

Town of Selma Budget FY 2026-2027

Summary of Total Revenues vs. Expenditures

Revenues	Actual FY 2023	Actual FY 2024	As Amended FY 2025	YTD - 12312023 FY 2025	Requested FY2027	Mngr Recommend FY 2027	Board Approved	% Change
General Fund	9,804,266.19	#REF!	12,231,854.46	5,119,074.91		11,293,273.54	-	#REF!
Fire Protection Terminal Fund						50,000.00	-	#DIV/0!
Sanitation Fund						1,364,000.00	-	#DIV/0!
Water Fund	2,841,276.00	2,599,850.00	1,209,851.76	#REF!		3,351,000.00	-	-100.00%
Sewer Fund	3,719,776.00	5,370,217.80	2,180,680.53	0.41		5,121,368.89	-	-100.00%
Electric Fund	10,636,836.00	5,724,336.00	1,962,466.70	#REF!		10,735,774.00	-	-100.00%
TOTAL REVENUE	27,002,154.19	#REF!	17,584,853.45	#REF!	31,915,416.43	31,915,416.43	-	#REF!
Expenditures								
General Fund								
Governing Body	104,043.43	150,595.76	121,842.00	80,247.89	142,102.00	142,102.00	154,102.00	2.33%
Administration	1,089,377.68	619,098.00	764,855.00	545,548.27	836,435.06	793,934.26	-	-100.00%
Finance	244,661.67	352,013.00	465,052.80	200,919.35	597,993.00	597,993.00	-	-100.00%
Non-Profit Organization Support	4,698.58	1,350.00	1,400.00	1,000.00	400.00	400.00	-	-100.00%
Planning & Econ Dev	-	-	-	-	236,581.44	279,311.44	-	#DIV/0!
Police	44,246.39	72,530.00	60,000.00	1,052.85	4,044,770.84	3,668,471.84	-	-100.00%
Fire	2,045,329.04	2,231,403.00	2,492,134.00	905,216.14	2,131,484.94	2,029,984.94	-	-100.00%
Public Works	1,248,404.19	1,155,165.10	851,919.00	476,270.43	1,057,079.84	953,613.08	-	-100.00%
Powell Bill	51,732.00	343,000.00	691,735.00	548,848.15	505,500.00	505,500.00	-	-100.00%
Public Facilities & Grounds	453,396.64	1,004,369.77	1,149,061.20	792,911.85	954,617.65	845,067.65	-	-100.00%
Civic Center	39,521.38	51,729.00	94,000.00	10,946.68	54,500.00	54,500.00	-	-100.00%
Recreation	467,105.41	521,785.00	536,862.29	116,889.19	486,231.11	461,921.11	-	-100.00%
Library	133,877.11	158,079.75	170,967.00	82,002.50	257,025.22	257,025.22	-	-100.00%
GF Debt	5,926,393.52	6,661,118.38	7,399,828.29	3,761,853.31	11,807,370.10	703,449.00	154,102.00	-97.69%
Water Capital Reserve Fund	61,000.00	340,500.00	-	-	-	-	-	-100.00%
Transfers and Reserve for Future Expenditures	-	-	-	-	-	-	-	#DIV/0!
Sewer Capital Reserve Fund	-	-	-	-	-	-	-	-100.00%
Transfers and Reserve for Future Expenditures	-	712,541.00	-	-	-	-	-	-100.00%
Electric Capital Reserve Fund	-	-	-	-	-	-	-	-100.00%
Transfers and Reserve for Future Expenditures	-	-	-	-	-	-	-	-100.00%
Fire Protection-Petroleum Term Fund								
Expenditures	79,248.75	41,918.00	20,000.00	216.20		50,000.00	-	-100.00%
Sanitation Fund								
Administration						1,220,787.00		
Operations						143,213.00		
Debt						1,364,000.00		
Water Fund								
Administration	793,820.70	1,080,698.56	1,376,037.00	545,196.51		1,263,591.66	-	-100.00%
Operations	1,924,883.70	1,073,763.81	1,465,238.65	595,570.05		2,037,934.34	-	-100.00%
Debt						49,474.00		
Sewer Fund	2,718,704.40	2,154,462.37	2,841,275.65	1,140,766.56	-	3,351,000.00	-	-100.00%
Administration	479,114.93	318,075.93	486,609.00	147,391.89		1,221,445.71	-	-100.00%
Operations	2,177,239.61	212,724.08	3,089,563.00	1,068,045.73		3,826,305.18	-	-100.00%
Debt						73,618.00		
Electric Fund	2,656,354.54	530,800.01	3,576,172.00	1,215,437.62	-	5,121,368.89	-	-100.00%
Administration	-	-	984,469.00	457,111.60		4,083,854.00	-	#DIV/0!
Electric Operations	-	-	9,613,347.00	4,357,515.10			-	#DIV/0!
Transfers/Power Purchases	-	-	6,198,772.00	2,820,177.77		6,584,900.00	-	#DIV/0!
Debt	-	-				67,020.00	-	#DIV/0!
TOTAL EXPENDITURES	11,441,701.21	10,441,339.76	30,633,863.94	13,753,078.16	11,807,370.10	31,254,865.43	154,102.00	-98.52%

Reconciliation to Manager Recommended

	Revenues	Expenditures	Over/(Under) Revenues
General Fund	11,293,273.54	11,293,273.54	0.00
Fire Protection-Petroleum Term Fund	50,000.00	50,000.00	0.00
Water Fund	3,351,000.00	3,351,000.00	0.00
Sewer Fund	5,121,368.89	5,121,368.89	0.00
Electric Fund	10,735,774.00	10,735,774.00	0.00
Sanitation Fund	1,364,000.00	1,364,000.00	0.00

Reconciliation to Department Requested

	Revenues	Expenditures	Over/(Under) Revenues
General Fund	11,422,938.00	12,505,301.49	-1,082,363.49
Fire Protection-Petroleum Term Fund	25,000.00	25,000.00	0.00
Water Fund	3,231,236.65	3,494,850.00	-263,613.35
Sewer Fund	5,125,690.00	5,544,213.00	-418,523.00
Electric Fund	9,909,000.00	9,908,960.00	40.00
Sanitation Fund	1,034,000.00	1,056,688.76	-22,688.76
Water Capital Reserve Fund	-	40,413.65	-40,413.65
Sewer Capital Reserve Fund	-	-	0.00
Electric Capital Reserve Fund	-	-	0.00

Town of Selma Budget FY 2027

GENERAL FUND REVENUES

	Revenue Source	Actual FY 2023	Actual FY 2024	Budget as Amended FY 2025	YTD 12/31/2025	%	Manager Recommend FY 2026	Board Approved	% Change
100-3000-0000	Current Year Property Taxes	3,170,848.67	3,233,942.01	4,804,681.00	2,794,470.00	58.16%	5,328,756.00		10.91%
100-3000-00010	Motor Vehicle	242,115.37	336,325.32	545,000.00	186,102.32	34.15%	400,000.00		-26.61%
100-3000-01000	Prior Year Taxes	3,122.77	1,937.51	5,000.00	1,240.67	24.81%	4,000.00		-20.00%
100-3000-05000	Tax Penalties and Interest	4,652.85	6,226.80	5,000.00	(7,510.86)	-150.22%	7,500.00		50.00%
100-3100-00010	Sales & Use Tax Distribution	1,148,645.21	1,634,544.53	1,700,000.00	504,377.27	29.67%	1,830,428.54		7.67%
100-3200-00100	Local Occupancy Tax	83,383.11	92,467.17	80,000.00	37,685.44	47.11%	80,000.00		0.00%
100-3200-00200	Payments in Lieu of Taxes	37,026.02	42,049.66	45,000.00	-	0.00%	45,000.00		0.00%
100-3200-00400	Fire District Tax	252,641.94	302,230.00	580,500.00	278,747.46	48.02%	800,000.00		37.81%
100-3200-00500	Video Programming Tax	15,528.05	18,750.13	16,425.00	3,879.33	23.62%	18,000.00		9.59%
100-3200-00600	Telecommunication Services Sales Tax	18,899.75	23,296.63	21,175.00	5,996.60	28.32%	22,000.00		3.90%
100-3200-00700	Electric Power Franchise Tax	282,349.43	399,186.68	440,000.00	113,987.21	25.91%	468,000.00		6.36%
100-3200-00800	Natural Gas Excise Tax	9,519.49	10,338.43	11,750.00	1,487.51	12.66%	11,000.00		-6.38%
100-3200-00900	Alcohol Bev Tax	29,210.88	34,226.64	34,000.00	-	0.00%	34,000.00		0.00%
100-3200-01000	Local ABC Net Revenues	17,838.75	26,173.09	25,000.00	12,463.38	49.85%	26,000.00		4.00%
100-3200-01100	Animal/Nuisance Penalties/Fines	-	700.00	250.00	300.00	120.00%	600.00		140.00%
100-3300-00100	Solid Waste Disposal Tax	3,903.33	3,859.87	-	2,572.98	#DIV/0!	4,000.00		#DIV/0!
100-3300-00300	Powell Bill Street	181,142.15	200,887.79	240,000.00	220,470.28	91.86%	240,000.00		0.00%
100-3300-00500	Drug Forfeiture Tax	590.03	1,223.20	-	974.73	#DIV/0!	1,500.00		#DIV/0!
100-3300-00535	Grant-GHSP	-	-	36,022.91	36,022.91	100.00%	67,412.00		87.14%
100-3300-00545	Grant-Police Federal Byrne	-	-	330,000.00	330,000.00	100.00%	-		-100.00%
100-3300-00600	Fire Protection - State Reimbursement	233.00	232.00	243.00	-	0.00%	243.00		0.00%
100-3300-00640	FEMA Grant	-	145,542.00	-	-	#DIV/0!	-		#DIV/0!
100-3300-00200	JoCo Tourism Grant	26,750.00	-	-	50,000.00	#DIV/0!	-		#DIV/0!
100-3300-00201	JoCo Marketing Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3300-00210	JOCO Visitors Bureau	11,972.32	24,700.16	-	-	#DIV/0!	-		#DIV/0!
100-3300-00220	County Grant Recreation	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3300-00300	JoCo Chamber Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3300-00650	Fire - SAFER Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3300-00700	Grant Electricities	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3300-00900	NCDOT Depot Repairs	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3300-00950	NCDOT Depot Roof Repairs	5,200.25	-	-	-	#DIV/0!	-		#DIV/0!
100-3300-00960	NCDOT Mowing	1,202.44	-	-	-	#DIV/0!	-		#DIV/0!
100-3300-01000	NCLM Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3300-01100	Safety Grant	-	6,359.50	-	-	#DIV/0!	-		#DIV/0!
100-3300-01200	Open Space Grant Parks	-	19,000.00	-	-	#DIV/0!	-		#DIV/0!
100-3400-01000	Planning Fees	29,140.47	23,530.00	40,000.00	18,185.00	45.46%	45,000.00		12.50%
100-3400-01005	Zoning Fees	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3400-01010	Gaming Facility Fees	-	-	15,000.00	19,400.00	129.33%	30,000.00		
100-3400-01015	Parking Lease Fees (2 year contract)	-	-	-	-	#DIV/0!	-		3.600%
100-3400-02000	Code Enforcement Citation Fees	1,541.88	5,855.00	10,000.00	14,269.29	142.69%	35,000.00		250.00%
100-3400-02005	Violation Appeal Fees	-	-	100.00	-	0.00%	2,000.00		
100-3400-03000	Notary/Copy/Tax/Signage Fees	-	-	100.00	92.00	92.00%	200.00		
100-3400-04000	Fire Inspection Fees	6,460.00	4,760.00	5,000.00	5,050.00	101.00%	15,000.00		200.00%
100-3500-00200	Refuse Collection Fees	709,200.66	10,879.18	-	1,597.32	#DIV/0!	-		#DIV/0!
100-3500-00250	Refuse Penalties	19,494.95	17,093.05	-	4,822.96	#DIV/0!	10,000.00		#DIV/0!
100-3500-01000	Johnston County First Responder	15,770.16	95,003.97	-	-	#DIV/0!	-		#DIV/0!
100-3500-01100	Johnston County SRO	-	17,169.60	143,000.00	-	0.00%	197,394.00		38.04%
100-3500-01435	JoCo Latino Festival	4,375.00	75.00	-	-	#DIV/0!	-		#REF!
100-3500-02000	Cemetery Lots	87,712.42	106,979.20	90,000.00	54,412.00	60.46%	110,000.00		22.22%
100-3500-02100	Mausoleum Crypt/Niche Sales	24,331.87	29,663.42	35,000.00	488.24	1.39%	30,000.00		-14.29%
100-3500-02300	Opening Graves	69,950.00	70,100.00	70,000.00	42,250.00	60.36%	85,000.00		21.43%
100-3500-03100	Library Fines/Fees	2,884.62	3,899.40	3,000.00	2,042.14	68.07%	3,000.00		0.00%
100-3500-04100	Christmas Parade	-	495.00	300.00	-	0.00%	-		-100.00%
100-3500-04110	Senior Trips	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3500-04120	Recreational Fees	20,882.10	18,666.45	25,000.00	8,113.00	32.45%	25,000.00		0.00%
100-3500-04140	Railroad Days	30,590.01	20,574.45	70,000.00	28,223.65	40.32%	60,000.00		-14.29%
100-3500-04141	Railroad Days Pageant	4,272.00	4,180.00	7,000.00	520.00	7.43%	6,000.00		-14.29%
100-3500-04160	All-American Festival	1,725.00	970.00	500.00	5.30	1.06%	-		-100.00%
100-3500-04180	Parks Special Events	13,673.89	13,598.73	15,000.00	2,550.00	17.00%	5,000.00		-66.67%
100-3500-04190	Recreation Rentals	12,489.99	7,560.00	20,000.00	5,550.00	27.75%	20,000.00		0.00%
100-3500-04200	Payment in Lieu Recreation	28,500.00	-	-	-	#DIV/0!	-		#DIV/0!
100-3500-05000	Civic Center Individual	70,699.99	59,865.88	30,000.00	7,506.25	25.02%	25,000.00		-16.67%
100-3500-05100	Civic Center Business	6,185.00	3,552.50	500.00	1,112.50	22.50%	2,000.00		300.00%
100-3600-00100	Rent/Waste Industries	2,550.00	-	1,800.00	-	0.00%	1,800.00		0.00%
100-3600-00200	Rent/Alcoholics Anonymous	240.00	240.00	-	-	#DIV/0!	-		#DIV/0!
100-3600-00400	Rent/Head Start	9,000.00	-	-	-	#DIV/0!	-		#DIV/0!
100-3600-00500	Rent/Harrison Senior Center	-	1,840.00	-	150.00	#DIV/0!	1,840.00		#DIV/0!
100-3600-00700	Rent/Antenna	9,314.90	10,246.41	10,000.00	6,173.22	61.73%	12,000.00		20.00%
100-3600-00800	Rent/EMS building	16,500.00	19,500.00	18,000.00	9,000.00	50.00%	18,000.00		0.00%
100-3600-00900	Rent/Florist	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3600-01000	Rent/Land	1,884.75	1,795.89	-	-	#DIV/0!	-		#DIV/0!
100-3700-00000	Interest Earned	166,864.50	592,554.68	250,000.00	198,515.72	79.41%	400,000.00		60.00%
100-3700-01000	Interest - Powell Bill	16,599.24	25,421.83	10,000.00	18,255.06	182.55%	25,000.00		150.00%
100-3700-02000	Interest - Suber Fund	2,003.91	3,005.69	-	-	#DIV/0!	-		#DIV/0!
100-3800-00000	Miscellaneous Revenue	35,635.36	32,069.10	100,000.00	80,136.74	80.14%	100,000.00		0.00%
100-3800-00005	Vending Machine Commissions	-	-	500.00	449.36	89.87%	500.00		0.00%
100-3800-00200	Insurance Proceeds	6,263.75	124,456.66	-	4,979.47	#DIV/0!	-		#DIV/0!
100-3800-00210	Fire Recoveries	12,118.84	12,419.64	7,500.00	6,393.85	85.25%	12,000.00		60.00%
100-3800-00300	Court Cost Fees	1,326.84	3,005.55	1,000.00	2,554.61	255.46%	5,000.00		400.00%
100-3800-00400	Library Donations - Books	247.00	1,065.00	250.00	50.00	20.00%	-		-100.00%
100-3800-00500	Contributions & Donations	1,100.00	-	100.00	-	0.00%	-		-100.00%
100-3800-00700	Donations Police Department	1,600.00	1,200.00	800.00	-	0.00%	-		-100.00%
100-3800-01100	Donation Basketball Court	12,000.00	36,000.00	-	-	#DIV/0!	-		#DIV/0!
100-3800-01105	Donations JCC	7,000.00	-	-	-	#DIV/0!	-		#DIV/0!
100-3800-01110	Donations Parks	100.00	20.00	-	-	#DIV/0!	-		#DIV/0!
100-3800-01115	Parks & Rec Sponsorship	-	5,790.00	-	-	#DIV/0!	-		#DIV/0!
100-3800-01251	National Fitness Grant	30,000.00	-	-	-	#DIV/0!	-		#DIV/0!
100-3800-01300	Reimbursement Eastfield	279,877.18	-	-	-	#DIV/0!	-		#DIV/0!
100-3800-01400	Loves Hometown Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3800-05000	Selma Merchandise	-	303.00	500.00	-	0.00%	-		-100.00%
100-3900-00100	Sale of Fixed Assets	40,091.00	32,767.14	10,000.00	2,960.00	29.60%	50,000.00		400.00%
100-3900-00200	Loan Proceeds	-	1,506,070.65	525,090.00	-	0.00%	109,500.00		-79.15%
100-3950-00129	Transfer from Fund 129	-	54,775.00	-	-	#DIV/0!	-		#DIV/0!
100-3950-00345	Transfer from Fund 345	1,135,954.44	-	-	-	#DIV/0!	-		#DIV/0!
100-3950-00600	Transfer from Fund 600	-	10,500.00	-	-	#DIV/0!	-		#DIV/0!
100-3950-00610	Transfer from Fund 610	-	5,450.00	-	-	#DIV/0!	-		#DIV/0!
100-3950-00630	Transfer from Fund 630	195,000.00	195,000.00	-	-	#DIV/0!	-		#DIV/0!
100-3950-00640	Transfer from Fund 640	-	50,100.00	-	-	#DIV/0!	-		#DIV/0!
100-3990-00000	Fund Balance	-	-	1,486,767.55	-	0.00%	-		-100.00%
100-3990-00100	Fund Balance Suber	-	-	-	-	#DIV/0!	60,000.00		#DIV/0!
100-3990-00200	Fund Balance Powell Bill	-	-	310,000.00	-	0.00%	400,000.00		29.03%
100-3990-00300	Fund Balance Perpetual Care	-	-	-	-	#DIV/0!	-		#DIV/0!
100-3990-00400	Fund Balance Asset Forfeiture	-	-	-	-	0.00%	-		#DIV/0!
General Fund Revenues Totals		8,689,927.53	9,804,266.19	12,231,854.46	<				

Town of Selma Budget FY 2027

Governing Body Expenditures 41000

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
100-41000-12100	Salaries & Wages	26,400.00	24,100.00	26,400.00	12,600.00	47.73%	26,400.00	25,200.00	25,200.00	4.56%
100-41000-18100	FICA & Medicare	2,019.60	1,843.65	2,020.00	963.90	47.72%	2,020.00	1,927.00	1,927.00	4.52%
100-41000-18300	Group Insurance	(115.32)	174.32	172.00	94.80	55.12%	172.00	165.00	165.00	-5.35%
100-41000-19000	Board of Elections	-	-	5,200.00	-	0.00%				#DIV/0!
100-41000-19200	Legal Fees	11,919.97	37,594.07	20,000.00	22,500.00	112.50%	20,000.00	20,000.00	20,000.00	-46.80%
100-41000-19500	Banking Services		6.00	-	-	0.00%				-100.00%
100-41000-21000	Town Beautification	-	-	-	-	0.00%				#DIV/0!
100-41000-22000	Downtown Development	-	-	-	-	0.00%				#DIV/0!
100-41000-21200	Uniforms			500.00	-	0.00%	500.00	500.00	500.00	
100-41000-26000	Supplies & Materials	3,648.17	2,737.61	6,000.00	447.11	7.45%	1,500.00	2,500.00	2,500.00	-8.68%
100-41000-31100	Travel & Training	1,167.04	2,720.58	3,500.00	426.10	12.17%	2,000.00	10,000.00	10,000.00	267.57%
100-41000-31200	Dues & Subscriptions	1,243.90	1,339.80	2,000.00	26.00	1.30%	1,500.00	1,600.00	1,600.00	19.42%
100-41000-32500	Postage	-	-	-	-					#DIV/0!
100-41000-37000	Legal Advertising		213.04	-	-	0.00%		4,500.00	4,500.00	2012.28%
100-41000-38000	Marketing	8,892.90	9,119.62	1,500.00	-	0.00%		1,500.00	1,500.00	-83.55%
100-41000-39900	Contracted Services	26,680.13	53,166.58	44,000.00	43,189.98	98.16%	54,000.00	51,600.00	51,600.00	-2.95%
100-41000-41100	Moccasin Creek Drainage	13,211.17	17,317.67	7,450.00	-	0.00%	18,000.00	18,000.00	30,000.00	73.23%
100-41000-49900	Equipment/Not Capital	8,975.87	262.82	3,100.00	-	0.00%	2,500.00	4,610.00	4,610.00	1654.05%
100-41000-50000	Capital Outlay	-	-	-	-	0.00%				#DIV/0!
Governing Body Totals		104,043.43	150,595.76	121,842.00	80,247.89	65.86%	128,592.00	142,102.00	154,102.00	2.33%

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	28,592.00	13,658.70	28,592.00	27,292.00	27,292.00	(1,300.00)	-4.55%
Operating	88,150.00	66,589.19	98,000.00	106,710.00	118,710.00	30,560.00	34.67%
Capital	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	<u>116,742.00</u>	<u>80,247.89</u>	<u>126,592.00</u>	<u>134,002.00</u>	<u>146,002.00</u>	<u>29,260.00</u>	<u>25.06%</u>

	Requested	Recommend	Approved
Contracted Services			
electus	50,000.00		
pest control	400.00		
deed fees	400.00		
head shots	800.00		
	<u>51,600.00</u>	<u>-</u>	<u>-</u>

Equip Not Capital
Art for Jernigan 2,000.00

Town of Selma Budget FY 2027

Finance Expenditures 41300

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
100-41300-12100	Salaries & Wages	82,818.21	97,647.00	75,000.00	44,037.74	58.72%	153,425.32	153,425.32		-100.00%
100-41300-18100	FICA & Medicare	6,128.12	6,827.00	5,500.00	3,274.04	59.53%	11,698.34	11,698.34		-100.00%
100-41300-18200	Retirement	10,669.48	12,173.00	6,500.00	6,297.48	96.88%	21,943.94	21,943.94		-100.00%
100-41300-18210	NC 401k	1,988.18	3,570.00	6,500.00	1,695.12	26.08%	4,587.58	4,587.58		-100.00%
100-41300-18300	Group Insurance	14,411.18	12,596.00	7,039.00	7,810.03	110.95%	20,287.82	20,287.82		-100.00%
100-41300-19100	Accounting & Auditing	9,450.00	30,000.00	90,000.00	3,024.52	3.36%	85,000.00	30,000.00		-100.00%
100-41300-19500	Banking Fees	-	-	400.00	-	0.00%	400.00			#DIV/0!
100-41300-21200	Uniforms	-	1,200.00	1,000.00	1,000.00	100.00%	1,200.00	1,200.00		-100.00%
100-41300-26000	Supplies & Materials	3,875.83	5,000.00	6,000.00	2,154.88	35.91%	6,500.00	6,500.00		-100.00%
100-41300-31100	Travel & Training	207.71	6,000.00	7,500.00	1,129.46	15.06%	8,000.00	8,000.00		-100.00%
100-41300-31200	Dues & Subscription	-	500.00	3,500.00	-	0.00%	4,000.00	4,000.00		-100.00%
100-41300-32500	Postage	48.75	-	-	-	0.00%				#DIV/0!
100-41300-35200	Maint/Repair - Equip	-	-	-	-	0.00%				#DIV/0!
100-41300-34100	Printing	-	-	-	-	0.00%				#DIV/0!
100-41300-39700	Software Contract	18,152.61	27,500.00	50,963.80	17,315.04	33.98%	55,000.00	200,000.00		-100.00%
100-41300-39900	Contracted Services	14,227.27	50,000.00	106,350.00	49,496.33	46.54%	121,950.00	40,000.00		-100.00%
100-41300-45000	Jo Co Tax Collection	81,052.59	90,000.00	95,000.00	62,273.69	65.55%	100,000.00	100,000.00		-100.00%
100-41300-49900	Equipment/Not Capital	1,631.74	9,000.00	3,800.00	1,411.02	37.13%	4,000.00	2,800.00		-100.00%
100-41300-50000	Capital Outlay	-	-	-	-	0.00%				#DIV/0!
100-41300-75000	Debt Service Principal	-	-	-	-	0.00%				#DIV/0!
100-41300-75100	Debt Service Interest	-	-	-	-	0.00%				#DIV/0!
Finance Totals		244,661.67	352,013.00	465,052.80	200,919.35	43.20%	597,993.00	604,443.00	-	-100.00%

NEW

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	100,539.00	63,114.41	211,943.00	211,943.00	-	(100,539.00)	-100.00%
Operating	363,113.80	136,804.94	380,450.00	388,500.00	-	(363,113.80)	-100.00%
Capital	-	-	4,000.00	2,800.00	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	<u>463,652.80</u>	<u>199,919.35</u>	<u>596,393.00</u>	<u>603,243.00</u>	<u>-</u>	<u>(463,652.80)</u>	<u>-100.00%</u>
Accounting and Auditing			Requested	Recommend	Approved		
Annual Audit	30,000.00		12,000.00	12,000.00			
Feasibility Study	30,000.00		30,000.00	30,000.00			
OPEB Actuary	5,000.00		1,500.00	1,500.00			
			<u>43,500.00</u>	<u>43,500.00</u>	<u>-</u>		
Computer Software Contract			Requested	Recommend	Approved		
Harris			7,800.00				
Euna Bidget			25,750.00				
Tyler Technologies			18,000.00				
			<u>51,550.00</u>	<u>200,000.00</u>	<u>-</u>		
Contracted Services			Requested	Recommend	Approved		
Copier/Printer contracts			5,000.00				
Printing/Mailing Invoices	6,000.00		2,500.00				
CPA			30,000.00				
Shredding/Miscellaneous			2,500.00				
			<u>40,000.00</u>	<u>40,000.00</u>	<u>-</u>		
Equipment/Not Capital			Requested	Recommend	Approved		
Replacement computers (2)			1,800.00				
Miscellaneous			1,000.00				
			<u>2,800.00</u>	<u>2,800.00</u>	<u>-</u>		
Debt Service			Requested	Recommend	Approved		
			<u>-</u>	<u>-</u>	<u>-</u>		

Town of Selma Budget FY 2027

Administration Expenditures 42000

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
100-42000-12100	Salaries & Wages	62,502.61	73,506.00	135,000.00	75,512.25	55.94%	164,463.84	164,463.04		-100.00%
100-42000-12600	Merit*	-	-	-	-	#DIV/0!				#DIV/0!
100-42000-18100	FICA & Medicare	4,473.68	6,312.00	9,300.00	5,579.41	59.99%	10,617.18	10,617.18		-100.00%
100-42000-18200	Retirement	6,965.53	11,254.00	18,205.00	10,779.77	59.21%	18,930.50	18,930.50		-100.00%
100-42000-18210	401K	1,105.99	3,300.00	5,000.00	2,971.12	59.42%	4,163.60	4,163.60		-100.00%
100-42000-18300	Group Insurance	10,893.76	9,855.00	24,700.00	11,891.86	48.15%	17,309.94	17,309.94		-100.00%
100-42000-18600	Workers Comp*	32,328.97	50,000.00	50,000.00	42,828.54	85.66%	75,000.00	75,000.00		-100.00%
100-42000-18610	Unemployment Insurance	-	5,000.00	7,500.00	-	0.00%	7,500.00	7,500.00		-100.00%
100-42000-18900	Retiree Healthcare*	212,811.07	264,000.00	316,800.00	293,932.30	92.78%	316,800.00	316,800.00		-100.00%
100-42000-21200	Uniforms	-	3,000.00	3,000.00	1,164.02	38.80%	2,000.00	2,000.00		-100.00%
100-42000-25900	Gasoline	28.00	-	350.00	163.62	46.75%	350.00	350.00		#DIV/0!
100-42000-26000	Supplies & Materials	9,617.16	12,000.00	12,000.00	1,909.65	15.91%	12,000.00	12,000.00		-100.00%
100-42000-26100	Safety Supplies	-	-	-	-	#DIV/0!				#DIV/0!
100-42000-27000	Codification	-	2,000.00	-	-	#DIV/0!				-100.00%
100-42000-31100	Travel & Training	7,802.09	6,000.00	13,200.00	5,613.58	42.53%	11,000.00	15,000.00		-100.00%
100-42000-31200	Dues & Subscription	15,067.10	17,371.00	20,000.00	9,389.00	46.95%	20,000.00	18,000.00		-100.00%
100-42000-32500	Postage	4,094.84	5,000.00	10,000.00	6,007.53	60.08%	12,000.00	13,000.00		-100.00%
100-42000-34000	Bereavement	40.99	4,000.00	1,000.00	94.50	9.45%	1,000.00	1,000.00		-100.00%
100-42000-35200	Maint/Repair - Equip	-	-	-	-	#DIV/0!				#DIV/0!
100-42000-35300	Maint/Repair - Vehicle	-	-	300.00	85.48	28.49%	300.00	300.00		#DIV/0!
100-42000-39100	Advertising	914.08	1,000.00	1,000.00	376.30	37.63%	1,000.00	1,000.00		-100.00%
100-42000-39700	Computer Services	-	36,000.00	15,000.00	-	0.00%	40,000.00	30,000.00		-100.00%
100-42000-39900	Contracted Services	17,831.12	52,500.00	60,000.00	24,681.00	41.14%	60,000.00	26,100.00		-100.00%
100-42000-45100	Property & Liability*	47,105.56	55,000.00	60,000.00	52,568.34	87.61%	60,000.00	53,000.00		-100.00%
100-42000-49900	Equipment/Not Capital	634.90	2,000.00	2,500.00	-	0.00%	2,000.00	7,400.00		-100.00%
100-42000-50000	Capital Outlay	655,160.23	-	-	-	#DIV/0!				#DIV/0!
Administration Totals		1,089,377.68	619,098.00	764,855.00	545,548.27	71.33%	836,435.06	793,934.26	-	-100.00%

* - All General Fund

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	566,505.00	443,495.25	614,785.06	614,784.26	-	(566,505.00)	-100.00%
Operating	180,050.00	100,803.52	177,350.00	139,450.00	-	(180,050.00)	-100.00%
Capital	-	-	2,000.00	7,400.00	-	7,400.00	#DIV/0!
Debt Service	-	-	-	-	-	-	0.00%
	<u>746,555.00</u>	<u>544,298.77</u>	<u>794,135.06</u>	<u>761,634.26</u>	<u>-</u>	<u>(739,155.00)</u>	<u>-99.01%</u>

Dues & Subscriptions	Requested	Recommend	Approved
NCLM	9,000.00		
Chamber of Commerce	3,200.00		
Triangle J COG	2,400.00		
UNC School of Government	3,000.00		
Other	3,500.00		
	<u>21,100.00</u>	<u>18,000.00</u>	<u>-</u>

Contracted Services	Requested	Recommend	Approved
Icompass	6,400.00	6,400.00	
Municode web hosting	3,000.00		
copier lease	6,500.00	6,700.00	
EAP	3,000.00	1,500.00	
pre employment screenings	1,200.00	1,200.00	
ADOBE	1,500.00	3,300.00	
Central Pines	split this amount between funds	7,000.00	
	<u>56,600.00</u>	<u>26,100.00</u>	<u>-</u>

Equipment/Non Capital	Requested	Recommend	Approved
Replacement computers (2)	1,800.00	1,800.00	
AED	1,800.00	1,800.00	
Monitors (4)	500.00	500.00	
Security System	3,300.00	3,300.00	
	<u>7,400.00</u>	<u>7,400.00</u>	

Town of Selma Budget FY 2027

Non-Profit Organization Support 43000

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	YTD 12/31/2024	Expended %	Department Requested FY 2026	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-43000-18500	My Kids Club	-	-	-	-	#DIV/0!				#DIV/0!
100-43000-32500	Postage	-	-	-	-	#DIV/0!				#DIV/0!
100-43000-41500	American Legion	400.00	350.00	400.00	-	0.00%	400.00	400.00		-100.00%
100-43000-41501	Selma Elementary PTCO	2,548.58	-	-	-	#DIV/0!				#DIV/0!
100-43000-41502	Selma CyclePaths	250.00	-	-	-	#DIV/0!				#DIV/0!
100-43000-41520	Selma Museum	1,000.00	1,000.00	1,000.00	1,000.00	100.00%				-100.00%
100-43000-41530	JoCo Arts Council	-	-	-	-	#DIV/0!				#DIV/0!
100-43000-41540	Selma Elementary	-	-	-	-	#DIV/0!				#DIV/0!
100-43000-41570	Selma Middle School	-	-	-	-	#DIV/0!				#DIV/0!
100-43000-41580	Smithfield Selma High	500.00	-	-	-	#DIV/0!				#DIV/0!
100-43000-41590	21st Century Village	-	-	-	-	#DIV/0!				#DIV/0!
Non-Profit Organization Support Totals		4,698.58	1,350.00	1,400.00	1,000.00	71.43%	400.00	400.00	-	-100.00%

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	-	-	-	-	-	-	0.00%
Operating	#REF!	#REF!	400.00	400.00	-	#REF!	#REF!
Capital	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	#REF!	#REF!	400.00	400.00	-	#REF!	#REF!

Town of Selma Budget FY 2027

Planning & Economic Development Expenditures 49100

		Actual	Actual	As Amended	YTD	Expended	Department	Manager	Board	
	Object Expense Account	FY 2024	FY 2025	FY 2026	12/31/2025	%	Requested	Recommend	Approved	%
							FY 2027	FY 2027	FY 2027	Change
100-49100-12100	Salary & Wages	20,689.94	77,200.00	45,000.00	38,745.77	86.10%	79,653.10	79,653.10		-100.00%
100-49100-18100	FICA & Medicare	1,398.41	4,189.00	3,300.00	2,881.24	87.31%	3,947.81	3,947.81		-100.00%
100-49100-18200	Retirement	2,450.51	7,469.00	6,200.00	5,559.54	89.67%	7,038.98	7,038.98		-100.00%
100-49100-18210	401K	168.00	2,190.00	1,800.00	1,511.72	83.98%	1,548.16	1,548.16		-100.00%
100-49100-18300	Group Insurance	3,980.33	18,392.00	11,574.00	7,930.81	68.52%	5,443.39	5,443.39		-100.00%
100-49100-21200	Uniforms	79.50	300.00	300.00	-	0.00%	300.00	300.00		-100.00%
100-49100-25900	Gasoline	-	-	500.00	225.84	45.17%	400.00	650.00		#DIV/0!
100-49100-26000	Supplies & Materials	1,651.68	1,500.00	500.00	396.93	79.39%	500.00	500.00		-100.00%
100-49100-31100	Travel & Training	-	2,500.00	4,500.00	-	0.00%	4,500.00	3,500.00		-100.00%
100-49100-31200	Dues & Subscriptions	291.00	350.00	2,500.00	113.46	4.54%	250.00	100.00		-100.00%
100-49100-32500	Postage	66.00	-	-	-	#DIV/0!				#DIV/0!
100-49100-35200	Maint/Repair - Equip	-	-	-	-	#DIV/0!				#DIV/0!
100-49100-35300	Maint/Repair - Vehicle	-	-	-	-	#DIV/0!				#DIV/0!
100-49100-37000	Advertising	179.25	500.00	250.00	-	0.00%	1,500.00	-		-100.00%
100-49100-38000	Marketing	-	-	-	-	#DIV/0!				#DIV/0!
100-49100-38020	Jo Co Tourism Tax Transfer	82,708.56	90,000.00	83,000.00	36,486.51	43.96%	83,000.00	91,250.00		-100.00%
100-49100-38030	Incentive - Culvers	-	-	-	-	#DIV/0!		40,000.00		#DIV/0!
100-49100-38040	Incentive - Eastfield	-	75,000.00	75,000.00	-	0.00%				-100.00%
100-49100-38041	Incentive Lane	1,800.00	40,000.00	20,000.00	-	0.00%				-100.00%
100-49100-38042	Incentive Walker	930.93	950.00	950.00	1,066.80	112.29%				-100.00%
100-49100-38050	Eminent Domain	-	-	-	-	#DIV/0!				#DIV/0!
100-49100-38051	Eminent Domain Depot	-	-	-	-	#DIV/0!				#DIV/0!
100-49100-39900	Contracted Services	62,961.98	28,954.00	40,000.00	23,693.28	59.23%	25,000.00	13,980.00		-100.00%
100-49100-49000	Condemnation & Demolition	52,000.00	90,000.00	10,000.00	-	0.00%	20,000.00	20,000.00		-100.00%
100-49100-49030	Appearance Commission	-	-	-	-	#DIV/0!	2,000.00	10,400.00		#DIV/0!
100-49100-49040	Historic Properties	-	-	-	-	#DIV/0!				#DIV/0!
100-49100-49900	Equipment/Non Capital	-	1,200.00	1,500.00	-	0.00%	1,500.00	1,000.00		-100.00%
100-49100-50000	Capital Outlay	28,000.00	846.00	-	-	#DIV/0!				-100.00%
Planning & Economic Development Totals		231,356.09	440,694.00	306,874.00	118,611.90	38.65%	236,581.44	279,311.44	-	-100.00%

	Amended	YTD	Requested	Recommend	Approved	Variance	%
	FY25	12/31/2024	FY26	FY26	FY26		
Personnel	67,874.00	56,629.08	97,631.44	97,631.44	-	(67,874.00)	-100.00%
Operating	218,050.00	60,916.02				(218,050.00)	-100.00%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	285,924.00	117,545.10	97,631.44	97,631.44	-	(285,924.00)	-100.00%

	Requested	Recommend	Approved
Contracted Services			
municode	5,000.00	6600	
Copier Rental	1,380.00	1,380.00	
Engineering Service/survey	6,000.00	6,000.00	
Laura Oxley	15,000.00		
Other/Miscellaneous/Mowing	3,375.00		
	30,755.00	13,980.00	-
Equipment/Non Capital			
Replacement computer	1,200.00	1,000.00	

Town of Selma Budget FY 2027

Police Expenditures 51000

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2026	% Change
100-51000-12100	Salaries & Wages	1,388,395.42	1,994,564.00	1,940,013.00	905,141.87	46.66%	2,236,604.84	2,236,604.84		-100.00%
100-51000-12200	Overtime	7,669.07	11,000.00	8,000.00	4,628.85	57.86%	85,000.00	42,500.00		-100.00%
100-51000-12250	Part Time Salaries	18,468.52	40,000.00	40,000.00	8,315.20	20.79%	40,000.00	40,000.00		-100.00%
100-51000-12251	Mutual Aid Railroad Days		1,200.00	4,500.00	4,400.00	97.78%	4,000.00	4,000.00		
100-51000-13010	Separation Allowance	74,003.04	74,003.00	74,100.00	28,895.04	38.99%	74,003.00	74,003.00		-100.00%
100-51000-18100	FICA & Medicare	109,816.50	144,215.00	160,272.00	70,490.12	43.98%	167,297.00	167,297.00		-100.00%
100-51000-18200	Retirement	194,263.21	280,207.00	337,303.00	146,009.73	43.29%	366,389.00	366,389.00		-100.00%
100-51000-18210	401K	66,165.93	90,541.00	104,753.00	43,831.00	41.84%	109,345.00	109,345.00		-100.00%
100-51000-18300	Group Insurance	227,153.49	260,951.00	326,816.00	125,742.08	38.47%	329,999.00	329,999.00		-100.00%
100-51000-20000	Drug Prevention - Local	5,000.00	10,000.00	10,000.00	4,000.00	40.00%	10,000.00	10,000.00		-100.00%
100-51000-21200	Uniforms	7,306.65	17,000.00	22,000.00	2,263.80	10.29%	22,000.00	22,000.00		-100.00%
100-51000-25900	Gasoline	49,719.16	54,690.00	62,500.00	31,612.31	50.58%	74,500.00	78,000.00		-100.00%
100-51000-26000	Supplies & Materials	8,814.16	10,000.00	10,000.00	2,085.44	20.85%	10,000.00	10,000.00		-100.00%
100-51000-31100	Travel & Training	9,511.57	13,000.00	10,000.00	2,626.23	26.26%	10,000.00	10,000.00		-100.00%
100-51000-31200	Dues/Subscriptions	750.47	200.00	200.00	-	0.00%		200.00		-100.00%
100-51000-32500	Postage	-	-	-	-	#DIV/0!				#DIV/0!
100-51000-35100	Maint/Repair - Building	4,022.42	5,000.00	25,000.00	6,253.55	25.01%	25,000.00	25,000.00		-100.00%
100-51000-35200	Maint/Repair - Equip	4,901.23	5,000.00	5,000.00	1,965.24	39.30%	5,000.00	5,000.00		-100.00%
100-51000-35300	Maint/Repair - Vehicle	26,828.31	37,000.00	41,000.00	14,367.61	35.04%	55,000.00	35,000.00		-100.00%
100-51000-39900	Contracted Services	22,226.93	46,393.00	56,682.00	11,077.17	19.54%	76,233.00	76,233.00		-100.00%
100-51000-41900	Property Rent - West Street	4,400.00	880.00	4,400.00	-	0.00%	4,400.00	4,400.00		-100.00%
100-51000-49900	Equipment/Not Capital	44,246.39	72,530.00	60,000.00	1,052.85	1.75%	25,000.00	22,500.00		-100.00%
100-51000-50000	Capital Outlay	446,889.53	145,685.00	282,090.00	206,130.43	73.07%	315,000.00			-100.00%
100-51000-75000	Debt Principal	15,904.53	-	-	-	#DIV/0!				#DIV/0!
100-51000-75100	Debt Interest	14,945.47	-	-	-	#DIV/0!				#DIV/0!
Police Totals		2,751,402.00	3,314,059.00	3,584,629.00	1,620,888.52	45.22%	4,044,770.84	3,668,471.84		-100.00%

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	#REF!	#REF!	3,412,637.84	#REF!	#REF!	#REF!	#REF!
Operating	306,782.00	77,304.20	317,133.00	275,834.00	-	(306,782.00)	#####
Capital	282,090.00	206,130.43	-	22,500.00	-	(282,090.00)	#####
Debt Service	-	-	-	-	-	-	#DIV/0!
	#REF!	#REF!	3,729,770.84	#REF!	#REF!	#REF!	#REF!
West st			entire rent 4400				
Contract Services			Requested	Recommend	Approved		
AT&T			6,600.00				
Southern Software			5,250.00				
DCI/SBI Terminal			3,830.00				
Time Warner/Spectrum			6,000.00				
Xerox Copier/Fax Machine			5,250.00				
AXXON Taser			20,131.18				2 year left on contract
DEX			1,200.00				
QWIK Law Subscription			1,000.00				
UNI 1ST			1,000.00				
Pirate Pest Control			630.00				lease vehicle program
Verizon GPS			4,552.80				
Clear view Facial recognition software			15,000.00				
Misc.			5,000.00				
LEO Actuary for Separation			790.00				
			76233.98	76234	-		
Building Maintenance			Requested	Recommend	Approved		
Regular Maintenance			5,000.00				
			5,000.00	25,000.00	-		
Equipment Non-Capital			Requested	Recommend	Approved		
Ammunition			3,500.00	3,500.00			New cars
(2) Game cameras			500.00	500.00			
(10) Stop sticks			6,000.00	6,000.00			
Misc Equipment			12,500.00	10,000.00			
Gym Equipment			2,500.00	2,500.00			
			25,000.00	22,500.00	#REF!		
Capital			Requested	Recommend	Approved		
(5) Detective/ Admin Replacement vehicles							
(21) K9					#REF!		
Debt Service			Requested	Recommend	Approved		
USDA Principal (Building Renovation - Final Pay 12/6/2040)							
USDA Interest (Building Renovation - Final Pay 12/6/2040)							
KS Bank Interest (vehicles)							
KS Bank Principal (vehicles)							
A. More vehicles on patrol							
B. Vehicle mileage going up more wear and tear							100-51000-75000
C. Adding Facial recognition software							100-51000-75100
D. Replacement Detective/ Admin vehicles and adding SRO vehicle to new school contract							
				Recommend	Approved		

Town of Selma Budget FY 2027

Fire Expenditures 53000

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2025	YTD 12/31/2024	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
100-53000-12100	Salaries & Wages	599,216.30	733,550.00	773,840.00	368,878.84	47.67%	1,146,739.94	1,146,739.94		-100.00%
100-53000-12200	Overtime	140.32	25,000.00	8,000.00	7,092.84	88.66%	15,000.00	20,000.00		-100.00%
100-53000-12250	Part Time Salaries	10,628.16	19,200.00	16,000.00	553.28	3.46%	15,000.00	20,000.00		-100.00%
100-53000-12300	Volunteer Salaries	-	20,000.00	15,000.00	592.00	3.95%	5,000.00	5,000.00		-100.00%
100-53000-12600	Salaries - SAFER Grant	-	-	-	-	#DIV/0!				#DIV/0!
100-53000-18100	FICA & Medicare	46,065.52	56,744.00	85,520.00	28,190.86	32.96%	82,365.00	82,365.00		-100.00%
100-53000-18200	NC Municipal Retirement	77,458.72	98,609.00	150,301.00	53,627.14	35.68%	144,812.00	144,812.00		-100.00%
100-53000-18210	NC 401K	15,237.37	28,900.00	33,058.00	13,742.25	41.57%	31,851.00	31,851.00		-100.00%
100-53000-18300	Group Insurance	96,420.10	106,147.00	154,712.00	54,307.90	35.10%	166,107.00	166,107.00		-100.00%
100-53000-18320	Volunteer Insurance	-	-	-	-	#DIV/0!				#DIV/0!
100-53000-18900	Fireman's Relief Payments	5,400.00	5,400.00	5,400.00	4,200.00	77.78%	4,200.00	4,200.00		-100.00%
100-53000-21200	Uniforms	9,788.71	12,000.00	15,000.00	7,008.14	46.72%	14,000.00	15,000.00		-100.00%
100-53000-21210	Turn Out Gear	9,677.16	28,800.00	28,000.00	29,035.16	103.70%	25,500.00	25,500.00		-100.00%
100-53000-25900	Gasoline	15,223.56	20,000.00	16,500.00	7,764.85	47.06%	18,000.00	20,000.00		-100.00%
100-53000-26000	Supplies & Materials	8,010.95	10,000.00	10,000.00	3,112.32	31.12%	12,500.00	12,000.00		-100.00%
100-53000-31100	Travel & Training	10,628.39	13,700.00	15,600.00	6,510.12	41.73%	15,000.00	15,000.00		-100.00%
100-53000-31200	Dues / Subscriptions	1,520.00	3,120.00	2,500.00	935.00	37.40%	5,200.00	5,200.00		-100.00%
100-53000-32500	Postage	20.00	-	-	-	#DIV/0!				#DIV/0!
100-53000-35100	Maint/Repair - Building	8,458.40	16,150.00	15,000.00	6,394.24	42.63%	15,000.00	13,000.00		-100.00%
100-53000-35200	Maint/Repair - Equip	8,892.78	11,950.00	10,500.00	6,324.33	60.23%	10,500.00	11,000.00		-100.00%
100-53000-35300	Maint/Repair - Vehicle	49,574.36	50,075.00	50,000.00	16,154.94	32.31%	50,000.00	45,000.00		-100.00%
100-53000-39900	Contracted Services	56,444.44	38,905.00	30,000.00	24,062.04	80.21%	40,500.00	40,500.00		-100.00%
100-53000-49900	Equipment/Not Capital	77,999.34	27,501.00	137,000.00	112,793.18	82.33%	84,000.00	36,500.00		-100.00%
100-53000-50000	Capital Outlay	853,067.90	904,442.00	918,993.00	153,936.71	16.75%	229,000.00	169,000.00		-100.00%
100-53000-70000	Pine Level Annexation Debt	1,209.55	1,210.00	1,210.00	-	0.00%	1,210.00	1,210.00		-100.00%
100-53000-75000	Debt Principal	67,288.99	-	-	-	#DIV/0!				#DIV/0!
100-53000-75100	Debt Interest	16,958.02	-	-	-	#DIV/0!				#DIV/0!
Fire Totals		2,045,329.04	2,231,403.00	2,492,134.00	905,216.14	36.32%	2,131,484.94	2,029,984.94	-	-100.00%

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	1,241,831.00	531,185.11	1,611,074.94	1,621,074.94	-	(1,241,831.00)	-100.00%
Operating	330,100.00	220,094.32	290,200.00	238,700.00	-	(330,100.00)	-100.00%
Capital	918,993.00	153,936.71	229,000.00	169,000.00	-	(918,993.00)	-100.00%
Debt Service	1,210.00	-	1,210.00	1,210.00	-	(1,210.00)	-100.00%
Total	2,492,134.00	905,216.14	2,131,484.94	2,029,984.94	-	(2,492,134.00)	-100.00%

Contracted Services

	Requested	Recommend	Approved
VFIS Insurance	20,000.00	20,000.00	
Drug Screening	600.00	600.00	
NFPA Physicals	6,000.00	6,000.00	
Benevolence Fund	4,000.00	4,000.00	
Pension Fund	2,000.00	2,000.00	
Dex Imaging	1,700.00	1,700.00	
Background Checks	600.00	600.00	
Grant Writing	2,000.00	2,000.00	
VFIS Commercial Package	3,600.00	3,600.00	
Total	40,500.00	40,500.00	-

Equipment Non-Capital

	Requested	Recommend	Approved
Hose	\$ 4,500.00	4,500.00	
Nozzles/Appliances	\$ 5,000.00	2,500.00	
Computers/IPADS			
TIC	\$ 4,500.00	4,500.00	
EMS Equipment/AED	\$ 6,500.00	5,000.00	
GYM Equipment	\$ 2,500.00	-	
Heater	\$ 1,000.00	-	
Pressure Washer	\$ 4,000.00	3,000.00	
New Engine Equipment	\$ 50,000.00	17,000.00	
Total	78,000.00	36,500.00	-

Capital Outlay

	Requested	Recommend	Approved
Vehicle	\$ 70,000.00	\$ 30,000.00	
Ladder Upfit	\$ 30,000.00	\$ 30,000.00	
Extrication Tools E21	\$ 57,000.00	\$ 57,000.00	
Radios 2	\$ 16,000.00	\$ 16,000.00	
Bathroom Remodel	\$ 30,000.00	\$ 30,000.00	
Bay and Pad Concrete	\$ 30,000.00	\$ 30,000.00	
RIT Pack	\$ 6,000.00	\$ 6,000.00	
Total	\$ 239,000.00	169,000.00	-

Debt Service

	Requested	Recommend	Approved
LGFEUC Principal (Fire Engine - Final Pay)	69,187.43		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
Total	164,389.24	-	-

Supplemental Budget

Fire petroleum Fund	50,000.00	
Debt	247,252.00	Total Budget 2,739,302.62
Water Fund Portion	381,253.68	
Support Services	30,812.00	
	709,317.68	

Town of Selma Budget FY 2027

Public Works Expenditures 56000

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2026	Manager Recommend FY 2026	Board Approved FY 2026	% Change
100-56000-12100	Salaries & Wages	283,939.23	277,082.39	227,000.00	116,802.62	51.45%	312,040.08	312,040.08		-100.00%
100-56000-12200	Overtime	5,256.64	4,786.95	5,000.00	2,810.74	56.21%	20,000.00	20,000.00		-100.00%
100-56000-12250	Part time wages			13,000.00	692.00	5.32%	30,000.00	15,000.00		
100-56000-18100	FICA & Medicare	20,712.39	21,155.01	17,000.00	8,669.53	51.00%	38,312.20	24,906.00		-100.00%
100-56000-18200	Retirement	31,927.54	34,693.73	29,500.00	15,929.67	54.00%	64,351.67	42,362.00		-100.00%
100-56000-18210	401k	6,108.05	5,073.66	8,000.00	4,347.10	54.34%	17,897.64	9,318.00		-100.00%
100-56000-18300	Group Insurance	48,663.69	43,297.59	51,846.00	24,536.48	47.33%	96,478.25	67,987.00		-100.00%
100-56000-19400	Engineering	-	-	-	-	#DIV/0!				#DIV/0!
100-56000-21200	Uniforms	5,948.20	9,462.74	1,000.00	4,449.74	444.97%	15,000.00	15,000.00		-100.00%
100-56000-25120	Non-Highway Diesel #2	4,038.94	2,597.02	5,000.00	421.16	8.42%	8,000.00	4,000.00		-100.00%
100-56000-25900	Gasoline	26,911.93	11,379.20	20,000.00	6,803.74	34.02%	20,000.00	21,000.00		-100.00%
100-56000-26000	Supplies & Materials	10,486.63	7,829.69	15,500.00	5,735.61	37.00%	20,000.00	18,000.00		-100.00%
100-56000-26100	Safety Supplies	935.76	281.14	5,000.00	812.34	16.25%	5,000.00	5,000.00		-100.00%
100-56000-31100	Travel & Training	27.07	574.97	8,000.00	183.78	2.30%	5,000.00	4,000.00		-100.00%
100-56000-31200	Dues & Subscriptions	-	-	-	-	#DIV/0!				#DIV/0!
100-56000-32000	Shop Supplies & Materials	7,611.82	6,640.93	15,000.00	2,072.72	13.82%	15,000.00	10,000.00		-100.00%
100-56000-32100	Utilities - Telecommunications	199.99	-	-	-	#DIV/0!				#DIV/0!
100-56000-32500	sign Budget	7.85	32.00	-	-	#DIV/0!	25,000.00	25,000.00		-100.00%
100-56000-35100	Maint/Repair - Building	3,447.11	3,539.49	10,000.00	294.95	2.95%	10,000.00	5,000.00	B	-100.00%
100-56000-35200	Maint/Repair - Equip	19,711.20	11,564.52	35,000.00	11,767.41	33.62%	30,000.00	30,000.00		-100.00%
100-56000-35300	Maint/Repair - Vehicle	16,963.62	29,535.99	60,000.00	19,319.91	32.20%	60,000.00	60,000.00		-100.00%
100-56000-39900	Contracted Services	2,556.10	6,106.45	45,000.00	16,436.25	36.53%	45,000.00	45,000.00		-100.00%
100-56000-39930	Golden Leaf Study		51,100.54	-	-	#DIV/0!				-100.00%
100-56000-41000	Drainage (Non-Powell Bill)	14,000.00	-	-	-	#DIV/0!	80,000.00	80,000.00	A	#DIV/0!
100-56000-49900	Equipment/Not Capital	479.95	8,183.59	38,073.00	1,053.40	2.77%	40,000.00	40,000.00		-100.00%
100-56000-50000	Capital Outlay	2,678.53	620,247.50	243,000.00	233,131.28	95.94%	100,000.00	100,000.00		-100.00%
100-56000-69900	Solid Waste Services/Landfill	71,566.94	-	-	-	#DIV/0!				#DIV/0!
	Debt Service	664,225.01				#DIV/0!				#DIV/0!
	Public Works Totals	1,248,404.19	1,155,165.10	851,919.00	476,270.43	55.91%	1,057,079.84	953,613.08	-	-100.00%

	Amended FY25	YTD 45,657.00	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	338,346.00	173,096.14	549,079.84	476,613.08	0.00	-338,346.00	-1.00
Operating	257,573.00	69,351.01	438,000.00	422,000.00	0.00	-257,573.00	-1.00
Capital	243,000.00	233,131.28	100,000.00	40,000.00	0.00	-243,000.00	-1.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	838,919.00	475,578.43	1,087,079.84	938,613.08	0.00	-838,919.00	-1.00

	Requested	Recommend	Approved
Contracted Services			
Gas, Arc3, IWorks, Unifirst, & Other	15,000.00		
Tree Work	30,000.00		
	45,000.00	45,000.00	0.00
Equipment/Non Capital			
Milwaukee Tools	10,000.00		
Blowers, Saws, & Truck Tools	20,000.00		
Lights, Tool Storage, & Mower Blades	10,000.00		
	40,000.00	40,000.00	0.00
Capital Outlay			
Lawn Mower 1435 Replace	35,000.00		
Vent Track Machine	65,000.00		
	100,000.00	100,000.00	0.00
Debt Service			
	0.00	0.00	0.00

Additional Positions: Addition of 5 man street crew. Street supervisor and 4 crew members

- A To include Winston Circle drainage plan
- B To allow for mower shed

Town of Selma Budget FY 2027

Powell Bill Expenditures 57000

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
100-57000-10000	Right of Way	-	-	-	-	#DIV/0!				#DIV/0!
100-57000-11000	Snow & Ice Removal	-	-	1,000.00	-	0.00%	2,500.00	2,500.00		#DIV/0!
100-57000-12000	Curb and Gutter	-	-	10,000.00	134.30	1.34%	10,000.00	10,000.00		#DIV/0!
100-57000-14000	New Construction-Streets	-	-	-	-	#DIV/0!				#DIV/0!
100-57000-18000	Maintenance & Repair - Streets	1,058.22	10,000.00	2,500.00	2,500.00	100.00%	10,000.00	10,000.00		#####
100-57000-19400	Engineering Fees	995.00	11,000.00	10,000.00	6,800.00	68.00%	10,000.00	10,000.00		#####
100-57000-35200	Maint/Repair - Equipment	-	-	-	-	#DIV/0!				#DIV/0!
100-57000-41000	Drainage & Storm Sewer	8,775.00	12,000.00	20,000.00	10,911.90	54.56%	15,000.00	15,000.00		#####
100-57000-42000	Traffic Control	2,000.00	10,000.00	20,000.00	5,867.95	29.34%	10,000.00	10,000.00		#####
100-57000-43000	Sidewalks	14,137.00	25,000.00	40,000.00	-	0.00%	45,000.00	45,000.00		#####
100-57000-45000	Resurfacing/Paving Streets	16,000.00	275,000.00	588,235.00	522,634.00	88.85%	400,000.00	400,000.00		#####
100-57000-49900	Equipment/Not Capital	-	-	-	-	#DIV/0!	3,000.00	3,000.00		#DIV/0!
100-57000-75000	Debt Principal	8,568.88	-	-	-	#DIV/0!				#DIV/0!
100-57000-75100	Debt Interest	197.90	-	-	-	#DIV/0!				#DIV/0!
Powell Bill Totals		51,732.00	343,000.00	691,735.00	548,848.15	79.34%	505,500.00	505,500.00	-	#####

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel							
Operating							
Capital							
Debt Service							
	-	-	-	-	-	-	#DIV/0!
Debt Service			Requested	Recommend	Approved		
			-	-	-		
Resurfacing start poor streets			550,000.00				

Town of Selma Budget FY 2027

Public Facilities & Grounds 58000

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
100-58000-12100	Salaries	120,159.85	139,905.00	180,000.00	124,382.98	69.10%	235,887.65	235,887.65		-100.00%
100-58000-12200	Overtime	1,530.65	3,250.00	5,000.00	1,836.88	36.74%	5,200.00	5,200.00		-100.00%
100-58000-18100	FICA & Medicare	8,998.50	10,951.00	15,300.00	9,389.97	61.37%	15,901.00	15,901.00		-100.00%
100-58000-18200	Retirement	15,757.08	19,526.00	28,300.00	17,921.34	63.33%	28,350.00	28,350.00		-100.00%
100-58000-18210	NC 401k	2,790.39	5,726.00	8,500.00	4,871.37	57.31%	6,235.00	6,235.00		-100.00%
100-58000-18300	Group Insurance	25,837.61	26,283.00	49,278.00	26,451.36	53.68%	30,244.00	30,244.00		-100.00%
100-58000-21200	Uniforms	2,645.99	2,200.00	10,000.00	2,950.31	29.50%	10,000.00	10,000.00		-100.00%
100-58000-25900	Gasoline	4,094.00	8,000.00	16,000.00	5,385.39	33.66%	16,000.00	17,000.00		-100.00%
100-58000-26000	Supplies & Materials	17,428.11	18,618.00	30,000.00	7,333.65	24.45%	30,000.00	30,000.00		-100.00%
100-58000-26100	Safety Supplies	749.67	1,200.00	3,000.00	131.09	4.37%	3,000.00	1,000.00		-100.00%
100-58000-31100	Travel/Training	195.00	750.00	3,000.00	109.46	3.65%	2,000.00	-		-100.00%
100-58000-32000	IT Services	33,199.98	35,000.00	-	-	#DIV/0!				-100.00%
100-58000-32100	Utilities/Telecommunications*	25,924.38	65,000.00	76,000.00	73,283.10	96.43%	140,000.00	140,000.00		-100.00%
100-58000-33100	Utilities/Electric*	84,731.38	100,000.00	115,000.00	38,427.25	33.42%	115,000.00	100,000.00		-100.00%
100-58000-33120	Utilities/Water & Sewer*	12,105.82	10,000.00	13,000.00	9,229.12	70.99%	20,000.00	20,000.00		-100.00%
100-58000-33300	Utilities/Natural Gas*	2,128.77	10,000.00	12,000.00	937.03	7.81%	12,000.00	8,000.00		-100.00%
100-58000-35100	Maint/Repair - Building	15,030.26	54,501.00	67,000.00	4,787.89	7.15%	50,000.00	10,000.00		-100.00%
100-58000-35200	Maint/Repair - Equip	1,053.43	5,000.00	10,000.00	2,402.82	24.03%	8,000.00	8,000.00		-100.00%
100-58000-35300	Maint/Repair - Vehicle	74.00	5,000.00	15,000.00	737.98	4.92%	8,000.00	5,000.00		-100.00%
100-58000-35400	Maint/Repair - Other	4,579.43	30,000.00	45,000.00	655.99	1.46%	30,000.00	10,000.00		-100.00%
100-58000-35510	Maint/Repair - Depot	1,337.59	173,287.00	-	-	#DIV/0!	30,000.00	30,000.00		-100.00%
100-58000-35511	Maint/Repair - Depot Roof	-	167,424.00	-	-	#DIV/0!				-100.00%
100-58000-39900	Contracted Services	13,204.97	30,500.00	34,700.00	5,789.75	16.69%	34,700.00	30,500.00		-100.00%
100-58000-41800	Property Rent Amtrak	515.00	500.00	600.00	-	0.00%	600.00	600.00		-100.00%
100-58000-49050	Registering Deeds	2,630.00	3,000.00	6,000.00	1,014.00	16.90%	6,000.00	5,000.00		-100.00%
100-58000-49100	Repurchase of Cemetery Plots	3,890.00	5,000.00	5,000.00	-	0.00%	2,500.00	3,150.00		-100.00%
100-58000-49900	Equipment/Not Capital	11,826.34	12,000.00	18,500.00	7,903.74	42.72%	15,000.00	30,000.00		-100.00%
100-58000-50000	Capital Outlay	8,343.00	55,780.00	382,883.20	446,979.38	116.74%	100,000.00	65,000.00		-100.00%
100-58000-75000	Debt Principal	26,666.67	-	-	-	#DIV/0!				#DIV/0!
100-58000-75100	Debt Interest	5,968.77	5,968.77	-	-	#DIV/0!				-100.00%
Public Buildings Totals		453,396.64	#####	#####	792,911.85	69.01%	954,617.65	845,067.65	-	-100.00%

* all Town internet services

*All General Fund Buildings

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	286,378.00	184,853.90	321,817.65	321,817.65	-	(286,378.00)	-100.00%
Operating	479,200.00	161,078.57	502,200.00	427,650.00	-	(479,200.00)	-100.00%
Capital	382,883.20	446,979.38	100,000.00	65,000.00	-	(382,883.20)	-100.00%
Debt Service	-	-	-	-	-	-	#DIV/0!
	#####	792,911.85	924,017.65	814,467.65	-	(1,148,461.20)	-100.00%

Contracted Services	Requested	Recommend	Approved
NOVO, CSX, Iworks, & Pest	12,000.00	12,000.00	
survey rose lawn 3	10,000.00	10,000.00	
Miscellaneous	5,000.00	5,000.00	
CSX Lease	3,500.00	3,500.00	
	30,500.00	30,500.00	-

Equipment Non Capital	Requested	Recommend	Approved

Trimmers & Blowers	5,000.00	5,000.00	
Sprayers & Spreaders	5,000.00	5,000.00	
Contracted Maintenece	20,000.00	20,000.00	
	<u>30,000.00</u>	<u>30,000.00</u>	<u>-</u>

Capital Outlay	Requested	Recommend	Approved
Library Roof	30,000.00	30,000.00	
Fiannce Drive Thru Roof	10,500.00	10,500.00	
Mower	9,500.00	9,500.00	
Custodian car		15,000.00	
	<u>50,000.00</u>	<u>65,000.00</u>	<u>-</u>

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

Town of Selma Budget FY 2027

Civic Center Expenditures 61000

Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
100-61000-12250	-	-	-	-	#DIV/0!				#DIV/0!
100-61000-18100	-	-	-	-	#DIV/0!				#DIV/0!
100-61000-26000	1,934.00	4,500.00	1,500.00	369.90	24.66%	1,500.00	1,500.00		-100.00%
100-61000-32100	-	-	-	-	#DIV/0!				
100-61000-33100	21,630.91	22,320.00	24,000.00	8,696.58	36.24%	24,000.00	20,000.00		-100.00%
100-61000-35100	12,515.99	15,909.00	15,000.00	1,415.20	9.43%	15,000.00	10,000.00		-100.00%
100-61000-35200	921.44	1,500.00	1,000.00	-	0.00%				-100.00%
100-61000-37000	675.00	1,500.00	500.00	-	0.00%				-100.00%
100-61000-39900	1,388.05	2,000.00	2,000.00	465.00	23.25%	1,000.00	1,000.00		-100.00%
100-61000-49900	455.99	4,000.00	50,000.00	-	0.00%	13,000.00	16,500.00		-100.00%
100-61000-50000	-	-	-	-	#DIV/0!				#DIV/0!
Library Totals	39,521.38	51,729.00	94,000.00	10,946.68	11.65%	54,500.00	49,000.00	-	-100.00%

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	-	-	-	-	-	-	#DIV/0!
Operating	44,000.00	10,946.68	41,500.00	32,500.00	-	(44,000.00)	-100.00%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	44,000.00	10,946.68	41,500.00	32,500.00	-	(44,000.00)	-100.00%

	Requested	Recommend	Approved
Contracted Services			
Security System			
Pest Control	500.00		
Other			
	500.00	-	-

Town of Selma Budget FY 2027

Recreation Expenditures 62000

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
100-62000-12100	Salaries & Wages	100,448.04	150,000.00	217,640.00	56,767.09	26.08%	221,133.11	221,133.11		-100.00%
100-62000-12200	Overtime Pay	-	-	-	-	#DIV/0!				
100-62000-12250	Part Time Salaries	39,148.33	38,000.00	50,000.00	11,536.12	23.07%	50,000.00	50,000.00		-100.00%
100-62000-18100	FICA & Medicare	10,461.46	15,185.00	20,475.00	5,081.73	24.82%	22,413.00	16,767.00		-100.00%
100-62000-18200	Retirement	13,111.26	20,255.00	29,687.00	8,111.59	27.32%	34,868.00	24,277.00		-100.00%
100-62000-18210	401k	729.61	5,940.00	6,530.00	2,195.06	33.62%	9,719.00	6,767.00		-100.00%
100-62000-18300	Group Insurance	15,592.49	28,381.00	38,076.00	10,582.47	27.79%	44,098.00	24,277.00		-100.00%
100-62000-21200	Uniforms	2,284.18	2,000.00	2,000.00	905.35	45.27%	3,000.00	3,000.00		-100.00%
100-62000-25900	Gasoline	1,056.15	1,500.00	1,000.00	-	0.00%	500.00	500.00		-100.00%
100-62000-26000	Supplies & Materials	12,653.38	15,000.00	12,000.00	1,522.63	12.69%	8,000.00	8,000.00		-100.00%
100-62000-26010	Max G Creech	-	-	3,000.00	70.33	2.34%	500.00	500.00		#DIV/0!
100-62000-26016	Concession Supplies	4,427.88	5,000.00	2,000.00	451.25	22.56%	10,000.00	10,000.00		-100.00%
100-62000-26017	Football	5,687.27	7,000.00	3,000.00	1,805.66	60.19%	3,000.00	3,000.00		-100.00%
100-62000-26018	Outdoor Soccer	3,212.25	4,000.00	5,248.80	-	0.00%	3,000.00	3,000.00		-100.00%
100-62000-26019	Baseball	4,432.79	3,500.00	3,000.00	-	0.00%	3,000.00	3,000.00		-100.00%
100-62000-26020	Basketball	4,599.54	6,000.00	5,500.00	17.98	0.33%	3,000.00	4,000.00		-100.00%
100-62000-26021	Indoor Soccer	4,413.85	4,000.00	4,500.00	-	0.00%	5,500.00	5,000.00		-100.00%
100-62000-26022	Cheer	1,208.56	2,000.00	2,000.00	875.00	43.75%	2,000.00	2,000.00		-100.00%
100-62000-26023	Tennis	-	-	750.00	-	0.00%	1,000.00			#DIV/0!
100-62000-26024	Pickleball	-	250.00	2,000.00	-	0.00%	2,000.00	2,000.00		-100.00%
100-62000-26025	Wrestling	-	250.00	-	-	#DIV/0!				-100.00%
100-62000-26026	Softball	-	3,000.00	3,000.00	-	0.00%	1,500.00	1,500.00		-100.00%
100-62000-26027	Volleyball	-	-	3,000.00	427.51	14.25%	2,000.00	1,500.00		-100.00%
100-62000-26100	Safety Supplies	449.14	2,000.00	2,000.00	68.32	3.42%	1,500.00	1,500.00		-100.00%
100-62000-31100	Travel & Training	655.21	2,000.00	750.00	179.46	23.93%	1,000.00	1,000.00		-100.00%
100-62000-31200	Dues/Subscriptions	760.52	1,500.00	750.00	267.78	35.70%	1,000.00	1,000.00		-100.00%
100-62000-32500	Postage	-	-	-	-	#DIV/0!				#DIV/0!
100-62000-35100	Maint/Repair - Building	41,972.21	25,000.00	23,455.49	829.52	3.54%	20,000.00	15,000.00		-100.00%
100-62000-35200	Maint/Repair - Equip	1,031.50	2,500.00	1,000.00	6.63	0.66%	1,000.00	2,000.00		-100.00%
100-62000-35300	Maint/Repair - Vehicle	3,174.78	2,500.00	1,000.00	-	0.00%	1,000.00	500.00		-100.00%
100-62000-35400	Maint/Repair - Other	5,023.28	-	-	56.91	#DIV/0!				#DIV/0!
100-62000-39500	Recreation-Official/Inst	9,257.47	13,000.00	16,000.00	2,540.00	15.88%	20,000.00	10,000.00		-100.00%
100-62000-39900	Contracted Services	20,952.26	15,000.00	7,500.00	6,039.46	80.53%	7,500.00	9,500.00		-100.00%
100-62000-39910	Special Events	-	2,674.00	3,000.00	459.59	15.32%	3,000.00	3,000.00		-100.00%
100-62000-49900	Equipment/Not Capital	8,712.07	11,100.00	12,000.00	-	0.00%		13,200.00		-100.00%
100-62000-50000	Capital Outlay	151,649.93	133,250.00	55,000.00	6,091.75	11.08%		15,000.00		-100.00%
Recreation Totals		467,105.41	521,785.00	536,862.29	116,889.19	21.77%	486,231.11	461,921.11	-	-100.00%

	Amended FY25	YTD 12/31/2024	Requested FY26	Recommend FY26	Approved FY26	Variance	%
Personnel	362,408.00	94,274.06	382,231.11	343,221.11	-	(362,408.00)	-100.00%
Operating	82,455.49	12,875.65	104,000.00	103,700.00	-	(82,455.49)	-100.00%
Capital	55,000.00	6,091.75	-	15,000.00	-	(55,000.00)	-100.00%
Debt Service	-	-	-	-	-	-	#DIV/0!
Total	499,863.49	113,241.46	486,231.11	461,921.11	-	(499,863.49)	-100.00%

	Requested	Recommend	Approved
Contracted Services			
Copier Rental			
Pest Control			
Software Registration & CC			
Other			
Total	-	9,500.00	-

	Requested	Recommend	Approved
Equipment/Non capital			
Floor Buffer	2,000.00	2,000.00	
Parks Benches (4)		-	
Picnic Tables	6,700.00	6,700.00	
Aluminum Bleachers	2,500.00	2,500.00	
Scorers Table (2)	2,000.00	2,000.00	
Total	13,200.00	13,200.00	-

	Requested	Recommend	Approved
Capital Outlay			
Sumner park move			
sliding board edgebrooke		\$ 15,000.00	
Total	-	15,000.00	-

Town of Selma Budget FY 2027

Library Expenditures 63000

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026
100-63000-12100	Salaries & Wages	68,679.65	82,000.00	40,950.00
100-63000-12250	Part Time Salaries	22,567.30	27,000.00	25,000.00
100-63000-18100	FICA & Medicare	6,981.19	6,200.00	5,046.00
100-63000-18200	Retirement	8,955.76	11,194.00	5,586.00
100-63000-18210	401k	1,990.73	3,399.00	1,229.00
100-63000-18300	Group Insurance	13,823.38	18,753.00	9,359.00
100-63000-26000	Supplies & Materials	3,183.10	2,650.00	2,500.00
100-63000-31100	Travel & Training	51.00	1,500.00	500.00
100-63000-31200	Dues & Subscriptions	922.79	1,200.00	1,000.00
100-63000-32005	Books & Tapes	7,527.38	12,000.00	12,500.00
100-63000-32010	Books & Materials Donation	-	1,100.00	200.00
100-63000-35100	Maint/Repair - Building	5,096.89	5,600.00	5,000.00
100-63000-35200	Maint/Repair - Equip	220.00	3,000.00	3,000.00
100-63000-39900	Contracted Services	8,600.95	9,100.00	6,000.00
100-63000-39920	Library Programs	1,671.60	5,000.00	3,000.00
100-63000-49900	Equipment/Not Capital	-	5,000.00	7,500.00
100-63000-75000	Debt Principal	10,135.94	-	-
100-63000-75100	Debt Interest	12,214.06	-	-
Library Totals		133,877.11	158,079.75	170,967.00

	Amended FY25	YTD 12/31/2024
Personnel	144,587.00	66,448.92
Operating	26,380.00	15,553.58
Capital	-	-
Debt Service	-	-
	170,967.00	82,002.50

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

Debt Service

USDA Principal (Expansion - Final Pay 9/21/2041)

USDA Interest (Expansion - Final Pay 9/21/2041)

- 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 :
- C. Increase based on the cut last year that the library was unaware of, non-fict
- D. this line item includes all Summer Programs, price inflation and supplies ha
- E.-Upgrade of 4 Patron computers and addition of new media shelving

Note - Library debt payment funded by Suber

YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027		Board Approved FY 2027	% Change
19,350.00	47.25%	146,657.58	146,657.58			-100.00%
19,644.20	78.58%	18,000.00	18,000.00			-100.00%
2,979.71	59.05%	11,102.25	8,578.00			-100.00%
2,776.69	49.71%	14,368.29	11,354.00			-100.00%
756.00	61.51%	4,005.10	3,166.00			-100.00%
4,794.74	51.23%	19,392.00	21,207.00			-100.00%
945.36	37.81%	3,000.00	3,000.00			-100.00%
-	0.00%	1,000.00	1,000.00			-100.00%
674.92	67.49%	1,500.00	1,500.00			-100.00%
2,240.55	17.92%	12,500.00	12,500.00			-100.00%
-	0.00%	500.00	500.00			#DIV/0!
1,281.07	25.62%	5,500.00	5,500.00			-100.00%
-	0.00%	3,000.00	3,000.00			-100.00%
2,002.34	33.37%	6,500.00	6,500.00			-100.00%
867.75	28.93%	5,000.00	5,000.00			-100.00%
-	0.00%	5,000.00	5,000.00			#DIV/0!
-	#DIV/0!					
-	#DIV/0!					#DIV/0!
82,002.50	47.96%	257,025.22	252,462.58		-	-100.00%

Requested FY26	Recommend FY26	Approved FY26	Variance	%
-	-	-	(144,587.00)	-100.00%
46,150.00	-	-	(26,380.00)	-100.00%
-	-	-	-	#DIV/0!
-	-	-	-	#DIV/0!
46,150.00	-	-	(170,967.00)	-100.00%

Requested Recommend Approved

- - -

Requested	Recommend	Approved	
9,327.00	9,327.00	9,327.00	100-63000-75000
13,024.00	13,024.00	13,024.00	100-63000-75100
22,351.00	22,351.00	22,351.00	

an hour and all other part time move up to 13
ion section needs a complete upgrade
ve vastly increased

Town of Selma Budget FY 2027

General Fund Debt Service

	Object Expense Account	Actual FY 2023	Actual FY 2024	As Amended FY 2025	YTD 12/31/2024	Expended %	Department Requested FY 2026	Manager Recommend FY 2026	Board Approved FY 2026	% Change	
100-91000-91000	2010 Police Dept Renovations			30,850.00	30,850.00	100.00%	30,850.00	30,850		#DIV/0!	12/6/2040
100-91000-91001	2011 Library Expansion			22,350.00	22,350.00	100.00%	22,350.00	22,350		#DIV/0!	9/21/2041
100-91000-91002	2013 USDA Fire Renovations Overrun			1,790.00	-	0.00%	1,790.00	1,790		#DIV/0!	3/21/2042
100-91000-91003	2013 USDA Fire Renovations			6,170.00	-	0.00%	6,170.00	6,170		#DIV/0!	3/21/2042
100-91000-91004	2015 Town Hall Renovations			31,846.00	31,056.76	97.52%	31,846.00	31,846		#DIV/0!	8/26/2030
100-91000-91005	2018 Ladder Truck			76,288.00	76,287.01	100.00%	76,288.00	76,288		#DIV/0!	12/6/2028
100-91000-91005	2023 New Town Hall			44,701.00	44,700.22	100.00%	44,701.00	44,701		#DIV/0!	10/20/2043
100-91000-91006	2023 LGFCU Fire Pumper Truck			69,188.00	69,187.43	100.00%	69,188.00	69,188		#DIV/0!	12/5/2033
	2026 Civic Engine							80,000		#DIV/0!	12/5/2027
100-91000-91008	2023 Police Vehicles			42,848.00	42,874.72	100.06%	42,848.00	42,848		#DIV/0!	7/1/2027
100-91000-91009	2024 Leaf Truck			61,191.00	-	0.00%	61,191.00	61,191		#DIV/0!	2/9/2029
100-91000-91010	2024 Street Sweeper			47,554.00	-	0.00%	47,554.00	47,554		#DIV/0!	5/1/2034
100-91000-91012	Sept 2025 Financings			13,816.00		0.00%	13,816.00	13,816.00		#DIV/0!	
100-91000-1013	October 2025 Financings			3,250.00		0.00%	3,250.00	3,250.00		#DIV/0!	
	3 2025 PD expolers			42,909.00		0.00%	42,909.00	42,909.00		#DIV/0!	
	2025 John Deere Excavator					#DIV/0!				#DIV/0!	
	2024 Malibu			7,898.00		0.00%	7,898.00	7,898.00		#DIV/0!	
	lease program 2027					#DIV/0!		120,800.00		#DIV/0!	
Totals		-	-	502,649.00	317,306.14	63.13%	502,649.00	703,449.00	-	#DIV/0!	

Town of Selma Budget FY 2027

Fire Protection-Terminals Fund Revenue

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
129-37000-00000	Interest	-	-	-	-	#DIV/0!				#DIV/0!
129-34000-05000	Permit Fees	24,000.00	35,000.00	-	-	#DIV/0!	25,000.00	25,000.00		#DIV/0!
129-38000-00000	Miscellaneous Revenue	5,914.08	6,918.00	-	-	#DIV/0!		25,000.00		#DIV/0!
129-38000-00100	Donation Colonial Pipeline Trai	-	-	-	-	#DIV/0!				
129-38000-00110	Donation Colonial Pipeline Engi	-	-	-	-	#DIV/0!				
129-39500-00128	Transfer from Fund 128	-	-	-	-	#DIV/0!				#DIV/0!
129-39900-00000	Appropriated Fund Balance	-	-	-	-	#DIV/0!				#DIV/0!
Fire Protection-Terminals Totals		29,914.08	41,918.00	-	-	#DIV/0!	25,000.00	50,000.00	-	#DIV/0!

Town of Selma Budget FY 2027

Fire Protection-Terminals Fund Expense

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
129-53000-12100	Salaries & Wages	14,745.60	18,918.00	-	-	#DIV/0!				-100.00%
129-53000-00000	Reserve for Future Expenditure	-	-	-	-	#DIV/0!				#DIV/0!
129-53000-18100	FICA & Medicare	1,127.96	-	-	-	#DIV/0!				#DIV/0!
129-53000-26000	Supplies & Materials	538.20	5,000.00	3,500.00	-	0.00%	10,000.00	10,000.00		100.00%
129-53000-31100	Travel & Training	8,061.99	15,000.00	16,500.00	216.20	1.31%	15,000.00	15,000.00		0.00%
129-53000-50000	Capital Outlay		-	-	-	#DIV/0!		25,000.00		#DIV/0!
129-98800-00100	Transfer to Fund 100	54,775.00	3,000.00	-	-	#DIV/0!				-100.00%
Fire Protection-Terminals Totals		79,248.75	41,918.00	20,000.00	216.20	1.08%	25,000.00	50,000.00	-	-100.00%

Town of Selma Budget FY 2027

Water Fund Revenues

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027		Board Approved FY 2027	% Change
600-12000-00650	Due from Fund 650	29,000.00	-	-	-	#DIV/0!					
600-35000-51000	Sale of Utilities	1,831,572.51	1,991,533.00	2,098,850.00	980,622.04	46.72%	2,200,000.00	2,326,000.00			-100.00%
600-35000-58000	Utility Bill Penalties	46,361.75	55,000.00	35,000.00	12,583.90	35.95%	30,000.00	39,000.00			-100.00%
600-35000-58010	Utility Connection Fees	24,800.00	28,000.00	20,000.00	9,400.00	47.00%	22,000.00	58,000.00			-100.00%
600-37000-00000	Interest Earned	118.28	60,000.00	60,000.00	43.30	0.07%	60,000.00	60,000.00			-100.00%
600-38000-00000	Miscellaneous Revenue	9,166.60	50,000.00	1,000.00	3,798.62	379.86%	8,000.00	8,000.00			-100.00%
600-38000-00200	Insurance Proceeds	-	-	-	-	#DIV/0!		375,000.00			#DIV/0!
600-38000-01000	Water Capital Reserve	263,652.07	273,568.00	250,000.00	161,776.04	64.71%	325,000.00	325,000.00			-100.00%
600-39000-00100	Sale of Fixed Assets	-	-	-	-	#DIV/0!					#DIV/0!
600-39000-00400	Town of Selma - Sewer Loan Payment	75,000.00	75,000.00	75,000.00	-	0.00%	75,000.00	75,000.00			#DIV/0!
600-39100-00000	Other Services (Tap Ins, Restoration)	91,734.51	26,000.00	60,000.00	41,627.86	69.38%	85,000.00	85,000.00			-100.00%
630-39500-00100	Transfer from Fund 100	-	-	-	-	#DIV/0!					#DIV/0!
600-39500-00650	Transfer from Capital Fund 650	311,500.00	-	-	-	#DIV/0!					#DIV/0!
600-39900-00000	Fund Balance Appropriated	-	282,175.00	-	-	#DIV/0!					#DIV/0!
Water Revenues Totals		2,653,905.72	2,841,276.00	2,599,850.00	1,209,851.76	46.54%	2,805,000.00	3,351,000.00		-	-100.00%

Town of Selma Budget FY 2027

Water Fund Expenses

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
600-71100-12100	Salary & Wages	553,520.77	830,516.00	440,000.00	334,581.85	60.45%	528,994.46	528,994.46		-100.00%
600-71100-12200	Overtime	19,781.83	21,550.00	-	14,116.66	65.51%	24,000.00	30,005.66		-100.00%
600-71100-18100	FICA	42,010.02	60,712.00	33,000.00	26,105.73	43.00%	59,635.50	41,003.65		-100.00%
600-71100-18200	NC Municipal Retirement	70,931.20	106,884.00	60,000.00	47,067.90	44.04%	102,456.67	102,456.67		-100.00%
600-71100-18210	NC 401k	13,426.26	29,921.00	17,000.00	11,887.65	39.73%	23,266.47	17,067.52		-100.00%
600-71100-18300	Group Insurance	87,091.60	117,487.00	75,000.00	48,996.09	41.70%	98,227.18	102,986.70		-100.00%
600-71100-18600	Workers Compensation	30,531.97	30,000.00	30,000.00	30,186.18	100.62%	30,000.00	30,000.00		-100.00%
600-71100-18610	Unemployment Insurance	-	-	-	-	#DIV/0!	-	-		#DIV/0!
600-71100-18900	Retirees' Healthcare	27,504.81	-	-	-	#DIV/0!	-	42,227.00		#DIV/0!
600-71100-19100	Accounting/Auditing	9,450.00	-	-	-	#DIV/0!	-	-		#DIV/0!
600-71100-19200	Legal Fees	16,318.59	43,000.00	38,261.00	11,836.67	30.94%	38,000.00	38,000.00		-100.00%
600-71100-19400	Engineering Fees	-	6,000.00	6,500.00	-	0.00%	6,500.00	6,500.00		-100.00%
600-71100-19500	Banking Fees	85,554.26	-	90,000.00	47,412.58	52.68%	90,000.00	90,000.00		#DIV/0!
600-71100-21200	Uniforms	5,000.00	5,000.00	3,500.00	216,530.00	6186.57%	3,500.00	3,500.00		-100.00%
600-71100-31200	Dues & Subscriptions	241.59	5,000.00	750.00	695.00	92.67%	-	700.00		-100.00%
600-71100-32000	IT Services	34,000.01	35,000.00	29,000.00	29,000.00	100.00%	29,000.00	29,000.00		-100.00%
600-71100-32100	Phone/Internet	9,993.56	12,000.00	10,000.00	5,417.36	54.17%	10,000.00	10,000.00		-100.00%
600-71100-32500	Postage	-	500.00	-	-	#DIV/0!	-	-		-100.00%
600-71100-33100	Electricity	58,087.74	58,000.00	60,000.00	23,281.34	38.80%	60,000.00	60,000.00		-100.00%
600-71100-34100	Printing	7,200.11	7,500.00	7,000.00	5,000.05	71.43%	7,000.00	7,000.00		-100.00%
600-71100-39700	Computer Software Contract	18,152.61	30,000.00	30,963.80	17,999.03	58.13%	35,150.00	35,150.00		-100.00%
600-71100-39800	Water Permit System Fees	3,380.00	5,000.00	5,000.00	3,569.00	71.38%	5,000.00	5,000.00		-100.00%
600-71100-39900	Contracted Services	198,478.77	658,360.00	55,438.00	(5,410.00)	-0.82%	250,000.00	19,000.00		-100.00%
600-71100-45100	Property & Liability	44,305.55	56,000.00	75,000.00	64,884.27	86.51%	75,000.00	65,000.00		-100.00%
600-71100-46000	Depreciation	-	-	-	-	#DIV/0!	-	-		#DIV/0!
600-71100-46100	Amortization Expense	-	-	-	-	#DIV/0!	-	-		#DIV/0!
600-71100-75000	Debt Principal	-	-	-	-	#DIV/0!	-	-		#DIV/0!
600-71100-75100	Debt Interest	44,674.15	-	-	-	#DIV/0!	-	-		#DIV/0!
600-98800-00100	Transfer to Fund 100	(10,500.00)	-	-	-	#DIV/0!	-	-		#DIV/0!
600-98800-00650	Transfer to Fund 650	273,568.00	-	-	-	0.00%	-	-		#DIV/0!
Water Operations Totals		1,642,703.40	2,118,430.00	1,066,412.80	933,157.36	44.05%	1,475,730.28	1,263,591.66	-	-100.00%

* Just SCADA phone

Harmony, Master Meter, Allegro, & Granite

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	185,000.00	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Operating	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Capital	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Debt Service/Transfers	-	-	-	-	-	-	#DIV/0!
	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

	Requested	Recommend	Approved
Contracted Services			
Sludge removal	85,000.00	-	-
Road repairs	30,000.00	-	-
Annual fees	120,000.00	-	-
Pest, Unfirst-aid, IWorks,	12,000.00	12,000.00	-

	Requested	Recommend	Approved
	247,000.00	12,000.00	-

	Requested	Recommend	Approved
Equipment Non Capital			
Honda generator	7,000.00	-	-
Milwaukee Tools	15,000.00	-	-
Water meters	15,000.00	-	-
Tools for service truck	5,000.00	-	-
Meter boxes	5,000.00	-	-
Other	5,000.00	-	-

	Requested	Recommend	Approved
	52,000.00	-	-

	Requested	Recommend	Approved
Capital Outlay			
15 Fire Hydrants	\$ 75,000.00	-	-
Crew Service Truck	\$ 95,000.00	-	-
Dump Truck	250,000.00	-	-
Excavator	130,000.00	-	-
Excavator Trailer	25,000.00	-	-
Trench Box	50,000.00	-	-
Water Plant Generator	85,000.00	-	-
Tapping Machine	10,000.00	-	-
Pull Behind Air Compressor	40,000.00	-	-
CDBG	3,500,000.00	-	-
Water System Improvement Plan	12,800,000.00	-	-
Lead and Copper Project	2,000,000.00	-	-
Wells and Water Main Replacement	8,000,000.00	-	-
	27,060,000.00	-	-

- 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

Construction Crew: Addition of one supervisor and four crew members

Town of Selma Budget FY 2027

Water Fund Expenses

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
600-71300-12100	Salary & Wages	830,516.00	830,516.00	22,000.00	95,735.89	60.45%	218,424.22	218,424.22		-100.00%
600-71300-12200	Overtime	21,550.00	21,550.00	20,000.00	10,584.63	49.12%	50,000.00	25,000.00		-100.00%
600-71300-18100	FICA	60,712.00	60,712.00	63,688.00	8,028.07	13.22%	25,623.06	25,623.06		-100.00%
600-71300-18200	NC Municipal Retirement	106,884.00	106,884.00	60,000.00	15,047.01	14.08%	44,975.15	44,975.15		-100.00%
600-71300-18210	NC 401k	29,921.00	29,921.00	7,177.00	4,063.40	13.58%	9,891.89	9,891.89		-100.00%
600-71300-18300	Group Insurance	117,487.00	117,487.00	95,000.00	17,756.47	15.11%	55,520.02	55,520.02		-100.00%
600-71300-25900	Gasoline	10,500.00	10,500.00	10,000.00	2,348.21	22.36%	15,000.00	17,000.00		-100.00%
600-71300-26000	Supplies & Materials	10,500.00	10,500.00	10,000.00	5,896.36	56.16%	25,000.00	15,000.00		-100.00%
600-71300-26100	Safety Supplies	3,000.00	3,000.00	1,750.00	688.15	22.94%	6,000.00	1,500.00		-100.00%
600-71300-29920	Chemicals	110,000.00	110,000.00	94,502.51	88,694.26	80.63%	130,000.00	150,000.00		-100.00%
600-71300-31100	Travel & Training	6,000.00	6,000.00	6,000.00	619.46	10.32%	10,000.00	5,000.00		-100.00%
600-71300-35100	Maint/Repair - Building	67,932.00	67,932.00	10,000.00	1,283.05	1.89%	20,000.00	15,000.00		-100.00%
600-71300-35200	Maint/Repair - Equip	20,000.00	20,000.00	20,000.00	2,394.30	11.97%	30,000.00	20,000.00		-100.00%
600-71300-35300	Maint/Repair - Vehicle	8,000.00	8,000.00	15,000.00	1,992.03	24.90%	50,000.00	40,000.00		-100.00%
600-71300-35400	Maint/Repair - Other	88,000.00	88,000.00	30,000.00	11,316.23	12.86%	60,000.00	30,000.00		-100.00%
600-71300-38000	Testing/Lab Fees	10,000.00	10,000.00	10,000.00	6,395.00	63.95%	15,000.00	15,000.00		-100.00%
600-71300-39900	Contracted Services	658,360.00	658,360.00	597,200.00	139,882.44	21.25%	595,000.00	300,000.00		-100.00%
600-71300-39910	Purchase For Resale/Water	187,000.00	187,000.00	164,550.00	164,000.00	87.70%	187,000.00	187,000.00		-100.00%
600-71300-49900	Equipment/Not Capital	43,000.00	43,000.00	50,000.00	34,997.69	81.39%	72,000.00	53,000.00		-100.00%
600-71300-50000	Capital Outlay	63,500.00	63,500.00	360,000.00	269,766.48	424.83%	930,000.00	750,000.00		-100.00%
600-71300-95010	Purchases for Inventory	50,000.00	50,000.00	50,000.00	33,509.88	67.02%	75,000.00	60,000.00		-100.00%
600-98800-00100	Transfer to Fund 100	-	-	-	-	#DIV/0!	-	-		#DIV/0!
600-98800-00650	Transfer to Fund 650	-	-	-	-	0.00%	-	-		#DIV/0!
Water Operations Totals		2,502,862.00	2,502,862.00	1,696,867.51	914,999.01	36.56%	2,624,434.34	2,037,934.34	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	267,865.00	151,215.47	404,434.34	379,434.34	-	-	##
Operating	1,069,002.51	494,017.06	1,290,000.00	908,500.00	-	-	##
Capital	360,000.00	269,766.48	930,000.00	750,000.00	-	(360,000.00)	-100.00%
Debt Service/Transfers	-	-	-	-	-	-	#DIV/0!
	1,696,867.51	914,999.01	2,624,434.34	2,037,934.34	-	(360,000.00)	-21.22%

	Requested	Recommend	Approved
Contracted Services			
Emergency water repairs	360,000.00	215,000.00	
Sludge removal	85,000.00	85,000.00	
Road repairs	30,000.00		
Annual fees	120,000.00		
Pest, Unifirst-aid, IWOrks,	-		

595,000.00	300,000.00	-
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	Requested	Recommend	Approved
Equipment Non Capital			
Honda generator			
Milwaukee Tools	5,000.00	5,000.00	
Water meters	30,000.00	30,000.00	
Tools for service truck	5,000.00	5,000.00	
Meter boxes	8,000.00	8,000.00	
Other	5,000.00	5,000.00	

53,000.00	53,000.00	-
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	Requested	Recommend	Approved
Capital Outlay			
15 Fire Hydrants	\$ 75,000.00	50,000.00	
Jet/Vac Truck	\$ 400,000.00	375,000.00	Split W/S
Plant Generator	160,000.00	160,000.00	
Well Generators	200,000.00	100,000.00	
Well Houses roofs	45,000.00	15,000.00	
Walk Behind Concrete Saw	35,000.00	35,000.00	
Equipment Trailer	15,000.00	15,000.00	
	930,000.00	750,000.00	-

- 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

Construction Crew: Addition or one supervisor and four crew members

Town of Selma Budget FY 2027

Sewer Fund Revenues

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027		Board Approved FY 2027
610-35000-51000	Sale of Utilities	3,187,409.11	3,318,576.00	3,462,000.00	1,893,570.16	54.70%	3,190,974.00	4,014,368.89		-100.00%
610-35000-51000	Utility Bill Penalties	78,603.51	65,000.00	70,000.00	22,719.29	32.46%	60,000.00	70,000.00		-100.00%
610-35000-58010	Utility Connection Fees	24,583.25	25,000.00	19,000.00	9,400.00	49.47%	25,000.00	25,000.00		-100.00%
610-37000-00000	Interest Earned	149.70	15,000.00	35,000.00	87.29	0.25%	15,000.00	40,000.00		-100.00%
610-38000-00000	Miscellaneous Revenue/Loans	98.58	-	1,000.00	-	0.00%	1,600.00	375,000.00		#DIV/0!
610-38000-00200	Insurance Proceeds	-	-	75,000.00	-	0.00%				#DIV/0!
610-38000-01000	Sewer Capital Reserve	200,830.22	200,000.00	234,600.00	123,799.62	52.77%	210,000.00	240,000.00		-100.00%
610-38000-01500	Golden Leaf Grant	20,500.00	-	-	-	#DIV/0!				#DIV/0!
610-38000-02000	Capacity Fee	-	-	1,000,000.00	128,104.17	12.81%	1,000,000.00	300,000.00		-100.00%
610-39000-00100	Sale of Fixed Assets	-	2,500.00	7,000.00	-	0.00%		7,000.00		#DIV/0!
610-39100-00000	Other Services (Tap Ins, Restoration)	20,000.00	21,550.00	50,000.00	3,000.00	6.00%	50,000.00	50,000.00		-100.00%
610-39500-00660	Transfer from Capital Reserve	-	-	-	-	#DIV/0!				#DIV/0!
610-39900-00000	Fund Balance Appropriated	-	72,150.00	416,617.80	-	0.00%				#DIV/0!
Sewer Revenues Totals		3,532,174.37	3,719,776.00	5,370,217.80	2,180,680.53	40.61%	4,552,574.00	5,121,368.89	-	-100.00%

6% Rate Increase

Town of Selma Budget FY 2027

Sewer Fund Expenses

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
610-71100-12100	Salary & Wages	168,215.99	332,443.00	100,000.00	42,669.66	42.67%	620,983.20	620,983.20		-100.00%
610-71100-12200	Overtime	14,921.48	9,000.00	-	262.44	#DIV/0!	400.00	400.00		-100.00%
610-71100-18100	FICA/Medicare	13,686.91	26,120.00	8,000.00	3,195.27	39.94%	32,050.16	47,209.47		-100.00%
610-71100-18200	NC Municipal Retirement	23,266.53	46,573.00	13,000.00	6,134.05	47.19%	56,633.02	83,752.76		-100.00%
610-71100-18210	NC 401k	4,561.53	13,704.00	4,000.00	1,670.22	41.76%	12,568.69	23,566.41		-100.00%
610-71100-18230	Pension Allocation	-	-	-	-	#DIV/0!		42,227.00		
610-71100-18300	Group Insurance	27,859.33	37,132.00	18,000.00	7,266.85	40.37%	16,039.94	18,416.87		-100.00%
610-71100-19100	Accounting/Auditing	3,150.00	6,000.00	10,000.00	2,622.52	26.23%	20,000.00	20,000.00		-100.00%
610-71100-19200	Legal Fees	5,250.00	12,500.00	20,000.00	3,750.00	18.75%	20,000.00	34,000.00		-100.00%
610-71100-19500	Banking Fees	-	-	-	-	#DIV/0!		-		#DIV/0!
610-71100-21200	Uniforms	1,981.55	3,500.00	6,000.00	749.67	12.49%	7,500.00	7,500.00		-100.00%
610-71100-31200	Dues & Subscriptions	251.33	2,000.00	2,000.00	340.00	17.00%	10,000.00	8,000.00		-100.00%
610-71100-32000	IT Services	12,867.30	12,000.00	18,000.00	18,000.00	100.00%	20,000.00	20,000.00		-100.00%
610-71100-32100	Phone/Internet	6,135.93	6,000.00	10,000.00	1,300.00	13.00%	10,000.00	10,000.00		-100.00%
610-71100-32500	Postage	30.00	-	2,000.00	-	0.00%	2,000.00	2,000.00		#DIV/0!
610-71100-33100	Electricity	59,111.17	65,000.00	75,000.00	24,622.76	32.83%	125,000.00	125,000.00		-100.00%
610-71100-34100	Printing	5,569.11	7,000.00	8,000.00	4,999.97	62.50%	8,000.00	8,000.00		-100.00%
610-71100-35100	Maint/Repair - Building	1,334.00	4,000.00	5,000.00	531.99	10.64%	7,000.00	7,000.00		-100.00%
610-71100-39700	Computer Software Contract	6,050.90	8,500.00	16,113.80	2,885.84	17.91%	17,500.00	15,390.00		-100.00%
610-71100-39800	Permit Fees	1,160.00	2,500.00	3,000.00	1,225.00	40.83%	3,000.00	3,000.00		-100.00%
610-71100-39920	Capacity Fees Joco	-	-	1,000,000.00	600,002.04	60.00%	-	-		#DIV/0!
610-71100-45100	Property & Liability	14,499.74	23,000.00	50,000.00	31,884.80	63.77%	50,000.00	50,000.00		-100.00%
610-71100-75000	Debt Principal	-	-	-	-	#DIV/0!		-		#DIV/0!
610-71100-75100	Debt Interest	12,102.40	-	-	-	#DIV/0!		-		#DIV/0!
610-71100-80000	Repay Water Fund Loan	75,000.00	75,000.00	75,000.00	-	0.00%		75,000.00		-100.00%
610-98800-00100	Transfer to Fund 100	5,450.00	-	-	-	#DIV/0!		-		#DIV/0!
610-98800-00660	Transfer to Fund 660	200,176.00	200,176.00	-	-	#DIV/0!		-		-100.00%
Sewer Operations Totals		662,631.20	892,148.00	1,443,113.80	754,113.08	84.53%	1,038,675.01	1,221,445.71	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Adopted FY 2027	Variance	%	
Personnel	143,000.00	#REF!	738,675.01	794,328.71	-	(143,000.00)	-100.00%	
Operating	-	-	#DIV/0!	-	-	-	(1.00)	
Capital	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	#DIV/0!	
		143,000.00	#REF!	#DIV/0!	794,328.71	-	(143,000.00)	-100.00%

Contracted Services	Requested	Recommend	Approved
Emergency sewer repairs	300,000.00		
Lift station work p/s 1-19	100,000.00		
Road repairs	60,000.00		
Annual fees	44,600.00		
Lift Station Upgrades	50,000.00		
		554,600.00	-

Equipment Non Capital	Requested	Recommend	Approved
Jetter tips and leader hose	4,000.00		
Sewer jet truck 1" hose	2,500.00		
Pipe saw	4,000.00		
Milwaukee tools	15,000.00		
Vac truck suction hose	5,000.00		
Service Truck Tools	5,000.00		
Core Drills	5,000.00		
Other	5,000.00		
		45,500.00	-

Capital Outlay	Requested	Recommend	Approved
Crane Truck	\$135,000		
Lift Station Generator	\$60,000		
Godwin trash pump and hoses	\$75,000		
Manhole Core Drill	\$20,000		
Sewer AIA Project	\$300,000		
		590,000.00	-

Town of Selma Budget FY 2027

Sewer Fund Expenses

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
610-71400-12100	Salary & Wages	332,443.00	332,443.00	342,386.00	71,444.80	20.87%	298,471.68	298,471.68		-100.00%
610-71400-12200	Overtime	9,000.00	9,000.00	25,000.00	8,344.63	33.38%	50,000.00	30,000.00		-100.00%
610-71400-18100	FICA/Medicare	26,120.00	26,120.00	50,000.00	947.38	1.89%	21,123.07	22,704.61		-100.00%
610-71400-18200	NC Municipal Retirement	46,573.00	46,573.00	60,000.00	11,385.16	18.98%	38,832.59	42,483.20		-100.00%
610-71400-18210	NC 401k	13,704.00	13,704.00	11,000.00	3,059.85	27.82%	9,931.47	11,721.69		-100.00%
610-71400-18230	Pension Allocation	-	-	-	-	#DIV/0!		-		
610-71400-18300	Group Insurance	37,132.00	37,132.00	125,000.00	13,370.69	10.70%	41,960.83	49,824.00		-100.00%
610-71400-25120	Non-Highway Diesel Fuel #2	4,200.00	4,200.00	10,000.00	808.49	8.08%	10,000.00	5,000.00		-100.00%
610-71400-25900	Gasoline	10,500.00	10,500.00	15,000.00	4,396.18	29.31%	15,000.00	15,000.00		-100.00%
610-71400-26000	Supplies & Materials	11,000.00	11,000.00	15,000.00	911.15	6.07%	20,000.00	20,000.00		-100.00%
610-71400-26100	Safety Supplies	6,500.00	6,500.00	6,500.00	3,161.74	48.64%	8,500.00	5,000.00		-100.00%
610-71400-31100	Travel & Training	6,000.00	6,000.00	6,000.00	213.73	3.56%	8,000.00	8,000.00		-100.00%
610-71100-35100	Maint/Repair - Building	4,000.00	4,000.00	-	-	#DIV/0!	7,000.00	7,000.00		-100.00%
610-71400-35200	Maint/Repair - Equip	14,500.00	14,500.00	20,000.00	3,064.29	15.32%	25,000.00	20,000.00		-100.00%
610-71400-35300	Maint/Repair - Vehicle	8,000.00	8,000.00	10,000.00	1,274.64	12.75%	15,000.00	15,000.00		-100.00%
610-71400-35310	Maint/Repair - I & I	79,450.00	79,450.00	50,000.00	131.70	0.26%	80,000.00	60,000.00		-100.00%
610-71400-35320	Maint/Repair - Collection System	85,000.00	85,000.00	50,000.00	8,712.49	17.42%	85,000.00	80,000.00		-100.00%
610-71400-39900	Contracted Services	425,700.00	425,700.00	407,100.00	111,566.86	27.41%	554,600.00	554,600.00		-100.00%
610-71400-39910	Wastewater Treatment	2,200,000.00	2,200,000.00	2,500,000.00	2,070,000.00	82.80%	2,100,000.00	2,100,000.00		-100.00%
610-71400-49900	Equipment/Not Capital	771.64	-	45,500.00	-	0.00%	36,500.00	36,500.00		#DIV/0!
610-71400-50000	Capital Outlay	74,341.00	-	75,000.00	64,057.90	85.41%	665,000.00	415,000.00		#DIV/0!
610-71400-95010	Purchases for Inventory	15,000.00	15,000.00	30,000.00	535.80	1.79%	30,000.00	30,000.00		-100.00%
610-98800-00100	Transfer to Fund 100	-	-	-	-			-		#DIV/0!
610-98800-00660	Transfer to Fund 660	200,176.00	200,176.00	-	-	0.00%		-		-100.00%
Sewer Operations Totals		3,610,110.64	3,534,998.00	3,853,486.00	2,377,387.48	67.25%	4,119,919.64	3,826,305.18	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Adopted FY 2027	Variance	%
Personnel	#REF!	#REF!	460,319.64	455,205.18	-	#REF!	#REF!
Operating	#REF!	#REF!	2,957,600.00	2,919,100.00	-	#REF!	#REF!
Capital	75,000.00	64,057.90	665,000.00	415,000.00	-	(75,000.00)	-100.00%
Debt Service	-	-	-	-	-	-	#DIV/0!
	#REF!	#REF!	4,082,919.64	3,789,305.18	-	#REF!	#REF!
Contracted Services			Requested	Recommend	Approved		
Emergency sewer repairs			300,000.00	300,000.00			
Lift station work p/s 1-19			100,000.00	100,000.00			
Road repairs			60,000.00	60,000.00			
Annual fees			44,600.00	44,600.00			
Lift Station Upgrades			50,000.00	50,000.00			
			554,600.00	554,600.00	-		
Equipment Non Capital			Requested	Recommend	Approved		
Jetter tips and leader hose			4,000.00	4,000.00			
Sewer jet truck 1" hose			2,500.00	2,500.00			
Milwaukee tools			15,000.00	15,000.00			
Vac truck suction hose			5,000.00	5,000.00			
Service Truck Tools			5,000.00	5,000.00			
Other			5,000.00	5,000.00			
			36,500.00	36,500.00	-		
Capital Outlay			Requested	Recommend	Approved		
Jet/Vac Truck			\$400,000	\$375,000		Split W/S	
Crane Truck			\$150,000				
Shelter for Pipe 4x4 Utv			\$75,000				
			\$40,000	\$40,000			
			665,000.00	\$415,000	-		

Town of Selma Budget FY 2027

Electric Fund Revenues

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
	630-33000-00640 NCEMPA Rider Fee	-	200,000.00		-	#DIV/0!			#DIV/0!	
?	630-33500-01400 Reimbursement Housing Auth				-	#DIV/0!			#DIV/0!	
	630-33500-01500 Reimbursement DOT	-	-	-	-	#DIV/0!			#DIV/0!	
?	630-35000-01600 Debt Set-Off				-	#DIV/0!			#DIV/0!	
	630-35000-51000 Sale of Utilities	7,129,918.17	7,580,000.00	3,462,000.00	1,893,570.16	54.70%	8,726,657.00	9,272,774.00		-100.00%
	630-35000-58000 Utility Bill Penalties	147,049.59	160,000.00	70,000.00	22,719.29	32.46%	140,000.00	140,000.00		-100.00%
	630-35000-58010 Utility Connection Fees	60,919.29	43,500.00	19,000.00	9,400.00	49.47%	45,000.00	45,000.00		-100.00%
	630-35000-58020 Utility Sales Tax Revenue	479,713.76	480,000.00	-	-	#DIV/0!	500,000.00	500,000.00		#DIV/0!
	Sale Of Transformers						300,000.00	300,000.00		
?	630-35000-58030 TekCollect Fee		-	-	-	#DIV/0!		-	#DIV/0!	
	630-36000-00000 Rent- Pole Attachments	4,512.00	7,520.00	7,520.00	-	0.00%	5,000.00	5,000.00		#DIV/0!
	630-37000-00000 Interest Earned	-	31,000.00	31,000.00	-	0.00%	31,000.00	31,000.00		#DIV/0!
	630-38000-00000 Miscellaneous Revenue	37,605.28	33,500.00	33,500.00	28,041.44	83.71%	40,000.00	40,000.00		-100.00%
	630-38000-00100 Credit Card Pass Through	15,523.44	-	-	7,996.11	#DIV/0!		-		-100.00%
	630-38000-01600 Debt Set-Off	12,922.31	-	-	739.70	#DIV/0!	2,000.00	2,000.00		-100.00%
	630-39000-00100 Sale of Fixed Assets	-	102,500.00	102,500.00	-	0.00%		-		#DIV/0!
	630-38000-00200 Loan Proceeds	145,917.20	1,560,000.00	1,560,000.00	-	0.00%	400,000.00	400,000.00		#DIV/0!
	630-39500-00100 Transfer from Fund 100	9,796.00	-	-	-	#DIV/0!				#DIV/0!
	630-39500-00670 Transfer from Fund 670	712,541.00	-	-	-	#DIV/0!				#DIV/0!
	630-39900-00000 Fund Balance Appropriated	-	438,816.00	438,816.00	-	0.00%				#DIV/0!
	Electric Revenues Totals	8,756,418.04	10,636,836.00	5,724,336.00	1,962,466.70	34.28%	10,189,657.00	#####	-	-100.00%

Town of Selma Budget FY 2027

Electric Fund Expenses

Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
630-72100-12100 Salary & Wages	468,523.96	505,195.58	851,311.00	338,117.61	39.72%	564,204.25	564,204.25		-100.00%
630-72100-12200 Overtime	18,161.55	54,571.36	76,000.00	46,434.48	61.10%	200,000.00	200,000.00		-100.00%
630-72100-18100 FICA & Medicare	36,255.32	40,905.45	78,200.00	28,563.03	36.53%	47,697.77	43,883.40		-100.00%
630-72100-18200 NC Municipal Retirement	56,055.04	70,869.14	139,431.00	52,236.77	37.46%	85,057.30	81,802.83		-100.00%
630-72100-18210 NC 401k	10,857.75	12,037.54	34,820.00	13,088.90	37.59%	20,887.72	21,768.34		-100.00%
630-72100-18230 Pension Allocation	27,366.00	-	-	-	#DIV/0!				#DIV/0!
630-72100-18300 Group Insurance	66,819.46	77,848.95	142,930.00	43,836.65	30.67%	85,047.47	79,677.45		-100.00%
630-72100-18600 Workers Compensation	37,007.47	30,531.97	30,000.00	30,000.00	100.00%	40,000.00	40,000.00		-100.00%
630-72100-18610 Unemployment Insurance Reserve	500.00	-	-	-	#DIV/0!				#DIV/0!
630-72100-18900 Retirees' Healthcare	70,368.80	63,901.71	-	-	#DIV/0!		59,118.00		-100.00%
630-72100-19100 Accounting/Auditing	12,347.85	9,450.00	6,000.00	1,500.00	25.00%	15,000.00	30,000.00		-100.00%
630-72100-19200 Legal Services	11,919.99	14,499.99	-	-	#DIV/0!	20,000.00	20,000.00		-100.00%
630-72100-19400 Engineering	-	3,207.19	16,000.00	468.00	2.93%	30,000.00	20,000.00		-100.00%
630-72100-19500 Banking Fees	64,635.00	85,554.22	-	47,412.29	#DIV/0!	100,000.00	100,000.00		-100.00%
630-72200-21200 Uniforms	10,239.06	12,518.83	15,000.00	4,559.46	30.40%	20,000.00	20,000.00		-100.00%
630-72200-25900 Gasoline	14,415.18	20,279.49	21,000.00	7,477.14	35.61%	35,000.00	25,000.00		-100.00%
630-72100-26000 Supplies/Materials	42,243.90	67,978.45	78,000.00	26,829.69	34.40%	80,000.00	75,000.00		-100.00%
630-72200-26100 Safety Supplies	2,001.53	5,372.10	10,000.00	8,999.49	89.99%	35,000.00	35,000.00		-100.00%
630-72100-31100 Training/Travel	4,553.57	15,884.68	25,000.00	8,353.44	33.41%	30,000.00	30,000.00		-100.00%
630-72100-32000 IT Services	30,480.25	34,000.01	32,000.00	14,426.04	45.08%	32,000.00	30,000.00		-100.00%
630-72100-32100 Telephone	6,160.27	9,354.98	10,000.00	2,786.49	27.66%	10,000.00	10,687.19		-100.00%
630-72100-32500 Postage	281.92	-	-	-	#DIV/0!				#DIV/0!
630-72100-33100 Electricity	5,450.72	6,848.13	7,500.00	2,548.23	33.98%	8,000.00	7,500.00		-100.00%
630-72100-34100 Printing/Utility Bills	4,649.19	5,649.32	8,000.00	2,704.08	33.80%	8,000.00	8,000.00		-100.00%
630-72100-35100 Maint/Repair - Building	3,112.49	17,672.48	10,000.00	3,602.75	36.03%	30,000.00	30,000.00		-100.00%
630-72100-35200 Maint/Repair - Equip	3,506.68	5,486.15	11,500.00	339.54	2.95%	20,000.00	15,000.00		-100.00%
630-72200-35300 Maint/Repair - Vehicle	9,156.50	18,826.81	60,000.00	21,694.17	36.16%	80,000.00	70,000.00		-100.00%
630-72100-39700 Computer Software Contract	0.37	18,152.61	30,000.00	18,994.84	63.32%	30,000.00	30,000.00		-100.00%
630-72100-39900 Contracted Services	86,433.93	117,756.03	170,000.00	60,220.90	35.42%	400,000.00	372,000.00		-100.00%
630-72100-39910 Load Management/NCEMPA	-	-	-	-	#DIV/0!				#DIV/0!
630-72100-39940 ITRON lease	32.50	-	-	-	#DIV/0!				#DIV/0!
630-72100-39950 Exceleron Contract Fee	-	-	-	-	#DIV/0!				#DIV/0!
630-72100-39960 Nexgrid	12,011.25	13,188.97	13,000.00	12,310.50	94.70%	17,000.00	13,000.00		-100.00%
630-72100-45100 Property & Liability	38,376.81	42,874.01	54,000.00	54,000.00	100.00%	75,000.00	60,000.00		-100.00%
630-72100-46000 Depreciation	119,438.00	-	-	-	#DIV/0!				#DIV/0!
630-72100-49110 Electric/Cities Dues	11,656.00	-	12,000.00	-	0.00%	15,000.00	13,000.00		#DIV/0!
630-72100-49900 Equipment/Not Capital	34,725.07	73,970.94	84,339.00	58,500.38	69.36%	97,715.00	97,715.00		-100.00%
Transformer Purchase						300,000.00	300,000.00		
630-72100-50000 Capital Outlay	(0.12)	1,212,970.01	2,207,357.00	1,036,271.12	46.95%	500,000.00	400,000.00		-100.00%
630-72200-18100 FICA & Medicare							52,440.13		
630-72200-18200 NC Municipal Retirement							96,948.08		
630-72200-18210 NC 401k							25,419.67		
630-72100-18300 Group Insurance							88,912.80		
630-72200-12100 Salary & Wages						694,860.03	685,491.86		
630-72200-95010 Purchases For Inventory	47,483.05	(9,890.58)	165,656.00	59,512.50	35.93%	360,000.00	330,000.00		#DIV/0!
630-72300-27000 NC/EMPA Electricity	5,025,926.93	5,224,999.97	5,500,000.00	2,504,158.35	45.53%				
630-72300-27010 Electric Sales/Use Tax	470,112.24	471,209.51	525,000.00	479,289.03	91.29%				
630-72300-27020 Southeastern Power Purchase	17,184.79	25,415.35	25,000.00	11,575.68	46.30%				
630-98800-00100 Transfer to Fund 100	-	-	148,772.00	-	0.00%				
630-98800-98100 Transfer to Fund 100	195,000.00	195,000.00	-	-	#DIV/0!				
Electric Administration Totals	7,075,450.27	8,574,091.35	10,597,816.00	5,000,791.55	47.19%	4,085,469.54	4,083,854.00	-	-100.00%

226500

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Adopted FY 2027	Variance	%
Personnel	#REF!	#REF!	#REF!	#REF!	-	#REF!	#REF!
Operating	554,339.00	302,666.67	#REF!	#REF!	-	(554,339.00)	-100.00%
Capital	2,207,357.00	1,036,271.12	500,000.00	400,000.00	-	(2,207,357.00)	-100.00%
Debt Service/Transfers	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
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		
Contracted Services			Requested	Recommend	Approved		
Pole Change Emergency Work			300,000.00	297,000.00			
Dielectric Truck Testing			8,000.00	8,000.00			
Gas, Arc3, I/Works, Unifirst, & Other			15,000.00	15,000.00			
Tree Work			80,000.00	80,000.00			
			403,000.00	400,000.00	0.00		
Equipment/Non Capital			Requested	Recommend	Approved		
Milwaukee Tools			20,000.00	20,000.00			
Fiberglass Hot Sticks			8,000.00	8,000.00			
Service Truck Tools			10,000.00	10,000.00			
Handline, Safety Ropes, & Rescue Blocks			16,000.00	16,000.00			
Christmas Bulbs & Decorations			12,000.00	12,000.00			
Decorative poles downtown			10,000.00	10,000.00			
Belt Hoists			8,000.00	8,000.00			
Hard Hat lamps			2,000.00	2,000.00			
Load Break Jumper			5,715.00	5,715.00			
New Line Truck Equipment			4,000.00	4,000.00			
			95,715.00	95,715.00	0.00		
Capital Outlay			Requested	Recommend	Approved		
Line Truck			400,000.00	400,000.00			
Crew Lead 150			40,000.00				
Crew Lead 150			40,000.00				
			480,000.00	400,000.00	0.00		
Debt Service			Requested	Recommend	Approved		
			0.00	0.00	0.00		

New Positions: Addition of 1 crew leader and 2 line tech III positions.

Town of Selma Budget FY 2027

Electric Fund Purchases Expense

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expend %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
630-72300-27000	NCEMPA Electricity Purchases			5,500,000.00	2,504,158.35	#DIV/0!	5,757,900.00	5,951,900.00		#DIV/0!
630-72300-27010	Electric Sales/Use Tax			525,000.00	304,443.74	#DIV/0!	608,000.00	608,000.00		#DIV/0!
630-72300-27020	SE Power Purchases			25,000.00	11,575.68	#DIV/0!	25,000.00	25,000.00		#DIV/0!
Electric Purchases Totals		-	-	6,050,000.00	2,820,177.77	#DIV/0!	6,390,900.00	6,584,900.00	-	#DIV/0!

Sales Tax is 7% of Electric Revenue

Transfer to Capital Reserve

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expend %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
630-98800-67000	Transfer to fund 670			-	-	#DIV/0!				#DIV/0!
630-98800-98100	Transfer to Fund 100			148,772.00	-	#DIV/0!				#DIV/0!
Total Transfer to Capital Reserve		-	-	148,772.00	-	#DIV/0!	-	-	-	#DIV/0!

Town of Selma Budget FY 2027

Sanitation Fund Revenues

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
640-35000-00200	Refuse Collection - Carts	-	704,025.00	705,000.00	360,625.00	51.15%	740,132.00	847,500.00	#REF!	25 per month solid waste
640-35000-00210	Refuse Collection - Dumpsters	3,975.00	589.5	30,000.00	32,100.00	107.00%	64,000.00	80,000.00	#REF!	10 per month recycle
640-35000-00250	Refuse Penalties	-	-	10,557.00	-	0.00%	14,000.00	15,000.00	#REF!	Increase to single use dumpster fee
640-35000-00275	Sale of Containers	-	-	-	-	#DIV/0!			#REF!	
640-37000-00000	Interest Earned	-	-	-	-	#DIV/0!			#REF!	
640-38000-00000	Miscellaneous Revenue	-	535.72	-	750.00	#DIV/0!	1,000.00	1,500.00	#REF!	
640-39000-00100	Sale of Fixed Assets	-	-	-	-	#DIV/0!			#REF!	
640-39000-00200	Loan Proceeds	-	-	-	-	#DIV/0!	420,000.00	420,000.00	#REF!	
640-39500-00100	Transfer from General Fund	415,042.00	59,575.00	-	-	#DIV/0!			#REF!	
640-39900-00000	Fund Balance Appropriated	-	-	446,000.00	-	0.00%			#REF!	
Sanitation Revenues Totals		419,017.00	764,135.72	1,191,557.00	393,475.00	33.02%	1,239,132.00	1,364,000.00	-	#REF!

Town of Selma Budget FY 2027

Sanitation Fund Administration Expenses

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approv FY 2027	% Change	%
640-73100-12100	Salary & Wages	10,273.62	139,361.16	200,845.00	69,755.39	34.73%	100,078.90	100,078.90			-100.00%
640-73100-12200	Overtime	283.16	2,994.39	1,500.00	2,759.10	183.94%	4,000.00	4,000.00			-100.00%
640-73100-18100	FICA/Medicare	800.37	10,586.56	15,480.00	5,368.68	34.68%	13,432.00	7,304.95			-100.00%
640-73100-18200	NC Municipal Retirement	1,298.03	18,462.31	27,600.00	9,945.06	36.03%	23,948.00	13,417.99			-100.00%
640-73100-18210	NC 401k	61.56	2,705.36	8,556.00	2,840.50	33.20%	5,267.00	3,418.52			-100.00%
640-73100-18300	Group Insurance	1,356.90	21,486.55	41,362.00	9,184.98	22.21%	32,275.00	41,879.58			-100.00%
640-73200-12100	Salary & Wages						164,350.80	163,565.00			
640-73200-12200	Overtime							12,512.74			
640-73200-18100	FICA/Medicare							23,460.26			
640-73200-18200	NC Municipal Retirement							6,527.61			
640-73200-18210	NC 401k							32,328.67			
640-73100-18300	Group Insurance	-	-	-	-	#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	-	2,000.00	-	-	#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	-	1,895.91	600.00	545.22	90.87%	12,000.00	2,000.00			-100.00%
640-73200-25900	Gasoline	-	43,514.31	30,000.00	11,986.45		50,000.00	39,042.78			
640-73100-26000	Supplies & Materials	670.00	8,682.51	35,000.00	11,986.45	34.25%	25,000.00	25,000.00			-100.00%
640-73200-26100	Safety Supplies	-	-	1,000.00	-	0.00%	3,000.00	1,000.00			#DIV/0!
640-73200-31100	Travel & Training	-	-	6,500.00	-	0.00%	5,000.00	1,500.00			#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	-	3,672.21	8,000.00	2,704.11	33.80%	6,000.00	6,000.00			-100.00%
640-73100-35100	Maint/Repair - Buildings	-	828.00	-	-	#DIV/0!	10,000.00	2,000.00			#DIV/0!
640-73100-35200	Maint/Repair - Equipment	1,013.40	22,667.77	5,000.00	-	0.00%	20,000.00	2,000.00			#DIV/0!
640-73200-35300	Maint/Repair - Vehicle	240.86	34,749.72	40,000.00	9,848.35	24.62%	80,000.00	35,000.00			-100.00%
640-73100-39700	Computer Software Contract	-	-	3,900.00	3,165.81	81.17%	5,000.00	5,000.00			-100.00%
640-73100-39900	Contracted Services	-	10,659.32	22,000.00	6,784.27	30.84%	30,000.00	15,000.00			-100.00%
640-73100-45100	Property & Liability	-	-	-	-	#DIV/0!	35,000.00	35,000.00			#DIV/0!
640-73100-46000	Depreciation	4,893.00	-	-	-	#DIV/0!		-			#DIV/0!
640-73100-49900	Equipment/Not Capital	-	351.49	1,000.00	-	0.00%	20,000.00	10,000.00			#DIV/0!
640-73100-50000	Capital Outlay	0.50	1,526.00	440,000.00	440,000.00	100.00%	420,000.00	420,000.00			-100.00%
640-73200-69900	Landfill Charges	-	143,876.28	145,000.00	60,599.93	41.79%	200,000.00	150,000.00			-100.00%
640-73200-69950	Dumpster Service	-	-	25,000.00	21,043.17	84.17%	100,000.00	63,750.00			-100.00%
Sanitation Administration Totals		20,891.40	470,019.85	1,058,343.00	668,517.47	63.17%	1,364,351.70	1,220,787.00	-	-	-100.00%

	Amended FY23	YTD 12/31/2022	Requested FY24	Recommend FY24	Approved FY24	Variance	%
Personnel	#REF!	#REF!	#REF!	#REF!	-	#REF!	#REF!
Operating	-	-	178,542.78	-	-	-	#DIV/0!
Capital	440,000.00	1.00	420,000.00	-	-	(440,000.00)	-1
Debt Service/Transfers	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

64000

	Requested	Recommend	Approved
Contracted Services	0.00	0.00	0.00
Equipment/Non Capital	Requested	Recommend	Approved
Milwaukee Tools	20,000.00	10,000.00	
	20,000.00	10,000.00	0.00
Capital Outlay	Requested	Recommend	Approved
trash truck	420,000.00	420,000.00	
	420,000.00	420,000.00	0.00
Debt Service	Requested	Recommend	Approved
	0.00	0.00	0.00

Town of Selma Budget FY 2027

Water Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expense %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved % FY 2027	Change
650-37000-00000	Interest Earned	13,507.62	-	-	-	#DIV/0!			#DIV/0!	
650-39500-00600	Transfer from Fund 600	258,542.28	273,568.00	-	-	0.00%			-100%	
650-39900-00000	Appropriated Fund Balance	-	-	-	-	#DIV/0!			#DIV/0!	
Water Capital Reserve Totals		272,049.90	273,568.00	-	-	0.00%	-	-	-100%	

Town of Selma Budget FY 2027

Water Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
650-22000-00600	Due to Fund 600	-	29,000.00	-	-	0.00%				-100.00%
650-98800-00600	Transfer to Fund 600	61,000.00	311,500.00	-	-					
650-99300-00000	Reserve for Future Expenditures	-	-	-	-	0.00%				#DIV/0!
Water Capital Reserve Totals		61,000.00	340,500.00	-	0.00	0.00%	-	-	-	-100.00%

Town of Selma Budget FY 2027

Sewer Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved % FY 2027	Change
660-37000-00000	Interest Earned	9,241.61	-	-	-	0.00%			#DIV/0!	
660-39500-00610	Transfer from Fund 610	192,438.41	200,176.00	-	-	0.00%			-100.00%	
Sewer Capital Reserve Totals		201,680.02	200,176.00	-	-	0.00%	-	-	-100.00%	

Town of Selma Budget FY 2027

Sewer Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027		Board Approved FY 2027	% Change
660-99300-00000	Reserve for Future Expenditure	-	-	-	-	0.00%				#DIV/0!	
660-98800-00610	Transfer to Fund 610	-	-	-	-	0.00%				#DIV/0!	
Sewer Capital Reserve Totals		-	-	-	-	0.00%	-	-	-	#DIV/0!	

Town of Selma Budget FY 2027

Electric Capital Reserve Fund Revenue

	Revenue Source	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved % FY 2027	Change
670-37000-00000	Interest Earned	22,145.49	-	-	-	#DIV/0!			#DIV/0!	
670-39500-00630	Transfer from Fund 630	-	-	-	-		400,000.00			
670-39900-00000	Appropriated Fund Balance	-	-	-	-	#DIV/0!			#DIV/0!	
Electric Capital Reserve Totals		22,145.49	-	-	0.00	#DIV/0!	400,000.00	-	#DIV/0!	

Town of Selma Budget FY 2027

Electric Capital Reserve Fund Expense

	Object Expense Account	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027		Board Approved FY 2027	% Change
670-99300-00000	Reserve for Future Expenditure	-	-	-	-	#DIV/0!				#DIV/0!	
670-98800-00630	Transfer to Fund 630	-	712,541.00	-	-	0.00%				-100.00%	
Electric Capital Reserve Totals		-	712,541.00	-	-	0.00%	-	-	-	-100.00%	

TOWN OF SELMA POSITION CONTROL 2025-2026

Department	Position	FLSA	Grade	Existing	Proposed	Variance
				25-26	26-27	
Admin - 42000	Town Manager	E	N/A	1	1	0
Stipend Only	Deputy Town Manager	E	N/A	2	2	0
	Human Resource Director	E	26	1	1	0
	Town Clerk	E	18	1	1	0
Reclassifying Title	Executive Assistant/PIO		13	1	1	0
Stipend Only	Public Services Director	E	22	0	0	0
Finance - 41300						
	CFO	E	28	1	1	0
	Assistant Finance Director	E	26	0	1	1
	Administrative Assistant		12	1	1	0
	Accounting Specialist		16	1	1	0
	Accounting Supervisor	E	18	1	1	0
	AMI/Utilities Billing Administrator		17	0	0	0
	Customer Service Representative		10	2	2	0
Planning - 49100						
	Planning/Economic Dev Director	E	23			0
	Planning Technician		13	1	1	0
	Planning Admin Assistan		11	0	0	0
	Codes Administrator		12	1	1	0
Police - 51000						
	Police Chief	E	24	1	1	0
	Police Major	E	23	1	1	0
	Police Captain	E	22	2	2	0
	Police Sergeant		19	4	4	0
	Police Detective Sergeant		19	1	1	0
	Police Detective		17	2	2	0
	Police Narcotic Agent		17	2	2	0
	Police Corporal		17	4	4	0
	School Resource Officer		15	2	2	0
	Police Officer		15	13	13	0
	Police Support Specialist		10	1	1	0
	Support Specialist/COPS		15	1	0	-1
	Animal Control Officer		PT	2	2	0
Fire - 53000						
	Fire Chief	E	24	1	1	0
	Assistant Fire Chief		22	1	1	
	Fire Captain		18	3	3	0
	Fire Engineer		16	3	3	0
New Position	Fire Lieutenant		15	3	3	0
	Firefighter		14	6	6	0
reclassifying to FT	Fire Marshal		FT	1	1	0
	Various Part Time and Volunteer		PT			
Public Works - 56000						
	Public Utilities Director	E	21	0	1	1
	Public Works Supervisor	E	16	0	1	1
	Fleet Mechanic		12	0	0	0
	Lead Maintenance Worker		13	2	2	0
adding 1 position	Senior Maintenance Worker		11	5	5	0
	Administrative Assistant		12	1	1	0
	Maintenance Worker		7	0	0	0

	Maintenance Worker		PT	1	1	0
Public Facilities & Grounds - 58000						
	Building Maintenance Crew Leader	E	17	1	1	0
adding 2 new positions	Senior Maintenance Worker		10	6	6	0
	Maintenance Worker		7	0	0	0
	Custodian		7	1	1	0
Recreation - 62000						
	Recreation Director	E	21	1	1	0
	Athletic Supervisor		12	1	1	0
	Program/Special Events Coordinator		12	1	1	0
	Park Maintenance Leader		10	0	0	0
Natalie ?	Administrative Supervisor		13	0	1	1
	Park Maintenance Assistant (1)		PT			0
	Recreation Assistants		PT	10	10	0
	Intern		PT			0
Library - 63000						
	Supervisor	E	18	1	0	-1
	Library Assistant		9	1	1	0
	Library Assistant (2)		PT	2	2	0
	Total General Fund			102	104	2
Water Administration - 71100	Water Sewer Superintendent	E	18	1	0	-1
Water Operations - 71300						
	Utility System Operator	E	16	1	1	0
	Utility Maintenance Mechanic		12	2	2	0
Sewer Administration - 71100						
Sewer Operations - 71400						
	Utility Maintenance Crew leader	E	16	1	1	0
	FOG/Cross Connection Coordinator		14	1	1	0
	Senior Utility Maintenance Mechanic		12	1	1	0
	Utility Maintenance Mechanic		11	2	2	0
Electric Administration - 7210						
	Electric Utility Director	E	25	1	1	0
	Electric Line Supervisor	E	20	0	0	0
Electric Operations - 7220						
	Electric Line Crew Leader		21	2	2	0
	Electric Line Technician		15-20	4	6	2
	Meter Reader		8	0	0	0
	Electric Line Technician III (1)		PT	0	0	0
	Electric Maintenance Worker (1)		PT	0	0	0
	Total Other Funds			16	17	2
	Total for Town			118	121	3

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