TOWN OF SELMA
BUDGET ORDINANCE
FISCAL YEAR 2025-2026

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

Section I. The following amount are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the Town:

Governing Body	$	121,842
Finance		462,239
Administration		700,355
Non-Profit Support		0
Planning/Economic Development		275,824
Police		3,734,629
Fire		1,723,641
Public Works		858,919
Powell Bill		653,500
Public Facilities & Grounds		789,478
Civic Center		97,000
Recreation		532,158
Library		128,370
Events		219,100
General Fund Debt		462,009
Total Appropriations	$	10,759,064

Section II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Current Year Property Tax	$	4,804,681
Current Year Motor Vehicle Tax		545,000
Prior Year Taxes		5,000
Local Occupancy Tax		80,000
Sales & Use Tax		1,700,000
Fire District Tax		580,500

Electric Power Franchise Tax		440,000
Powell Bill		240,000
Transfer from Electric Fund		0
Fund Balance Appropriated		380,000
Fund Balance Powell Bill		310,000
Fund Balance Perpetual Care		0
Other Revenues		1,673,883
Total Revenues	$	10,759,064

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Water Operations and Administration	$	2,900,376
Water Fund Debt		49,474
Total Appropriations	$	2,949,850

Section IV: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Sale of Water	$	2,098,850
Water Capital Reserve		250,000
Other Revenues		601,000
Total Revenues	$	2,949,850

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Sewer Operations and Administration	$	5,243,136
Sewer Fund Debt		73,618
Total Appropriations	$	5,316,754

Section VI: It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Sewer Charges	$	3,462,000
Sewer Capital Reserve		234,600
Other Revenues		1,620,154
Total Revenues	$	5,316,754

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Electric Operations and Administration	$	9,705,299
Electric Fund Debt		241,310
Total Appropriations	$	9,946,609

Section VIII: It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Electric Charges	$	8,266,000
Electric Sales Tax		525,000
Other Revenues		1,155,609
Total Revenues	$	9,946,609

Section IX: The following amounts are hereby appropriated in the Sanitation Fund for the operation of the sanitation utility for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Sanitation Operations and Administration	$	930,919
Sanitation Fund Debt		143,213
Total Appropriations	$	1,074,132

Section X: It is estimated that the following revenues will be available in the Sanitation Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Sanitation Charges	$	740,132
Other Revenues		334,000
Total Revenues	$	1,074,132

Section XI: The following amounts are hereby appropriated in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of account heretofore approved for the Town:

Other Expenses	$	20,000
Total Appropriations	$	20,000

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Section XII: It is estimated that the following revenues will be available for the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Other Revenues	$	20,000
Total Revenues	$	20,000

Section XIII: There is hereby levied a tax at the rate of Sixty cents ($.60) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed as "Current Year Taxes" in the General Fund Section II of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of 812,974,788 and an estimated rate of collection of 98.5%.

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

Section XV: 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 10th **DAY OF JUNE 2025.**

Byron J. McAllister

BYRON J. MCALLISTER
Mayor

Town of Selma ★ Seal 1867 Johnston County, NC

ATTEST:

Dalton L. Batten

Dalton Larsen-Batten
Town Clerk

Town of Selma Budget FY 2026

GENERAL FUND REVENUES

	Revenue Source	Actual FY 2023	Actual FY 2024	Budget as Amended FY 2025	Manager Recommend FY 2026	Board Approved	% Change
100-30000-00000	Current Year Property Taxes	3,170,848.67	3,233,942.01	3,234,529.00	4,804,681.00	4,804,681.00	48.54%
100-30000-00010	Motor Vehicle	242,115.37	336,325.32	425,005.00	545,000.00	545,000.00	28.23%
100-30000-01000	Prior Year Taxes	3,122.77	1,937.51	5,000.00	5,000.00	5,000.00	0.00%
100-30000-05000	Tax Penalties and Interest	4,652.85	6,226.80	5,000.00	5,000.00	5,000.00	0.00%
100-31000-00010	Sales & Use Tax Distribution	1,148,645.21	1,634,544.53	1,430,800.00	1,700,000.00	1,700,000.00	18.81%
100-32000-00100	Local Occupancy Tax	83,383.11	92,467.17	90,000.00	80,000.00	80,000.00	-11.11%
100-32000-00200	Payments in Lieu of Taxes	37,026.02	42,049.66	42,000.00	45,000.00	45,000.00	7.14%
100-32000-00400	Fire District Tax	252,641.94	302,230.00	430,000.00	580,500.00	580,500.00	35.00%
100-32000-00500	Video Programming Tax	15,528.05	16,750.13	19,380.00	16,425.00	16,425.00	-15.25%
100-32000-00600	Telecommunication Services Sales Tax	18,899.75	23,296.63	20,130.00	21,175.00	21,175.00	5.19%
100-32000-00700	Electric Power Franchise Tax	282,349.43	389,186.68	344,420.00	440,000.00	440,000.00	27.75%
100-32000-00800	Natural Gas Excise Tax	9,519.49	10,338.43	10,804.00	11,750.00	11,750.00	8.76%
100-32000-00900	Beer and Wine Tax	29,210.88	34,226.64	29,497.00	34,000.00	34,000.00	15.27%
100-32000-01000	Local ABC Net Revenues	17,838.75	26,173.09	48,000.00	25,000.00	25,000.00	-47.92%
100-32000-01100	Animal/Nuisance Penalties/Fines	-	700.00	1,000.00	250.00	250.00	-75.00%
100-33000-00100	Solid Waste Disposal Tax	3,903.33	3,859.87	4,891.00	-	-	-100.00%
100-33000-00300	Powell Bill Street	181,142.15	200,887.79	181,000.00	240,000.00	240,000.00	32.60%
100-33000-00500	Drug Forfeiture Tax	590.03	1,223.20	8,000.00	-	-	-100.00%
100-33000-00600	Fire Protection - State Reimbursement	233.00	232.00	243.00	243.00	243.00	0.00%
100-33000-00640	FEMA Grant	-	145,542.00	160,000.00	-	-	-100.00%
100-33500-00200	JoCo Tourism Grant	26,750.00	-	50,000.00	-	-	-100.00%
100-33500-00201	JoCo Marketing Grant	-	-	1,000.00	-	-	-100.00%
100-33500-00210	JOCO Visitors Bureau	11,972.32	24,700.16	10,000.00	-	-	-100.00%
100-33500-00220	County Grant Recreation			20,000.00		-	-100.00%
100-33500-00300	JoCo Chamber Grant	-	-	500.00	-	-	-100.00%
100-33500-00650	Fire - SAFER Grant	-	-	-	-	-	#DIV/0!
100-33500-00700	Grant Electricites			1,000.00	-	-	-100.00%
100-33500-00900	NCDOT Depot Repairs	-	-	-	-	-	#DIV/0!
100-33500-00950	NCDOT Depot Roof Repairs	5,200.25	-	-	-	-	#DIV/0!
100-33500-00960	NCDOT Mowing	1,202.44	-	-		-	#DIV/0!
100-33500-01000	NCLM Grant	-	-	5,000.00	-	-	-100.00%
100-33500-01100	Safety Grant	-	6,359.50	5,000.00	-	-	-100.00%
100-33500-01200	Open Space Grant Parks	-	19,000.00	-	-	-	#DIV/0!
100-34000-01000	Planning Fees	29,140.47	23,530.00	25,000.00	40,000.00	40,000.00	60.00%
100-34000-01010	Gaming Facility Fees	-	-	-	15,000.00	15,000.00	
100-34000-01015	Parking Lease Fees (2 year contract)	-	-	-	-	-	
100-34000-02000	Code Enforcement Citation Fees	1,541.88	5,855.00	10,000.00	10,000.00	10,000.00	0.00%
100-34000-02005	Violation Appeal Fees	-	-	-	100.00	100.00	
100-34000-03000	Notary/Copy/Fax/Signage Fees	-	-	-	100.00	100.00	
100-34000-04000	Fire Inspection Fees	6,460.00	4,760.00	1,000.00	5,000.00	5,000.00	400.00%
100-35000-00200	Refuse Collection Fees	709,200.66	10,879.18	-	-	-	#DIV/0!
100-35000-00250	Refuse Penalties	19,494.95	17,093.05	18,000.00	-	-	-100.00%
100-35000-01000	Johnston County First Responder	15,770.16	95,003.97	-	-	-	#DIV/0!
100-35000-01100	Johnston County SRO	-	17,169.60	75,000.00	143,000.00	143,000.00	90.67%
100-35000-01435	JoCo Latino Festival	4,375.00	75.00	-	-	-	#DIV/0!
100-35000-02000	Cemetery Lots	87,712.42	106,979.20	120,000.00	90,000.00	90,000.00	-25.00%
100-35000-02100	Mausoleum Crypt/Niche Sales	24,331.87	29,663.42	40,000.00	35,000.00	35,000.00	-12.50%
100-35000-02300	Opening Graves	69,950.00	70,100.00	72,000.00	70,000.00	70,000.00	-2.78%
100-35000-03100	Library Fines/Fees	2,884.62	3,899.40	3,000.00	3,000.00	3,000.00	0.00%
100-35000-04100	Christmas Parade	-	495.00	700.00	300.00	300.00	-57.14%
100-35000-04110	Senior Trips	-	-	-	-	-	#DIV/0!
100-35000-04120	Recreational Fees	20,882.10	18,666.45	30,000.00	25,000.00	25,000.00	-16.67%
100-35000-04140	Railroad Days	30,590.01	20,574.45	45,000.00	70,000.00	70,000.00	55.56%
100-35000-04141	Railroad Days Pageant	4,272.00	4,180.00	5,500.00	7,000.00	7,000.00	27.27%
100-35000-04160	All-American Festival	1,725.00	970.00	1,700.00	500.00	500.00	-70.59%
100-35000-04180	Parks Special Events	13,673.89	13,598.73	15,000.00	15,000.00	15,000.00	0.00%
100-35000-04190	Recreation Rentals	12,489.99	7,560.00	18,000.00	20,000.00	20,000.00	11.11%
100-35000-04200	Payment in Lieu Recreation	28,500.00	-	28,000.00	-	-	-100.00%
100-35000-05000	Civic Center Individual	70,699.99	59,865.88	60,000.00	30,000.00	30,000.00	-50.00%
100-35000-05100	Civic Center Business	6,185.00	3,552.50	10,000.00	500.00	500.00	-95.00%
100-36000-00100	Rent/Waste Industries	2,550.00	-	1,800.00	1,800.00	1,800.00	0.00%
100-36000-00200	Rent/Alcoholics Anonymous	240.00	240.00	-	-	-	#DIV/0!
100-36000-00400	Rent/Head Start	9,000.00	-	-	-	-	#DIV/0!
100-36000-00500	Rent/Harrison Senior Center	-	1,840.00	-	-	-	#DIV/0!
100-36000-00700	Rent/Antenna	9,314.90	10,246.41	8,500.00	10,000.00	10,000.00	17.65%
100-36000-00800	Rent/EMS building	16,500.00	19,500.00	18,000.00	18,000.00	18,000.00	0.00%
100-36000-00900	Rent/Florist	-	-	-	-	-	#DIV/0!
100-36000-01000	Rent/Land	1,884.75	1,795.89	2,000.00	-	-	-100.00%
100-37000-00000	Interest Earned	166,864.50	592,554.68	44,000.00	250,000.00	250,000.00	468.18%
100-37000-01000	Interest - Powell Bill	16,599.24	25,421.83	5,000.00	10,000.00	10,000.00	100.00%
100-37000-02000	Interest - Suber Fund	2,003.91	3,005.69	-	-	-	#DIV/0!
100-38000-00000	Miscellaneous Revenue	35,635.36	32,069.10	105,000.00	100,000.00	100,000.00	-4.76%
100-38000-00005	Vending Machine Commissions	-	-	-	500.00	500.00	#DIV/0!
100-38000-00200	Insurance Proceeds	6,263.75	124,456.66	54,224.00	-	-	-100.00%
100-38000-00210	Fire Recoveries	12,118.84	12,419.64	20,000.00	7,500.00	7,500.00	-62.50%
100-38000-00300	Court Cost Fees	1,326.84	3,005.55	12,000.00	1,000.00	1,000.00	-91.67%
100-38000-00400	Library Donations - Books	247.00	1,065.00	300.00	250.00	250.00	-16.67%
100-38000-00500	Contributions & Donations	1,100.00	-	1,000.00	100.00	100.00	-90.00%
100-38000-00700	Donations Police Department	1,600.00	1,200.00	2,000.00	800.00	800.00	-60.00%
100-38000-01100	Donation Basketball Court	12,000.00	36,000.00	12,000.00	-	-	-100.00%
100-38000-01105	Donations JCC	7,000.00	-	-	-	-	#DIV/0!
100-38000-01110	Donations Parks	100.00	20.00	-	-	-	#DIV/0!
100-38000-01115	Parks & Rec Sponsorship	-	5,790.00	-	-	-	#DIV/0!
100-38000-01251	National Fitness Grant	30,000.00	-	-	-	-	#DIV/0!
100-38000-01300	Reimbursement Eastfield	279,877.16	-	-	-		#DIV/0!
100-38000-01400	Lowes Hometown Grant	-	-	-	-		#DIV/0!
100-38000-05000	Selma Merchandise	-	303.00	4,000.00	500.00	500.00	-87.50%
100-39000-00100	Sale of Fixed Assets	40,091.00	32,767.14	75,000.00	10,000.00	10,000.00	-86.67%
100-39000-00200	Loan Proceeds	-	1,506,070.65	-	525,090.00	525,090.00	#DIV/0!
100-39500-00129	Transfer from Fund 129	-	54,775.00	68,000.00	-	-	-100.00%
100-39500-00345	Transfer from Fund 345	1,135,954.44	-	-	-	-	#DIV/0!
100-39500-00600	Transfer from Fund 600		10,500.00	-	-	-	#DIV/0!
100-39500-00610	Transfer from Fund 610		5,450.00	-	-	-	#DIV/0!
100-39500-00630	Transfer from Fund 630	195,000.00	195,000.00	148,772.00	-	-	-100.00%
100-39500-00640	Transfer from Fund 640	-	50,100.00	50,000.00	-	-	-100.00%
100-39900-00000	Fund Balance	-	-	2,860,072.00	380,000.00	380,000.00	-86.71%
100-39900-00100	Fund Balance Suber	-	-	-	-	-	#DIV/0!
100-39900-00200	Fund Balance Powell Bill	-	-	161,000.00	310,000.00	310,000.00	92.55%
100-39900-00300	Fund Balance Perpetual Care	-	-	7,500.00	-	-	-100.00%
100-39900-00400	Fund Balance Asset Forfeiture	-	-	37,469.00	-	-	-100.00%
General Fund Revenues Totals		8,689,927.53	9,804,266.19	10,857,736.00	$ 10,759,064.00	10,759,314.00	-0.91%

Town of Selma Budget FY 2026

Governing Body Expenditures 41000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-41000-12100	Salaries & Wages	26,400.00	24,100.00	26,400.00	26,400.00	26,400.00	9.54%
100-41000-18100	FICA & Medicare	2,019.60	1,843.65	2,020.00	2,020.00	2,020.00	9.57%
100-41000-18300	Group Insurance	(115.32)	174.32	171.00	172.00	172.00	-1.33%
100-41000-19000	Board of Elections	-	-	5,200.00	5,200.00	5,200.00	#DIV/0!
100-41000-19200	Legal Fees	11,919.97	37,594.07	13,750.00	20,000.00	20,000.00	-46.80%
100-41000-19500	Banking Services		6.00	-	0.00	0.00	-100.00%
100-41000-21000	Town Beautification	-	-	-	0.00	0.00	#DIV/0!
100-41000-22000	Downtown Development	-	-	-	0.00	0.00	#DIV/0!
100-41000-21200	Uniforms			500.00	500.00	500.00	
100-41000-26000	Supplies & Materials	3,648.17	2,737.61	6,500.00	6,000.00	6,000.00	119.17%
100-41000-31100	Travel & Training	1,167.04	2,720.58	3,500.00	3,500.00	3,500.00	28.65%
100-41000-31200	Dues & Subscriptions	1,243.90	1,339.80	2,000.00	2,000.00	2,000.00	49.28%
100-41000-32500	Postage	-	-	-	0.00	0.00	#DIV/0!
100-41000-37000	Legal Advertising		213.04	-	0.00	0.00	-100.00%
100-41000-38000	Marketing	8,892.90	9,119.62	5,000.00	1,500.00	1,500.00	-83.55%
100-41000-39900	Contracted Services	26,680.13	53,166.58	89,000.00	44,000.00	44,000.00	-17.24%
100-41000-41100	Moccasin Creek Drainage	13,211.17	17,317.67	18,000.00	7,450.00	7,450.00	-56.98%
100-41000-49900	Equipment/Not Capital	8,975.87	262.82	3,700.00	3,100.00	3,100.00	1079.51%
100-41000-50000	Capital Outlay	-	-	-	-	-	#DIV/0!
		-	-	-		-	#DIV/0!
	Governing Body Totals	**104,043.43**	**150,595.76**	**175,741.00**	**121,842.00**	**121,842.00**	-19.09%

Town of Selma Budget FY 2026

Administration Expenditures 42000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-42000-12100	Salaries & Wages	97,210.31	62,502.61	73,506.00	399,830.00	399,830.00	539.70%
100-42000-12600	Merit*	-	-	-	-	-	#DIV/0!
100-42000-18100	FICA & Medicare	7,115.46	4,473.68	6,312.00	30,587.00	30,587.00	583.71%
100-42000-18200	Retirement	11,283.10	6,965.53	11,254.00	57,376.00	57,376.00	723.71%
100-42000-18210	401K	2,170.79	1,105.99	3,300.00	15,994.00	15,994.00	1346.13%
100-42000-18300	Group Insurance	11,119.55	10,893.76	9,855.00	57,991.00	57,991.00	432.33%
100-42000-18600	Workers Comp*	40,707.78	32,328.97	50,000.00	50,000.00	50,000.00	54.66%
100-42000-18610	Unemployment Insurance	500.00	-	5,000.00	7,500.00	7,500.00	#DIV/0!
100-42000-18900	Retiree Healthcare*	189,824.64	212,811.07	264,000.00	316,800.00	316,800.00	48.86%
100-42000-21200	Uniforms			3,000.00	3,000.00	3,000.00	
100-42000-25900	Gasoline	80.49	28.00	-	350.00	350.00	1150.00%
100-42000-26000	Supplies & Materials	16,404.31	9,617.16	12,000.00	12,000.00	12,000.00	24.78%
100-42000-26100	Safety Supplies	-	-	-	-	-	#DIV/0!
100-42000-27000	Codification	-	-	2,000.00	-	-	#DIV/0!
100-42000-31100	Travel & Training	785.58	7,802.09	6,000.00	10,000.00	10,000.00	28.17%
100-42000-31200	Dues & Subscription	12,478.98	15,067.10	17,371.00	20,000.00	20,000.00	32.74%
100-42000-32500	Postage	1,043.58	4,094.84	7,000.00	10,000.00	10,000.00	144.21%
100-42000-34000	Bereavement	371.87	40.99	4,000.00	1,000.00	1,000.00	2339.62%
100-42000-35200	Maint/Repair - Equip	-	-	-	-	-	#DIV/0!
100-42000-35300	Maint/Repair - Vehicle	21.50	-	-	300.00	300.00	#DIV/0!
100-42000-39100	Advertising	820.37	914.08	1,000.00	1,000.00	1,000.00	9.40%
100-42000-39700	Computer Software Contract		-	36,000.00	15,000.00	15,000.00	#DIV/0!
100-42000-39900	Contracted Services	17,065.98	17,831.12	52,500.00	60,000.00	60,000.00	236.49%
100-42000-45100	Property & Liability*	38,057.66	47,105.56	55,000.00	60,000.00	60,000.00	27.37%
100-42000-49900	Equipment/Not Capital	1,745.32	634.90	2,000.00	2,500.00	2,500.00	293.76%
100-42000-50000	Capital Outlay		655,160.23		-	-	-100.00%
100-42000-99996	Support Services - Water				(172,349.00)	(172,349.00)	
100-42000-99997	Support Services - Sewer				(57,450.00)	(57,450.00)	
100-42000-99998	Support Services - Electric				(172,349.00)	(172,349.00)	
100-42000-99999	Support Services - Sanitation			-	(28,725.00)	(28,725.00)	#DIV/0!
	Administration Totals	**448,807.27**	**1,089,377.68**	**621,098.00**	**700,355.00**	**700,355.00**	-35.71%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions rather than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Finance Expenditures 41300

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-41300-12100	Salaries & Wages	93,096.92	82,818.21	97,647.00	479,362.00	479,362.00	478.81%
100-41300-18100	FICA & Medicare	7,019.02	6,128.12	6,827.00	36,672.00	36,672.00	498.42%
100-41300-18200	Retirement	11,252.53	10,669.48	12,173.00	68,789.00	68,789.00	544.73%
100-41300-18210	NC 401k	2,648.66	1,988.18	3,570.00	19,175.00	19,175.00	864.45%
100-41300-18300	Group Insurance	13,712.84	14,411.18	12,596.00	76,679.00	76,679.00	432.08%
100-41300-19100	Accounting & Auditing	12,347.85	9,450.00	30,000.00	90,000.00	90,000.00	852.38%
100-41300-19500	Banking Fees	-	-	-	400.00	400.00	#DIV/0!
100-41300-21200	Uniforms	-	-	1,200.00	1,000.00	1,000.00	#DIV/0!
100-41300-26000	Supplies & Materials	2,900.36	3,875.83	5,000.00	6,000.00	6,000.00	54.81%
100-41300-31100	Travel & Training	1,891.00	207.71	6,000.00	7,500.00	7,500.00	3510.80%
100-41300-31200	Dues & Subscription	288.00	-	500.00	3,500.00	3,500.00	#DIV/0!
100-41300-32500	Postage	97.32	48.75	-	-	-	-100.00%
100-41300-35200	Maint/Repair - Equip	-	-	-	-	-	#DIV/0!
100-41300-34100	Printing	1,363.52	-	-	-	-	#DIV/0!
100-41300-39700	Software Contract	0.12	18,152.61	27,500.00	50,000.00	50,000.00	175.44%
100-41300-39900	Contracted Services	4,536.82	14,227.27	50,000.00	104,500.00	104,500.00	634.50%
100-41300-45000	Jo Co Tax Collection	79,682.17	81,052.59	90,000.00	95,000.00	95,000.00	17.21%
100-41300-49900	Equipment/Not Capital	1,155.66	1,631.74	9,000.00	3,800.00	3,800.00	132.88%
100-41300-50000	Capital Outlay	28,927.00	-	-	-	-	#DIV/0!
100-41300-75000	Debt Service Principal	19,715.94	-	-	-	-	#DIV/0!
100-41300-75100	Debt Service Interest	122.28			-	-	
100-41300-99996	Support Services - Water				(232,050.00)	(232,050.00)	
100-41300-99997	Support Services - Sewer				(77,353.00)	(77,353.00)	
100-41300-99998	Support Services - Electric				(232,058.00)	(232,058.00)	
100-41300-99999	Support Services - Sanitation		-	-	(38,677.00)	(38,677.00)	#DIV/0!
	Finance Totals	**280,758.01**	**244,661.67**	**352,013.00**	**462,239.00**	**462,239.00**	88.93%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions rath than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Non-Profit Organization Support 43000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-43000-18500	My Kids Club	-	-	-	-	-	#DIV/0!
100-43000-32500	Postage	-	-	-	-	-	#DIV/0!
100-43000-41500	American Legion	400.00	350.00	400.00	-	-	-100.00%
100-43000-41501	Selma Elementary PTCO	2,548.58	-	-	-	-	#DIV/0!
100-43000-41502	Selma CyclePaths	250.00	-	-	-	-	#DIV/0!
100-43000-41520	Selma Museum	1,000.00	1,000.00	1,000.00	-	-	-100.00%
100-43000-41530	JoCo Arts Council	-	-	-	-	-	#DIV/0!
100-43000-41540	Selma Elementary	-	-	-	-	-	#DIV/0!
100-43000-41570	Selma Middle School	-	-	-	-	-	#DIV/0!
100-43000-41580	Smithfield Selma High	500.00	-	-	-	-	#DIV/0!
100-43000-41590	21st Century Village	-	-	-	-	-	#DIV/0!
	Non-Profit Organization Support Totals	**4,698.58**	**1,350.00**	**1,400.00**	**-**	**-**	-100.00%

Town of Selma Budget FY 2026

Planning & Economic Development Expenditures 49100

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-49100-12100	Salary & Wages	52,742.85	20,689.94	77,200.00	95,602.00	95,602.00	362.07%
100-49100-18100	FICA & Medicare	3,921.73	1,398.41	4,189.00	7,314.00	7,314.00	423.02%
100-49100-18200	Retirement	6,369.12	2,450.51	7,469.00	13,041.00	13,041.00	432.17%
100-49100-18210	401K	685.77	168.00	2,190.00	3,825.00	3,825.00	2176.79%
100-49100-18300	Group Insurance	6,700.73	3,980.33	18,392.00	18,880.00	18,880.00	374.33%
100-49100-21200	Uniforms	82.50	79.50	300.00	300.00	300.00	277.36%
100-49100-25900	Gasoline	433.87	-	-	500.00	500.00	#DIV/0!
100-49100-26000	Supplies & Materials	1,793.01	1,651.68	1,500.00	500.00	500.00	-69.73%
100-49100-31100	Travel & Training	1,593.07	-	2,500.00	4,500.00	4,500.00	#DIV/0!
100-49100-31200	Dues & Subscriptions	-	291.00	350.00	250.00	250.00	-14.09%
100-49100-32500	Postage	125.10	66.00	-	-	-	-100.00%
100-49100-35200	Maint/Repair - Equip	-	-	-	-	-	#DIV/0!
100-49100-35300	Maint/Repair - Vehicle	133.15	-	-	-	-	#DIV/0!
100-49100-37000	Advertising	155.18	179.25	500.00	250.00	250.00	39.47%
100-49100-38000	Marketing	-	-	-	-	-	#DIV/0!
100-49100-38020	Jo Co Tourism Tax Transfer	80,629.92	82,708.56	90,000.00	83,000.00	83,000.00	0.35%
100-49100-38030	Incentive - New Dixie	27,774.98	-	-	-	-	#DIV/0!
100-49100-38040	Incentive - Eastfield	-	-	75,000.00	75,000.00	75,000.00	#DIV/0!
100-49100-38041	Incentive Lane	-	1,800.00	40,000.00	20,000.00	20,000.00	1011.11%
100-49100-38042	Inventive Walker	-	930.93	950.00	950.00	950.00	2.05%
100-49100-38050	Eminent Domain	258,234.00	-	-	-	-	#DIV/0!
100-49100-38051	Eminent Domain Depot	255,551.00	-	-	-	-	#DIV/0!
100-49100-39900	Contracted Services	16,351.99	62,961.98	28,954.00	40,000.00	40,000.00	-36.47%
100-49100-49000	Condemnation & Demolition	14,000.00	52,000.00	90,000.00	10,000.00	10,000.00	-80.77%
100-49100-49030	Appearance Commission	-	-	-	-	-	#DIV/0!
100-49100-49040	Historic Properties	-	-	-	-	-	#DIV/0!
100-49100-49900	Equipment/Non Capital	32.99		1,200.00	1,500.00	1,500.00	#DIV/0!
100-49100-50000	Capital Outlay		28,000.00	846.00	-	-	
100-49100-99996	Support Services - Water				(19,918.00)	(19,918.00)	
100-49100-99997	Support Services - Sewer				(19,918.00)	(19,918.00)	
100-49100-99998	Support Services - Electric				(59,752.00)	(59,752.00)	#DIV/0!
	Planning & Economic Development Totals	**727,310.96**	**231,356.09**	**441,540.00**	**275,824.00**	**275,824.00**	19.22%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions rathe than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Police Expenditures 51000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-51000-12100	Salaries & Wages	1,232,271.12	1,388,395.42	1,994,564.00	2,090,013.00	2,090,013.00	50.53%
100-51000-12200	Overtime	7,863.50	7,669.07	11,000.00	8,000.00	8,000.00	4.32%
100-51000-12250	Part Time Salaries	14,839.00	18,468.52	40,000.00	40,000.00	40,000.00	116.58%
100-51000-12251	Mutual Aid Railroad Days			1,200.00	4,500.00	4,500.00	
100-51000-13010	Separation Allowance	74,003.04	74,003.04	74,003.00	74,100.00	74,100.00	0.13%
100-51000-18100	FICA & Medicare	98,719.41	109,816.50	144,215.00	160,272.00	160,272.00	45.95%
100-51000-18200	Retirement	160,102.89	194,263.21	280,207.00	337,303.00	337,303.00	73.63%
100-51000-18210	401K	59,334.40	66,165.93	90,541.00	104,753.00	104,753.00	58.32%
100-51000-18300	Group Insurance	198,870.14	227,153.49	260,951.00	326,816.00	326,816.00	43.87%
100-51000-20000	Drug Prevention - Local	2,500.00	5,000.00	10,000.00	10,000.00	10,000.00	100.00%
100-51000-20020	Drug Forfeiture Funds Expense	-	-	-	-	-	#DIV/0!
100-51000-21200	Uniforms	8,946.91	7,306.65	17,000.00	22,000.00	22,000.00	201.10%
100-51000-25900	Gasoline	47,722.38	49,719.16	54,690.00	62,500.00	62,500.00	25.71%
100-51000-26000	Supplies & Materials	5,497.91	8,814.16	10,000.00	10,000.00	10,000.00	13.45%
100-51000-31100	Travel & Training	12,924.32	9,511.57	13,000.00	10,000.00	10,000.00	5.14%
100-51000-31200	Dues/Subscriptions	190.00	750.47	200.00	200.00	200.00	-73.35%
100-51000-32500	Postage	23.92	-	-	-	-	#DIV/0!
100-51000-35100	Maint/Repair - Building	5,958.91	4,022.42	5,000.00	25,000.00	25,000.00	521.52%
100-51000-35200	Maint/Repair - Equip	5,070.53	4,901.23	5,000.00	5,000.00	5,000.00	2.02%
100-51000-35300	Maint/Repair - Vehicle	13,531.57	26,828.31	37,000.00	41,000.00	41,000.00	52.82%
100-51000-39900	Contracted Services	17,550.70	22,226.93	46,393.00	56,682.00	56,682.00	155.01%
100-51000-41900	Property Rent - West Street	4,400.00	4,400.00	880.00	4,400.00	4,400.00	0.00%
100-51000-49900	Equipment/Not Capital	20,763.37	44,246.39	72,530.00	60,000.00	60,000.00	35.60%
100-51000-50000	Capital Outlay	387,709.20	446,889.53	145,685.00	282,090.00	282,090.00	-36.88%
100-51000-75000	Debt Principal		15,904.53	-	-	-	-100.00%
100-51000-75100	Debt Interest		14,945.47	-	-	-	-100.00%
	Police Totals	**2,378,793.22**	**2,751,402.00**	**3,314,059.00**	**3,734,629.00**	**3,734,629.00**	35.74%

Town of Selma Budget FY 2026

Fire Expenditures 53000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-53000-12100	Salaries & Wages	419,832.88	599,216.30	733,550.00	1,093,909.00	1,093,909.00	82.56%
100-53000-12200	Overtime	-	140.32	25,000.00	8,000.00	8,000.00	5601.25%
100-53000-12250	Part Time Salaries	15,917.20	10,628.16	19,200.00	16,000.00	16,000.00	50.54%
100-53000-12300	Volunteer Salaries	-	-	20,000.00	15,000.00	15,000.00	#DIV/0!
100-53000-12600	Salaries - SAFER Grant		-	-	-	-	#DIV/0!
100-53000-18100	FICA & Medicare	32,890.50	46,065.52	56,744.00	85,520.00	85,520.00	85.65%
100-53000-18200	NC Municipal Retirement	50,549.58	77,458.72	98,609.00	150,301.00	150,301.00	94.04%
100-53000-18210	NC 401K	12,195.98	15,237.37	28,900.00	33,058.00	33,058.00	116.95%
100-53000-18300	Group Insurance	71,208.26	96,420.10	106,147.00	154,712.00	154,712.00	60.46%
100-53000-18320	Volunteer Insurance	-	-	-	-	-	#DIV/0!
100-53000-18900	Fireman's Relief Payments	5,500.00	5,400.00	5,400.00	5,400.00	5,400.00	0.00%
100-53000-21200	Uniforms	7,372.17	9,788.71	12,000.00	15,000.00	15,000.00	53.24%
100-53000-21210	Turn Out Gear	2,209.86	9,677.16	28,800.00	28,000.00	28,000.00	189.34%
100-53000-25900	Gasoline	15,447.44	15,223.56	20,000.00	16,500.00	16,500.00	8.38%
100-53000-26000	Supplies & Materials	5,988.39	8,010.95	10,000.00	10,000.00	10,000.00	24.83%
100-53000-31100	Travel & Training	6,829.52	10,628.39	13,700.00	15,600.00	15,600.00	46.78%
100-53000-31200	Dues / Subscriptions	1,355.00	1,520.00	3,120.00	2,500.00	2,500.00	64.47%
100-53000-32500	Postage	119.69	20.00	-	-	-	-100.00%
100-53000-35100	Maint/Repair - Building	9,830.77	8,458.40	16,150.00	15,000.00	15,000.00	77.34%
100-53000-35200	Maint/Repair - Equip	7,662.71	8,892.78	11,950.00	10,500.00	10,500.00	18.07%
100-53000-35300	Maint/Repair - Vehicle	27,908.28	49,574.36	50,075.00	50,000.00	50,000.00	0.86%
100-53000-39900	Contracted Services	12,626.52	56,444.44	38,905.00	30,000.00	30,000.00	-46.85%
100-53000-49900	Equipment/Not Capital	41,877.13	77,999.34	27,501.00	137,000.00	137,000.00	75.64%
100-53000-50000	Capital Outlay	26,961.22	853,067.90	904,442.00	150,500.00	150,500.00	-82.36%
100-53000-70000	Pine Level Annexation Debt	1,209.55	1,209.55	1,210.00	1,210.00	1,210.00	0.04%
100-53000-75000	Debt Principal		67,288.99	-	-	-	-100.00%
100-53000-75100	Debt Interest		16,958.02		-	-	-100.00%
100-53000-99996	Support Services - Water			-	(320,069.00)	(320,069.00)	#DIV/0!
	Fire Totals	**775,492.65**	**2,045,329.04**	**2,231,403.00**	**1,723,641.00**	**1,723,641.00**	-15.73%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions rather than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Public Works Expenditures 56000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-56000-12100	Salaries & Wages	283,939.23	277,082.39	281,092.00	351,040.00	351,040.00	26.69%
100-56000-12200	Overtime	5,256.64	4,786.95	4,500.00	8,000.00	8,000.00	67.12%
100-56000-18100	FICA & Medicare	20,712.39	21,155.01	24,045.00	27,467.00	27,467.00	29.84%
100-56000-18200	Retirement	31,927.54	34,693.73	36,474.00	46,539.00	46,539.00	34.14%
100-56000-18210	401k	6,108.05	5,073.66	14,123.00	10,236.00	10,236.00	101.75%
100-56000-18300	Group Insurance	48,663.69	43,297.59	59,458.00	83,797.00	83,797.00	93.54%
100-56000-19400	Engineering	-	-	3,000.00	-	-	#DIV/0!
100-56000-21200	Uniforms	5,948.20	9,462.74	8,000.00	10,000.00	10,000.00	5.68%
100-56000-25120	Non-Highway Diesel #2	4,038.94	2,597.02	4,000.00	5,000.00	5,000.00	92.53%
100-56000-25900	Gasoline	26,911.93	11,379.20	30,000.00	20,000.00	20,000.00	75.76%
100-56000-26000	Supplies & Materials	10,486.63	7,829.69	15,000.00	15,500.00	15,500.00	97.96%
100-56000-26100	Safety Supplies	935.76	281.14	3,000.00	5,000.00	5,000.00	1678.47%
100-56000-31100	Travel & Training	27.07	574.97	8,000.00	8,000.00	8,000.00	1291.38%
100-56000-31200	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
100-56000-32000	Shop Supplies & Materials	7,611.82	6,640.93	10,000.00	15,000.00	15,000.00	125.87%
100-56000-32100	Utilities - Telecummunications	199.99	-	-	-	-	#DIV/0!
100-56000-32500	Postage	7.85	32.00	-	-	-	-100.00%
100-56000-35100	Maint/Repair - Building	3,447.11	3,539.49	5,000.00	10,000.00	10,000.00	182.53%
100-56000-35200	Maint/Repair - Equip	19,711.20	11,564.52	25,000.00	35,000.00	35,000.00	202.65%
	Maint/Repair - Streets				40,000.00	40,000.00	
100-56000-35300	Maint/Repair - Vehicle	16,963.62	29,535.99	50,000.00	60,000.00	60,000.00	103.14%
100-56000-39900	Contracted Services	2,556.10	6,106.45	87,000.00	45,000.00	45,000.00	636.93%
100-56000-39930	Golden Leaf Study		51,100.54	83,479.00	-	-	-100.00%
100-56000-41000	Drainage (Non-Powell Bill)	14,000.00	-	15,000.00	-	-	#DIV/0!
100-56000-49900	Equipment/Not Capital	479.95	8,183.59	18,000.00	38,073.00	38,073.00	365.24%
100-56000-50000	Capital Outlay	2,678.53	620,247.50	230,000.00	243,000.00	243,000.00	-60.82%
100-56000-69900	Solid Waste Services/Landfill	71,566.94	-	-	-	-	#DIV/0!
	Debt Service	664,225.01			-	-	
100-56000-99996	Support Services - Water				(93,314.00)	(93,314.00)	
100-56000-99997	Support Services - Sewer				(46,657.00)	(46,657.00)	
100-56000-99998	Support Services - Electric				(46,657.00)	(46,657.00)	
100-56000-99999	Support Services - Sanitation				(31,105.00)	(31,105.00)	#DIV/0!
	Public Works Totals	**1,248,404.19**	**1,155,165.10**	**1,014,171.00**	**858,919.00**	**858,919.00**	-25.65%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions rather than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Powell Bill Expenditures 57000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-57000-10000	Right of Way	-	-	-	-	-	#DIV/0!
100-57000-11000	Snow & Ice Removal	-	-	-	1,000.00	1,000.00	#DIV/0!
100-57000-12000	Curb and Gutter	1,506.88	-	-	10,000.00	10,000.00	#DIV/0!
100-57000-14000	New Construction-Streets	-	-	-	-	-	#DIV/0!
100-57000-18000	Maintenance & Repair - Streets	341.44	1,058.22	10,000.00	2,500.00	2,500.00	136.25%
100-57000-19400	Engineering Fees	4,941.75	995.00	11,000.00	10,000.00	10,000.00	905.03%
100-57000-35200	Maint/Repair - Equipment	3,116.35	-	-	-	-	#DIV/0!
100-57000-41000	Drainage & Storm Sewer	13,336.16	8,775.00	12,000.00	20,000.00	20,000.00	127.92%
100-57000-42000	Traffic Control	5,473.50	2,000.00	10,000.00	20,000.00	20,000.00	900.00%
100-57000-43000	Sidewalks	-	14,137.00	25,000.00	40,000.00	40,000.00	182.95%
100-57000-45000	Resurfacing/Paving Streets	110,240.92	16,000.00	275,000.00	550,000.00	550,000.00	3337.50%
100-57000-49900	Equipment/Not Capital	294.40	-	-	-	-	#DIV/0!
100-57000-75000	Debt Principal		8,568.88	-	-	-	-100.00%
100-57000-75100	Debt Interest		197.90	-	-	-	-100.00%
	Powell Bill Totals	**139,251.40**	**51,732.00**	**343,000.00**	**653,500.00**	**653,500.00**	1163.24%

Town of Selma Budget FY 2026

Public Facilities & Grounds 58000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-58000-12100	Salaries	77,458.45	120,159.85	139,905.00	377,015.00	377,015.00	213.76%
100-58000-12200	Overtime	1,670.83	1,530.65	3,250.00	30,000.00	30,000.00	1859.95%
100-58000-18100	FICA & Medicare	5,979.36	8,998.50	10,951.00	2,295.00	2,295.00	-74.50%
100-58000-18200	Retirement	9,382.69	15,757.08	19,526.00	4,092.00	4,092.00	-74.03%
100-58000-18210	NC 401k	1,544.10	2,790.39	5,726.00	900.00	900.00	-67.75%
100-58000-18300	Group Insurance	13,368.19	25,837.61	26,283.00	-	-	-100.00%
100-58000-21200	Uniforms	2,562.53	2,645.99	2,200.00	10,000.00	10,000.00	277.93%
100-58000-25900	Gasoline	4,801.39	4,094.00	8,000.00	16,000.00	16,000.00	290.82%
100-58000-26000	Supplies & Materials	13,080.13	17,428.11	18,618.00	30,000.00	30,000.00	72.14%
100-58000-26100	Safety Supplies	700.14	749.67	1,200.00	3,000.00	3,000.00	300.18%
100-58000-31100	Travel/Training	-	195.00	750.00	3,000.00	3,000.00	1438.46%
100-58000-32000	IT Services	30,508.24	33,199.98	35,000.00	-	-	-100.00%
100-58000-32100	Utilities/Telecommunications*	29,424.28	25,924.38	65,000.00	76,000.00	76,000.00	193.16%
100-58000-33100	Utilities/Electric*	78,675.18	84,731.38	100,000.00	115,000.00	115,000.00	35.72%
100-58000-33120	Utilities/Water & Sewer*	10,225.93	12,105.82	10,000.00	13,000.00	13,000.00	7.39%
100-58000-33300	Utilities/Natural Gas*	2,087.17	2,128.77	10,000.00	12,000.00	12,000.00	463.71%
100-58000-35100	Maint/Repair - Building	26,827.89	15,030.26	54,501.00	67,000.00	67,000.00	345.77%
100-58000-35200	Maint/Repair - Equip	2,450.11	1,053.43	5,000.00	10,000.00	10,000.00	849.28%
100-58000-35300	Maint/Repair - Vehicle	1,480.39	74.00	5,000.00	15,000.00	15,000.00	########
100-58000-35400	Maint/Repair - Other	15,304.90	4,579.43	30,000.00	45,000.00	45,000.00	882.66%
100-58000-35510	Maint/Repair - Depot	-	1,337.59	173,287.00	-	-	-100.00%
100-58000-35511	Maint/Repair - Depot Roof	4,370.25	-	167,424.00	-	-	#DIV/0!
100-58000-39900	Contracted Services	55,126.09	13,204.97	30,500.00	33,500.00	33,500.00	153.69%
100-58000-41800	Property Rent Amtrak	500.00	515.00	500.00	600.00	600.00	16.50%
100-58000-49050	Registering Deeds	1,534.00	2,630.00	3,000.00	6,000.00	6,000.00	128.14%
100-58000-49100	Repurchase of Cemetery Plots	3,130.00	3,890.00	5,000.00	5,000.00	5,000.00	28.53%
100-58000-49900	Equipment/Not Capital	2,559.49	11,826.34	12,000.00	18,500.00	18,500.00	56.43%
100-58000-50000	Capital Outlay	221,124.98	8,343.00	55,780.00	50,000.00	50,000.00	499.30%
100-58000-75000	Debt Principal		26,666.67	-	-	-	-100.00%
100-58000-75100	Debt Interest		5,968.77		-	-	-100.00%
100-58000-99996	Support Services - Water				(65,753.00)	(65,753.00)	
100-58000-99997	Support Services - Sewer				(21,918.00)	(21,918.00)	
100-58000-99998	Support Services - Electric	-		-	(65,753.00)	(65,753.00)	#DIV/0!
	Public Buildings Totals	**615,876.71**	**453,396.64**	**998,401.00**	**789,478.00**	**789,478.00**	74.13%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions r than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Civic Center Expenditures 61000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-61000-12250	Part Time Salaries	2,365.00	-	-	-	-	#DIV/0!
100-61000-18100	FICA & Medicare	180.94	-	-	-	-	#DIV/0!
100-61000-26000	Supplies & Materials	1,989.64	1,934.00	4,500.00	1,500.00	1,500.00	-22.44%
100-61000-32100	Util/Telecommunications	-	-	-	-	-	
100-61000-33100	Utilities/Electric	21,340.66	21,630.91	22,320.00	24,000.00	24,000.00	10.95%
100-61000-35100	Maint/Repair - Building	2,855.06	12,515.99	15,909.00	15,000.00	15,000.00	19.85%
100-61000-35200	Maint/Repair - Equip	-	921.44	1,500.00	1,000.00	1,000.00	8.53%
100-61000-37000	Advertising	-	675.00	1,500.00	500.00	500.00	-25.93%
100-61000-39900	Contracted Services	2,219.22	1,388.05	2,000.00	2,000.00	2,000.00	44.09%
100-61000-49900	Equipment/Not Captial	-	455.99	4,000.00	3,000.00	3,000.00	557.91%
100-61000-50000	Capital Outlay	-	-	-	50,000.00	50,000.00	#DIV/0!
	Library Totals	**30,950.52**	**39,521.38**	**51,729.00**	**97,000.00**	**97,000.00**	145.44%

Town of Selma Budget FY 2026

Recreation Expenditures 62000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-62000-12100	Salaries & Wages	144,120.78	100,448.04	150,000.00	217,640.00	217,640.00	116.67%
100-62000-12200	Overtime Pay	330.13	-	-	-	-	
100-62000-12250	Part Time Salaries	27,427.50	39,148.33	38,000.00	50,000.00	50,000.00	27.72%
100-62000-18100	FICA & Medicare	12,758.90	10,461.46	15,185.00	20,475.00	20,475.00	95.72%
100-62000-18200	Retirement	18,556.68	13,111.26	20,255.00	29,687.00	29,687.00	126.42%
100-62000-18210	401k	1,244.36	729.61	5,940.00	6,530.00	6,530.00	795.00%
100-62000-18300	Group Insurance	23,428.40	15,592.49	28,381.00	38,076.00	38,076.00	144.19%
100-62000-21200	Uniforms	1,428.60	2,284.18	2,000.00	2,000.00	2,000.00	-12.44%
100-62000-25900	Gasoline	734.52	1,056.15	1,500.00	1,000.00	1,000.00	-5.32%
100-62000-26000	Supplies & Materials	3,348.38	12,653.38	15,000.00	15,000.00	15,000.00	18.55%
100-62000-26015	Lowes Hometown Grant		-	-	-	-	#DIV/0!
100-62000-26016	Concession Supplies	841.36	4,427.88	5,000.00	2,000.00	2,000.00	-54.83%
100-62000-26017	Football	1,070.19	5,687.27	7,000.00	6,000.00	6,000.00	5.50%
100-62000-26018	Outdoor Soccer	2,016.75	3,212.25	4,000.00	4,000.00	4,000.00	24.52%
100-62000-26019	Baseball	2,243.27	4,432.79	3,500.00	3,000.00	3,000.00	-32.32%
100-62000-26020	Basketball	3,520.15	4,599.54	6,000.00	5,500.00	5,500.00	19.58%
100-62000-26021	Indoor Soccer	3,618.97	4,413.85	4,000.00	4,500.00	4,500.00	1.95%
100-62000-26022	Cheer	78.47	1,208.56	2,000.00	2,000.00	2,000.00	65.49%
100-62000-26023	Tennis	71.70	-	-	750.00	750.00	#DIV/0!
100-62000-26024	Pickleball	170.00	-	250.00	2,000.00	2,000.00	#DIV/0!
100-62000-26025	Wrestling	18.25	-	250.00	-	-	#DIV/0!
100-62000-26026	Softball		-	3,000.00	3,000.00	3,000.00	#DIV/0!
100-62000-26100	Safety Supplies	693.83	449.14	2,000.00	2,000.00	2,000.00	345.30%
100-62000-31100	Travel & Training	105.00	655.21	2,000.00	750.00	750.00	14.47%
100-62000-31200	Dues/Subscriptions	8.00	760.52	1,500.00	750.00	750.00	-1.38%
100-62000-32500	Postage	7.85	-	-	-	-	#DIV/0!
100-62000-35100	Maint/Repair - Building	12,523.03	41,972.21	25,000.00	20,000.00	20,000.00	-52.35%
100-62000-35200	Maint/Repair - Equip	3,041.52	1,031.50	2,500.00	1,000.00	1,000.00	-3.05%
100-62000-35300	Maint/Repair - Vehicle	1,780.95	3,174.78	2,500.00	1,000.00	1,000.00	-68.50%
100-62000-35400	Maint/Repair - Other	4,323.19	5,023.28	-	-	-	-100.00%
100-62000-39500	Recreation-Official/Inst	6,105.00	9,257.47	13,000.00	16,000.00	16,000.00	72.83%
100-62000-39900	Contracted Services	17,144.12	20,952.26	15,000.00	7,500.00	7,500.00	-64.20%
100-62000-39910	Special Events	-	-	2,674.00	3,000.00	3,000.00	#DIV/0!
100-62000-49900	Equipment/Not Capital	15,157.48	8,712.07	11,100.00	12,000.00	12,000.00	37.74%
100-62000-50000	Capital Outlay	246,456.28	151,649.93	133,250.00	55,000.00	55,000.00	-63.73%
	Recreation Totals	**662,582.64**	**467,105.41**	**521,785.00**	**532,158.00**	**532,158.00**	13.93%

Town of Selma Budget FY 2026

Library Expenditures 63000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-63000-12100	Salaries & Wages	83,162.15	68,679.65	82,000.00	40,950.00	40,950.00	-100.00%
100-63000-12250	Part Time Salaries	6,200.00	22,567.30	27,000.00	25,000.00	25,000.00	-100.00%
100-63000-18100	FICA & Medicare	6,838.80	6,981.19	6,200.00	5,046.00	5,046.00	-100.00%
100-63000-18200	Retirement	10,091.94	8,955.76	11,194.00	5,586.00	5,586.00	-100.00%
100-63000-18210	401k	2,190.64	1,990.73	3,399.00	1,229.00	1,229.00	-100.00%
100-63000-18300	Group Insurance	17,607.84	13,823.38	18,753.00	9,359.00	9,359.00	-100.00%
100-63000-26000	Supplies & Materials	4,155.64	3,183.10	2,650.00	2,500.00	2,500.00	-100.00%
100-63000-31100	Travel & Training	437.04	51.00	1,500.00	500.00	500.00	-100.00%
100-63000-31200	Dues & Subscriptions	554.99	922.79	1,200.00	1,000.00	1,000.00	-100.00%
100-63000-32000	Books & Tapes	10,393.93	7,527.38	12,000.00	12,500.00	12,500.00	-100.00%
100-63000-32010	Books & Materials Donation	-	-	1,100.00	200.00	200.00	#DIV/0!
100-63000-35100	Maint/Repair - Building	5,292.13	5,096.89	5,600.00	5,000.00	5,000.00	-100.00%
100-63000-35200	Maint/Repair - Equip	42.91	220.00	3,000.00	3,000.00	3,000.00	-100.00%
100-63000-39900	Contracted Services	9,045.44	8,600.95	9,100.00	6,000.00	6,000.00	-100.00%
100-63000-39920	Library Programs	2,066.30	1,671.60	5,000.00	3,000.00	3,000.00	-100.00%
100-63000-49900	Equipment/Not Capital	-	-	5,000.00	7,500.00	7,500.00	#DIV/0!
100-63000-75000	Debt Principal		10,135.94	-	-	-	
100-63000-75100	Debt Interest	-	12,214.06	-	-	-	#DIV/0!
	Library Totals	**133,877.11**	**158,079.75**	**170,967.00**	**128,370.00**	**128,370.00**	-100.00%

Town of Selma Budget FY 2026

Event Expenditures 69000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-69000-12100	Salaries & Wages			13,879.00	-	-	#DIV/0!
100-69000-12200	Overtime Pay			-	-	-	
100-69000-12250	Part Time Salaries			-	-	-	#DIV/0!
100-69000-18100	FICA & Medicare			1,062.00	-	-	#DIV/0!
100-69000-18200	Retirement			1,893.00	-	-	#DIV/0!
100-69000-18210	401k			555.00	-	-	#DIV/0!
100-69000-18300	Group Insurance			2,383.00	-	-	#DIV/0!
100-69000-21200	Uniforms			300.00	-	-	#DIV/0!
100-69000-25900	Gasoline			3,000.00	-	-	#DIV/0!
100-69000-26000	Supplies & Materials			3,000.00	600.00	600.00	#DIV/0!
100-69000-38000	Marketing			16,000.00	17,500.00	17,500.00	
100-69000-29900	All-American Festival	13,617.48	14,362.20	15,000.00	19,000.00	19,000.00	32.29%
100-69000-29905	Selma Spooktacular	1,509.67	856.05	750.00	350.00	350.00	
100-69000-29910	Railroad Days	59,952.53	40,403.23	45,000.00	150,000.00	150,000.00	271.26%
100-69000-29915	Railroad Days Pageant	2,545.30	3,887.00	6,000.00	7,500.00	7,500.00	
100-69000-29920	Christmas Parade	5,201.50	3,296.16	4,500.00	5,500.00	5,500.00	66.86%
100-69000-29921	Easter Bunny	196.71	79.15	150.00	200.00	200.00	
100-69000-29922	Daddy Daughter Dance	1,955.31	1,762.44	2,000.00	2,000.00	2,000.00	
100-69000-29923	Soul Food Fest	2,359.95	1,858.48	2,000.00	1,000.00	1,000.00	
100-69000-29924	Wine Walk	1,641.42	-	1,000.00	500.00	500.00	
100-69000-29925	Wreaths Across America	195.00	238.00	500.00	500.00	500.00	
100-69000-29930	Santa Train	-	-	-	-	-	#DIV/0!
100-69000-29931	Selma Union Station Centennial			7,500.00	-	-	
100-69000-29935	Joco Latino Festival	7,473.70	-	-	-	-	
100-69000-29937	Polar Bear Run	335.73	526.80	1,000.00	1,000.00	1,000.00	
100-69000-29938	Founders Day	1,404.27	1,154.84	1,500.00	1,500.00	1,500.00	
100-69000-29939	Rocking on Raiford	7,860.00	1,170.00	800.00	2,000.00	2,000.00	
100-69000-29940	Senior Day	1,960.46	1,994.05	2,000.00	2,000.00	2,000.00	0.30%
100-69000-31100	Travel & Training	105.00	655.21	3,000.00	500.00	500.00	-23.69%
100-69000-31200	Dues/Subscriptions			1,400.00	500.00	500.00	#DIV/0!
100-69000-35100	Maint/Repair - Building			5,000.00	-	-	#DIV/0!
100-69000-39900	Contracted Services			10,500.00	1,200.00	1,200.00	#DIV/0!
100-69000-39910	Special Events Misc	-	9,803.94	5,000.00	5,000.00	5,000.00	-49.00%
100-69000-49900	Equipment/Not Capital			1,000.00	750.00	750.00	#DIV/0!
100-69000-50000	Capital Outlay			-	-	-	#DIV/0!
	Recreation Totals	**108,314.03**	**82,047.55**	**157,672.00**	**219,100.00**	**219,100.00**	167.04%

Town of Selma Budget FY 2026

General Fund Debt Service

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-91000-91000	2010 Police Dept Renovations			30,850.00	30,850	30,850	#DIV/0!
100-91000-91001	2011 Library Expansion			22,350.00	22,350	22,350	#DIV/0!
100-91000-91002	2013 USDA Fire Renovations Overrun			1,790.00	1,790	1,790	#DIV/0!
100-91000-91003	2013 USDA Fire Renovations			6,170.00	6,170	6,170	#DIV/0!
100-91000-91004	2015 Town Hall Renovations			31,846.00	31,057	31,057	#DIV/0!
100-91000-91005	2018 Ladder Truck			76,287.00	76,288	76,288	#DIV/0!
100-91000-91006	2023 New Town Hall			44,700.00	44,701	44,701	#DIV/0!
100-91000-91007	2023 LGFCU Fire Pumper Truck			69,187.00	69,188	69,188	#DIV/0!
100-91000-91008	2023 Fire Brush Truck			10,955.00	10,955	10,955	#DIV/0!
100-91000-91009	2023 Police Vehicles			42,848.00	42,848	42,848	#DIV/0!
100-91000-91010	2024 Leaf Truck			61,191.00	61,192	61,192	#DIV/0!
100-91000-91011	2024 Street Sweeper			47,554.00	47,554	47,554	#DIV/0!
	September 2025 Financings				13,816.00	13,816.00	#DIV/0!
	October 2025 Financings				3,250.00	3,250.00	#DIV/0!
	January 2026 Financings				-	-	#DIV/0!
							#DIV/0!
							#DIV/0!
							#DIV/0!
	Totals	-	-	445,728.00	462,009.00	462,009.00	#DIV/0!

Town of Selma Budget FY 2026

Fire Protection-Terminals Fund Revenue

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
129-37000-00000	Interest	139.97	-	-	1,000.00	1,000.00	-0.2573835
129-34000-05000	Permit Fees	-	24,000.00	35,000.00	19,000.00	19,000.00	533.33%
129-34000-06000	Hazmat Revenue						
129-38000-00000	Miscellaneous Revenue	1,031.00	5,914.08	6,918.00	-	-	#DIV/0!
129-38000-00100	Donation Colonial Pipeline Trai	8,000.00	-	-	-	-	
129-38000-00110	Donation Colonial Pipeline Engi	10,000.00	-	-	-	-	
129-39500-00128	Transfer from Fund 128	-	-	-	-	-	#DIV/0!
129-39900-00000	Appropriated Fund Balance		-	12,000.00	-	-	#DIV/0!
	Fire Protection-Terminals Totals	**19,170.97**	**29,914.08**	**53,918.00**	**20,000.00**	**20,000.00**	360.13%

Town of Selma Budget FY 2026

Fire Protection-Terminals Fund Expense

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
129-53000-12100	Salaries & Wages	-	14,745.60	18,918.00	-	-	-100.00%
129-53000-00000	Reserve for Future Expenditure	-	-	-	-	-	#DIV/0!
129-53000-18100	FICA & Medicare	-	1,127.96	-	-	-	-100.00%
129-53000-26000	Supplies & Materials	-	538.20	5,000.00	3,500.00	3,500.00	550.32%
129-53000-31100	Travel & Training	10,111.13	8,061.99	15,000.00	16,500.00	16,500.00	104.66%
129-53000-50000	Capital Outlay	17,966.96		-	-	-	#DIV/0!
129-98800-00100	Transfer to Fund 100		54,775.00	3,000.00	-	-	-100.00%
	Fire Protection-Terminals Totals	**28,078.09**	**79,248.75**	**41,918.00**	**20,000.00**	**20,000.00**	-74.76%

Town of Selma Budget FY 2026

Water Fund Revenues

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY26	% Change
600-12000-00650	Due from Fund 650	-	29,000.00	-			
600-35000-51000	Sale of Utilities	1,671,262.78	1,831,572.51	1,991,533.00	2,098,850.00	2,098,850.00	46.49%
600-35000-58000	Utility Bill Penalties	40,869.40	46,361.75	55,000.00	35,000.00	35,000.00	21.55%
600-35000-58010	Utility Connection Fees	20,904.77	24,800.00	28,000.00	20,000.00	20,000.00	32.80%
600-37000-00000	Interest Earned	62,586.80	118.28	60,000.00	60,000.00	60,000.00	15.22%
600-38000-00000	Miscellaneous Revenue	17,323.31	9,166.60	50,000.00	1,000.00	1,000.00	-83.14%
600-38000-00200	Insurance Proceeds	1,511.04	-	-	-	-	#DIV/0!
600-38000-01000	Water Capital Reserve	258,542.28	263,652.07	273,568.00	250,000.00	250,000.00	18.97%
600-39000-00100	Sale of Fixed Assets	3,237.50	-	-	-	-	#DIV/0!
600-39000-00400	Town of Selma - Sewer Loan Payment	-	75,000.00	75,000.00	75,000.00	75,000.00	0.00%
600-39100-00000	Other Services (Tap Ins, Restoration)	23,000.00	91,734.51	26,000.00	60,000.00	60,000.00	3.38%
600-39100-00200	Loan Proceeds				350,000.00	350,000.00	
630-39500-00100	Transfer from Fund 100	-		-	-	-	#DIV/0!
600-39500-00650	Transfer from Capital Fund 650	61,000.00	311,500.00	-	-	-	#DIV/0!
600-39900-00000	Fund Balance Appropriated	-	-	282,175.00	-	-	#DIV/0!
	Water Revenues Totals	**2,160,237.88**	**2,653,905.72**	**2,841,276.00**	**2,949,850.00**	**2,949,850.00**	57.09%

Town of Selma Budget FY 2026

Water Fund Expenses

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
600-71300-12100	Salary & Wages	601,421.02	553,520.77	830,516.00	168,160.00	168,160.00	-100.00%
600-71300-12200	Overtime	16,241.23	19,781.83	21,550.00	15,000.00	15,000.00	-24.17%
600-71300-18100	FICA	44,699.60	42,010.02	60,712.00	14,012.00	14,012.00	-66.65%
600-71300-18200	NC Municipal Retirement	68,988.82	70,931.20	106,884.00	26,177.00	26,177.00	-63.10%
600-71300-18210	NC 401k	21,813.96	13,426.26	29,921.00	7,177.00	7,177.00	-46.55%
600-7110-18230	Pension Allocation	69,399.00	-	-	-	-	
600-71300-18300	Group Insurance	92,057.28	87,091.60	117,487.00	19,361.00	19,361.00	-77.77%
600-71100-18600	Workers Compensation	37,007.47	30,531.97	30,000.00	30,000.00	30,000.00	-1.74%
600-71100-18610	Unemployment Insurance	500.00	-	-	-	-	#DIV/0!
600-71100-18900	Retirees' Healthcare	18,195.84	27,504.81	-	-	-	-100.00%
600-71100-19100	Accounting/Auditing	12,347.85	9,450.00	-	-	-	-100.00%
600-71100-19200	Legal Fees	11,919.99	16,318.59	43,000.00	38,261.00	38,261.00	134.46%
600-71100-19400	Engineering Fees	-	-	6,000.00	6,500.00	6,500.00	#DIV/0!
600-71100-19500	Banking Fees	64,634.98	85,554.26	-	90,000.00	90,000.00	5.20%
600-71100-21200	Uniforms	2,563.48	2,693.83	3,000.00	3,500.00	3,500.00	29.93%
600-71300-25120	Non-Highway Diesel Fuel #2	2,421.19	2,143.54	7,000.00	-	-	-100.00%
600-71300-25900	Gasoline	7,288.83	8,356.96	10,500.00	10,000.00	10,000.00	19.66%
600-71300-26000	Supplies & Materials	5,905.48	35,540.64	10,500.00	10,000.00	10,000.00	-71.86%
600-71300-26100	Safety Supplies	761.36	1,683.74	3,000.00	1,750.00	1,750.00	3.94%
600-71300-29920	Chemicals	74,302.31	78,212.92	110,000.00	90,000.00	90,000.00	15.07%
600-71300-31100	Travel & Training	1,555.00	3,818.69	6,000.00	6,000.00	6,000.00	57.12%
600-71100-31200	Dues & Subscriptions	975.00	241.59	5,000.00	750.00	750.00	210.44%
600-71100-32000	IT Services	30,545.25	34,000.01	35,000.00	29,000.00	29,000.00	-14.71%
600-71100-32100	Phone/Internet	9,261.57	9,993.56	12,000.00	10,000.00	10,000.00	0.06%
600-71100-32500	Postage	366.92	-	500.00	-	-	#DIV/0!
600-71100-33100	Electricity	57,160.58	58,087.74	58,000.00	60,000.00	60,000.00	3.29%
600-71100-34100	Printing	6,688.28	7,200.11	7,500.00	7,000.00	7,000.00	-2.78%
600-71300-35100	Maint/Repair - Building	1,198.64	6,821.81	67,932.00	10,000.00	10,000.00	46.59%
600-71300-35200	Maint/Repair - Equip	4,586.56	21,299.59	20,000.00	20,000.00	20,000.00	-6.10%
600-71300-35300	Maint/Repair - Vehicle	2,283.77	5,315.75	8,000.00	15,000.00	15,000.00	182.18%
600-71300-35400	Maint/Repair - Other	11,625.32	50,886.60	88,000.00	30,000.00	30,000.00	-41.05%
600-71300-38000	Testing/Lab Fees	6,560.13	7,787.00	10,000.00	10,000.00	10,000.00	28.42%
600-71100-39700	Computer Software Contract	0.12	18,152.61	30,000.00	30,000.00	30,000.00	65.27%
600-71100-39800	Water Permit System Fees	2,705.00	3,380.00	5,000.00	5,000.00	5,000.00	47.93%
600-71300-39900	Contracted Services	143,779.06	198,478.77	658,360.00	597,200.00	597,200.00	200.89%
600-71300-39910	Purchase For Resale/Water	115,317.66	93,849.90	187,000.00	164,550.00	164,550.00	75.33%
600-71100-45100	Property & Liability	37,376.80	44,305.55	56,000.00	75,000.00	75,000.00	69.28%
600-71100-46000	Depreciation	245,235.00	-	-	-	-	#DIV/0!
600-71100-46100	Amortization Expense	19,414.00	-	-	-	-	#DIV/0!
600-71300-49900	Equipment/Not Capital	14,721.50	28,213.11	43,000.00	50,000.00	50,000.00	77.22%
600-71300-50000	Capital Outlay	(0.45)	155,910.16	63,500.00	360,000.00	360,000.00	130.90%
600-71100-75000	Debt Principal	(0.01)	-	-	-	-	#DIV/0!
600-71100-75100	Debt Interest	22,309.42	44,674.15	-	-	-	-100.00%
600-71300-95010	Purchases for Inventory	29,008.45	16,024.73	50,000.00	50,000.00	50,000.00	212.02%
600-98800-00100	Transfer to Fund 100	-	(10,500.00)	-	-	-	-100.00%
600-98800-00650	Transfer to Fund 650	258,542.28	273,568.00		-	-	-100.00%
600-98800-99995	Support Services - General Fund				903,450.00	903,450.00	
600-98800-99997	Support Services - Sewer Fund			-	(62,472.00)	(62,472.00)	#DIV/0!
	Water Operations Totals	**2,173,685.54**	**2,156,262.37**	**2,800,862.00**	**2,900,376.00**	**2,900,376.00**	34.51%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions rather than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Water Debt Service

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
600-91000-96001	2007 Water Bonds	-	-	33,868.00	34,315.00	34,315.00	#DIV/0!
600-91000-96002	2013 ARRA-09-1453R	-	-	6,545.65	6,546.00	6,546.00	#DIV/0!
	September 2025 Financings				5,038.00	5,038.00	
	October 2025 Financings				3,575.00	3,575.00	
	January 2026 Financings						
					49,474.00	**49,474.00**	

Town of Selma Budget FY 2026

Sewer Fund Revenues

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
610-35000-51000	Sale of Utilities	3,116,114.64	3,187,409.11	3,318,576.00	3,462,000.00	3,462,000.00	40.61%
610-35000-58000	Utility Bill Penalties	64,265.13	78,603.51	65,000.00	70,000.00	70,000.00	58.01%
610-35000-58010	Utility Connection Fees	20,911.40	24,583.25	25,000.00	19,000.00	19,000.00	26.16%
610-37000-00000	Interest Earned	23,115.04	149.70	15,000.00	35,000.00	35,000.00	4.74%
610-38000-00000	Miscellaneous Revenue	1,600.00	98.58	-	1,000.00	1,000.00	-99.79%
610-38000-00200	Insurance Proceeds	-	-	-			#DIV/0!
610-38000-01000	Sewer Capital Reserve	192,438.41	200,830.22	200,000.00	234,600.00	234,600.00	45.54%
610-38000-01500	Golden Leaf Grant	-	20,500.00	-	-	-	#DIV/0!
610-38000-02000	Capacity Fee	206,690.00	-	-	1,000,000.00	1,000,000.00	1403.82%
610-38000-00200	Loan Proceeds				75,000.00	75,000.00	
610-39000-00100	Sale of Fixed Assets	3,237.50	-	2,500.00	7,000.00	7,000.00	#DIV/0!
610-39100-00000	Other Services (Tap Ins, Restoration)	13,400.00	20,000.00	21,550.00	50,000.00	50,000.00	123.94%
610-39500-00660	Transfer from Capital Reserve	-	-	-	-	-	#DIV/0!
610-39900-00000	Fund Balance Appropriated	-	-	72,150.00	363,154.00	363,154.00	#DIV/0!
	Sewer Revenues Totals	**3,641,772.12**	**3,532,174.37**	**3,719,776.00**	**5,316,754.00**	**5,316,754.00**	62.52%

Town of Selma Budget FY 2026

Sewer Fund Expenses

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
610-71400-12100	Salary & Wages	242,089.62	168,215.99	332,443.00	306,194.00	306,194.00	82.02%
610-71400-12200	Overtime	12,319.15	14,921.48	9,000.00	20,000.00	20,000.00	34.03%
610-71400-18100	FICA/Medicare	19,157.41	13,686.91	26,120.00	24,954.00	24,954.00	82.32%
610-71400-18200	NC Municipal Retirement	30,705.41	23,266.53	46,573.00	44,493.00	44,493.00	91.23%
610-71400-18210	NC 401k	6,680.16	4,561.53	13,704.00	9,786.00	9,786.00	114.53%
610-71400-18230	Pension Allocation	20,545.00	-	-			
610-71400-18300	Group Insurance	35,363.42	27,859.33	37,132.00	65,193.00	65,193.00	134.01%
610-71100-18600	Workers Compensation	10,823.43	10,177.33	16,000.00			-100.00%
610-71100-18610	Unemployment Insurance Reserve	350.14	-	-			#DIV/0!
610-71100-19100	Accounting/Auditing	4,115.95	3,150.00	6,000.00	10,000.00	10,000.00	217.46%
610-71100-19200	Legal Fees	3,973.33	5,250.00	12,500.00	20,000.00	20,000.00	280.95%
610-71100-19400	Engineering Fees	-	-	-	-	-	#DIV/0!
610-71100-21200	Uniforms	1,984.19	1,981.55	3,500.00	6,000.00	6,000.00	202.79%
610-71400-25120	Non-Highway Diesel Fuel #2	2,155.25	920.80	4,200.00	10,000.00	10,000.00	986.01%
610-71400-25900	Gasoline	6,363.41	9,474.24	10,500.00	15,000.00	15,000.00	58.32%
610-71400-26000	Supplies & Materials	2,865.73	6,408.48	11,000.00	15,000.00	15,000.00	134.06%
610-71400-26100	Safety Supplies	5,373.21	1,684.27	6,500.00	6,500.00	6,500.00	285.92%
610-71400-31100	Travel & Training	235.00	3,973.93	6,000.00	6,000.00	6,000.00	50.98%
610-71100-31200	Dues & Subscriptions	300.00	251.33	2,000.00	2,000.00	2,000.00	695.77%
610-71100-32000	IT Services	10,188.55	12,867.30	12,000.00	18,000.00	18,000.00	39.89%
610-71100-32100	Phone/Internet	3,527.51	6,135.93	6,000.00	10,000.00	10,000.00	62.97%
610-71100-32500	Postage	533.91	30.00	-	2,000.00	2,000.00	6566.67%
610-71100-33100	Electricity	59,255.10	59,111.17	65,000.00	75,000.00	75,000.00	26.88%
610-71100-34100	Printing	5,809.08	5,569.11	7,000.00	8,000.00	8,000.00	43.65%
610-71100-35100	Maint/Repair - Building	-	1,334.00	4,000.00	5,000.00	5,000.00	274.81%
610-71400-35200	Maint/Repair - Equip	3,347.89	9,449.10	14,500.00	20,000.00	20,000.00	111.66%
610-71400-35300	Maint/Repair - Vehicle	1,673.85	5,625.45	8,000.00	10,000.00	10,000.00	77.76%
610-71400-35310	Maint/Repair - I & I	12,537.50	22,069.10	79,450.00	50,000.00	50,000.00	126.56%
610-71400-35320	Maint/Repair - Collection System	37,173.06	73,106.54	85,000.00	50,000.00	50,000.00	-31.61%
610-71100-39700	Computer Software Contract	(0.50)	6,050.90	8,500.00	15,150.00	15,150.00	150.38%
610-71100-39800	Permit Fees	810.00	1,160.00	2,500.00	3,000.00	3,000.00	158.62%
610-71400-39900	Contracted Services	99,282.15	102,947.37	425,700.00	354,600.00	354,600.00	244.45%
610-71400-39910	Wastewater Treatment	1,551,227.56	1,686,351.06	2,200,000.00	2,500,000.00	2,500,000.00	48.25%
610-71100-39920	Capacity Fees Joco	206,690.00	-	-	1,000,000.00	1,000,000.00	#DIV/0!
610-71100-45100	Property & Liability	12,403.14	14,499.74	23,000.00	50,000.00	50,000.00	244.83%
610-71100-46000	Depreciation Expense	421,311.00	-	-	-	-	#DIV/0!
610-71100-46100	Amortization Expense	4,875.00	-	-	-	-	#DIV/0!
610-71400-49900	Equipment/Not Capital	771.64	11,214.66	23,000.00	45,500.00	45,500.00	305.72%
610-71400-50000	Capital Outlay	-	203,602.63	48,500.00	75,000.00	75,000.00	-63.16%
610-71100-75000	Debt Principal	-	-	-	-	-	#DIV/0!
610-71100-75100	Debt Interest	36,156.37	12,102.40	-	-	-	-100.00%
610-71100-80000	Repay Water Fund Loan	-	75,000.00	75,000.00	75,000.00	75,000.00	0.00%
610-71400-95010	Purchases for Inventory	6,389.61	1,334.84	15,000.00	30,000.00	30,000.00	2147.46%
610-98800-00100	Transfer to Fund 100	-	5,450.00	-			-100.00%
610-98800-00660	Transfer to Fund 660	192,438.41	200,176.00				-100.00%
610-98800-99995	Support Services - General Fund				223,294.00	223,294.00	
610-98800-99996	Support Services - Water Fund			-	62,472.00	62,472.00	#DIV/0!
	Sewer Operations Totals	**3,071,800.64**	**2,810,971.00**	**3,645,322.00**	**$ 5,243,136.00**	**5,243,136.00**	86.52%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions rather than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Sewer Debt Service

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY2026	% Change
610-91000-95000	2013 Water Sewer Bond	-		49,504.00	48,930.00	48,930.00	
610-91000-95001	2016 Wastewater Bonds	-		24,950.00	24,688.00	24,688.00	
	January 2026 Financings				-		
					73,618.00	73,618.00	

Town of Selma Budget FY 2026

Electric Fund Revenues

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
630-33000-00640	NCEMPA Rider Fee	-	-	200,000.00	-	-	#DIV/0!
630-33500-01400	Reimbursement Housing Auth				-	-	#DIV/0!
630-33500-01500	Reimbursement DOT	-	-	-	-	-	#DIV/0!
630-35000-01600	Debt Set-Off			-	-	-	#DIV/0!
630-35000-51000	Sale of Utilities	6,740,334.80	7,129,918.17	7,580,000.00	7,500,000.00	7,500,000.00	17.20%
630-35000-58000	Utility Bill Penalties	159,832.65	147,049.59	160,000.00	143,000.00	143,000.00	24.14%
630-35000-58010	Utility Connection Fees	43,229.64	60,919.29	43,500.00	45,000.00	45,000.00	39.04%
630-35000-58020	Utility Sales Tax Revenue	470,112.24	479,713.76	480,000.00	525,000.00	525,000.00	23.31%
630-35000-58021	Sale Of Transformers				300,000.00	300,000.00	
630-35000-58030	TekCollect Fee			-	-	-	#DIV/0!
630-36000-00000	Rent- Pole Attachments	5,520.00	4,512.00	7,520.00	5,000.00	5,000.00	-9.42%
630-37000-00000	Interest Earned	30,320.58	-	31,000.00	31,000.00	31,000.00	22.80%
630-38000-00000	Miscellaneous Revenue	27,004.86	37,605.28	33,500.00	1,000.00	1,000.00	-99.35%
630-38000-00100	Credit Card Pass Through	-	15,523.44	-	-	-	-100.00%
630-38000-01600	Debt Set-Off	-	12,922.31	-	500.00	500.00	-32.41%
630-39000-00100	Sale of Fixed Assets	8,600.00	-	102,500.00	-	-	#DIV/0!
630-38000-00200	Insurance Proceeds	3,725.70			-	-	#DIV/0!
630-39000-00200	Loan Proceeds		145,917.20	1,560,000.00	250,000.00	250,000.00	
630-39500-00100	Transfer from Fund 100	-	9,796.00	-	-	-	#DIV/0!
630-39500-00670	Transfer from Fund 670 (Electric Reserve)	-	712,541.00	-	196,109.00	196,109.00	#DIV/0!
630-39900-00000	Fund Balance Appropriated	-	-	438,816.00	-	-	#DIV/0!
	Electric Revenues Totals	**7,488,680.47**	**8,756,418.04**	**10,636,836.00**	**8,996,609.00**	**8,996,609.00**	25.44%

Town of Selma Budget FY 2026

Electric Fund Expenses

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
630-72100-12100	Salary & Wages	468,523.96	505,195.58	851,311.00	484,844.00	484,844.00	-4.03%
630-72100-12200	Overtime	18,161.55	54,571.36	76,000.00	105,000.00	105,000.00	92.41%
630-72100-18100	FICA & Medicare	36,255.32	40,905.45	78,200.00	45,124.00	45,124.00	10.31%
630-72100-18200	NC Municipal Retirement	56,055.04	70,869.14	139,431.00	80,455.00	80,455.00	13.53%
630-72100-18210	NC 401k	10,857.75	12,037.54	34,820.00	17,696.00	17,696.00	47.01%
630-72100-18230	Pension Allocation	27,366.00	-	-	-	-	#DIV/0!
630-72100-18300	Group Insurance	66,819.46	77,848.95	142,930.00	67,672.00	67,672.00	-13.07%
630-72100-18600	Workers Compensation	37,007.47	30,531.97	30,000.00	30,000.00	30,000.00	-1.74%
630-72100-18610	Unemployment Insurance Reserve	500.00	-	-	-	-	#DIV/0!
630-72100-18900	Retirees' Healthcare	70,368.80	63,901.71	-	-	-	-100.00%
630-72100-19100	Accounting/Auditing	12,347.85	9,450.00	6,000.00	6,000.00	6,000.00	-36.51%
630-72100-19200	Legal Services	11,919.99	14,499.99	-	20,000.00	20,000.00	37.93%
630-72100-19400	Engineering	-	3,207.19	16,000.00	30,000.00	30,000.00	835.40%
630-72100-19500	Banking Fees	64,635.00	85,554.22	-	100,000.00	100,000.00	16.88%
630-72200-21200	Uniforms	10,239.06	12,518.83	15,000.00	15,000.00	15,000.00	19.82%
630-72200-25900	Gasoline	14,415.18	20,279.49	21,000.00	21,000.00	21,000.00	3.55%
630-72100-26000	Supplies/Materials	42,243.90	67,978.45	78,000.00	80,000.00	80,000.00	17.68%
630-72200-26100	Safety Supplies	2,001.53	5,372.10	10,000.00	15,000.00	15,000.00	179.22%
630-72100-31100	Training/Travel	4,553.57	15,884.68	25,000.00	20,000.00	20,000.00	25.91%
630-72100-32000	IT Services	30,480.25	34,000.01	32,000.00	34,000.00	34,000.00	0.00%
630-72100-32100	Telephone	6,160.27	9,354.98	10,000.00	10,000.00	10,000.00	6.89%
630-72100-32500	Postage	281.92	-	-	-	-	#DIV/0!
630-72100-33100	Electricity	5,450.72	6,848.13	7,500.00	8,000.00	8,000.00	16.82%
630-72100-34100	Printing/Utility Bills	4,649.19	5,649.32	8,000.00	8,000.00	8,000.00	41.61%
630-72100-35100	Maint/Repair - Building	3,112.49	17,672.48	10,000.00	10,000.00	10,000.00	-43.41%
630-72100-35200	Maint/Repair - Equip	3,506.68	5,486.15	11,500.00	15,000.00	15,000.00	173.42%
630-72200-35300	Maint/Repair - Vehicle	9,156.50	18,826.81	60,000.00	50,000.00	50,000.00	165.58%
630-72100-39700	Computer Software Contract	0.37	18,152.61	30,000.00	35,150.00	35,150.00	93.64%
630-72100-39900	Contracted Services	86,433.93	117,756.03	170,000.00	163,200.00	163,200.00	38.59%
630-72100-39910	Load Management/NCEMPA	-	-	-	-	-	#DIV/0!
630-72100-39940	ITRON lease	32.50	-	-	-	-	#DIV/0!
630-72100-39950	Exceleron Contract Fee	-	-	-	-	-	#DIV/0!
630-72100-39960	Nexgrid	12,011.25	13,188.97	13,000.00	17,000.00	17,000.00	28.90%
630-72100-45100	Property & Liability	38,376.81	42,874.01	54,000.00	75,000.00	75,000.00	74.93%
630-72100-46000	Depreciation	119,438.00	-	-	-	-	#DIV/0!
630-72100-49110	ElectriCities Dues	11,656.00	-	12,000.00	15,000.00	15,000.00	#DIV/0!
630-72100-49900	Equipment/Not Capital	34,725.07	73,970.94	84,339.00	72,591.00	72,591.00	-1.87%
630-72100-49910	Transformer Purchase				300,000.00	300,000.00	
630-72100-49920	Electric Distribution Purchases				-	-	
630-72100-50000	Capital Outlay	(0.12)	1,212,970.01	2,207,357.00	250,000.00	250,000.00	-79.39%
630-72200-95010	Purchases For Inventory	47,483.05	(9,890.58)	165,656.00	200,000.00	200,000.00	#DIV/0!
630-72300-27000	NCEMPA Electricity	5,025,926.93	5,224,999.97	5,500,000.00	5,200,000.00	5,200,000.00	
630-72300-27010	Electric Sales/Use Tax	470,112.24	471,209.51	525,000.00	550,000.00	550,000.00	
630-72300-27020	Southeastern Power Purchase	17,184.79	25,415.35	25,000.00	28,000.00	28,000.00	
630-98800-00100	Transfer to Fund 100	-	-	148,772.00	-	-	
630-98800-98100	Transfer to Fund 100	195,000.00	195,000.00		-	-	
630-98800-99995	Support Services - General Fund			-	576,567.00	576,567.00	
	Electric Administration Totals	**7,075,450.27**	**8,574,091.35**	**10,597,816.00**	**8,755,299.00**	**8,755,299.00**	2.11%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions rather than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Electric Debt Service

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
	2023 Excavator			24,458.00	26,458.00	26458	
630-91000-97001	2023 F-250			14,562.00	14,562.00	14,562.00	
	January 2026 Financings				-	-	
	2025 Sub Station Upgrades				200,290.00	200,290.00	
					241,310.00	241,310.00	

Town of Selma Budget FY 2026

Sanitation Fund Revenues

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
640-35000-00200	Refuse Collection - Carts	-	704,025.00	705,000.00	740,132.00	740,132.00	#REF!
640-35000-00210	Refuse Collection - Dumpsters	3,975.00	589\5	64,000.00	64,000.00	64,000.00	#REF!
640-35000-00250	Refuse Penalties	-	-	10,557.00	14,000.00	14,000.00	#REF!
640-35000-00275	Sale of Containers	-	-	-	-	-	#REF!
640-37000-00000	Interest Earned	-	-	-	5,000.00	5,000.00	#REF!
640-38000-00000	Miscellaneous Revenue	-	535.72	-	1,000.00	1,000.00	#REF!
640-39000-00100	Sale of Fixed Assets	-	-	-			#REF!
640-39000-00200	Loan Proceeds	-	-	-	250,000.00	250,000.00	#REF!
640-39500-00100	Transfer from General Fund	415,042.00	59,575.00	-			#REF!
640-39900-00000	Fund Balance Appropriated	-	-	446,000.00			#REF!
	Sanitation Revenues Totals	**419,017.00**	**764,135.72**	**1,225,557.00**	**##########**	**1,074,132.00**	#REF!

Town of Selma Budget FY 2026

Sanitation Fund Administration Expenses

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
640-73100-12100	Salary & Wages	10,273.62	139,361.16	200,845.00	146,825.00	146,825.00	-100.00%
640-73100-12200	Overtime	283.16	2,994.39	1,500.00	4,000.00	4,000.00	-100.00%
640-73100-18100	FICA/Medicare	800.37	10,586.56	15,480.00	11,539.00	11,539.00	-100.00%
640-73100-18200	NC Municipal Retirement	1,298.03	18,462.31	27,600.00	20,573.00	20,573.00	-100.00%
640-73100-18210	NC 401k	61.56	2,705.36	8,556.00	4,525.00	4,525.00	-100.00%
640-73100-18300	Group Insurance	1,356.90	21,486.55	41,362.00	28,301.00	28,301.00	-100.00%
640-73100-18600	Workers Compensation	-	-	-	-	-	#DIV/0!
640-73100-18610	Unemployment Insurance	-	-	-	-	-	#DIV/0!
640-73100-18900	Retiree Health Insurance	-	-	-	-	-	#DIV/0!
640-73100-19100	Accounting/Auditing	-	-	-	-	-	#DIV/0!
640-73100-19200	Legal	-	2,000.00	-	-	-	#DIV/0!
640-73100-19400	Engineering	-	-	-	-	-	#DIV/0!
640-73100-19500	Banking Fees	-	-	-	-	-	#DIV/0!
640-73100-21200	Uniforms	-	1,895.91	600.00	3,000.00	3,000.00	-100.00%
640-73200-25900	Gasoline	-	43,514.31	30,000.00	22,000.00	22,000.00	
640-73100-26000	Supplies & Materials	670.00	8,682.51	35,000.00	10,000.00	10,000.00	-100.00%
640-73200-26100	Safety Supplies	-	-	1,000.00	1,000.00	1,000.00	#DIV/0!
640-73200-31100	Travel & Training	-	-	6,500.00	1,500.00	1,500.00	#DIV/0!
640-73100-31200	Dues & Subscriptions	-	-	-	-	-	#DIV/0!
640-73100-32000	IT Services	-	-	-	-	-	#DIV/0!
640-73100-32100	Phone/Internet	-	-	-	-	-	#DIV/0!
640-73100-32500	Postage	-	-	-	-	-	#DIV/0!
640-73100-33100	Electricity	-	-	-	-	-	#DIV/0!
640-73100-34100	Printing/Mailing Utility Bills	-	3,672.21	8,000.00	6,000.00	6,000.00	-100.00%
640-73100-35100	Maint/Repair - Buildings	-	828.00	-	1,000.00	1,000.00	#DIV/0!
640-73100-35200	Maint/Repair - Equipment	1,013.40	22,667.77	5,000.00	5,000.00	5,000.00	#DIV/0!
640-73200-35300	Maint/Repair - Vehicle	240.86	34,749.72	40,000.00	40,000.00	40,000.00	-100.00%
640-73100-39700	Computer Software Contract	-	-	3,900.00	10,150.00	10,150.00	-100.00%
640-73100-39900	Contracted Services	-	10,659.32	22,000.00	30,000.00	30,000.00	-100.00%
640-73100-45100	Property & Liability	-	-	-	35,000.00	35,000.00	#DIV/0!
640-73100-46000	Depreciation	4,893.00	-	-	-	-	#DIV/0!
640-73100-49900	Equipment/Not Capital	-	351.49	1,000.00	4,000.00	4,000.00	#DIV/0!
640-73100-50000	Capital Outlay	0.50	1,526.00	440,000.00	250,000.00	250,000.00	-100.00%
640-73200-69900	Landfill Charges	-	143,876.28	145,000.00	150,000.00	150,000.00	-100.00%
640-73200-69950	Dumpster Service			25,000.00	48,000.00	48,000.00	-100.00%
640-98800-99995	Support Services - General Fund	-	-		98,506.00	98,506.00	#DIV/0!
	Sanitation Administration Totals	**20,891.40**	**470,019.85**	**1,058,343.00**	**930,919.00**	**930,919.00**	-100.00%

Note: Due to software constraints, support service allocations have been implemented using percentage-based distributions rathe than internal chargebacks. This change has no impact on total appropriations and is for accounting purposes only.

Town of Selma Budget FY 2026

Sanitation Debt Service

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
640-91000-99000	Repay General Fund	-	-	50,000.00	50,000.00	50,000.00	
640-91000-99001	2023 Garbage Truck	-	-	93,214.00	93,213.00	93,213.00	
					143,213.00	143,213.00	

Town of Selma Budget FY 2026

Water Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
650-37000-00000	Interest Earned	13,507.62	-	-	-	-	#DIV/0!
650-39500-00600	Transfer from Fund 600	258,542.28	273,568.00	-	-	-	-100%
650-39900-00000	Approriated Fund Balance	-	-	-	-	-	#DIV/0!
	Water Capital Reserve Totals	**272,049.90**	**273,568.00**	**-**	**-**	**-**	-100%

Town of Selma Budget FY 2026

Water Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
650-22000-00600	Due to Fund 600	-	29,000.00	-	-	-	-100.00%
650-98800-00600	Transfer to Fund 600	61,000.00	311,500.00	-	-	-	
650-99300-00000	Reserve for Future Expenditures	-	-	-	-	-	#DIV/0!
	Water Capital Reserve Totals	**61,000.00**	**340,500.00**	**-**	**-**	**-**	-100.00%

Town of Selma Budget FY 2026

Sewer Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
660-37000-00000	Interest Earned	9,241.61	-	-	-	-	#DIV/0!
660-39500-00610	Transfer from Fund 610	192,438.41	200,176.00	-	-	-	-100.00%
	Sewer Capital Reserve Totals	**201,680.02**	**200,176.00**	**-**	**-**	**-**	-100.00%

Town of Selma Budget FY 2026

Sewer Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
660-99300-00000	Reserve for Future Expenditure	-	-	-	-	#DIV/0!	
660-98800-00610	Transfer to Fund 610	-	-	-	-	#DIV/0!	
	Sewer Capital Reserve Totals	-	-	-	-	#DIV/0!	

Town of Selma Budget FY 2026

Electric Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
670-37000-00000	Interest Earned	22,145.49	-	-	-	-	#DIV/0!
670-39500-00630	Transfer from Fund 630	-	-	-	-	-	
670-39900-00000	Approriated Fund Balance	-	-	-	196,109.00	196,109.00	#DIV/0!
	Electric Capital Reserve Totals	**22,145.49**	**-**	**-**	**196,109.00**	**196,109.00**	#DIV/0!

Town of Selma Budget FY 2026

Electric Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	Manager Recommend FY 2026	Board Approved FY 2026	% Change
670-99300-00000	Reserve for Future Expenditure	-	-	-	-	-	#DIV/0!
670-98800-00630	Transfer to Fund 630	-	712,541.00	-	196,109.00	196,109.00	-72.48%
	Electric Capital Reserve Totals	**-**	**712,541.00**	**-**	**196,109.00**	**196,109.00**	-72.48%