

**TOWN OF SELMA
BUDGET ORDINANCE
FISCAL YEAR 2023/2024**

**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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the Town:

| | |
|-------------------------------|---------------------|
| Governing Body | \$ 116,343 |
| Finance | 269,740 |
| Administration | 485,390 |
| Non Profit Support | 1,400 |
| Planning/Economic Development | 478,824 |
| Police | 2,714,730 |
| Fire | 1,327,586 |
| Public Works | 632,092 |
| Powell Bill | 285,000 |
| Public Facilities & Grounds | 785,109 |
| Civic Center | 74,065 |
| Recreation | 417,179 |
| Library | 193,318 |
| Total Appropriations | <u>\$ 7,780,776</u> |

Section II: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

| | |
|--------------------------------|---------------------|
| Current Year Property Tax | \$ 3,131,592 |
| Current Year Motor Vehicle Tax | 200,000 |
| Prior Year Taxes | 5,000 |
| Local Occupancy Tax | 90,000 |
| Sales & Use Tax | 1,400,000 |
| Fire District Tax | 421,824 |
| Electric Power Franchise Tax | 340,000 |
| Powell Bill | 180,000 |
| Transfer from Electric Fund | 195,000 |
| Fund Balance Appropriated | 332,031 |
| Fund Balance Suber | 22,350 |
| Fund Balance Perpetual Care | 7,500 |
| Fund Balance Powell Bill | 100,000 |
| Other Revenues | 1,355,479 |
| | <u>\$ 7,780,776</u> |

Section III: The following amounts are hereby appropriated in the Water Fund for the operation of the water utility for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

| | |
|----------------------|---------------------|
| Water Administration | \$ 1,068,065 |
| Water Operations | 1,246,756 |
| | <u>\$ 2,314,821</u> |

Section IV: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

| | |
|-----------------------|---------------------|
| Sale of Water | \$ 1,851,253 |
| Water Capital Reserve | 273,568 |
| Other Revenues | 190,000 |
| | <u>\$ 2,314,821</u> |

Section V: The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utility for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

| | |
|----------------------|---------------------|
| Sewer Administration | \$ 725,896 |
| Sewer Operations | 3,081,771 |
| | <u>\$ 3,807,667</u> |

Section VI: It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

| | |
|-----------------------|---------------------|
| Sewer Charges | \$ 3,504,991 |
| Sewer Capital Reserve | 200,176 |
| Other Revenues | 102,500 |
| | <u>\$ 3,807,667</u> |

Section VII: The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

| | |
|----------------------------------|---------------------|
| Electric Administration | \$ 1,259,328 |
| Electric Operations | 1,952,713 |
| Transfers and Electric Purchases | 5,771,000 |
| | <u>\$ 8,983,041</u> |

Section VIII: It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

| | |
|--------------------|---------------------|
| Electric Charges | \$ 7,550,000 |
| Electric Sales Tax | 525,000 |
| Other Revenues | 863,041 |
| | <u>\$ 8,938,041</u> |

Section IX: The following amounts are hereby appropriated in the Sanitation Fund for the operation of the sanitation services for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

| | |
|---------------------------|-------------------|
| Sanitation Administration | \$ 130,724 |
| Sanitation Operations | 605,026 |
| | <u>\$ 735,750</u> |

Section X: It is estimated that the following revenues will be available in the Sanitation Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

| | |
|---------------------------|-------------------|
| Refuse Collection Charges | \$ 725,000 |
| Other Revenues | 10,750 |
| | <u>\$ 735,750</u> |

Section XI: The following amounts are hereby appropriated in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

| | |
|--------------------------------|-------------------|
| Reserve for Future Expenditure | \$ 273,568 |
| | <u>\$ 273,568</u> |

Section XII: It is estimated that the following revenues will be available in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

| | |
|--------------------------|-------------------|
| Transfer from Water Fund | \$ 273,568 |
| | <u>\$ 273,568</u> |

Section XIII: The following amounts are hereby appropriated in the Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

| | |
|--------------------------------|-------------------|
| Reserve for Future Expenditure | \$ 200,176 |
| | <u>\$ 200,176</u> |

Section XIV: It is estimated that the following revenues will be available in the Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

| | |
|--------------------------|-------------------|
| Transfer from Sewer Fund | \$ 200,176 |
| | <u>\$ 200,176</u> |

Section XV: The following amounts are hereby appropriated in the Electric Capital Reserve Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

Transfer to Electric Fund (630) \$ 712,541
\$ 712,541

Section XVI: It is estimated that the following revenues will be available in the Electric Capital Reserve Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Appropriated Fund Balance \$ 712,541
\$ 712,541

Section XVII: The following amounts are hereby appropriated in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

Other Expenses \$ 27,918
\$ 27,918

Section XVIII: It is estimated that the following revenues will be available in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Other Revenues \$ 27,918
\$ 27,918

Section XIX. 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, 2023, 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 \$529,880,138 and an estimated rate of collection of 98.5%.

Section XX. 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 13TH DAY OF JUNE 2023.

BYRON JAMES MCALLISTER
Mayor

ATTEST:

LEIGH ANN BLANTON
Deputy Town Clerk

Seal

Town of Selma Budget FY 2023-2024

Summary of Total Revenues vs. Expenditures

| Revenues | Actual FY 2020 | Actual FY 2021 | Actual FY2022 | As Amended FY 2023 | YTD - 12312022 FY 2023 | Requested FY2024 | Mngr Recommend FY 2024 | Board Approved | % Change |
|---|----------------------|----------------------|----------------------|-----------------------|---------------------------|----------------------|---------------------------|----------------------|----------------|
| General Fund | 6,277,743.33 | 7,176,241.01 | 8,698,332.72 | 9,347,845.00 | 5,216,928.43 | 7,534,307.00 | 7,534,307.00 | 7,780,776.00 | -16.76% |
| Water Capital Reserve Fund | 147,915.89 | 254,008.70 | 256,116.37 | 261,276.00 | 3,655.76 | 273,568.00 | 273,568.00 | 273,568.00 | 4.70% |
| Sewer Capital Reserve Fund | 1,005.26 | 194,503.86 | 195,142.35 | 200,176.00 | 2,601.18 | 200,176.00 | 200,176.00 | 200,176.00 | 0.00% |
| Electric Capital Reserve Fund | 10,058.76 | 1,431.93 | 1,409.24 | - | 5,993.54 | 712,541.00 | 712,541.00 | 712,541.00 | #DIV/0! |
| Fire Protection-Petroleum Term Fund | 29,337.19 | 42,544.55 | 40,170.97 | 45,937.00 | 34,543.61 | 27,918.00 | 27,918.00 | 27,918.00 | -39.23% |
| Water Fund | 1,618,468.55 | 1,855,117.08 | 3,121,677.66 | 3,221,393.00 | 1,042,223.45 | 2,294,821.00 | 2,294,821.00 | 2,314,821.00 | -28.14% |
| Sewer Fund | 2,931,147.43 | 3,672,691.62 | 3,891,868.74 | 3,532,404.00 | 1,832,105.52 | 3,807,667.00 | 3,807,667.00 | 3,807,667.00 | 7.79% |
| Electric Fund | 7,504,486.51 | 7,785,954.69 | 7,900,192.40 | 8,171,736.00 | 3,903,406.68 | 8,938,041.00 | 8,938,041.00 | 8,983,041.00 | 9.93% |
| Sanitation Fund | - | - | - | - | - | 735,000.00 | 735,000.00 | 735,750.00 | #DIV/0! |
| TOTAL REVENUE | 18,520,162.92 | 20,982,503.44 | 24,104,930.45 | 24,780,767.00 | 12,041,358.17 | 23,789,039.00 | 23,789,039.00 | 24,100,508.00 | -2.75% |
| Expenditures | | | | | | | | | |
| General Fund | | | | | | | | | |
| Governing Body | 71,914.84 | 65,638.59 | 63,292.53 | 113,651.00 | 52,794.94 | 152,892.00 | 124,242.00 | 116,343.00 | 2.37% |
| Administration | 420,183.53 | 410,182.07 | 394,576.99 | 600,870.00 | 277,453.08 | 558,165.00 | 527,444.00 | 486,390.00 | -19.22% |
| Finance | 155,770.30 | 267,184.83 | 255,400.91 | 274,875.00 | 135,268.64 | 258,603.00 | 256,543.00 | 269,740.00 | -1.87% |
| Non-Profit Organization Support | 14,669.55 | 2,175.00 | 3,975.00 | 1,900.00 | 1,500.00 | 1,400.00 | 1,400.00 | 1,400.00 | -26.32% |
| Planning & Econ Dev | 355,682.16 | 348,990.97 | 274,316.94 | 812,995.00 | 378,150.54 | 337,207.00 | 296,186.00 | 478,824.00 | -41.10% |
| Police | 1,789,247.01 | 1,799,428.40 | 1,875,640.02 | 2,527,697.00 | 1,009,257.65 | 3,428,014.00 | 2,704,387.00 | 2,714,730.00 | 7.40% |
| Fire | 726,720.77 | 753,710.93 | 784,300.76 | 1,580,554.00 | 505,917.71 | 2,258,782.00 | 1,164,708.00 | 1,327,586.00 | -16.01% |
| Public Works | 1,078,586.10 | 1,120,489.62 | 1,126,407.59 | 1,436,081.00 | 564,131.99 | 845,150.00 | 610,315.00 | 632,092.00 | -55.98% |
| Powell Bill | 110,965.83 | 237,045.72 | 121,862.31 | 184,942.00 | 43,933.86 | 180,000.00 | 285,000.00 | 285,000.00 | 54.10% |
| Public Facilities & Grounds | 584,509.72 | 519,497.20 | 577,189.46 | 920,866.00 | 247,825.33 | 799,446.00 | 787,158.00 | 785,109.00 | -14.74% |
| Civic Center | 20,960.32 | 80,044.78 | 33,661.93 | 30,725.00 | 13,291.51 | 150,896.00 | 97,000.00 | 74,065.00 | 141.06% |
| Recreation | 541,466.60 | 376,887.78 | 519,210.73 | 660,192.00 | 263,397.20 | 761,408.00 | 481,384.00 | 417,179.00 | -36.81% |
| Library | 185,020.78 | 184,780.22 | 158,429.98 | 202,500.00 | 101,487.68 | 231,040.00 | 196,540.00 | 193,318.00 | -4.53% |
| Transfers | - | - | 1,131,535.00 | - | - | - | - | - | - |
| Water Capital Reserve Fund | 6,063,096.81 | 6,166,066.11 | 7,319,800.15 | 9,347,845.00 | 3,594,410.13 | 9,963,003.00 | 7,534,307.00 | 7,780,776.00 | -16.76% |
| Transfers and Reserve for Future Expenditures | - | - | - | 261,276.00 | - | 273,568.00 | 273,568.00 | 273,568.00 | 4.70% |
| Sewer Capital Reserve Fund | - | - | - | 200,176.00 | - | 200,176.00 | 200,176.00 | 200,176.00 | 0.00% |
| Transfers and Reserve for Future Expenditures | - | - | - | 200,176.00 | - | 200,176.00 | 200,176.00 | 200,176.00 | 0.00% |
| Electric Capital Reserve Fund | - | 166,091.00 | - | - | - | 712,541.00 | 712,541.00 | 712,541.00 | #DIV/0! |
| Transfers and Reserve for Future Expenditures | - | 166,091.00 | - | - | - | 712,541.00 | 712,541.00 | 712,541.00 | #DIV/0! |
| Fire Protection-Petroleum Fund | 3,690.00 | 32,049.98 | 31,280.73 | 45,937.00 | 15,716.12 | 27,918.00 | 27,918.00 | 27,918.00 | -39.23% |
| Expenditures | 3,690.00 | 32,049.98 | 31,280.73 | 45,937.00 | 15,716.12 | 27,918.00 | 27,918.00 | 27,918.00 | -39.23% |
| Water Fund | | | | | | | | | |
| Administration | 908,279.23 | 1,099,862.95 | 922,413.11 | 930,401.00 | 408,166.85 | 1,135,128.00 | 1,007,898.00 | 1,069,065.00 | 14.80% |
| Operations | 797,250.39 | 866,405.90 | 965,613.95 | 2,290,992.00 | 779,364.42 | 1,780,216.00 | 1,286,923.00 | 1,246,756.00 | -45.58% |
| Sewer Fund | 1,705,629.62 | 1,966,268.86 | 1,888,027.06 | 3,221,393.00 | 1,187,531.27 | 2,916,344.00 | 2,294,821.00 | 2,314,821.00 | -28.14% |
| Administration | 1,116,469.35 | 853,624.71 | 949,995.30 | 742,292.00 | 166,706.70 | 736,837.00 | 722,353.00 | 725,896.00 | -2.21% |
| Operations | 2,197,201.77 | 2,602,156.93 | 1,920,983.99 | 2,790,112.00 | 791,987.83 | 3,346,327.00 | 3,085,314.00 | 3,081,771.00 | 10.45% |
| Electric Fund | 3,313,671.12 | 3,458,781.64 | 2,870,979.29 | 3,532,404.00 | 958,694.53 | 4,083,164.00 | 3,807,667.00 | 3,807,667.00 | 7.79% |
| Administration | 1,258,925.34 | 983,610.63 | 820,841.53 | 1,115,296.00 | 550,697.46 | 1,297,528.00 | 1,271,076.00 | 1,259,328.00 | 12.91% |
| Electric Operations | 420,189.11 | 523,551.52 | 629,003.94 | 1,310,440.00 | 320,047.48 | 2,866,489.00 | 1,895,965.00 | 1,952,713.00 | 49.01% |
| Transfers/Power Purchases | 5,520,394.47 | 5,354,012.60 | 5,611,573.37 | 5,746,000.00 | 2,340,095.84 | 5,771,000.00 | 5,771,000.00 | 5,771,000.00 | 0.44% |
| Sanitation Fund | 7,199,508.92 | 6,861,174.75 | 7,061,418.84 | 8,171,736.00 | 3,210,840.78 | 9,936,017.00 | 8,938,041.00 | 8,983,041.00 | 9.93% |
| Administration | - | - | - | - | - | 131,145.00 | 131,145.00 | 130,724.00 | #DIV/0! |
| Operations | - | - | - | - | - | 602,790.00 | 603,855.00 | 605,026.00 | #DIV/0! |
| | - | - | - | - | - | 733,935.00 | 735,000.00 | 735,750.00 | #DIV/0! |
| TOTAL EXPENDITURES | 18,275,496.17 | 18,647,422.33 | 19,171,806.07 | 24,780,767.00 | 8,967,192.83 | 28,845,666.00 | 23,789,039.00 | 24,100,508.00 | -2.75% |

Reconciliation Between Recommended Budget and Adopted Budget:

| | | | |
|--|---------------------------|---------------------|-------------|
| General Fund Revenues as Recommended | | 7,534,307.00 | |
| 100-32000-00400 | Fire District Tax | 148,629.00 | |
| 100-32000-01000 | Local ABC Revenues | 8,000.00 | |
| 100-34000-01000 | Planning & Zoning Fees | 2,000.00 | |
| 100-34000-02000 | Code Enforcement | 3,000.00 | |
| 100-34000-04000 | Fire Inspection Fees | 5,000.00 | |
| 100-35000-04120 | Recreation Fees | 10,000.00 | |
| 100-35000-04180 | Parks Special Events | 4,000.00 | |
| 100-35000-05000 | Civic Center - Individual | 10,000.00 | |
| 100-35000-05100 | Civic Center - Business | 13,000.00 | |
| 100-36000-00400 | Rent - Head Start | 6,750.00 | |
| 100-38000-00000 | Miscellaneous Revenue | 16,090.00 | |
| 100-38000-00210 | Fire Recoveries | 20,000.00 | 246,469.00 |
| Total General Fund Revenue as Adopted | | <u>7,780,776.00</u> | |
| General Fund Expenditures as Recommended | | 7,534,307.00 | |
| Gov Body | Salaries | (1,200.00) | |
| | FICA | (92.00) | |
| | Group Insurance | (7.00) | |
| | Downtown Development | (3,000.00) | |
| | Supplies & Materials | (600.00) | |
| | Marketing | (2,000.00) | |
| | Equipment/Non Capital | (1,000.00) | (7,899.00) |
| Finance | Salaries | 10,806.00 | |
| | FICA | 827.00 | |
| | NC Retirement | 1,394.00 | |
| | 401K | 324.00 | |
| | Group Insurance | 10.00 | |
| | Equipment/Non Capital | (164.00) | 13,197.00 |
| Admin | Salaries | 3,857.00 | |
| | FICA | 296.00 | |
| | NC Retirement | 498.00 | |
| | 401K | 116.00 | |
| | Group Insurance | (24.00) | |
| | Merit | (44,297.00) | |
| | Codification | (500.00) | |
| | Travel & Training | (1,000.00) | |
| | Equipment/Non Capital | (1,000.00) | (42,054.00) |
| Planning | Salaries | (11,275.00) | |
| | FICA | (862.00) | |
| | NC Retirement | (1,454.00) | |
| | 401K | (338.00) | |
| | Group Insurance | (135.00) | |
| | Supplies & Materials | (1,300.00) | |
| | Travel/Training | (3,000.00) | |
| | Dues & Subscription | (500.00) | |
| | Contracted Services | (500.00) | |
| | Condemnation/Demolition | 200,000.00 | 180,636.00 |
| Police | Salaries | 11,120.00 | |
| | FICA | 859.00 | |

| | | | |
|-------------------|--------------------------------|---------------------|-------------|
| | NC Retirement | 1,570.00 | |
| | 401K | 556.00 | |
| | Group Insurance | 133.00 | |
| | Part Time Salaries | 105.00 | |
| | Gasoline | (2,000.00) | |
| | Maint/Repair Vehicle | (1,000.00) | |
| | Contracted Services | (1,000.00) | 10,343.00 |
| Fire | Salaries | 17,310.00 | |
| | FICA | 1,325.00 | |
| | NC Retirement | 2,232.00 | |
| | 401K | 520.00 | |
| | Group Insurance | 207.00 | |
| | New Personnel | 142,918.00 | |
| | Turn Out Gear | (800.00) | |
| | Travel & Training | (810.00) | |
| | Pine Level Annexation | (22.00) | 162,880.00 |
| Public Works | Salaries | (3,424.00) | |
| | FICA | (262.00) | |
| | NC Retirement | (442.00) | |
| | 401K | (103.00) | |
| | Group Insurance | (41.00) | |
| | Debt Service | 26,049.00 | 21,777.00 |
| Public Facilities | Salaries | 28,674.00 | |
| | FICA | 2,194.00 | |
| | NC Retirement | 3,698.00 | |
| | 401K | 860.00 | |
| | Group Insurance | 6,772.00 | |
| | Supplies/Materials | 8,000.00 | |
| | Utilities - Telecommunications | (487.00) | |
| | Utilities - Electric | (1,000.00) | |
| | Utilities - Water & Sewer | (130.00) | |
| | Contracted Services | (48,000.00) | |
| | Equipment/Non Capital | (2,630.00) | (2,049.00) |
| Civic Center | Salaries | (1,700.00) | |
| | FICA | (131.00) | |
| | Maint/Repair Building | 3,896.00 | |
| | Capital Outlay | (25,000.00) | (22,935.00) |
| Recreation | Salaries | (38,987.00) | |
| | FICA | (2,983.00) | |
| | NC Retirement | (5,030.00) | |
| | 401K | (1,170.00) | |
| | Group Insurance | (9,335.00) | |
| | JoCo Latino | (4,200.00) | |
| | Senior Citizen Day | (500.00) | |
| | Wine Walk | (1,000.00) | |
| | Contracted Services | (1,000.00) | (64,205.00) |
| Library | Salaries | 624.00 | |
| | FICA | 48.00 | |
| | NC Retirement | 80.00 | |
| | 401K | 19.00 | |
| | Group Insurance | 7.00 | |
| | Books and Tapes | (2,000.00) | |
| | Contracted Services | (2,000.00) | (3,222.00) |
| | | <u>7,780,776.00</u> | 246,469.00 |

Town of Selma Budget FY 2024

GRANTS/DONATIONS REVENUES

| | Revenue Source | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | Budget as Amended FY 2023 | YTD 12/31/2022 | % | Manager Recommend FY 2024 | 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 | - | 12,500.00 | 29,500.00 | 26,750.00 | 90.68% | - | - | -100.00% |
| 100-33500-00201 | JoCo Marketing Grant | - | - | - | 1,000.00 | - | - | #DIV/0! | - | - | #DIV/0! |
| 100-33500-00210 | JoCo Visitors Bureau | 20,000.00 | 10,000.00 | - | - | - | 11,972.32 | #DIV/0! | - | - | #DIV/0! |
| 100-33500-00300 | JoCo Chamber Grant | - | - | - | 500.00 | - | - | #DIV/0! | - | - | #DIV/0! |
| 100-33500-00650 | Fire - SAFER Grant | 51,657.40 | 106,956.70 | 72,834.02 | 23,068.33 | - | - | #DIV/0! | - | - | #DIV/0! |
| 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 | 73,245.03 | 135,206.00 | - | 0.00% | 176,125.00 | 176,125.00 | 30.26% |
| 100-33500-00950 | NCDOT Depot Roof Repairs | - | - | - | - | 189,858.00 | - | 0.00% | 167,424.00 | 167,424.00 | -11.82% |
| 100-33500-01000 | NCLM Grant | - | - | - | 3,127.00 | - | - | #DIV/0! | - | - | #DIV/0! |
| 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 | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 100-38000-00500 | Contributions & Donations | - | - | - | - | 500.00 | 52.00 | - | - | - | -100.00% |
| 100-38000-00600 | Donations to Selma Civic Center | 19,336.00 | 10,078.00 | 25.00 | - | - | 500.00 | #DIV/0! | - | - | #DIV/0! |
| 100-38000-00700 | Donations Police Department | 2,024.80 | 700.00 | 2,600.00 | - | - | 1,200.00 | #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! |
| 100-38000-01105 | Donations Johnston Comm Coll | - | - | - | - | 7,000.00 | - | 0.00% | - | - | -100.00% |
| 100-38000-01100 | Basketball Court | - | - | 2,156.00 | 9,844.00 | - | 6,000.00 | #DIV/0! | - | - | #DIV/0! |
| 100-38000-01110 | Donations Parks | - | - | - | - | - | 100.00 | #DIV/0! | - | - | #DIV/0! |
| 100-38000-01250 | Golden Leaf Grant | - | - | - | - | 137,500.00 | - | - | - | - | -100.00% |
| 100-38000-01251 | National Fitness Grant | - | - | - | - | 30,000.00 | - | - | - | - | -100.00% |
| 100-38000-01400 | Lowes Hometown Grant | - | - | - | 79,000.00 | - | - | - | - | - | #DIV/0! |
| Grant Totals | | 355,977.27 | 156,075.27 | 341,307.62 | 202,284.36 | 529,564.00 | 46,574.32 | 8.79% | 343,549.00 | 343,549.00 | -35.13% |

Town of Selma Budget FY 2024

Governing Body Expenditures 41000

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|------------------------------|------------------------|------------------|------------------|------------------|--------------------|------------------|---------------|------------------------------|---------------------------|------------------------|--------------|
| 100-41000-12100 | Salaries & Wages | 26,000.00 | 26,400.00 | 26,400.00 | 26,400.00 | 13,200.00 | 50.00% | 26,400.00 | 26,400.00 | 25,200.00 | -4.55% |
| 100-41000-18100 | FICA & Medicare | 1,989.00 | 2,019.60 | 2,019.60 | 2,020.00 | 1,009.80 | 49.99% | 2,020.00 | 2,020.00 | 1,928.00 | -4.55% |
| 100-41000-18300 | Group Insurance | 146.60 | 180.44 | 190.48 | 172.00 | 94.80 | 55.12% | 172.00 | 172.00 | 165.00 | -4.07% |
| 100-41000-19000 | Elections | 5,044.30 | - | 5,128.19 | - | - | #DIV/0! | 5,200.00 | 5,200.00 | 5,200.00 | #DIV/0! |
| 100-41000-19200 | Legal Services | 10,561.50 | 12,821.19 | 13,348.24 | 13,200.00 | 5,255.20 | 39.81% | 13,750.00 | 13,750.00 | 13,750.00 | 4.17% |
| 100-41000-21000 | Town Beautification | 12,102.66 | 8,761.54 | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-41000-22000 | Downtown Development | - | - | - | 8,000.00 | - | 0.00% | 15,000.00 | 8,000.00 | 5,000.00 | -37.50% |
| 100-41000-26000 | Supplies & Materials | 2,977.55 | 752.17 | 2,530.04 | 4,642.00 | 3,093.87 | 66.65% | 3,100.00 | 3,100.00 | 2,500.00 | -46.14% |
| 100-41000-31100 | Travel & Training | 1,279.80 | 817.96 | 3,855.55 | 500.00 | 490.00 | 98.00% | 1,500.00 | 1,500.00 | 1,500.00 | 200.00% |
| 100-41000-31200 | Dues & Subscriptions | - | 500.00 | - | 1,100.00 | 1,094.00 | 99.45% | 2,500.00 | 2,000.00 | 2,000.00 | 81.82% |
| 100-41000-32500 | Postage | 136.60 | 16.00 | 7.95 | 100.00 | (103.17) | -103.17% | 500.00 | 100.00 | 100.00 | 0.00% |
| 100-41000-38000 | Marketing | - | - | - | 4,600.00 | 2,300.45 | 50.01% | 12,000.00 | 12,000.00 | 10,000.00 | 117.39% |
| 100-41000-39900 | Contracted Services | 4,959.95 | 6,919.63 | 3,354.71 | 28,917.00 | 3,932.97 | 13.60% | 45,250.00 | 34,500.00 | 34,500.00 | 19.31% |
| 100-41000-41100 | Moccasin Crk Drainage | 6,408.54 | 6,450.06 | 6,457.77 | 13,500.00 | 13,211.17 | 97.86% | 13,500.00 | 13,500.00 | 13,500.00 | 0.00% |
| 100-41000-49900 | Equipment/Not Capital | 58.34 | - | - | 10,500.00 | 9,215.85 | 87.77% | 2,000.00 | 2,000.00 | 1,000.00 | -90.48% |
| 100-41000-50000 | Capital Outlay | 250.00 | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-41000-99100 | Contingency | - | - | - | - | - | #DIV/0! | 10,000.00 | - | 0.00 | #DIV/0! |
| Governing Body Totals | | 71,914.84 | 65,638.59 | 63,292.53 | 113,651.00 | 52,794.94 | 46.45% | 152,892.00 | 124,242.00 | 116,343.00 | 2.37% |

| | Amended FY23 | YTD 12/31/2023 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|-----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-----------------|--------------|
| Personnel | 28,592.00 | 14,304.60 | 28,592.00 | 28,592.00 | 27,293.00 | (1,299.00) | -4.54% |
| Operating | 85,059.00 | 38,490.34 | 124,300.00 | 95,650.00 | 89,050.00 | 3,991.00 | 4.69% |
| Capital | - | - | - | - | - | - | 0.00% |
| Debt Service | - | - | - | - | - | - | 0.00% |
| | 113,651.00 | 52,794.94 | 152,892.00 | 124,242.00 | 116,343.00 | 2,692.00 | 2.37% |
| Contracted Services | | | Requested | Recommend | Approved | | |
| Volunteer Recognition | | | 250.00 | 250.00 | 250.00 | | |
| Teacher Appreciation | | | 500.00 | 500.00 | 500.00 | | |
| Mayors Citizen Award | | | 500.00 | 500.00 | 500.00 | | |
| Miscellaneous | | | 1,000.00 | 1,000.00 | 1,000.00 | | |
| Governmental Affairs | | | 43,000.00 | 32,250.00 | 32,250.00 | | |
| | | | 45,250.00 | 34,500.00 | 34,500.00 | | |

A Council training opportunities

B JoCo Mayors Association; Zoom Subscription; Annual Microsoft for Council computers

C Selma Tracks

D Governmental Affairs contract - half rate after renewal

Town of Selma Budget FY 2024

Finance Expenditures 41300

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-----------------|----------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|---------------|
| 100-41300-12100 | Salaries & Wages | 45,658.14 | 103,123.98 | 86,032.88 | 91,458.00 | 43,794.42 | 47.88% | 80,442.00 | 80,442.00 | 91,248.00 | -0.23% |
| 100-41300-18100 | FICA & Medicare | 3,478.64 | 7,658.51 | 6,456.70 | 6,997.00 | 3,306.10 | 47.25% | 6,154.00 | 6,154.00 | 6,981.00 | -0.23% |
| 100-41300-18200 | Retirement | 4,153.37 | 10,474.28 | 9,750.41 | 11,798.00 | 5,263.18 | 44.61% | 10,377.00 | 10,377.00 | 11,771.00 | -0.23% |
| 100-41300-18210 | NC 401k | 1,330.34 | 2,731.94 | 2,565.18 | 2,744.00 | 1,278.91 | 46.61% | 2,414.00 | 2,414.00 | 2,738.00 | -0.22% |
| 100-41300-18300 | Group Insurance | 6,520.52 | 15,345.79 | 14,419.80 | 15,829.00 | 7,147.46 | 45.15% | 12,491.00 | 12,491.00 | 12,501.00 | -21.02% |
| 100-41300-19100 | Accounting & Auditing | 7,402.19 | 9,295.89 | 10,481.85 | 19,500.00 | 9,840.00 | 50.46% | 13,350.00 | 13,350.00 | 13,350.00 | -31.54% |
| 100-41300-26000 | Supplies & Materials | 4,618.42 | 3,017.09 | 3,550.20 | 4,500.00 | 1,223.47 | 27.19% | 4,900.00 | 4,900.00 | 4,900.00 | 8.89% |
| 100-41300-31100 | Travel & Training | 1,736.03 | 1,277.94 | 2,049.07 | 1,800.00 | 128.00 | 7.11% | 3,000.00 | 3,000.00 | A 3,000.00 | 66.67% |
| 100-41300-31200 | Dues & Subscription | 110.00 | 50.00 | 110.00 | 325.00 | - | 0.00% | 325.00 | 325.00 | 325.00 | 0.00% |
| 100-41300-32500 | Postage | 123.05 | 248.05 | 23.03 | 250.00 | 12.82 | 5.13% | 250.00 | 250.00 | 250.00 | 0.00% |
| 100-41300-39700 | Software Contract | 5,003.66 | 10,465.89 | 20,949.44 | 22,500.00 | 14,688.30 | 65.28% | 23,400.00 | 23,400.00 | 23,400.00 | 4.00% |
| 100-41300-39900 | Contracted Services | 5,367.94 | 7,268.92 | 6,452.65 | 7,500.00 | 3,233.66 | 43.12% | 7,500.00 | 7,440.00 | 7,440.00 | -0.80% |
| 100-41300-45000 | JoCo Tax Collection (2.5%) | 63,619.11 | 71,094.36 | 75,498.56 | 79,566.00 | 45,352.32 | 56.99% | 90,000.00 | 90,000.00 | B 90,000.00 | 13.09% |
| 100-41300-49900 | Equipment/Not Capital | 561.67 | 3,703.41 | 3,267.66 | 4,000.00 | - | 0.00% | 4,000.00 | 2,000.00 | 1,836.00 | -54.10% |
| 100-41300-50000 | Capital Outlay | - | 15,343.75 | 7,706.25 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| | Debt Service | 6,087.22 | 6,087.23 | 6,087.23 | 6,088.00 | - | 0.00% | - | - | - | -100.00% |
| | Finance Totals | 155,770.30 | 267,184.83 | 255,400.91 | 274,875.00 | 135,268.64 | 49.21% | 258,603.00 | 256,543.00 | 269,740.00 | -1.87% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Personnel | 128,826.00 | 60,790.07 | 111,878.00 | 111,878.00 | 125,239.00 | (3,587.00) | -2.78% |
| Operating | 139,961.00 | 74,478.57 | 146,725.00 | 144,665.00 | 144,501.00 | 4,540.00 | 3.24% |
| Capital | - | - | - | - | - | - | #DIV/0! |
| Debt Service | 6,088.00 | - | - | - | - | (6,088.00) | -100.00% |
| | 274,875.00 | 135,268.64 | 258,603.00 | 256,543.00 | 269,740.00 | (5,135.00) | -1.87% |

| | | Requested | Recommend | Approved |
|----------------------------|-----------|------------------|------------------|------------------|
| Accounting and Auditing | | | | |
| Annual Audit | 38,000.00 | 11,400.00 | 11,400.00 | 11,400.00 |
| OPEB Actuary | 6,500.00 | 1,950.00 | 1,950.00 | 1,950.00 |
| | | 13,350.00 | 13,350.00 | 13,350.00 |
| Computer Software Contract | | | | |
| Tyler Technologies | 78,000.00 | 23,400.00 | 23,400.00 | 23,400.00 |
| | | 23,400.00 | 23,400.00 | 23,400.00 |
| Contracted Services | | | | |
| Copier/Printer contracts | | 6,000.00 | 6,000.00 | 6,000.00 |
| Shredding/Miscellaneous | | 1,500.00 | 1,440.00 | 1,440.00 |
| | | 7,500.00 | 7,440.00 | 7,440.00 |
| Equipment/Not Capital | | | | |
| Replacement computers (2) | | 3,000.00 | 2,000.00 | 2,000.00 |
| Miscellaneous | | 1,000.00 | - | - |
| | | 4,000.00 | 2,000.00 | 2,000.00 |

- A Training opportunities for six staff members
- B Based on 2.5% of taxes collected by JoCo

Town of Selma Budget FY 2024

Administration Expenditures 42000

| Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|----------------|
| 100-42000-12100 Salaries & Wages | 58,952.69 | 86,931.94 | 66,004.29 | 126,494.00 | 51,418.73 | 40.65% | 76,060.00 | 76,060.00 | 79,917.00 | -36.82% |
| 100-42000-12600 Merit* | - | - | - | 39,448.00 | - | 0.00% | 44,297.00 | 44,297.00 | - | -100.00% |
| 100-42000-18100 FICA & Medicare | 4,432.48 | 6,441.93 | 4,914.79 | 9,602.00 | 3,863.69 | 40.24% | 5,819.00 | 5,819.00 | 6,115.00 | -36.32% |
| 100-42000-18200 Retirement | 4,953.17 | 8,816.13 | 7,461.76 | 16,124.00 | 6,164.45 | 38.23% | 9,812.00 | 9,812.00 | 10,310.00 | -36.06% |
| 100-42000-18210 401K | 843.17 | 1,942.75 | 1,590.44 | 3,751.00 | 1,315.63 | 35.07% | 2,282.00 | 2,282.00 | 2,398.00 | -36.07% |
| 100-42000-18300 Group Insurance | 7,465.07 | 10,085.51 | 9,981.03 | 21,691.00 | 7,617.74 | 35.12% | 11,995.00 | 11,995.00 | 11,971.00 | -44.81% |
| 100-42000-18600 Workers Comp* | 30,029.36 | 30,795.58 | 40,050.86 | 48,000.00 | 38,859.93 | 80.96% | 48,000.00 | 48,000.00 | 48,000.00 | 0.00% |
| 100-42000-18610 Unemployment Insurance | 5,466.89 | 383.79 | - | 5,500.00 | 500.00 | 9.09% | 5,500.00 | 5,000.00 | 5,000.00 | -9.09% |
| 100-42000-18900 Retiree Healthcare* | 180,314.17 | 185,420.32 | 183,217.14 | 230,000.00 | 94,805.80 | 41.22% | 230,000.00 | 225,000.00 | 225,000.00 | -2.17% |
| 100-42000-25900 Gasoline | 209.31 | - | 250.88 | 1,000.00 | 80.49 | 8.05% | 1,000.00 | 500.00 | 500.00 | -50.00% |
| 100-42000-26000 Supplies & Materials | 8,759.71 | 7,218.53 | 7,144.79 | 12,000.00 | 7,848.05 | 65.40% | 13,000.00 | 10,438.00 | 10,438.00 | -13.02% |
| 100-42000-27000 Codification | 3,650.00 | 950.00 | - | 1,500.00 | - | 0.00% | 1,500.00 | 1,500.00 | 1,000.00 | -33.33% |
| 100-42000-31100 Travel & Training | 15,159.78 | 5,357.03 | 4,359.75 | 10,000.00 | 517.50 | 5.18% | 15,000.00 | 7,000.00 | 6,000.00 | -40.00% |
| 100-42000-31200 Dues & Subscription | 11,496.89 | 12,214.41 | 12,985.54 | 12,600.00 | 10,706.99 | 84.98% | 15,000.00 | 12,162.00 | 12,162.00 | -3.48% |
| 100-42000-32500 Postage | 788.55 | 471.85 | 462.10 | 900.00 | 638.82 | 70.98% | 1,000.00 | 379.00 | 379.00 | -57.89% |
| 100-42000-34000 Bereavement | 130.64 | 483.51 | 383.85 | 400.00 | 150.87 | 37.72% | 600.00 | 400.00 | 400.00 | 0.00% |
| 100-42000-35200 Maint/Repair - Equip. | 38.00 | 80.71 | (103.49) | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-42000-39100 Advertising | 1,165.35 | 369.30 | 646.48 | 800.00 | 319.24 | 39.91% | 800.00 | 800.00 | 800.00 | 0.00% |
| 100-42000-39900 Contracted Services | 51,366.01 | 25,835.37 | 18,529.60 | 13,460.00 | 13,921.82 | 103.43% | 17,000.00 | 16,000.00 | 16,000.00 | 18.87% |
| 100-42000-45100 Property & Liability* | 25,659.78 | 25,493.41 | 34,600.03 | 45,600.00 | 37,110.98 | 81.38% | 55,000.00 | 48,000.00 | 48,000.00 | 5.26% |
| 100-42000-49900 Equipment/Not Capital | 2,432.53 | 890.00 | 2,097.15 | 2,000.00 | 1,612.35 | 80.62% | 4,500.00 | 2,000.00 | 1,000.00 | -50.00% |
| 100-42000-50000 Capital Outlay | 6,980.00 | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| Administration Totals | 420,183.53 | 410,182.07 | 394,576.99 | 600,870.00 | 277,453.08 | 46.18% | 558,165.00 | 527,444.00 | 485,390.00 | -19.22% |

* - All General Fund

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
| Personnel | 500,610.00 | 204,545.97 | 433,765.00 | 428,265.00 | 388,711.00 | (111,899.00) | -22.35% |
| Operating | 100,260.00 | 72,907.11 | 124,400.00 | 99,179.00 | 96,679.00 | (3,581.00) | -3.57% |
| Capital | - | - | - | - | - | - | #DIV/0! |
| Debt Service | - | - | - | - | - | - | 0.00% |
| | 600,870.00 | 277,453.08 | 558,165.00 | 527,444.00 | 485,390.00 | (115,480.00) | -19.22% |
| Dues & Subscriptions | | | Requested | Recommend | Approved | | |
| NCLM | | | 7,500.00 | 7,613.00 | 7,613.00 | | |
| 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 | | | 1,500.00 | 949.00 | 949.00 | | |
| Other | | | 2,400.00 | - | - | | |
| | | | 15,000.00 | 12,162.00 | 12,162.00 | | |
| Contracted Services | | | Requested | Recommend | Approved | | |
| iCompass Minutes Software | | | 7,000.00 | 7,000.00 | 7,000.00 | | |
| Municode Hosting | | | 1,300.00 | 1,300.00 | 1,300.00 | | |
| Copier/Printer Lease | | | 5,000.00 | 5,000.00 | 5,000.00 | | |
| Employee Assistance Program | | | 2,200.00 | 2,200.00 | 2,200.00 | | |
| Pre-Employment Screenings | | | 500.00 | 250.00 | 250.00 | | |
| Miscellaneous | | | 1,000.00 | 250.00 | 250.00 | | |
| | | | 17,000.00 | 16,000.00 | 16,000.00 | | |
| Equipment/Non Capital | | | Requested | Recommend | Approved | | |
| Replacement computers (2) | | | 4,500.00 | 2,000.00 | 1,000.00 | | |
| | | | 4,500.00 | 2,000.00 | 1,000.00 | | |

A Merit for all General Fund employees

B Correct resource for required contracts listed above

Town of Selma Budget FY 2024

Non-Profit Organization Support 43000

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|---------------|------------------------------------|---------------------------------|------------------------------|----------------|
| 100-43000-18500 | My Kids Club | 500.00 | 500.00 | 500.00 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-43000-38000 | Marketing | 12,269.55 | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-43000-41500 | American Legion | 400.00 | 175.00 | 175.00 | 400.00 | - | 0.00% | 400.00 | 400.00 | 400.00 | 0.00% |
| 100-43000-41520 | Selma Museum | 1,500.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 100.00% | 1,000.00 | 1,000.00 | 1,000.00 | 0.00% |
| 100-43000-41530 | JoCo Arts Council | - | - | 300.00 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-43000-41540 | Selma Elementary | - | 500.00 | 500.00 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-43000-41570 | Selma Middle School | - | - | 500.00 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-43000-41580 | Smithfield Selma High | - | - | 500.00 | 500.00 | 500.00 | 100.00% | - | - | - | -100.00% |
| 100-43000-41590 | 21st Century Village | - | - | 500.00 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| Non-Profit Organization Support Totals | | 14,669.55 | 2,175.00 | 3,975.00 | 1,900.00 | 1,500.00 | 78.95% | 1,400.00 | 1,400.00 | 1,400.00 | -26.32% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|--------------|-----------------|-------------------|-------------------|-------------------|------------------|-----------------|----------------|
| Personnel | - | - | - | - | - | - | 0.00% |
| Operating | 1,900.00 | 1,500.00 | 1,400.00 | 1,400.00 | 1,400.00 | (500.00) | -26.32% |
| Capital | - | - | - | - | - | - | 0.00% |
| Debt Service | - | - | - | - | - | - | 0.00% |
| | 1,900.00 | 1,500.00 | 1,400.00 | 1,400.00 | 1,400.00 | (500.00) | -26.32% |

Town of Selma Budget FY 2024

Planning & Economic Development Expenditures 49100

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---|--------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|----------------|
| 100-49100-12100 | Salary & Wages | 66,391.78 | 63,705.74 | 75,806.96 | 79,373.00 | 34,781.34 | 43.82% | 35,330.00 | 35,330.00 | 24,055.00 | -69.65% |
| 100-49100-18100 | FICA & Medicare | 4,841.92 | 4,571.51 | 5,502.15 | 6,072.00 | 2,548.13 | 41.97% | 2,703.00 | 2,703.00 | 1,841.00 | -69.68% |
| 100-49100-18200 | Retirement | 6,259.27 | 6,511.09 | 8,604.18 | 10,239.00 | 4,186.72 | 40.89% | 4,558.00 | 4,558.00 | 3,104.00 | -69.68% |
| 100-49100-18210 | 401K | 2,552.61 | 1,513.18 | 1,710.26 | 2,381.00 | 625.77 | 26.28% | 1,060.00 | 1,060.00 | 722.00 | -69.68% |
| 100-49100-18300 | Group Insurance | 9,368.59 | 10,343.51 | 13,026.30 | 14,781.00 | 4,842.88 | 32.76% | 4,857.00 | 4,857.00 | 4,722.00 | -68.05% |
| | Personnel Request | - | - | - | - | - | #DIV/0! | 28,279.00 | - | - | #DIV/0! |
| 100-49100-21200 | Uniforms | 544.93 | 326.71 | - | 250.00 | 82.50 | 33.00% | - | - | - | -100.00% |
| 100-49100-25900 | Gasoline | 218.27 | 757.54 | 297.77 | 400.00 | 182.49 | 45.62% | - | - | - | -100.00% |
| 100-49100-26000 | Supplies & Materials | 1,124.06 | 1,811.14 | 1,927.44 | 2,800.00 | 1,538.43 | 54.94% | 2,800.00 | 2,800.00 | 1,500.00 | -48.43% |
| 100-49100-31100 | Travel & Training | 2,125.08 | 415.00 | 425.00 | 2,250.00 | 1,000.00 | 44.44% | 6,000.00 | 3,000.00 | A | -100.00% |
| 100-49100-31200 | Dues & Subscriptions | 500.00 | 575.00 | 465.00 | 1,200.00 | - | 0.00% | 1,000.00 | 1,000.00 | 500.00 | -58.33% |
| 100-49100-32500 | Postage | 3,220.97 | 721.45 | 336.73 | 500.00 | 28.50 | 5.70% | 1,000.00 | 500.00 | 500.00 | 0.00% |
| 100-49100-35300 | Maint/Repair - Vehicle | 208.41 | 532.01 | 264.32 | 1,000.00 | 133.15 | 13.32% | - | - | - | -100.00% |
| 100-49100-37000 | Advertising - Econ Dev | - | 429.61 | 434.98 | 1,250.00 | 155.18 | 12.41% | 1,250.00 | 1,250.00 | 1,250.00 | 0.00% |
| 100-49100-38000 | Marketing | - | 4,667.36 | 5,718.18 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-49100-38020 | Jo Co Tourism Tax Transfer | 84,778.51 | 54,588.42 | 87,933.99 | 90,000.00 | 37,490.17 | 41.66% | 90,000.00 | 90,000.00 | 90,000.00 | 0.00% |
| 100-49100-38030 | Incentive - New Dixie | 25,583.20 | 26,763.58 | 26,936.36 | 27,775.00 | 27,774.98 | 100.00% | - | - | - | -100.00% |
| 100-49100-38040 | Incentive - Eastfield | 50,291.72 | - | - | 75,000.00 | - | 0.00% | 75,000.00 | 75,000.00 | 75,000.00 | 0.00% |
| 100-49100-38041 | Incentive - Lane | - | - | - | - | - | #DIV/0! | 1,800.00 | 1,800.00 | 1,800.00 | #DIV/0! |
| 100-49100-38042 | Incentive - Walker | - | - | - | - | - | #DIV/0! | 2,850.00 | 2,850.00 | 2,850.00 | #DIV/0! |
| 100-49100-38043 | Incentive - Do Good Foods | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-49100-38044 | Incentive - Adventure Dev | - | - | - | - | - | 0.00% | - | - | - | #DIV/0! |
| 100-49100-38045 | Incentive - Ferez | - | - | - | - | - | 0.00% | - | - | - | #DIV/0! |
| 100-49100-38050 | Eminent Domain Eastfield | - | 157,087.50 | 19,243.18 | 283,546.00 | 258,234.00 | 91.07% | - | - | - | -100.00% |
| 100-49100-38051 | Eminent Domain Depot | - | - | - | 175,000.00 | - | 0.00% | - | - | - | -100.00% |
| 100-49100-39900 | Contracted Services | 68,668.01 | 10,964.40 | 3,967.79 | 11,175.00 | 4,546.50 | 40.68% | 51,720.00 | 51,480.00 | B | 50,980.00 |
| 100-49100-49000 | Condemnation & Demolition | 19,450.00 | 2,530.00 | 18,512.00 | 27,000.00 | - | 0.00% | 27,000.00 | 20,000.00 | 220,000.00 | 714.81% |
| 100-49100-49030 | Appearance Commission | 2,835.94 | 196.80 | 1,204.35 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-49100-49040 | Historic Properties | - | - | 2,000.00 | - | - | #DIV/0! | - | - | - | #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 | - | - | 1,000.00 | - | 0.00% | - | - | - | -100.00% |
| Planning & Economic Development Totals | | 355,682.16 | 348,990.97 | 274,316.94 | 812,992.00 | 378,150.54 | 46.51% | 337,207.00 | 298,188.00 | 478,824.00 | -41.10% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
| Personnel | 112,846.00 | 46,984.64 | 76,787.00 | 48,508.00 | 34,444.00 | (78,402.00) | -69.48% |
| Operating | 700,146.00 | 331,165.90 | 260,420.00 | 249,680.00 | 444,380.00 | (255,766.00) | -36.53% |
| Capital | - | - | - | - | - | - | #DIV/0! |
| Debt Service | - | - | - | - | - | - | #DIV/0! |
| | 812,992.00 | 378,150.54 | 337,207.00 | 298,188.00 | 478,824.00 | (334,168.00) | -41.10% |
| Contracted Services | | | Requested | Recommend | Approved | | |
| Alliance Code Enforcement | | | 30,720.00 | 33,280.00 | 33,280.00 | | |
| UDO updates | | | 12,000.00 | 12,000.00 | 12,000.00 | | |
| Engineering Service | | | 4,500.00 | 2,500.00 | 2,500.00 | | |
| Copier Rental | | | 1,200.00 | 1,200.00 | 1,200.00 | | |
| Other/Miscellaneous/Mowing | | | 3,300.00 | 2,500.00 | 2,000.00 | | |
| | | | 51,720.00 | 51,480.00 | 50,980.00 | | |
| Personnel Request | | | Requested | Recommend | Approved | | |
| Admin Assistant/Planning Tech - to be split with HR | | | 28,279.00 | - | - | | |

- A Training needed for CZO certification
- B Correct resource for required contracts listed above

Town of Selma Budget FY 2024

Police Expenditures 51000

| | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|------------------------------|---------------------------|------------------------|--------------|
| 100-51000-12100 Salaries & Wages | 1,057,354.96 | 1,106,125.62 | 1,046,973.67 | 1,277,990.00 | 594,792.57 | 46.54% | 1,517,604.00 | 1,517,604.00 | 1,528,724.00 | 19.62% |
| 100-51000-12200 Overtime | 2,321.99 | 6,575.02 | 8,378.38 | 6,500.00 | 2,896.45 | 44.56% | 8,000.00 | 8,000.00 | 8,000.00 | 23.08% |
| 100-51000-12250 Part Time Salaries | 14,907.20 | 11,765.60 | 14,711.00 | 18,450.00 | 7,543.00 | 40.88% | 19,563.00 | 19,563.00 | 19,668.00 | 6.60% |
| 100-51000-12510 Clothing Allowance | 2,018.12 | 1,574.11 | 1,435.39 | 2,500.00 | 721.12 | 28.84% | 2,500.00 | 2,500.00 | 2,500.00 | 0.00% |
| 100-51000-13010 Separation Allowance | 86,016.60 | 87,723.80 | 86,492.88 | 86,003.00 | 37,001.52 | 43.02% | 74,003.00 | 74,003.00 | 74,003.00 | -13.95% |
| 100-51000-18100 FICA & Medicare | 86,425.71 | 93,179.09 | 86,195.63 | 106,599.00 | 47,756.34 | 44.80% | 124,058.00 | 124,058.00 | 124,917.00 | 17.18% |
| 100-51000-18200 Retirement | 103,114.16 | 120,932.04 | 125,729.94 | 166,818.00 | 76,703.54 | 45.98% | 216,814.00 | 216,814.00 | 216,384.00 | 30.91% |
| 100-51000-18210 401K | 50,733.41 | 53,105.63 | 49,884.00 | 66,112.00 | 28,024.28 | 42.39% | 76,406.00 | 76,406.00 | 76,962.00 | 16.41% |
| 100-51000-18300 Group Insurance | 177,983.51 | 167,122.45 | 163,273.02 | 237,022.00 | 106,493.58 | 44.93% | 257,621.00 | 257,621.00 | 257,754.00 | 8.75% |
| Personnel Request | - | - | - | - | - | #DIV/0! | 450,050.00 | 153,952.00 | 153,952.00 | #DIV/0! |
| 100-51000-20000 Drug Prevention - Local | 4,000.00 | 3,000.00 | - | 3,500.00 | 2,500.00 | 71.43% | 6,000.00 | 6,000.00 | 6,000.00 | 71.43% |
| 100-51000-21200 Uniforms | 5,625.58 | 6,344.17 | 12,118.17 | 9,500.00 | 7,892.81 | 80.98% | 12,500.00 | 10,250.00 | 10,250.00 | 7.89% |
| 100-51000-25900 Gasoline | 32,453.08 | 29,935.14 | 45,426.79 | 45,500.00 | 22,298.89 | 49.01% | 51,000.00 | 50,000.00 | 48,000.00 | 5.49% |
| 100-51000-26000 Supplies & Materials | 3,557.35 | 3,379.78 | 4,666.81 | 5,500.00 | 2,291.95 | 41.67% | 6,000.00 | 6,000.00 | 6,000.00 | 9.09% |
| 100-51000-31100 Travel & Training | 2,814.43 | 3,390.31 | 3,855.93 | 5,500.00 | 4,510.14 | 82.00% | 6,000.00 | 6,000.00 | 6,000.00 | 9.09% |
| 100-51000-31200 Dues/Subscriptions | 300.00 | 100.00 | 100.00 | 200.00 | 140.00 | 70.00% | 300.00 | 200.00 | 200.00 | 0.00% |
| 100-51000-32500 Postage | 103.46 | 16.70 | 17.66 | 100.00 | 17.67 | 17.67% | 100.00 | 100.00 | 100.00 | 0.00% |
| 100-51000-35100 Maint/Repair - Building | 2,588.48 | 2,463.27 | 2,159.48 | 4,500.00 | 3,289.56 | 73.10% | 5,000.00 | 5,000.00 | 5,000.00 | 11.11% |
| 100-51000-35200 Maint/Repair - Equip | 4,590.91 | 3,031.99 | 4,924.22 | 4,000.00 | 3,911.93 | 97.80% | 5,000.00 | 5,000.00 | 5,000.00 | 25.00% |
| 100-51000-35300 Maint/Repair - Vehicle | 21,950.05 | 12,857.99 | 8,436.05 | 21,000.00 | 9,304.38 | 44.31% | 25,000.00 | 23,000.00 | 22,000.00 | 4.76% |
| 100-51000-39900 Contracted Services | 16,152.26 | 20,517.27 | 21,121.09 | 20,000.00 | 11,735.25 | 58.68% | 21,800.00 | 21,800.00 | 20,800.00 | 4.00% |
| 100-51000-41900 Property Rent - West Street | 4,400.00 | 4,400.00 | 4,400.00 | 4,400.00 | 4,400.00 | 100.00% | 4,400.00 | 4,400.00 | 4,400.00 | 0.00% |
| 100-51000-49900 Equipment/Not Capital | 2,458.95 | - | 7,804.56 | 23,347.00 | 4,382.67 | 18.77% | 34,740.00 | 20,915.00 | 20,915.00 | -10.42% |
| 100-51000-50000 Capital Outlay | 60,984.40 | 15,500.00 | 116,882.15 | 381,805.00 | - | 0.00% | 472,704.00 | 64,350.00 | 64,350.00 | -83.15% |
| Debt Service | 46,392.42 | 46,388.42 | 60,653.20 | 30,851.00 | 30,850.00 | 100.00% | 30,851.00 | 30,851.00 | 30,851.00 | 0.00% |
| Police Totals | 1,789,247.01 | 1,799,428.40 | 1,875,640.02 | 2,527,697.00 | 1,009,257.65 | 39.93% | 3,428,014.00 | 2,704,387.00 | 2,714,730.00 | 7.40% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| Personnel | 1,967,994.00 | 901,932.40 | 2,746,619.00 | 2,450,521.00 | 2,464,864.00 | 496,870.00 | 25.25% |
| Operating | 147,047.00 | 76,475.25 | 177,840.00 | 158,685.00 | 154,665.00 | 7,618.00 | 5.18% |
| Capital | 381,805.00 | - | 472,704.00 | 64,350.00 | 64,350.00 | (317,455.00) | -83.15% |
| Debt Service | 30,851.00 | 30,850.00 | 30,851.00 | 30,851.00 | 30,851.00 | - | 0.00% |
| Total | 2,527,697.00 | 1,009,257.65 | 3,428,014.00 | 2,704,387.00 | 2,714,730.00 | 187,033.00 | 7.40% |

| Contract Services | Requested | Recommend | Approved |
|------------------------------------|------------------|------------------|------------------|
| Copier Rental | 5,000.00 | 5,000.00 | 5,000.00 |
| Internet/Fax | 5,000.00 | 5,000.00 | 5,000.00 |
| Leads Online | 2,400.00 | 2,400.00 | 2,400.00 |
| AES Interview Room Video Solutions | 1,450.00 | 1,450.00 | 1,450.00 |
| DCI/SBI Terminal | 600.00 | 600.00 | 600.00 |
| Cleaning | 1,000.00 | 1,000.00 | - |
| Pest Control | 600.00 | 600.00 | 600.00 |
| LEO Actuary for Separation | 750.00 | 750.00 | 750.00 |
| Southern Software | 5,000.00 | 5,000.00 | 5,000.00 |
| Total | 21,800.00 | 21,800.00 | 20,800.00 |

| Equipment Non-Capital | Requested | Recommend | Approved |
|---------------------------|------------------|------------------|------------------|
| Flex Badges | 859.00 | 859.00 | 859.00 |
| Zero 9 Holsters | 2,999.00 | 2,999.00 | 2,999.00 |
| S&W M&P 15 | 13,400.00 | 6,700.00 | 6,700.00 |
| Tactical AR-15 Holster | 600.00 | 300.00 | 300.00 |
| Magazines | 598.00 | 300.00 | 300.00 |
| Rifle Slings | 1,499.00 | 750.00 | 750.00 |
| Ammo 55 Grain | 4,434.00 | 2,217.00 | 2,217.00 |
| Replacement computers (8) | 7,123.00 | 3,562.00 | 3,562.00 |
| Ammo 9mm | 3,228.00 | 3,228.00 | 3,228.00 |
| Total | 34,740.00 | 20,915.00 | 20,915.00 |

| Capital | Requested | Recommend | Approved |
|--|-------------------|------------------|------------------|
| Ford Interceptors + Upfitting + Logo + Permanent Tags (8) (Recommended 4 cars to be financed over four years) | 472,704.00 | 64,350.00 | 64,350.00 |
| Total | 472,704.00 | 64,350.00 | 64,350.00 |

| Debt Service | Requested | Recommend | Approved | |
|--|------------------|------------------|------------------|-----------------|
| USDA Principal (Building Renovation - Final Pay 12/2040) | 15,905.00 | 15,905.00 | 15,905.00 | 100-51000-75000 |
| USDA Interest (Building Renovation - Final Pay 12/2040) | 14,946.00 | 14,946.00 | 14,946.00 | 100-51000-75100 |
| Total | 30,851.00 | 30,851.00 | 30,851.00 | |

| Personnel Requests | Requested | Recommend | Approved |
|--------------------|-------------------|-------------------|-------------------|
| Police Lieutenant | 83,268.00 | - | - |
| Police Lieutenant | 83,268.00 | - | - |
| Police Officer | 64,781.00 | - | - |
| Police Officer | 64,781.00 | - | - |
| Police Officer/SRO | 76,976.00 | 76,976.00 | 76,976.00 |
| Police Officer/SRO | 76,976.00 | 76,976.00 | 76,976.00 |
| Total | 450,050.00 | 153,952.00 | 153,952.00 |

- A To combat criminal drug activity
- B Aging building requires additional maintenance
- C Aging equipment requires additional maintenance
- D Resource for equipment listed above

Town of Selma Budget FY 2024

Fire Expenditures 53000

| Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|--|-------------------|-------------------|-------------------|---------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|----------------|
| 100-53000-12100 Salaries & Wages | 249,499.35 | 284,154.94 | 340,280.66 | 422,591.00 | 202,181.59 | 47.84% | 445,360.00 | 445,380.00 | 462,670.00 | 9.48% |
| 100-53000-12200 Overtime | - | 148.37 | 80.55 | 2,400.00 | - | 0.00% | 2,400.00 | 2,400.00 | 2,400.00 | 0.00% |
| 100-53000-12250 Part Time Salaries | 12,824.00 | 18,088.29 | 12,512.11 | 27,040.00 | 7,836.40 | 28.98% | 18,304.00 | 18,304.00 | 18,304.00 | -32.31% |
| 100-53000-12300 Volunteer Salaries | 32,847.06 | 27,248.57 | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-53000-12600 Salaries - SAFER Grant | 81,595.41 | 85,964.26 | 42,957.82 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-53000-18100 FICA & Medicare | 28,099.93 | 30,859.92 | 29,749.77 | 34,580.00 | 15,654.57 | 45.85% | 35,654.00 | 35,654.00 | 36,979.00 | 6.94% |
| 100-53000-18200 NC Municipal Retirement | 30,244.19 | 37,895.92 | 43,231.53 | 54,824.00 | 24,228.26 | 44.19% | 57,762.00 | 57,762.00 | 59,994.00 | 9.43% |
| 100-53000-18210 NC 401K | 9,287.69 | 9,524.89 | 10,044.96 | 12,750.00 | 5,696.79 | 44.68% | 13,433.00 | 13,433.00 | 13,953.00 | 9.44% |
| 100-53000-18300 Group Insurance | 66,920.64 | 60,252.70 | 66,797.76 | 78,548.00 | 37,661.52 | 47.95% | 76,272.00 | 76,272.00 | 76,479.00 | -2.63% |
| 100-53000-18900 Fireman's Relief Payments | 4,184.52 | 4,788.23 | 4,800.00 | 5,500.00 | 5,500.00 | 100.00% | 5,000.00 | 5,000.00 | 6,000.00 | 9.09% |
| Personnel Request | - | - | - | - | - | #DIV/0! | 414,043.00 | 99,142.00 | 242,060.00 | #DIV/0! |
| 100-53000-21200 Uniforms | 6,495.34 | 5,495.22 | 8,627.47 | 10,020.00 | 5,782.88 | 57.71% | 13,775.00 | 11,000.00 | 11,000.00 | 9.78% |
| 100-53000-21210 Turn Out Gear | 7,010.00 | 5,681.00 | 2,427.93 | 3,175.00 | 180.00 | 5.67% | 10,800.00 | 10,800.00 | 10,000.00 | 214.96% |
| 100-53000-25900 Gasoline | 9,201.55 | 7,594.18 | 14,671.86 | 14,000.00 | 7,697.07 | 54.98% | 18,000.00 | 18,000.00 | 18,000.00 | 28.57% |
| 100-53000-26000 Supplies & Materials | 6,856.55 | 6,536.02 | 8,195.26 | 6,798.00 | 3,970.61 | 58.40% | 10,000.00 | 8,000.00 | 8,000.00 | 17.66% |
| 100-53000-31100 Travel & Training | 3,585.56 | 2,040.24 | 5,576.21 | 6,910.00 | 1,572.54 | 22.76% | 9,810.00 | 9,810.00 | 9,000.00 | 30.25% |
| 100-53000-31200 Dues / Subscriptions | 1,639.00 | 1,988.00 | 1,727.87 | 1,750.00 | 155.00 | 8.86% | 1,750.00 | 1,750.00 | 1,750.00 | 0.00% |
| 100-53000-32500 Postage | 55.90 | 4.70 | 5.80 | 100.00 | 24.69 | 24.69% | 100.00 | 100.00 | 100.00 | 0.00% |
| 100-53000-35100 Maint/Repair - Building | 4,680.24 | 3,947.72 | 5,473.35 | 10,300.00 | 5,491.79 | 53.32% | 13,900.00 | 12,000.00 | 12,000.00 | 16.50% |
| 100-53000-35200 Maint/Repair - Equip | 3,606.25 | 8,132.00 | 8,671.22 | 8,600.00 | 2,704.19 | 31.44% | 8,600.00 | 8,600.00 | 8,600.00 | 0.00% |
| 100-53000-35300 Maint/Repair - Vehicle | 30,588.62 | 32,917.78 | 23,375.82 | 31,100.00 | 11,009.08 | 35.40% | 29,800.00 | 29,800.00 | 29,800.00 | -4.18% |
| 100-53000-39900 Contracted Services | 9,299.33 | 12,225.32 | 14,835.68 | 18,020.00 | 5,453.66 | 30.26% | 21,320.00 | 19,820.00 | 19,820.00 | 9.99% |
| 100-53000-49900 Equipment/Not Capital | 6,472.27 | 3,753.79 | 16,471.59 | 30,150.00 | 14,907.24 | 49.44% | 62,450.00 | 53,750.00 | 53,750.00 | 78.28% |
| 100-53000-50000 Capital Outlay | 15,245.50 | - | 19,438.98 | 643,425.00 | - | 0.00% | 823,000.00 | 61,200.00 | 61,200.00 | -90.49% |
| 100-53000-70000 Pine Level Annexation Debt | 3,334.86 | 3,334.86 | 1,209.55 | 2,000.00 | - | 0.00% | 2,000.00 | 1,500.00 | 1,478.00 | -26.10% |
| Debt Service | 103,137.01 | 103,134.01 | 103,137.01 | 155,972.00 | 148,009.81 | 94.90% | 164,249.00 | 164,249.00 | 164,249.00 | 5.31% |
| Fire Totals | 726,720.77 | 753,710.93 | 784,300.76 | 1,580,554.00 | 505,917.71 | 32.01% | 2,258,782.00 | 1,164,706.00 | 1,327,586.00 | -16.01% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|--------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Personnel | 638,233.00 | 298,959.13 | 1,069,228.00 | 754,327.00 | 918,839.00 | 280,606.00 | 43.97% |
| Operating | 140,924.00 | 58,948.77 | 200,305.00 | 183,430.00 | 181,820.00 | 40,896.00 | 29.02% |
| Capital | 643,425.00 | - | 823,000.00 | 61,200.00 | 61,200.00 | (582,225.00) | -90.49% |
| Debt Service | 157,972.00 | 148,009.81 | 166,249.00 | 165,749.00 | 165,727.00 | 7,755.00 | 4.91% |
| | 1,580,554.00 | 505,917.71 | 2,258,782.00 | 1,164,706.00 | 1,327,586.00 | (252,968.00) | -16.01% |

| | Requested | Recommend | Approved |
|-------------------------|------------------|------------------|------------------|
| Contracted Services | | | |
| VFIS Insurance | 3,200.00 | 3,200.00 | 3,200.00 |
| Drug Screening | 600.00 | 600.00 | 600.00 |
| NFPA Physicals | 6,000.00 | 6,000.00 | 6,000.00 |
| Chief Vehicle Allowance | 3,600.00 | 3,600.00 | 3,600.00 |
| Benevolence Fund | 3,000.00 | 3,000.00 | 3,000.00 |
| Pension fund | 1,920.00 | 1,920.00 | 1,920.00 |
| Grant Writing Fees | 1,500.00 | 1,500.00 | 1,500.00 |
| HAAS Traffic Alert | 1,500.00 | - | - |
| | 21,320.00 | 19,820.00 | 19,820.00 |

| | Requested | Recommend | Approved |
|-----------------------------|------------------|------------------|------------------|
| Equipment Non-Capital | | | |
| Pagers | 2,250.00 | 2,250.00 | 2,250.00 |
| Nozzles/Appliances | 3,000.00 | 1,000.00 | 1,000.00 |
| Computers | 800.00 | - | - |
| EMS Equipment | 500.00 | 500.00 | 500.00 |
| Gas Monitor | 1,400.00 | - | - |
| PPV Fan | 4,500.00 | - | - |
| Equipment for new Apparatus | 50,000.00 | 50,000.00 | 50,000.00 |
| | 62,450.00 | 53,750.00 | 53,750.00 |

| | Requested | Recommend | Approved |
|--|-------------------|------------------|------------------|
| Capital Outlay | | | |
| Brush Truck - recommended to be financed over four years | 63,000.00 | 17,200.00 | 17,200.00 |
| Rescue Tools | 44,000.00 | 44,000.00 | 44,000.00 |
| Fire Engine | 700,000.00 | - | - |
| Golf Cart | 16,000.00 | - | - |
| | 823,000.00 | 61,200.00 | 61,200.00 |

| | Requested | Recommend | Approved |
|---|-------------------|-------------------|-------------------|
| Debt Service | | | |
| USDA Principal (Building Renovation - Final Pay 3/2042) | 3,957.00 | 3,957.00 | 3,957.00 |
| USDA Interest (Building Renovation - Final Pay 3/2042) | 4,004.00 | 4,004.00 | 4,004.00 |
| LGFCU Principal (Ladder Truck - Final Pay 12/2028) | 63,335.00 | 63,335.00 | 63,335.00 |
| LGFCU Interest (Ladder Truck - Final Pay 12/2028) | 12,953.00 | 12,953.00 | 12,953.00 |
| Pumper Rec'd 8/2023 (to be financed over ten years) | 80,000.00 | 80,000.00 | 80,000.00 |
| | 164,249.00 | 164,249.00 | 164,249.00 |

| | Requested | Recommend | Approved |
|-------------------------------|-------------------|------------------|-------------------|
| Personnel Request | | | |
| Assistant Chief | 79,142.00 | 79,142.00 | 80,209.00 |
| Lieutenant | 56,101.00 | - | - |
| Lieutenant | 56,101.00 | - | - |
| Lieutenant | 56,101.00 | - | - |
| Firefighter | 48,866.00 | - | 48,617.00 |
| Firefighter | 48,866.00 | - | 48,617.00 |
| Firefighter | 48,866.00 | - | 48,617.00 |
| Additional Part Time Salaries | 20,000.00 | 20,000.00 | 18,000.00 |
| | 414,043.00 | 99,142.00 | 242,060.00 |

- A Replacement turn out gear
- B Increased price for gasoline
- C Supplies needed to operate station 24 hours per day
- D Travel and training for 9 staff members
- E Aging building requires additional maintenance
- F Funding resources for equipment listed above

Town of Selma Budget FY 2024

Public Works Expenditures 56000

| Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|----------------|
| 100-56000-12100 Salaries & Wages | 257,494.62 | 257,637.88 | 273,399.34 | 321,504.00 | 135,427.55 | 42.12% | 324,707.00 | 324,707.00 | 321,283.00 | -0.07% |
| 100-56000-12200 Overtime | 419.76 | 513.21 | 1,588.13 | 5,725.00 | 3,330.62 | 58.18% | 3,150.00 | 3,150.00 | 3,150.00 | -44.98% |
| 100-56000-18100 FICA & Medicare | 20,126.58 | 19,349.52 | 19,920.57 | 24,836.00 | 9,905.84 | 39.89% | 25,082.00 | 25,082.00 | 24,820.00 | -0.06% |
| 100-56000-18200 Retirement | 22,395.16 | 26,335.17 | 30,944.45 | 41,880.00 | 15,180.44 | 36.25% | 42,294.00 | 42,294.00 | 41,852.00 | -0.07% |
| 100-56000-18210 401k | 5,747.49 | 7,361.93 | 6,894.49 | 9,740.00 | 3,088.38 | 31.71% | 9,836.00 | 9,836.00 | 9,733.00 | -0.07% |
| 100-56000-18300 Group Insurance | 45,363.42 | 50,507.92 | 54,874.22 | 76,332.00 | 24,819.57 | 32.52% | 67,996.00 | 67,996.00 | 67,955.00 | -10.97% |
| Personnel Request | - | - | - | - | - | #DIV/0! | 57,498.00 | - | - | #DIV/0! |
| 100-56000-19400 Engineering | 2,000.00 | - | - | - | - | #DIV/0! | 2,000.00 | 2,000.00 | 2,000.00 | 0.00% |
| 100-56000-21200 Uniforms | 6,468.85 | 6,041.80 | 5,880.89 | 6,000.00 | 2,157.03 | 35.95% | 6,000.00 | 6,000.00 | 6,000.00 | 0.00% |
| 100-56000-25120 Non-Highway Diesel #2 | 2,194.90 | 2,634.08 | 3,286.43 | 6,000.00 | 1,219.50 | 20.33% | 3,000.00 | 3,000.00 | 3,000.00 | -50.00% |
| 100-56000-25900 Gasoline | 17,738.88 | 16,554.05 | 24,545.81 | 25,000.00 | 11,881.12 | 47.52% | 25,000.00 | 25,000.00 | 25,000.00 | 0.00% |
| 100-56000-26000 Supplies & Materials | 9,837.35 | 3,669.87 | 6,524.31 | 8,250.00 | 6,854.64 | 83.09% | 11,550.00 | 9,000.00 | 9,000.00 | 9.09% |
| 100-56000-26100 Safety Supplies | - | 2,296.59 | 2,087.00 | 2,500.00 | 116.46 | 4.66% | 1,500.00 | 1,500.00 | 1,500.00 | -40.00% |
| 100-56000-31100 Travel & Training | 1,512.89 | 46.26 | 275.00 | 1,750.00 | 27.07 | 1.55% | 1,000.00 | 1,000.00 | 1,000.00 | -42.86% |
| 100-56000-32000 Shop Supplies & Materials | 11,387.36 | 5,889.58 | 6,313.58 | 9,750.00 | 3,266.78 | 33.51% | 10,530.00 | 8,750.00 | 8,750.00 | -10.26% |
| 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 | 1,538.44 | 5,000.00 | 2,547.04 | 50.94% | 5,000.00 | 5,000.00 | 5,000.00 | 0.00% |
| 100-56000-35200 Maint/Repair - Equip | 16,041.92 | 5,715.41 | 16,064.39 | 14,000.00 | 8,375.26 | 59.82% | 15,120.00 | 14,000.00 | 14,000.00 | 0.00% |
| 100-56000-35300 Maint/Repair - Vehicle | 13,725.32 | 5,295.55 | 6,872.09 | 15,000.00 | 12,281.23 | 81.87% | 16,200.00 | 15,000.00 | 15,000.00 | 0.00% |
| 100-56000-39900 Contracted Services | 2,008.45 | 74,626.30 | 14,188.57 | 1,000.00 | 584.38 | 58.44% | 1,200.00 | 1,000.00 | 1,000.00 | 0.00% |
| 100-56000-39930 Golden Leaf Study | - | - | - | 137,500.00 | - | 0.00% | - | - | - | -100.00% |
| 100-56000-41000 Drainage (Non-Powell Bill) | 131.25 | - | 290.77 | 1,000.00 | 479.95 | 48.00% | 1,000.00 | 1,000.00 | 1,000.00 | 0.00% |
| 100-56000-49900 Equipment/Not Capital | 2,317.49 | 896.43 | 3,909.02 | 4,300.00 | 2,644.34 | 61.50% | 4,300.00 | 3,550.00 | 3,550.00 | -17.44% |
| 100-56000-50000 Capital Outlay | 6,323.35 | - | 9,504.00 | 46,464.00 | 40,638.94 | 87.46% | 211,137.00 | 41,400.00 | 67,449.00 | 45.16% |
| 100-56000-69900 Solid Waste Services/Landfill | 601,082.04 | 605,680.63 | 620,642.63 | 672,500.00 | 279,305.75 | 41.53% | - | - | - | -100.00% |
| Debt Service | 78,921.20 | 28,921.20 | 16,863.46 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| Public Works Totals | 1,076,586.10 | 1,120,489.62 | 1,126,407.59 | 1,436,081.00 | 564,131.99 | 39.28% | 845,150.00 | 610,315.00 | 632,092.00 | -55.98% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|--|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
| Personnel | 480,017.00 | 191,752.50 | 530,563.00 | 473,065.00 | 468,793.00 | (11,224.00) | -2.34% |
| Operating | 909,600.00 | 331,740.55 | 103,450.00 | 95,850.00 | 95,850.00 | (813,750.00) | -89.46% |
| Capital | 46,464.00 | 40,638.94 | 211,137.00 | 41,400.00 | 67,449.00 | 20,985.00 | 45.16% |
| Debt Service | - | - | - | - | - | - | 0.00% |
| | 1,436,081.00 | 564,131.99 | 845,150.00 | 610,315.00 | 632,092.00 | (803,989.00) | -55.98% |
| Contracted Services | | | Requested | Recommend | Approved | | |
| Miscellaneous | | | 1,200.00 | 1,000.00 | 1,000.00 | | |
| | | | 1,200.00 | 1,000.00 | 1,000.00 | | |
| Equipment/Non Capital | | | Requested | Recommend | Approved | | |
| Weedeater | | | 400.00 | 400.00 | 400.00 | | |
| Impact Gun | | | 1,800.00 | 1,800.00 | 1,800.00 | | |
| Pin Wrench | | | 250.00 | 250.00 | 250.00 | | |
| Portable Jump Starter | | | 100.00 | 100.00 | 100.00 | | |
| Other | | | 1,750.00 | 1,000.00 | 1,000.00 | | |
| | | | 4,300.00 | 3,550.00 | 3,550.00 | | |
| Capital Outlay | | | Requested | Recommend | Approved | | |
| Replacement Street Sweeper - \$344,000 (Recommended to be financed over five years) | | | 211,137.00 | 41,400.00 | 67,449.00 | | |
| | | | 211,137.00 | 41,400.00 | 67,449.00 | | |
| Personnel Reconst | | | Requested | Recommend | Approved | | |
| Senior Maintenance Mechanic | | | 57,498.00 | - | - | | |

Town of Selma Budget FY 2024

Powell Bill Expenditures 57000

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|--------------------|------------------|---------------|------------------------------|---------------------------|------------------------|---------------|
| 100-57000-10000 | Right of Way | - | - | - | 1,500.00 | - | 0.00% | 500.00 | 500.00 | 500.00 | -66.67% |
| 100-57000-11000 | Snow & Ice Removal | - | - | 208.40 | 1,000.00 | - | 0.00% | 100.00 | 100.00 | 100.00 | -90.00% |
| 100-57000-12000 | Curb and Gutter | 806.50 | 8,032.50 | 32.38 | 4,500.00 | - | 0.00% | 2,500.00 | 2,500.00 | 2,500.00 | -44.44% |
| 100-57000-14000 | New Construction-Streets | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-57000-18000 | Maintenance & Repair - Streets | 8,864.50 | 17,213.96 | 8,090.73 | 14,896.00 | 341.44 | 2.29% | 10,000.00 | 10,000.00 | 10,000.00 | -32.87% |
| 100-57000-19400 | Engineering Fees | - | 1,000.00 | 3,927.25 | 7,942.00 | 4,941.75 | 62.22% | 8,500.00 | 8,500.00 | 8,500.00 | 7.03% |
| 100-57000-35200 | Maint/Repair - Equipment | 1,112.23 | 5,499.87 | 2,149.46 | 5,500.00 | 2,317.60 | 42.14% | 5,500.00 | 5,500.00 | 5,500.00 | 0.00% |
| 100-57000-41000 | Drainage & Storm Sewer | 10,025.00 | 43,341.00 | 5,692.09 | 25,000.00 | 6,371.00 | 25.48% | 13,000.00 | 13,000.00 | 13,000.00 | -48.00% |
| 100-57000-42000 | Traffic Control | 5,473.50 | 7,750.08 | 6,456.64 | 5,500.00 | 1,058.50 | 19.25% | 2,000.00 | 2,000.00 | 2,000.00 | -63.64% |
| 100-57000-43000 | Sidewalks | 11,100.00 | 2,500.00 | 84,222.07 | 40,000.00 | - | 0.00% | 35,000.00 | 35,000.00 | 35,000.00 | -12.50% |
| 100-57000-45000 | Resurfacing/Paving Streets | 64,150.77 | 142,875.00 | - | 50,000.00 | 175.00 | 0.35% | 94,068.00 | 199,068.00 | A 199,066.00 | 298.13% |
| 100-57000-49900 | Equipment/Not Capital | - | - | 2,249.98 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-57000-50000 | Capital Outlay | - | - | - | 20,270.00 | 19,895.36 | 98.15% | - | - | - | -100.00% |
| | Debt Service | 8,833.33 | 8,833.31 | 8,833.31 | 8,834.00 | 8,833.31 | 99.99% | 8,834.00 | 8,834.00 | 8,834.00 | 0.00% |
| Powell Bill Totals | | 110,365.83 | 237,045.72 | 121,862.31 | 184,942.00 | 43,933.86 | 23.76% | 180,000.00 | 285,000.00 | 285,000.00 | 54.10% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|--------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Personnel | - | - | - | - | - | - | #DIV/0! |
| Operating | 155,838.00 | 15,205.19 | 171,166.00 | 276,166.00 | 276,166.00 | 120,328.00 | 77.21% |
| Capital | 20,270.00 | 19,895.36 | - | - | - | (20,270.00) | -100.00% |
| Debt Service | 8,834.00 | 8,833.31 | 8,834.00 | 8,834.00 | 8,834.00 | - | 0.00% |
| | 184,942.00 | 43,933.86 | 180,000.00 | 285,000.00 | 285,000.00 | 100,058.00 | 54.10% |

| | Requested | Recommend | Approved | |
|---|-----------------|-----------------|-----------------|-----------------|
| Debt Service | | | | |
| KS Bank Principal (Jetter Vac Truck - Final Pay 9/2023) | 8,582.00 | 8,582.00 | 8,582.00 | 100-57000-75000 |
| KS Bank Interest (Jetter Vac Truck - final Pay 9/2023) | 252.00 | 252.00 | 252.00 | 100-57000-75100 |
| | 8,834.00 | 8,834.00 | 8,834.00 | |

A More extensive paving project

| Funding Sources: | |
|--------------------------|-------------------|
| FY24 Powell Bill | 180,000.00 |
| Powell Bill Fund Balance | 100,000.00 |
| Powell Bill Interest | 5,000.00 |
| | <u>285,000.00</u> |

Town of Selma Budget FY 2024

Public Facilities & Grounds 58000

| Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---|-------------------|-------------------|-------------------|--------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|----------------|
| 100-58000-12100 Salaries | 83,095.87 | 106,412.26 | 83,353.41 | 90,982.00 | 34,715.55 | 38.16% | 80,968.00 | 90,968.00 | 119,642.00 | 31.50% |
| 100-58000-12200 Overtime | 2,697.77 | 4,203.22 | 2,754.94 | 3,500.00 | 462.24 | 13.21% | 3,250.00 | 3,250.00 | 3,250.00 | -7.14% |
| 100-58000-18100 FICA & Medicare | 6,152.99 | 7,941.29 | 6,483.05 | 7,228.00 | 2,664.75 | 36.87% | 7,208.00 | 7,208.00 | 9,402.00 | 30.08% |
| 100-58000-18200 Retirement | 7,766.66 | 11,305.74 | 8,582.18 | 12,189.00 | 4,065.55 | 33.35% | 12,155.00 | 12,155.00 | 15,853.00 | 30.06% |
| 100-58000-18210 NC 401k | 2,221.36 | 2,925.94 | 1,958.64 | 2,834.00 | 788.82 | 27.83% | 2,827.00 | 2,827.00 | 3,687.00 | 30.10% |
| 100-58000-18300 Group Insurance | 16,379.04 | 21,697.80 | 15,111.62 | 21,369.00 | 4,911.65 | 22.98% | 19,269.00 | 19,269.00 | 26,041.00 | 21.86% |
| Personnel Request | - | - | - | - | - | #DIV/0! | 36,762.00 | - | - | #DIV/0! |
| 100-58000-21200 Uniforms | 1,894.45 | 2,133.01 | 2,268.58 | 2,200.00 | 736.85 | 33.49% | 2,200.00 | 2,200.00 | 2,200.00 | 0.00% |
| 100-58000-25900 Gasoline | 2,890.29 | 3,645.42 | 4,979.89 | 5,000.00 | 2,305.44 | 46.11% | 5,000.00 | 5,000.00 | 5,000.00 | 0.00% |
| 100-58000-26000 Supplies & Materials | 10,808.17 | 8,092.55 | 8,322.92 | 12,132.00 | 4,613.42 | 38.03% | 10,000.00 | 10,000.00 | 18,000.00 | 48.37% |
| 100-58000-26100 Safety Supplies | - | 821.78 | 728.89 | 1,000.00 | - | 0.00% | 1,000.00 | 1,000.00 | 1,000.00 | 0.00% |
| 100-58000-31100 Travel/Training | 619.59 | - | - | 1,000.00 | - | 0.00% | 500.00 | 500.00 | 500.00 | -50.00% |
| 100-58000-32000 IT Services | 37,218.30 | 27,517.82 | 28,541.80 | 30,000.00 | 12,150.83 | 40.50% | 25,000.00 | 32,000.00 | 32,000.00 | 6.67% |
| 100-58000-32100 Utilities/Telecommunications* | 28,856.63 | 28,416.92 | 25,946.58 | 29,000.00 | 10,993.21 | 37.91% | 21,987.00 | 21,987.00 | 21,500.00 | -25.86% |
| 100-58000-33100 Utilities/Electric* | 108,089.20 | 89,087.52 | 89,978.18 | 95,000.00 | 31,233.48 | 32.88% | 62,467.00 | 90,000.00 | 89,000.00 | -6.32% |
| 100-58000-33120 Utilities/Water & Sewer* | 6,543.61 | 8,129.37 | 8,967.27 | 8,000.00 | 4,219.57 | 52.74% | 8,430.00 | 8,430.00 | 8,300.00 | 3.75% |
| 100-58000-33300 Utilities/Natural Gas* | 1,311.35 | 2,761.23 | 1,954.97 | 1,000.00 | 163.69 | 16.37% | 400.00 | 400.00 | 400.00 | -60.00% |
| 100-58000-35100 Maint/Repair - Building | 24,134.22 | 17,375.53 | 13,382.38 | 41,825.00 | 14,521.47 | 34.64% | 15,000.00 | 15,000.00 | 15,000.00 | -84.22% |
| 100-58000-35200 Maint/Repair - Equip | 13,031.95 | 2,488.61 | 3,990.97 | 2,750.00 | 548.79 | 19.96% | 1,500.00 | 1,500.00 | 1,500.00 | -45.45% |
| 100-58000-35300 Maint/Repair - Vehicle | 2,700.82 | 607.27 | 830.17 | 2,500.00 | 692.12 | 27.68% | 1,500.00 | 1,500.00 | 1,500.00 | -40.00% |
| 100-58000-35400 Maint/Repair - Grounds | 980.35 | 10,006.92 | 2,700.60 | 17,925.00 | 2,010.15 | 11.21% | 15,000.00 | 15,000.00 | 15,000.00 | -16.32% |
| 100-58000-35510 Maint/Repair - Depot | - | - | 7,542.00 | 180,275.00 | - | 0.00% | 176,125.00 | 176,125.00 | 176,125.00 | -2.30% |
| 100-58000-35511 Maint/Rep Depot Roof | - | - | 67,642.53 | 189,858.00 | 4,639.24 | 2.44% | 167,424.00 | 167,424.00 | 167,424.00 | -11.82% |
| 100-58000-39900 Contracted Services | 32,442.33 | 15,357.84 | 37,294.12 | 48,000.00 | 18,191.63 | 37.90% | 51,411.00 | 50,000.00 | 2,000.00 | -95.83% |
| 100-58000-41800 Property Rent Amtrak | - | - | - | 500.00 | 500.00 | 100.00% | 500.00 | 500.00 | 500.00 | 0.00% |
| 100-58000-49050 Registering Deeds | 783.80 | 2,032.98 | 1,898.00 | 2,000.00 | 1,092.00 | 54.60% | 2,000.00 | 2,000.00 | 2,000.00 | 0.00% |
| 100-58000-49100 Repurchase of Cemetery Plots | - | - | 1,822.00 | 4,500.00 | 3,130.00 | 69.56% | 4,500.00 | 4,500.00 | 4,500.00 | 0.00% |
| 100-58000-49900 Equipment/Not Capital | 3,360.15 | 4,573.45 | 7,947.67 | 2,500.00 | 1,913.39 | 76.54% | 5,130.00 | 5,130.00 | 5,130.00 | A |
| 100-58000-50000 Capital Outlay | 96,789.43 | 51,721.36 | 104,693.00 | 72,273.00 | 53,136.72 | 73.52% | 17,297.00 | 8,649.00 | 8,649.00 | -88.03% |
| Debt Service | 93,761.39 | 90,241.57 | 37,514.10 | 33,426.00 | 33,424.77 | 100.00% | 32,636.00 | 32,636.00 | 32,636.00 | -2.36% |
| Public Buildings Totals | 584,509.72 | 519,497.20 | 577,189.46 | 920,866.00 | 247,825.33 | 26.91% | 799,446.00 | 787,158.00 | 785,109.00 | -14.74% |

*All General Fund Buildings

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
| Personnel | 138,102.00 | 47,608.56 | 172,439.00 | 135,677.00 | 177,875.00 | 39,773.00 | 28.80% |
| Operating | 677,065.00 | 113,655.28 | 577,074.00 | 610,196.00 | 565,949.00 | (111,116.00) | -16.41% |
| Capital | 72,273.00 | 53,136.72 | 17,297.00 | 8,649.00 | 8,649.00 | (63,624.00) | -88.03% |
| Debt Service | 33,426.00 | 33,424.77 | 32,636.00 | 32,636.00 | 32,636.00 | (790.00) | -2.36% |
| | 920,866.00 | 247,825.33 | 799,446.00 | 787,158.00 | 785,109.00 | (136,757.00) | -14.74% |
| Contracted Services | | | Requested | Recommend | Approved | | |
| Custodial Contract | | | 48,000.00 | 48,000.00 | - | | |
| Miscellaneous | | | 3,411.00 | 2,000.00 | 2,000.00 | | |
| | | | 51,411.00 | 50,000.00 | 2,000.00 | | |
| Equipment/Non Capital | | | Requested | Recommend | Approved | | |
| Miscellaneous Equipment | | | 2,500.00 | 2,500.00 | 2,500.00 | | |
| Benches for South Raiford (2) | | | 2,630.00 | 2,630.00 | - | | |
| | | | 5,130.00 | 5,130.00 | 2,500.00 | | |
| Capital Outlay | | | Requested | Recommend | Approved | | |
| Replacement Mower (2) - reduced to (1) | | | 17,297.00 | 8,649.00 | 8,649.00 | | |
| | | | 17,297.00 | 8,649.00 | 8,649.00 | | |
| Debt Service | | | Requested | Recommend | Approved | | |
| Trust Principal (Town Hall Reno - Final Pay 8/2030) | | | 26,667.00 | 26,667.00 | 26,667.00 | 100-58000-75000 | |
| Trust Interest (Town Hall Reno - Final Pay 8/2030) | | | 5,969.00 | 5,969.00 | 5,969.00 | 100-58000-75100 | |
| | | | 32,636.00 | 32,636.00 | 32,636.00 | | |
| Personnel Request | | | Requested | Recommend | Approved | | |
| Sr Maintenance Mechanic | | | 36,762.00 | - | - | | |

A Resource for equipment listed above

Town of Selma Budget FY 2024

Civic Center Expenditures 61000

| Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---|------------------|------------------|------------------|--------------------|------------------|---------------|------------------------------|---------------------------|------------------------|----------------|
| 100-61000-12250 Part Time Salaries | 312.00 | - | 2,255.00 | 2,500.00 | 2,365.00 | 94.60% | 11,700.00 | 11,700.00 | 10,000.00 | 300.00% |
| 100-61000-18100 FICA & Medicare | 23.86 | - | 172.55 | 191.00 | 180.94 | 94.73% | 896.00 | 896.00 | 765.00 | 300.52% |
| 100-61000-26000 Supplies & Materials | 4,343.07 | 1,137.96 | 1,729.88 | 2,900.00 | 541.09 | 18.66% | 4,500.00 | 4,500.00 | A 4,500.00 | 55.17% |
| 100-61000-33100 Utilities/Electric | 11,174.79 | 10,902.88 | 18,402.45 | 13,509.00 | 9,112.78 | 67.46% | 15,000.00 | 20,000.00 | B 20,000.00 | 48.05% |
| 100-61000-35100 Maint/Repair - Building | 2,999.45 | 1,372.94 | 6,204.05 | 6,925.00 | 106.48 | 1.54% | 85,000.00 | 26,104.00 | C 30,000.00 | 333.21% |
| 100-61000-35200 Maint/Repair - Equip | 100.00 | 362.50 | - | 200.00 | - | 0.00% | 300.00 | 300.00 | D 300.00 | 50.00% |
| 100-61000-37000 Advertising | 490.00 | 180.00 | 2,130.00 | 2,500.00 | - | 0.00% | 2,000.00 | 2,000.00 | 2,000.00 | -20.00% |
| 100-61000-39900 Contracted Services | 1,517.15 | 13,348.50 | 2,768.00 | 2,000.00 | 985.22 | 49.26% | 2,500.00 | 2,500.00 | E 2,500.00 | 25.00% |
| 100-61000-49900 Equipment/Non-Capital | - | - | - | - | - | - | 4,000.00 | 4,000.00 | F 4,000.00 | #DIV/0! |
| 100-61000-50000 Capital Outlay | - | 52,740.00 | - | - | - | #DIV/0! | 25,000.00 | 25,000.00 | G - | #DIV/0! |
| Library Totals | 20,960.32 | 80,044.78 | 33,661.93 | 30,725.00 | 13,291.51 | 43.26% | 150,896.00 | 97,000.00 | 74,065.00 | 141.06% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|--------------|------------------|------------------|-------------------|------------------|------------------|------------------|----------------|
| Personnel | 2,691.00 | 2,545.94 | 12,596.00 | 12,596.00 | 10,765.00 | 8,074.00 | 300.04% |
| Operating | 28,034.00 | 10,745.57 | 113,300.00 | 59,404.00 | 63,300.00 | 35,266.00 | 125.80% |
| Capital | - | - | 25,000.00 | 25,000.00 | - | - | #DIV/0! |
| Debt Service | - | - | - | - | - | - | #DIV/0! |
| | 30,725.00 | 13,291.51 | 150,896.00 | 97,000.00 | 74,065.00 | 43,340.00 | 141.06% |

| | Requested | Recommend | Approved |
|--------------------------|------------------|------------------|-----------------|
| Contracted Services | | | |
| Miscellaneous | 2,000.00 | 2,000.00 | 2,000.00 |
| Pest Control | 500.00 | 500.00 | 500.00 |
| | 2,500.00 | 2,500.00 | 2,500.00 |
| Equipment/Non-Capital | | | |
| Ice Machine | 1,500.00 | 1,500.00 | 1,500.00 |
| Commerical Floor Cleaner | 2,500.00 | 2,500.00 | 2,500.00 |
| | 4,000.00 | 4,000.00 | 4,000.00 |
| Capital Outlay | | | |
| Replacement HVAC System | 25,000.00 | 25,000.00 | - |
| | 25,000.00 | 25,000.00 | - |

- A Supplies for upkeep of the building
- B Utilities needed for many rentals
- C Building maintenance costs
- D Equipment maintenance costs
- E Correct resource for contracts listed above
- F Resource for equipment listed above
- G New HVAC needed for this facility

Town of Selma Budget FY 2024

Library Expenditures 63000

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-----------------|----------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|---------------|
| 100-63000-12100 | Salaries & Wages | 83,861.58 | 91,439.75 | 76,047.43 | 86,550.00 | 40,653.88 | 48.97% | 87,600.00 | 87,600.00 | 88,224.00 | 1.93% |
| 100-63000-12250 | Part Time Salaries | 12,906.00 | - | 9,315.00 | 10,400.00 | 2,610.00 | 25.10% | 15,600.00 | 15,600.00 | 15,600.00 | 50.00% |
| 100-63000-18100 | FICA & Medicare | 7,427.77 | 7,072.86 | 6,511.50 | 7,417.00 | 3,319.32 | 44.75% | 7,895.00 | 7,895.00 | 7,943.00 | 7.09% |
| 100-63000-18200 | Retirement | 7,638.27 | 9,447.29 | 8,671.62 | 11,165.00 | 4,927.18 | 44.13% | 11,301.00 | 11,301.00 | 11,381.00 | 1.93% |
| 100-63000-18210 | 401k | 2,039.61 | 2,743.25 | 2,100.43 | 2,597.00 | 915.39 | 35.25% | 2,628.00 | 2,628.00 | 2,647.00 | 1.93% |
| 100-63000-18300 | Group Insurance | 14,373.23 | 15,653.66 | 11,309.48 | 19,477.00 | 9,287.05 | 47.68% | 18,785.00 | 18,785.00 | 18,792.00 | -3.52% |
| 100-63000-26000 | Supplies & Materials | 4,053.26 | 2,043.74 | 2,361.31 | 2,000.00 | 813.89 | 40.69% | 3,500.00 | 2,000.00 | 2,000.00 | 0.00% |
| 100-63000-31100 | Travel & Training | 367.18 | 239.78 | 205.75 | 800.00 | 115.82 | 14.48% | 800.00 | 500.00 | 500.00 | -37.50% |
| 100-63000-31200 | Dues & Subscriptions | 794.06 | 1,046.50 | 997.88 | 1,000.00 | - | 0.00% | 1,500.00 | 1,000.00 | 1,000.00 | 0.00% |
| 100-63000-32005 | Books & Tapes | 15,245.90 | 12,871.05 | 8,412.15 | 14,000.00 | 6,262.14 | 44.73% | 15,000.00 | 10,000.00 | 8,000.00 | -42.86% |
| 100-63000-32010 | Books & Materials Donation | 509.05 | - | 360.23 | 1,100.00 | - | 0.00% | 1,200.00 | - | - | -100.00% |
| 100-63000-32500 | Postage | 14.16 | - | - | - | - | #DIV/0! | 25.00 | 25.00 | 25.00 | #DIV/0! |
| 100-63000-35100 | Maint/Repair - Building | 5,693.27 | 5,480.50 | 967.17 | 12,028.00 | 5,018.00 | 41.72% | 15,000.00 | 7,500.00 | 7,500.00 | -37.65% |
| 100-63000-35200 | Maint/Repair - Equip | 948.50 | 1,079.88 | 418.49 | 1,500.00 | 21.35 | 1.42% | 3,500.00 | 1,000.00 | 1,000.00 | -33.33% |
| 100-63000-39900 | Contracted Services | 4,878.10 | 7,198.32 | 6,671.90 | 8,115.00 | 4,300.27 | 52.99% | 6,855.00 | 6,855.00 | 4,855.00 | -40.17% |
| 100-63000-39920 | Library Programs | 1,722.00 | 1,635.64 | 1,480.67 | 2,000.00 | 893.39 | 44.67% | 2,500.00 | 1,500.00 | 1,500.00 | -25.00% |
| 100-63000-49900 | Equipment/Not Capital | 198.84 | 4,478.00 | 248.97 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 100-63000-50000 | Capital Outlay | - | - | - | - | - | - | 15,000.00 | - | - | #DIV/0! |
| | Debt Service | 22,350.00 | 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 | 158,429.98 | 202,500.00 | 101,487.68 | 50.12% | 231,040.00 | 196,540.00 | 193,318.00 | -4.53% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| Personnel | 137,606.00 | 61,712.82 | 143,809.00 | 143,809.00 | 144,587.00 | 6,981.00 | 5.07% |
| Operating | 42,543.00 | 17,424.86 | 49,880.00 | 30,380.00 | 26,380.00 | (16,163.00) | -37.99% |
| Capital | - | - | 15,000.00 | - | - | - | #DIV/0! |
| Debt Service | 22,351.00 | 22,350.00 | 22,351.00 | 22,351.00 | 22,351.00 | - | 0.00% |
| | 202,500.00 | 101,487.68 | 231,040.00 | 196,540.00 | 193,318.00 | (9,182.00) | -4.53% |
| Contracted Services | | | Requested | Recommend | Approved | | |
| Internet | | | 1,400.00 | 1,400.00 | 1,400.00 | | |
| Computer Software | | | 800.00 | 800.00 | 800.00 | | |
| Custodial Services | | | 2,000.00 | 2,000.00 | - | | |
| Fire Alarm/Security | | | 445.00 | 445.00 | 445.00 | | |
| Fire Extinguisher Inspection | | | 30.00 | 30.00 | 30.00 | | |
| Fire Alarm Inspection | | | 310.00 | 310.00 | 310.00 | | |
| Carpet Cleaning | | | 1,270.00 | 1,270.00 | 1,270.00 | | |
| Pest Control | | | 600.00 | 600.00 | 600.00 | | |
| | | | 6,855.00 | 6,855.00 | 4,855.00 | | |
| Capital Outlay | | | Requested | Recommend | Approved | | |
| Digital Marquee Sign | | | 15,000.00 | - | - | | |
| | | | 15,000.00 | - | - | | |
| Debt Service | | | Requested | Recommend | Approved | | |
| USDA Principal (Expansion - Final Pay 9/2041) | | | 10,136.00 | 10,136.00 | 10,136.00 | | 100-63000-75000 |
| USDA Interest (Expansion - Final Pay 9/2041) | | | 12,215.00 | 12,215.00 | 12,215.00 | | 100-63000-75100 |
| | | | 22,351.00 | 22,351.00 | 22,351.00 | | |

Note - Library debt payment funded by Suber

Town of Selma Budget FY 2024

Fire Protection-Terminals Fund Revenue

| | Revenue Source | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | as Amended FY 2023 | YTD 12/31/2022 | % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|---------------|------------------------------------|---------------------------------|------------------------------|----------------|
| 129-37000-00000 | Interest | 607.19 | 99.55 | 139.97 | - | 607.11 | #DIV/0! | - | - | - | #DIV/0! |
| 129-34000-05000 | Permit Fees | 28,730.00 | 12,050.00 | 21,000.00 | 21,000.00 | 9,000.00 | 42.86% | 21,000.00 | 21,000.00 | 21,000.00 | 0.00% |
| 129-38000-00000 | Miscellaneous Revenue | - | 30,395.00 | 9,031.00 | 18,737.00 | 18,736.50 | 100.00% | 6,918.00 | 6,918.00 | 6,918.00 | -63.08% |
| 12-38000-00110 | Colonial Pipeline Donation | - | - | 10,000.00 | 6,200.00 | 6,200.00 | 100.00% | - | - | - | -100.00% |
| 129-39500-00128 | Transfer from Fund 128 | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Fire Protection-Terminals Totals | | 29,337.19 | 42,544.55 | 40,170.97 | 45,937.00 | 34,543.61 | 75.20% | 27,918.00 | 27,918.00 | 27,918.00 | -39.23% |

Town of Selma Budget FY 2024

Fire Protection-Terminals Fund Expense

| | Object Expense Account | Actual FY2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---|--------------------------------|-----------------|------------------|------------------|--------------------|------------------|---------------|------------------------------|---------------------------|------------------------|----------------|
| 129-53000-12100 | Salaries & Wages | - | - | 9,774.00 | 12,000.00 | - | 0.00% | 12,000.00 | 12,000.00 | 12,000.00 | 0.00% |
| 129-53000-00000 | Reserve for Future Expenditure | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 129-53000-18100 | FICA & Medicare | - | - | 747.65 | 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% | 5,000.00 | 5,000.00 | 5,000.00 | 66.67% |
| 129-53000-31100 | Travel & Training | - | 8,266.12 | 10,279.96 | 5,082.00 | 1,962.85 | 38.62% | 10,000.00 | 10,000.00 | 10,000.00 | 96.77% |
| 129-53000-50000 | Capital Outlay | - | - | 10,479.12 | 24,937.00 | 13,753.27 | 55.15% | - | - | - | -100.00% |
| Fire Protection-Terminals Totals | | 3,690.00 | 32,049.98 | 31,280.73 | 45,937.00 | 15,716.12 | 34.21% | 27,918.00 | 27,918.00 | 27,918.00 | -39.23% |

Town of Selma Budget FY 2024

Water Fund Revenues

| | Revenue Source | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | as Amended FY 2023 | YTD 12/31/2022 | % | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|------------------------------|---------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------|---------------------------------|------------------------------|----------------|
| 600-35000-51000 | Sale of Water/Basic | 1,285,178.53 | 1,511,747.99 | 1,629,265.12 | 1,728,484.00 | 840,439.44 | 48.62% | 1,851,253.00 | 1,851,253.00 | 7.10% |
| 600-35000-58000 | Utility Bill Penalties | 53,037.84 | 69,285.47 | 57,157.65 | 75,000.00 | 20,977.52 | 27.97% | 50,000.00 | 60,000.00 | -20.00% |
| 600-35000-58010 | Utility Connection Fees | 6,358.89 | 5,592.99 | 17,452.72 | 7,500.00 | 11,040.00 | 147.20% | 25,000.00 | 25,000.00 | 233.33% |
| 600-37000-00000 | Interest Earned | 15,953.94 | 2,628.25 | 3,871.16 | 1,500.00 | 17,550.43 | 1170.03% | 10,000.00 | 10,000.00 | 566.67% |
| 600-38000-00000 | Miscellaneous Revenue | 7,516.90 | 12,127.17 | 18,077.42 | 5,000.00 | 8,843.84 | 178.88% | 10,000.00 | 20,000.00 | 300.00% |
| 600-38000-00200 | Insurance Proceeds | 401.00 | - | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 600-38000-01000 | Water Capital Reserve | 238,985.45 | 253,735.21 | 255,318.59 | 261,276.00 | 129,134.72 | 49.42% | 273,568.00 | 273,568.00 | 4.70% |
| 600-39000-00100 | Sale of Fixed Assets | - | - | - | - | 3,237.50 | #DIV/0! | - | - | #DIV/0! |
| 600-39000-00400 | Repayment Sewer Loan | - | - | - | 75,000.00 | - | 0.00% | 75,000.00 | 75,000.00 | 0.00% |
| 600-39100-00000 | Other Services (Tap Ins, Restoration) | 11,036.00 | - | 9,000.00 | - | 11,000.00 | #DIV/0! | - | - | #DIV/0! |
| 600-39500-00100 | Transfer from General Fund | - | - | 1,131,535.00 | - | - | #DIV/0! | - | - | #DIV/0! |
| 600-39900-00000 | Fund Balance Appropriated | - | - | - | 1,067,633.00 | - | 0.00% | - | - | -100.00% |
| Water Revenues Totals | | 1,818,468.55 | 1,855,117.08 | 3,121,677.66 | 3,221,393.00 | 1,042,223.45 | 32.35% | 2,294,821.00 | 2,314,821.00 | -28.14% |

Town of Selma Budget FY 2024

Water Fund Administration Expenses

| | Object Expense Account | Actual FY2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|------------------------------------|--------------------------------|-------------------|---------------------|-------------------|--------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|---------------|
| 600-71100-12100 | Salary & Wages | 258,791.60 | 270,428.28 | 307,124.74 | 366,334.00 | 155,840.93 | 42.54% | 408,199.00 | 408,119.00 | 412,808.00 | 12.69% |
| 600-71100-12200 | Overtime | 378.15 | 619.10 | 413.70 | 1,100.00 | 66.03 | 6.00% | 1,350.00 | 1,350.00 | 1,350.00 | 22.73% |
| 600-71100-12800 | Merit - ALL WATER FUND | - | - | - | 2,200.00 | - | 0.00% | 2,638.00 | 2,638.00 | - | -100.00% |
| 600-71100-18100 | FICA/Medicare | 19,380.92 | 20,219.15 | 23,039.00 | 28,109.00 | 11,527.47 | 41.01% | 31,325.00 | 31,325.00 | 31,608.00 | 12.45% |
| 600-71100-18200 | NC Municipal Retirement | 21,553.14 | 26,830.25 | 34,005.49 | 46,527.00 | 17,918.91 | 36.51% | 52,232.00 | 52,232.00 | 52,708.00 | 13.28% |
| 600-71100-18210 | NC 401k | 5,569.19 | 6,681.88 | 8,202.76 | 10,820.00 | 4,065.27 | 37.57% | 12,147.00 | 12,147.00 | 12,258.00 | 13.29% |
| 600-71100-18220 | OPEB Expense | 75,455.00 | 209,446.80 | (18,210.00) | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 600-71100-18230 | Net Pension Allocation | 13,597.52 | 19,671.87 | (10,025.61) | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 600-71100-18300 | Group Insurance | 40,204.57 | 41,572.66 | 49,414.00 | 65,063.00 | 26,137.59 | 40.17% | 65,987.00 | 65,987.00 | 66,718.00 | 2.54% |
| 600-71100-18600 | Workers Compensation | 25,834.55 | 40,496.77 | 37,879.00 | 48,000.00 | 37,007.47 | 77.10% | 48,000.00 | 48,000.00 | 48,000.00 | 0.00% |
| 600-71100-18610 | Unemployment Insurance | - | 383.80 | - | 500.00 | 500.00 | 100.00% | 500.00 | 500.00 | 500.00 | 0.00% |
| 600-71100-18900 | Retirees' Healthcare | 8,246.43 | 15,786.76 | 18,519.83 | 33,000.00 | 6,672.92 | 20.22% | 31,500.00 | 31,500.00 | 31,500.00 | -4.55% |
| 600-71100-19100 | Personnel Request | - | - | - | - | - | #DIV/0! | 112,650.00 | - | 56,515.00 | #DIV/0! |
| 600-71100-19100 | Accounting/Auditing | 7,402.20 | 13,943.54 | 10,481.85 | 11,700.00 | 9,840.00 | 84.10% | 13,350.00 | 13,350.00 | A 13,350.00 | 14.10% |
| 600-71100-19200 | Legal | 11,588.75 | 19,801.50 | 13,348.25 | 13,200.00 | 5,255.21 | 39.81% | 16,500.00 | 16,500.00 | B 16,500.00 | 25.00% |
| 600-71100-19400 | Engineering | 2,500.00 | - | - | 7,500.00 | - | 0.00% | 7,500.00 | 5,000.00 | 5,000.00 | -33.33% |
| 600-71100-19500 | Banking Fees | - | - | 16,627.17 | 33,000.00 | 23,504.70 | 71.23% | 72,000.00 | 72,000.00 | C 72,000.00 | 118.18% |
| 600-71100-21200 | Uniforms | 2,419.87 | 2,167.54 | 2,176.98 | 2,600.00 | 641.62 | 24.68% | 2,800.00 | 2,800.00 | 2,800.00 | 7.69% |
| 600-71100-26000 | Supplies | 1,010.45 | 155.39 | 470.13 | 500.00 | 506.89 | 101.38% | 500.00 | 500.00 | 500.00 | 0.00% |
| 600-71100-31200 | Dues & Subscriptions | 975.00 | 677.50 | 989.78 | 2,000.00 | 975.00 | 48.75% | 2,000.00 | 2,000.00 | 2,000.00 | 0.00% |
| 600-71100-32000 | IT Services | 37,150.65 | 39,487.21 | 27,653.80 | 31,000.00 | 12,150.84 | 39.20% | 32,000.00 | 32,000.00 | 32,000.00 | 3.23% |
| 600-71100-32100 | Phone/Internet | 8,828.35 | 9,888.45 | 9,310.26 | 12,000.00 | 3,931.48 | 32.76% | 12,000.00 | 10,000.00 | 10,000.00 | -16.67% |
| 600-71100-32500 | Postage | 545.02 | 676.35 | 395.25 | 500.00 | 76.82 | 15.36% | 500.00 | 500.00 | 500.00 | 0.00% |
| 600-71100-33100 | Electricity | 56,722.38 | 56,189.88 | 50,985.53 | 60,000.00 | 21,401.78 | 35.67% | 60,000.00 | 55,000.00 | 55,000.00 | -8.33% |
| 600-71100-34100 | Printing/Mailing Utility Bills | 5,173.58 | 5,390.03 | 6,237.99 | 8,000.00 | 2,218.65 | 27.73% | 8,000.00 | 7,000.00 | 7,000.00 | -12.50% |
| 600-71100-35100 | Maint/Repair - Buildings | 1,000.00 | - | 95.00 | 5,000.00 | 95.00 | 1.90% | 3,000.00 | 3,000.00 | 3,000.00 | -40.00% |
| 600-71100-39700 | Computer Software Contract | 5,003.66 | 15,698.81 | 19,568.47 | 22,500.00 | 14,688.30 | 65.28% | 23,400.00 | 23,400.00 | 23,400.00 | 4.00% |
| 600-71100-39800 | Water Permit System Fees | 2,705.00 | 2,705.00 | 2,705.00 | 3,250.00 | 2,705.00 | 83.23% | 3,250.00 | 3,250.00 | 3,250.00 | 0.00% |
| 600-71100-39900 | Contracted Services | 11,871.29 | 11,603.39 | 20,349.62 | 15,000.00 | 4,494.68 | 29.96% | 15,000.00 | 10,000.00 | 10,000.00 | -33.33% |
| 600-71100-45100 | Property & Liability | 24,163.57 | 25,416.78 | 34,584.86 | 45,600.00 | 37,110.98 | 81.38% | 49,000.00 | 48,000.00 | 48,000.00 | -2.04% |
| 600-71100-46000 | Depreciation | 235,398.61 | 219,930.65 | 231,977.04 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 600-71100-49900 | Equipment/Not Capital | 661.88 | - | 918.74 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 600-71100-49900 | Debt Service | 24,148.10 | 24,194.81 | 23,174.48 | 55,398.00 | 8,833.31 | 15.95% | 49,800.00 | 49,800.00 | 49,800.00 | -10.11% |
| Water Administration Totals | | 908,279.23 | 1,099,862.95 | 922,413.11 | 930,401.00 | 408,166.85 | 43.87% | 1,136,128.00 | 1,007,898.00 | 1,068,065.00 | 14.80% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|---|--------------|-------------------|-------------------|---------------------|---------------------|-------------------|-----------------|
| Personnel | 601,653.00 | 259,736.59 | 766,528.00 | 653,798.00 | 713,985.00 | 112,312.00 | 16.67% |
| Operating | 273,350.00 | 139,598.95 | 319,800.00 | 304,300.00 | 304,300.00 | 30,950.00 | 11.32% |
| Capital | - | - | - | - | - | - | #DIV/0! |
| Debt Service/Transfers | 55,398.00 | 8,833.31 | 49,800.00 | 49,800.00 | 49,800.00 | (5,598.00) | -10.11% |
| | | 930,401.00 | 408,166.85 | 1,136,128.00 | 1,007,898.00 | 137,664.00 | 14.80% |
| Contracted Services | | | Requested | Recommend | Approved | | |
| Outside contractors for emergency work | | | 15,000.00 | 10,000.00 | 10,000.00 | | |
| Debt Service | | | Requested | Recommend | Approved | | |
| USDA Principal (Raw Water - Final Pay 6/2047) | | | 13,000.00 | 13,000.00 | 13,000.00 | | 600-71100-75000 |
| USDA Interest (Raw Water - Final Pay 6/2047) | | | 21,420.00 | 21,420.00 | 21,420.00 | | 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) | | | 8,582.00 | 8,582.00 | 8,582.00 | | 600-71100-75000 |
| KS Bank Interest (Jetter Vac Truck - Final Pay 9/2023) | | | 252.00 | 252.00 | 252.00 | | 600-71100-75100 |
| | | | 49,800.00 | 49,800.00 | 49,800.00 | | |
| Personnel Requests | | | Requested | Recommend | Approved | | |
| PFG - Sr Maintenance Mechanic | | | 8,484.00 | - | - | | |
| Planning - Admin Asst/Planning Tech | | | 5,656.00 | - | - | | |
| Fire | | | 98,510.00 | - | 56,515.00 | | |
| | | | 112,650.00 | - | 56,515.00 | | |

- A Expected share of single audit
- B Expected share of legal services
- C Fees for credit card acceptance

Town of Selma Budget FY 2024

Water Fund Operations Expenses

| | Object Expense Account | Actual FY2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|--------------------------------|-----------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|----------------|
| 600-71300-12100 | Salary & Wages | 193,789.54 | 203,512.59 | 275,098.79 | 242,039.00 | 142,450.98 | 58.85% | 286,127.00 | 286,127.00 | 238,818.00 | -1.33% |
| 600-71300-12200 | Overtime | 8,222.06 | 10,497.37 | 10,494.87 | 16,800.00 | 7,008.08 | 42.22% | 16,600.00 | 16,600.00 | 16,600.00 | 0.00% |
| 600-71300-18100 | FICA | 15,185.04 | 16,097.55 | 21,108.18 | 19,786.00 | 11,177.32 | 56.49% | 23,159.00 | 23,159.00 | 19,540.00 | -1.24% |
| 600-71300-18200 | NC Municipal Retirement | 18,404.22 | 21,801.56 | 31,538.01 | 33,364.00 | 17,692.52 | 53.03% | 39,062.00 | 39,062.00 | 32,949.00 | -1.24% |
| 600-71300-18210 | NC 401k | 5,947.86 | 6,158.80 | 7,125.42 | 7,759.00 | 4,304.66 | 55.48% | 9,082.00 | 9,082.00 | 7,663.00 | -1.24% |
| 600-71300-18230 | Net Pension Allocation | 15,802.21 | 22,861.44 | (11,651.17) | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 600-71300-18300 | Group Insurance | 33,213.70 | 34,531.22 | 49,029.03 | 48,396.00 | 26,387.66 | 54.52% | 50,317.00 | 50,317.00 | 46,795.00 | -3.31% |
| | Personnel Request | - | - | - | - | - | #DIV/0! | 86,811.00 | - | - | #DIV/0! |
| 600-71300-25120 | Non-Highway Diesel Fuel #2 | 1,300.51 | 1,777.63 | 3,701.84 | 6,500.00 | 1,649.90 | 25.38% | 6,500.00 | 5,000.00 | 5,000.00 | -23.08% |
| 600-71300-25900 | Gasoline | 3,625.36 | 3,795.52 | 7,063.01 | 8,922.00 | 2,345.15 | 26.29% | 8,500.00 | 8,500.00 | 8,500.00 | -4.73% |
| 600-71300-28000 | Supplies & Materials | 5,623.83 | 3,372.43 | 4,436.34 | 8,000.00 | 1,837.67 | 22.97% | 8,000.00 | 7,001.00 | 7,001.00 | -12.49% |
| 600-71300-28100 | Safety Supplies | 601.49 | 1,555.89 | 749.31 | 3,000.00 | 72.00 | 2.40% | 3,000.00 | 2,400.00 | 2,400.00 | -20.00% |
| 600-71300-29920 | Chemicals | 43,366.77 | 50,535.01 | 76,054.90 | 100,000.00 | 30,810.44 | 30.61% | 125,000.00 | 85,000.00 | 85,000.00 | -15.00% |
| 600-71300-31100 | Travel & Training | 1,408.93 | 1,638.98 | 2,345.00 | 5,000.00 | 100.00 | 2.00% | 5,000.00 | 5,000.00 | 6,000.00 | 0.00% |
| 600-71300-35100 | Maint/Repair - Building | 4,453.53 | 513.69 | 1,727.74 | 10,000.00 | 487.03 | 4.87% | 10,000.00 | 10,000.00 | 8,000.00 | -20.00% |
| 600-71300-35200 | Maint/Repair - Equip | 13,322.98 | 6,757.34 | 2,536.31 | 20,000.00 | 5,498.42 | 27.49% | 22,000.00 | 22,000.00 | 20,000.00 | 0.00% |
| 600-71300-35300 | Maint/Repair - Vehicle | 4,977.65 | 5,529.94 | 1,354.29 | 6,000.00 | 912.97 | 15.22% | 6,000.00 | 6,000.00 | 6,000.00 | 0.00% |
| 600-71300-35400 | Maint/Repair - Distribution | 48,807.59 | 30,084.40 | 13,587.30 | 50,000.00 | 29,567.29 | 59.13% | 100,000.00 | 83,845.00 | 83,845.00 | 67.69% |
| 600-71300-38000 | Testing/Lab Fees | 6,704.46 | 6,833.12 | 6,185.73 | 9,000.00 | 3,550.13 | 39.45% | 10,000.00 | 10,000.00 | 10,000.00 | 11.11% |
| 600-71300-39900 | Contracted Services | 63,789.02 | 31,380.19 | 69,119.70 | 100,000.00 | 38,557.51 | 38.56% | 227,500.00 | 107,272.00 | 110,000.00 | 10.00% |
| 600-71300-39910 | Purchase For Resale/Water | 121,732.50 | 111,054.10 | 114,080.32 | 175,000.00 | 46,472.86 | 26.56% | 200,000.00 | 185,000.00 | 183,077.00 | 4.62% |
| 600-71300-49900 | Equipment/Not Capital | 14,220.14 | 16,315.40 | 6,412.28 | 41,150.00 | 3,497.41 | 8.50% | 24,000.00 | 24,000.00 | 24,000.00 | -41.68% |
| 600-71300-50000 | Capital Outlay | - | - | - | 1,067,633.00 | 396,721.42 | 37.16% | 190,000.00 | - | 25,000.00 | -97.66% |
| 600-71300-95010 | Purchases for Inventory | 25,694.00 | 26,066.52 | 19,188.16 | 51,567.00 | 8,463.00 | 16.41% | 50,000.00 | 28,000.00 | 28,000.00 | -45.70% |
| 600-98800-00650 | Transfer to Fund 650 | 147,058.00 | 253,735.21 | 255,318.59 | 261,276.00 | - | 0.00% | 273,568.00 | 273,568.00 | 273,568.00 | 4.70% |
| Water Operations Totals | | 797,250.39 | 866,405.90 | 965,613.95 | 2,290,992.00 | 779,364.42 | 34.02% | 1,780,216.00 | 1,286,923.00 | 1,246,756.00 | -45.58% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Personnel | 367,944.00 | 209,021.22 | 511,148.00 | 424,337.00 | 362,365.00 | (5,579.00) | -1.52% |
| Operating | 594,139.00 | 173,621.78 | 805,500.00 | 589,018.00 | 585,823.00 | (8,316.00) | -1.40% |
| Capital | 1,067,633.00 | 396,721.42 | 190,000.00 | - | 25,000.00 | (1,042,633.00) | -97.66% |
| Debt Service/Transfers | 261,276.00 | - | 273,568.00 | 273,568.00 | 273,568.00 | 12,292.00 | 4.70% |
| | 2,290,992.00 | 779,364.42 | 1,780,216.00 | 1,286,923.00 | 1,246,756.00 | (1,044,236.00) | -45.58% |
| Contracted Services | | | Requested | Recommend | Approved | | |
| Emergency Water Repairs | | | 100,000.00 | 20,000.00 | 20,000.00 | | |
| Sludge Removal | | | 40,000.00 | 27,272.00 | 30,000.00 | | |
| Paint Water Plant | | | 87,500.00 | 60,000.00 | 60,000.00 | | |
| | | | 227,500.00 | 107,272.00 | 110,000.00 | | |
| Equipment Non Capital | | | Requested | Recommend | Approved | | |
| Meters | | | 20,000.00 | 20,000.00 | 20,000.00 | | |
| AMI Capabilities for Wells | | | 4,000.00 | 4,000.00 | 4,000.00 | | |
| | | | 24,000.00 | 24,000.00 | 24,000.00 | | |
| Capital Outlay | | | Requested | Recommend | Approved | | |
| Replacement Backhoe | | | 140,000.00 | - | - | | |
| Well Rehab | | | 50,000.00 | - | 25,000.00 | | |
| | | | 190,000.00 | - | 25,000.00 | | |
| Personnel Request | | | Requested | Recommend | Approved | | |
| PW - Sr Maintenance Mechanic | | | 6,389.00 | - | - | | |
| Water Ops Grade 11 | | | 50,559.00 | - | - | | |
| Sewer Ops Grade 11 | | | 29,863.00 | - | - | | |
| | | | 86,811.00 | - | - | | |

A Increase on needed distribution repairs
 B Increase in cost of required testing

Town of Selma Budget FY 2024

Sewer Fund Revenues

| | Revenue Source | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | as Amended FY 2023 | YTD 12/31/2022 | % | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|------------------------------|------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------|---------------------------------|------------------------------|--------------|
| 610-33000-00640 | FEMA Reimbursement | - | 1,118.39 | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 610-35000-51000 | Sewer Charge/Basic | 2,471,212.38 | 2,782,891.27 | 3,012,918.17 | 3,225,595.00 | 1,541,747.36 | 47.80% | 3,504,991.00 | 3,504,991.00 | 8.66% |
| 610-35000-51000 | Utility Bill Penalties | 54,469.43 | 67,874.33 | 71,922.41 | 75,000.00 | 33,202.72 | 44.27% | 75,000.00 | 75,000.00 | 0.00% |
| 610-35000-58010 | Utility Connection Fees | 6,358.89 | 5,453.00 | 17,472.72 | 7,500.00 | 11,040.00 | 147.20% | 20,000.00 | 20,000.00 | 166.67% |
| 610-37000-00000 | Interest Earned | 5,047.64 | 603.94 | 1,481.70 | 750.00 | 5,327.94 | 710.39% | 7,500.00 | 7,500.00 | 900.00% |
| 610-38000-00000 | Miscellaneous | 459.58 | 2,375.50 | 342.14 | - | 1,600.00 | #DIV/0! | - | - | #DIV/0! |
| 610-38000-00200 | Insurance Proceeds | 401.00 | 1,216.00 | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 610-38000-01000 | Sewer Capital Reserve | 181,157.26 | 194,357.89 | 194,665.42 | 200,176.00 | 96,470.00 | 48.19% | 200,176.00 | 200,176.00 | 0.00% |
| 610-38000-01500 | Golden Leaf Grant | 209,641.25 | 616,801.30 | 138,059.44 | - | - | #DIV/0! | - | - | #DIV/0! |
| 610-38000-02000 | Capacity Fee | - | - | 87,360.00 | - | 136,080.00 | #DIV/0! | - | - | #DIV/0! |
| 610-39000-00100 | Sale of fixed Assets | - | - | - | - | 3,237.50 | #DIV/0! | - | - | #DIV/0! |
| 610-39100-00000 | Other Services (Taps, Restoration) | 2,400.00 | - | 367,666.74 | - | 3,400.00 | #DIV/0! | - | - | #DIV/0! |
| 610-39900-00000 | Fund Balance Appropriated | - | - | - | 23,383.00 | - | 0.00% | - | - | -100.00% |
| Sewer Revenues Totals | | 2,931,147.43 | 3,672,691.62 | 3,891,888.74 | 3,532,404.00 | 1,832,105.52 | 51.87% | 3,807,667.00 | 3,807,667.00 | 7.79% |

Town of Selma Budget FY 2024

Sewer Fund Administration Expenses

| Object Expense Account | Actual FY2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|--|---------------------|-------------------|-------------------|--------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|---------------|
| 610-71100-12100 Salary & Wages | 162,476.24 | 73,642.91 | 63,093.52 | 99,341.00 | 42,374.73 | 42.56% | 108,985.00 | 108,985.00 | 113,348.00 | 14.10% |
| 610-71100-12200 Overtime | 378.15 | 582.01 | 393.58 | 500.00 | 66.03 | 18.21% | 250.00 | 250.00 | 250.00 | -80.00% |
| 610-71100-12600 Merit - ALL SEWER FUND | - | - | - | 2,900.00 | - | 0.00% | 3,008.00 | 3,008.00 | - | -100.00% |
| 610-71100-18100 FICA/Medicare | 12,213.41 | 5,566.07 | 4,581.89 | 7,638.00 | 3,328.25 | 43.57% | 8,357.00 | 8,357.00 | 8,694.00 | 13.79% |
| 610-71100-18200 NC Municipal Retirement | 13,894.24 | 7,755.75 | 6,946.92 | 12,880.00 | 5,318.45 | 41.29% | 14,082.00 | 14,082.00 | 14,655.00 | 13.78% |
| 610-71100-18210 NC 401k | 3,335.86 | 1,962.50 | 1,620.75 | 2,995.00 | 1,161.44 | 38.78% | 3,278.00 | 3,278.00 | 3,408.00 | 13.79% |
| 610-71100-18220 Opneb Expense | 54,356.00 | (106,701.00) | 112.88 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 610-71100-18230 Pension Allocation | 18,363.11 | 24,416.15 | (23,974.00) | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 610-71100-18300 Group Insurance | 22,993.91 | 12,619.10 | 9,754.48 | 16,854.00 | 5,724.35 | 33.96% | 15,483.00 | 15,483.00 | 16,844.00 | -1.25% |
| 610-71100-18600 Workers Compensation | 25,634.56 | 13,498.92 | 12,626.38 | 16,000.00 | 10,823.43 | 67.65% | 16,000.00 | 16,000.00 | 16,000.00 | 0.00% |
| 610-71100-18610 Unemployment Insurance Reserve | - | 383.80 | - | 500.00 | 350.14 | 70.03% | 500.00 | 500.00 | 500.00 | 0.00% |
| 610-71100-18900 Retirees' Healthcare | 8,246.42 | 5,262.22 | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 610-71100-18900 Personnel Request | - | - | - | - | - | #DIV/0! | 8,484.00 | - | - | #DIV/0! |
| 610-71100-19100 Accounting/Auditing | 7,402.20 | 4,647.84 | 3,493.95 | 3,900.00 | 3,280.00 | 84.10% | 4,450.00 | 4,450.00 | A 4,450.00 | 14.10% |
| 610-71100-19200 Legal | 10,293.46 | 5,840.91 | 4,449.40 | 4,400.00 | 1,751.74 | 39.81% | 5,500.00 | 5,500.00 | B 5,500.00 | 25.00% |
| 610-71100-19400 Engineering | 5,000.00 | - | 15,000.00 | 12,000.00 | - | 0.00% | 10,000.00 | 5,000.00 | 5,000.00 | -58.33% |
| 610-71100-21200 Uniforms | 2,300.77 | 1,857.40 | 2,372.63 | 3,000.00 | 1,339.20 | 44.64% | 3,250.00 | 3,250.00 | C 3,250.00 | 8.33% |
| 610-71100-26000 Supplies/Materials | 1,010.45 | 155.39 | 190.00 | 300.00 | 280.75 | 93.58% | 500.00 | 500.00 | 500.00 | 66.87% |
| 610-71100-31200 Dues & Subscriptions | 300.00 | 562.50 | 353.99 | 750.00 | 300.00 | 40.00% | 500.00 | 500.00 | 500.00 | -33.33% |
| 610-71100-32000 IT Services | 37,150.64 | 14,468.89 | 9,217.95 | 12,000.00 | 4,050.34 | 33.75% | 11,000.00 | 11,000.00 | 11,000.00 | -8.33% |
| 610-71100-32100 Phone/Internet | 7,508.98 | 7,463.84 | 4,257.65 | 6,000.00 | 1,856.18 | 30.94% | 6,000.00 | 6,000.00 | 6,000.00 | 0.00% |
| 610-71100-32500 Postage | 632.06 | 685.35 | 398.96 | 850.00 | 80.81 | 9.51% | 500.00 | 500.00 | 500.00 | -41.18% |
| 610-71100-33100 Electricity | 58,583.93 | 59,249.16 | 53,548.35 | 62,000.00 | 22,172.66 | 35.76% | 60,000.00 | 60,000.00 | 60,000.00 | -3.23% |
| 610-71100-34100 Printing/Mailing Utility Bills | 4,174.57 | 5,577.47 | 5,283.56 | 8,000.00 | 2,218.65 | 27.73% | 8,000.00 | 7,000.00 | 7,000.00 | -12.50% |
| 610-71100-35100 Maint/Repair - Building | 300.00 | - | - | 3,000.00 | - | 0.00% | 3,000.00 | 3,000.00 | 3,000.00 | 0.00% |
| 610-71100-35200 Maint/Repair - Equip | - | - | 96.51 | 1,000.00 | - | 0.00% | 1,000.00 | 1,000.00 | 1,000.00 | 0.00% |
| 610-71100-39700 Computer Software Contract | 5,003.66 | 5,232.93 | 2,530.34 | 7,500.00 | 4,896.10 | 65.28% | 7,800.00 | 7,800.00 | 7,800.00 | 4.00% |
| 610-71100-39800 Permit Fees | 810.00 | 810.00 | 810.00 | 1,250.00 | 810.00 | 64.80% | 1,250.00 | 1,250.00 | 1,250.00 | 0.00% |
| 610-71100-39900 Contracted Services | 152,815.93 | 6,143.81 | 29,198.19 | 45,000.00 | 986.70 | 2.19% | 30,000.00 | 30,000.00 | 30,000.00 | -33.33% |
| 610-71100-39920 JoCo Capacity Fees | - | - | 87,360.00 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 610-71100-45100 Property & Liability | 24,163.57 | 25,415.78 | 11,528.24 | 15,200.00 | 12,314.55 | 81.02% | 16,000.00 | 16,000.00 | 16,000.00 | 5.26% |
| 610-71100-46000 Depreciation | 435,549.62 | 441,083.19 | 409,186.50 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 610-71100-49900 Equipment/Not Capital | 661.70 | 18.74 | 2,746.69 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 610-71100-50000 Capital Outlay | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 610-71100-80000 Debt Service | 40,715.91 | 41,065.19 | 38,150.59 | 121,358.00 | 41,222.20 | 33.97% | 114,474.00 | 114,474.00 | 114,474.00 | -5.87% |
| 610-71100-80000 Repay Water Fund Loan | - | - | - | 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 | 194,665.42 | 200,176.00 | - | 0.00% | 200,176.00 | 200,176.00 | 200,176.00 | 0.00% |
| Sewer Administration Totals | 1,116,469.35 | 853,624.71 | 949,995.30 | 742,292.00 | 166,706.70 | 22.46% | 736,837.00 | 722,353.00 | 725,896.00 | -2.21% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|------------------------|--------------|----------------|----------------|----------------|---------------|-------------|---------|
| Personnel | 159,608.00 | 69,146.82 | 178,437.00 | 169,953.00 | 173,496.00 | 13,888.00 | 8.70% |
| Operating | 186,160.00 | 56,337.68 | 168,750.00 | 162,750.00 | 162,750.00 | (23,400.00) | -12.57% |
| Capital | - | - | - | - | - | - | #DIV/0! |
| Debt Service/Transfers | 396,534.00 | 41,222.20 | 389,650.00 | 389,650.00 | 389,650.00 | (6,884.00) | -1.74% |
| | 742,292.00 | 166,706.70 | 736,837.00 | 722,353.00 | 725,896.00 | (16,396.00) | -2.21% |

| Contracted Services | Requested | Recommend | Approved | |
|--|-----------|-----------|-----------|--|
| Contract services for projects or emergency work | 30,000.00 | 30,000.00 | 30,000.00 | |
| | 30,000.00 | 30,000.00 | 30,000.00 | |

| 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) | 23,057.00 | 23,057.00 | 23,057.00 | 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) | 11,194.00 | 11,194.00 | 11,194.00 | 610-71100-75100 |
| KS Bank Principal (Jetter Vac Truck - Final Pay 9/2023) | 40,049.00 | 40,049.00 | 40,049.00 | 610-71100-75000 |
| KS Bank Interest (Jetter Vac Truck - final Pay 9/2023) | 1,174.00 | 1,174.00 | 1,174.00 | 610-71100-75100 |
| SRF - BrackWilson Project \$125,000 when completed | - | - | - | |
| | 114,474.00 | 114,474.00 | 114,474.00 | |

| Personnel Request | Requested | Recommend | Approved |
|-------------------------------------|-----------|-----------|----------|
| Planning - Admin Asst/Planning Tech | 5,656.00 | - | - |
| PF - Sr Maintenance Mechanic | 2,828.00 | - | - |
| | 8,484.00 | - | - |

- A Expected share of single audit fees
- B Expected share of legal services
- C Needed supplies for department

Town of Selma Budget FY 2024

Sewer Fund Operations Expenses

| | Object Expense Account | Actual FY2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-----------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|---------------|
| 610-71400-12100 | Salary & Wages | 150,892.98 | 147,644.13 | 155,977.22 | 170,814.00 | 82,962.01 | 48.57% | 182,886.00 | 182,886.00 | 181,294.00 | 7.07% |
| 610-71400-12200 | Overtime | 8,014.18 | 7,248.66 | 7,656.31 | 8,750.00 | 4,438.69 | 50.73% | 8,750.00 | 8,750.00 | 8,750.00 | 0.00% |
| 610-71400-18100 | FICA/Medicare | 11,804.61 | 11,580.57 | 11,947.50 | 13,737.00 | 6,531.79 | 47.55% | 14,661.00 | 14,661.00 | 14,539.00 | 6.73% |
| 610-71400-18200 | NC Municipal Retirement | 14,397.58 | 15,796.72 | 17,835.26 | 23,163.00 | 10,374.84 | 44.79% | 24,721.00 | 24,721.00 | 24,516.00 | 6.73% |
| 610-71400-18210 | NC 401k | 4,736.71 | 3,065.95 | 4,065.28 | 5,386.00 | 2,567.38 | 47.67% | 5,750.00 | 5,750.00 | 5,702.00 | 6.76% |
| 610-71400-18230 | Pension Allocation | 11,159.36 | 14,837.82 | (14,569.13) | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 610-71400-18300 | Group Insurance | 27,133.36 | 25,078.52 | 27,268.35 | 32,819.00 | 15,498.43 | 47.22% | 34,043.00 | 34,043.00 | 34,024.00 | 3.73% |
| | Personnel Request | - | - | - | - | - | #DIV/0! | 46,716.00 | - | - | #DIV/0! |
| 610-71400-25120 | Non-Highway Diesel Fuel #2 | 1,347.63 | 168.91 | 1,004.92 | 3,500.00 | 1,041.11 | 29.75% | 3,800.00 | 3,800.00 | 3,800.00 | 8.57% |
| 610-71400-25900 | Gasoline | 4,076.53 | 4,292.56 | 7,094.06 | 9,500.00 | 4,030.68 | 42.43% | 9,500.00 | 9,500.00 | 9,500.00 | 0.00% |
| 610-71400-26000 | Supplies & Materials | 2,367.42 | 4,012.03 | 2,523.40 | 7,500.00 | 1,935.86 | 13.81% | 7,000.00 | 7,000.00 | 7,000.00 | -6.67% |
| 610-71400-26100 | Safety Supplies | 101.97 | 1,057.16 | 1,068.95 | 5,500.00 | 150.00 | 2.73% | 5,500.00 | 5,500.00 | 5,500.00 | 0.00% |
| 610-71400-31100 | Travel & Training | 691.03 | 250.00 | 192.50 | 4,000.00 | - | 0.00% | 4,000.00 | 4,000.00 | 4,000.00 | 0.00% |
| 610-71400-35200 | Maint/Repair - Equip | 6,035.38 | 4,001.69 | 1,000.92 | 9,000.00 | 1,366.75 | 15.19% | 9,500.00 | 9,500.00 | 9,500.00 | 5.56% |
| 610-71400-35300 | Maint/Repair - Vehicle | 1,475.33 | 1,547.50 | 3,975.45 | 6,000.00 | 1,173.01 | 19.55% | 6,000.00 | 6,000.00 | 6,000.00 | 0.00% |
| 610-71400-35310 | Maint/Repair - I & I | 10,856.24 | 10,863.74 | 4,356.00 | 40,200.00 | 12,537.50 | 31.19% | 50,000.00 | 50,000.00 | 50,000.00 | 24.38% |
| 610-71400-35320 | Maint/Repair - Collection System | 52,298.79 | 17,861.77 | 9,694.49 | 50,010.00 | 23,069.67 | 46.13% | 75,000.00 | 75,000.00 | 75,000.00 | 49.97% |
| 610-71400-39900 | Contracted Services | 5,466.83 | 174,555.24 | 28,497.48 | 55,000.00 | 17,550.00 | 31.91% | 100,000.00 | 85,703.00 | 84,146.00 | 55.82% |
| 610-71400-39910 | Wastewater Treatment | 1,878,718.61 | 2,154,131.89 | 1,647,857.93 | 2,200,000.00 | 533,241.50 | 24.24% | 2,500,000.00 | 2,300,000.00 | 2,300,000.00 | 4.55% |
| 610-71400-49900 | Equipment/Not Capital | 1,235.56 | 2,681.50 | 616.34 | 14,050.00 | - | 0.00% | 67,500.00 | 67,500.00 | 67,500.00 | 380.43% |
| 610-71400-50000 | Capital Outlay | - | - | - | 121,183.00 | 74,341.00 | 61.35% | 180,000.00 | 180,000.00 | 180,000.00 | 48.54% |
| 610-71400-95010 | Purchases for Inventory | 4,391.67 | 1,480.77 | 2,920.76 | 10,000.00 | 77.61 | 0.78% | 11,000.00 | 11,000.00 | 11,000.00 | 10.00% |
| | Sewer Operations Totals | 2,197,201.77 | 2,602,156.93 | 1,920,983.99 | 2,790,112.00 | 791,987.83 | 28.39% | 3,346,327.00 | 3,085,314.00 | 3,081,771.00 | 10.45% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|--------------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Personnel | 254,669.00 | 122,373.14 | 317,527.00 | 270,811.00 | 268,825.00 | 14,156.00 | 5.56% |
| Operating | 2,414,260.00 | 595,273.69 | 2,848,800.00 | 2,634,503.00 | 2,632,946.00 | 218,686.00 | 9.06% |
| Capital | 121,183.00 | 74,341.00 | 180,000.00 | 180,000.00 | 180,000.00 | 58,817.00 | 48.54% |
| Debt Service | - | - | - | - | - | - | #DIV/0! |
| | 2,790,112.00 | 791,987.83 | 3,346,327.00 | 3,085,314.00 | 3,081,771.00 | 291,658.00 | 10.45% |
| Contracted Services | | | Requested | Recommend | Approved | | |
| Emergency Repairs | | | 80,000.00 | 65,703.00 | 64,146.00 | | |
| Screening, ABC and Spoil Hauling | | | 20,000.00 | 20,000.00 | 20,000.00 | | |
| | | | 100,000.00 | 85,703.00 | 84,146.00 | | |
| Equipment Non Capital | | | Requested | Recommend | Approved | | |
| New Air Relief Valves (5) | | | 7,500.00 | 7,500.00 | 7,500.00 | | |
| New Pump for Pump Stations | | | 60,000.00 | 60,000.00 | 60,000.00 | | |
| | | | 67,500.00 | 67,500.00 | 67,500.00 | | |
| Capital Outlay | | | Requested | Recommend | Approved | | |
| Replacement Full Size Dump Truck | | | 180,000.00 | 180,000.00 | 180,000.00 | | |
| | | | 180,000.00 | 180,000.00 | 180,000.00 | | |
| Personnel Request | | | Requested | Recommend | Approved | | |
| Water Ops Utility Maintenance Worker | | | 16,853.00 | - | - | | |
| Sewer Ops Utility Maintenance Worker | | | 29,863.00 | - | - | | |
| | | | 46,716.00 | - | - | | |

- A Repairs needed for I & I
- B Repairs needed for collection system
- C Resource for equipment listed above
- D Resource for capital outlay listed above

Town of Selma Budget FY 2024

Electric Fund Revenues

| | Revenue Source | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | as Amended FY 2023 | YTD 12/31/2022 | % | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---------------------------------|----------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------|---------------------------------|------------------------------|--------------|
| 630-33500-01400 | Reimbursement Housing Auth | - | 16,685.44 | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 630-35000-01600 | Debt Set-Off | 13,434.34 | - | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 630-35000-51000 | Sale of Electricity | 6,930,398.11 | 7,007,363.33 | 7,234,268.27 | 7,500,000.00 | 3,534,604.37 | 47.13% | 7,550,000.00 | 7,550,000.00 | 0.67% |
| 630-35000-58000 | Utility Bill Penalties | 59,366.04 | 90,670.95 | 111,317.77 | 75,000.00 | 81,135.29 | 108.18% | 100,000.00 | 100,000.00 | 33.33% |
| 630-35000-58010 | Utility Connection Fees | 10,328.92 | 9,619.01 | 28,117.04 | 7,500.00 | 22,085.00 | 294.47% | 30,000.00 | 30,000.00 | 300.00% |
| 630-35000-58020 | Utility Sales Tax Revenue | 470,003.47 | 475,180.03 | 480,362.20 | 525,000.00 | 239,581.87 | 45.63% | 525,000.00 | 525,000.00 | 0.00% |
| 630-35000-58030 | TekCollect Fee | 26.00 | - | 26.00 | - | - | #DIV/0! | - | - | #DIV/0! |
| 630-36000-00000 | Rent- Pole Attachments | 5,570.00 | 5,520.00 | 5,520.00 | 5,500.00 | - | 0.00% | 5,500.00 | 5,500.00 | 0.00% |
| 630-37000-00000 | Interest Earned | 7,382.61 | 1,135.08 | 1,594.47 | 1,500.00 | 7,348.89 | 489.93% | 10,000.00 | 10,000.00 | 566.67% |
| 630-38000-00000 | Miscellaneous Revenue | 7,977.02 | 8,937.78 | 18,946.55 | 5,000.00 | 10,051.26 | 201.03% | 5,000.00 | 50,000.00 | 900.00% |
| 630-38000-00200 | Insurance Proceeds | - | 4,762.07 | 20,040.10 | - | - | #DIV/0! | - | - | #DIV/0! |
| 630-39000-00100 | Sale of Fixed Assets | - | - | - | - | 8,600.00 | #DIV/0! | - | - | #DIV/0! |
| 630-39500-00670 | Transfer from Fund 670 | - | 166,091.00 | - | - | - | #DIV/0! | 712,541.00 | 712,541.00 | #DIV/0! |
| 630-39900-00000 | Fund Balance Appropriated | - | - | - | 52,236.00 | - | 0.00% | - | - | -100.00% |
| Electric Revenues Totals | | 7,504,486.51 | 7,785,964.69 | 7,900,192.40 | 8,171,736.00 | 3,903,406.68 | 47.77% | 8,938,041.00 | 8,983,041.00 | 9.93% |

Town of Selma Budget FY 2024

Electric Fund Administration Expenses

| | Object Expense Account | Actual FY2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---------------------------------------|---------------------------------|---------------------|-------------------|-------------------|---------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|---------------|
| 630-72100-12100 | Salary & Wages | 290,026.08 | 327,822.08 | 257,905.55 | 375,321.00 | 113,368.46 | 30.21% | 468,251.00 | 468,251.00 | 463,026.00 | 23.37% |
| 630-72100-12200 | Overtime | 2,046.60 | 3,650.50 | 1,094.82 | 5,500.00 | 470.12 | 8.55% | 750.00 | 750.00 | 750.00 | -86.36% |
| 630-72100-12600 | Merit Pay | - | - | - | 5,700.00 | - | 0.00% | 5,897.00 | 5,897.00 | - | -100.00% |
| 630-72100-18100 | FICA & Medicare | 21,867.98 | 24,652.21 | 19,266.08 | 29,133.00 | 8,495.80 | 29.16% | 35,879.00 | 35,879.00 | 35,480.00 | 21.79% |
| 630-72100-18200 | NC Municipal Retirement | 21,840.20 | 30,295.76 | 24,179.95 | 49,126.00 | 12,041.85 | 24.51% | 60,502.00 | 60,502.00 | 59,828.00 | 21.78% |
| 630-72100-18210 | NC 401k | 5,954.53 | 7,782.67 | 5,813.47 | 11,425.00 | 2,288.93 | 20.03% | 14,071.00 | 14,071.00 | 13,913.00 | 21.78% |
| 630-72100-18220 | OPEB Expense | 287,470.00 | (18,517.00) | (82,666.26) | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 630-72100-18230 | Pension Allocation | 16,747.61 | 16,397.62 | (1,350.97) | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 630-72100-18300 | Group Insurance | 33,504.40 | 38,116.00 | 35,744.96 | 60,678.00 | 14,428.30 | 23.78% | 64,976.00 | 64,976.00 | 65,581.00 | 8.08% |
| 630-72100-18600 | Workers Compensation | 25,969.74 | 26,853.04 | 37,879.00 | 48,000.00 | 37,007.47 | 77.10% | 48,000.00 | 48,000.00 | 48,000.00 | 0.00% |
| 630-72100-18610 | Unemployment Insurance Reserve | - | 383.80 | - | 500.00 | 500.00 | 100.00% | 500.00 | 500.00 | 500.00 | 0.00% |
| 630-72100-18900 | Retirees' Healthcare | 52,930.94 | 55,962.00 | 62,501.62 | 78,000.00 | 35,114.66 | 45.02% | 84,000.00 | 84,000.00 | 84,000.00 | 7.68% |
| | Personnel Request | - | - | - | - | - | #DIV/0! | 25,452.00 | - | - | #DIV/0! |
| 630-72100-19100 | Accounting/Auditing | 7,402.20 | 9,228.18 | 10,481.85 | 11,700.00 | 9,840.00 | 84.10% | 13,350.00 | 13,350.00 | A 13,350.00 | 14.10% |
| 630-72100-19200 | Legal Services | 10,293.43 | 12,821.19 | 13,348.25 | 13,200.00 | 5,255.21 | 39.81% | 16,500.00 | 16,500.00 | B 16,500.00 | 25.00% |
| 630-72100-19400 | Engineering | 4,770.00 | 400.00 | - | 7,000.00 | - | 0.00% | 5,000.00 | 5,000.00 | 5,000.00 | -28.57% |
| 630-72100-19500 | Banking Fees | 519.29 | 220.15 | 16,714.58 | 33,000.00 | 23,504.71 | 71.23% | 72,000.00 | 72,000.00 | C 72,000.00 | 118.18% |
| 630-72100-26000 | Supplies/Materials | 1,797.62 | 1,014.41 | 704.41 | 1,000.00 | 1,367.39 | 136.74% | 2,000.00 | 2,000.00 | D 2,000.00 | 100.00% |
| 630-72100-31100 | Training/Travel | 175.86 | - | 244.00 | 2,500.00 | - | 0.00% | 3,500.00 | 3,500.00 | 3,500.00 | 40.00% |
| 630-72100-32000 | IT Services | 34,297.04 | 26,978.02 | 31,524.80 | 36,000.00 | 12,150.84 | 33.75% | 32,000.00 | 32,000.00 | 32,000.00 | -11.11% |
| 630-72100-32100 | Telephone | 7,215.85 | 7,170.72 | 6,244.99 | 12,000.00 | 3,011.59 | 25.10% | 10,000.00 | 10,000.00 | 10,000.00 | -16.67% |
| 630-72100-32500 | Postage | 545.03 | 686.85 | 353.26 | 500.00 | 31.82 | 6.36% | 500.00 | 500.00 | 500.00 | 0.00% |
| 630-72100-33100 | Electricity | 7,382.90 | 5,644.58 | 7,861.49 | 7,000.00 | 2,287.48 | 32.68% | 7,500.00 | 7,500.00 | 7,500.00 | 7.14% |
| 630-72100-34100 | Printing/Mailing Utility Bills | 3,993.66 | 5,061.14 | 5,549.07 | 8,000.00 | 2,218.70 | 27.73% | 8,000.00 | 7,000.00 | 7,000.00 | -12.50% |
| 630-72100-35100 | Maint/Repair - Building | 230.33 | 1,245.36 | 2,775.59 | 4,000.00 | 72.70 | 1.82% | 8,000.00 | 8,000.00 | E 8,000.00 | 100.00% |
| 630-72100-35200 | Maint/Repair - Equip | 1,776.65 | 500.00 | - | 1,500.00 | - | 0.00% | 2,500.00 | 2,500.00 | F 2,500.00 | 66.67% |
| 630-72100-39700 | Computer Software Contract | 5,003.68 | 10,465.87 | 19,568.47 | 22,500.00 | 14,688.30 | 65.28% | 23,400.00 | 23,400.00 | 23,400.00 | 4.00% |
| 630-72100-39900 | Contracted Services | 12,405.37 | 9,042.73 | 9,512.97 | 12,000.00 | 6,563.89 | 54.70% | 15,000.00 | 15,000.00 | G 15,000.00 | 25.00% |
| 630-72100-39910 | Load Management/NCEMPA | 5,375.50 | 2,481.00 | - | 4,000.00 | - | 0.00% | - | - | - | -100.00% |
| 630-72100-39940 | ITRON lease | 26,270.88 | 24,471.98 | 5,065.00 | 5,000.00 | - | 0.00% | - | - | - | -100.00% |
| 630-72100-39950 | Exceleron Contract Fee | 41,545.16 | 36,188.36 | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 630-72100-39960 | Nexgrid | - | - | - | 13,000.00 | 12,011.25 | 92.39% | 15,000.00 | 15,000.00 | H 15,000.00 | 15.38% |
| 630-72100-45100 | Property & Liability | 24,163.55 | 25,415.76 | 35,084.87 | 45,600.00 | 37,610.99 | 82.48% | 48,000.00 | 48,000.00 | 48,000.00 | 5.26% |
| 630-72100-46000 | Depreciation | 108,780.69 | 105,232.59 | 112,466.06 | - | 1,367.00 | #DIV/0! | - | - | - | #DIV/0! |
| 630-72100-48110 | Electricities Dues | 6,917.00 | 6,926.00 | 6,813.00 | 7,000.00 | - | 0.00% | 12,000.00 | 12,000.00 | I 12,000.00 | 71.43% |
| 630-72100-49900 | Equipment/Not Capital | 678.37 | 37.50 | 918.74 | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 630-72100-50000 | Capital Outlay | - | - | - | 4,325.00 | - | 0.00% | - | - | - | -100.00% |
| | Debt Service | 14,027.20 | 3,979.56 | 242.11 | 6,088.00 | - | 0.00% | - | - | - | -100.00% |
| 630-98800-98100 | Inter Fund Transfer to Fund 100 | 175,000.00 | 175,000.00 | 175,000.00 | 195,000.00 | 195,000.00 | 100.00% | 195,000.00 | 195,000.00 | 195,000.00 | 0.00% |
| Electric Administration Totals | | 1,258,925.34 | 983,610.63 | 820,841.53 | 1,115,296.00 | 550,697.46 | 49.38% | 1,297,528.00 | 1,271,076.00 | 1,259,328.00 | 12.91% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|-------------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Personnel | 663,383.00 | 223,715.59 | 808,278.00 | 782,826.00 | 771,078.00 | 107,695.00 | 16.23% |
| Operating | 246,500.00 | 131,981.87 | 294,250.00 | 293,250.00 | 293,250.00 | 46,750.00 | 18.97% |
| Capital | 4,325.00 | - | - | - | - | (4,325.00) | -100.00% |
| Debt Service/Transfers | 201,088.00 | 195,000.00 | 195,000.00 | 195,000.00 | 195,000.00 | (6,088.00) | -3.03% |
| | 1,115,296.00 | 550,697.46 | 1,297,528.00 | 1,271,076.00 | 1,259,328.00 | 144,032.00 | 12.91% |
| Contracted Services | | | Requested | Recommend | Adopted | | |
| Internet | | | 5,000.00 | 5,000.00 | 5,000.00 | | |
| Cleaning Service | | | 3,500.00 | 3,500.00 | 3,500.00 | | |
| Duke Energy Area Lighting | | | 3,500.00 | 3,500.00 | 3,500.00 | | |
| Miscellaneous | | | 3,000.00 | 3,000.00 | 3,000.00 | | |
| | | | 15,000.00 | 15,000.00 | 15,000.00 | | |
| Personnel Request | | | Requested | Recommend | Adopted | | |
| Planning - Admin Asst/Planning Tech | | | 16,968.00 | - | - | | |
| PFG - Sr Maintenance Mechanic | | | 8,484.00 | - | - | | |
| | | | 25,452.00 | - | - | | |

- A Expected share of single audit fees
- B Expected share of legal services
- C Fees for credit card acceptance
- D Supplies for administration of department
- E Repairs needed for aging building
- F Repairs needed for aging equipment
- G Resource for contracted service listed above
- H Nexgrid contract for automated meters
- I Electricities dues have increased

Town of Selma Budget FY 2024

Electric Fund Operations Expenses

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-----------------------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|---------------|------------------------------|---------------------------|------------------------|---------------|
| 630-72200-12100 | Salary & Wages | 199,675.98 | 204,786.92 | 292,707.17 | 332,835.00 | 114,626.54 | 34.44% | 252,505.00 | 252,505.00 | 258,248.00 | -22.41% |
| 630-72200-12200 | Overtime | 6,655.79 | 7,583.13 | 16,839.71 | 13,000.00 | 8,090.19 | 62.23% | 13,000.00 | 13,000.00 | 13,000.00 | 0.00% |
| 630-72200-18100 | FICA & Medicare | 15,687.40 | 15,773.93 | 23,828.97 | 26,456.00 | 9,148.70 | 34.58% | 20,312.00 | 20,312.00 | 20,751.00 | -21.56% |
| 630-72200-18200 | NC Municipal Retirement | 16,782.84 | 19,500.88 | 32,121.70 | 38,935.00 | 13,870.61 | 35.63% | 34,251.00 | 34,251.00 | 34,991.00 | -10.13% |
| 630-72200-18210 | NC 401k | 4,101.21 | 4,539.76 | 6,623.56 | 9,077.00 | 3,015.62 | 33.22% | 7,966.00 | 7,966.00 | 8,138.00 | -10.34% |
| 630-72200-18230 | Pension Allocation | 13,165.00 | 12,889.88 | (1,061.97) | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 630-72200-18300 | Group Insurance | 29,445.44 | 33,987.59 | 47,859.75 | 60,509.00 | 21,173.24 | 34.99% | 49,031.00 | 49,031.00 | 47,330.00 | -21.78% |
| 630-72200-21200 | Uniforms | 8,676.46 | 9,408.40 | 6,783.72 | 9,000.00 | 2,545.72 | 28.29% | 12,000.00 | 9,500.00 | 9,500.00 | 5.56% |
| 630-72200-25900 | Gasoline | 6,099.78 | 8,871.57 | 15,694.52 | 12,614.00 | 6,176.04 | 48.96% | 15,000.00 | 15,000.00 | 15,000.00 | 18.92% |
| 630-72200-26000 | Supplies & Materials | 34,067.40 | 28,987.36 | 35,389.49 | 47,424.00 | 19,012.35 | 40.06% | 80,000.00 | 50,000.00 | 50,000.00 | 5.43% |
| 630-72200-26100 | Safety Supplies | 378.55 | 2,544.62 | 1,599.46 | 2,000.00 | 490.09 | 24.50% | 6,000.00 | 6,000.00 | 6,000.00 | 200.00% |
| 630-72200-31100 | Travel & Training | 2,133.59 | 599.00 | 1,198.00 | 8,360.00 | 37.35 | 0.45% | 10,000.00 | 8,000.00 | 8,000.00 | -4.31% |
| 630-72200-35200 | Maint/Repair - Equip | 1,540.74 | 3,700.74 | 1,886.37 | 2,500.00 | 499.36 | 19.97% | 5,000.00 | 5,000.00 | 5,000.00 | 100.00% |
| 630-72200-35300 | Maint/Repair - Vehicle | 2,712.58 | 13,223.42 | 14,030.27 | 11,000.00 | 3,472.87 | 31.57% | 25,000.00 | 20,000.00 | 20,000.00 | 81.82% |
| 630-72200-39900 | Contracted Services | 25,785.58 | 52,384.88 | 30,750.83 | 80,740.00 | 14,218.63 | 17.61% | 133,000.00 | 65,000.00 | 65,000.00 | -19.49% |
| 630-72200-49900 | Equipment/Not Capital | 19,864.48 | 58,873.21 | 27,743.14 | 36,470.00 | 7,227.75 | 19.82% | 69,600.00 | 54,600.00 | 54,600.00 | 49.71% |
| 630-72200-50000 | Capital Outlay | - | - | - | 494,744.00 | 37,013.94 | 7.48% | 1,860,047.00 | 1,112,023.00 | 1,163,378.00 | 135.15% |
| | Debt Service | 2,254.05 | 2,382.96 | 1,243.07 | 23,776.00 | 23,775.66 | 100.00% | 23,777.00 | 23,777.00 | 23,777.00 | 0.00% |
| 630-72200-95010 | Purchases For Inventory | 31,162.24 | 43,533.27 | 73,766.18 | 101,000.00 | 35,652.82 | 35.30% | 250,000.00 | 150,000.00 | 150,000.00 | 48.51% |
| Electric Operations Totals | | 420,189.11 | 523,551.52 | 629,003.94 | 1,310,440.00 | 320,047.48 | 24.42% | 2,866,489.00 | 1,895,965.00 | 1,952,713.00 | 49.01% |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|---|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Personnel | 480,812.00 | 169,924.90 | 377,065.00 | 377,065.00 | 382,458.00 | (98,354.00) | -20.46% |
| Operating | 311,108.00 | 89,332.98 | 605,600.00 | 383,100.00 | 383,100.00 | 71,992.00 | 23.14% |
| Capital | 494,744.00 | 37,013.94 | 1,860,047.00 | 1,112,023.00 | 1,163,378.00 | 668,634.00 | 135.15% |
| Debt Service | 23,776.00 | 23,775.66 | 23,777.00 | 23,777.00 | 23,777.00 | 1.00 | 0.00% |
| | 1,310,440.00 | 320,047.48 | 2,866,489.00 | 1,895,965.00 | 1,952,713.00 | 642,273.00 | 49.01% |
| Contracted Services | | | Requested | Recommend | Adopted | | |
| Tree Trimming | | | 100,000.00 | 50,000.00 | 50,000.00 | | |
| Engineering | Incl Admin | | 13,000.00 | - | - | | |
| Regulator Maintenance | | | 8,000.00 | 8,000.00 | 8,000.00 | | |
| Electricities/Nexgrid | Incl Admin | | 5,000.00 | - | - | | |
| Dielectric Truck Testing | | | 7,000.00 | 7,000.00 | 7,000.00 | | |
| | | | 133,000.00 | 65,000.00 | 65,000.00 | | |
| Equipment/Non Capital | | | Requested | Recommend | Adopted | | |
| Milwaukee Tools | | | 11,000.00 | 11,000.00 | 11,000.00 | | |
| Harness | | | 3,000.00 | 3,000.00 | 3,000.00 | | |
| Christmas Décor Outlets | | | 2,600.00 | 2,600.00 | 2,600.00 | | |
| LED Lights | | | 40,000.00 | 25,000.00 | 25,000.00 | | |
| Insulated Protective Equipment & Hot Tools | | | 13,000.00 | 13,000.00 | 13,000.00 | | |
| | | | 69,600.00 | 54,600.00 | 54,600.00 | | |
| Capital Outlay | | | Requested | Recommend | Adopted | | |
| Eastfield | | | 1,500,000.00 | 1,000,000.00 | 1,000,000.00 | | |
| Forklift - financed for four years | | | 52,000.00 | 14,157.00 | 14,157.00 | | |
| F-250 | | | 52,253.00 | - | - | | |
| Ford Ranger - financed for four years | | | 34,825.00 | 9,481.00 | 9,481.00 | | |
| John Deere Excavator - financed for four years | | | 84,000.00 | 22,875.00 | 22,875.00 | | |
| Wire Trailer | | | 56,969.00 | 15,510.00 | 56,969.00 | | |
| Transformers & Repairs | | | 80,000.00 | 50,000.00 | 59,896.00 | | |
| | | | 1,860,047.00 | 1,112,023.00 | 1,163,378.00 | | |
| Debt Service | | | Requested | Recommend | Adopted | | |
| KS Bank Principal (Bucket Truck - Final Pay 7/2023) | | | 23,165.00 | 23,165.00 | 23,165.00 | 630-72200-75000 | |
| KS Bank Interest (Bucket Truck - Final Pay 7/2023) | | | 612.00 | 612.00 | 612.00 | 630-72200-75100 | |
| | | | 23,777.00 | 23,777.00 | 23,777.00 | | |

- A Increased price for gasoline
- B Improvements to safety protocol
- C Repairs to aging equipment
- D Repairs and inspections for vehicles
- E Resource for equipment listed above
- F Resource for capital outlay listed above
- G Purchases for inventory to be maintained for timely repairs

Town of Selma Budget FY 2024

Electric Fund Purchases Expense

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expense % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|----------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|------------------------------|---------------------------|------------------------|--------------|
| 630-72300-27000 | NCEMPA Electricity Purchases | 5,034,450.62 | 4,858,160.21 | 5,112,421.99 | 5,200,000.00 | 2,111,143.40 | 40.60% | 5,225,000.00 | 5,225,000.00 | 5,225,000.00 | 0.48% |
| 630-72300-27010 | Electric Sales/Use Tax | 470,122.24 | 475,281.75 | 480,362.20 | 525,000.00 | 220,699.25 | 42.04% | 525,000.00 | 525,000.00 | 525,000.00 | 0.00% |
| 630-72300-27020 | SE Power Purchases | 15,821.61 | 20,570.64 | 18,789.18 | 21,000.00 | 6,253.19 | 39.30% | 21,000.00 | 21,000.00 | 21,000.00 | 0.00% |
| Electric Purchases Totals | | 5,520,394.47 | 5,354,012.60 | 5,611,573.37 | 5,746,000.00 | 2,340,095.84 | 40.73% | 5,771,000.00 | 5,771,000.00 | 5,771,000.00 | 0.44% |

Sales Tax is 7% of Electric Revenue

Transfer to Capital Reserve

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expense % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|--|------------------------|----------------|----------------|----------------|--------------------|----------------|----------------|------------------------------|---------------------------|------------------------|----------------|
| 630-98800-67000 | Transfer to fund 670 | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| Total Transfer to Capital Reserve | | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |

Town of Selma Budget FY 2024

Sanitation Fund Revenues

| | Revenue Source | | | | | | % | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-----------------------------------|-------------------------------|---|---|---|---|---|---------|---------------------------------|------------------------------|-------------|
| 640-35000-00200 | Refuse Collection - Carts | - | - | - | - | - | #DIV/0! | 700,000.00 | 700,000.00 | #DIV/0! |
| 640-35000-00210 | Refuse Collection - Dumpsters | - | - | - | - | - | #DIV/0! | 25,000.00 | 25,000.00 | #DIV/0! |
| 640-35000-00250 | Refuse Penalties | - | - | - | - | - | #DIV/0! | 10,000.00 | 10,000.00 | #DIV/0! |
| 640-37000-00000 | Interest Earned | - | - | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 640-38000-00000 | Miscellaneous Revenue | - | - | - | - | - | #DIV/0! | - | 750.00 | #DIV/0! |
| 640-38000-00200 | Insurance Proceeds | - | - | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 640-39000-00100 | Sale of Fixed Assets | - | - | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 640-39000-00200 | Loan Proceeds | - | - | - | - | - | 0.00% | - | - | #DIV/0! |
| 640-39500-00100 | Transfer from General Fund | - | - | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 640-39900-00000 | Fund Balance Appropriated | - | - | - | - | - | #DIV/0! | - | - | #DIV/0! |
| Sanitation Revenues Totals | | - | - | - | - | - | #DIV/0! | 735,000.00 | 735,750.00 | #DIV/0! |

Town of Selma Budget FY 2024

Sanitation Fund Administration Expenses

| | Object Expense Account | | | | | | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|---|--------------------------------|---|---|---|---|---|------------|------------------------------|---------------------------|------------------------|----------|
| 640-73100-12100 | Salary & Wages | - | - | - | - | - | #DIV/0! | 77,118.00 | 77,118.00 | 77,657.00 | #DIV/0! |
| 640-73100-12200 | Overtime | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-12600 | Merit - ALL SANITATION FUND | - | - | - | - | - | #DIV/0! | 1,094.00 | 1,094.00 | - | #DIV/0! |
| 640-73100-18100 | FICA/Medicare | - | - | - | - | - | #DIV/0! | 5,900.00 | 5,900.00 | 5,941.00 | #DIV/0! |
| 640-73100-18200 | NC Municipal Retirement | - | - | - | - | - | #DIV/0! | 9,949.00 | 9,949.00 | 10,019.00 | #DIV/0! |
| 640-73100-18210 | NC 401k | - | - | - | - | - | #DIV/0! | 2,314.00 | 2,314.00 | 2,330.00 | #DIV/0! |
| 640-73100-18220 | OPEB Expense | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-18230 | Net Pension Allocation | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-18300 | Group Insurance | - | - | - | - | - | #DIV/0! | 12,895.00 | 12,895.00 | 12,902.00 | #DIV/0! |
| 640-73100-18600 | Workers Compensation | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-18610 | Unemployment Insurance | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-18900 | Retiree Health Insurance | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-19100 | Accounting/Auditing | - | - | - | - | - | #DIV/0! | 2,225.00 | 2,225.00 | 2,225.00 | #DIV/0! |
| 640-73100-19200 | Legal | - | - | - | - | - | #DIV/0! | 2,750.00 | 2,750.00 | 2,750.00 | #DIV/0! |
| 640-73100-19400 | Engineering | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-19500 | Banking Fees | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-21200 | Uniforms | - | - | - | - | - | #DIV/0! | 5,000.00 | 5,000.00 | 5,000.00 | #DIV/0! |
| 640-73100-26000 | Supplies | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-31200 | Dues & Subscriptions | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-32000 | IT Services | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-32100 | Phone/Internet | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-32500 | Postage | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-33100 | Electricity | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-34100 | Printing/Mailing Utility Bills | - | - | - | - | - | #DIV/0! | 8,000.00 | 8,000.00 | 8,000.00 | #DIV/0! |
| 640-73100-35100 | Maint/Repair - Buildings | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-35200 | Maint/Repair - Equipment | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-39700 | Computer Software Contract | - | - | - | - | - | #DIV/0! | 3,900.00 | 3,900.00 | 3,900.00 | #DIV/0! |
| 640-73100-39900 | Contracted Services | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-45100 | Property & Liability | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-46000 | Depreciation | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-49900 | Equipment/Not Capital | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73100-50000 | Capital Outlay | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| Sanitation Administration Totals | | - | - | - | - | - | #DIV/0! | 131,145.00 | 131,145.00 | 130,724.00 | #DIV/0! |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|------------------------|--------------|----------------|----------------|----------------|---------------|------------|---------|
| Personnel | - | - | 109,270.00 | 109,270.00 | 108,849.00 | 108,849.00 | #DIV/0! |
| Operating | - | - | 21,875.00 | 21,875.00 | 21,875.00 | 21,875.00 | #DIV/0! |
| Capital | - | - | - | - | - | - | #DIV/0! |
| Debt Service/Transfers | - | - | - | - | - | - | #DIV/0! |
| | - | - | 131,145.00 | 131,145.00 | 130,724.00 | 130,724.00 | #DIV/0! |

Town of Selma Budget FY 2024

Sanitation Fund Operations Expenses

| | Object Expense Account | Actual FY2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-----------------|--------------------------------|---------------|----------------|----------------|--------------------|----------------|------------|------------------------------|---------------------------|------------------------|----------|
| 640-73200-12100 | Salary & Wages | - | - | - | - | - | #DIV/0! | 89,080.00 | 89,080.00 | 86,362.00 | #DIV/0! |
| 640-73200-12200 | Overtime | - | - | - | - | - | #DIV/0! | 1,500.00 | 1,500.00 | 1,500.00 | #DIV/0! |
| 640-73200-18100 | FICA/Medicare | - | - | - | - | - | #DIV/0! | 6,930.00 | 6,930.00 | 6,722.00 | #DIV/0! |
| 640-73200-18200 | NC Municipal Retirement | - | - | - | - | - | #DIV/0! | 11,685.00 | 11,685.00 | 11,335.00 | #DIV/0! |
| 640-73200-18210 | NC 401k | - | - | - | - | - | #DIV/0! | 2,718.00 | 2,718.00 | 2,636.00 | #DIV/0! |
| 640-73200-18230 | Net Pension Allocation | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73200-18300 | Group Insurance | - | - | - | - | - | #DIV/0! | 18,762.00 | 18,762.00 | 18,730.00 | #DIV/0! |
| 640-73200-21200 | Uniforms | - | - | - | - | - | #DIV/0! | 2,500.00 | 2,500.00 | 5,000.00 | #DIV/0! |
| 640-73200-25900 | Gasoline | - | - | - | - | - | #DIV/0! | 25,000.00 | 25,000.00 | 25,000.00 | #DIV/0! |
| 640-73200-26000 | Supplies & Materials | - | - | - | - | - | #DIV/0! | 15,000.00 | 15,000.00 | 15,000.00 | #DIV/0! |
| 640-73200-26100 | Safety Supplies | - | - | - | - | - | #DIV/0! | 5,000.00 | 5,000.00 | 5,000.00 | #DIV/0! |
| 640-73200-31100 | Travel & Training | - | - | - | - | - | #DIV/0! | 1,000.00 | 1,000.00 | 1,000.00 | #DIV/0! |
| 640-73200-32500 | Postage | - | - | - | - | - | #DIV/0! | 100.00 | 100.00 | 100.00 | #DIV/0! |
| 640-73200-35100 | Maint/Repair - Building | - | - | - | - | - | #DIV/0! | 5,000.00 | 5,000.00 | 5,000.00 | #DIV/0! |
| 640-73200-35200 | Maint/Repair - Equip | - | - | - | - | - | #DIV/0! | 25,000.00 | 25,000.00 | 25,000.00 | #DIV/0! |
| 640-73200-35300 | Maint/Repair - Vehicle | - | - | - | - | - | #DIV/0! | 20,000.00 | 20,000.00 | 20,000.00 | #DIV/0! |
| 640-73200-39900 | Contracted Services | - | - | - | - | - | #DIV/0! | 1,000.00 | 2,065.00 | 4,126.00 | #DIV/0! |
| 640-73200-49900 | Equipment/Not Capital | - | - | - | - | - | #DIV/0! | 9,300.00 | 9,300.00 | 9,300.00 | #DIV/0! |
| 640-73200-50000 | Capital Outlay | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 640-73200-69900 | Landfill Charges | - | - | - | - | - | #DIV/0! | 145,000.00 | 145,000.00 | 145,000.00 | #DIV/0! |
| 640-73200-69950 | Dumpster Service | - | - | - | - | - | #DIV/0! | 25,000.00 | 25,000.00 | 75,000.00 | #DIV/0! |
| | Debt Service | - | - | - | - | - | #DIV/0! | 193,215.00 | 193,215.00 | 143,215.00 | #DIV/0! |
| | Water Operations Totals | - | - | - | - | - | #DIV/0! | 602,790.00 | 603,855.00 | 605,026.00 | #DIV/0! |

| | Amended FY23 | YTD 12/31/2022 | Requested FY24 | Recommend FY24 | Approved FY24 | Variance | % |
|--|--------------|----------------|-------------------|-------------------|-------------------|-------------------|---------|
| Personnel | - | - | 130,675.00 | 130,675.00 | 127,285.00 | 127,285.00 | #DIV/0! |
| Operating | - | - | 278,900.00 | 279,965.00 | 334,526.00 | 334,526.00 | #DIV/0! |
| Capital | - | - | - | - | - | - | #DIV/0! |
| Debt Service/Transfers | - | - | 193,215.00 | 193,215.00 | 143,215.00 | 143,215.00 | #DIV/0! |
| | | | <u>602,790.00</u> | <u>603,855.00</u> | <u>605,026.00</u> | <u>605,026.00</u> | #DIV/0! |
| Contracted Services | | | Requested | Recommend | Approved | | |
| Miscellaneous | | | 1,000.00 | 2,065.00 | 4,126.00 | | |
| | | | <u>1,000.00</u> | <u>2,065.00</u> | <u>4,126.00</u> | | |
| Equipment Non Capital | | | Requested | Recommend | Approved | | |
| Carts | | | 5,000.00 | 5,000.00 | 5,000.00 | | |
| Miscellaneous | | | 4,300.00 | 4,300.00 | 4,300.00 | | |
| | | | <u>9,300.00</u> | <u>9,300.00</u> | <u>9,300.00</u> | | |
| Debt Service | | | Requested | Recommend | Adopted | | |
| KS Bank Principal (Garbage Truck - Final Pay 7/2025) | | | 90,088.00 | 90,088.00 | 90,088.00 | 640-73200-75000 | |
| KS Bank Interest (Garbage Truck - Final Pay 7/2025) | | | 3,127.00 | 3,127.00 | 3,127.00 | 640-73200-75100 | |
| Repay Loan from General Fund | | | 100,000.00 | 100,000.00 | 50,000.00 | | |
| | | | <u>193,215.00</u> | <u>193,215.00</u> | <u>143,215.00</u> | | |

Town of Selma Budget FY 2024

Water Capital Reserve Fund Revenue

| | Revenue Source | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | as Amended FY 2023 | YTD 12/31/2022 | % | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-------------------------------------|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|--------------|---------------------------------|------------------------------|--------------|
| 650-37000-00000 | Interest Earned | 857.89 | 273.49 | 797.78 | - | 3,655.76 | #DIV/0! | - | - | #DIV/0! |
| 650-39500-00600 | Transfer from Fund 600 | 147,058.00 | 253,735.21 | 255,318.59 | 261,276.00 | - | 0.00% | 273,568.00 | 273,568.00 | 4.70% |
| Water Capital Reserve Totals | | 147,915.89 | 254,008.70 | 256,116.37 | 261,276.00 | 3,655.76 | 1.40% | 273,568.00 | 273,568.00 | 4.70% |

Town of Selma Budget FY 2024

Water Capital Reserve Fund Expense

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-------------------------------------|--------------------------------|----------------|----------------|----------------|--------------------|----------------|------------|------------------------------|---------------------------|------------------------|----------|
| 650-99300-00000 | Reserve for Future Expenditure | - | - | - | 261,276.00 | - | 0.00% | 273,568.00 | 273,568.00 | 273,568.00 | 4.70% |
| 650-98800-00600 | Transfer to Fund 600 | - | - | - | - | - | 0.00% | - | - | - | #DIV/0! |
| Water Capital Reserve Totals | | - | - | - | 261,276.00 | - | #DIV/0! | 273,568.00 | 273,568.00 | 273,568.00 | 4.70% |

Town of Selma Budget FY 2024

Sewer Capital Reserve Fund Revenue

| | Revenue Source | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | as Amended FY 2023 | YTD 12/31/2022 | % | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-------------------------------------|------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|--------------|---------------------------------|------------------------------|--------------|
| 660-37000-00000 | Interest Earned | 1,005.26 | 146.97 | 476.93 | - | 2,501.18 | #DIV/0! | - | - | #DIV/0! |
| 660-39500-00610 | Transfer from Fund 610 | - | 194,357.89 | 194,665.42 | 200,176.00 | - | 0.00% | 200,176.00 | 200,176.00 | 0.00% |
| Sewer Capital Reserve Totals | | 1,005.26 | 194,503.86 | 195,142.35 | 200,176.00 | 2,501.18 | 1.25% | 200,176.00 | 200,176.00 | 0.00% |

Town of Selma Budget FY 2024

Sewer Capital Reserve Fund Expense

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|-------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|---------------|------------------------------------|---------------------------------|------------------------------|--------------|
| 660-99300-00000 | Reserve for Future Expenditure | - | - | - | 200,176.00 | - | 0.00% | 200,176.00 | 200,176.00 | 200,176.00 | 0.00% |
| 660-98800-00610 | Transfer to Fund 610 | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| Sewer Capital Reserve Totals | | - | - | - | 200,176.00 | - | 0.00% | 200,176.00 | 200,176.00 | 200,176.00 | 0.00% |

Town of Selma Budget FY 2024

Electric Capital Reserve Fund Revenue

| | Revenue Source | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | as Amended FY 2023 | YTD 12/31/2022 | % | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|--|---------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|---------------------------------|------------------------------|----------------|
| 670-37000-00000 | Interest Earned | 10,058.76 | 1,431.93 | 1,409.24 | - | 5,993.54 | #DIV/0! | - | - | #DIV/0! |
| 670-39500-00630 | Transfer From Fund 630 | - | - | - | - | - | #DIV/0! | - | - | #DIV/0! |
| 670-39900-00000 | Appropriated Fund Balance | - | - | - | - | - | #DIV/0! | 712,541.00 | 712,541.00 | #DIV/0! |
| Electric Capital Reserve Totals | | 10,058.76 | 1,431.93 | 1,409.24 | - | 5,993.54 | #DIV/0! | 712,541.00 | 712,541.00 | #DIV/0! |

Town of Selma Budget FY 2024

Electric Capital Reserve Fund Expense

| | Object Expense Account | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 | As Amended FY 2023 | YTD 12/31/2022 | Expended % | Department Requested FY 2024 | Manager Recommend FY 2024 | Board Approved FY 2024 | % Change |
|--|--------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|------------------------------------|---------------------------------|------------------------------|----------------|
| 670-99300-00000 | Reserve for Future Expenditure | - | - | - | - | - | #DIV/0! | - | - | - | #DIV/0! |
| 670-98800-00630 | Transfer to Fund 630 | - | 166,091.00 | - | - | - | #DIV/0! | 712,541.00 | 712,541.00 | 712,541.00 | #DIV/0! |
| Electric Capital Reserve Totals | | - | 166,091.00 | - | - | - | #DIV/0! | 712,541.00 | 712,541.00 | 712,541.00 | #DIV/0! |

TOWN OF SELMA POSITION CONTROL 2023-2024

| Department | Position | FLSA | Grade | Existing FY 22-23 | Recommended FY 23-24 | Variance |
|-------------------------------------|---------------------------------------|------|-------|----------------------|-------------------------|----------|
| Admin - 42000 | Town Manager | E | N/A | 1 | 1 | 0 |
| | Human Resource Director | E | 21 | 1 | 1 | 0 |
| | Town Clerk | E | 14 | 1 | 1 | 0 |
| | Community Engagement Coordinator | | 13 | 1 | 1 | 0 |
| | Administrative Assistant | | 9 | 1 | 1 | 0 |
| Finance - 41300 | Deputy Town Manager/CFO | E | 26 | 1 | 0 | -1 |
| | Finance Director | E | 25 | 0 | 1 | 1 |
| | Customer Service/AMI Administrator | E | 18 | 0 | 1 | 1 |
| | Utilities/Customer Service Supervisor | E | 18 | 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 | 0 | -1 |
| | Planning Technician | | 15 | 0 | 1 | 1 |
| | Codes Administrator | | 11 | 1 | 0 | -1 |
| Police - 51000 | Police Chief | E | 24 | 1 | 1 | 0 |
| | Police Major | E | 23 | 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 |
| | Police Corporal | | 17 | 4 | 4 | 0 |
| | School Resource Officer | | 15 | 0 | 2 | 2 |
| | Police Officer | | 15 | 8 | 8 | 0 |
| | Police Officer/Support Specialist | | 15 | 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 Assistant Chief | E | 18 | 0 | 1 | 1 |
| | Fire Captain | | 17 | 3 | 3 | 0 |
| | Fire Engineer | | 15 | 3 | 3 | 0 |
| | Firefighter | | 13 | 3 | 6 | 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 |
| | Lead Maintenance Worker | | 12 | 0 | 1 | 1 |
| | Senior Maintenance Worker | | 10 | 5 | 5 | 0 |
| | Administrative Assistant | | 9 | 1 | 1 | 0 |
| | Maintenance Worker | | 7 | 1 | 0 | -1 |
| | Maintenance Worker | | PT | 0.5 | 0.5 | 0 |
| Public Facilities & Grounds - 58000 | Building Maintenance Crew Leader | E | 16 | 1 | 1 | 0 |
| | Custodian | | 13 | 0 | 1 | 1 |
| | Senior Maintenance Worker | | 10 | 1 | 2 | 1 |
| | Maintenance Worker | | 7 | 1 | 0 | -1 |
| Civic Center - 61000 | Civic Center Attendant | | PT | 0.12 | 0.25 | 0.13 |
| Recreation - 62000 | Recreation Director | E | 21 | 1 | 1 | 0 |

| | | | | | | |
|---------------------------------|--------------------------------------|----|-------|------|-------|------|
| | Athletic Supervisor | | 13 | 1 | 1 | 0 |
| | Program Manager | | 13 | 1 | 1 | 0 |
| | Administrative Assistant | | 9 | 1 | 0 | -1 |
| | Recreation Assistant (4) | | PT | 1 | 1 | 0 |
| | 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 | 0.5 | 0 |
| | Total General Fund | | | 71.2 | 76.33 | 5.13 |
| 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 - 72100 | | | | | | |
| | Electric Utility Director | E | 24 | 1 | 1 | 0 |
| | Electric Superintendent | E | 20 | 1 | 1 | 0 |
| Electric Operations - 72200 | | | | | | |
| | Electric Line Supervisor | | 19 | 1 | 0 | -1 |
| | Electric Line Crew Leader | | 18 | 0 | 1 | 1 |
| | Electric Line Crew Leader | | 17 | 1 | 0 | -1 |
| | Electric Line Technician | | 12-16 | 0 | 4 | 4 |
| | Electric Line Technician III | | 15 | 1 | 0 | -1 |
| | Electric Line Technician II | | 13 | 1 | 0 | -1 |
| | Electric Line Technician I | | 11 | 2 | 0 | -2 |
| | Meter Reader | | 8 | 1 | 0 | -1 |
| | Electric Line Technician III (1) | PT | 0.5 | 0.5 | 0 | -0.5 |
| | Electric Maintenance Worker (1) | PT | 0.5 | 0.5 | 0 | -0.5 |
| Sanitation Operations - 73200 | | | | | | |
| | Senior Sanitation Equipment Operator | | 11 | 1 | 1 | 0 |
| | Sanitation Equipment Operator | | 10 | 1 | 1 | 0 |
| | Total Other Funds | | | 20 | 17 | -3 |
| | | | | | | |
| | Total for Town | | | 91.2 | 93.33 | 2.13 |
| | | | | | | |