



ANNUAL BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

ADOPTED JUNE 11, 2024



MAYOR
Byron James McAllister

MAYOR PRO-TEM
Joe Scarboro

COUNCILMEMBERS
Amy West Whitley
Susan Parrish Watson
William Overby



**INTERIM
TOWN MANAGER**
Phillip McDaniel

TOWN CLERK
Dalton Larsen-Batten

TOWN ATTORNEY
Alan "Chip" Hewett

Honorable Mayor and Council Members of the Town of Selma,

Re. Subject FY 24/25 suggested annual budget.

I would like to present you all with the proposed FY 24/25 Town of Selma Budget. It has been my pleasure to work with all the Town Departments, Boards, and Council to identify the needs and goals for the Town in the upcoming fiscal year while setting up for our exciting future. The recommended 24/25 budget herein submitted is in accordance with the Local Government Budget and Fiscal Control Act.

The Overall budget is \$26,295,912 across all funds, which is an 8% increase from the FY 24 budget as amended. The Recommended General Fund for FY 25 is \$8,826,267 which is a 16% increase over FY24. This increase is largely in part to addition of the GF Debt service in the FY 24 year. The increased debt was due to years of not replacing equipment on schedule. The goals guiding the General Fund budget preparation: Pristine and efficient operations, support of Public Safety, and big picture thinking.

The Suggested budget keeps the Property Tax Rate at the current rate of .60 per \$100 valuation, as well as the electric rates at current levels. To keep up with the rising cost of Water and Sewer, a 6% rate increase to our sewer rate is proposed as well as a 3.5% increase to our Water Rates. Sanitation Fund has a proposed Capital reserve fee added of \$2.50 per customer.

Our most valuable asset is our dedicated staff. We strive to reward well-trained staff that understand and carry out our mission every day. This suggested FY 25 budget includes a 5% Cost of Living Adjustment, and a 1% increase to the NC401K contribution. One Vacant position in Public Works is cut as we move toward contracting for lawn services. Our town is strong and in an excellent position for the future. As we ensure this recommended budget meets the needs of the next 12 months, we will continually monitor our effectiveness of executing the FY25 budget and prepare for the coming growth Selma is experiencing. We will also remember the past and the situations that have caused shortfalls that we have strived to overcome.

It has been the staff's pleasure to gather the information to recommend this budget to the Council and will be available for any follow-up questions that may arise.

Phillip McDaniel
Interim Town Manager

April 16, 2024

TOWN OF SELMA
BUDGET ORDINANCE
FISCAL YEAR 2024/2025

**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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the Town:

Governing Body	\$ 166,741
Finance	352,013
Administration	621,498
Non Profit Support	1,400
Planning/Economic Development	361,540
Police	3,223,982
Fire	1,413,200
Public Works	924,692
Powell Bill	342,000
Public Facilities & Grounds	619,791
Civic Center	37,820
Recreation	397,861
Library	182,696
GF Debt	445,728
Comm Engagement	151,772
Total Appropriations	<u>\$ 9,242,734</u>

Section II: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Current Year Property Tax	\$ 3,234,529
Current Year Motor Vehicle Tax	425,005
Prior Year Taxes	5,000
Local Occupancy Tax	90,000
Sales & Use Tax	1,430,800
Fire District Tax	430,000
Electric Power Franchise Tax	344,420
Refuse Collection Fees	800,000
Powell Bill	181,000
Transfer from Electric Fund	148,772
Fund Balance Appropriated	512,094
Fund Balance Suber	-
Fund Balance Perpetual Care	7,500
Other Revenues	1,633,614
	<u>\$ 9,242,734</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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Water Administration	\$ 1,191,594
Water Operations	1,327,093
Water Debt	40,414
	<u>\$ 2,559,101</u>

Section IV: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Sale of Water	\$ 1,991,533
Water Capital Reserve	
Other Revenues	567,568
	<u>\$ 2,559,101</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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Sewer Administration	\$ 483,609
Sewer Operations	3,089,563
Sewer Debt	74,454.00
	<u>\$ 3,647,626</u>

Section VI: It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Sewer Charges	\$ 3,318,576
Sewer Capital Reserve	200,000
Other Revenues	129,050
	<u>\$ 3,647,626</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Electric Administration	\$ 978,469
Electric Operations	3,166,310
Transfers and Electric Purchases	6,050,000
Electric Debt	39,020
	<u>\$ 10,233,799</u>

Section VIII: It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Electric Charges	7,580,000.00
Electric Sales Tax	486,000
Other Revenues	2,167,799
	<u>\$ 10,233,799</u>

Section X The following amounts are hereby appropriated in the Sanitation Fund for the operation of the Sanitation utility for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Sanitation Administration	137,879
Sanitation Operations	904,464
Sanitation Debt	143,214
	\$ 1,185,557.00

Section XI It is estimated that the following revenues will be available in the Sanitation Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Sanitation Charges	705,000
Other Revenues	480,557
	\$ 1,185,557.00

Section XII: The following amounts are hereby appropriated in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the Town:

Other Expenses	<u>\$ 41,918</u>
	<u>\$ 41,918</u>

Section XIII: It is estimated that the following revenues will be available in the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

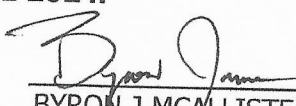
Other Revenues	<u>\$ 41,918</u>
	<u>\$ 41,918</u>

Section XIV. 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, 2024, 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 \$609,922,467 and an estimated rate of collection of 98.5%.

Section XV 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 XVI. 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 11th DAY OF JUNE 2024.


BYRON J MCALLISTER
Mayor

ATTEST:

Dalton Larson Batten
Town Clerk

Seal



Town of Selma Budget FY 2025

Finance Expenditures 41300

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-41300-12100	Salaries & Wages	84,277.29	90,906.67	91,248.00	68,774.92	75.65%		97,647.00	97,647.00	7.41%
100-41300-18100	FICA & Medicare	6,322.40	6,851.47	6,981.00	3,313.28	48.36%		6,827.00	6,827.00	-0.36%
100-41300-18200	Retirement	9,523.94	10,969.99	11,771.00	5,758.66	52.49%		12,173.00	12,173.00	10.97%
100-41300-18210	NC 401k	2,512.51	2,582.95	2,738.00	872.56	33.78%		3,570.00	3,570.00	38.21%
100-41300-18300	Group Insurance	14,419.80	13,712.84	12,501.00	6,994.50	51.01%		12,596.00	12,596.00	-8.14%
	Uniforms						1200.00	1200.00	1200.00	
100-41300-19100	Accounting & Auditing	10,481.85	12,347.85	13,350.00	4,005.00	32.43%	30,000.00	30,000.00	30,000.00	142.96%
100-41300-26000	Supplies & Materials	3,550.20	2,900.36	4,900.00	2,079.61	71.70%	5,000.00	5,000.00	5,000.00	72.39%
100-41300-31100	Travel & Training	2,049.07	1,891.00	3,000.00	20.21	1.07%	6,000.00	6,000.00	6,000.00	217.29%
100-41300-31200	Dues & Subscription	110.00	288.00	325.00	-	0.00%	500.00	500.00	500.00	73.61%
100-41300-35200	Maint/Repair - Equip					0.00%				#DIV/0!
100-41300-34100	Printing	-	1,363.52	-	-					
100-41300-39700	Software Contract	20,949.44	13,751.12	23,400.00	18,152.61	132.01%	27,500.00	27,500.00	27,500.00	99.98%
100-41300-39900	Contracted Services	6,452.65	4,536.82	7,440.00	2,362.72	52.08%	10,000.00	50,000.00	50,000.00	1002.09%
100-41300-45000	Jo Co Tax Collection	75,412.89	79,465.60	90,000.00	36,381.50	45.78%	90,000.00	90,000.00	90,000.00	13.26%
100-41300-49900	Equipment/Not Capital	3,267.66	1,155.66	1,836.00	-	0.00%	9,000.00	9,000.00	9,000.00	678.78%
100-41300-50000	Capital Outlay	7,706.25	-	-	-	0.00%				#DIV/0!
100-41300-75000	Debt Service Principal	5,845.13	5,964.94	-	-					-100.00%
100-41300-75100	Debt Service Interest	242.10	122.28	-	-	0.00%				-100.00%
Finance Totals		253,146.21	248,908.39	269,740.00	148,764.32	59.77%	179,200.00	352,013.00	352,013.00	41.42%

	Amended FY24	YTD 12/31/2023	Requested FY25	Recommend FY25	Approved FY25	Variance	%
Personnel	125,239.00	85,713.92	-	132,813.00	132,813.00	7,574.00	6.05%
Operating	144,501.00	63,050.40	169,000.00	209,000.00	209,000.00	64,499.00	44.64%
Capital	-	-	9,000.00	9,000.00	9,000.00	9,000.00	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	269,740.00	148,764.32	178,000.00	350,813.00	350,813.00	81,073.00	30.06%

		Requested	Recommend	Approved
Accounting and Auditing		9,000.00	9,000.00	
Annual Audit	30,000.00	1,500.00	1,500.00	
OPEB Actuary	5,000.00	10,500.00	10,500.00	

		Requested	Recommend
Computer Software Contract		7,800.00	7,800.00
Harris	26,000.00	18,000.00	18,000.00
Tyler Technologies	60,000.00	25,800.00	25,800.00

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

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

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

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

Town of Selma Budget FY 2025

GENERAL FUND REVENUES

	Revenue Source	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget as Amended FY 2024	YTD 12/31/2023	%	Manager Recommend FY 2025	Board Approved	% Change
100-30000-00000	Current Year Property Taxes	2,906,879.82	3,015,835.55	3,170,848.67	3,131,592.00	1,454,329.63	46.44%	3,234,529.00	3,234,529.00	3.29%
100-30000-00010	Motor Vehicle	202,348.81	231,260.01	242,115.37	200,000.00	160,093.66	80.05%	425,005.00	425,005.00	112.50%
100-30000-01000	Prior Year Taxes	(15,470.83)	13,882.78	3,122.77	5,000.00	760.80	15.22%	5,000.00	5,000.00	0.00%
100-30000-05000	Tax Penalties and Interest	6,250.46	9,354.11	4,652.85	5,000.00	169.43	3.39%	5,000.00	5,000.00	0.00%
100-31000-00010	Sales & Use Tax Distribution	1,172,987.23	1,417,353.59	1,148,645.21	1,400,000.00	545,518.77	38.97%	1,430,800.00	1,430,800.00	2.20%
100-31000-00020	Animal Tags	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-32000-00100	Local Occupancy Tax	57,460.06	89,177.45	83,383.11	90,000.00	44,083.20	48.98%	90,000.00	90,000.00	0.00%
100-32000-00200	Payments in Lieu of Taxes	58,919.28	27,938.48	37,026.02	37,000.00	42,049.66	113.65%	42,000.00	42,000.00	13.51%
100-32000-00400	Fire District Tax	234,297.04	242,047.94	252,641.94	421,824.00	(3,144.45)	-0.75%	430,000.00	430,000.00	1.94%
100-32000-00500	Video Programming Tax	23,563.68	22,256.01	15,528.05	20,000.00	-	0.00%	19,380.00	19,380.00	-3.10%
100-32000-00600	Telecommunication Services Sales Tax	32,937.19	24,947.50	18,899.75	22,000.00	-	0.00%	20,130.00	20,130.00	-8.50%
100-32000-00700	Electric Power Franchise Tax	331,340.81	344,333.69	282,349.43	340,000.00	109,945.09	32.34%	344,420.00	344,420.00	1.30%
100-32000-00800	Natural Gas Excise Tax	6,173.27	7,290.08	9,519.49	6,000.00	-	0.00%	10,804.00	10,804.00	80.07%
100-32000-00900	Alcohol Bev Tax	30,699.98	27,977.89	29,210.88	28,500.00	-	0.00%	29,497.00	29,497.00	3.50%
100-32000-01000	Local ABC Net Revenues	47,572.88	32,226.79	17,838.75	48,000.00	3,739.02	7.79%	48,000.00	48,000.00	0.00%
100-32000-01100	Animal/Nuisance Penalties/Fines	-	-	-	-	500.00	0.00%	1,000.00	1,000.00	1.00%
100-33000-00100	Solid Waste Disposal Tax	5,016.94	4,934.09	3,903.33	4,800.00	-	0.00%	4,891.00	4,891.00	1.90%
100-33000-00300	Powell Bill Street	160,913.77	181,404.14	181,142.15	180,000.00	-	0.00%	181,000.00	181,000.00	0.56%
100-33000-00500	Drug Forfeiture Tax	1,430.93	113.84	590.03	9,509.00	203.12	2.14%	8,000.00	8,000.00	-15.87%
100-33000-00600	Fire Protection - State Reimbursement	243.00	236.00	233.00	-	-	#DIV/0!	243.00	243.00	0.00%
100-33000-00640	FEMA Grant	-	-	-	(155,000.00)	-	-	160,000.00	160,000.00	0.00%
100-33000-00700	FEMA Reimbursement	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33000-00900	USDA Grant	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00100	Tennis Court Grant	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00200	JoCo Tourism Grant	-	-	26,750.00	50,000.00	-	0.00%	50,000.00	50,000.00	0.00%
100-33500-00201	JoCo Marketing Grant	-	1,000.00	-	-	-	#DIV/0!	1,000.00	1,000.00	0.00%
100-33500-00210	JOCo Visitors Bureau	-	-	11,972.32	-	-	#DIV/0!	10,000.00	10,000.00	#DIV/0!
100-33500-00220	County Grant Recreation	-	-	-	19,000.00	-	0.00%	20,000.00	20,000.00	5.26%
100-33500-00300	JoCo Chamber Grant	-	500.00	-	-	-	#DIV/0!	500.00	500.00	#DIV/0!
100-33500-00650	Fire - SAFER Grant	72,834.02	29,680.99	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00670	JoCo COVID PPE Grant - Fema	7,859.00	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00700	Electricities Grant	-	-	-	-	-	#DIV/0!	1,000.00	1,000.00	#DIV/0!
100-33500-00800	CARES Act	230,521.60	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-00900	NCDOT Depot Repairs	24,747.00	8,715.00	-	176,125.00	-	0.00%	-	-	-100.00%
100-33500-00950	NCDOT Depot Roof Repairs	-	30,638.00	5,200.25	167,424.00	-	0.00%	-	-	-100.00%
100-33500-00960	NCDOT Mowing	-	-	1,202.44	-	-	#DIV/0!	-	-	#DIV/0!
100-33500-01000	NCLM Grant	-	2,277.00	-	-	-	#DIV/0!	5,000.00	5,000.00	#DIV/0!
100-33500-01100	Safety Grant	-	-	-	-	1,727.00	#DIV/0!	5,000.00	5,000.00	#DIV/0!
100-33500-01200	Open Space Grant Parks	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-34000-01000	Planning & Zoning Fees	17,010.00	23,185.00	29,140.47	25,000.00	6,400.00	25.60%	25,000.00	25,000.00	0.00%
100-34000-02000	Code Enforcement Citation Fees	4,100.00	1,900.00	1,541.88	5,000.00	1,050.00	21.00%	10,000.00	10,000.00	100.00%
100-34000-04000	Fire Inspection Fees	3,725.00	10,245.00	6,460.00	15,000.00	1,585.00	10.57%	10,000.00	10,000.00	-33.33%
100-35000-00200	Refuse Collection Fees	691,359.64	703,331.71	709,200.66	-	7,207.10	#DIV/0!	800,000.00	800,000.00	#DIV/0!
100-35000-00250	Refuse Penalties	-	8,567.43	19,494.95	-	8,962.04	#DIV/0!	18,000.00	18,000.00	#DIV/0!
100-35000-01000	Johnston County First Responder	16,320.74	16,787.62	15,770.16	18,000.00	(1,246.03)	-6.92%	-	-	-100.00%
100-35000-01100	Johnston County SRO	-	-	-	141,000.00	-	0.00%	75,000.00	75,000.00	-46.81%
100-35000-01435	JoCo Latino Festival	-	-	4,375.00	-	-	-	-	-	-
100-35000-02000	Cemetery Lots	161,346.14	103,908.51	87,712.42	100,000.00	69,908.91	69.91%	120,000.00	120,000.00	20.00%
100-35000-02100	Mausoleum Crypt/Niche Sales	22,188.49	39,973.14	24,331.87	35,000.00	20,469.24	58.45%	40,000.00	40,000.00	14.29%
100-35000-02200	Mausoleum Bond Interest Rebate	913.47	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-35000-02300	Opening Graves	89,900.00	75,175.00	69,950.00	70,000.00	35,850.00	51.21%	72,000.00	72,000.00	2.86%
100-35000-03100	Library Fines/Fees	407.76	3,347.62	2,884.62	-	1,496.06	#DIV/0!	3,000.00	3,000.00	#DIV/0!
100-35000-04100	Christmas Parade	-	-	-	-	735.00	#DIV/0!	700.00	700.00	#DIV/0!
100-35000-04110	Senior Trips	-	35.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-35000-04120	Recreational Fees	4,448.17	15,151.64	20,882.10	30,000.00	11,970.82	39.90%	30,000.00	30,000.00	0.00%
100-35000-04130	Annual Sponsorships	-	-	-	-	(5,811.25)	#DIV/0!	-	-	#DIV/0!
100-35000-04140	Railroad Days	310.24	13,699.00	30,590.01	46,629.00	13,241.00	28.40%	45,000.00	45,000.00	-3.49%
100-35000-04141	Railroad Days Pageant	-	-	4,272.00	3,887.00	2,498.00	64.27%	2,500.00	2,500.00	-35.68%
100-35000-04150	Santa Train	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-35000-04160	All-American Festival	75.00	50.00	1,725.00	-	-	#DIV/0!	1,700.00	1,700.00	#DIV/0!
100-35000-04180	Special Events	1,410.00	6,939.98	13,673.89	15,000.00	276.00	1.84%	15,000.00	15,000.00	0.00%
100-35000-04190	Recreation Rentals	19,585.00	7,005.00	12,489.99	18,000.00	(3,500.00)	-19.44%	18,000.00	18,000.00	0.00%
100-35000-04200	Payment in Lieu Recreation	-	41,800.00	28,500.00	-	-	#DIV/0!	28,000.00	28,000.00	#DIV/0!
100-35000-05000	Civic Center Individual	6,563.59	32,627.50	70,699.99	100,000.00	40,259.38	40.26%	60,000.00	60,000.00	-40.00%
100-35000-05100	Civic Center Business	150.00	3,170.00	6,185.00	20,000.00	2,693.75	13.47%	10,000.00	10,000.00	-50.00%
100-36000-00100	Rent/Waste Industries	1,800.00	1,050.00	2,550.00	1,800.00	-	0.00%	1,800.00	1,800.00	0.00%
100-36000-00200	Rent/Alcoholics Anonymous	240.00	240.00	240.00	240.00	240.00	100.00%	-	-	-100.00%
100-36000-00300	Rent/Harrison Senior Center	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-36000-00400	Rent/Head Start	9,000.00	9,750.00	9,000.00	9,000.00	-	0.00%	-	-	-100.00%
100-36000-00700	Rent/SBA Towers Ventures	8,283.93	8,468.11	9,314.90	8,500.00	5,101.83	60.02%	8,500.00	8,500.00	0.00%
100-36000-00800	Rent/EMS building	18,000.00	18,000.00	16,500.00	18,000.00	10,500.00	58.33%	18,000.00	18,000.00	0.00%
100-36000-00900	Rent/Florist	4,050.00	360.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-36000-01000	Rent/Land	2,220.00	1,687.93	1,884.75	2,000.00	-	0.00%	2,000.00	2,000.00	0.00%
100-37000-00000	Interest Earned	3,805.72	6,791.24	166,864.50	25,000.00	46,502.02	186.01%	44,000.00	44,000.00	76.00%
100-37000-01000	Interest - Powell Bill	73.12	539.02	16,599.24	5,000.00	1,491.94	29.84%	5,000.00	5,000.00	0.00%
100-37000-02000	Interest - Suber Fund	20.99	121.59	2,003.91	-	240.37	#DIV/0!	-	-	#DIV/0!
100-37000-04000	Small Busan Loan	94.05	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-00000	Miscellaneous Revenue	88,372.20	11,720.34	35,635.36	29,446.00	82,452.88	280.01%	105,000.00	105,000.00	256.58%
	Selma Swap	-	-	-	-	-	-	4,000.00	4,000.00	0.00%
100-38000-00200	Insurance Proceeds	15,305.22	41,486.31	6,263.75	11,418.00	25,133.66	220.12%	10,000.00	10,000.00	-12.42%
100-38000-00210	Fire Recoveries	-	-	12,118.84	20,000.00	6,215.95	31.08%	20,000.00	20,000.00	0.00%
100-38000-00300	Court Cost Fees	1,218.60	769.65	1,326.84	-	1,262.70	#DIV/0!	1,200.00	1,200.00	#DIV/0!
100-38000-00400	Library Donations - Books	365.00	619.81	247.00	-	50.00	#DIV/0!	300.00	300.00	#DIV/0!
100-38000-00500	Contributions & Donations	-	350.00	1,100.00	-	-	#DIV/0!	1,000.00	1,000.00	#DIV/0!
100-38000-00600	Donations to Selma Civic Center	25.00	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-00700	Donations Police Department	2,600.00	400.00	1,600.00	-	1,000.00	#DIV/0!	2,000.00	2,000.00	#DIV/0!
100-38000-00900	Donations Fire Department	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-01000	Arbor Program	200.00	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-01100	Donation Basketball Court	2,156.00	12,000.00	12,000.00	-	4,000.00	#DIV/0!	12,000.00	12,000.00	#DIV/0!
100-38000-01105	Donations JCC	-	-	7,000.00	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-01110	Donations Parks	-	-	100.00	-	-	-	-	-	-
100-38000-01251	National Fitness Grant	-	-	30,000.00	-	-	-	-	-	-
100-38000-01300	Reimbursement Eastfield	160,000.00	20,000.00	279,877.18	-	-	#DIV/0!	-	-	#DIV/0!
100-38000-01400	Loves Hometown Grant	-	79,000.00	-	-	-	#DIV/0!	-	-	#DIV/0!
100-39000-00100	Sale of Fixed Assets	44,062.00	153,413.55	40,091.00	-	2.00	#DIV/0!	20,000.00	20,000.00	#DIV/0!
100-39000-00200	Loan Proceeds	-	-	-	-	716,070.65	#DIV/0!	-	-	#DIV/0!
	Sale of Surplus Property	-	-	-	-	-	-	40,000.00	40,000.00	0.00%
100-39000-05000	Other Transfers	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
100-39000-00120	Transfer from Fund 120	-	-	-	54,775.00	-	-	69,000.00	69,000.0	

Town of Selma Budget FY 2025

Governing Body Expenditures 41000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-41000-12100	Salaries & Wages	26,400.00	26,400.00	25,200.00	11,500.00	43.56%	25,200.00	26,400.00	26,400.00	0.00%
100-41000-18100	FICA & Medicare	2,019.60	2,019.60	1,928.00	879.75	43.56%	1,928.00	2,020.00	2,020.00	0.02%
100-41000-18300	Group Insurance	190.48	(115.32)	165.00	79.52	-68.96%	165.00	171.00	171.00	-248.28%
100-41000-19000	Elections	5,128.19	-	5,200.00	-	#DIV/0!	5,200.00	5,200.00	5,200.00	#DIV/0!
100-41000-19200	Legal Services	13,348.24	11,919.97	13,750.00	4,937.11	41.42%	13,750.00	13,750.00	13,750.00	15.35%
100-41000-21000	Town Beautification	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!
100-41000-22000	Downtown Development	-	-	5,000.00	-	#DIV/0!	-	-	-	#DIV/0!
100-41000-26000	Supplies & Materials	2,530.04	3,648.17	2,500.00	327.92	8.99%	1,500.00	1,500.00	1,500.00	-58.88%
100-41000-31100	Travel & Training	3,855.55	1,167.04	1,500.00	1,126.96	96.57%	3,500.00	3,500.00	3,500.00	199.90%
100-41000-31200	Dues & Subscriptions	-	1,243.90	2,000.00	-	0.00%	2,000.00	2,000.00	2,000.00	60.78%
100-41000-32500	Postage	7.95	-	100.00	-	#DIV/0!	-	-	-	#DIV/0!
100-41000-38000	Marketing	-	8,892.90	10,000.00	2,068.86	23.26%	5,000.00	5,000.00	5,000.00	-43.78%
100-41000-39900	Contracted Services	3,354.71	26,680.13	34,500.00	21,498.00	80.58%	42,997.00	85,000.00	85,000.00	218.59%
100-41000-41100	Moccasin Crk Drainage	6,457.77	13,211.17	13,500.00	17,317.67	131.08%	18,000.00	18,000.00	18,000.00	36.25%
100-41000-49900	Equipment/Not Capital Uniforms	-	8,975.87	1,000.00	-	0.00%	3,700.00 500.00	3,700.00 500.00	3,700.00 500.00	-58.78%
100-41000-50000	Capital Outlay	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!
Governing Body Totals		63,292.53	104,043.43	116,343.00	59,735.79	57.41%	123,440.00	166,741.00	166,741.00	60.26%

	Amended FY24	YTD 12/31/2023	Requested FY25	Recommend FY25	Approved FY25	Variance	%
Personnel	27,293.00	12,459.27	27,293.00	28,591.00	28,591.00	1,298.00	4.76%
Operating	73,050.00	45,207.66	88,647.00	130,650.00	130,650.00	57,600.00	78.85%
Capital	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	100,343.00	57,666.93	115,940.00	159,241.00	159,241.00	58,898.00	58.70%

	Requested	Recommend	Approved
Contracted Services			
Electus			
Mayors Association Dues			
Mayors Citizen Awards			
Miscellaneous			
	-	-	-

A. Group insurance adjusted to actual

Town of Selma Budget FY 2025

Administration Expenditures 42000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2024	% Change
100-42000-12100	Salaries & Wages	64,592.59	97,210.31	79,917.00	30,481.38	31.36%		82,506.00	82,506.00	-15.13%
100-42000-12600	Merit*		-	-	-	#DIV/0!				#DIV/0!
100-42000-18100	FICA & Medicare	4,806.87	7,115.46	6,115.00	2,196.18	30.86%		6,312.00	6,312.00	-11.29%
100-42000-18200	Retirement	7,279.78	11,283.10	10,310.00	3,938.48	34.91%		11,254.00	11,254.00	-0.26%
100-42000-18210	401K	1,548.12	2,170.79	2,398.00	536.45	24.71%		3,300.00	3,300.00	52.02%
100-42000-18300	Group Insurance	9,981.03	11,119.55	11,971.00	4,498.84	40.46%		9,855.00	9,855.00	-11.37%
	Uniforms						3,000.00	3,000.00	3,000.00	
100-42000-18600	Workers Comp*	40,050.86	40,707.78	48,000.00	31,328.97	76.96%	50,000.00	50,000.00	50,000.00	22.83%
100-42000-18610	Unemployment Insurance		500.00	5,000.00	-	0.00%	5,000.00	5,000.00	5,000.00	900.00%
100-42000-18900	Retiree Healthcare*	183,217.14	189,824.64	225,000.00	102,313.67	53.90%	264,000.00	264,000.00	264,000.00	39.08%
100-42000-25900	Gasoline	250.88	80.49	500.00	26.00	32.30%	-	-	-	-100.00%
100-42000-26000	Supplies & Materials	7,070.79	16,404.31	10,438.00	3,784.58	23.07%	12,000.00	12,000.00	12,000.00	-26.85%
100-42000-26100	Safety Supplies	74.00	-	-	-	#DIV/0!				#DIV/0!
100-42000-27000	Codification	-	-	1,000.00	-	#DIV/0!	2,000.00	2,000.00	2,000.00	#DIV/0!
100-42000-31100	Travel & Training	4,359.75	785.58	6,000.00	4,231.54	538.65%	10,000.00	6,000.00	6,000.00	663.77%
100-42000-31200	Dues & Subscription	12,985.54	12,478.98	12,162.00	11,994.70	96.12%	15,700.00	17,371.00	17,371.00	39.20%
100-42000-32500	Postage	462.10	1,043.58	379.00	1,329.99	127.44%	5,000.00	5,000.00	5,000.00	379.12%
100-42000-34000	Bereavement	383.85	371.87	400.00	-	0.00%	500.00	400.00	400.00	7.56%
100-42000-35200	Maint/Repair - Equip	(124.99)	-	-	-	#DIV/0!				#DIV/0!
100-42000-35300	Maint/Repair - Vehicle	21.50	21.50	-	-	0.00%				-100.00%
100-42000-39100	Advertising	646.48	820.37	800.00	122.82	0.00%	1,000.00	1,000.00	1,000.00	21.90%
100-42000-39700	Computer Services				27,500.00		36,000.00	36,000.00	36,000.00	
100-42000-39900	Contracted Services	18,529.60	17,065.98	16,000.00	14,277.68	83.66%	52,500.00	52,500.00	52,500.00	207.63%
100-42000-45100	Property & Liability*	34,600.03	38,057.66	48,000.00	46,120.13	121.18%	52,000.00	52,000.00	52,000.00	36.63%
100-42000-49900	Equipment/Not Capital	2,097.15	1,745.32	1,000.00	-	0.00%	2,000.00	2,000.00	2,000.00	14.59%
100-42000-50000	Capital Outlay				-	#DIV/0!				#DIV/0!
Administration Totals		392,833.07	448,807.27	485,390.00	284,681.41	63.43%	510,700.00	621,498.00	621,498.00	38.48%

* - All General Fund

	Amended FY24	YTD 12/31/2023	Requested FY25	Recommend FY25	Approved FY25	Variance	%
Personnel	388,711.00	175,293.97	319,000.00	432,227.00	432,227.00	43,516.00	11.19%
Operating	96,679.00	81,887.44	150,700.00	148,271.00	148,271.00	51,592.00	53.36%
Capital	-	-	2,000.00	2,000.00	2,000.00	2,000.00	#DIV/0!
Debt Service	-	-	-	-	-	-	0.00%
	485,390.00	257,181.41	471,700.00	582,498.00	582,498.00	97,108.00	20.01%

	Requested	Recommend	Approved
Dues & Subscriptions			
NCLM	8,000.00		
Chamber of Commerce	3,000.00		
Triangle J COG	2,871		
UNC School of Government	2,500.00		
Other	1,000.00		
	17,371.00	-	-

	Requested	Recommend	Approved
Contracted Services			
Icompass	8,000.00		
Municode web hosting	2,000.00		
copier lease	5,500.00		
EAP	2,500.00		
pre employment screenings	3,000.00		
misc	1,500.00		
Central Pines	split this amount between fi	35,000.00	
	57,500.00	-	-

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

Town of Selma Budget FY 2025

Non-Profit Organization Support 43000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-43000-18500	My Kids Club	500.00	-	-	-	#DIV/0!				#VALUE!
100-43000-32500	Postage	-	-	-	-	#DIV/0!				#DIV/0!
100-43000-38000	Marketing (moved to 49100)	-	-	-	-	#DIV/0!				#DIV/0!
100-43000-41500	American Legion	175.00	400.00	400.00	-	0.00%	400.00	400.00	400.00	0.00%
100-43000-41501	Selma Elementary PTCO	-	2,548.58	-	-	0.00%				-100.00%
100-43000-41502	Selma CyclePaths	-	250.00	-	-	0.00%				-100.00%
100-43000-41520	Selma Museum	1,000.00	1,000.00	1,000.00	1,000.00	0.00%	1,000.00	1,000.00	1,000.00	0.00%
100-43000-41530	JoCo Arts Council	300.00	-	-	-	#DIV/0!				#DIV/0!
100-43000-41540	Selma Elementary	500.00	-	-	-	0.00%				#DIV/0!
100-43000-41570	Selma Middle School	500.00	-	-	-	0.00%				#DIV/0!
100-43000-41580	Smithfield Selma High	500.00	500.00	-	-	0.00%				-100.00%
100-43000-41590	21st Century Village	500.00	-	-	-	0.00%				#DIV/0!
Non-Profit Organization Support Totals		3,975.00	4,698.58	1,400.00	1,000.00	21.28%	1,400.00	1,400.00	1,400.00	-70.20%

	Amended FY24	YTD 12/31/2023	Requested FY25	Recommend FY25	Approved FY25	Variance	%
Personnel	-	-	-	-	-	-	0.00%
Operating	1,400.00	1,000.00	1,400.00	1,400.00	1,400.00	-	0.00%
Capital	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,400.00	1,000.00	1,400.00	1,400.00	1,400.00	-	0.00%

Town of Selma Budget FY 2025

Planning & Economic Development Expenditures 49100

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-49100-12100	Salary & Wages	74,362.15	52,742.85	24,055.00	2,330.00	4.42%		77,200.00	77,200.00	46.37%
100-49100-18100	FICA & Medicare	5,391.62	3,921.73	1,841.00	17.75	0.45%		4,189.00	4,189.00	6.82%
100-49100-18200	Retirement	8,417.80	6,369.12	3,104.00	32.25	0.51%		7,469.00	7,469.00	17.27%
100-49100-18210	401K	1,666.92	685.77	722.00	-	0.00%		2,190.00	2,190.00	219.35%
100-49100-18300	Group Insurance	13,026.30	6,700.73	4,722.00	11.28	0.17%		18,392.00	18,392.00	174.48%
100-49100-21200	Uniforms	-	82.50	-	-	0.00%	300.00	300.00	300.00	263.64%
100-49100-25900	Gasoline	297.77	433.87	-	-	0.00%				-100.00%
100-49100-26000	Supplies & Materials	1,927.44	1,793.01	1,500.00	368.73	20.56%	1,500.00	1,500.00	1,500.00	-16.34%
100-49100-31100	Travel & Training	425.00	1,593.07	-	-	0.00%	1,000.00	2,500.00	2,500.00	56.93%
100-49100-31200	Dues & Subscriptions	465.00	-	500.00	75.00	#DIV/0!	350.00	350.00	350.00	#DIV/0!
100-49100-32500	Postage	336.73	125.10	500.00	66.00	52.76%				-100.00%
100-49100-35200	Maint/Repair - Equip	-	-	-	-	#DIV/0!				#DIV/0!
100-49100-35300	Maint/Repair - Vehicle	264.32	133.15	-	-	0.00%				-100.00%
100-49100-37000	Advertising - Econ Dev	434.98	155.18	1,250.00	-	0.00%	500.00	500.00	500.00	222.21%
100-49100-38000	Marketing	5,718.18	-	-	-	#DIV/0!				#DIV/0!
100-49100-38020	Jo Co Tourism Tax Transfer	87,933.99	80,629.92	90,000.00	43,106.90	53.46%	90,000.00	90,000.00	90,000.00	11.62%
100-49100-38030	Incentive - New Dixie	26,936.36	27,774.98	-	-	0.00%				-100.00%
100-49100-38040	Incentive - Eastfield	-	-	75,000.00	-	#DIV/0!	75,000.00	75,000.00	75,000.00	#DIV/0!
100-49100-38050	Eminent Domain	19,243.18	258,234.00	-	-	0.00%				-100.00%
100-49100-38041	Incentive B2B	-	-	1,800.00	-	#DIV/0!		40,000.00	40,000.00	#DIV/0!
100-49100-38042	Incentive Walker	-	-	2,850.00	-	#DIV/0!	950.00	950.00	950.00	#DIV/0!
100-49100-38051	Eminent Domain Depot	-	255,551.00	-	-	0.00%				-100.00%
100-49100-39900	Contracted Services	3,967.79	16,351.99	50,980.00	40,640.90	248.54%	29,800.00	29,800.00	29,800.00	82.24%
100-49100-49000	Condemnation & Demolition	18,512.00	14,000.00	160,000.00	52,000.00	371.43%		10,000.00	10,000.00	-28.57%
100-49100-49030	Appearance Commission	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)	-	-	-	-	#DIV/0!				#DIV/0!
100-49100-49900	Equipment/Non Capital	-	32.99	-	-	0.00%	1,200.00	1,200.00	1,200.00	3537.47%
Planning & Economic Development Totals		272,531.88	727,310.96	418,824.00	138,648.81	19.06%	200,600.00	361,540.00	361,540.00	-50.29%

	Amended FY24	YTD 12/31/2023	Requested FY25	Recommend FY25	Approved FY25	Variance	%
Personnel	34,444.00	2,391.28	-	109,440.00	109,440.00	74,996.00	217.73%
Operating	379,730.00	136,257.53	199,650.00	211,150.00	211,150.00	(168,580.00)	-44.39%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	414,174.00	138,648.81	199,650.00	320,590.00	320,590.00	(93,584.00)	-22.60%

Contracted Services	Requested	Recommend	Approved
Copier Rental			
Engineering Service			

Other/Miscellaneous/Mowing			

Equipment/Non Capital	Requested	Recommend	Approved
Replacement computer			

Town of Selma Budget FY 2025

Police Expenditures 51000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-51000-12100	Salaries & Wages	1,027,432.35	1,232,271.12	1,635,188.00	660,525.08	53.60%	1,751,717.00	1,994,564.00	1,994,564.00	61.86%
	Railroad / All American Bonus						2,400.00			
100-51000-12200	Overtime	8,378.38	7,863.50	8,000.00	3,343.17	42.52%	11,000.00	11,000.00	11,000.00	39.89%
100-51000-12250	Part Time Salaries	14,519.00	14,839.00	19,668.00	4,310.86	29.05%	40,000.00	40,000.00	40,000.00	169.56%
	Mutual Aid Railroad Days						1,200.00	1,200.00	1,200.00	
100-51000-12510	Clothing Allowance	1,406.54	1,471.09	2,500.00	717.00	48.74%	-	-	-	-100.00%
100-51000-13010	Separation Allowance	86,492.88	74,003.04	74,003.00	37,001.52	50.00%	61,000.00	74,003.00	74,003.00	0.00%
100-51000-18100	FICA & Medicare	84,683.82	98,719.41	133,062.00	52,223.03	52.90%	133,575.00	144,215.00	144,215.00	46.09%
100-51000-18200	Retirement	123,205.39	160,102.89	233,395.00	92,817.17	57.97%	261,903.00	280,207.00	280,207.00	75.02%
100-51000-18210	401K	48,906.96	59,334.40	82,285.00	30,894.33	52.07%	87,301.00	90,541.00	90,541.00	52.59%
100-51000-18300	Group Insurance	163,273.02	198,870.14	276,764.00	102,690.90	51.64%	254,800.00	260,951.00	260,951.00	31.22%
	Personnel Request						145,850.00			
100-51000-20000	Drug Prevention - Local	-	2,500.00	5,000.00	3,000.00	120.00%	10,000.00	10,000.00	A 10,000.00	300.00%
100-51000-21200	Uniforms	12,118.17	8,946.91	8,250.00	5,072.13	56.69%	17,000.00	17,000.00	B 17,000.00	90.01%
100-51000-25900	Gasoline	45,426.79	47,722.38	36,500.00	3,663.15	7.68%	51,000.00	54,690.00		14.60%
100-51000-26000	Supplies & Materials	4,666.81	5,497.91	8,000.00	5,753.56	104.65%	10,000.00	10,000.00	C 10,000.00	81.89%
100-51000-31100	Travel & Training	3,855.93	12,924.32	9,000.00	4,597.81	35.57%	13,000.00	13,000.00	D 13,000.00	0.59%
100-51000-31200	Dues/Subscriptions	100.00	190.00	1,200.00	491.62	258.75%	200.00	200.00		5.26%
100-51000-32500	Postage	17.66	23.92	100.00	-	0.00%	100.00			-100.00%
100-51000-35100	Maint/Repair - Building	2,159.48	5,958.91	5,000.00	2,541.98	42.66%	5,000.00	5,000.00		-16.09%
100-51000-35200	Maint/Repair - Equip	4,924.22	5,070.53	5,000.00	3,322.32	65.52%	5,000.00	5,000.00		-1.39%
100-51000-35300	Maint/Repair - Vehicle	8,436.05	13,531.57	33,418.00	15,328.49	113.28%	37,000.00	37,000.00	E 37,000.00	173.43%
100-51000-39900	Contracted Services	21,121.09	17,550.70	20,800.00	14,712.65	83.83%	46,393.70	46,393.00	F 46,393.00	164.34%
100-51000-41900	Property Rent - West Street	4,400.00	4,400.00	4,400.00	-	0.00%	880.00	880.00		-80.00%
100-51000-49900	Equipment/Not Capital	7,804.56	20,763.37	25,318.00	21,066.74	101.46%	45,200.00	45,200.00	G 45,200.00	117.69%
100-51000-50000	Capital Outlay	116,982.15	387,709.20	77,956.00	178,421.53	45.50%	646,333.40	82,938.00		-78.61%
	Debt Service					#DIV/0!				#DIV/0!
Police Totals		1,790,211.25	2,380,264.31	2,704,807.00	1,240,495.04	52.12%	3,637,853.10	3,223,982.00	3,223,982.00	35.45%

	Amended FY24	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	2,464,865.00	984,523.06	2,750,746.00	2,895,481.00	2,895,481.00	430,616.00	17.47%
Operating	161,986.00	79,550.45	240,773.70	282,101.00	282,101.00	120,115.00	74.15%
Capital	77,956.00	176,421.53	646,333.40	45,200.00	45,200.00	(32,756.00)	-42.02%
Debt Service	-	-	?	-	-	-	#DIV/0!
	2,704,807.00	1,240,495.04	3,637,853.10	3,222,782.00	3,222,782.00	517,975.00	19.15%

Contract Services	Requested	Recommend	Approved
AT&T	5,000.00	5,000.00	
Southern Software	5,250.00	5,250.00	
Leads Online	2,520.00	2,520.00	
DCI/SBI Terminal	630.00	630.00	
AES Interview Room Video Solutions	1,523.00	1,523.00	
Time Warner/Spectrum	3,800.00	3,800.00	
Xerox Copier/Fax Machine	5,250.00	5,250.00	
AXXON Taser	21,393.69	21,393.69	4 year left on contract
Pirate Pest Control	630.00	630.00	
Misc.	4,607.01	4,607.01	
LEO Actuary for Separation	790.00	790.00	
	46,393.70	46,393.70	-

Equipment Non-Capital	Requested	Recommend	Approved
Replacement computers (5)	5,000.00	5,000.00	station
Bullet proof vest (3)	4,500.00	4,500.00	
Police Event Tent	3,818.00	3,818.00	
Less Lethal Ammo	500.00	500.00	
Ammunition	3,000.00	3,000.00	
Undercover camera	3,000.00	3,000.00	
S&W M&P -15 (8)	6,700.00	6,700.00	
Harris XL-45 portable radios (5)	13,000.00	13,000.00	
Digital cameras (8)	600.00	600.00	
Less Lethal Shotgun stocks (8)	1,000.00	1,000.00	
Misc. Equipment	2,082.00	2,082.00	
Tint meters (10)	2,000.00	2,000.00	
	45,200.00	45,200.00	-

Capital	Requested	Recommend	Approved
Ford Interceptors+Upfitting+Tags 2 Camery Admin Cars	613,333.40	74,938.00	
Generac generator	25,000.00	-	
Density meter	8,000.00	8,000.00	
	646,333.40	82,938.00	-

Debt Service	Requested	Recommend	Approved
USDA Principal (Building Renovation - Final Pay 12/6/2040)	15,905.00		100-51000-75000
USDA Interest (Building Renovation - Final Pay 12/6/2040)	14,946.00		100-51000-75100
KS Bank Interest (vehicles)	5,225.60		
KS Bank Principal (vehicles)	37,622.12		

Personnel Request	Requested	Recommend	Approved
Police Officer	72,925.00		
Police Officer	72,925.00		
Railroad/ All American Bonus	2,300.00		
Mutual Aid Railroad Days	1,200.00	\$ 1,200.00	
	149,350.00	1200	

- A. Increase Drug buys combat drug activity
- B. Class A uniforms for department (eliminate clothing allowance) 100-51000-12510
- C. Supplies and Materials is a small amount for a department this size - this increase of 25%
- D. Travel and Training for 29 officers
- E. Aging equipment requires additional maintenance
- F. Contracted Services is requested at actual needs versus prior year amount (Taser contract)
- G. Funding Resources for equipment listed above

Gasoline increase due to more cars, Highway Patrol, and increase in animal control

Town of Selma Budget FY 2025

Fire Expenditures 53000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-53000-12100	Salaries & Wages	331,702.72	419,832.88	621,136.00	289,276.08	68.90%	1,028,991.79	733,550.00	P 733,550.00	74.72%
100-53000-12200	Overtime	80.55	-	2,400.00	-	#DIV/0!	2,400.00	25,000.00	25,000.00	#DIV/0!
100-53000-12250	Part Time Salaries	12,137.71	15,917.20	31,004.00	5,881.20	36.95%	48,029.12	19,200.00	19,200.00	20.62%
100-53000-12300	Volunteer Salaries	-	-	-	-	#DIV/0!	25,000.00	20,000.00	20,000.00	#DIV/0!
100-53000-12600	Salaries - SAFER Grant	42,957.82	-	-	-	#DIV/0!	-	-	-	#DIV/0!
100-53000-18100	FICA & Medicare	29,064.92	32,890.50	49,102.00	22,041.04	67.01%	77,746.83	56,744.00	56,744.00	72.52%
100-53000-18200	NC Municipal Retirement	42,124.98	50,549.58	80,436.00	37,218.56	73.63%	118,902.20	98,809.00	98,809.00	95.07%
100-53000-18210	NC 401K	9,787.62	12,195.98	18,707.00	6,643.43	54.47%	29,357.86	28,900.00	28,900.00	136.96%
100-53000-18300	Group Insurance	66,797.76	71,208.26	106,753.00	44,012.24	61.81%	150,182.60	106,147.00	106,147.00	49.07%
100-53000-18320	Volunteer Insurance	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!
100-53000-18900	Fireman's Relief Payments	4,800.00	5,500.00	6,000.00	5,400.00	98.18%	5,800.00	5,400.00	5,400.00	-1.82%
100-53000-21200	Uniforms	8,627.47	7,372.17	11,000.00	6,705.84	90.96%	12,850.00	12,000.00	12,000.00	62.77%
100-53000-21210	Turn Out Gear	2,427.93	2,209.86	10,000.00	2,417.17	109.38%	20,000.00	28,800.00	28,800.00	1203.25%
100-53000-25900	Gasoline	14,671.86	15,447.44	18,000.00	1,403.70	9.09%	20,000.00	20,000.00	20,000.00	29.47%
100-53000-26000	Supplies & Materials	8,195.26	5,988.39	8,000.00	5,606.77	93.63%	10,000.00	10,000.00	10,000.00	66.99%
100-53000-31100	Travel & Training	5,576.21	6,829.52	9,000.00	2,752.97	40.31%	13,700.00	13,700.00	13,700.00	100.60%
100-53000-31200	Dues / Subscriptions	1,727.87	1,355.00	1,750.00	1,055.00	77.86%	3,120.00	3,120.00	3,120.00	130.26%
100-53000-32500	Postage	5.80	119.69	100.00	-	0.00%	100.00	-	-	-100.00%
100-53000-35100	Maint/Repair - Building	5,473.35	9,830.77	12,000.00	3,246.34	33.02%	16,150.00	16,150.00	16,150.00	64.28%
100-53000-35200	Maint/Repair - Equip	8,671.22	7,662.71	8,600.00	2,334.96	30.47%	11,950.00	11,950.00	11,950.00	55.95%
100-53000-35300	Maint/Repair - Vehicle	23,375.82	27,908.28	29,800.00	14,966.48	53.63%	33,800.00	36,800.00	36,800.00	31.86%
100-53000-39900	Contracted Services	14,835.68	12,626.52	77,895.00	5,938.33	47.03%	24,920.00	23,420.00	23,420.00	85.48%
100-53000-49900	Equipment/Not Capital	16,471.59	41,877.13	53,750.00	26,104.75	62.34%	85,300.00	27,500.00	27,500.00	-34.33%
100-53000-50000	Capital Outlay	19,438.98	26,961.22	1,618,958.00	843,760.00	3129.53%	174,000.00	115,000.00	115,000.00	326.54%
100-53000-70000	Pine Level Annexation Debt	1,209.55	1,209.55	1,478.00	-	0.00%	1,210.00	1,210.00	1,210.00	0.04%
	Debt Service	-	-	-	-	#DIV/0!	164,389.30	-	-	#DIV/0!
Fire Totals		670,162.67	775,492.65	2,775,869.00	1,326,764.66	171.09%	2,077,899.70	1,413,200.00	1,413,200.00	82.23%

	Amended FY24	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	915,538.00	410,472.55	1,486,410.40	1,093,550.00	1,093,550.00	178,012.00	19.44%
Operating	239,895.00	72,532.11	251,890.00	203,440.00	203,440.00	(36,455.00)	-15.20%
Capital	1,618,958.00	843,760.00	174,000.00	115,000.00	115,000.00	(1,503,958.00)	-92.90%
Debt Service	1,478.00	-	165,599.30	1,210.00	1,210.00	(268.00)	-18.13%
	2,775,869.00	1,326,764.66	2,077,899.70	1,413,200.00	1,413,200.00	(1,362,669.00)	-49.09%

Contracted Services Requested Recommend Approved

VFIS Insurance
Drug Screening
NFA Physicals
Benevolence Fund - New
Pension Fund - New

- - -

Equipment Non-Capital

	Requested	Recommend	Approved
Radios(4)	\$ 25,000.00	-	
Pagers	\$ 2,500.00	1,500.00	
Hose	\$ 12,000.00	6,000.00	
Nozzles/Appliances	\$ 6,500.00	5,000.00	
Computers	\$ 1,000.00		
TIC	\$ 4,000.00		
EMS Equipment	\$ 7,000.00	5,000.00	
Gas Monitor	\$ 1,500.00	-	
SCBA Spare Cylinders	\$ 8,500.00		
Gym Equipment	\$ 7,800.00	5,000.00	
Dump Tank E13	\$ 2,000.00		
Rescue Equipment	\$ 7,500.00	5,000.00	
	85,300.00	27,500.00	-

	Requested	Recommend	Approved
Capital Outlay	\$ 25,000.00		
Station Generator	\$ 30,000.00	30,000.00	
Concrete Repair	\$ 85,000.00	65,000.00	
Command Vehicle	\$ 20,000.00	20,000.00	
Office Floor Replacement	\$ 14,000.00		
Forcible Entry Training Door	\$ 174,000.00	115,000.00	

	Requested	Recommend	Approved
Debt Service	69,187.43		
LGFEUC Principal (Fire Engine - Final Pay)			100-53000-75000
LGFEUC Interest (Fire Engine - Final Pay)			100-53000-75100
LGFEUC Principal (UTV)	10,954.81		100-53000-75000
USDA Principal (Building Renovation - Final Pay 3/21/2042)	3,675.00		100-53000-75000
USDA Interest (Building Renovation - Final Pay 3/21/2042)	4,285.00		100-53000-75100
LGFEUC Principal (Ladder Truck - Final Pay 12/6/2028)	59,526.00		100-53000-75000
LGFEUC Interest (Ladder Truck - Final Pay 12/6/2028)	16,761.00		100-53000-75100
	164,389.24	-	-

- A. Additional three firefighter positions and Fire Inspector with salary increase for all
B. SAFER grant ends November 21, 2024
C. DEF/Fuel increase
D. Inflation increase in materials
E. To replace 3 garage door motors in addition to regular maintenance
F. To allow for out of town training classes, & cover new books for upgrades
G. To restore and catch up on non capital equipment needs from previous years.

* Cleaning Supply numbers to be sent to Phillip \$4000

* contracted services depends on vehicle allowance if vehicle is not approved/55K encumbered for Withers

Town of Selma Budget FY 2025

Public Works Expenditures 56000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-56000-12100	Salaries & Wages	268,570.58	283,939.23	321,283.00	140,130.72	49.35%	398,650.05	281,092.00	281,092.00	-1.00%
100-56000-12200	Overtime	1,588.13	5,256.64	3,150.00	2,873.64	54.67%	10,000.00	4,500.00	4,500.00	-14.39%
100-56000-18100	FICA & Medicare	19,551.17	20,712.39	24,820.00	10,681.08	51.57%	30,496.73	24,045.00	24,045.00	16.09%
100-56000-18200	Retirement	30,321.54	31,927.54	41,852.00	17,679.08	55.37%	48,435.99	36,474.00	36,474.00	14.24%
100-56000-18210	401k	6,749.63	6,108.05	9,733.00	2,225.00	36.43%	11,959.51	14,123.00	14,123.00	131.22%
100-56000-18300	Group Insurance	54,874.22	48,663.69	67,955.00	20,941.61	43.03%	70,582.00	59,458.00	59,458.00	22.18%
	Personnel Request						75,309.00			
100-56000-19400	Engineering	-	-	2,000.00	-	#DIV/0!	3,000.00	3,000.00	3,000.00	#DIV/0!
100-56000-21200	Uniforms	5,880.89	5,948.20	6,000.00	3,663.53	61.59%	8,000.00	8,000.00	8,000.00	34.49%
100-56000-25120	Non-Highway Diesel #2	3,286.43	4,038.94	3,000.00	198.99	4.93%	4,000.00	4,000.00	4,000.00	-0.96%
100-56000-25900	Gasoline	24,545.81	26,911.93	25,000.00	1,827.09	6.79%	30,000.00	30,000.00	30,000.00	11.47%
100-56000-26000	Supplies & Materials	6,524.31	10,486.63	9,000.00	4,966.35	47.36%	15,000.00	15,000.00	15,000.00	43.04%
100-56000-26100	Safety Supplies	2,087.00	935.76	1,500.00	38.28	4.09%	3,000.00	3,000.00	3,000.00	220.60%
100-56000-31100	Travel & Training	275.00	27.07	1,000.00	498.76	1842.48%	2,000.00	2,000.00	2,000.00	7288.25%
100-56000-31200	Dues & Subscriptions	-	-	-	-	#DIV/0!				#DIV/0!
100-56000-32000	Shop Supplies & Materials	6,313.58	7,611.82	8,750.00	5,255.80	69.05%	10,000.00	10,000.00	10,000.00	31.37%
100-56000-32100	Utilities - Telecommunications	-	199.99	-	-	0.00%	7,000.00	-	-	-100.00%
100-56000-32500	Postage	-	7.85	50.00	32.00	407.64%				-100.00%
100-56000-35100	Maint/Repair - Building	1,538.44	3,447.11	5,000.00	1,080.00	31.33%	5,000.00	5,000.00	5,000.00	45.05%
100-56000-35200	Maint/Repair - Equip	16,064.39	19,711.20	14,000.00	9,022.84	45.78%	25,000.00	25,000.00	25,000.00	26.83%
100-56000-35300	Maint/Repair - Vehicle	6,872.09	16,963.62	35,000.00	11,122.75	65.57%	50,000.00	50,000.00	50,000.00	194.75%
100-56000-39900	Contracted Services	14,188.57	2,556.10	1,000.00	2,570.66	100.57%	87,000.00	87,000.00	87,000.00	3303.62%
100-56000-41000	Drainage (Non-Powell Bill)	290.77	14,000.00	1,000.00	-	0.00%	15,000.00	15,000.00	15,000.00	7.14%
100-56000-49900	Equipment/Not Capital	3,909.02	479.95	3,550.00	1,410.00	293.78%	18,000.00	18,000.00	18,000.00	3650.39%
100-56000-50000	Capital Outlay	9,504.00	2,678.53	677,143.00	267,006.00	9968.38%	812,000.00	230,000.00	230,000.00	8486.80%
100-56000-69900	Solid Waste Services/Landfill	620,642.63	71,566.94	-	-	0.00%				-100.00%
	Debt Service		664,225.01	-	-	0.00%				-100.00%
Public Works Totals		1,103,578.20	1,248,404.19	1,261,786.00	503,224.18	40.31%	1,739,433.28	924,692.00	924,692.00	-25.93%

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	468,793.00	194,531.13	570,124.28	419,692.00	419,692.00	(49,101.00)	-10.47%
Operating	115,850.00	41,687.05	1,069,000.00	487,000.00	487,000.00	371,150.00	320.37%
Capital	677,143.00	267,006.00	812,000.00	18,000.00	18,000.00	(659,143.00)	-97.34%
Debt Service	-	-	-	-	-	-	#DIV/0!
	1,261,786.00	503,224.18	2,451,124.28	924,692.00	924,692.00	(337,094.00)	-26.72%

Contracted Services	Requested	Recommend	Approved
Grass Cutting	75000	75000	
Gas, Arc3, Spectrum, & Other	12000	12000	
	87,000.00	87,000.00	-
Equipment/Non Capital	Requested	Recommend	Approved
Milwaukee Tools	10000		
Miscellaneous	8,000.00		
	18,000.00	-	-
Capital Outlay	Requested	Recommend	Approved
Backhoe	160,000.00	-	
Knuckle Boom	230,000.00	230,000.00	
Knuckle Boom	230,000.00		
Tractor & Side Mower	192,000.00		
	812,000.00	230,000.00	-
Debt Service	Requested	Recommend	Approved
	-	-	-

Town of Selma Budget FY 2025

Powell Bill Expenditures 57000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-57000-10000	Right of Way	-	-	500.00	-	#DIV/0!				#DIV/0!
100-57000-11000	Snow & Ice Removal	208.40	-	100.00	-	#DIV/0!				#DIV/0!
100-57000-12000	Curb and Gutter	32.38	1,506.88	2,500.00	-	0.00%				-100.00%
100-57000-14000	New Construction-Streets	-	-	-	-	#DIV/0!				#DIV/0!
100-57000-18000	Maintenance & Repair - Streets	8,090.73	341.44	10,000.00	941.22	275.66%	10,000.00	10,000.00	10,000.00	2828.77%
100-57000-19400	Engineering Fees	3,927.25	4,941.75	8,500.00	995.00	20.13%	10,000.00	10,000.00	A 10,000.00	102.36%
100-57000-35200	Maint/Repair - Equipment	2,149.46	3,116.35	5,500.00	-	0.00%				-100.00%
100-57000-41000	Drainage & Storm Sewer	5,692.09	13,336.16	13,000.00	-	0.00%				-100.00%
100-57000-42000	Traffic Control	6,456.64	5,473.50	2,000.00	1,058.50	19.34%	2,000.00	2,000.00	B 2,000.00	-63.46%
100-57000-43000	Sidewalks	84,222.07	-	35,000.00	922.00	#DIV/0!			C	#DIV/0!
100-57000-45000	Resurfacing/Paving Streets	-	110,240.92	199,066.00	-	0.00%		320,000.00	320,000.00	190.27%
100-57000-49900	Equipment/Not Capital	2,249.98	294.40	-	-	0.00%				-100.00%
	Debt Service					0.00%				#DIV/0!
Powell Bill Totals		113,029.00	139,251.40	276,166.00	3,916.72	2.81%	22,000.00	342,000.00	342,000.00	145.60%

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	-	-	-	-	-	-	#DIV/0!
Operating	276,166.00	3,916.72	22,000.00	342,000.00	342,000.00	65,834.00	23.84%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	<u>276,166.00</u>	<u>3,916.72</u>	<u>22,000.00</u>	<u>342,000.00</u>	<u>342,000.00</u>	<u>65,834.00</u>	<u>23.84%</u>

Debt Service

KS Bank Principal (Jetter Vac Truck - Final Pay 9/1/2023)
KS Bank Interest (Jetter Vac Truck - final Pay 9/1/2023)

	Requested	Recommend	Approved	
	8,101.00	8,101.00	8,101.00	100-57000-75000
	734.00	734.00	734.00	100-57000-75100
	<u>8,835.00</u>	<u>8,835.00</u>	<u>8,835.00</u>	

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

Town of Selma Budget FY 2025

Public Facilities & Grounds 58000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-58000-12100	Salaries	81,193.45	77,458.45	119,642.00	57,120.90	73.74%	189,195.87	139,905.00	139,905.00	80.62%
100-58000-12200	Overtime	2,710.84	1,670.83	3,250.00	905.60	54.20%	5,000.00	3,250.00	3,250.00	94.51%
100-58000-18100	FICA & Medicare	6,314.44	5,979.36	9,402.00	4,294.40	71.82%	14,473.72	10,951.00	10,951.00	83.15%
100-58000-18200	Retirement	8,297.86	9,382.69	15,853.00	7,504.01	79.98%	22,987.67	19,526.00	19,526.00	108.11%
100-58000-18210	NC 401k	1,892.52	1,544.10	3,687.00	932.22	60.37%	5,675.97	5,726.00	5,726.00	270.83%
100-58000-18300	Group Insurance	15,111.62	13,368.19	26,041.00	11,731.85	87.76%	44,113.75	26,283.00	26,283.00	96.61%
	New Postion						57,362.75			
100-58000-21200	Uniforms	2,268.58	2,562.53	2,200.00	1,160.48	45.29%	3,200.00	2,200.00	2,200.00	-14.15%
100-58000-25900	Gasoline	4,979.89	4,801.39	5,000.00	696.59	14.51%	8,000.00	8,000.00	8,000.00	66.62%
100-58000-26000	Supplies & Materials	8,322.92	13,080.13	18,000.00	7,255.28	55.47%	25,000.00	18,000.00	18,000.00	37.61%
100-58000-26100	Safety Supplies	728.89	700.14	1,000.00	-	0.00%	2,500.00	1,200.00	1,200.00	71.39%
100-58000-31100	Travel/Training	-	-	500.00	195.00	#DIV/0!	4,000.00	750.00	750.00	#DIV/0!
100-58000-32000	IT Services	28,541.80	30,508.24	32,000.00	14,262.11	46.75%	35,000.00	35,000.00	35,000.00	14.72%
100-58000-32100	Utilities/Telecommunications*	25,945.58	29,424.28	21,500.00	13,849.76	47.07%	65,000.00	65,000.00	65,000.00	120.91%
100-58000-32500	Postage	-	-	-	-	#DIV/0!				#DIV/0!
100-58000-33100	Utilities/Electric*	89,978.18	78,675.18	89,000.00	32,568.86	41.40%	100,000.00	100,000.00	100,000.00	27.10%
100-58000-33120	Utilities/Water & Sewer*	8,967.27	10,225.93	8,300.00	5,188.20	50.74%	10,000.00	10,000.00	10,000.00	-2.21%
100-58000-33200	Utilities/Fuel Oil*	-	-	-	-	#DIV/0!				#DIV/0!
100-58000-33300	Utilities/Natural Gas*	1,954.97	2,087.17	400.00	137.53	6.59%	10,000.00	10,000.00	10,000.00	379.12%
100-58000-35100	Maint/Repair - Building	13,382.38	26,827.89	15,000.00	4,560.24	17.00%	50,000.00	50,000.00	50,000.00	86.37%
100-58000-35200	Maint/Repair - Equip	3,990.97	2,450.11	1,500.00	575.39	23.48%	5,000.00	5,000.00	5,000.00	104.07%
100-58000-35300	Maint/Repair - Vehicle	830.17	1,480.39	1,500.00	-	0.00%	5,000.00	5,000.00	5,000.00	237.75%
100-58000-35400	Maint/Repair - Grounds	2,700.60	15,304.90	15,000.00	2,611.26	17.06%	30,000.00	30,000.00	30,000.00	96.02%
100-58000-35510	Maint/Repair - Depot	7,542.00	-	176,125.00	207.59		5,000.00	5,000.00	5,000.00	#DIV/0!
100-58000-35511	Maint/Repair - Depot Roof	67,642.53	4,370.25	167,424.00	-		-	-	-	-100.00%
100-58000-39900	Contracted Services	40,594.12	55,126.09	2,000.00	2,662.00	4.83%	30,500.00	30,500.00	30,500.00	-44.67%
100-58000-41800	Property Rent Amtrak	-	500.00	500.00	-		500.00	500.00	500.00	0.00%
100-58000-49050	Registering Deeds	1,898.00	1,534.00	2,000.00	1,742.00	113.56%	4,000.00	3,000.00	3,000.00	95.57%
100-58000-49100	Repurchase of Cemetery Plots	1,822.00	3,130.00	4,500.00	1,995.00	63.74%	5,000.00	5,000.00	5,000.00	59.74%
100-58000-49900	Equipment/Not Capital	7,947.67	2,559.49	2,500.00	646.35	25.25%	16,000.00	12,000.00	12,000.00	368.84%
100-58000-50000	Capital Outlay	23,286.00	221,124.98	58,757.00	16,365.28	7.40%	77,000.00	18,000.00	18,000.00	-91.86%
	Debt Service		-			#DIV/0!				#DIV/0!
Public Buildings Totals		458,845.25	615,876.71	802,581.00	189,167.90	30.72%	829,509.73	619,791.00	619,791.00	0.64%

*All General Fund Buildings

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	177,875.00	82,488.98	281,446.98	205,641.00	205,641.00	27,766.00	15.61%
Operating	398,025.00	90,313.64	408,200.00	390,650.00	396,150.00	(1,875.00)	-0.47%
Capital	58,757.00	16,365.28	77,000.00	18,000.00	18,000.00	(40,757.00)	-69.37%
Debt Service	-	-	-	-	-	-	#DIV/0!
	634,657.00	189,167.90	766,646.98	614,291.00	619,791.00	(14,866.00)	-2.34%

	Requested	Recommend	Approved
Contracted Services	12,000.00		
NOVO, CSX, & Pest	10,000.00		
Repairs to Gounds and or Facilities	5,000.00		
Miscellaneous	3,500.00		
CSX Lease	30,500.00	-	-

	Requested	Recommend	Approved
Equipment Non Capital	4,000.00	4,000.00	
Building Equipment	4,000.00		
Maint. Worker Toold/Equip.	8,000.00	8,000.00	
Cameras			
	16,000.00	12,000.00	-
	24,000.00	20,000.00	-

	Requested	Recommend	Approved
Capital Outlay	17,000.00		
John Deere Gator	18,000.00	18,000.00	
Building Roof	42,000.00	-	
Columbarium			
	77,000.00	18,000.00	-

	Requested	Recommend	Approved	
Debt Service	26,667.00	26,667.00	26,667.00	100-58000-75000
BB & T Principal (Town Hall Reno - Final Pay 8/26/2030)	44,700.22			
KS Admin Town Hall Payment	7,548.00	7,548.00	7,548.00	100-58000-75100
BB & T Interest (Town Hall Reno - Final Pay 8/26/2030)	78,915.22	34,215.00	34,215.00	

A Spectrum for Town Hall, Finance, Library, & Parks
B Survey of Rose Lawn 3

A

Town of Selma Budget FY 2025

Civic Center Expenditures 61000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-61000-12250	Part Time Salaries	2,195.00	2,365.00	-	-	0.00%	-	-	-	#VALUE!
100-61000-18100	FICA & Medicare	167.96	180.94	765.00	-	0.00%	-	-	-	#VALUE!
100-61000-26000	Supplies & Materials	1,729.88	1,989.64	4,500.00	214.34	10.77%	4,500.00	4,500.00	4,500.00	126.17%
100-61000-32100	Util/Telecommunications	-	-	20,000.00	-					
100-61000-33100	Utilities/Electric	18,402.45	21,340.66	-	9,081.20	42.55%	22,320.00	22,320.00	22,320.00	4.59%
100-61000-35100	Maint/Repair - Building	6,204.05	2,855.06	29,000.00	1,391.81	48.75%		2,000.00	A 2,000.00	-29.95%
100-61000-35200	Maint/Repair - Equip	-	-	1,300.00	-	#DIV/0!	1,500.00	1,500.00	1,500.00	#DIV/0!
100-61000-37000	Advertising	2,130.00	-	2,000.00	400.00	#DIV/0!	1,500.00	1,500.00	1,500.00	#DIV/0!
100-61000-39900	Contracted Services	2,768.00	2,219.22	2,500.00	568.05	25.60%	2,000.00	2,000.00	2,000.00	-9.88%
100-61000-49900	Equipment/Not Capital	-	-	4,000.00	-	#DIV/0!	4,000.00	4,000.00	B 4,000.00	#DIV/0!
100-61000-50000	Capital Outlay	-	-	-	-	#DIV/0!				#DIV/0!
Library Totals		33,597.34	30,950.52	64,065.00	11,655.40	37.66%	35,820.00	37,820.00	37,820.00	22.20%

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	765.00	-	#VALUE!	#VALUE!	-	(765.00)	-100.00%
Operating	39,300.00	11,655.40	31,820.00	33,820.00	33,820.00	(5,480.00)	-13.94%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	<u>40,065.00</u>	<u>11,655.40</u>	<u>#VALUE!</u>	<u>#VALUE!</u>	<u>33,820.00</u>	<u>(6,245.00)</u>	<u>-15.59%</u>

Contracted Services	Requested	Recommend	Approved
Security System			
Pest Control	500.00		
Other			
	<u>500.00</u>	<u>-</u>	<u>-</u>

Need to confirm liability accounts for deposits, payments and cleaning fees.

- A Confirm where roofing/flooring repairs are coming from
 B Never bought ice machine, would like to purchase in 24/25

Town of Selma Budget FY 2025

Recreation Expenditures 62000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-62000-12100	Salaries & Wages	165,077.20	144,120.78	149,100.00	45,461.48	31.54%	90,000.00	150,000.00	150,000.00	4.08%
100-62000-12200	Overtime Pay	1,530.22	330.13	-	-	-	2,000.00	-	-	-
100-62000-12250	Part Time Salaries	8,861.63	27,427.50	48,400.00	23,097.41	0.00%	50,000.00	50,000.00	50,000.00	82.30%
100-62000-18100	FICA & Medicare	13,714.69	12,758.90	14,344.00	5,199.18	40.75%	-	15,185.00	15,185.00	19.01%
100-62000-18200	Retirement	17,486.19	18,556.68	19,234.00	5,940.17	32.01%	-	20,255.00	20,255.00	9.15%
100-62000-18210	401k	3,169.68	1,244.36	4,473.00	253.05	20.34%	-	5,940.00	5,940.00	377.35%
100-62000-18300	Group Insurance	31,330.40	23,428.40	28,388.00	8,602.65	36.72%	-	28,381.00	28,381.00	21.14%
100-62000-21200	Uniforms	357.00	1,428.60	1,500.00	565.87	39.61%	2,000.00	2,000.00	2,000.00	40.00%
100-62000-25900	Gasoline	3,881.89	734.52	4,000.00	-	0.00%	1,500.00	1,500.00	1,500.00	104.21%
100-62000-26000	Supplies & Materials	20,091.06	3,348.38	10,277.00	8,830.57	263.73%	15,000.00	15,000.00	15,000.00	347.98%
100-62000-26015	Lowes Hometown Grant	7,261.64	-	-	-	-	-	-	-	-
100-62000-26016	Concession Supplies	-	841.36	3,979.00	4,427.88	-	6,000.00	5,000.00	5,000.00	-
100-62000-26017	Football	-	1,070.19	3,000.00	5,687.27	-	7,000.00	7,000.00	7,000.00	-
100-62000-26018	Outdoor Soccer	-	2,016.75	3,000.00	3,212.25	-	4,000.00	4,000.00	4,000.00	-
100-62000-26019	Baseball	-	2,243.27	3,000.00	713.85	-	3,500.00	3,500.00	3,500.00	-
100-62000-26020	Basketball	-	3,520.15	3,000.00	-	-	6,000.00	6,000.00	6,000.00	-
100-62000-26021	Indoor Soccer	-	3,618.97	3,000.00	-	-	4,000.00	4,000.00	4,000.00	-
100-62000-26022	Cheer	-	78.47	250.00	1,208.56	-	2,000.00	2,000.00	2,000.00	-
100-62000-26023	Tennis	-	71.70	-	-	-	-	-	-	-
100-62000-26024	Pickleball	-	170.00	250.00	-	-	250.00	250.00	250.00	-
100-62000-26025	Wrestling	-	18.25	100.00	-	-	250.00	250.00	250.00	-
100-62000-26026	Softball	-	-	-	-	-	3,000.00	3,000.00	3,000.00	-
100-62000-26100	Safety Supplies	-	693.83	2,000.00	-	0.00%	2,000.00	2,000.00	2,000.00	188.26%
100-62000-31100	Travel & Training	1,704.00	105.00	2,000.00	205.21	195.44%	2,000.00	2,000.00	2,000.00	1804.76%
100-62000-31200	Dues/Subscriptions	225.00	8.00	390.00	409.29	5116.13%	1,500.00	1,500.00	1,500.00	18650.00%
100-62000-32500	Postage	8.36	7.85	150.00	-	0.00%	-	-	-	-100.00%
100-62000-35100	Maint/Repair - Building	13,874.47	12,523.03	20,000.00	4,378.91	34.97%	25,000.00	25,000.00	25,000.00	99.63%
100-62000-35200	Maint/Repair - Equip	2,213.52	3,041.52	2,100.00	979.00	32.19%	2,500.00	2,500.00	2,500.00	-17.80%
100-62000-35300	Maint/Repair - Vehicle	743.15	1,780.95	2,500.00	3,174.78	178.26%	5,000.00	2,500.00	2,500.00	40.37%
100-62000-35400	Maint/Repair - Pool	3,722.98	4,323.19	5,000.00	435.86	0.00%	-	-	-	-100.00%
100-62000-39500	Recreation-Official/Inst	5,345.00	6,105.00	10,000.00	3,356.00	54.97%	13,000.00	13,000.00	13,000.00	112.94%
100-62000-39900	Contracted Services	21,896.19	17,144.12	14,700.00	9,423.28	54.97%	15,000.00	15,000.00	15,000.00	-12.51%
100-62000-39910	Special Events	18,017.73	-	3,000.00	1,052.17	#DIV/0!	3,000.00	-	-	#DIV/0!
100-62000-49900	Equipment/Not Capital	978.00	15,157.48	9,590.00	1,323.24	8.73%	11,100.00	11,100.00	11,100.00	-26.77%
100-62000-50000	Capital Outlay	136,979.36	246,456.28	219,000.00	67,906.93	27.55%	-	-	-	-100.00%
Recreation Totals		514,876.86	662,582.64	667,051.00	251,750.43	38.00%	276,600.00	397,861.00	397,861.00	-39.95%

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	263,939.00	88,553.94	140,000.00	269,761.00	269,761.00	5,822.00	2.21%
Operating	147,846.00	75,987.75	134,600.00	128,100.00	128,100.00	(19,746.00)	-13.36%
Capital	219,000.00	67,906.93	-	-	-	(219,000.00)	-100.00%
Debt Service	-	-	-	-	-	-	#DIV/0!
	630,785.00	232,448.62	274,600.00	397,861.00	397,861.00	(232,924.00)	-36.93%

	Requested	Recommend	Approved
Contracted Services			
Copier Rental			
Pest Control			
Software Registration & CC			
Other			
	-	-	-

	Requested	Recommend	Approved
Equipment/Non capital			
Floor Buffer	1,500.00	1,500.00	
Parks Benches (4)	6,000.00	6,000.00	
Trash Receptacle (3)	600.00	600.00	
Aluminum Bleachers	2,500.00	2,500.00	
Scorers Table (2)	500.00	500.00	
	11,100.00	11,100.00	-

	Requested	Recommend	Approved
Capital Outlay			

Town of Selma Budget FY 2025

Library Expenditures 63000

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-63000-12100	Salaries & Wages	74,421.28	83,162.15	88,224.00	42,296.47	50.86%	82,000.00	82,000.00	82,000.00	-100.00%
100-63000-12250	Part Time Salaries	9,135.00	6,200.00	15,600.00	5,231.00	84.37%	15,000.00	15,000.00	15,000.00	-100.00%
100-63000-18100	FICA & Medicare	6,373.33	6,838.80	7,943.00	3,640.49	53.23%	6,200.00	6,200.00	6,200.00	-100.00%
100-63000-18200	Retirement	8,461.85	10,091.94	11,381.00	5,497.62	54.48%	11,194.80	11,194.00	11,194.00	-100.00%
100-63000-18210	401k	2,051.65	2,190.64	2,647.00	1,242.70	56.73%		3,399.00	3,399.00	-100.00%
100-63000-18300	Group Insurance	11,309.48	17,607.84	18,792.00	8,540.64	48.50%		18,753.00	18,753.00	-100.00%
100-63000-26000	Supplies & Materials	2,361.31	4,155.64	2,000.00	2,323.47	55.91%	2,650.00	2,650.00	2,650.00	-100.00%
100-63000-31100	Travel & Training	205.75	437.04	200.00	51.00	11.67%	1,500.00	1,500.00	A 1,500.00	-100.00%
100-63000-31200	Dues & Subscriptions	997.88	554.99	1,000.00	397.00	71.53%	1,200.00	1,200.00	1,200.00	-100.00%
100-63000-32005	Books & Tapes	8,412.15	10,393.93	8,300.00	4,972.22	47.84%	12,000.00	12,000.00	C 12,000.00	-100.00%
100-63000-32010	Books & Materials Donation	360.23	-	-	-	#DIV/0!	1,100.00	1,100.00	1,100.00	#DIV/0!
100-63000-32500	Postage	-	-	25.00	-	#DIV/0!				#DIV/0!
100-63000-35100	Maint/Repair - Building	967.17	5,292.13	7,500.00	2,483.41	46.93%	5,600.00	5,600.00	5,600.00	-100.00%
100-63000-35200	Maint/Repair - Equip	418.49	42.91	1,000.00	-	0.00%	3,000.00	3,000.00	3,000.00	-100.00%
100-63000-39900	Contracted Services	6,671.90	9,045.44	4,855.00	4,373.30	48.35%	9,100.00	9,100.00	9,100.00	-100.00%
100-63000-39920	Library Programs	1,480.67	2,066.30	1,500.00	953.18	46.13%	5,000.00	5,000.00	D 5,000.00	-100.00%
100-63000-49900	Equipment/Not Capital	248.97	-	-	-	#DIV/0!	5,000.00	5,000.00	E 5,000.00	#DIV/0!
	Debt Service	-	-	-	-	#DIV/0!				#DIV/0!
Library Totals		133,877.11	158,079.75	170,967.00	82,002.50	51.87%	46,150.00	182,696.00	182,696.00	-100.00%

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	144,587.00	66,448.92	-	-	-	(144,587.00)	-100.00%
Operating	26,380.00	15,553.58	46,150.00	-	-	(26,380.00)	-100.00%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	170,967.00	82,002.50	46,150.00	-	-	(170,967.00)	-100.00%

	Requested	Recommend	Approved
Contracted Services			
Fire Alarm Security			
AT&T Internet			
Time Warner Cable			
Copier/Printer			
Exterminating			
Carpet Cleaning			
New Employee			
Fire Extinguisher			
Fire Alarm Inspection			
	-	-	-

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

- A. Leah would like to attend conference and several trainings
- B. if we do not keep a full time assistant, make elizabeth perm part time at 16 an hour and all other part time move up to 13
- C. Increase based on the cut last year that the library was unaware of, non-fiction section needs a complete upgrade
- D. this line item includes all Summer Programs, price inflation and supplies have vastly increased
- E.-Upgrade of 4 Patron computers and addition of new media shelving

Note - Library debt payment funded by Suber

Community Engagement Expenditures 69000

Pay Grade 15 range 44,793 - 69,386
N Wall 47,000

General Fund Debt Service

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
100-91000-91000	2010 Police Dept Renovations							30,850	30,850	#DIV/0!
100-91000-91001	2011 Library Expansion							22,350	22,350	#DIV/0!
100-91000-91002	2013 USDA Fire Renovations Overrun							1,790	1,790	#DIV/0!
100-91000-91003	2013 USDA Fire Renovations							6,170	6,170	#DIV/0!
100-91000-91004	2015 Town Hall Renovations							31,846	31,846	#DIV/0!
100-91000-91005	2018 Ladder Truck							76,287	76,287	#DIV/0!
100-91000-91005	2023 New Town Hall							44,700	44,700	#DIV/0!
100-91000-91006	2023 LGFCU Fire Pumper Truck							69,187	69,187	#DIV/0!
100-91000-91007	2023 Fire Brush Truck							10,955	10,955	#DIV/0!
100-91000-91008	2023 Police Vehicles							42,848	42,848	#DIV/0!
100-91000-91009	2024 Leaf Truck							61,191	61,191	#DIV/0!
100-91000-91010	2024 Street Sweeper What If							47,554	47,554	#DIV/0!
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Town of Selma Budget FY 2025

Fire Protection-Terminals Fund Revenue

	Revenue Source	Actual FY 2021	Actual FY 2022	Actual FY 2023	as Amended FY 2024	YTD 12/31/2023	%	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
129-37000-00000	Interest	99.55	139.97	2,176.94	-	-	0.00%				#DIV/0!
129-34000-05000	Permit Fees	-	-	-	-	-	0.00%	35,000.00	35,000.00	35,000.00	#DIV/0!
129-38000-00000	Miscellaneous Revenue	30,395.00	1,031.00	18,736.50	6,918.00	-	0.00%	6,918.00	6,918.00	6,918.00	0.00%
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	-	-	-	-	-	0.00%				#DIV/0!
Fire Protection-Terminals Totals		30,494.55	19,170.97	20,913.44	6,918.00	-	0.00%	41,918.00	41,918.00	41,918.00	505.93%

Town of Selma Budget FY 2025

Fire Protection-Terminals Fund Expense

	Object Expense Account	Actual FY2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
129-53000-12100	Salaries & Wages	9,774.00	-	12,000.00	-	0.00%	18,918.00	18,918.00	18,918.00	#DIV/0!
129-53000-00000	Reserve for Future Expenditure	-	-	-	-	0.00%				#DIV/0!
129-53000-18100	FICA & Medicare	747.65	-	918.00	-	0.00%				#DIV/0!
129-53000-26000	Supplies & Materials	-	-	5,000.00	-	0.00%	8,000.00	8,000.00	8,000.00	#DIV/0!
129-53000-31100	Travel & Training	10,279.96	10,111.13	10,000.00	-	0.00%	15,000.00	15,000.00	15,000.00	48.35%
129-53000-50000	Capital Outlay	-	17,966.96	-	-	0.00%				-100.00%
Fire Protection-Terminals Totals		20,801.61	28,078.09	27,918.00	-	0.00%	41,918.00	41,918.00	41,918.00	49.29%

A. 25% of full time inspector salary

B. Increase in foam replacement cost

C. Increase in Williams Fire Training Registration

Town of Selma Budget FY 2025

Water Fund Revenues

	Revenue Source	Actual FY 2021	Actual FY 2022	Actual FY 2023	as Amended FY 2024	YTD 12/31/2023	%	Manager Recommend FY 2025	Board Approved FY 2025	% Change
600-33000-00640	FEMA Reimbursement	-	-	-	-	-				#DIV/0!
600-35000-51000	Sale of Water/Basic	1,501,574.86	1,606,197.67	1,671,262.78	1,881,253.00	889,312.85	47.27%	1,991,533.00	1,991,533.00	5.86%
600-35000-58000	Utility Bill Penalties	65,460.54	57,157.65	40,869.40	60,000.00	25,558.89	42.60%	55,000.00	55,000.00	-8.33%
600-35000-58010	Utility Connection Fees	5,592.99	17,452.72	20,904.77	25,000.00	11,320.00	45.28%	28,000.00	28,000.00	12.00%
600-37000-00000	Interest Earned	2,628.25	3,871.16	62,586.00	10,000.00	-	0.00%	60,000.00	60,000.00	500.00%
600-38000-00000	Miscellaneous Revenue	14,221.50	18,077.42	17,323.31	20,000.00	55,256.90	276.28%	50,000.00	50,000.00	150.00%
600-38000-00200	Insurance Proceeds	-	-	1,511.04	-	-	#DIV/0!			#DIV/0!
600-38000-01000	Water Capital Reserve	253,735.21	255,318.59	258,542.28	273,568.00	134,091.77	49.02%	273,568.00	273,568.00	0.00%
600-39000-00100	Sale of Fixed Assets	-	-	3,237.50	-	-	#DIV/0!			#DIV/0!
600-39000-00400	Repayment Sewer Loan	75,000.00	-	75,000.00	75,000.00	-	0.00%	75,000.00	75,000.00	0.00%
600-39100-00000	Other Services (Tap Ins, Restoration)	4,000.00	-	23,000.00	-	15,300.00	#DIV/0!	26,000.00	26,000.00	#DIV/0!
630-39500-00100	Transfer from Fund 100	-	1,131,535.00	-	-	-	#DIV/0!			#DIV/0!
600-39500-00650	Transfer from Capital Reserve	-	-	61,000.00	311,500.00	-	0.00%			-100.00%
600-39900-00000	Fund Balance Appropriated	-	-	-	-	-	#DIV/0!			#DIV/0!
Water Revenues Totals		1,922,213.35	3,089,610.21	2,235,237.08	2,656,321.00	1,130,840.41	42.57%	2,559,101.00	2,559,101.00	-3.66%

3.5% Water Rate Increase

Town of Selma Budget FY 2025

Water Fund Administration Expenses

	Object Expense Account	Actual FY2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025		Board Approved FY 2025	% Change
600-71100-12100	Salary & Wages	300,406.48	343,910.38	452,427.00	186,185.17	54.14%		513,860.00	A	513,860.00	49.42%
600-71100-12200	Overtime	407.40	238.68	1,350.00	532.81	223.23%		4,800.00	B	4,800.00	1911.06%
600-71100-12600	Merit - ALL WATER FUND	-	-	-	-	#DIV/0!			C		#DIV/0!
600-71100-18100	FICA/Medicare	22,387.21	24,269.03	34,638.00	13,773.30	56.75%		39,811.00	A	39,811.00	64.04%
600-71100-18200	NC Municipal Retirement	32,906.40	38,058.01	57,818.00	23,635.20	62.10%		70,329.00	D	70,329.00	84.79%
600-71100-18210	NC 401k	7,947.15	8,849.13	13,446.00	3,909.01	44.17%		20,902.00	A	20,902.00	136.20%
600-71100-18220	OPEB Expense	-	-	-	-	#DIV/0!					#DIV/0!
600-71100-18230	Net Pension Allocation	-	-	-	-	#DIV/0!					#DIV/0!
600-71100-18300	Group Insurance	49,414.60	54,001.13	74,286.00	28,639.25	53.03%		76,858.00		76,858.00	42.33%
600-71100-18600	Workers Compensation	37,879.00	37,007.47	48,000.00	30,531.97	82.50%		30,000.00		30,000.00	-18.94%
600-71100-18610	Unemployment Insurance	-	500.00	500.00	-	0.00%			E		-100.00%
600-71100-18900	Retirees' Healthcare	18,519.83	18,195.84	31,500.00	11,541.94	63.43%					-100.00%
600-71100-19100	Accounting/Auditing	10,481.85	12,347.85	13,350.00	4,005.00	32.43%					-100.00%
600-71100-19200	Legal	13,348.25	11,919.99	16,500.00	4,937.14	41.42%			F		-100.00%
600-71100-19400	Engineering	-	-	5,000.00	-	#DIV/0!	5,000.00	6,000.00		6,000.00	#DIV/0!
600-71100-19500	Banking Fees	13,263.55	59,214.16	72,000.00	-	0.00%					-100.00%
600-71100-21200	Uniforms	2,176.98	2,563.48	2,800.00	1,619.38	63.17%	3,000.00	3,000.00		3,000.00	17.03%
600-71100-26000	Supplies	470.13	1,561.59	500.00	271.11	17.36%	1,500.00	1,500.00		1,500.00	-3.94%
600-71100-31200	Dues & Subscriptions	989.78	975.00	2,000.00	240.00	24.62%	5,000.00	5,000.00		5,000.00	412.82%
600-71100-32000	IT Services	27,653.80	30,545.25	32,000.00	14,262.14	46.69%	35,000.00	35,000.00	G	35,000.00	14.58%
600-71100-32100	Phone/Internet	9,310.26	9,261.57	10,000.00	4,318.96	46.63%	12,000.00	12,000.00	H	12,000.00	29.57%
600-71100-32500	Postage	395.25	366.92	500.00	-	0.00%	500.00	500.00	I	500.00	36.27%
600-71100-33100	Electricity	50,985.53	57,160.58	55,000.00	23,079.85	40.38%	60,000.00	58,000.00		58,000.00	1.47%
600-71100-34100	Printing	6,237.99	6,688.28	7,000.00	4,249.62	63.54%	7,500.00	7,500.00		7,500.00	12.14%
600-71100-35100	Maint/Repair - Buildings	95.00	323.51	3,000.00	13.20	4.08%	3,000.00	3,000.00		3,000.00	827.33%
600-71100-39700	Computer Software Contract	19,568.47	18,458.12	23,400.00	18,152.61	98.34%	30,000.00	30,000.00		30,000.00	62.53%
600-71100-39800	Water Permit System Fees	2,705.00	2,705.00	3,250.00	3,380.00	124.95%	5,000.00	5,000.00		5,000.00	84.84%
600-71100-39900	Contracted Services	20,349.62	17,322.93	258,500.00	4,645.55	26.82%	265,000.00	218,534.00		218,534.00	1161.53%
600-71100-45100	Property & Liability	34,584.86	37,376.80	48,000.00	42,796.32	114.50%	50,000.00	50,000.00	J	50,000.00	33.77%
600-71100-46000	Depreciation	-	-	-	-	#DIV/0!					#DIV/0!
600-71100-49900	Equipment/Not Capital	918.74	-	-	-	#DIV/0!					#DIV/0!
600-71100-50000	Capital Outlay	7,706.25	-	28,000.00	-	#DIV/0!					#DIV/0!
	Debt Service	-	-	-	-	0.00%					#DIV/0!
Water Administration Totals		691,109.38	793,820.70	1,294,765.00	424,719.53	53.50%	482,500.00	1,191,594.00		1,191,594.00	50.11%

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	713,965.00	298,748.65	-	756,560.00	756,560.00	42,595.00	5.97%
Operating	480,800.00	125,970.88	482,500.00	435,034.00	435,034.00	(45,766.00)	-9.52%
Capital	28,000.00	-	-	-	-	(28,000.00)	-1
Debt Service/Transfers	-	-	-	-	-	-	#DIV/0!
	1,222,765.00	424,719.53	482,500.00	1,191,594.00	1,191,594.00	(31,171.00)	-2.55%

Contracted Services	Requested	Recommend	Approved
Outside contractors for emergency work			

Equipment Non Capital	Requested	Recommend	Approved
Additional locator equipment			

Debt Service	Requested	Recommend	Approved	
USDA Principal (Raw Water - Final Pay 6/1/2047)	12,000.00	12,000.00	12,000.00	600-71100-75000
USDA Interest (Raw Water - Final Pay 6/1/2047)	22,440.00	22,440.00	22,440.00	600-71100-75100
NCDENR Principal (Well #9 - Final Pay 5/1/2032)	6,546.00	6,546.00	6,546.00	600-71100-75000
KS Bank Principal (Jetter Vac Truck - Final Pay 9/1/2023)	8,101.00	8,101.00	8,101.00	600-71100-75000
KS Bank Interest (Jetter Vac Truck - final Pay 9/1/2023)	734.00	734.00	734.00	600-71100-75100
US Bank Principal (Software - Final Pay 6/30/2023)	5,846.00	5,846.00	5,846.00	600-71100-75000
US Bank Interest (Software - Final Pay 6/30/2023)	243.00	243.00	243.00	600-71100-75100
	55,910.00	55,910.00	55,910.00	

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

Town of Selma Budget FY 2025

Water Fund Operations Expenses

	Object Expense Account	Actual FY2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
600-71300-12100	Salary & Wages	264,715.85	251,747.55	238,818.00	96,428.38	38.30%	242,542.13	251,248.00	A	251,248.00 -0.20%
600-71300-12200	Overtime	10,346.17	15,555.27	16,600.00	9,172.06	58.96%	19,000.00	16,750.00	B	16,750.00 7.68%
600-71300-18100	FICA	20,604.05	19,955.47	19,540.00	7,923.19	39.70%	18,554.47	20,901.00	A	20,901.00 4.74%
600-71300-18200	NC Municipal Retirement	30,838.27	29,281.94	32,949.00	13,483.05	46.05%	29,468.87	36,555.00	C	36,555.00 24.84%
600-71300-18210	NC 401k	6,962.69	6,154.54	7,663.00	2,182.44	35.46%	7,276.26	9,019.00	A	9,019.00 46.54%
600-71300-18230	Net Pension Allocation	-	-	-	-	#DIV/0!				#DIV/0!
600-71300-18300	Group Insurance	49,029.03	38,056.15	46,795.00	14,981.66	39.37%	26,468.25	40,629.00	A	40,629.00 6.76%
	Personnel Request						65,408.50	65,408.00		65,408.00
600-71300-25120	Non-Highway Diesel Fuel #2	3,701.84	2,421.19	5,000.00	540.04	22.30%	7,000.00	7,000.00	D	7,000.00 189.11%
600-71300-25900	Gasoline	7,063.01	7,288.83	8,500.00	1,296.03	17.78%	10,500.00	10,500.00	E	10,500.00 44.06%
600-71300-26000	Supplies & Materials	4,436.34	4,343.89	7,001.00	14,606.55	336.26%	9,000.00	9,000.00		9,000.00 107.19%
600-71300-26100	Safety Supplies	749.31	761.36	2,400.00	297.82	39.12%	3,000.00	3,000.00		3,000.00 294.03%
600-71300-29920	Chemicals	75,054.90	74,302.31	85,000.00	38,417.16	51.70%	110,000.00	110,000.00		110,000.00 48.04%
600-71300-31100	Travel & Training	2,345.00	1,555.00	5,000.00	2,785.61	179.14%	6,000.00	6,000.00		6,000.00 285.85%
600-71300-35100	Maint/Repair - Building	1,727.74	875.13	8,000.00	443.06	50.63%	9,000.00	9,000.00		9,000.00 928.42%
600-71300-35200	Maint/Repair - Equip	2,536.31	19,686.56	20,000.00	12,983.50	65.95%	20,000.00	20,000.00		20,000.00 1.59%
600-71300-35300	Maint/Repair - Vehicle	1,354.29	2,283.77	6,000.00	1,229.03	53.82%	8,000.00	8,000.00		8,000.00 250.30%
600-71300-35400	Maint/Repair - Distribution	13,587.30	42,194.32	83,845.00	35,954.11	85.21%	88,000.00	88,000.00		88,000.00 108.56%
600-71300-38000	Testing/Lab Fees	6,185.73	6,560.13	10,000.00	3,840.00	58.54%	10,000.00	10,000.00	F	10,000.00 52.44%
600-71300-39900	Contracted Services	69,119.70	126,456.13	110,000.00	72,764.60	57.54%	255,000.00	262,583.00	GM	262,583.00 107.65%
600-71300-39910	Purchase For Resale/Water	114,090.32	115,317.66	183,077.00	41,444.20	35.94%	187,000.00	187,000.00	H	187,000.00 62.16%
600-71300-49900	Equipment/Not Capital	6,412.28	22,455.50	24,000.00	2,473.86	11.02%	43,000.00	43,000.00	I	43,000.00 91.49%
600-71300-50000	Capital Outlay	161,993.24	1,108,622.55	(40,000.00)	19,574.00	1.77%	152,500.00	63,500.00	L	63,500.00 -94.27%
600-71300-95010	Purchases for inventory	25,171.68	29,008.45	28,000.00	992.85	3.42%	50,000.00	50,000.00		50,000.00 72.36%
600-98800-00650	Transfer to Fund 650	-	-	273,568.00	-	0.00%				#DIV/0!
Water Operations Totals		878,025.05	1,924,883.70	1,181,756.00	393,813.20	20.46%	1,376,718.48	1,327,093.00		1,327,093.00 -31.06%

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	362,365.00	144,170.78	343,309.98	375,102.00	375,102.00	12,737.00	3.51%
Operating	585,823.00	230,068.42	815,500.00	823,083.00	823,083.00	237,260.00	40.50%
Capital	(40,000.00)	19,574.00	152,500.00	63,500.00	63,500.00	103,500.00	-258.75%
Debt Service/Transfers	273,568.00	-	-	-	-	(273,568.00)	-100.00%
	1,181,756.00	393,813.20	1,311,309.98	1,261,685.00	1,261,685.00	79,929.00	6.76%

	Requested	Recommend	Approved
Contracted Services			
Emergency water repairs	120,000.00		
Sludge removal	30,000.00		
Road repairs	25,000.00		
Annual fees	80,000.00		

	Requested	Recommend	Approved
Equipment Non Capital			
Honda generator	3,000.00	3,000.00	
Fire Hydrants (3)	15,000.00	15,000.00	
Water meters	15,000.00	15,000.00	
Tools for service truck	5,000.00	5,000.00	
Mis	5,000.00	5,000.00	

	Requested	Recommend	Approved
Capital Outlay			
Drill tap machine	\$ 15,000.00	15000	
John Deere excavator 50p	\$ 40,000.00	40000	
Towmaster trailer t-12d	8,500.00	8,500.00	
410p John Deere backhoe	75,000.00	-	
10% departmental salary increase	14,000.00		
	152,500.00	63,500.00	-

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

Water Debt Service

6/1/2047

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 2025

Sewer Fund Revenues

	Revenue Source	Actual FY 2021	Actual FY 2022	Actual FY 2023	as Amended FY 2024	YTD 12/31/2023	%	Manager Recommend FY 2025	Board Approved FY 2025	% Change
610-33000-00640	FEMA Reimbursement	1,118.39	-	-	-	-	#DIV/0!			#DIV/0!
610-33500-00100	ASADRA Grant		-	-	-	-				
610-33500-00200	AIA Grant		-	-	-	-				
610-35000-51000	Sewer Charge/Basic	2,782,891.27	2,987,775.88	3,116,114.64	3,504,991.00	1,649,772.42	47.07%	3,318,576.00	3,318,576.00	-5.32%
610-35000-51000	Utility Bill Penalties	67,874.33	71,922.41	64,265.13	75,000.00	44,209.98	58.95%	65,000.00	65,000.00	-13.33%
610-35000-58010	Utility Connection Fees	5,453.00	17,472.72	20,911.40	20,000.00	11,103.25	55.52%	25,000.00	25,000.00	25.00%
610-37000-00000	Interest Earned	603.94	1,481.70	23,115.04	7,500.00	-	0.00%	15,000.00	15,000.00	100.00%
610-38000-00000	Miscellaneous	2,375.50	342.14	1,600.00	-	-	#DIV/0!			#DIV/0!
610-38000-00200	Insurance Proceeds	1,216.00	-	-	-	-	#DIV/0!			#DIV/0!
610-38000-01000	Sewer Capital Reserve	194,357.89	194,665.42	192,438.41	200,176.00	100,547.64	50.23%	200,000.00	200,000.00	-0.09%
610-38000-01500	Golden Leaf Grant	616,801.30	138,059.44	-	-	-	#DIV/0!			#DIV/0!
610-38000-02000	Capacity Fee	-	87,360.00	206,690.00	-	-	#DIV/0!			#DIV/0!
610-39000-00100	Sale of Fixed Assets	-	-	3,237.50	-	-	#DIV/0!	2,500.00	2,500.00	#DIV/0!
610-39100-00000	Other Services (Tap Ins, Restoration)	-	-	13,400.00	-	10,000.00	#DIV/0!	21,550.00	21,550.00	#DIV/0!
610-39500-00300	Transfer from Fund 300 (Noble St)	-	-	-	-	-	#DIV/0!			#DIV/0!
610-39500-00660	Transfer from Capital Reserve	-	-	-	-	-	#DIV/0!			#DIV/0!
610-39900-00000	Fund Balance Appropriated	-	-	-	-	-	#DIV/0!			#DIV/0!
Sewer Revenues Totals		3,672,691.62	3,499,079.71	3,641,772.12	3,807,667.00	1,815,633.29	47.68%	3,647,626.00	3,647,626.00	-4.20%

6% Rate Increase
Intown 13.66 to 14.48
Out of town 27.32 to 28.96

Town of Selma Budget FY 2025

Sewer Fund Administration Expenses

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025		Board Approved FY 2025	% Change
610-71100-12100	Salary & Wages	63,093.52	105,581.03	113,348.00	29,900.11	28.32%		125,818.00	A	125,818.00	19.17%
610-71100-12200	Overtime	393.56	238.68	250.00	84.15	35.26%		250.00	B	250.00	4.74%
610-71100-12600	Merit - ALL SEWER FUND	-	-	-	-	#DIV/0!			C		#DIV/0!
610-71100-18100	FICA/Medicare	4,581.89	8,009.13	8,691.00	2,201.55	27.49%		9,644.00	A	9,644.00	20.41%
610-71100-18200	NC Municipal Retirement	6,946.92	12,954.02	14,655.00	3,883.83	29.98%		17,196.00	D	17,196.00	32.75%
610-71100-18210	NC 401k	1,620.75	2,783.77	3,408.00	536.87	19.29%		5,135.00	A	5,135.00	84.46%
610-71100-18220	Opeb Expense	112.88	-	-	-	#DIV/0!					#DIV/0!
610-71100-18230	Pension Allocatoin	(23,974.00)	-	-	-	#DIV/0!					#DIV/0!
610-71100-18300	Group Insurance	9,754.48	13,592.95	16,644.00	4,201.96	30.91%		18,566.00		18,566.00	36.59%
610-71100-18600	Workers Compensation	12,626.38	10,823.43	16,000.00	10,177.33	94.03%		16,000.00		16,000.00	47.83%
610-71100-18610	Unemployment Insurance Reserve	-	350.14	500.00	-	0.00%					-100.00%
610-71100-18900	Retirees' Healthcare	-	-	-	-	#DIV/0!					#DIV/0!
610-71100-19100	Accounting/Auditing	3,493.95	4,115.95	4,450.00	1,335.00	32.43%		6,000.00		6,000.00	45.77%
610-71100-19200	Legal	4,449.40	3,973.33	5,500.00	1,645.71	41.42%		5,500.00		5,500.00	38.42%
610-71100-19400	Engineering	15,000.00	-	5,000.00	-	#DIV/0!	5,000.00	5,000.00	E	5,000.00	#DIV/0!
610-71100-21200	Uniforms	2,372.63	1,984.19	3,250.00	153.13	7.72%	3,500.00	3,500.00		3,500.00	76.39%
610-71100-26000	Supplies/Materials	190.00	452.40	500.00	128.40	28.38%	2,000.00	2,000.00		2,000.00	342.09%
610-71100-31200	Dues & Subscriptions	353.99	300.00	500.00	200.00	66.67%	2,000.00	2,000.00		2,000.00	566.67%
610-71100-32000	IT Services	9,217.95	10,188.55	11,000.00	4,902.61	48.12%	12,000.00	12,000.00		12,000.00	17.78%
610-71100-32100	Phone/Internet	4,257.65	3,527.51	6,000.00	1,782.52	50.53%	6,000.00	6,000.00		6,000.00	70.09%
610-71100-32500	Postage	398.96	533.91	500.00	30.00	5.62%			F		-100.00%
610-71100-33100	Electricity	53,548.35	59,255.10	60,000.00	21,878.00	36.92%	65,000.00	65,000.00		65,000.00	9.70%
610-71100-34100	Printing	5,283.56	5,809.08	7,000.00	2,597.18	44.71%	7,000.00	7,000.00		7,000.00	20.50%
610-71100-35100	Maint/Repair - Building	-	-	3,000.00	170.03	#DIV/0!	4,000.00	4,000.00	G	4,000.00	#DIV/0!
610-71100-35200	Maint/Repair - Equip	96.51	-	1,000.00	-	#DIV/0!	2,000.00	2,000.00		2,000.00	#DIV/0!
610-71100-39700	Computer Software Contract	2,530.34	4,634.50	7,800.00	6,050.90	130.56%	8,500.00	8,500.00	H	8,500.00	83.41%
610-71100-39800	Permit Fees	810.00	810.00	1,250.00	1,160.00	143.21%	2,500.00	2,500.00		2,500.00	208.64%
610-71100-39900	Contracted Services	29,198.19	20,004.88	30,000.00	10,896.37	54.47%	30,000.00	65,000.00		65,000.00	224.92%
610-71100-39920	Capacity Fees Joco	87,360.00	-	-	-	#DIV/0!					#DIV/0!
610-71100-45100	Property & Liability	11,528.24	12,403.14	16,000.00	14,499.74	116.90%	20,000.00	20,000.00		20,000.00	61.25%
610-71100-46000	Depreciation	409,186.50	-	-	-	#DIV/0!					#DIV/0!
610-71100-49900	Equipment/Not Capital	2,746.69	771.64	-	-	0.00%					-100.00%
610-71100-50000	Capital Outlay	-	-	-	-	#DIV/0!					#DIV/0!
	Debt Service	38,150.59	121,017.60	114,474.00	38,741.36	0.00%					-100.00%
610-71100-80000	Repay Water Fund Loan	-	75,000.00	75,000.00	-	0.00%	75,000.00	75,000.00		75,000.00	0.00%
610-98800-00660	Transfer to Fund 660	-	-	-	-	0.00%					#DIV/0!
Sewer Administration Totals		755,329.88	479,114.93	525,720.00	157,156.75	32.80%	244,500.00	483,609.00		483,609.00	0.94%

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Approved FY 2025	Variance	%
Personnel	173,496.00	50,985.80	-	192,609.00	192,609.00	19,113.00	11.02%
Operating	162,750.00	67,429.59	169,500.00	216,000.00	216,000.00	53,250.00	32.72%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service/Transfers	189,474.00	38,741.36	75,000.00	75,000.00	75,000.00	(114,474.00)	-60.42%
	525,720.00	157,156.75	244,500.00	483,609.00	483,609.00	(42,111.00)	-8.01%
Contracted Services			Requested	Recommend	Approved		
Grant Match				30,000.00			
35000 for Sewer Development Fee Study				35,000.00			
				65,000.00	-		
Equipment Non Capital			Requested	Recommend	Approved		
Debt Service			Requested	Recommend	Approved		
USDA Principal (Wastewater - Final Pay 6/1/2053)			25,000.00	25,000.00	25,000.00	610-71100-75000	
USDA Interest (Wastewater - Final Pay 6/1/2053)			24,140.00	24,140.00	24,140.00	610-71100-75100	
USDA Principal (Noble St - Final Pay 6/1/2056)			13,000.00	13,000.00	13,000.00	610-71100-75000	
USDA Interest (Noble St - Final Pay 6/1/2056)			11,682.00	11,682.00	11,682.00	610-71100-75100	
KS Bank Principal (Jetter Vac Truck - Final Pay 9/1/2023)			37,802.00	37,802.00	37,802.00	610-71100-75000	
KS Bank Interest (Jetter Vac Truck - final Pay 9/1/2023)			3,422.00	3,422.00	3,422.00	610-71100-75100	
US Bank Principal (Software - Final Pay 6/30/2023)			5,846.00	5,846.00	5,846.00	610-71100-75000	
US Bank Interest (Software - Final Pay 6/30/2023)			243.00	243.00	243.00	610-71100-75100	
			121,135.00	121,135.00	121,135.00		

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

Town of Selma Budget FY 2025

Sewer Fund Operations Expenses

Sewer Fund Operations Expenses										
		Actual FY2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
	Object Expense Account									
610-71400-12100	Salary & Wages	155,977.22	138,378.74	181,294.00	60,764.70	43.91%	219,381.26	206,625.00	206,625.00	49.32%
610-71400-12200	Overtime	7,656.31	11,818.98	8,750.00	7,057.45	59.71%	30,000.00	8,750.00	8,750.00	-25.97%
610-71400-18100	FICA/Medicare	11,947.50	11,271.34	14,539.00	5,115.29	45.38%	16,782.66	16,476.00	16,476.00	46.18%
610-71400-18200	NC Municipal Retirement	17,835.26	17,111.18	24,516.00	8,723.33	50.98%	26,654.82	29,377.00	B 29,377.00	71.68%
610-71400-18210	NC 401k	4,065.28	3,747.49	5,702.00	1,645.09	43.90%	6,581.44	8,569.00	8,569.00	128.66%
610-71400-18230	Pension Allocation	(14,569.13)	-	-	-	#DIV/0!				#DIV/0!
610-71400-18300	Group Insurance	27,268.35	21,770.47	34,024.00	10,124.62	46.51%				-14.72%
	Personel Request						35,291.00	18,566.00	18,566.00	
610-71400-25120	Non-Highway Diesel Fuel #2	1,004.92	2,155.25	3,800.00	-	0.00%	65,408.50			
610-71400-25900	Gasoline	7,094.06	6,363.41	9,500.00	-	0.00%	4,200.00	4,200.00	C 4,200.00	94.87%
610-71400-26000	Supplies & Materials	2,523.40	2,413.33	7,000.00	10,500.00	53.38%	10,500.00	10,500.00	D 10,500.00	65.01%
610-71400-26100	Safety Supplies	1,068.95	5,373.21	5,500.00	9,000.00	6.03%	9,000.00	9,000.00	9,000.00	272.93%
610-71400-31100	Travel & Training	192.50	235.00	4,000.00	323.75	419.85%	6,500.00	6,500.00	6,500.00	20.97%
610-71400-35200	Maint/Repair - Equip	1,000.92	3,347.89	9,500.00	986.65	272.24%	6,000.00	6,000.00	6,000.00	2453.19%
610-71400-35300	Maint/Repair - Vehicle	3,975.45	1,673.85	6,000.00	9,114.31	33.44%	12,500.00	12,500.00	12,500.00	273.37%
610-71400-35310	Maint/Repair - I & I	4,356.00	12,537.50	50,000.00	21.34	0.17%	8,000.00	8,000.00	8,000.00	377.94%
610-71400-35320	Maint/Repair - Collection System	9,694.49	37,173.06	75,000.00	41,040.31	0.00%	60,000.00	60,000.00	60,000.00	378.56%
610-71400-35330	Golden Leaf Construction	-	-	-	-		85,000.00	85,000.00	85,000.00	128.66%
610-71400-39900	Contracted Services	28,497.48	79,277.27	84,146.00	-	50.20%				#DIV/0!
610-71400-39910	Wastewater Treatment	1,647,857.93	1,551,227.56	2,300,000.00	39,800.00	38.70%	243,000.00	313,000.00	313,000.00	294.82%
610-71400-39930	Golden Leaf Admin	-	-	-	600,344.76		2,500,000.00	2,200,000.00	2,200,000.00	41.82%
610-71400-49900	Equipment/Not Capital	616.34	-	67,500.00	-	#DIV/0!				#DIV/0!
610-71400-50000	Capital Outlay	-	74,341.00	180,000.00	240.55	0.00%	23,000.00	23,000.00	23,000.00	#DIV/0!
610-71400-95010	Purchases for Inventory	2,920.76	2,357.66	11,000.00	-	0.00%	219,500.00	48,500.00	48,500.00	-34.76%
610-98800-00660	Transfer to Fund 660	194,665.42	-	-	-	0.00%	15,000.00	15,000.00	15,000.00	536.22%
						#DIV/0!				#DIV/0!
				</						

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Adopted FY 2025	Variance	%
Personnel	268,825.00	93,430.48	334,691.18	288,363.00	288,363.00	19,538.00	7.27%
Operating	2,621,946.00	693,719.65	2,967,700.00	2,737,700.00	2,737,700.00	115,754.00	4.41%
Capital	180,000.00	-	219,500.00	48,500.00	48,500.00	(131,500.00)	-73.06%
Debt Service	-	-	-	-	-	-	#DIV/0!
	3,070,771.00	787,150.13	3,521,891.18	3,074,563.00	3,074,563.00	3,792.00	0.12%

	Requested	Recommend	Approved
Contracted Services			
Emergency sewer repairs	100,000.00	150,000.00	
Lift station work p/s 1-19	100,000.00	120,000.00	
Road repairs	25,000.00	25,000.00	
Annual fees	18,000.00	18,000.00	
	243,000.00	313,000.00	-

	Requested	Recommend	Approved
Equipment Non Capital			
Jetter tips and leader hose	3,000.00	3,000.00	
Sewer jet truck 1" hose	1,000.00	1,000.00	
Pipe saw	4,000.00	4,000.00	
Milwaukee tools	5,000.00	5,000.00	
Vac truck suction hose	5,000.00	5,000.00	
Mis	5,000.00	5,000.00	
	23,000.00	23,000.00	-

	Requested	Recommend	Approved
Capital Outlay			
2500 work truck	\$ 70,000.00	0	
7/14 inclosed sewer trailer	\$ 12,000.00	0	
John Deere excavator 50p	\$ 40,000.00	40000	
Towmaster trailer t-12d	8,500.00	8,500.00	
410p John Deere backhoe	75,000.00	-	
10% departmental salary increase	14,000.00		
	219,500.00	48,500.00	-

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

Sewer Debt Service

6/1/2053
6/1/2056

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	
	193,215.00	193,215.00	143,215.00	

Town of Selma Budget FY 2025

Electric Fund Revenues

	Revenue Source	Actual FY 2021	Actual FY 2022	Actual FY 2023	as Amended FY 2024	YTD 12/31/2023	%	Manager Recommend FY 2025	Board Approved FY 2025	% Change
630-33000-00640	NCEMPA Rider Fee	-	-	-	-	-	#DIV/0!	200,000.00	200,000.00	#DIV/0!
630-33500-01400	Reimbursement Housing Auth	16,685.44	-	-	-	-	#DIV/0!			#DIV/0!
630-33500-01500	Reimbursement DOT	-	-	-	-	-	#DIV/0!			#DIV/0!
630-35000-01600	Debt Set-Off	-	-	-	-	-	#DIV/0!	7,580,000.00	7,580,000.00	#DIV/0!
630-35000-51000	Sale of Electricity	7,007,363.33	7,234,268.27	6,740,334.80			#DIV/0!	160,000.00	160,000.00	#DIV/0!
630-35000-58000	Utility Bill Penalties	90,670.95	111,317.77	159,832.65			#DIV/0!	43,500.00	43,500.00	#DIV/0!
630-35000-58010	Utility Connection Fees	9,619.01	28,117.04	43,229.64			#DIV/0!	480,000.00	486,000.00	#DIV/0!
630-35000-58020	Utility Sales Tax Revenue	475,180.03	480,362.20	470,112.24			#DIV/0!			#DIV/0!
630-35000-58030	TekCollect Fee	-	26.00	-			#DIV/0!	7,520.00	7,520.00	#DIV/0!
630-36000-00000	Rent- Pole Attachments	5,520.00	5,520.00	5,520.00			#DIV/0!	31,000.00	31,000.00	#DIV/0!
630-37000-00000	Interest Earned	1,135.08	1,594.47	30,320.58			#DIV/0!	33,500.00	33,500.00	#DIV/0!
630-38000-00000	Miscellaneous Revenue	8,937.78	18,946.55	27,004.86			#DIV/0!	1,560,000.00	1,560,000.00	#DIV/0!
630-38000-00200	Insurance/loan Proceeds	4,762.07	20,040.10	3,725.70			#DIV/0!	2,500.00	2,500.00	
630-39000-00100	Sale of Fixed Assets	-	-	8,600.00				100,000.00	100,000.00	
630-39500-00670	Transfer from Fund 670	166,091.00	-	-			#DIV/0!			#DIV/0!
630-39900-00000	Fund Balance Appropriated	-	-	-			#DIV/0!	184,551.00	29,779.00	#DIV/0!
Electric Revenues Totals		7,785,964.69	7,900,192.40	7,488,680.47	-	-	#DIV/0!	10,382,571.00	10,233,799.00	#DIV/0!

Town of Selma Budget FY 2025

Electric Fund Administration Expenses

	Object Expense Account	Actual FY2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
630-72100-12100	Salary & Wages	252,071.97	252,074.25	383,026.00	140,968.36	55.92%		513,827.00	513,827.00	103.84%
630-72100-12200	Overtime	684.25	642.79	750.00	246.46	38.34%	1,000.00	1,000.00	1,000.00	55.57%
630-72100-12600	Merit Pay	-	-	-	-	#DIV/0!				#DIV/0!
630-72100-18100	FICA & Medicare	18,788.42	18,736.64	35,480.00	10,293.85	54.94%		39,365.00	39,365.00	110.10%
630-72100-18200	NC Municipal Retirement	23,374.48	28,821.74	59,828.00	17,002.41	58.99%		70,188.00	70,188.00	143.52%
630-72100-18210	NC 401k	5,626.15	4,658.91	13,913.00	3,030.65	65.05%		20,583.00	20,583.00	341.80%
630-72100-18220	OPEB Expense	-	-	-	-	#DIV/0!				#DIV/0!
630-72100-18230	Pension Allocation	-	-	-	-	#DIV/0!				#DIV/0!
630-72100-18300	Group Insurance	35,744.96	32,140.57	65,581.00	20,077.29	62.47%		71,506.00	71,506.00	122.48%
630-72100-18600	Workers Compensation	37,879.00	37,007.47	48,000.00	30,531.97	82.50%		30,000.00	30,000.00	-18.94%
630-72100-18610	Unemployment Insurance Reserve	-	500.00	500.00	-	0.00%				-100.00%
630-72100-18900	Retirees' Healthcare	62,501.62	70,368.80	84,000.00	35,287.76	50.15%				-100.00%
630-72100-19100	Accounting/Auditing	10,481.85	12,347.85	13,350.00	4,005.00	32.43%		6,000.00	6,000.00	-51.41%
630-72100-19200	Legal Services	13,348.25	11,919.99	16,500.00	4,937.11	41.42%				-100.00%
630-72100-19400	Engineering	-	-	5,000.00	-	#DIV/0!	16,000.00	16,000.00	16,000.00	#DIV/0!
630-72100-19500	Banking Fees	13,350.95	59,214.17	72,000.00	-	0.00%				-100.00%
630-72100-26000	Supplies/Materials	704.41	1,731.61	2,000.00	954.64	55.13%	3,000.00	3,000.00	3,000.00	73.25%
630-72100-31100	Training/Travel	244.00	532.97	3,500.00	1,719.70	322.66%	5,000.00	5,000.00	5,000.00	838.14%
630-72100-32000	IT Services	31,524.80	30,480.25	32,000.00	14,262.14	46.79%	32,000.00	32,000.00	32,000.00	4.99%
630-72100-32100	Telephone	6,244.99	6,160.27	10,000.00	3,192.48	51.82%	10,000.00	10,000.00	10,000.00	62.33%
630-72100-32500	Postage	353.26	281.92	500.00	-	0.00%				-100.00%
630-72100-33100	Electricity	7,861.49	5,450.72	7,500.00	2,965.13	54.40%	7,500.00	7,500.00	7,500.00	37.60%
630-72100-34100	Printing/Utility Bills	5,549.07	4,649.19	7,000.00	2,677.38	57.59%	8,000.00	8,000.00	8,000.00	72.07%
630-72100-35100	Maint/Repair - Building	2,775.59	3,112.49	13,000.00	7,716.50	247.92%	10,000.00	10,000.00	10,000.00	221.29%
630-72100-35200	Maint/Repair - Equip	-	1,571.56	2,500.00	712.48	45.34%	3,000.00	1,500.00	1,500.00	-4.55%
630-72100-39700	Computer Software Contract	19,568.47	13,804.37	23,400.00	18,152.61	131.50%	30,000.00	25,000.00	25,000.00	81.10%
630-72100-39900	Contracted Services	9,512.97	13,091.03	15,000.00	5,700.49	43.55%	30,000.00	15,000.00	15,000.00	14.58%
630-72100-39910	Load Management/NCEMPA	-	-	-	-	#DIV/0!				#DIV/0!
630-72100-39940	ITRON lease	5,065.00	32.50	-	-	0.00%				-100.00%
630-72100-39950	Exceleron Contract Fee	-	-	-	-	#DIV/0!				#DIV/0!
630-72100-39960	Nexgrid	-	12,011.25	15,000.00	13,188.97		13,000.00	13,000.00	13,000.00	25.08%
630-72100-45100	Property & Liability	35,084.87	38,376.81	48,000.00	42,796.32	111.52%	48,000.00	48,000.00	48,000.00	#DIV/0!
630-72100-46000	Depreciation	-	-	-	-	#DIV/0!				#DIV/0!
630-72100-49110	Electricities Dues	6,813.00	11,656.00	12,000.00	-	0.00%	15,000.00	12,000.00	12,000.00	2.95%
630-72100-49900	Equipment/Not Capital	918.74	807.03	-	-	0.00%				-100.00%
630-72100-50000	Capital Outlay	7,706.25	-	-	-	#DIV/0!				#DIV/0!
	Debt Service					#DIV/0!				#DIV/0!
630-98800-98100	Inter Fund Transfer to Fund 100					#DIV/0!				#DIV/0!
Electric Administration Totals		613,778.81	672,183.15	989,328.00	380,419.70	56.59%	231,500.00	958,469.00	958,469.00	42.59%

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Adopted FY 2025	Variance	%
Personnel	691,078.00	257,438.75	1,000.00	725,886.00	746,469.00	55,391.00	8.02%
Operating	283,250.00	109,791.98	217,500.00	199,000.00	212,000.00	(71,250.00)	-25.15%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service/Transfers	-	-	-	-	-	-	#DIV/0!
	974,328.00	367,230.73	218,500.00	924,886.00	958,469.00	(49,442.00)	-5.07%
Debt Service			Requested	Recommend	Adopted		
US Bank Principal (Software - Final Pay 6/30/2023)			5,846.00	5,846.00	5,846.00	630-72100-75000	
US Bank Interest (Software - Final Pay 6/30/2023)			243.00	243.00	243.00	630-72100-75100	
			6,089.00	6,089.00	6,089.00		

Electric Fund Operations Expenses

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
630-72200-12100	Salary & Wages	299,120.35	205,235.48	258,248.00	90,234.28	43.97%	375,806.18	337,484.00	A	337,484.00 64.44%
630-72200-12200	Overtime	16,717.35	15,704.83	43,000.00	27,890.91	177.59%	60,000.00	75,000.00	B	75,000.00 377.56%
630-72200-18100	FICA & Medicare	23,658.83	16,522.03	20,751.00	8,483.29	51.35%	27,219.18	38,835.00	A	38,835.00 135.05%
630-72200-18200	NC Municipal Retirement	31,657.62	25,703.28	34,991.00	15,161.66	58.99%	43,230.46	69,243.00	A	69,243.00 169.39%
630-72200-18210	NC 401k	6,515.63	5,843.02	8,138.00	1,839.63	31.48%	10,674.19	14,237.00	A	14,237.00 143.66%
630-72200-18230	Pension Allocation	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!
630-72200-18300	Group Insurance	47,859.75	34,678.89	47,330.00	16,252.22	46.85%	52,936.50	71,424.00	A	71,424.00 105.96%
630-72200-21200	Uniforms	6,783.72	10,239.06	14,500.00	2,149.96	21.00%	15,000.00	15,000.00	-	15,000.00 46.50%
630-72200-25900	Gasoline	15,694.52	14,415.18	15,000.00	1,201.22	8.33%	25,000.00	21,000.00	-	21,000.00 45.68%
630-72200-26000	Supplies & Materials	35,389.49	40,512.29	64,106.00	36,880.24	91.03%	75,000.00	75,000.00	-	75,000.00 85.13%
630-72200-26100	Safety Supplies	1,599.46	2,001.53	6,000.00	3,348.54	167.30%	15,000.00	10,000.00	-	10,000.00 399.62%
630-72200-31100	Travel & Training	1,198.00	4,020.60	8,000.00	5,948.21	147.94%	20,000.00	20,000.00	C	20,000.00 397.44%
630-72200-35200	Maint/Repair - Equip	1,886.37	1,935.12	5,000.00	3,714.98	191.98%	25,000.00	10,000.00	-	10,000.00 416.76%
630-72200-35300	Maint/Repair - Vehicle	14,030.27	9,156.50	30,000.00	13,011.59	142.10%	50,000.00	60,000.00	-	60,000.00 555.27%
	Request Transformer	-	-	-	-	-	100,000.00	-	D	-
630-72200-39900	Contracted Services	30,750.83	73,342.90	107,300.00	35,607.57	49.55%	286,000.00	140,000.00	-	140,000.00 90.88%
630-72200-49900	Equipment/Not Capital	27,743.14	33,918.04	79,870.00	50,811.60	149.81%	96,500.00	81,500.00	-	81,500.00 140.29%
630-72200-50000	Capital Outlay	281,063.63	215,331.88	1,333,572.00	732,930.79	340.37%	3,914,000.00	1,977,587.00	-	1,977,587.00 818.39%
	Debt Service	1,243.07	23,775.66	23,777.00	23,670.80	0.00%	-	-	-	-100.00%
630-72200-95010	Purchases For Inventory	27,577.10	69,083.22	150,000.00	18,102.71	26.20%	178,000.00	150,000.00	-	150,000.00 117.13%
Electric Operations Totals		870,489.13	801,419.51	2,249,583.00	1,087,240.20	135.66%	5,369,366.51	3,166,310.00		3,166,310.00 295.09%

226500

5369366.51

6075000

11670866.51

	Amended FY 2024	YTD 12/31/2023	Requested FY 2025	Recommend FY 2025	Adopted FY 2025	Variance	%
Personnel	412,458.00	159,861.99	569,866.51	606,223.00	606,223.00	193,765.00	46.98%
Operating	479,776.00	170,776.62	785,500.00	582,500.00	582,500.00	102,724.00	21.41%
Capital	1,333,572.00	732,930.79	3,914,000.00	1,977,587.00	1,977,587.00	644,015.00	48.29%
Debt Service	23,777.00	23,670.80	-	-	-	(23,777.00)	-100.00%
	2,249,583.00	1,087,240.20	5,269,366.51	3,166,310.00	3,166,310.00	916,727.00	40.75%
			Requested	Recommend	Adopted		
Contracted Services			10,000.00	10,000.00			
Substation Control Inspection & Maint.			100,000.00	50,000.00			
Tree Trimming			8,000.00	8,000.00			
Dielectric Truck Testing			96,000.00	-			
Copper Line Upgrades			12,000.00	12,000.00			
Emergency Pole Replacement			60,000.00	60,000.00			
Monthly Propane, Arc3, Miscellaneous			286,000.00	140,000.00			
			Requested	Recommend	Adopted		
Equipment/Non Capital			4,000.00	4,000.00			
Hand Lines and Rescue Rope			30,000.00	15,000.00			
LED Flood Lights			8,000.00	8,000.00			
Pole & Underground Tagging Kits			21,000.00	21,000.00			
High Voltage Test Equipment			25,000.00	25,000.00			
New Employee Climbing Gear			4,000.00	4,000.00			
Milwaukee Saw			4,500.00	4,500.00			
Milwaukee Tamp			96,500.00	81,500.00	-		
			Requested	Recommend	Adopted		
Capital Outlay			2,000,000.00	417,587.00			
Eastfield			282,000.00				
Backyard Track Machine			260,000.00	260,000.00			
Bucket Truck (with trade in)			72,000.00				
Mud Sucker (Vac Trailer)			1,300,000.00	1,300,000.00			
Substation Upgrades			3,914,000.00	1,977,587.00	-		

A To include additional crew leader position

B To reflect anticipated time for Eastfield project

C To enroll in ElectriCities Career Development Program

D Line item for purchase and resale of transformers

Town of Selma Budget FY 2025

Electric Fund Purchases Expense

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	%	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
630-72300-27000	NCEMPA Electricity Purchases	5,112,421.99	4,616,766.03	5,805,234.00	2,192,787.07	47.50%	5,500,000.00	5,500,000.00	5,500,000.00	19.13%
630-72300-27010	Electric Sales/Use Tax	480,362.20	455,695.64	525,000.00	22,906.24	5.03%	550,000.00	525,000.00	525,000.00	15.21%
630-72300-27020	SE Power Purchases	18,789.18	17,184.79	24,816.00	11,258.33	65.51%	25,000.00	25,000.00	25,000.00	45.48%
Electric Purchases Totals		5,611,573.37	5,089,646.46	6,355,050.00	2,226,951.64	43.75%	6,075,000.00	6,050,000.00	6,050,000.00	18.87%

Sales Tax is 7% of Electric Revenue

Transfer to Capital Reserve

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	%	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
630-98800-67000	Transfer to fund 670	-	-	-	-	#DIV/0!				#DIV/0!
630-98800-98100	Transfer to Fund 100	175,000.00	195,000.00	195,000.00	-	0.00%		148,772.00	148,772.00	-23.71%
Total Transfer to Capital Reserve		175,000.00	195,000.00	195,000.00	-	0.00%	-	148,772.00	148,772.00	-23.71%

Electric Debt Service

7/1/2027
7/1/2027

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	
	193,215.00	193,215.00	143,215.00	

Town of Selma Budget FY 2024

Sanitation Fund Administration Expenses

	Object Expense Account					Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
640-73100-12100	Salary & Wages					#DIV/0!		73,606.00	73,606.00	#DIV/0!
640-73100-12200	Overtime					#DIV/0!	500.00	-	-	#DIV/0!
640-73100-12600	Merit - ALL SANITATION FUND					#DIV/0!				#DIV/0!
640-73100-18100	FICA/Medicare					#DIV/0!		5,631.00	5,631.00	#DIV/0!
640-73100-18200	NC Municipal Retirement					#DIV/0!		10,040.00	10,040.00	#DIV/0!
640-73100-18210	NC 401k					#DIV/0!		3,406.00	3,406.00	#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!		13,296.00	13,296.00	#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!				#DIV/0!
640-73100-19200	Legal					#DIV/0!				#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	-	-	#DIV/0!
640-73100-26000	Supplies					#DIV/0!	6,000.00	5,000.00	5,000.00	#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!	80,000.00	5,000.00	5,000.00	#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!	10,000.00	10,000.00	10,000.00	#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!	10,000.00			#DIV/0!
640-73100-50000	Capital Outlay					#DIV/0!				#DIV/0!
Sanitation Administration Totals							#DIV/0!	123,400.00	137,879.00	137,879.00 #DIV/0!

	Amended FY23	YTD 12/31/2022	Requested FY24	Recommend FY24	Approved FY24	Variance	%
Personnel	-	-	-	105,979.00	-	-	#DIV/0!
Operating	-	-	122,900.00	31,900.00	31,900.00	31,900.00	#DIV/0!
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service/Transfers	-	-	-	-	-	-	#DIV/0!
	-	-	122,900.00	137,879.00	31,900.00	31,900.00	#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 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
640-73200-12100	Salary & Wages	-	-	-	-	-	#DIV/0!	89,080.00	127,239.00	127,239.00	#DIV/0!
640-73200-12200	Overtime	-	-	-	-	-	#DIV/0!	5,000.00	1,500.00	1,500.00	#DIV/0!
640-73200-18100	FICA/Medicare	-	-	-	-	-	#DIV/0!	6,930.00	9,849.00	9,849.00	#DIV/0!
640-73200-18200	NC Municipal Retirement	-	-	-	-	-	#DIV/0!	11,685.00	17,560.00	17,560.00	#DIV/0!
640-73200-18210	NC 401k	-	-	-	-	-	#DIV/0!	2,718.00	5,150.00	5,150.00	#DIV/0!
640-73200-18230	Net Pension Allocation	-	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!
640-73200-18300	Group Insurance	-	-	-	-	-	#DIV/0!	18,762.00	28,066.00	28,066.00	#DIV/0!
640-73200-21200	Uniforms	-	-	-	-	-	#DIV/0!	4,000.00	600.00	600.00	#DIV/0!
640-73200-25900	Gasoline	-	-	-	-	-	#DIV/0!	30,000.00	30,000.00	30,000.00	#DIV/0!
640-73200-26000	Supplies & Materials	-	-	-	-	-	#DIV/0!	25,000.00	20,000.00	20,000.00	#DIV/0!
640-73200-26100	Safety Supplies	-	-	-	-	-	#DIV/0!	5,000.00	1,000.00	1,000.00	#DIV/0!
640-73200-31100	Travel & Training	-	-	-	-	-	#DIV/0!	1,000.00	500.00	500.00	#DIV/0!
640-73200-32500	Postage	-	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!
640-73200-35100	Maint/Repair - Building	-	-	-	-	-	#DIV/0!	5,000.00	-	-	#DIV/0!
640-73200-35200	Maint/Repair - Equip	-	-	-	-	-	#DIV/0!	50,000.00	-	-	#DIV/0!
640-73200-35300	Maint/Repair - Vehicle	-	-	-	-	-	#DIV/0!	30,000.00	40,000.00	40,000.00	#DIV/0!
640-73200-39900	Contracted Services	-	-	-	-	-	#DIV/0!	12,000.00	12,000.00	12,000.00	#DIV/0!
640-73200-49900	Equipment/Not Capital	-	-	-	-	-	#DIV/0!	15,000.00	1,000.00	1,000.00	#DIV/0!
640-73200-50000	Capital Outlay	-	-	-	-	-	#DIV/0!	380,000.00	440,000.00	440,000.00	#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	25,000.00	#DIV/0!
	Debt Service	-	-	-	-	-	#DIV/0!	-	-	-	#DIV/0!
Water Operations Totals		-	-	-	-	-	#DIV/0!	861,175.00	904,464.00	904,464.00	#DIV/0!

	Amended FY23	YTD 12/31/2022	Requested FY24	Recommend FY24	Approved FY24	Variance	%
Personnel	-	-	134,175.00	189,364.00	189,364.00	189,364.00	#DIV/0!
Operating	-	-	347,000.00	275,100.00	715,100.00	715,100.00	#DIV/0!
Capital	-	-	380,000.00	440,000.00	-	-	#DIV/0!
Debt Service/Transfers	-	-	-	-	-	-	#DIV/0!
	-	-	861,175.00	904,464.00	904,464.00	904,464.00	#DIV/0!
Contracted Services			Requested	Recommend	Approved		
Cameras and service			12,000.00				
			12,000.00				
Equipment Non Capital			Requested	Recommend	Approved		
Miscellaneous			-				
Capital Outlay			Requested	Recommend	Approved		
Trash Truck			380,000				
			-				
			-	-	-		
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		
			193,215.00	193,215.00	143,215.00		

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!	705,000.00	705,000.00	#DIV/0!
640-35000-00210	Refuse Collection - Dumpsters						#DIV/0!	30,000.00	30,000.00	#DIV/0!
640-35000-00250	Refuse Penalties						#DIV/0!	10,557.00	10,557.00	#DIV/0!
640-35000-00275	Sale of Containers						#DIV/0!	-	-	#DIV/0!
640-37000-00000	Interest Earned						#DIV/0!	-	-	#DIV/0!
640-38000-00000	Miscellaneous Revenue						#DIV/0!	-	-	#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!	440,000.00	440,000.00	#DIV/0!
Sanitation Revenues Totals							#DIV/0!	1,185,557.00	1,185,557.00	#DIV/0!

7/1/2025

Requested	Recommend	Adopted	
90,088.00	90,088.00	90,088.00	640-73200-75000
3,127.00	3,127.00	3,127.00	640-73200-75100
100,000.00	100,000.00	50,000.00	
193,215.00	193,215.00	143,215.00	

Town of Selma Budget FY 2025

Water Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	%	Manager Recommend FY 2025	Board Approved FY 2025	% Change
650-37000-00000	Interest Earned	797.78	13,507.62	-	-	0.00%	10,000.00		-25.97%
650-39500-00600	Transfer from Fund 600	255,318.59	258,542.28	273,568.00	-	0.00%			-100.00%
Water Capital Reserve Totals		256,116.37	272,049.90	273,568.00	-	0.00%	10,000.00		-100.00%

Town of Selma Budget FY 2025

Water Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	Expended %	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
650-99300-00000	Reserve for Future Expenditure	-	-	273,568.00	-	0.00%				#DIV/0!
650-98800-00600	Transfer to Fund 600	-	-	311,500.00	-	0.00%				#DIV/0!
Water Capital Reserve Totals		-	-	585,068.00	0.00	#DIV/0!	-	-	-	#DIV/0!

Town of Selma Budget FY 2025

Sewer Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	%	Manager Recommend FY 2025	Board Approved FY 2025	% Change
660-37000-00000	Interest Earned	476.93	9,241.61	-	-	0.00%	9,000.00		-2.61%
660-39500-00610	Transfer from Fund 610	#####	192,665.42	200,176.00	-	0.00%			-100.00%
Sewer Capital Reserve Totals		#####	201,907.03	200,176.00	-	0.00%	9,000.00	-	-100.00%

Town of Selma Budget FY 2025

Sewer Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	%	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
660-99300-00000	Reserve for Future Expenditure	-	-	200,176.00	-	0.00%				#DIV/0!
660-98800-00610	Transfer to Fund 610	-	-	-	-	0.00%				#DIV/0!
Sewer Capital Reserve Totals		-	-	200,176.00	-	0.00%	-	-	-	#DIV/0!

Town of Selma Budget FY 2025

Electric Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	%	Manager Recommend FY 2025	Board Approved FY 2025	% Change
670-37000-00000	Interest Earned	1,409.24	22,145.49	-	-	0	20,000.00	20,000.00	-9.69%
670-39500-00630	Transfer From Fund 630	-	-	-	-	#DIV/0!			#DIV/0!
Electric Capital Reserve Totals		1,409.24	22,145.49	-	0.00	0.00%	20,000.00	20,000.00	-9.69%

Town of Selma Budget FY 2025

Electric Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2022	Actual FY 2023	As Amended FY 2024	YTD 12/31/2023	%	Department Requested FY 2025	Manager Recommend FY 2025	Board Approved FY 2025	% Change
670-99300-00000	Reserve for Future Expenditure	-	-	-	-	#DIV/0!				#DIV/0!
670-98800-00630	Transfer to Fund 630	-	-	-	-	#DIV/0!				#DIV/0!
Electric Capital Reserve Totals		-	-	-	-	#DIV/0!	-	-	-	#DIV/0!

