65	126.38%	15,000.00	15,000.00		15,000.00	-40.60%
600-71100-45100	Property & Liability	24,163.57	25,415.78	45,600.00	34,584.86	136.08%	45,600.00	45,600.00		45,600.00	0.00%
600-71100-46000	Depreciation	235,398.61	219,930.65	-	-	0.00%	-	-		-	#DIV/0!
600-71100-49900	Equipment/Not Capital	661.68	-	5,525.00	-	#DIV/0!	-	-		-	-100.00%
600-71100-50000	Capital Outlay	-	-	14,513.00	6,093.75	#DIV/0!	-	-		-	-100.00%
	Debt Service	24,148.10	24,194.81	55,910.00	8,833.31	0.00%	55,398.00	55,398.00		55,398.00	-0.92%
	Water Administration Totals	**908,279.23**	**1,099,862.95**	**881,594.00**	**384,737.92**	**34.98%**	**943,399.00**	**925,968.00**		**930,401.00**	5.54%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	542,394.00	243,502.91	609,651.00	592,220.00	601,653.00	59,259.00	10.93%
Operating	268,777.00	126,307.95	278,350.00	278,350.00	273,350.00	4,573.00	1.70%
Capital	14,513.00	6,093.75	-	-	-	(14,513.00)	-1
Debt Service/Transfers	55,910.00	8,833.31	55,398.00	55,398.00	55,398.00	(512.00)	-0.92%
	881,594.00	384,737.92	943,399.00	925,968.00	930,401.00	48,807.00	5.54%

Contracted Services	Requested	Recommend	Approved
Outside contractors for emergency work	15,000.00	15,000.00	15,000.00

Debt Service	Requested	Recommend	Approved	
USDA Principal (Raw Water - Final Pay 6/2047)	12,000.00	12,000.00	12,000.00	600-71100-75000
USDA Interest (Raw Water - Final Pay 6/2047)	21,930.00	21,930.00	21,930.00	600-71100-75100
NCDENR Principal (Well #9 - Final Pay 5/2032)	6,546.00	6,546.00	6,546.00	600-71100-75000
KS Bank Principal (Jetter Vac Truck - Final Pay 9/2023)	8,338.00	8,338.00	8,338.00	600-71100-75000
KS Bank Interest (Jetter Vac Truck - final Pay 9/2023)	496.00	496.00	496.00	600-71100-75100
US Bank Principal (Software - Final Pay 6/2023)	5,965.00	5,965.00	5,965.00	600-71100-75000
US Bank Interest (Software - Final Pay 6/2023)	123.00	123.00	123.00	600-71100-75100
	55,398.00	55,398.00	55,398.00	

A - Anticipated rate increase based on experience
B - Increased rates for retiree insurance
C - Anticipated single audit requirement
D - Credit Card fees
E - Increase in cost of supplies
F - Reflects increase in costs

Town of Selma Budget FY 2023

Water Fund Operations Expenses

	Object Expense Account	Actual FY2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
600-71300-12100	Salary & Wages	193,789.54	203,512.59	229,921.00	123,101.23	60.49%	242,039.00	242,039.00		242,039.00	5.27%
600-71300-12200	Overtime	8,222.06	10,497.37	16,250.00	4,407.90	41.99%	16,600.00	16,600.00		16,600.00	2.15%
600-71300-18100	FICA	15,185.04	16,097.55	18,832.00	9,581.71	59.52%	19,786.00	19,786.00		19,786.00	5.07%
600-71300-18200	NC Municipal Retirement	18,404.22	21,801.56	29,819.00	14,172.90	65.01%	33,364.00	33,364.00		33,364.00	11.89%
600-71300-18210	NC 401k	5,947.86	6,158.80	7,385.00	3,356.78	54.50%	7,759.00	7,759.00		7,759.00	5.06%
600-71300-18230	Net Pension Allocation	15,802.21	22,861.44	-	-	0.00%	-	-		-	#DIV/0!
600-71300-18300	Group Insurance	33,213.70	34,531.22	44,150.00	20,475.26	59.29%	48,396.00	48,396.00		48,396.00	9.62%
600-71300-25120	Non-Highway Diesel Fuel #2	1,300.51	1,777.63	5,000.00	1,714.35	96.44%	6,500.00	6,500.00	A	6,500.00	30.00%
600-71300-25900	Gasoline	3,625.36	3,795.52	5,000.00	1,916.64	50.50%	6,000.00	8,922.00	B	8,922.00	78.44%
600-71300-26000	Supplies & Materials	5,623.83	3,372.43	7,500.00	3,138.73	93.07%	8,000.00	8,000.00		8,000.00	6.67%
600-71300-26100	Safety Supplies	601.49	1,555.89	5,000.00	274.71	17.66%	3,000.00	3,000.00		3,000.00	-40.00%
600-71300-29920	Chemicals	43,365.77	50,535.01	70,000.00	21,312.22	42.17%	100,000.00	100,000.00	C	100,000.00	42.86%
600-71300-31100	Travel & Training	1,408.93	1,638.98	5,000.00	985.00	60.10%	5,000.00	5,000.00		5,000.00	0.00%
600-71300-35100	Maint/Repair - Building	4,453.53	513.69	10,000.00	269.04	52.37%	10,000.00	10,000.00		10,000.00	0.00%
600-71300-35200	Maint/Repair - Equip	13,322.98	6,757.34	20,000.00	5,276.25	78.08%	20,000.00	20,000.00		20,000.00	0.00%
600-71300-35300	Maint/Repair - Vehicle	4,977.65	5,529.94	7,500.00	392.81	7.10%	6,000.00	6,000.00		6,000.00	-20.00%
600-71300-35400	Maint/Repair - Distribution	48,807.59	30,084.40	50,000.00	6,678.21	22.20%	50,000.00	50,000.00		50,000.00	0.00%
600-71300-38000	Testing/Lab Fees	6,704.46	6,833.12	7,500.00	3,607.73	52.80%	9,000.00	9,000.00	D	9,000.00	20.00%
600-71300-39900	Contracted Services	63,789.02	31,380.19	152,605.00	36,724.10	117.03%	160,000.00	100,000.00		100,000.00	-34.47%
600-71300-39910	Purchase For Resale/Water	121,732.50	111,054.10	150,000.00	54,334.40	48.93%	175,000.00	175,000.00	E	175,000.00	16.67%
600-71300-49900	Equipment/Not Capital	14,220.14	16,315.40	33,800.00	1,906.24	11.68%	41,150.00	41,150.00	F	41,150.00	21.75%
600-71300-50000	Capital Outlay	-	-	77,826.00	63,111.00	#DIV/0!	150,000.00	-		-	-100.00%
600-71300-95010	Purchases for Inventory	25,694.00	26,066.52	55,700.00	4,379.91	16.80%	56,000.00	56,000.00		51,567.00	-7.42%
600-98800-00650	Transfer to Fund 650	147,058.00	253,735.21	251,053.00	-	0.00%	261,276.00	261,276.00		261,276.00	4.07%
	Water Operations Totals	**797,250.39**	**866,405.90**	**1,259,841.00**	**381,117.12**	**43.99%**	**1,434,870.00**	**1,227,792.00**		**1,223,359.00**	-2.90%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	346,357.00	175,095.78	367,944.00	367,944.00	367,944.00	21,587.00	6.23%
Operating	584,605.00	142,910.34	655,650.00	598,572.00	594,139.00	9,534.00	1.63%
Capital	77,826.00	63,111.00	150,000.00	-	-	(77,826.00)	-100.00%
Debt Service/Transfers	251,053.00	-	261,276.00	261,276.00	261,276.00	10,223.00	4.07%
	1,259,841.00	381,117.12	1,434,870.00	1,227,792.00	1,223,359.00	(36,482.00)	-2.90%

Contracted Services	Requested	Recommend	Approved
Emergency water repairs	100,000.00	40,000.00	40,000.00
Sludge removal	40,000.00	40,000.00	40,000.00
Caustic containment area and sump pump for SW	20,000.00	20,000.00	20,000.00
	160,000.00	100,000.00	100,000.00

Equipment Non Capital	Requested	Recommend	Approved
Meter Replacements	15,000.00	15,000.00	15,000.00
Fire Hydrant (3)	9,000.00	9,000.00	9,000.00
Chemical Feed Pumps	6,000.00	6,000.00	6,000.00
Chlorine/ph Analyzer	4,950.00	4,950.00	4,950.00
6" Lay Flat Hose	2,800.00	2,800.00	2,800.00
Flow Meter	2,400.00	2,400.00	2,400.00
6" Suction Hose	1,000.00	1,000.00	1,000.00
	41,150.00	41,150.00	41,150.00

Capital Outlay	Requested	Recommend	Approved
Backhoe	150,000.00	-	
	150,000.00	-	-

A - Current and anticipated increase in fuel
B - Current and anticipated increase in fuel
C - Current and anticipated increase in chemical cost
D - Current and anticipated increase in lab fees
E - Anticipated growth and increase of bulk water rate
F - Large meter replacement and well scada additions

Town of Selma Budget FY 2023

Sewer Fund Revenues

	Revenue Source	Actual FY 2019	Actual FY 2020	Actual FY 2021	as Amended FY 2022	YTD 12/31/2021	%	Manager Recommend FY 2023	Board Approved FY 2023	% Change
610-33000-00640	FEMA Reimbursement	2,985.55	-	1,118.39	-	-	#DIV/0!	-	-	#DIV/0!
610-33500-00100	ASADRA Grant	-	-	-	250,000.00	-		-	-	-100.00%
610-33500-00200	AIA Grant	-	-	-	150,000.00	-		-	-	-100.00%
610-35000-51000	Sewer Charge/Basic	2,255,723.86	2,471,212.38	2,782,891.27	3,255,784.00	1,559,797.11	47.91%	3,225,595.00	3,225,595.00	-0.93%
610-35000-51000	Utility Bill Penalties	72,270.85	54,469.43	67,874.33	75,000.00	37,712.88	50.28%	75,000.00	75,000.00	0.00%
610-35000-58010	Utility Connection Fees	7,110.01	6,358.89	5,453.00	7,500.00	3,552.72	47.37%	7,500.00	7,500.00	0.00%
610-37000-00000	Interest Earned	9,292.42	5,047.64	603.94	750.00	474.41	63.25%	750.00	750.00	0.00%
610-38000-00000	Miscellaneous	5,439.80	459.58	2,375.50	-	342.14	#DIV/0!	-	-	#DIV/0!
610-38000-00200	Insurance Proceeds	-	401.00	1,216.00	-	-	#DIV/0!	-	-	#DIV/0!
610-38000-01000	Sewer Capital Reserve	41,632.45	181,157.26	194,357.89	211,682.00	101,561.67	47.98%	200,176.00	200,176.00	-5.44%
610-38000-01500	Golden Leaf Grant	-	209,641.25	616,801.30	138,060.00	-	0.00%	-	-	-100.00%
610-39100-00000	Other Services (Tap Ins, Restoration)	-	2,400.00	-	-	5,600.00	#DIV/0!	-	-	#DIV/0!
610-39500-00300	Transfer from Fund 300 (Noble St)	40,893.11	-	-	-	-	#DIV/0!	-	-	#DIV/0!
610-39500-00660	Transfer from Capital Reserve	56,375.00	-	-	-	-	#DIV/0!	-	-	#DIV/0!
610-39900-00000	Fund Balance Appropriated	-	-	-	156,329.00	-	0.00%	-	-	-100.00%
	Sewer Revenues Totals	**2,488,737.50**	**2,931,147.43**	**3,672,691.62**	**4,245,105.00**	**1,709,040.93**	**40.26%**	**3,509,021.00**	**3,509,021.00**	-17.34%

Town of Selma Budget FY 2023

Sewer Fund Administration Expenses

	Object Expense Account	Actual FY2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
610-71100-12100	Salary & Wages	162,476.24	73,642.91	99,193.00	28,293.69	38.42%	99,341.00	99,341.00		99,341.00	0.15%
610-71100-12200	Overtime	378.15	582.01	1,000.00	154.50	26.55%	500.00	500.00		500.00	-50.00%
610-71100-12600	Merit - ALL SEWER FUND	-	-	2,500.00	-	#DIV/0!	2,900.00	2,900.00		2,900.00	16.00%
610-71100-18100	FICA/Medicare	12,213.41	5,566.07	7,666.00	2,110.09	37.91%	7,638.00	7,638.00		7,638.00	-0.37%
610-71100-18200	NC Municipal Retirement	13,894.24	7,755.75	12,142.00	3,180.12	41.00%	12,880.00	12,880.00		12,880.00	6.08%
610-71100-18210	NC 401k	3,335.86	1,962.50	3,006.00	750.25	38.23%	2,995.00	2,995.00		2,995.00	-0.37%
610-71100-18220	Opeb Expense	54,356.00	(106,701.00)	-	-	0.00%	-	-		-	#DIV/0!
610-71100-18230	Pension Allocatoin	18,363.11	24,416.15	-	-	0.00%	-	-		-	#DIV/0!
610-71100-18300	Group Insurance	22,993.91	12,619.10	14,714.00	4,093.23	32.44%	16,854.00	16,854.00		16,854.00	14.54%
610-71100-18600	Workers Compensation	25,834.56	13,498.92	14,400.00	12,626.38	93.54%	16,000.00	16,000.00	A	16,000.00	11.11%
610-71100-18610	Unemployment Insurance Reserve	-	383.80	500.00	-	0.00%	500.00	500.00		500.00	0.00%
610-71100-18900	Retirees' Healthcare	8,246.42	5,262.22	-	-	0.00%	-	-		-	#DIV/0!
	Personnel Request	-	-	-	-	#DIV/0!	5,034.00	-		-	#DIV/0!
610-71100-19100	Accounting/Auditing	7,402.20	4,647.84	3,500.00	2,750.00	59.17%	3,900.00	3,900.00		3,900.00	11.43%
610-71100-19200	Legal	10,293.46	5,840.91	4,400.00	1,876.34	32.12%	4,400.00	4,400.00		4,400.00	0.00%
610-71100-19400	Engineering	5,000.00	-	15,000.00	5,363.87	#DIV/0!	15,000.00	12,000.00		12,000.00	-20.00%
610-71100-21200	Uniforms	2,300.77	1,857.40	2,400.00	968.48	52.14%	3,000.00	3,000.00	B	3,000.00	25.00%
610-71100-26000	Supplies/Materials	1,010.45	155.39	250.00	66.66	42.90%	300.00	300.00	C	300.00	20.00%
610-71100-31200	Dues & Subscriptions	300.00	562.50	1,500.00	353.99	62.93%	750.00	750.00		750.00	-50.00%
610-71100-32000	IT Services	37,150.64	14,468.89	16,000.00	3,753.38	25.94%	12,000.00	12,000.00		12,000.00	-25.00%
610-71100-32100	Phone/Internet	7,508.98	7,463.84	4,000.00	2,253.38	30.19%	6,000.00	6,000.00	D	6,000.00	50.00%
610-71100-32500	Postage	632.06	685.35	750.00	36.81	5.37%	850.00	850.00	E	850.00	13.33%
610-71100-33100	Electricity	58,583.93	59,249.16	50,000.00	20,667.07	34.88%	62,000.00	62,000.00	F	62,000.00	24.00%
610-71100-34100	Printing/Mailing Utility Bills	4,174.57	5,577.47	6,000.00	1,286.83	23.07%	8,000.00	8,000.00	G	8,000.00	33.33%
610-71100-35100	Maint/Repair - Building	300.00	-	2,500.00	-	#DIV/0!	3,000.00	3,000.00	H	3,000.00	20.00%
610-71100-35200	Maint/Repair - Equip	-	-	-	96.51	#DIV/0!	1,000.00	1,000.00	I	1,000.00	#DIV/0!
610-71100-39700	Computer Software Contract	5,003.66	5,232.93	8,600.00	2,170.34	41.47%	7,500.00	7,500.00		7,500.00	-12.79%
610-71100-39800	Permit Fees	810.00	810.00	1,000.00	810.00	100.00%	1,250.00	1,250.00	J	1,250.00	25.00%
610-71100-39900	Contracted Services	152,815.93	6,143.81	100,002.00	5,336.62	86.86%	100,000.00	45,000.00		45,000.00	-55.00%
610-71100-45100	Property & Liability	24,163.57	25,415.78	15,200.00	11,528.24	45.36%	15,200.00	15,200.00		15,200.00	0.00%
610-71100-46000	Depreciation	435,549.62	441,083.19	-	-	0.00%	-	-		-	#DIV/0!
610-71100-49900	Equipment/Not Capital	661.70	18.74	4,275.00	2,527.94	13489.54%	-	-		-	-100.00%
610-71100-50000	Capital Outlay	-	-	416,763.00	42,384.61	#DIV/0!	-	-		-	-100.00%
	Debt Service	40,715.91	41,065.19	121,135.00	41,222.20	0.00%	121,358.00	121,358.00		121,358.00	0.18%
610-71100-80000	Repay Water Fund Loan	-	-	75,000.00	75,000.00	0.00%	75,000.00	75,000.00		75,000.00	0.00%
610-98800-00660	Transfer to Fund 660	-	194,357.89	211,682.00	-	0.00%	200,176.00	200,176.00		200,176.00	-5.44%
	Sewer Administration Totals	**1,116,469.35**	**853,624.71**	**1,215,078.00**	**271,661.53**	**31.82%**	**805,326.00**	**742,292.00**		**742,292.00**	**-38.91%**

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Approved FY23	Variance	%
Personnel	155,121.00	51,208.26	164,642.00	159,608.00	159,608.00	4,487.00	2.89%
Operating	235,377.00	61,846.46	244,150.00	186,150.00	186,150.00	(49,227.00)	-20.91%
Capital	416,763.00	42,384.61	-	-	-	(416,763.00)	-100.00%
Debt Service/Transfers	407,817.00	116,222.20	396,534.00	396,534.00	396,534.00	(11,283.00)	-2.77%
	1,215,078.00	271,661.53	805,326.00	742,292.00	742,292.00	(472,786.00)	-38.91%

Contracted Services	Requested	Recommend	Approved
Grant Match	60,000.00	15,000.00	15,000.00
Contract services for projects and emergency work	40,000.00	30,000.00	30,000.00
	100,000.00	45,000.00	45,000.00

Debt Service	Requested	Recommend	Approved	
USDA Principal (Wastewater - Final Pay 6/2053)	26,000.00	26,000.00	26,000.00	610-71100-75000
USDA Interest (Wastewater - Final Pay 6/2053)	23,609.00	23,609.00	23,609.00	610-71100-75100
USDA Principal (Noble St - Final Pay 6/2056)	13,000.00	13,000.00	13,000.00	610-71100-75000
USDA Interest (Noble St - Final Pay 6/2056)	11,438.00	11,438.00	11,438.00	610-71100-75100
KS Bank Principal (Jetter Vac Truck - Final Pay 9/2023)	38,909.00	38,909.00	38,909.00	610-71100-75000
KS Bank Interest (Jetter Vac Truck - final Pay 9/2023)	2,314.00	2,314.00	2,314.00	610-71100-75100
US Bank Principal (Software - Final Pay 6/2023)	5,965.00	5,965.00	5,965.00	610-71100-75000
US Bank Interest (Software - Final Pay 6/2023)	123.00	123.00	123.00	610-71100-75100
	121,358.00	121,358.00	121,358.00	

A - Anticipated rate increase based on experience
B - To cover new employees
C - Ancitipated increase in costs
D - To cover contracted cost of phone system
E - Anticipated needs for postage
F - To closer allign with priori year actual expenditures
G - Anticipated incrase oin costs of printing and mailing utility bills
H - Aging buildings require more maintenance
I - Aging equipment requires higher maintenance costs
J - Permit fees are based on poulation

Town of Selma Budget FY 2023

Sewer Fund Operations Expenses

	Object Expense Account	Actual FY2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
610-71400-12100	Salary & Wages	150,892.98	147,644.13	179,488.00	66,139.04	44.80%	170,814.00	170,814.00		170,814.00	-4.83%
610-71400-12200	Overtime	8,014.18	7,248.66	8,750.00	3,371.42	46.51%	8,750.00	8,750.00		8,750.00	0.00%
610-71400-18100	FICA/Medicare	11,804.61	11,580.57	14,401.00	5,200.93	44.91%	13,737.00	13,737.00		13,737.00	-4.61%
610-71400-18200	NC Municipal Retirement	14,397.58	15,796.72	22,450.00	7,717.10	48.85%	23,163.00	23,163.00		23,163.00	3.18%
610-71400-18210	NC 401k	4,736.71	3,065.95	5,648.00	1,849.63	60.33%	5,386.00	5,386.00		5,386.00	-4.64%
610-71400-18230	Pension Allocation	11,159.36	14,837.82	-	-	0.00%	-	-		-	#DIV/0!
610-71400-18300	Group Insurance	27,133.36	25,078.52	36,347.00	11,409.61	45.50%	32,819.00	32,819.00		32,819.00	-9.71%
610-71400-25120	Non-Highway Diesel Fuel #2	1,347.63	168.91	3,000.00	675.02	399.63%	3,500.00	3,500.00	A	3,500.00	16.67%
610-71400-25900	Gasoline	4,076.53	4,292.56	5,500.00	2,437.26	56.78%	6,500.00	9,500.00	B	9,500.00	72.73%
610-71400-26000	Supplies & Materials	2,367.42	4,012.03	5,000.00	952.24	23.73%	5,500.00	7,500.00	C	7,500.00	50.00%
610-71400-26100	Safety Supplies	101.97	1,057.16	5,000.00	709.49	67.11%	5,500.00	5,500.00		5,500.00	10.00%
610-71400-31100	Travel & Training	691.03	250.00	5,000.00	107.50	43.00%	5,000.00	4,000.00		4,000.00	-20.00%
610-71400-35200	Maint/Repair - Equip	6,035.38	4,001.69	9,442.00	442.25	11.05%	10,000.00	9,000.00		9,000.00	-4.68%
610-71400-35300	Maint/Repair - Vehicle	1,475.33	1,547.50	7,500.00	4,272.68	276.10%	6,000.00	6,000.00		6,000.00	-20.00%
610-71400-35310	Maint/Repair - I & I	10,856.24	10,863.74	25,000.00	-	0.00%	100,000.00	28,000.00	D	28,000.00	12.00%
610-71400-35320	Maint/Repair - Collection System	52,298.79	17,861.77	25,000.00	20,012.49	0.00%	75,000.00	50,010.00	E	50,010.00	100.04%
610-71400-35330	Golden Leaf Construction	-	-	116,060.00	116,059.44		-	-		-	-100.00%
610-71400-39900	Contracted Services	5,466.83	174,555.24	45,000.00	-	0.00%	120,000.00	55,000.00	F	55,000.00	22.22%
610-71400-39910	Wastewater Treatment	1,878,718.61	2,154,131.69	2,300,000.00	717,316.85	33.30%	2,500,000.00	2,200,000.00		2,200,000.00	-4.35%
610-71400-39930	Golden Leaf Admin	-	-	22,000.00	22,000.00		-	-		-	-100.00%
610-71400-49900	Equipment/Not Capital	1,235.56	2,681.50	6,150.00	222.29	8.29%	10,900.00	14,050.00	G	14,050.00	128.46%
610-71400-50000	Capital Outlay	-	-	171,291.00	690.00	#DIV/0!	253,500.00	110,000.00		110,000.00	-35.78%
610-71400-95010	Purchases for Inventory	4,391.67	1,480.77	12,000.00	3,033.37	204.85%	13,000.00	10,000.00		10,000.00	-16.67%
	Sewer Operations Totals	**2,197,201.77**	**2,602,156.93**	**3,030,027.00**	**984,618.61**	**37.84%**	**3,369,069.00**	**2,766,729.00**		**2,766,729.00**	-8.69%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Adopted FY23	Variance	%
Personnel	267,084.00	95,687.73	254,669.00	254,669.00	254,669.00	(12,415.00)	-4.65%
Operating	2,591,652.00	888,240.88	2,860,900.00	2,402,060.00	2,402,060.00	(189,592.00)	-7.32%
Capital	171,291.00	690.00	253,500.00	110,000.00	110,000.00	(61,291.00)	-35.78%
Debt Service	-	-	-	-	-	-	#DIV/0!
	3,030,027.00	984,618.61	3,369,069.00	2,766,729.00	2,766,729.00	(263,298.00)	-8.69%

Contracted Services	Requested	Recommend	Approved
Emergency sewer repairs	80,000.00	15,000.00	15,000.00
Lift station work P/S 1-19	40,000.00	40,000.00	40,000.00
	120,000.00	55,000.00	55,000.00

Equipment Non Capital	Requested	Recommend	Approved
Hose For Flusher 1"	4,000.00	4,000.00	4,000.00
Hose for Portable Flusher 3/4"	2,500.00	2,500.00	2,500.00
Safety Cones	2,400.00	2,400.00	2,400.00
Traffic Signs	2,000.00	5,150.00	5,150.00
	10,900.00	14,050.00	14,050.00

Capital Outlay	Requested	Recommend	Approved
CCTV Camera in Trailer	111,500.00	-	-
Portable Jetter Machine	63,500.00	63,500.00	63,500.00
New pumps #15	24,000.00	24,000.00	24,000.00
New Pumps #13	22,500.00	22,500.00	22,500.00
New Pumps #2	16,000.00	-	-
New Pumps #14	16,000.00	-	-
	253,500.00	110,000.00	110,000.00

A - Current and anticipated increase in fuel
B - Current and anticipated increase in fuel
C - Increase in cost of supplies and materials
D - Increase in cost of materials
E - Increase in labor and material costs
F - Increase in labor and material costs
G - New flusher hoses and traffic equipment

Town of Selma Budget FY 2023

Electric Fund Revenues

	Revenue Source	Actual FY 2019	Actual FY 2020	Actual FY 2021	as Amended FY 2022	YTD 12/31/2021	%	Manager Recommend FY 2023	Board Approved FY 2023	% Change
630-33000-00640	FEMA Reimbursement	14,318.33	-	-	-	-	#DIV/0!	-	-	#DIV/0!
630-33500-01400	Reimbursement Housing Auth	-	-	16,685.44	-	-	#DIV/0!	-	-	#DIV/0!
630-33500-01500	Reimbursement DOT	2,160.00	-	-	100,000.00	-	0.00%	-	-	-100.00%
630-35000-01600	Debt Set-Off	11,908.12	13,434.34	-	-	146.97	#DIV/0!	-	-	#DIV/0!
630-35000-51000	Sale of Electricity	7,219,311.99	6,930,398.11	7,007,363.33	7,650,000.00	3,596,349.85	47.01%	7,500,000.00	7,500,000.00	-1.96%
630-35000-58000	Utility Bill Penalties	70,554.47	59,366.04	90,670.95	75,000.00	40,397.79	53.86%	75,000.00	75,000.00	0.00%
630-35000-58010	Utility Connection Fees	7,109.98	10,328.92	9,619.01	7,500.00	4,752.71	63.37%	7,500.00	7,500.00	0.00%
630-35000-58020	Utility Sales Tax Revenue	489,596.71	470,003.47	475,180.03	536,000.00	243,250.64	45.38%	525,000.00	525,000.00	-2.05%
630-35000-58030	TekCollect Fee	(19.69)	26.00		-	-	#DIV/0!	-	-	#DIV/0!
630-36000-00000	Rent- Pole Attachments	-	5,570.00	5,520.00	5,500.00	-	0.00%	5,500.00	5,500.00	0.00%
630-37000-00000	Interest Earned	11,215.40	7,382.61	1,135.08	1,500.00	206.72	13.78%	1,500.00	1,500.00	0.00%
630-38000-00000	Miscellaneous Revenue	8,051.03	7,977.02	8,937.78	5,000.00	13,733.55	274.67%	5,000.00	5,000.00	0.00%
630-38000-00200	Insurance Proceeds	3,680.15	-	4,762.07	14,407.00	14,407.52	100.00%	-	-	-100.00%
630-39500-00670	Transfer from Fund 670	-	-	166,091.00	-	-	#DIV/0!	-	-	#DIV/0!
630-39900-00000	Fund Balance Appropriated	-	-	-	48,313.00	-	0.00%	-	-	-100.00%
	Electric Revenues Totals	**7,837,886.49**	**7,504,486.51**	**7,785,964.69**	**8,443,220.00**	**3,913,245.75**	**46.35%**	**8,119,500.00**	**8,119,500.00**	-3.83%

Town of Selma Budget FY 2023

Electric Fund Administration Expenses

	Object Expense Account	Actual FY2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
630-72100-12100	Salary & Wages	290,026.08	327,822.08	362,772.00	127,088.44	38.77%	373,821.00	373,821.00		373,821.00	3.05%
630-72100-12200	Overtime	2,046.60	3,650.50	5,500.00	451.49	12.37%	5,500.00	5,500.00		5,500.00	0.00%
630-72100-12600	Merit Pay	-	-	6,000.00	-	#DIV/0!	5,700.00	5,700.00		5,700.00	-5.00%
630-72100-18100	FICA & Medicare	21,867.98	24,652.21	28,174.00	9,480.52	38.46%	29,018.00	29,018.00		29,018.00	3.00%
630-72100-18200	NC Municipal Retirement	21,840.20	30,295.76	44,750.00	11,944.52	39.43%	48,932.00	48,932.00		48,932.00	9.35%
630-72100-18210	NC 401k	5,954.53	7,782.67	11,049.00	2,782.68	35.75%	11,380.00	11,380.00		11,380.00	3.00%
630-72100-18220	OPEB Expense	287,470.00	(18,517.00)	-	-	0.00%	-	-		-	#DIV/0!
630-72100-18230	Pension Allocation	16,747.61	16,397.62	-	-	0.00%	-	-		-	#DIV/0!
630-72100-18300	Group Insurance	33,504.40	38,116.00	52,854.00	18,154.41	47.63%	60,678.00	60,678.00		60,678.00	14.80%
630-72100-18600	Workers Compensation	25,969.74	26,853.04	43,200.00	37,879.00	141.06%	48,000.00	48,000.00	A	48,000.00	11.11%
630-72100-18610	Unemployment Insurance Reserve	-	383.80	500.00	-	0.00%	500.00	500.00		500.00	0.00%
630-72100-18900	Retirees' Healthcare	52,930.94	55,962.00	60,000.00	28,958.26	51.75%	78,000.00	78,000.00	B	78,000.00	30.00%
	Personnel Request						6,887.00	1,854.00		1,854.00	#DIV/0!
630-72100-19100	Accounting/Auditing	7,402.20	9,228.18	10,500.00	8,250.00	89.40%	11,700.00	11,700.00		11,700.00	11.43%
630-72100-19200	Legal Services	10,293.43	12,821.19	13,200.00	5,629.06	43.90%	13,200.00	13,200.00		13,200.00	0.00%
630-72100-19400	Engineering	4,770.00	400.00	10,000.00	-	0.00%	10,000.00	7,000.00		7,000.00	-30.00%
630-72100-19500	Banking Fees	519.29	220.15	300.00	58.55	26.60%	33,000.00	33,000.00	C	33,000.00	10900.00%
630-72100-26000	Supplies/Materials	1,797.62	1,014.41	1,000.00	404.02	39.83%	1,000.00	1,000.00		1,000.00	0.00%
630-72100-31100	Training/Travel	175.86	-	2,500.00	-	#DIV/0!	2,500.00	2,500.00		2,500.00	0.00%
630-72100-32000	IT Services	34,297.04	26,978.02	48,000.00	11,260.29	41.74%	36,000.00	36,000.00		36,000.00	-25.00%
630-72100-32100	Telephone	7,215.85	7,170.72	12,000.00	4,677.27	65.23%	12,000.00	12,000.00		12,000.00	0.00%
630-72100-32500	Postage	545.03	686.85	750.00	32.05	4.67%	500.00	500.00		500.00	-33.33%
630-72100-33100	Electricity	7,382.90	5,644.58	7,000.00	3,589.71	63.60%	7,000.00	7,000.00		7,000.00	0.00%
630-72100-34100	Printing/Mailing Utility Bills	3,993.66	5,061.14	6,000.00	2,018.99	39.89%	8,000.00	8,000.00	D	8,000.00	33.33%
630-72100-35100	Maint/Repair - Building	230.33	1,245.36	4,000.00	2,470.59	198.38%	4,000.00	4,000.00		4,000.00	0.00%
630-72100-35200	Maint/Repair - Equip	1,776.65	500.00	3,000.00	-	0.00%	1,500.00	1,500.00		1,500.00	-50.00%
630-72100-39700	Computer Software Contract	5,003.68	10,465.87	25,800.00	19,208.47	183.53%	22,500.00	22,500.00		22,500.00	-12.79%
630-72100-39900	Contracted Services	12,405.37	9,042.73	6,852.00	3,740.57	41.37%	12,000.00	12,000.00	E	12,000.00	75.13%
630-72100-39910	Load Management/NCEMPA	5,375.50	2,481.00	5,500.00	-	0.00%	4,000.00	4,000.00		4,000.00	-27.27%
630-72100-39940	ITRON lease	26,270.88	24,471.98	7,500.00	5,000.00	20.43%	2,500.00	2,500.00		2,500.00	-66.67%
630-72100-39950	Exceleron Contract Fee	41,545.16	36,188.36	-	-	0.00%	-	-		-	#DIV/0!
630-72100-39960	Nexgrid	-	-	-	-	#DIV/0!	13,000.00	13,000.00	F	13,000.00	#DIV/0!
630-72100-45100	Property & Liability	24,163.55	25,415.76	45,600.00	34,584.87	136.08%	45,600.00	45,600.00		45,600.00	0.00%
630-72100-46000	Depreciation	108,780.69	105,232.59	-	-	0.00%	-	-		-	#DIV/0!
630-72100-49110	ElectriCities Dues	6,917.00	6,926.00	7,400.00	-	0.00%	7,000.00	7,000.00		7,000.00	-5.41%
630-72100-49900	Equipment/Not Capital	678.37	37.50	1,525.00	-	0.00%	-	-		-	-100.00%
630-72100-50000	Capital Outlay	-	-	16,980.00	9,964.75	#DIV/0!	-	-		-	-100.00%
	Debt Service	14,027.20	3,979.56	6,089.00	-	0.00%	6,088.00	6,088.00		6,088.00	-0.02%
630-98800-98100	Inter Fund Transfer to Fund 100	175,000.00	175,000.00	175,000.00	175,000.00	100.00%	175,000.00	195,000.00		195,000.00	11.43%
	Electric Administration Totals	**1,258,925.34**	**983,610.63**	**1,031,295.00**	**522,628.51**	**53.13%**	**1,096,504.00**	**1,108,471.00**		**1,108,471.00**	**7.48%**

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Adopted FY23	Variance	%
Personnel	614,799.00	236,739.32	668,416.00	663,383.00	663,383.00	48,584.00	7.90%
Operating	218,427.00	100,924.44	247,000.00	244,000.00	244,000.00	25,573.00	11.71%
Capital	16,980.00	9,964.75	-	-	-	(16,980.00)	-100.00%
Debt Service/Transfers	181,089.00	175,000.00	181,088.00	201,088.00	201,088.00	19,999.00	11.04%
	1,031,295.00	522,628.51	1,096,504.00	1,108,471.00	1,108,471.00	77,176.00	7.48%

Contracted Services			
Spectrum Internet	3,000.00	3,000.00	3,000.00
Duke Energy Area Lighting	2,000.00	2,000.00	2,000.00
Cleaning Service	5,000.00	5,000.00	5,000.00
Miscellaneous	2,000.00	2,000.00	2,000.00
	12,000.00	12,000.00	12,000.00

Debt Service	Requested	Recommend	Adopted	
US Bank Principal (Software - Final Pay 6/2023)	5,965.00	5,965.00	5,965.00	630-72100-75000
US Bank Interest (Software - Final Pay 6/2023)	123.00	123.00	123.00	630-72100-75100
	6,088.00	6,088.00	6,088.00	

A - Anticipated increased due to experience rating

B - Additional Electric Fund retirees coupled with increases in rates for individual policies

C - Merchant fees for credit card acceptance

D - Anticipated increased in printing and mailing costs

E - Increases in area lighting and internet

F - Fee for automated meter software

Town of Selma Budget FY 2023

Electric Fund Operations Expenses

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
630-72200-12100	Salary & Wages	199,675.98	204,786.92	318,948.00	153,577.60	74.99%	332,835.00	332,835.00		332,835.00	4.35%
630-72200-12200	Overtime	6,655.79	7,583.13	13,000.00	7,344.32	96.85%	13,000.00	13,000.00		13,000.00	0.00%
630-72200-18100	FICA & Medicare	15,687.40	15,773.93	25,394.00	12,067.56	76.50%	26,456.00	26,456.00		26,456.00	4.18%
630-72200-18200	NC Municipal Retirement	16,782.84	19,500.88	40,332.00	16,340.49	83.79%	38,935.00	38,935.00		38,935.00	-3.46%
630-72200-18210	NC 401k	4,101.21	4,539.76	9,959.00	3,266.56	71.95%	9,077.00	9,077.00		9,077.00	-8.86%
630-72200-18230	Pension Allocation	13,165.00	12,889.88	-	-	0.00%	-	-		-	#DIV/0!
630-72200-18300	Group Insurance	29,445.44	33,967.59	52,663.00	21,106.37	62.14%	60,509.00	60,509.00		60,509.00	14.90%
630-72200-21200	Uniforms	8,676.46	9,408.40	9,000.00	3,578.30	38.03%	9,000.00	9,000.00		9,000.00	0.00%
630-72200-25900	Gasoline	6,099.78	8,871.57	7,000.00	4,928.72	55.56%	8,000.00	12,614.00	A	12,614.00	80.20%
630-72200-26000	Supplies & Materials	34,067.40	28,987.36	35,000.00	14,006.11	48.32%	50,000.00	46,757.00	B	46,757.00	33.59%
630-72200-26100	Safety Supplies	378.55	2,544.62	2,500.00	886.60	34.84%	2,500.00	2,000.00		2,000.00	-20.00%
630-72200-31100	Travel & Training	2,133.59	599.00	3,000.00	-	0.00%	3,000.00	2,000.00		2,000.00	-33.33%
630-72200-35200	Maint/Repair - Equip	1,540.74	3,700.74	2,500.00	220.07	5.95%	2,500.00	2,500.00		2,500.00	0.00%
630-72200-35300	Maint/Repair - Vehicle	2,712.58	13,223.42	11,000.00	2,570.77	19.44%	11,000.00	11,000.00		11,000.00	0.00%
630-72200-39900	Contracted Services	25,785.58	52,384.88	62,950.00	16,958.89	32.37%	114,500.00	87,100.00	C	87,100.00	38.36%
630-72200-49900	Equipment/Not Capital	19,864.48	58,873.21	63,912.00	59,483.15	101.04%	36,470.00	36,470.00		36,470.00	-42.94%
630-72200-50000	Capital Outlay	-	-	417,831.00	58,686.80	#DIV/0!	1,045,400.00	450,000.00	D	450,000.00	7.70%
	Debt Service	2,254.05	2,382.96	23,776.00	23,775.66	0.00%	23,776.00	23,776.00		23,776.00	0.00%
630-72200-95010	Purchases For Inventory	31,162.24	43,533.27	97,845.00	47,840.42	109.89%	135,000.00	101,000.00		101,000.00	3.22%
	Electric Operations Totals	**420,189.11**	**523,551.52**	**1,196,610.00**	**446,638.39**	**85.31%**	**1,921,958.00**	**1,265,029.00**		**1,265,029.00**	5.72%

	Amended FY22	YTD 12/31/2021	Requested FY23	Recommend FY23	Adopted FY23	Variance	%
Personnel	460,296.00	213,702.90	480,812.00	480,812.00	480,812.00	20,516.00	4.46%
Operating	294,707.00	150,473.03	371,970.00	310,441.00	310,441.00	15,734.00	5.34%
Capital	417,831.00	58,686.80	1,045,400.00	450,000.00	450,000.00	32,169.00	7.70%
Debt Service	23,776.00	23,775.66	23,776.00	23,776.00	23,776.00	-	0.00%
	1,196,610.00	446,638.39	1,921,958.00	1,265,029.00	1,265,029.00	68,419.00	5.72%

Contracted Services	Requested	Recommend	Adopted
Tree Trimming	60,000.00	32,600.00	32,600.00
Sub Station Maintenance - Replace Regulator Controls	15,000.00	15,000.00	15,000.00
Pole Contractor	15,000.00	15,000.00	15,000.00
Engineering	15,000.00	15,000.00	15,000.00
Rate Study	7,000.00	7,000.00	7,000.00
Bucket Testing	2,500.00	2,500.00	2,500.00
	114,500.00	87,100.00	87,100.00

Equipment/Non Capital		Requested	Recommend	Adopted
LED Fixtures	75	25,000.00	25,000.00	25,000.00
FR COAT	10	2,899.00	2,899.00	2,899.00
FR Hoodie	10	2,630.00	2,630.00	2,630.00
Class 2 Rubber gloves	10	1,695.00	1,695.00	1,695.00
Bucket Truck Replacement Ladders	2	1,406.00	1,406.00	1,406.00
FR Rain Jackets	10	1,336.00	1,336.00	1,336.00
FR Rain Bibs	10	905.00	905.00	905.00
Milwaukee 7/16 Torque Wrench	11	599.00	599.00	599.00
		36,470.00	36,470.00	36,470.00

Capital Outlay	Requested	Recommend	Adopted
Eastfield Development	1,000,000.00	402,200.00	402,200.00
Electric Department Truck - Replacement	22,800.00	22,800.00	22,800.00
Meter Reader Truck - Replacement	22,600.00	-	-
Electric Marquis Sign	-	25,000.00	25,000.00
	1,045,400.00	450,000.00	450,000.00

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

A - Increased price for gasoline
B - Increased cost of material
C - Added tree trimming contract
D - See list above

Town of Selma Budget FY 2023

Electric Fund Purchases Expense

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	%	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
630-72300-27000	NCEMPA Electricity Purchases	5,034,450.62	4,858,160.21	5,400,000.00	2,103,622.78	43.30%	5,200,000.00	5,200,000.00		5,200,000.00	-3.70%
630-72300-27010	Electric Sales/Use Tax	470,122.24	475,281.75	536,000.00	235,548.19	49.56%	525,000.00	525,000.00		525,000.00	-2.05%
630-72300-27020	SE Power Purchases	15,821.61	20,570.64	18,000.00	7,503.85	36.48%	21,000.00	21,000.00		21,000.00	16.67%
	Electric Purchases Totals	**5,520,394.47**	**5,354,012.60**	**5,954,000.00**	**2,346,674.82**	**43.83%**	**5,746,000.00**	**5,746,000.00**		**5,746,000.00**	-3.49%

Sales Tax is 7% of Electric Revenue

Transfer to Capital Reserve

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	%	Department Requested FY 2023	Manager Recommend FY 2023		Board Approved FY 2023	% Change
630-98800-67000	Transfer to fund 670	-	-	261,315.00	-	#DIV/0!	-	-		-	-100.00%
	Total Transfer to Capital Reserve	-	-	**261,315.00**	-	**#DIV/0!**	-	-		-	-100.00%

Town of Selma Budget FY 2023

Water Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	%	Manager Recommend FY 2023	Board Approved FY 2023	% Change
650-37000-00000	Interest Earned	857.89	273.49	-	231.46	84.63%	-	-	#DIV/0!
650-39500-00600	Transfer from Fund 600	147,058.00	253,735.21	251,053.00	-	0.00%	261,276.00	261,276.00	4.07%
	Water Capital Reserve Totals	**147,915.89**	**254,008.70**	**251,053.00**	**231.46**	0.09%	**261,276.00**	**261,276.00**	4.07%

Town of Selma Budget FY 2023

Water Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	Expended %	Department Requested FY 2023	Manager Recommend FY 2023	Board Approved FY 2023	% Change
650-99300-00000	Reserve for Future Expenditure	-	-	251,053.00	-	0.00%	261,276.00	261,276.00	261,276.00	4.07%
650-98800-00600	Transfer to Fund 600	-	-	-	-	0.00%	-	-	-	#DIV/0!
	Water Capital Reserve Totals	**-**	**-**	**251,053.00**	**0.00**	**#DIV/0!**	**261,276.00**	**261,276.00**	**261,276.00**	4.07%

Town of Selma Budget FY 2023

Sewer Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	%	Manager Recommend FY 2023	Board Approved FY 2023	% Change
660-37000-00000	Interest Earned	1,005.26	145.97	-	123.07	0.00%	-	-	#DIV/0!
660-39500-00610	Transfer from Fund 610	-	194,357.89	211,682.00	-	0.00%	200,176.00	200,176.00	-5.44%
	Sewer Capital Reserve Totals	**1,005.26**	**194,503.86**	**211,682.00**	**123.07**	0.00%	**200,176.00**	**200,176.00**	-5.44%

Town of Selma Budget FY 2023

Sewer Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	%	Department Requested FY 2023	Manager Recommend FY 2023	Board Approved FY 2023	% Change
660-99300-00000	Reserve for Future Expenditure	-	-	211,682.00	-	0.00%	200,176.00	200,176.00	200,176.00	-5.44%
660-98800-00610	Transfer to Fund 610	-	-	-	-	0.00%	-	-	-	#DIV/0!
	Sewer Capital Reserve Totals	**-**	**-**	**211,682.00**	**-**	**0.00%**	**200,176.00**	**200,176.00**	**200,176.00**	**-5.44%**

Town of Selma Budget FY 2023

Electric Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	%	Manager Recommend FY 2023	Board Approved FY 2023	% Change
670-37000-00000	Interest Earned	10,058.76	1,431.93	-	205.62	0.1435964	-	-	#DIV/0!
670-39500-00630	Transfer From Fund 630	-	-	261,315.00	-	#DIV/0!	-	-	-100.00%
	Electric Capital Reserve Totals	**10,058.76**	**1,431.93**	**261,315.00**	**205.62**	**14.36%**	**-**	**-**	-100.00%

Town of Selma Budget FY 2023

Electric Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2020	Actual FY 2021	As Amended FY 2022	YTD 12/31/2021	%	Department Requested FY 2023	Manager Recommend FY 2023	Board Approved FY 2023	% Change
670-99300-00000	Reserve for Future Expenditure	-	-	261,315.00	-	#DIV/0!	-	-	-	-100.00%
670-98800-00630	Transfer to Fund 630	-	166,091.00	-	-	0.00%	-	-	-	#DIV/0!
	Electric Capital Reserve Totals	**-**	**166,091.00**	**261,315.00**	**-**	**0.00%**	**-**	**-**	**-**	-100.00%

TOWN OF SELMA POSITION CONTROL 2022-2023						
				Existing	Adopted	
Department	Position	FLSA	Grade	FY 21-22	FY 22-23	Variance
Admin - 42000						
	Town Manager	E	N/A	1	1	0
	Human Resource Director	E	21	1	1	0
	Community Engagement Coordinator	E	15	0	1	1
	Town Clerk	E	14	1	1	0
	Deputy Town Clerk/PIO		11	1	1	0
Finance - 41300						
	Deputy Town Manager/CFO	E	26	0	1	1
	Finance Director	E	26	1	0	-1
	Utilities/Customer Service Supervisor	E	18	0	1	1
	Utilities/Customer Service Supervisor		16	1	0	-1
	Accounting Specialist		14	1	1	0
	Accounting/Billing Technician		12	1	1	0
	Customer Service Representative		10	2	2	0
Planning - 49100						
	Planning/Economic Dev Director	E	23	1	1	0
	Codes Administrator		11	1	1	0
Police - 51000						
	Police Chief	E	24	1	1	0
	Police Captain	E	22	2	2	0
	Police Sergeant		19	4	4	0
	Police Detective Sergeant		19	1	1	0
	Police Detective		17	1	1	0
	Police Narcotic Agent		17	2	2	0
	Senior Police Officer		17	4	4	0
	Police Officer		15	8	8	0
	Police Support Specialist		10	1	1	0
	Police Records Specialist		9	1	1	0
	Animal Control Officer		PT	0.5	0.5	0
Fire - 53000						
	Fire Chief	E	22	1	1	0
	Fire Captain		17	0	3	3
	Fire Captain		16	3	0	-3
	Fire Engineer		15	0	3	3
	Fire Engineer		14	3	0	-3
	Firefighter		13	0	3	3
	Firefighter		11	3	0	-3
	Fire Inspector (Fund 129)		PT	0.33	0.33	0
	Various Part Time and Volunteer		PT			
Public Works - 56000						
	Public Works Director	E	21	1	1	0
	Public Works Supervisor	E	16	1	1	0
	Fleet Mechanic		12	1	1	0
	Senior Maintenance Worker		10	4	4	0
	Administrative Assistant		9	1	1	0
	Maintenance Worker		7	1	1	0
	Maintenance Worker		PT	0.5	0.5	0
Public Facilities & Grounds - 58000						
	Building Maintenance Crew Leader	E	16	1	1	0
	Senior Maintenance Worker		10	1	1	0
	Maintenance Worker		7	1	1	0
	Custodian		7	1	0	-1
Civic Center - 61000						
	Civic Center Attendant		PT	0.12	0.12	0
Recreation - 62000						
	Recreation Director	E	21	1	1	0

	Athletic Supervisor		13	1	1	0
	Program Manager		13	0	1	1
	Program/Special Events Coordinator		11	1	0	-1
	Park Maintenance Leader		10	1	0	-1
	Administrative Assistant		9	1	1	0
	Recreation Assistant (4)		PT	0	1	1
	Park Maintenance Assistant (1)		PT	0.5	0	-0.5
	Scorekeeper (3)		PT	0.48	0	-0.48
	Intern		PT	0.25	0.25	0
Library - 63000						
	Library Director	E	18	1	1	0
	Library Assistant		9	1	1	0
	Library Assistant (1)		PT	0.5	0.5	0
	Total General Fund			70.18	69.2	-0.98
Water Administration - 71100	Water Sewer Superintendent	E	18	1	1	0
Water Operations - 71300						
	Utility System Operator	E	16	1	1	0
	Utility Maintenance Mechanic		11	1	1	0
Sewer Administration - 71100						
Sewer Operations - 71400						
	Utility Maintenance Crew leader	E	16	1	1	0
	FOG/Cross Connection Coordinator		14	1	1	0
	Senior Utility Maintenance Mechanic		12	1	1	0
	Utility Maintenance Mechanic		11	2	2	0
Electric Administration - 7210						
	Electric Utility Director	E	24	1	1	0
	Electric Superintendent	E	20	0	1	1
	Electric Line Supervisor		20	1	0	-1
Electric Operations - 7220						
	Electric Line Supervisor		19	0	1	1
	Electric Line Crew Leader		17	1	1	0
	Electric Line Technician III		15	1	1	0
	Electric Line Technician II		13	0	1	1
	Electric Line Technician I		11	3	2	-1
	Meter Reader		8	2	1	-1
	Electric Line Technician III (1)		PT	0.5	0.5	0
	Electric Maintenance Worker (1)		PT	0.5	0.5	0
	Total Other Funds			18	18	0
	Total for Town			88.18	87.2	-0.98

TOWN OF SELMA

FEES AND CHARGES

FISCAL YEAR 2022/2023

TOWN OF SELMA FEES AND CHARGES TABLE OF CONTENTS

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TOWN OF SELMA
FEES AND CHARGES

ANIMAL CONTROL FEES

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

TOWN OF SELMA
FEES AND CHARGES

CEMETERY

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

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

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

CEMETERY MARKERS	FEE
Single	$50.00
Double	$75.00
Ledger	$100.00

**TOWN OF SELMA FEES
AND CHARGES**

MAUSOLEUM

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

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

TOWN OF SELMA FEES AND CHARGES

FIRE DEPARTMENT

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

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

SPECIAL INSPECTIONS

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

USE OF TOWN PERSONNEL REQUIREMENT FEES

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

FIRE MANDATORY CONSTRUCTION PERMITS

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

TOWN OF SELMA FEES
AND CHARGES

PLANNING DEPARTMENT

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

DESCRIPTION	F
Requests to Change Official Zoning Map for < 3 Acre Lot	$350.00
Requests to Change Official Zoning Map for 3-6 Acre Lot	$500.00
Requests to Change Official Zoning Map for 6+ Acre Lot	$1,000.00+15/Ac over 6

Development Ordinance Amendment	$250.00
Special Use Permit Application	$350.00
Future Land Use Map Amendment	$100.00
Flood Plain Development Permit	$100.00
Subdivision Application – Major	$250.00 +$25 Per Lot
Subdivision Application - Minor	$150.00
Exempt Subdivision	$50.00
Board of Adjustment Action – Variance	$350.00
Board of Adjustment Action – Appeal/Interpretation	$350.00
Certificate of Appropriateness	$350.00
Failure to Obtain COA Permit	$300.00
Zoning or Land Use Permit – Residential	$50.00
Zoning or Land Use Permit – Residential Home Occupation	$50.00
Zoning or Land Use Permit – Residential Accessory Building/Structure/Other	$30.00

Site Plan Review by Town Development Review Staff *	$100.00

(*Applies to Major Site Plans, Special Use Permits, Flood Plain Development Permits, Planning Building Groups, Major Subdivision Sketch Plans, Coordinated Sign Plan Review, etc. reviewed by Town's Development Review Team – Planning, Public Works, Utilities, Electrical, Police/Fire, NCDOT, and Others if needed)

Zoning or Land Use Permit – Non-residential < $50,000	$100.00
Failure to Obtain Required Zoning Permit Approval	$300.00
Zoning or Land Use Permit – Non-residential $50-100K	$200.00
Zoning or Land Use Permit – Non-residential $100-150K	$400.00
Zoning or Land Use Permit – Non-residential $150K+	0.5% CONSTRUCTION COST* *FEE NOT TO EXCEED $1,000.00

NOTE: Above Construction Costs include all Site Work & Buildings

Voluntary Annexation Petition	$250.00
Zoning or Land Use Permit – Freestanding Sign (Pole, monument, ground)	$50.00
Failure to Obtain Required Sign Permit	$300.00
Zoning or Land Use Permit - Wall/Fascia/Other Sign	$50.00
Zoning or Land Use Permit - Outdoor Advertising Sign	$100.00
Zoning Verification Letter	$100.00
Fee in lieu for open space	$2000 per lot

TOWN OF SELMA FEES AND CHARGES

CODE ENFORCEMENT

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

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

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

TOWN OF SELMA FEES
AND CHARGES

LIBRARY

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

TOWN OF SELMA FEES
AND CHARGES

PARKS AND RECREATION

All Athletic Programs:

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

Special Events & Programs:	$ Varied – Announced with Event

Ball field Rental:

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

Ball field per Day:

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

Picnic Shelters – Area Parks	$25/4 Hours
	$25.00 security deposit

Richard B. Harrison Gymnasium	$60.00 per hour $100.00 security deposit

Town Hall Gazebo	$25.00 per hour
	$25.00 security deposit

Birthday Party at Depot/Caboose	$25.00 per hour
	$25.00 security deposit

TOWN OF SELMA FEES AND CHARGES

POLICE

Taxicab Permits:

Original Operator Permit	$10.00
Renewal every 3 years	$5.00

TOWN OF SELMA FEES
AND CHARGES

PUBLIC WORKS

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

TOWN OF SELMA FEES AND CHARGES

TAXES

DESCRIPTION	FEE
Personal Property	$.60/100 per valuation
Real Estate	$.60/100 per valuation

TOWN OF SELMA FEES AND CHARGES

UTILITY CONNECTION CHARGES

Application/Connection Fee (set meter base)	$35.00

Disconnection Processing Fee During Normal Working Hours (8 AM – 5 PM)	$60.00
Reconnection Service Outside Normal Working Hours	$160.00
Reconnection of Service Wires at Pole	$100.00
Reconnection of 3-phase Meter due to Involuntary	$100.00
Re-read Meter (No Charge for the 1st Recheck each Year)	$10.00
Electric Meter Cut Seal Only or Water Meter Tampering	$50.00 Each
Other Electrical Meter Tampering	$100.00
2nd Occurrence of Meter Tampering – Additional	$100.00
3rd Occurrence of Meter Tampering – Additional	$250.00

*Additional Charges May Apply for Replacement of Damaged Equipment.

Damage to Equipment:

Electric Devices

Locking Band	$20.00
Meter	Replacement Cost

Water Devices

Cut-off Valve	$20.00
Meter	Replacement Cost

Late Penalty on Utility Bills	15% of Total Bill

Electric Department: Bucket Truck	$75.00 per hour $75.00/minimum
Electric Department: Line Truck	$75.00 per hour $75.00/minimum

Electric Department: Employee Labor

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

Installation of Permanent Electric Wire

Overhead	$200.00
Underground	$400.00

Installation of Temporary Electric for Service Pole	$100.00

(Installation of Electric Wire – Overhead or Underground)

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

TOWN OF SELMA FEES AND CHARGES

UTILITY DEPOSITS

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

TOWN OF SELMA FEES AND CHARGES

AREA LIGHTING

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

TOWN OF SELMA FEES AND CHARGES

ELECTRIC RATES

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

TOWN OF SELMA FEES AND CHARGES

ELECTRIC - AREA LIGHTING SERVICE

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

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

RATES. PER ATTACHED LIST.

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS, SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 15% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S). IF SERVICE IS TERMINATED PRIOR TO THE EXPIRATION OF THE CONTRACT PERIOD, ACCOUNT WILL BE CHARGED ABOVE RATES FOR REMAINDER OF CONTRACT PERIOD TO FULFILL OBLIGATION. A RELOCATION CHARGE OF $50.00 WILL BE ASSESSED IF THE POLE IS REMOVED.

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

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

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

TOWN OF SELMA FEES AND CHARGES

ELECTRIC RATE SCHEDULE – RESIDENTIAL SERVICE

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

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

RATES.

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

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

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 15% PENALTY. ANY ACCOUNT NOT PAID BY CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

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

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

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

TOWN OF SELMA FEES AND CHARGES

ELECTRIC RATE SCHEDULE - SMALL GENERAL SERVICE

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

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

RATES:

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

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

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS; SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 15% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

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

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

AMENDED:

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

TOWN OF SELMA FEES AND CHARGES

ELECTRIC RATE SCHEDULE - MEDIUM GENERAL SERVICE

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

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

RATES.

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

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

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

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS; SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 15% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

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

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

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

TOWN OF SELMA FEES AND CHARGES

ELECTRIC RATE SCHEDULE - LARGE GENERAL SERVICE

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

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

RATES.

BASIC FACILITIES CHARGE	$110.00 PER MONTH
DEMAND CHARGE (ALL kW)	$10.00 PER kW
ENERGY CHARGE (ALL kWh)	$0.07648 PER kWh
THREE-PHASE SERVICE	$120.00 PER MONTH

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

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS, SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENTS. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 15% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

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

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

AMENDED:

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

TOWN OF SELMA FEES AND CHARGES

ELECTRIC RATE SCHEDULE - LARGE GENERAL SERVICE CP RATE

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

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

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

RATES.

A. BASIC FACILITIES CHARGE	\$510.00 PER BILLING MONTH
B. kW DEMAND CHARGE:	
ALL COINCIDENT PEAK DEMAND	\$19.00 PER CP
kW ALL EXCESS DEMAND	\$2.70 PER kW
C. ENERGY CHARGE - ALL kWh	\$0.05445 CENTS PER kWh

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

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

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

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

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS, SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENT. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 15% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

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

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

AMENDED:

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

TOWN OF SELMA FEES AND CHARGES

ELECTRIC RATE SCHEDULE - LARGE INDUSTRIAL SERVICE CP RATE

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

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

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

RATES.

A. BASIC FACILITIES CHARGE	$634.00 PER BILLING MONTH
B. kW DEMAND CHARGE:	
ALL COINCIDENT PEAK DEMAND	$19.00 PER CP
kW ALL EXCESS DEMAND	$2.70 PER kW
C. ENERGY CHARGE – ALL kWh	$0.05145 CENTS PER kWh

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

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

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

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

PAYMENT. THE BILLING MONTH IS DEFINED AS THE PERIOD INTERVENING BETWEEN METER READINGS, SUCH READINGS BEING TAKEN ONCE EACH MONTH. BILLS ARE DUE WHEN RENDERED FOR PAYMENT. ANY BILLS NOT PAID BY THE DUE DATE OF EACH MONTH SHALL BE SUBJECT TO A 15% PENALTY. ANY ACCOUNT NOT PAID BY THE CUT OFF DATE OF EACH MONTH SHALL BE SUBJECT TO DISCONNECTION OF UTILITY SERVICE(S).

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

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

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

TOWN OF SELMA FEES AND CHARGES

Renewable Energy Credit Rider

Electric Rate Rider RECR-1

Availability

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

Monthly Credit

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

Solar Photovoltaic Energy Credit ($/kWh):

	Variable
All energy*	$0.0661

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

Monthly Energy

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

Electric Rate Rider RECR-1-*continued*

Contract Period

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

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

General

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

Special Conditions

The customer's service shall be metered with two meters, one of which measures all energy provided by the Town and used by the customer, and the other measures the amount of energy generated by the customer's renewable energy generator which is provided to the Town.
In the event that the Town determines that it is necessary to install any additional equipment to protect the safety and adequacy of electric service provided to other customers, the customer shall pay for the cost of such equipment in accordance with the terms of its Power Purchase Agreement.

**TOWN OF SELMA FEES
AND CHARGES**

GARBAGE/REFUSE FEES

DESCRIPTION	FEE
Garbage	
Residential	
Basic Monthly Charge per Container	$25.00

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

TOWN OF SELMA FEES
AND CHARGES

SEWER RATES

DESCRIPTION	FEE
Sewer Service:	
Inside City Limits:	
3/4" Meter	$16.56
1" Meter	$29.50
2" Meter	$144.90
3" Meter	$269.10
4" Meter	$453.33
6" Meter	$905.63
Usage Rate	$13.20 per 1000 gallons
Capital Charge	$1.25 per 1000 gallons
Outside City Limits:	
3/4" Meter	$33.12
1" Meter	$59.00
2" Meter	$289.80
3" Meter	$538.20
4" Meter	$906.66
6" Meter	$1811.25
Usage Rate	$26.39 per 1000 gallons
Capital Charge	$1.25 per 1000 gallons
Sewer Tap:	
Standard (4 inch PVC, less than 4' deep)-excluding bores and manhole coring	$1000.00
Larger than 4-inch or ductile iron	Actual Cost + Labor
Bores, Manhole Coring, or Street Cut/Repair	Actual Cost + Labor
Trencher	$50.00 per Hour

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

TOWN OF SELMA FEES AND CHARGES

WATER RATES

DESCRIPTION	FEE
Water Rates:	
Inside City Limits:	
3/4" Meter	$17.60
1" Meter	$31.05
2" Meter	$124.20
3" Meter	$279.45
4" Meter	$501.98
6" Meter	$1128.15
Usage Rate	$4.36 per 1000 gallons
Capital Charge	$1.36 per 1000 gallons
Outside City Limits:	
3/4" Meter	$35.19
1" Meter	$62.10
2" Meter	$248.40
3" Meter	$558.90
4" Meter	$1003.95
6" Meter	$2256.30
Usage Rate	$8.71 per 1000 gallons
Capital Charge	$1.36 per 1000 gallons
Water Tap (Includes Water Tap, Meter & Box):	
Standard ¾ Inch	$1000.00
1 Inch	$1500.00
Larger than 1 Inch	Actual Cost + Labor
Bores or Street Cut/Repair	Actual Cost + Labor
Trencher	Actual Cost + Labor
Water Meter and Box (existing tap)	
Standard ¾	$300.00
1 Inch (Meter & Box)	$600.00
Larger than 1 Inch (Meter & Box)	Actual Cost + Labor
Fire Line Monthly Charges (Non-Metered)	Per Month
2" Line charge	$25.00
3" Line Charge	$35.00
4" Line Charge	$45.00
6" Line Charge	$55.00
8" Line Charge	$100.00

TOWN OF SELMA FEES AND CHARGES

Water and Sewer Labor

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

TOWN OF SELMA FEES AND CHARGES

MISCELLANEOUS

DESCRIPTION	FEE
Notary Fee	$5.00
Railroad Prints	$10.00
Returned Check Charge	$30.00
Photocopies	$.25 Each
Fax:	
Long Distance	$3.00 for first page
	$1.00 for each Additional Page
Local	$1.00 per Page
To Receive Fax	$1.00 per Page

TOWN OF SELMA FEES
AND CHARGES

AVAILABLE CREDITS -LOAD MANAGEMENT-ELECTRIC $AVE

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

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

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

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

CREDITS.

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

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

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

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

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

TOWN OF SELMA FEES AND CHARGES

EQUAL PAYMENT PLAN - REQUIREMENTS FOR PARTICIPATION

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

REQUIREMENTS FOR PARTICIPATION.

1. CUSTOMER MUST HAVE BEEN A UTILITY CUSTOMER OF THE TOWN OF SELMA FOR AT LEAST 24 BILLING PERIODS.
2. CUSTOMER MUST HAVE EXCELLENT CREDIT HISTORY WITH THE TOWN OF SELMA. ALL PAYMENTS MUST HAVE BEEN PAID BY THE 15TH OR 30TH OF EACH MONTH. NO BAD CHECKS MUST HAVE BEEN RECEIVED ON THE ACCOUNT.
3. RESIDENTIAL CUSTOMERS MUST REQUEST AND SIGN AN AGREEMENT TO PARTICIPATE DURING THE MONTHS OF APRIL OR OCTOBER.

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

PAYMENT. THE CUSTOMER WILL BE RESPONSIBLE FOR PAYING THE EQUAL PAYMENT AMOUNT EVERY MONTH BY THE 15TH OR 30TH OF EACH MONTH. IF THE TOTAL CONSUMED AND TOTAL BILLED ARE SUBSTANTIALLY DIFFERENT, THE TOWN RESERVES THE RIGHT TO ADJUST THE EQUAL PAYMENT AMOUNT.

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

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

ANY TIME A CUSTOMER DEFAULTS ON PAYMENT BY THE 15TH OR 30TH OF THE MONTH, THE CUSTOMER WILL BE INELIGIBLE TO CONTINUE IN THE PROGRAM AND ALL AMOUNTS DUE WILL BE IMMEDIATELY PAYABLE.

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

AUTOMATIC BANK DRAFT PROGRAM – REQUIREMENTS FOR PARTICIPATION

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

REQUIREMENTS FOR PARTICIPATION.

1. CUSTOMER MUST COMPLETE AN AUTHORIZATION FORM.
2. CUSTOMER MUST LEAVE A VOIDED CHECK.

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

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

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