



# ANNUAL BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

ADOPTED JUNE 11, 2019

# Town of Selma Budget FY 2019-2020

## Summary of Total Revenues vs. Expenditures

Revenues	Amended FY 2019	Mngr Recommend FY 2020	Board Approved	% Change
General Fund	7,899,698.00	6,560,482.00	6,560,482.00	-16.95%
Water Capital Reserve Fund	41,934.00	200,000.00	147,058.00	250.69%
Sewer Capital Reserve Fund	102,594.00	400,000.00	219,300.00	113.76%
Electric Capital Reserve Fund	423,268.00	5,000.00	5,000.00	-98.82%
Fire Protection-Petroleum Term Fund	25,000.00	26,000.00	26,000.00	4.00%
Water Fund	1,393,050.00	1,578,600.00	1,506,396.00	8.14%
Sewer Fund	2,843,768.00	3,267,190.00	2,992,711.00	5.24%
Electric Fund	8,350,647.00	8,407,160.00	8,407,160.00	0.68%
<b>TOTAL REVENUE</b>	<b>21,079,959.00</b>	<b>20,444,432.00</b>	<b>19,864,107.00</b>	<b>-5.77%</b>
<b>Expenditures</b>				
<b>General Fund</b>				
Governing Body	128,046.00	76,204.00	76,204.00	-40.49%
Administration	467,589.00	439,885.00	438,708.00	-6.18%
Finance	154,405.00	184,433.00	183,541.00	18.87%
Public Facilities & Grounds	889,357.00	526,750.00	548,886.00	-38.28%
Non-Profit Organization Support	36,974.00	27,225.00	27,225.00	-26.37%
Planning & Econ Dev	417,082.00	403,940.00	401,736.00	-3.68%
Police	1,913,197.00	1,965,688.00	1,965,688.00	2.74%
Fire	1,562,739.00	798,653.00	791,846.00	-49.33%
Public Works	1,069,683.00	1,134,965.00	1,129,469.00	5.59%
Powell Bill	365,780.00	167,000.00	167,000.00	-54.34%
Recreation	690,101.00	629,541.00	625,581.00	-9.35%
Library	204,745.00	206,198.00	204,598.00	-0.07%
	<b>7,899,698.00</b>	<b>6,560,482.00</b>	<b>6,560,482.00</b>	<b>-16.95%</b>
<b>Water Capital Reserve Fund</b>				
Transfers and Reserve for Future Expenditures	41,934.00	200,000.00	147,058.00	250.69%
<b>Sewer Capital Reserve Fund</b>				
Transfers and Reserve for Future Expenditures	102,594.00	400,000.00	219,300.00	113.76%
<b>Electric Capital Reserve Fund</b>				
Transfers and Reserve for Future Expenditures	423,268.00	5,000.00	5,000.00	-98.82%
<b>Fire Protection-Petroleum Term Fund</b>				
Expenditures	25,000.00	26,000.00	26,000.00	4.00%
<b>Water Fund</b>				
Administration	628,489.00	688,624.00	673,066.00	7.09%
Operations	764,561.00	889,976.00	833,330.00	8.99%
	<b>1,393,050.00</b>	<b>1,578,600.00</b>	<b>1,506,396.00</b>	<b>8.14%</b>
<b>Sewer Fund</b>				
Administration	1,053,885.00	1,048,229.00	864,367.00	-17.98%
Operations	1,789,883.00	2,218,961.00	2,128,344.00	18.91%
	<b>2,843,768.00</b>	<b>3,267,190.00</b>	<b>2,992,711.00</b>	<b>5.24%</b>
<b>Electric Fund</b>				
Administration	1,165,569.00	1,245,418.00	1,245,418.00	6.85%
Electric Operations	1,079,491.00	1,007,015.00	1,000,259.00	-7.34%
Transfers/Power Purchases	6,105,587.00	6,154,727.00	6,161,483.00	0.92%
	<b>8,350,647.00</b>	<b>8,407,160.00</b>	<b>8,407,160.00</b>	<b>0.68%</b>
<b>TOTAL EXPENDITURES</b>	<b>21,079,959.00</b>	<b>20,444,432.00</b>	<b>19,864,107.00</b>	<b>-5.77%</b>

Reconciliation Between Recommended Budget and Adopted Budget:

General Fund:

Recommended Budget - Expenditures	6,560,482.00
Administration	
401K	(1,177.00)
Finance	
401K	(892.00)
Public Facilities & Grounds	
401K	(1,592.00)
Utilities - Electricity	7,700.00
Utilities - Water and Sewer	2,400.00
Maint/Rep - Buildings	13,628.00
Planning	
401K	(2,204.00)
Fire	
401K	(6,807.00)
Public Works	
401K	(5,496.00)
Recreation	
401K	(3,960.00)
Library	
401K	(1,600.00)
	<u>6,560,482.00</u>
Adopted Budget	<u><u>6,560,482.00</u></u>

Water Fund:

Recommended Budget - Revenues	1,578,600.00
Sale of Water	(19,262.00)
Water Capital Reserve	<u>(52,942.00)</u>
Adopted Budget	<u><u>1,506,396.00</u></u>
Recommended Budget - Expenditures	1,578,600.00
Water Administration	
401k	(4,883.00)
USDA Interest - Raw Water	(10,675.00)
Water Operations	
401K	(3,704.00)
Transfer to Capital Reserve	<u>(52,942.00)</u>
Adopted Budget	<u><u>1,506,396.00</u></u>

Sewer Fund:	
Recommended Budget - Revenues	3,267,190.00
Sewer Charge	(93,779.00)
Sewer Capital Reserve	<u>(180,700.00)</u>
Adopted Budget	<u><u>2,992,711.00</u></u>
Recommended Budget - Expenditures	3,267,190.00
Sewer Administration	
401k	(3,162.00)
Transfer to Capital Reserve	(180,700.00)
Sewer Operations	
401K	(3,331.00)
Maint/Repair - I & I	(15,000.00)
Maint/Repair - Collection System	(37,409.00)
Wastewater Treatment	<u>(34,877.00)</u>
Adopted Budget	<u><u>2,992,711.00</u></u>
Electric Fund:	
Recommended Budget - Expenditures	8,407,160.00
Electric Operations	
401K	(6,756.00)
Electric Purchases	
NCEMPA	<u>6,756.00</u>
Adopted Budget	<u><u>8,407,160.00</u></u>
Water Capital Reserve Fund	
Recommended Budget - Revenues	200,000.00
Transfer from Water	<u>(52,942.00)</u>
	<u><u>147,058.00</u></u>
Recommended Budget - Expenditures	200,000.00
Reserve for Future Expenditure	<u>(52,942.00)</u>
	<u><u>147,058.00</u></u>
Sewer Capital Reserve Fund	
Recommended Budget - Revenues	400,000.00
Transfer from Sewer	<u>(180,700.00)</u>
	<u><u>219,300.00</u></u>
Recommended Budget - Expenditures	400,000.00
Reserve for Future Expenditure	<u>(180,700.00)</u>
	<u><u>219,300.00</u></u>

Town of Selma Budget FY 2020

**GENERAL FUND REVENUES**

	Revenue Source	Amended FY 2019	YTD 3/31/2019	%	Manager Recommend FY 2020	Board Approved	% Change
10-3010-0000	Current Year Property Taxes	2,275,496.00	2,286,171.31	100.47%	2,503,642.00	2,503,642.00	10.03%
10-3010-0001	Motor Vehicle	155,000.00	119,980.23	77.41%	175,000.00	175,000.00	12.90%
10-3010-0100	Prior Year Taxes	7,500.00	154.01	2.05%	1,000.00	1,000.00	-86.67%
10-3010-3200	Local Occupancy Tax	107,000.00	99,977.85	93.44%	150,000.00	150,000.00	40.19%
10-3050-0000	Payments in Lieu of Taxes	32,000.00	33,575.30	104.92%	33,500.00	33,500.00	4.69%
10-3170-0000	Tax Penalties and Interest	7,500.00	3,484.75	46.46%	6,500.00	6,500.00	-13.33%
10-3230-0001	Sales & Use Tax Distribution	965,274.00	751,667.58	77.87%	995,000.00	995,000.00	3.08%
10-3240-0000	Fire District Tax	198,447.00	178,802.74	90.10%	220,207.00	220,207.00	10.97%
10-3240-0100	Johnston County First Responder	9,700.00	4,124.97	42.53%	5,500.00	5,500.00	-43.30%
10-3290-0000	Interest Earned	13,000.00	11,275.10	86.73%	11,000.00	11,000.00	-15.38%
10-3290-0100	Interest - Powell Bill	3,500.00	7,465.69	213.31%	7,000.00	7,000.00	100.00%
10-3290-0200	Interest - Suber Fund	1,000.00	2,504.05	250.41%	2,500.00	2,500.00	150.00%
10-3310-0000	Video Programming Tax	35,000.00	18,780.72	53.66%	30,000.00	30,000.00	-14.29%
10-3315-0000	Solid Waste Disposal Tax	4,000.00	3,300.63	82.52%	5,000.00	5,000.00	25.00%
10-3324-0000	Telecommunication Services Sales Tax	60,000.00	32,365.16	53.94%	54,000.00	54,000.00	-10.00%
10-3325-0000	Electric Power Franchise Tax	275,000.00	241,779.02	87.92%	350,000.00	350,000.00	27.27%
10-3326-0000	Natural Gas Excise Tax	10,000.00	4,274.26	42.74%	11,000.00	11,000.00	10.00%
10-3350-0000	Miscellaneous Revenue	36,961.00	6,428.21	17.39%	10,000.00	10,000.00	-72.94%
10-3350-0200	Refuse Collection Fees	660,000.00	513,881.72	77.86%	660,000.00	660,000.00	0.00%
10-3350-0400	Insurance Proceeds	2,582.00	2,582.00	100.00%	-	-	-100.00%
10-3410-0000	Wine & Beer Tax	27,000.00	-	0.00%	27,500.00	27,500.00	1.85%
10-3430-0000	Powell Bill Street	167,000.00	166,791.62	99.88%	167,000.00	167,000.00	0.00%
10-3431-2700	USDA Grant Civic Center	197,266.00	-	0.00%	-	-	-100.00%
10-3450-0102	Drug Forfeiture Tax	-	10,398.60	#DIV/0!	-	-	#DIV/0!
10-3470-0000	Local ABC Net Revenues	40,000.00	24,553.75	61.38%	40,000.00	40,000.00	0.00%
10-3480-0000	Animal Tags	-	4.00	#DIV/0!	-	-	#DIV/0!
10-3480-0100	Animal Nuisance Penalties	250.00	-	0.00%	-	-	-100.00%
10-3491-0000	Planning & Zoning Fees	10,000.00	9,700.00	97.00%	10,000.00	10,000.00	0.00%
10-3510-0000	Court Cost Fees	2,500.00	1,238.19	49.53%	1,500.00	1,500.00	-40.00%
10-3520-0000	Fire Protection - State Reimbursement	261.00	-	0.00%	-	-	-100.00%
10-3550-0000	Construction Permit Fees	-	4.50	#DIV/0!	-	-	#DIV/0!
10-3550-0100	Fire Inspection Fees	5,000.00	3,260.00	65.20%	5,000.00	5,000.00	0.00%
10-3550-0200	Code Enforcement Citation Fees	2,500.00	2,066.67	82.67%	2,500.00	2,500.00	0.00%
10-3550-0300	Compliance Inspection Fees	2,500.00	-	0.00%	2,500.00	2,500.00	0.00%
10-3600-0100	Library Donations - Books	-	2,155.79	#DIV/0!	-	-	#DIV/0!
10-3610-0100	Cemetery Lots	90,000.00	51,810.25	57.57%	80,000.00	80,000.00	-11.11%
10-3610-0200	Mausoleum Crypt/Niche Sales	-	32,640.11	#DIV/0!	30,000.00	30,000.00	#DIV/0!
10-3610-0250	Mausoleum Bond Interest Rebate	3,500.00	2,696.78	77.05%	1,787.00	1,787.00	-48.94%
10-3610-0300	Opening Graves	55,000.00	48,126.00	87.50%	70,000.00	70,000.00	27.27%
10-3611-0200	Library Fines/Fees	2,000.00	1,670.45	83.52%	1,700.00	1,700.00	-15.00%
10-3612-4103	Senior Trips	500.00	345.00	69.00%	500.00	500.00	0.00%
10-3650-0200	Recreational Fees	40,000.00	53,784.71	134.46%	45,000.00	45,000.00	12.50%
10-3650-0400	Railroad Days	15,000.00	17,984.22	119.89%	15,000.00	15,000.00	0.00%
10-3650-0500	Santa Train	16,000.00	16,030.00	100.19%	16,000.00	16,000.00	0.00%
10-3830-0000	Sale of Fixed Assets	153,400.00	157,593.03	102.73%	-	-	-100.00%
10-3833-0001	All-American Festival	2,000.00	2,642.00	132.10%	1,200.00	1,200.00	-40.00%
10-3833-0003	Donations to Selma Civic Center	11,345.00	13,176.00	116.14%	-	-	-100.00%
10-3833-0005	JOCO Visitors Bureau Civic Center	15,000.00	15,000.00	100.00%	-	-	-100.00%
10-3833-0006	JOCO Visitors Bureau Tennis Court	-	5,000.00	#DIV/0!	-	-	#DIV/0!
10-3833-4300	Donations/Police Department	3,500.00	2,124.80	60.71%	-	-	-100.00%
10-3833-4341	Fire - SAFER Grant	53,543.00	16,313.44	30.47%	90,554.00	90,554.00	69.12%
10-3833-4342	Parks Special Events	7,000.00	3,400.00	48.57%	7,000.00	7,000.00	0.00%
10-3833-4343	Harrison Tennis Court Grant	-	53,000.00	#DIV/0!	-	-	#DIV/0!
10-3833-4344	Arbor Program	600.00	800.00	133.33%	-	-	-100.00%
10-3834-8602	Rent/Waste Industries	1,800.00	900.00	50.00%	1,800.00	1,800.00	0.00%
10-3834-8604	Rent/Alcoholics Anonymous	-	240.00	#DIV/0!	240.00	240.00	#DIV/0!
10-3834-8606	Rent/Head Start	9,000.00	7,500.00	83.33%	9,000.00	9,000.00	0.00%
10-3834-8607	Rent/SBA Towers Ventures	4,800.00	5,249.06	109.36%	6,000.00	6,000.00	25.00%
10-3834-8608	Rent/Harrison Senior Center	1.00	-	0.00%	1.00	1.00	0.00%
10-3834-8609	Rent/Boys & Girls Club	1.00	-	0.00%	-	-	-100.00%
10-3834-8610	Rent/EMS building	18,000.00	13,500.00	75.00%	18,000.00	18,000.00	0.00%
10-3920-0500	Loan Proceeds	722,000.00	722,000.00	100.00%	-	-	-100.00%
10-3980-2000	Transfer from Fund 20	12,000.00	12,000.00	100.00%	-	-	-100.00%
10-3980-6300	Transfer from Electric	175,000.00	175,000.00	100.00%	175,000.00	175,000.00	0.00%
10-3990-0199	Fund Balance Suber	22,350.00	-	0.00%	22,351.00	22,351.00	0.00%
10-3990-0200	Fund Balance Powell Bill	216,830.00	-	0.00%	-	-	-100.00%
10-3990-0201	Fund Balance Perpetual Care	7,500.00	-	0.00%	7,500.00	7,500.00	0.00%
10-3990-0202	Fund Balance Asset Forfeiture	40,100.00	-	0.00%	-	-	-100.00%
10-3990-0000	Fund Balance	888,691.00	-	0.00%	475,000.00	475,000.00	-46.55%
<b>General Fund Revenues Totals</b>		<b>7,899,698.00</b>	<b>5,973,274.27</b>	<b>75.61%</b>	<b>6,560,482.00</b>	<b>6,560,482.00</b>	<b>-16.95%</b>

Town of Selma Budget FY 2020

**Governing Body Expenditures 4100**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY 2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-4100-1210	Salaries	26,400.00	19,800.00	75.00%	26,400.00	26,400.00	26,400.00	0.00%
10-4100-1810	FICA & Medicare	2,020.00	1,514.70	74.99%	2,020.00	2,020.00	2,020.00	0.00%
10-4100-1830	Group Insurance	192.00	25.20	13.13%	134.00	134.00	134.00	-30.21%
10-4100-1900	Elections	5,400.00	-	0.00%	5,400.00	5,400.00	5,400.00	0.00%
10-4100-1920	Legal Services/Town Attorney	61,500.00	58,535.61	95.18%	9,000.00	9,000.00	9,000.00	-85.37%
10-4100-2000	S.U.R.F. Grants	19,459.00	18,406.08	94.59%	5,000.00	20,000.00	20,000.00	2.78%
10-4100-2600	Supplies & Materials	1,500.00	176.87	11.79%	1,500.00	1,500.00	1,500.00	0.00%
10-4100-3110	Travel & Training	2,500.00	1,615.36	64.61%	2,500.00	2,500.00	2,500.00	0.00%
10-4100-3250	Postage	100.00	9.83	9.83%	100.00	100.00	100.00	0.00%
10-4100-3990	Contracted Services	3,650.00	659.95	18.08%	3,750.00	3,750.00	3,750.00	2.74%
10-4100-4401	Mocassin Crk Drainage Dist	5,325.00	5,318.65	99.88%	5,400.00	5,400.00	5,400.00	1.41%
<b>Governing Body Totals</b>		<b>128,046.00</b>	<b>106,062.25</b>	<b>82.83%</b>	<b>61,204.00</b>	<b>76,204.00</b>	<b>76,204.00</b>	<b>-40.49%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	28,612.00	28,554.00	28,554.00	28,554.00	(58.00)	-0.20%
Operating	99,434.00	32,650.00	47,650.00	47,650.00	(51,784.00)	-52.08%
Capital	-	0.00	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
	<u>128,046.00</u>	<u>61,204.00</u>	<u>76,204.00</u>	<u>76,204.00</u>	<u>(51,842.00)</u>	<u>-40.49%</u>

	Requested	Recommend	Approved
Contracted Services			
Volunteer Recognition	750.00	750.00	750.00
Teacher Appreciation	500.00	500.00	500.00
Mayors Citizen Awards	2,500.00	2,500.00	2,500.00
	<u>3,750.00</u>	<u>3,750.00</u>	<u>3,750.00</u>

**Town of Selma Budget FY 2020**

**Finance Expenditures 4130**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY 2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-4130-1210	Salaries	38,923.00	27,202.62	69.89%	44,305.00	44,305.00	44,305.00	13.83%
10-4130-1250	Phone Stipend	240.00	175.37	0.00%	292.00	292.00	292.00	21.67%
10-4130-1810	FICA & Medicare	2,996.00	2,124.98	70.93%	3,412.00	3,412.00	3,412.00	13.89%
10-4130-1820	Retirement	3,017.00	2,129.97	70.60%	3,992.00	3,992.00	3,992.00	32.32%
10-4130-1821	NC 401k	1,168.00	781.63	66.92%	2,230.00	2,230.00	1,338.00	90.92%
10-4130-1830	Group Insurance	5,620.00	3,811.71	67.82%	7,352.00	7,352.00	7,352.00	30.82%
10-4130-1910	Accounting & Auditing	15,991.00	14,701.44	91.94%	11,125.00	11,125.00	11,125.00	-30.43%
10-4130-2600	Supplies & Materials	5,000.00	3,388.50	67.77%	6,000.00	6,000.00	6,000.00	20.00%
10-4130-3110	Travel & Training	3,000.00	1,120.74	37.36%	3,000.00	3,000.00	3,000.00	0.00%
10-4130-3250	Postage	2,000.00	168.27	8.41%	2,000.00	2,000.00	2,000.00	0.00%
10-4130-3520	Maint/Repair - Equip	1,000.00	-	0.00%	1,000.00	1,000.00	1,000.00	0.00%
10-4130-3990	Contracted Services	7,000.00	2,705.94	38.66%	7,500.00	7,500.00	7,500.00	7.14%
10-4130-4400	Computer Software Contract	7,000.00	240.00	3.43%	17,025.00	17,025.00	17,025.00	143.21%
10-4130-4500	Jo Co Tax Collection	60,000.00	57,245.34	95.41%	63,000.00	63,000.00	63,000.00	5.00%
10-4130-4990	Equipment/Not Capital	1,000.00	-	0.00%	1,000.00	1,000.00	1,000.00	0.00%
10-4130-5300	Dues & Subscription	450.00	50.00	0.00%	450.00	450.00	450.00	0.00%
10-4130-XXXX	Principal Due - FY20	-	-	0.00%	8,730.00	8,730.00	8,730.00	#DIV/0!
10-4130-XXXX	Interest Due - FY20	-	-	0.00%	2,020.00	2,020.00	2,020.00	#DIV/0!
<b>Finance Totals</b>		<b>154,405.00</b>	<b>115,846.51</b>	<b>75.03%</b>	<b>184,433.00</b>	<b>184,433.00</b>	<b>183,541.00</b>	<b>18.87%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	51,964.00	61,583.00	61,583.00	60,691.00	8,727.00	16.79%
Operating	102,441.00	112,100.00	112,100.00	112,100.00	9,659.00	9.43%
Capital	-	-	-	-	-	0.00%
Debt Service	-	10,750.00	10,750.00	10,750.00	10,750.00	0.00%
	<b>154,405.00</b>	<b>184,433.00</b>	<b>184,433.00</b>	<b>183,541.00</b>	<b>29,136.00</b>	<b>18.87%</b>

	Requested	Recommend	Approved
Accounting and Auditing			
Annual Audit	37,500.00	9,375.00	9,375.00
OPEB Actuary	5,000.00	1,250.00	1,250.00
LEO Separation Actuary	500.00	500.00	500.00
	<b>11,125.00</b>	<b>11,125.00</b>	<b>11,125.00</b>

Contracted Services  
Printing bills, shredding service, copier contract

	Requested	Recommend	Approved
Computer Software Contract			
Harris	25,000.00	6,250.00	6,250.00
Tyler - projected	42,600.00	10,650.00	10,650.00
Thompson - fixed assets	500.00	125.00	125.00
	<b>17,025.00</b>	<b>17,025.00</b>	<b>17,025.00</b>

	Requested	Recommend	Approved	
Financed Capital Outlay				
Financial Software				
190,067 for 5 years	43,000.00	8,730.00	8,730.00	Principal
		2,020.00	2,020.00	Interest
	<b>10,750.00</b>	<b>10,750.00</b>	<b>10,750.00</b>	

Town of Selma Budget FY 2020

**Public Facilities & Grounds**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY 2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-XXXX-1210	Salaries	89,692.00	71,124.70	79.30%	77,102.00	77,102.00	77,102.00	-14.04%
10-XXXX-1220	Overtime	4,000.00	2,783.64	69.59%	5,600.00	3,500.00	3,500.00	-12.50%
10-XXXX-1250	Phone Stipend	1,458.00	789.26	54.13%	1,134.00	1,134.00	1,134.00	-22.22%
10-XXXX-1810	FICA & Medicare	7,279.00	5,701.50	78.33%	6,253.00	6,092.00	6,092.00	-16.31%
10-XXXX-1820	Retirement	7,197.00	5,786.99	80.41%	7,316.00	7,128.00	7,128.00	-0.96%
10-XXXX-1821	NC 401k	2,786.00	1,844.54	66.21%	4,087.00	3,982.00	2,390.00	42.93%
10-XXXX-1830	Group Insurance	20,623.00	15,326.97	74.32%	17,775.00	17,775.00	17,775.00	-13.81%
10-XXXX-2120	Uniforms	2,500.00	1,192.35	47.69%	2,878.00	2,200.00	2,200.00	-12.00%
10-XXXX-2590	Gasoline	2,500.00	776.88	31.08%	2,500.00	2,500.00	2,500.00	0.00%
10-XXXX-2600	Supplies & Materials	11,500.00	3,853.86	33.51%	11,500.00	10,000.00	10,000.00	-13.04%
10-XXXX-3200	VC-3 Cloud Services	36,000.00	30,022.56	83.40%	45,000.00	45,000.00	45,000.00	25.00%
10-XXXX-3210	Utilities/Telecommunications*	65,000.00	27,724.25	42.65%	60,000.00	60,000.00	60,000.00	-7.69%
10-XXXX-3250	Postage	50.00	-	0.00%	50.00	50.00	50.00	0.00%
10-XXXX-3310	Utilities/Electric*	#####	76,597.11	61.77%	119,000.00	119,000.00	126,700.00	-4.03%
10-XXXX-3312	Utilities/Water & Sewer*	7,500.00	4,657.13	62.10%	7,500.00	7,500.00	9,900.00	0.00%
10-XXXX-3320	Utilities/Fuel Oil*	5,000.00	1,784.29	35.69%	5,000.00	5,000.00	5,000.00	0.00%
10-XXXX-3330	Utilities/Natural Gas*	4,000.00	2,036.98	50.92%	4,000.00	4,000.00	4,000.00	0.00%
10-XXXX-3510	Maint/Repair - Building	41,900.00	9,814.76	23.42%	4,000.00	4,000.00	17,628.00	-90.45%
10-XXXX-3512	Selma Civic Center Reno	80,223.00	37,867.40	47.20%	-	-	-	-100.00%
10-XXXX-3513	Civic Center USDA Grant	#####	#####	62.90%	-	-	-	-100.00%
10-XXXX-3520	Maint/Repair - Equip	2,800.00	2,079.00	74.25%	3,000.00	3,000.00	3,000.00	7.14%
10-XXXX-3530	Maint/Repair - Vehicle	1,000.00	17.98	1.80%	1,000.00	1,000.00	1,000.00	0.00%
10-XXXX-3990	Contracted Services	29,500.00	19,772.28	67.02%	32,500.00	25,000.00	25,000.00	-15.25%
10-XXXX-4190	Property Rent - Elem AG Bldg	1.00	-	0.00%	1.00	1.00	1.00	0.00%
10-XXXX-4900	Registering Deeds	2,000.00	936.00	46.80%	2,000.00	2,000.00	2,000.00	0.00%
10-XXXX-4910	Repurchase of Cemetery Plots	12,000.00	9,129.00	76.08%	12,000.00	12,000.00	12,000.00	0.00%
10-XXXX-4990	Equipment/Not Capital	4,000.00	-	0.00%	4,000.00	4,000.00	4,000.00	0.00%
10-XXXX-5000	Capital Outlay	31,061.00	10,495.00	33.79%	10,000.00	10,000.00	10,000.00	-67.81%
10-XXXX-7501	RBC Principal - Mausoleum	52,500.00	52,500.00	100.00%	52,500.00	52,500.00	52,500.00	0.00%
10-XXXX-7502	RBC Interest - Mausoleum	8,238.00	8,216.66	99.74%	5,492.00	5,492.00	5,492.00	-33.33%
10-XXXX-7503	Town Hall KS Bank Interest	7,382.00	7,381.49	99.99%	9,127.00	9,127.00	9,127.00	23.64%
10-XXXX-7504	Town Hall KS Bank Principal	26,667.00	26,666.68	100.00%	26,667.00	26,667.00	26,667.00	0.00%
<b>Public Buildings Totals</b>		#####	#####	<b>63.20%</b>	<b>538,982.00</b>	<b>526,750.00</b>	548,886.00	<b>-38.28%</b>

\*All General Fund Buildings

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	#####	#####	116,713.00	115,121.00	(20,414.00)	-15.06%
Operating	#####	#####	306,251.00	329,979.00	(297,995.00)	-47.45%
Capital	31,061.00	10,000.00	10,000.00	10,000.00	(21,061.00)	-67.81%
Debt Service	94,787.00	93,786.00	93,786.00	93,786.00	(1,001.00)	-1.06%
	#####	#####	526,750.00	548,886.00	(340,471.00)	-38.28%

BB&T Town Hall Renovations  
Paid in Full - August 2030

RBC Mausoleum  
Paid in Full - July 2020

	Requested	Recommend	Approved
Capital Outlay			
Mower	10,000.00	10,000.00	10,000.00

Maint/Repair Buildings has been relocated to the requesting department budget  
Includes one position from Public Buildings, one from Cemetery and one from Public Works



Town of Selma Budget FY 2020

**Administration Expenditures 4200**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY 2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-4200-1210	Salaries	56,867.00	41,127.22	72.32%	58,572.00	58,572.00	58,572.00	3.00%
10-4200-1220	Overtime	-	333.09	0.00%	-	-	-	#DIV/0!
10-4200-1250	Phone Stipend	240.00	147.68	0.00%	292.00	292.00	292.00	21.67%
10-4200-1810	FICA & Medicare	4,369.00	3,214.20	73.57%	4,504.00	4,504.00	4,504.00	3.09%
10-4200-1820	Retirement	4,407.00	2,917.60	66.20%	5,269.00	5,269.00	5,269.00	19.56%
10-4200-1821	401k	1,706.00	1,086.95	63.71%	2,944.00	2,944.00	1,767.00	72.57%
10-4200-1830	Group Insurance	39,362.00	4,748.31	12.06%	8,722.00	8,722.00	8,722.00	-77.84%
10-4200-1860	Workers Comp (All General Fund)	42,935.00	43,110.50	100.41%	50,000.00	50,000.00	50,000.00	16.46%
10-4200-1861	Unemployment Insurance	5,000.00	6,520.96	130.42%	10,000.00	10,000.00	10,000.00	100.00%
10-4200-1890	Retiree Healthcare (All General Fund)	188,739.00	147,370.71	78.08%	200,000.00	200,000.00	200,000.00	5.97%
10-4200-2590	Gasoline	1,500.00	759.04	50.60%	1,200.00	1,200.00	1,200.00	-20.00%
10-4200-2600	Supplies & Materials	6,000.00	4,322.90	72.05%	6,000.00	6,000.00	6,000.00	0.00%
10-4200-2700	Codification	14,000.00	950.00	6.79%	14,000.00	14,000.00	14,000.00	0.00%
10-4200-3110	Travel & Training	15,000.00	12,096.53	80.64%	15,000.00	14,932.00	14,932.00	-0.45%
10-4200-3250	Postage	600.00	859.24	143.21%	750.00	750.00	750.00	25.00%
10-4200-3400	Bereavement	300.00	406.09	135.36%	400.00	400.00	400.00	33.33%
10-4200-3500	Safety Supplies	7,500.00	1,418.50	18.91%	7,500.00	2,500.00	2,500.00	-66.67%
10-4200-3520	Maint/Repair - Equip	500.00	-	0.00%	500.00	500.00	500.00	0.00%
10-4200-3910	Advertising	1,500.00	511.29	0.00%	1,500.00	1,500.00	1,500.00	0.00%
10-4200-3990	Contracted Services	15,000.00	5,731.79	38.21%	17,800.00	17,800.00	17,800.00	18.67%
10-4200-4510	Property & Liability (All General Fund)	25,064.00	25,199.03	100.54%	26,000.00	26,000.00	26,000.00	3.73%
10-4200-4990	Equipment/Not Capital	1,500.00	-	0.00%	1,500.00	1,500.00	1,500.00	0.00%
10-4200-5000	Capital Outlay	20,500.00	20,456.95	99.79%	12,790.00	-	-	-100.00%
10-4200-5300	Dues & Subscription	15,000.00	13,337.88	88.92%	10,000.00	12,500.00	12,500.00	-16.67%
<b>Administration Totals</b>		<b>467,589.00</b>	<b>336,626.46</b>	<b>71.99%</b>	<b>455,243.00</b>	<b>439,885.00</b>	<b>438,708.00</b>	<b>-5.92%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	343,625.00	340,303.00	340,303.00	339,126.00	(4,499.00)	-1.31%
Operating	103,464.00	102,150.00	99,582.00	99,582.00	(3,882.00)	-3.75%
Capital	20,500.00	12,790.00	-	-	(20,500.00)	-100.00%
Debt Service	-	-	-	-	-	0.00%
	<b>467,589.00</b>	<b>455,243.00</b>	<b>439,885.00</b>	<b>438,708.00</b>	<b>(27,704.00)</b>	<b>-5.92%</b>

	Requested	Recommend	Approved
Contracted Services			
Copier Lease	4,000.00	4,000.00	4,000.00
Municode Web Hosting	1,000.00	1,000.00	1,000.00
Shredding	1,000.00	1,000.00	1,000.00
I Compass - Minutes software	6,300.00	6,300.00	6,300.00
Employee Assistance Program	2,000.00	2,000.00	2,000.00
Misc	3,500.00	3,500.00	3,500.00
	<b>17,800.00</b>	<b>17,800.00</b>	<b>17,800.00</b>
Capital Outlay			
HRIS Software - Neogov	12,790.00	-	-

Safety Supplies have been relocated to the requesting department budget to cover safety shoes in uniforms

Town of Selma Budget FY 2020

**Non-Profit Organization Support 4300**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY 2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-4300-1700	Harbor, Inc.	2,000.00	2,000.00	100.00%	-	-	-	-100.00%
10-4300-1800	Boys & Girls Club	2,000.00	2,000.00	100.00%	-	-	-	-100.00%
10-4300-3250	Postage	25.00	-	0.00%	25.00	25.00	25.00	0.00%
10-4300-3800	Marketing	30,749.00	9,871.70	32.10%	25,000.00	25,000.00	25,000.00	-18.70%
10-4300-4150	American Legion Post 141	360.00	360.00	100.00%	360.00	360.00	400.00	0.00%
10-4300-4151	Veterans of Foreign Wars	40.00	-	0.00%	40.00	40.00	-	0.00%
10-4300-4152	Selma Museum	1,500.00	1,500.00	0.00%	1,500.00	1,500.00	1,500.00	0.00%
10-4300-4153	Johnston County Arts Council	300.00	300.00	0.00%	300.00	300.00	300.00	0.00%
<b>Non-Profit Organization Support Totals</b>		<b>36,974.00</b>	<b>16,031.70</b>	<b>43.36%</b>	<b>27,225.00</b>	<b>27,225.00</b>	<b>27,225.00</b>	<b>-26.37%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	-	-	-	-	-	0.00%
Operating	36,974.00	27,225.00	27,225.00	27,225.00	(9,749.00)	-26.37%
Capital	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	0.00%
	<b>36,974.00</b>	<b>27,225.00</b>	<b>27,225.00</b>	<b>27,225.00</b>	<b>(9,749.00)</b>	<b>-26.37%</b>

Town of Selma Budget FY 2020

**Planning & Economic Development Expenditures 4910**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-4910-1210	Salary & Wages	122,645.00	77,142.83	62.90%	109,650.00	109,650.00	109,650.00	-10.60%
10-4910-1250	Phone Stipend	1,080.00	373.66	0.00%	584.00	584.00	584.00	-45.93%
10-4910-1810	FICA & Medicare	9,293.00	5,858.77	63.04%	8,433.00	8,433.00	8,433.00	-9.25%
10-4910-1820	Retirement	9,331.00	3,925.24	42.07%	9,866.00	9,866.00	9,866.00	5.73%
10-4910-1821	401k	3,613.00	1,720.05	47.61%	5,512.00	5,512.00	3,308.00	52.56%
10-4910-1830	Group Insurance	15,897.00	6,277.70	39.49%	12,195.00	12,195.00	12,195.00	-23.29%
10-4910-2590	Gasoline	800.00	146.20	18.28%	800.00	800.00	800.00	0.00%
10-4910-2600	Supplies & Materials	4,500.00	1,305.56	29.01%	4,500.00	4,500.00	4,500.00	0.00%
10-4910-3110	Travel & Training	4,000.00	1,294.01	32.35%	4,500.00	4,500.00	4,500.00	12.50%
10-4910-3250	Postage	3,500.00	1,472.07	42.06%	3,500.00	3,500.00	3,500.00	0.00%
10-4910-3520	Maint/Repair - Equip	500.00	-	0.00%	500.00	500.00	500.00	0.00%
10-4910-3530	Maint/Repair - Vehicle	1,000.00	-	0.00%	1,000.00	1,000.00	1,000.00	0.00%
10-4910-3700	Advertising - Economic Development	4,000.00	1,244.89	31.12%	4,000.00	4,000.00	4,000.00	0.00%
10-4910-3802	Jo Co Tourism Tax Transfer	107,000.00	85,723.05	80.12%	150,000.00	150,000.00	150,000.00	40.19%
10-4910-3803	Economic Development Incentive	19,300.00	19,262.71	99.81%	19,300.00	19,300.00	19,300.00	0.00%
10-4910-3850	Arbor Project	600.00	534.00	89.00%	600.00	600.00	600.00	0.00%
10-4910-3990	Contracted Services	82,523.00	5,926.48	7.18%	45,000.00	41,500.00	41,500.00	-49.71%
10-4910-4900	Condemnation & Demolition	17,500.00	1,840.00	10.51%	17,500.00	17,500.00	17,500.00	0.00%
10-4910-4903	Appearance Commission	4,500.00	1,939.27	43.09%	4,500.00	4,500.00	4,500.00	0.00%
10-4910-4910	Chamber of Commerce	4,000.00	4,000.00	100.00%	4,000.00	4,000.00	4,000.00	0.00%
10-4910-5000	Capital Outlay	-	-	#DIV/0!	12,000.00	-	-	#DIV/0!
10-4910-5300	Dues & Subscriptions	1,500.00	949.00	63.27%	1,500.00	1,500.00	1,500.00	0.00%
<b>Planning &amp; Economic Development Totals</b>		<b>417,082.00</b>	<b>220,935.49</b>	<b>52.97%</b>	<b>419,440.00</b>	<b>403,940.00</b>	<b>401,736.00</b>	<b>-3.15%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	161,859.00	146,240.00	146,240.00	144,036.00	(15,619.00)	-9.65%
Operating	255,223.00	261,200.00	257,700.00	257,700.00	2,477.00	0.97%
Capital	-	12,000.00	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	#DIV/0!
	<b>417,082.00</b>	<b>419,440.00</b>	<b>403,940.00</b>	<b>401,736.00</b>	<b>(13,142.00)</b>	<b>-3.15%</b>

	Requested	Recommend	Approved
Capital Outlay			
Planning Software	12,000.00	-	-
Contracted Services			
Comprehensive Land Use Plan	28,000.00	28,000.00	28,000.00
Town Center Assoc	4,800.00	4,800.00	4,800.00
Copier rental	1,200.00	1,200.00	1,200.00
Engineering Service	6,000.00	5,000.00	5,000.00
Other	5,000.00	2,500.00	2,500.00
	<b>45,000.00</b>	<b>41,500.00</b>	<b>41,500.00</b>

Town of Selma Budget FY 2020

**Police Expenditures 5100**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-5100-1210	Salaries	1,181,212.00	838,384.12	70.98%	1,144,587.00	1,144,587.00	1,144,587.00	-3.10%
10-5100-12XX	Part Time Salaries	-	-	#DIV/0!	16,757.00	16,757.00	16,757.00	#DIV/0!
10-5100-1220	Overtime	6,000.00	9,012.70	150.21%	10,000.00	10,000.00	10,000.00	66.67%
10-5100-1250	Phone Stipend	2,700.00	1,203.12	44.56%	2,160.00	2,160.00	2,160.00	-20.00%
10-5100-1251	Clothing Allowance	2,500.00	1,730.70	69.23%	2,500.00	2,500.00	2,500.00	0.00%
10-5100-1301	Separation Allowance	81,271.00	54,731.06	67.34%	95,444.00	95,444.00	95,444.00	17.44%
10-5100-1810	FICA & Medicare	97,437.00	67,595.28	69.37%	97,266.00	97,266.00	97,266.00	-0.18%
10-5100-1820	Retirement	99,298.00	70,570.82	71.07%	113,897.00	113,897.00	113,897.00	14.70%
10-5100-1821	401k	58,560.00	39,614.18	67.65%	58,801.00	58,801.00	58,801.00	0.41%
10-5100-1830	Group Insurance	186,185.00	125,363.55	67.33%	222,675.00	222,675.00	222,675.00	19.60%
10-5100-2000	Drug Prevention - Local	10,000.00	6,000.00	60.00%	10,000.00	10,000.00	10,000.00	0.00%
10-5100-2120	Uniforms	11,500.00	5,693.33	49.51%	11,000.00	11,000.00	11,000.00	-4.35%
10-5100-2590	Gasoline	45,000.00	25,870.23	57.49%	43,000.00	43,000.00	43,000.00	-4.44%
10-5100-2600	Supplies & Materials	6,000.00	3,957.89	65.96%	6,000.00	6,000.00	6,000.00	0.00%
10-5100-3110	Travel & Training	6,500.00	1,540.53	23.70%	6,000.00	6,000.00	6,000.00	-7.69%
10-5100-3250	Postage	200.00	19.83	9.92%	200.00	200.00	200.00	0.00%
10-5100-3510	Maint/Repair - Building	-	-	#DIV/0!	4,500.00	4,500.00	4,500.00	#DIV/0!
10-5100-3520	Maint/Repair - Equip	5,500.00	1,999.46	36.35%	5,000.00	5,000.00	5,000.00	-9.09%
10-5100-3530	Maint/Repair - Vehicle	20,082.00	11,207.93	55.81%	17,500.00	17,500.00	17,500.00	-12.86%
10-5100-3601	Bullet-Proof Vests	1,500.00	-	0.00%	1,500.00	1,500.00	1,500.00	0.00%
10-5100-3990	Contracted Services	14,000.00	11,102.91	79.31%	15,000.00	15,000.00	15,000.00	7.14%
10-5100-4190	Property Rent - West Street	1.00	-	0.00%	4,400.00	4,400.00	4,400.00	439900.00%
10-5100-4990	Equipment/Not Capital	6,400.00	1,611.21	25.18%	6,000.00	6,000.00	6,000.00	-6.25%
10-5100-5000	Capital Outlay	-	-	#DIV/0!	12,000.00	12,000.00	12,000.00	#DIV/0!
10-5100-5300	Dues/Subscriptions	400.00	-	0.00%	400.00	400.00	400.00	0.00%
10-5100-5400	Capital Outlay - Vehicles	40,100.00	39,502.85	98.51%	-	-	-	-100.00%
10-5100-XXXX	Principal Due - FY20	-	-	#DIV/0!	24,935.00	24,935.00	24,935.00	#DIV/0!
10-5100-XXXX	Interest Due - FY20	-	-	#DIV/0!	3,315.00	3,315.00	3,315.00	#DIV/0!
10-5100-7507	USDA - Police Reno Principal	13,231.00	13,230.62	100.00%	13,727.00	13,727.00	13,727.00	3.75%
10-5100-7508	USDA - Police Reno Interest	17,620.00	17,619.38	100.00%	17,124.00	17,124.00	17,124.00	-2.81%
<b>Police Totals</b>		<b>1,913,197.00</b>	<b>1,347,561.70</b>	<b>70.44%</b>	<b>1,965,688.00</b>	<b>1,965,688.00</b>	<b>1,965,688.00</b>	<b>2.74%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	1,715,163.00	1,764,087.00	1,764,087.00	1,764,087.00	48,924.00	2.85%
Operating	127,083.00	130,500.00	130,500.00	130,500.00	3,417.00	2.69%
Capital	40,100.00	12,000.00	12,000.00	12,000.00	(28,100.00)	-70.07%
Debt Service	30,851.00	59,101.00	59,101.00	59,101.00	28,250.00	91.57%
	<b>1,913,197.00</b>	<b>1,965,688.00</b>	<b>1,965,688.00</b>	<b>1,965,688.00</b>	<b>52,491.00</b>	<b>2.74%</b>

USDA - Police Department  
Paid in Full - December 2040

	Requested	Recommend	Approved	
Capital Outlay				
Generator	12,000.00	12,000.00	12,000.00	
Financed Capital Outlay	24,935.00	24,935.00	24,935.00	Principal
Replacement Vehicles 78,000 for 3 yrs	3,315.00	3,315.00	3,315.00	Interest
	<b>28,250.00</b>	<b>28,250.00</b>	<b>28,250.00</b>	

Town of Selma Budget FY 2020

**Fire Expenditures 5300**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-5300-1210	Salaries	352,088.00	255,560.39	72.58%	252,180.00	252,180.00	252,180.00	-28.38%
10-5300-12XX	Salaries - SAFER Grant	-	-	0.00%	82,615.00	82,615.00	82,615.00	#DIV/0!
10-5300-12XX	Part Time Salaries	-	-	0.00%	20,800.00	20,800.00	20,800.00	#DIV/0!
10-5300-12XX	Volunteer Salaries	-	-	0.00%	44,880.00	44,880.00	44,880.00	#DIV/0!
10-5300-1220	Overtime	-	1,407.91	#DIV/0!	3,000.00	3,000.00	3,000.00	#DIV/0!
10-5300-1250	Cell Stipend	768.00	561.26	0.00%	2,580.00	2,580.00	2,580.00	235.94%
10-5300-1810	FICA & Medicare	28,933.00	19,410.58	67.09%	31,064.00	31,064.00	31,064.00	7.37%
10-5300-1820	NC Municipal Retirement	23,348.00	16,992.11	72.78%	30,464.00	30,464.00	30,464.00	30.48%
10-5300-1821	NC 401K	8,999.00	5,422.78	60.26%	17,019.00	17,019.00	10,212.00	89.12%
10-5300-1830	Group Insurance	46,639.00	34,653.71	74.30%	68,275.00	68,275.00	68,275.00	46.39%
10-5300-1832	Volunteer Insurance	21,109.00	7,152.80	33.89%	6,451.00	6,451.00	6,451.00	-69.44%
10-5300-1890	Fireman's Relief Payments	4,800.00	4,771.49	99.41%	6,000.00	6,000.00	6,000.00	25.00%
10-5300-2120	Uniforms	7,525.00	3,590.64	47.72%	8,025.00	8,925.00	8,925.00	18.60%
10-5300-2121	Turn Out Gear	10,325.00	226.00	2.19%	14,525.00	14,525.00	14,525.00	40.68%
10-5300-2590	Gasoline	8,000.00	6,777.58	84.72%	9,000.00	9,000.00	9,000.00	12.50%
10-5300-2600	Supplies & Materials	8,000.00	4,252.65	53.16%	8,000.00	8,000.00	8,000.00	0.00%
10-5300-3110	Travel & Training	6,710.00	4,798.36	71.51%	6,835.00	6,835.00	6,835.00	1.86%
10-5300-3250	Postage	100.00	156.51	156.51%	100.00	100.00	100.00	0.00%
10-5300-3520	Maint/Repair - Equip	9,675.00	5,094.15	52.65%	9,100.00	9,100.00	9,100.00	-5.94%
10-5300-3530	Maint/Repair - Vehicle	29,680.00	18,808.01	63.37%	27,200.00	27,200.00	27,200.00	-8.36%
10-5300-3990	Contracted Services	9,800.00	9,917.67	101.20%	9,300.00	9,300.00	9,300.00	-5.10%
10-5300-4990	Equipment/Not Capital	27,100.00	18,732.39	69.12%	15,520.00	15,520.00	15,520.00	-42.73%
10-5300-5400	Capital Outlay	852,000.00	831,521.72	0.00%	18,000.00	12,000.00	12,000.00	-98.59%
10-5300-5300	Dues / Subscriptions	4,000.00	1,447.00	36.18%	2,180.00	2,180.00	2,180.00	-45.50%
10-5300-XXXX	Pine Level Annexation Debt	-	-	0.00%	7,500.00	7,500.00	7,500.00	#DIV/0!
10-5300-7600	USDA - Fire Engine Principal	13,804.13	13,804.13	100.00%	14,357.00	14,357.00	14,357.00	4.01%
10-5300-7601	USDA - Fire Engine Interest	5,086.87	5,085.87	99.98%	4,534.00	4,534.00	4,534.00	-10.87%
10-5300-7700	USDA - Fire Dept Reno Principal	3,291.00	3,290.99	100.00%	3,415.00	3,415.00	3,415.00	3.77%
10-5300-7701	USDA - Fire Dept Reno Interest	4,670.00	4,669.01	99.98%	4,546.00	4,546.00	4,546.00	-2.66%
10-5300-7800	LGFEUCU Ladder Principal	76,288.00	76,287.01	0.00%	55,948.00	55,948.00	55,948.00	-26.66%
10-5300-7801	LGFEUCU Ladder Interest	-	-	0.00%	20,340.00	20,340.00	20,340.00	#DIV/0!

**Fire Totals 1,562,739.00 1,354,392.72 86.67% 803,753.00 798,653.00 791,846.00 -48.89%**

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	486,684.00	565,328.00	565,328.00	558,521.00	78,644.00	16.16%
Operating	120,915.00	109,785.00	110,685.00	110,685.00	(10,230.00)	-8.46%
Capital	852,000.00	18,000.00	12,000.00	12,000.00	(840,000.00)	-98.59%
Debt Service	103,140.00	110,640.00	110,640.00	110,640.00	7,500.00	7.27%
<b>Total</b>	<b>1,562,739.00</b>	<b>803,753.00</b>	<b>798,653.00</b>	<b>791,846.00</b>	<b>(764,086.00)</b>	<b>-48.89%</b>

USDA - Fire Department Renovations  
Paid in Full - March 2042

USDA - Fire Engine  
Paid in Full - September 2025

LGFEUCU - Ladder Truck  
Paid in Full - December 2028

	Requested	Recommend	Approved
Capital Outlay			
Bay Heaters - Fire Station	18,000.00	12,000.00	12,000.00

Town of Selma Budget FY 2020

**Public Works Expenditures 5600**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-5600-1210	Salaries	280,042.00	163,239.81	58.29%	314,452.00	269,361.00	269,361.00	-3.81%
10-5600-1220	Overtime	2,500.00	2,402.94	96.12%	3,150.00	3,150.00	3,150.00	26.00%
10-5600-1250	Phone Stipend	1,944.00	965.15	0.00%	2,322.00	2,322.00	2,322.00	19.44%
10-5600-1810	FICA & Medicare	21,763.00	12,862.75	59.10%	24,475.00	21,025.00	21,025.00	-3.39%
10-5600-1820	Retirement	21,897.00	12,514.45	57.15%	28,633.00	24,598.00	24,598.00	12.34%
10-5600-1821	401k	8,476.00	3,206.39	37.83%	15,996.00	13,742.00	8,246.00	-2.71%
10-5600-1830	Group Insurance	49,039.00	30,651.90	62.51%	70,856.00	63,093.00	63,093.00	28.66%
10-5600-1940	Engineering	2,000.00	-	0.00%	3,276.00	3,276.00	3,276.00	63.80%
10-5600-2120	Uniforms	4,600.00	3,417.01	74.28%	3,196.00	3,871.00	3,871.00	-15.85%
10-5600-2512	Non-Highway Diesel #2	3,500.00	2,043.67	58.39%	3,500.00	3,500.00	3,500.00	0.00%
10-5600-2590	Gasoline	13,000.00	13,861.59	106.63%	15,000.00	15,000.00	15,000.00	15.38%
10-5600-2600	Supplies & Materials	9,600.00	2,546.54	26.53%	10,000.00	10,000.00	10,000.00	4.17%
10-5600-3110	Travel & Training	1,500.00	458.50	30.57%	4,000.00	4,000.00	4,000.00	166.67%
10-5600-3200	Shop Supplies & Materials	9,000.00	3,633.30	40.37%	12,500.00	12,500.00	12,500.00	38.89%
10-5600-3250	Postage	425.00	149.70	35.22%	425.00	425.00	425.00	0.00%
10-5600-3510	Maint/Repair - Building	3,475.00	3,633.60	104.56%	12,000.00	10,000.00	10,000.00	187.77%
10-5600-3520	Maint/Repair - Equip	10,000.00	3,969.09	39.69%	12,000.00	12,000.00	12,000.00	20.00%
10-5600-3530	Maint/Repair - Vehicle	5,000.00	4,479.64	89.59%	20,000.00	20,000.00	20,000.00	300.00%
10-5600-3990	Contracted Services	1,500.00	1,742.81	116.19%	1,000.00	1,000.00	1,000.00	-33.33%
10-5600-4100	Drainage (Non-Powell Bill)	1,500.00	76.75	5.12%	3,500.00	3,500.00	3,500.00	133.33%
10-5600-4990	Equipment/Not Capital	4,000.00	2,983.13	74.58%	10,000.00	4,500.00	4,500.00	12.50%
10-5600-5000	Capital Outlay	-	-	#DIV/0!	6,500.00	6,500.00	6,500.00	#DIV/0!
10-5600-5300	Dues & Subscriptions	1,000.00	109.00	10.90%	1,000.00	1,000.00	1,000.00	0.00%
10-5600-6990	Solid Waste Services/Landfill Dispos	585,000.00	389,083.48	66.51%	585,000.00	585,000.00	585,000.00	0.00%
10-5600-XXXX	Principal Due - FY20	-	-	#DIV/0!	11,193.00	11,193.00	11,193.00	#DIV/0!
10-5600-XXXX	Interest Due - FY20	-	-	#DIV/0!	1,487.00	1,487.00	1,487.00	#DIV/0!
10-5600-XXXX	Principal Due - FY20	-	-	#DIV/0!	36,750.00	-	-	#DIV/0!
10-5600-XXXX	Interest Due - FY20	-	-	#DIV/0!	8,500.00	-	-	#DIV/0!
10-5600-7516	KS Bank Prinicpal - Brush Haug	27,555.00	18,348.63	66.59%	27,983.00	27,983.00	27,983.00	1.55%
10-5600-7517	KS Bank Interest - Brush Haug	1,367.00	932.17	68.19%	939.00	939.00	939.00	-31.31%
<b>Public Works Totals</b>		<b>1,069,683.00</b>	<b>677,312.00</b>	<b>63.32%</b>	<b>1,249,633.00</b>	<b>1,134,965.00</b>	<b>1,129,469.00</b>	<b>5.59%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	385,661.00	459,884.00	397,291.00	391,795.00	6,134.00	1.59%
Operating	655,100.00	696,397.00	689,572.00	689,572.00	34,472.00	5.26%
Capital	-	6,500.00	6,500.00	6,500.00	6,500.00	#DIV/0!
Debt Service	28,922.00	86,852.00	41,602.00	41,602.00	12,680.00	43.84%
<b>Total</b>	<b>1,069,683.00</b>	<b>1,249,633.00</b>	<b>#####</b>	<b>1,129,469.00</b>	<b>59,786.00</b>	<b>5.59%</b>

KS Bank -Knuckle Boom  
Paid in Full - January 2022

	Requested	Recommend	Approved
Capital Outlay			
Commerical Air Compressor	6,500.00	6,500.00	6,500.00
Financed Capital Outlay			
Replacement Truck 35,000 for 3 years	12,680.00	12,680.00	12,680.00
Vacuum Leaf Truck 200,000 for 5 years	45,250.00	-	-
<b>Total</b>	<b>57,930.00</b>	<b>12,680.00</b>	<b>12,680.00</b>

Transferred one position out to Pubic Facilities & Grounds  
Transferred one position in from Cemetery

Waste Industries Contract - 1.2% increase

Town of Selma Budget FY 2020

**Powell Bill Expenditures 5700**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-5700-1000	Right of Way	1,500.00	-	0.00%	1,500.00	1,500.00	1,500.00	0.00%
10-5700-1100	Snow & Ice Removal	2,500.00	-	0.00%	2,000.00	2,000.00	2,000.00	-20.00%
10-5700-1200	Curb and Gutter	2,500.00	-	0.00%	1,500.00	1,500.00	1,500.00	-40.00%
10-5700-1400	New Construction-Streets	-	-	#DIV/0!	7,500.00	7,500.00	7,500.00	#DIV/0!
10-5700-1800	Maintenance & Repair - Streets	20,000.00	3,153.00	15.77%	7,500.00	7,500.00	7,500.00	-62.50%
10-5700-1940	Engineering Fees	5,000.00	-	0.00%	1,000.00	1,000.00	1,000.00	-80.00%
10-5700-4100	Drainage & Storm Sewer	20,000.00	12,792.00	63.96%	15,000.00	15,000.00	15,000.00	-25.00%
10-5700-4200	Traffic Control	6,000.00	3,175.50	52.93%	2,000.00	2,000.00	2,000.00	-66.67%
10-5700-4300	Sidewalks	60,000.00	962.62	1.60%	15,000.00	15,000.00	15,000.00	-75.00%
10-5700-4500	Resurfacing/Paving Streets	230,000.00	227,029.93	98.71%	98,865.00	98,865.00	98,865.00	-57.02%
10-5700-4990	Equipment/Not Capital	1,000.00	-	0.00%	1,000.00	1,000.00	1,000.00	0.00%
10-5700-7600	Principal - Jetter/Vac	14,310.00	14,120.64	0.00%	12,234.00	12,234.00	12,234.00	-14.51%
10-5700-7601	Interest - Jetter/Vac	2,970.00	12.68	0.00%	1,901.00	1,901.00	1,901.00	-35.99%
<b>Powell Bill Totals</b>		<b>365,780.00</b>	<b>261,246.37</b>	<b>71.42%</b>	<b>167,000.00</b>	<b>167,000.00</b>	<b>167,000.00</b>	<b>-54.34%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	-	-	-	-	-	#DIV/0!
Operating	348,500.00	152,865.00	152,865.00	152,865.00	(195,635.00)	-56.14%
Capital	-	-	-	-	-	#DIV/0!
Debt Service	17,280.00	14,135.00	14,135.00	14,135.00	(3,145.00)	-18.20%
	<b>365,780.00</b>	<b>167,000.00</b>	<b>167,000.00</b>	<b>167,000.00</b>	<b>(198,780.00)</b>	<b>-54.34%</b>



Town of Selma Budget FY 2020

**Recreation Expenditures 6200**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-6200-1210	Salaries	227,621.00	152,438.98	66.97%	197,980.00	199,541.00	199,541.00	-12.34%
10-6200-12XX	Part Time Salaries	-	-	0.00%	47,553.00	14,684.00	14,684.00	#DIV/0!
10-6200-1250	Phone Stipend	540.00	-	0.00%	1,560.00	1,560.00	1,560.00	188.89%
10-6200-1810	FICA & Medicare	18,030.00	11,655.12	64.64%	18,903.00	16,388.00	16,388.00	-9.11%
10-6200-1820	Retirement	13,947.00	10,967.29	78.64%	17,720.00	17,720.00	17,720.00	27.05%
10-6200-1821	401k	5,622.00	3,400.09	60.48%	9,900.00	9,900.00	5,940.00	76.09%
10-6200-1830	Group Insurance	30,078.00	19,891.06	66.13%	42,538.00	42,538.00	42,538.00	41.43%
10-6200-2120	Uniforms	2,000.00	336.00	16.80%	2,000.00	2,000.00	2,000.00	0.00%
10-6200-2512	Non-Highway Diesel #2	600.00	-	0.00%	600.00	600.00	600.00	0.00%
10-6200-2590	Gasoline	4,000.00	2,415.37	60.38%	4,000.00	4,000.00	4,000.00	0.00%
10-6200-2600	Supplies & Materials	40,000.00	26,469.17	66.17%	58,940.00	44,000.00	44,000.00	10.00%
10-6200-2990	All-American Festival	12,500.00	5,447.50	43.58%	19,500.00	12,500.00	12,500.00	0.00%
10-6200-2991	Railroad Days	25,000.00	22,488.64	89.95%	37,000.00	25,000.00	25,000.00	0.00%
10-6200-2992	Christmas Parade	5,200.00	4,218.54	81.13%	7,500.00	5,200.00	5,200.00	0.00%
10-6200-2993	Santa Train	16,000.00	12,780.98	79.88%	18,700.00	16,000.00	16,000.00	0.00%
10-6200-2994	Senior Citizen Day	3,000.00	-	0.00%	3,500.00	3,500.00	3,500.00	16.67%
10-6200-2995	Senior Trips	1,000.00	240.00	24.00%	1,000.00	1,000.00	1,000.00	0.00%
10-6200-2996	Selma Pool	64,895.00	44,114.70	67.98%	-	-	-	-100.00%
10-6200-3110	Travel & Training	5,000.00	1,488.35	29.77%	8,000.00	5,000.00	5,000.00	0.00%
10-6200-3250	Postage	450.00	53.41	11.87%	450.00	160.00	160.00	-64.44%
10-6200-3510	Maint/Repair - Building	2,500.00	2,240.24	89.61%	4,000.00	4,000.00	4,000.00	60.00%
10-6200-3520	Maint/Repair - Equip	8,100.00	769.50	9.50%	8,100.00	5,500.00	5,500.00	-32.10%
10-6200-3530	Maint/Repair - Vehicle	2,500.00	679.26	27.17%	2,500.00	2,500.00	2,500.00	0.00%
10-6200-3540	Maint/Repair - Pool	10,000.00	-	0.00%	70,000.00	35,000.00	35,000.00	250.00%
10-6200-3990	Contracted Services	47,980.00	3,388.10	7.06%	78,500.00	75,800.00	75,800.00	57.98%
10-6200-3991	Special events/activities	20,000.00	11,047.48	55.24%	32,000.00	25,000.00	25,000.00	25.00%
10-6200-4501	Credit Card user fee	1,200.00	932.95	77.75%	-	-	-	-100.00%
10-6200-4990	Equipment/Not Capital	6,400.00	477.10	7.45%	16,230.00	10,000.00	10,000.00	56.25%
10-6200-5000	Capital Outlay	100,938.00	61,638.00	61.07%	70,000.00	35,000.00	35,000.00	-65.33%
10-6200-5600	Recreation-Official/Inst	15,000.00	10,309.50	68.73%	15,450.00	15,450.00	15,450.00	3.00%
<b>Recreation Totals</b>		<b>690,101.00</b>	<b>409,887.33</b>	<b>59.40%</b>	<b>794,124.00</b>	<b>629,541.00</b>	<b>625,581.00</b>	<b>-9.35%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	295,838.00	336,154.00	302,331.00	298,371.00	2,533.00	0.86%
Operating	293,325.00	387,970.00	292,210.00	292,210.00	(1,115.00)	-0.38%
Capital	100,938.00	70,000.00	35,000.00	35,000.00	(65,938.00)	-65.33%
Debt Service	-	-	-	-	-	#DIV/0!
	<b>690,101.00</b>	<b>794,124.00</b>	<b>629,541.00</b>	<b>625,581.00</b>	<b>(64,520.00)</b>	<b>-9.35%</b>

	Requested	Recommend	Approved	
Capital Outlay				
Playground equipment	70,000.00	35,000.00	35,000.00	Reed St or Sumner St
Contracted Services				
Pool Contract	65,000.00	65,000.00	65,000.00	
Copier Rental	3,500.00	3,500.00	3,500.00	
Pest Control	500.00	500.00	500.00	
Software Registration & CC	3,500.00	3,500.00	3,500.00	
Security System	1,800.00	1,800.00	1,800.00	
Other	4,200.00	1,500.00	1,500.00	
	<b>78,500.00</b>	<b>75,800.00</b>	<b>75,800.00</b>	
Equipment/Not Capital				
Trash Cans for Parks	16,230.00	10,000.00	10,000.00	

Add Administrative Assistant Grade 9  
Reduce Part Time Scorekeepers and Part Time Gym Supervisors



Town of Selma Budget FY 2020

**Library Expenditures 6300**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
10-6300-1210	Salaries	95,291.00	66,985.72	70.30%	80,032.00	80,032.00	80,032.00	-16.01%
10-6300-12XX	Part Time Salaries	-	-	#DIV/0!	18,720.00	18,720.00	18,720.00	#DIV/0!
10-6300-1810	FICA & Medicare	7,290.00	5,135.47	70.45%	7,555.00	7,555.00	7,555.00	3.64%
10-6300-1820	Retirement	5,935.00	4,595.82	77.44%	7,163.00	7,163.00	7,163.00	20.69%
10-6300-1821	401k	2,298.00	1,760.91	76.63%	4,002.00	4,002.00	2,402.00	74.15%
10-6300-1830	Group Insurance	14,830.00	11,341.09	76.47%	17,025.00	17,025.00	17,025.00	14.80%
10-6300-2600	Supplies & Materials	5,700.00	2,964.10	52.00%	7,000.00	6,000.00	6,000.00	5.26%
10-6300-3110	Travel & Training	2,000.00	49.00	2.45%	2,000.00	1,500.00	1,500.00	-25.00%
10-6300-3200	Books & Tapes	25,000.00	14,063.15	56.25%	25,000.00	22,500.00	22,500.00	-10.00%
10-6300-3201	Books & Materials Donation	2,500.00	668.00	26.72%	2,500.00	2,500.00	2,500.00	0.00%
10-6300-3250	Postage	150.00	1.99	1.33%	100.00	100.00	100.00	-33.33%
10-6300-3510	Maint/Repair - Building	200.00	141.70	70.85%	5,750.00	5,750.00	5,750.00	2775.00%
10-6300-3520	Maint/Repair - Equip	800.00	-	0.00%	1,000.00	1,000.00	1,000.00	25.00%
10-6300-3990	Contracted Services	2,900.00	372.37	12.84%	3,000.00	3,000.00	3,000.00	3.45%
10-6300-4501	Library Programs	4,000.00	2,661.77	66.54%	4,000.00	4,000.00	4,000.00	0.00%
10-6300-4990	Equipment/Not Capital	12,400.00	3,082.95	24.86%	2,000.00	2,000.00	2,000.00	-83.87%
10-6300-5300	Dues & Subscriptions	1,100.00	549.55	49.96%	1,000.00	1,000.00	1,000.00	-9.09%
10-6300-7500	USDA Principal - Library	8,232.00	8,231.59	100.00%	8,582.00	8,582.00	8,582.00	4.25%
10-6300-7501	USDA Interest - Library	14,119.00	14,118.41	100.00%	13,769.00	13,769.00	13,769.00	-2.48%
<b>Library Totals</b>		<b>204,745.00</b>	<b>136,723.59</b>	<b>66.78%</b>	<b>210,198.00</b>	<b>206,198.00</b>	<b>204,598.00</b>	<b>-0.07%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	125,644.00	134,497.00	134,497.00	132,897.00	7,253.00	5.77%
Operating	56,750.00	53,350.00	49,350.00	49,350.00	(7,400.00)	-13.04%
Capital	-	-	-	-	-	#DIV/0!
Debt Service	22,351.00	22,351.00	22,351.00	22,351.00	-	0.00%
	<b>204,745.00</b>	<b>210,198.00</b>	<b>206,198.00</b>	<b>204,598.00</b>	<b>(147.00)</b>	<b>-0.07%</b>

USDA Library  
Paid in Full - September 2041

Note - Library debt payment funded by Suber

Town of Selma Budget FY 2020

**Fire Protection-Terminals Fund**

REVENUE

	Revenue Source	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
29-3290-0000	Interest	-	487.16	0.00%	-	-	-	#DIV/0!
29-3350-0000	Miscellaneous Revenue	-	-	0.00%	5,000.00	5,000.00	5,000.00	#DIV/0!
29-3500-0000	Permit Fees	25,000.00	10,500.00	0.00%	21,000.00	21,000.00	21,000.00	-16.00%
29-3980-0028	Transfer from Fund 28	-	165,649.66	0.00%	-	-	-	#DIV/0!
<b>Fire Protection-Terminals Totals</b>		<b>25,000.00</b>	<b>176,636.82</b>	<b>0.00%</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>4.00%</b>

Town of Selma Budget FY 2020

**Fire Protection-Terminals Fund**

EXPENSE

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
29-4340-3110	Travel & Training	5,000.00	4,100.00	0.00%	7,000.00	7,000.00	7,000.00	40.00%
29-4340-2600	Supplies & Materials				3,000.00	3,000.00	3,000.00	#DIV/0!
29-4340-XXXX	Reserve for Future Expenditure				16,000.00	16,000.00	16,000.00	#DIV/0!
29-4340-5000	Capital Outlay	20,000.00	-	0.00%	-	-	-	-100.00%
<b>Fire Protection-Terminals Totals</b>		<b>25,000.00</b>	<b>4,100.00</b>	<b>16.40%</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>4.00%</b>

Town of Selma Budget FY 2020

**Water Revenues**

	Revenue Source	Amended FY 2019	YTD 3/31/2019	%	Manager Recommend FY 2020	Board Approved FY 2020	% Change
60-3290-0000	Interest Earned	5,000.00	11,453.41	229.07%	12,000.00	12,000.00	140.00%
60-3350-0000	Miscellaneous Revenue	1,500.00	10,692.98	712.87%	1,500.00	1,500.00	0.00%
60-3713-5100	Sale of Water/Basic	1,133,000.00	857,387.34	75.67%	1,207,600.00	1,188,338.00	6.58%
60-3713-5200	Other Services (Tap Ins,Restoration)	-	7,857.99	#DIV/0!	-	-	#DIV/0!
60-3721-0065	Transfer from Water Capital Reserve	32,000.00	32,000.00	100.00%	-	-	-100.00%
60-3721-5400	Water Capital Reserve	44,000.00	36,822.18	83.69%	200,000.00	147,058.00	354.55%
60-3721-5800	Utility Bill Penalties	75,000.00	54,955.96	73.27%	75,000.00	75,000.00	0.00%
60-3721-5801	Utility Connection Fees	9,000.00	5,306.68	58.96%	7,500.00	7,500.00	-16.67%
60-3800-0000	Rapayment Sewer Loan	75,000.00	75,000.00	0.00%	75,000.00	75,000.00	0.00%
60-3990-0000	Fund Balance Appropriated	18,550.00	-	0.00%	-	-	-100.00%
<b>Water Revenues Totals</b>		<b>1,393,050.00</b>	<b>1,091,476.54</b>	<b>78.35%</b>	<b>1,578,600.00</b>	<b>1,506,396.00</b>	<b>13.32%</b>

Town of Selma Budget FY 2020

**Water Administration Expenses**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
60-7110-1210	Salary & Wages	230,366.00	169,867.64	73.74%	264,068.00	258,831.00	258,831.00	12.36%
60-7110-1220	Overtime	-	407.89	#DIV/0!	-	-	-	#DIV/0!
60-7110-1250	Phone Stipend	726.00	461.45	63.56%	1,744.00	1,744.00	1,744.00	140.22%
60-7110-1810	FICA/Medicare	17,678.00	12,879.03	72.85%	20,439.00	19,934.00	19,934.00	12.76%
60-7110-1820	NC Municipal Retirement	17,068.00	13,123.89	76.89%	22,376.00	21,852.00	21,852.00	28.03%
60-7110-1821	NC 401k	6,608.00	4,256.86	64.42%	12,538.00	12,208.00	7,325.00	84.75%
60-7110-1830	Group Insurance	37,200.00	19,310.08	51.91%	46,335.00	46,335.00	46,335.00	24.56%
60-7110-1860	Workers Compensation	42,935.00	42,503.57	99.00%	50,000.00	50,000.00	50,000.00	16.46%
60-7110-1861	Unemployment Insurance	1,500.00	-	0.00%	500.00	500.00	500.00	-66.67%
60-7110-1890	Retirees' Healthcare	6,268.00	4,821.95	76.93%	7,000.00	7,000.00	7,000.00	11.68%
60-7110-1910	Accounting/Auditing	9,711.00	9,468.75	97.51%	10,625.00	10,625.00	10,625.00	9.41%
60-7110-1920	Legal	6,500.00	4,918.64	75.67%	9,000.00	9,000.00	9,000.00	38.46%
60-7110-1940	Engineering	39,850.00	3,889.45	9.76%	39,850.00	6,000.00	6,000.00	-84.94%
60-7110-2120	Uniforms	2,200.00	1,561.36	70.97%	2,375.00	2,375.00	2,375.00	7.95%
60-7110-3200	VC-3 Cloud Services	36,000.00	29,010.81	80.59%	45,000.00	40,000.00	40,000.00	11.11%
60-7110-3210	SCADA land line and internet	2,800.00	2,037.69	72.77%	1,800.00	1,800.00	1,800.00	-35.71%
60-7110-3250	Postage	150.00	114.14	76.09%	150.00	150.00	150.00	0.00%
60-7110-3310	Electricity	60,000.00	40,059.60	66.77%	60,000.00	60,000.00	60,000.00	0.00%
60-7110-3410	Printing	6,500.00	3,611.78	55.57%	7,500.00	5,500.00	5,500.00	-15.38%
60-7110-3510	Maint/Repair - Buildings	1,000.00	534.40	53.44%	8,000.00	1,000.00	1,000.00	0.00%
60-7110-3980	Water Permit System Fees	3,000.00	2,705.00	90.17%	3,500.00	3,000.00	3,000.00	0.00%
60-7110-3990	Contracted Services	6,200.00	2,322.32	37.46%	6,200.00	6,200.00	6,200.00	0.00%
60-7110-4400	Computer Software Contract	7,000.00	5,397.19	77.10%	17,025.00	17,025.00	17,025.00	143.21%
60-7110-4510	Property & Liability	25,064.00	24,698.23	98.54%	25,064.00	25,064.00	25,064.00	0.00%
60-7110-4990	Equipment/Not Capital	4,000.00	-	0.00%	8,000.00	4,000.00	4,000.00	0.00%
60-7110-5300	Dues & Subscriptions	2,500.00	242.13	9.69%	2,725.00	2,000.00	2,000.00	-20.00%
60-7110-7500	USDA Principal - Raw Water Bond	10,000.00	-	0.00%	11,000.00	11,000.00	11,000.00	10.00%
60-7110-7501	USDA Interest - Raw Water Bond	23,800.00	-	0.00%	34,050.00	34,050.00	23,375.00	43.07%
60-7110-7504	NCDENR Well #9 - Principal	6,546.00	-	0.00%	6,546.00	6,546.00	6,546.00	0.00%
60-7110-7700	KS Bank Jetter/Vac Principal	14,310.00	14,120.64	0.00%	12,234.00	12,234.00	12,234.00	-14.51%
60-7110-7701	KS Bank Jetter/Vac Interest	1,009.00	12.67	0.00%	1,901.00	1,901.00	1,901.00	88.40%
60-7110-XXXX	Principal Due - FY20	-	-	0.00%	8,730.00	8,730.00	8,730.00	#DIV/0!
60-7110-XXXX	Interest Due - FY20	-	-	0.00%	2,020.00	2,020.00	2,020.00	#DIV/0!
<b>Water Administration Totals</b>		<b>628,489.00</b>	<b>412,337.16</b>	<b>65.61%</b>	<b>748,295.00</b>	<b>688,624.00</b>	<b>673,066.00</b>	<b>9.57%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	360,349.00	425,000.00	418,404.00	413,521.00	53,172.00	14.76%
Operating	212,475.00	246,814.00	193,739.00	193,739.00	(18,736.00)	-8.82%
Capital	-	-	-	-	-	#DIV/0!
Debt Service/Transfers	55,665.00	76,481.00	76,481.00	65,806.00	10,141.00	18.22%
	<b>628,489.00</b>	<b>748,295.00</b>	<b>688,624.00</b>	<b>673,066.00</b>	<b>44,577.00</b>	<b>7.09%</b>

USDA - Raw Water Revenue Bond  
Paid in Full - June 2047

NCDENR Well #9  
Paid in Full - May 2032

KS Bank Jetter/Vac  
Paid in Full - September 2023

Town of Selma Budget FY 2020

**Water Operations Expenses**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
60-7130-1210	Salary & Wages	180,198.00	132,014.93	73.26%	170,699.00	164,138.00	164,138.00	-8.91%
60-7130-1220	Overtime	20,000.00	17,385.26	86.93%	20,000.00	20,000.00	20,000.00	0.00%
60-7130-1250	Phone Stipend	1,296.00	946.48	0.00%	1,080.00	1,080.00	1,080.00	-16.67%
60-7130-1810	FICA	15,415.00	11,073.09	71.83%	14,802.00	14,170.00	14,170.00	-8.08%
60-7130-1820	NC Municipal Retirement	15,516.00	11,558.13	74.49%	17,234.00	16,577.00	16,577.00	6.84%
60-7130-1821	NC 401k	6,006.00	4,318.52	71.90%	9,674.00	9,261.00	5,557.00	54.20%
60-7130-1830	Group Insurance	34,546.00	27,030.23	78.24%	33,686.00	33,686.00	33,686.00	-2.49%
60-7130-2512	Non-Highway Diesel Fuel #2	1,000.00	411.81	41.18%	1,000.00	550.00	550.00	-45.00%
60-7130-2590	Gasoline	4,000.00	3,443.88	86.10%	4,000.00	4,000.00	4,000.00	0.00%
60-7130-2600	Supplies & Materials	7,500.00	5,391.72	71.89%	7,500.00	7,500.00	7,500.00	0.00%
60-7130-2992	Chemicals	68,900.00	32,970.77	47.85%	77,000.00	70,000.00	70,000.00	1.60%
60-7130-3110	Travel & Training	2,500.00	885.00	35.40%	2,500.00	2,500.00	2,500.00	0.00%
60-7130-3500	Safety Supplies	2,000.00	388.95	19.45%	10,000.00	3,000.00	3,000.00	50.00%
607130-3510	Maint/Repair - Building	-	-	#DIV/0!	8,000.00	5,000.00	5,000.00	#DIV/0!
60-7130-3520	Maint/Repair - Equip	5,000.00	2,119.25	42.39%	8,000.00	8,000.00	8,000.00	60.00%
60-7130-3530	Maint/Repair - Vehicle	2,500.00	1,186.88	47.48%	2,500.00	2,500.00	2,500.00	0.00%
60-7130-3540	Maint/Repair - Distribution	69,100.00	17,118.80	24.77%	90,000.00	25,000.00	25,000.00	-63.82%
60-7130-3800	Testing/Lab Fees	8,500.00	4,299.84	50.59%	10,000.00	6,000.00	6,000.00	-29.41%
60-7130-3990	Contracted Services	81,000.00	64,207.49	79.27%	81,000.00	75,000.00	75,000.00	-7.41%
60-7130-3991	Purchase For Resale/Water	100,000.00	72,005.36	72.01%	125,810.00	125,810.00	125,810.00	25.81%
60-7130-4990	Equipment/Not Capital	3,500.00	-	0.00%	26,366.00	17,866.00	17,866.00	410.46%
60-7130-5000	Capital Outlay	44,500.00	12,397.20	27.86%	28,338.00	28,338.00	28,338.00	-36.32%
60-7130-9501	Purchases for Inventory	50,000.00	29,746.28	59.49%	50,000.00	50,000.00	50,000.00	0.00%
60-9800-0065	Transfer to Fund 65	41,584.00	-	0.00%	200,000.00	200,000.00	147,058.00	380.95%
<b>Water Operations Totals</b>		<b>764,561.00</b>	<b>450,899.87</b>	<b>58.98%</b>	<b>999,189.00</b>	<b>889,976.00</b>	<b>833,330.00</b>	<b>16.40%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	272,977.00	267,175.00	258,912.00	255,208.00	(17,769.00)	-6.51%
Operating	405,500.00	503,676.00	402,726.00	402,726.00	(2,774.00)	-0.68%
Capital	44,500.00	28,338.00	28,338.00	28,338.00	(16,162.00)	-36.32%
Debt Service/Transfers	41,584.00	200,000.00	200,000.00	147,058.00	105,474.00	253.64%
	<u>764,561.00</u>	<u>999,189.00</u>	<u>889,976.00</u>	<u>833,330.00</u>	<u>68,769.00</u>	<u>8.99%</u>

	Requested	Recommend	Approved
Capital Outlay			
Emergency Stand By Pump (split with Sewer)	18,338.00	18,338.00	18,338.00
Portable Valve Exercise Trailer	10,000.00	10,000.00	10,000.00
	<u>28,338.00</u>	<u>28,338.00</u>	<u>28,338.00</u>

Town of Selma Budget FY 2020

**Sewer Revenues**

	Revenue Source	Amended FY 2019	YTD 3/31/2019	%	Manager Recommend FY 2020	Board Approved FY 2020	% Change
61-3290-0000	Interest Earned	2,500.00	6,417.74	256.71%	7,500.00	7,500.00	200.00%
61-3714-5100	Sewer Charge/Basic	2,287,000.00	1,677,131.97	73.33%	2,777,190.00	2,683,411.00	21.43%
61-3714-5200	Other Services (Tap Ins,Restoration)	-	3,275.00	#DIV/0!	-	-	#DIV/0!
61-3714-5400	Sewer Capital Reserve	44,000.00	31,046.98	70.56%	400,000.00	219,300.00	809.09%
61-3721-0066	Transfer from Sewer Capital Reserve	56,375.00	56,375.00	100.00%	-	-	-100.00%
61-3721-5420	Loan Proceeds - Jetter/Vac Truck	329,000.00	329,000.00	100.00%	-	-	-100.00%
61-3721-5800	Utility Bill Penalties	75,000.00	54,955.96	73.27%	75,000.00	75,000.00	0.00%
61-3721-5801	Utility Connection Fees	9,000.00	5,306.68	58.96%	7,500.00	7,500.00	-16.67%
61-3980-3000	Transfer from Fund 30	40,893.00	-	0.00%	-	-	-100.00%
<b>Sewer Revenues Totals</b>		<b>2,843,768.00</b>	<b>2,163,509.33</b>	<b>76.08%</b>	<b>3,267,190.00</b>	<b>2,992,711.00</b>	<b>14.89%</b>

Town of Selma Budget FY 2020

**Sewer Administration Expenses**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
61-7110-1210	Salary & Wages	145,132.00	104,478.24	71.99%	157,985.00	157,205.00	157,205.00	8.32%
61-7110-1220	Overtime	-	50.97	#DIV/0!	-	-	-	#DIV/0!
61-7110-1250	Phone Stipend	534.00	384.37	71.98%	898.00	898.00	898.00	68.16%
61-7110-1810	FICA/Medicare	11,143.00	7,890.50	70.81%	12,170.00	12,095.00	12,095.00	8.54%
61-7110-1820	NC Municipal Retirement	11,238.00	8,020.09	71.37%	14,229.00	14,151.00	14,151.00	25.92%
61-7110-1821	NC 401k	4,350.00	2,179.83	50.11%	7,955.00	7,906.00	4,744.00	81.75%
61-7110-1830	Group Insurance	22,520.00	18,658.14	82.85%	27,643.00	27,643.00	27,643.00	22.75%
61-7110-1860	Workers Compensation	42,935.00	42,503.57	99.00%	50,000.00	50,000.00	50,000.00	16.46%
61-7110-1861	Unemployment Insurance Reserve	500.00	-	0.00%	500.00	500.00	500.00	0.00%
61-7110-1890	Retirees' Healthcare	4,268.00	4,821.95	112.98%	7,000.00	7,000.00	7,000.00	64.01%
61-7110-1910	Accounting/Auditing	8,750.00	9,468.75	108.21%	10,625.00	10,625.00	10,625.00	21.43%
61-7110-1920	Legal	6,500.00	4,131.12	63.56%	9,000.00	9,000.00	9,000.00	38.46%
61-7110-1940	Engineering	35,000.00	-	0.00%	39,000.00	10,000.00	10,000.00	-71.43%
61-7110-2120	Uniforms	2,300.00	1,857.13	80.74%	2,375.00	2,375.00	2,375.00	3.26%
61-7110-3200	VC-3 Cloud Services	36,000.00	29,010.80	80.59%	45,000.00	40,000.00	40,000.00	11.11%
61-7110-3210	SCADA Land Line and Internet	1,800.00	1,509.74	83.87%	2,000.00	2,000.00	2,000.00	11.11%
61-7110-3250	Postage	200.00	114.14	57.07%	200.00	200.00	200.00	0.00%
61-7110-3310	Electricity	55,000.00	42,825.36	77.86%	55,000.00	48,000.00	48,000.00	-12.73%
61-7110-3410	Printing	7,000.00	3,811.69	54.45%	7,000.00	7,000.00	7,000.00	0.00%
61-7110-3510	Maint/Repair - Building	1,000.00	15.81	1.58%	6,000.00	1,000.00	1,000.00	0.00%
61-7110-3980	Permit Fees	900.00	-	0.00%	900.00	900.00	900.00	0.00%
61-7110-3990	Contracted Services	5,000.00	1,694.20	33.88%	5,000.00	3,000.00	3,000.00	-40.00%
61-7110-4400	Computer Software Contract	7,000.00	5,397.19	77.10%	17,025.00	17,025.00	17,025.00	143.21%
61-7110-4510	Property & Liability	25,064.00	24,698.22	98.54%	26,000.00	26,000.00	26,000.00	3.73%
61-7110-4990	Equipment/Not Capital	500.00	-	0.00%	5,000.00	2,500.00	2,500.00	400.00%
61-7110-5000	Capital Outlay	332,000.00	331,991.80	100.00%	-	-	-	-100.00%
61-7110-5300	Dues & Subscriptions	1,500.00	880.00	58.67%	1,725.00	1,500.00	1,500.00	0.00%
61-7110-7500	USDA #92-11 Wastewater Principal	24,000.00	-	0.00%	24,000.00	24,000.00	24,000.00	0.00%
61-7110-7505	USDA #92-11 Wastewater Interest	25,692.00	-	0.00%	25,182.00	25,182.00	25,182.00	-1.99%
61-7110-7506	USDA Noble Street Bond Principal	12,000.00	-	0.00%	12,000.00	12,000.00	12,000.00	0.00%
61-7110-7507	USDA Noble Street Bond Interest	12,375.00	-	0.00%	12,150.00	12,150.00	12,150.00	-1.82%
61-7110-7700	KS Bank Jetter/Vac Principal	31,005.00	30,594.72	0.00%	26,506.00	26,506.00	26,506.00	-14.51%
61-7110-7701	KS Bank Jetter/Vac Interest	3,435.00	27.47	0.00%	4,118.00	4,118.00	4,118.00	19.88%
61-7110-8000	Repay Water Fund Loan	75,000.00	75,000.00	0.00%	75,000.00	75,000.00	75,000.00	0.00%
61-7110-XXXX	Principal Due - FY20	-	-	0.00%	8,730.00	8,730.00	8,730.00	#DIV/0!
61-7110-XXXX	Interest Due - FY20	-	-	0.00%	2,020.00	2,020.00	2,020.00	#DIV/0!
61-9800-0066	Transfer to Fund 66	102,244.00	-	0.00%	400,000.00	400,000.00	219,300.00	291.22%
<b>Sewer Administration Totals</b>		<b>1,053,885.00</b>	<b>752,015.80</b>	<b>71.36%</b>	<b>1,099,936.00</b>	<b>1,048,229.00</b>	<b>864,367.00</b>	<b>-17.98%</b>

	Amended FY19	Requested FY20	Recommend FY20	Approved FY20	Variance	%
Personnel	242,620.00	278,380.00	277,398.00	274,236.00	31,616.00	13.03%
Operating	193,514.00	231,850.00	181,125.00	181,125.00	(12,389.00)	-6.40%
Capital	332,000.00	-	-	-	(332,000.00)	-100.00%
Debt Service/Transfers	285,751.00	589,706.00	589,706.00	409,006.00	123,255.00	43.13%
	<u>1,053,885.00</u>	<u>1,099,936.00</u>	<u>1,048,229.00</u>	<u>864,367.00</u>	<u>(189,518.00)</u>	<u>-17.98%</u>

USDA Wastewater Revenue Bond  
Paid in Full - June 2053

USDA Noble Street Bond  
Paid in Full - June 2056

KS Bank Jetter/Vac  
Paid in Full - September 2023



Town of Selma Budget FY 2020

**Sewer Operations Expenses**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
61-7140-1210	Salary & Wages	146,148.00	116,160.78	79.48%	161,240.00	156,015.00	156,015.00	6.75%
61-7140-1220	Overtime	10,000.00	10,704.26	107.04%	10,000.00	10,000.00	10,000.00	0.00%
61-7140-1250	Phone Stipend	540.00	350.10	0.00%	540.00	540.00	540.00	0.00%
61-7140-1810	FICA/Medicare	11,988.00	9,458.58	78.90%	13,245.00	12,742.00	12,742.00	6.29%
61-7140-1820	NC Municipal Retirement	12,102.00	9,873.20	81.58%	15,430.00	14,907.00	14,907.00	23.18%
61-7140-1821	NC 401k	4,685.00	3,460.35	73.86%	8,657.00	8,328.00	4,997.00	77.76%
61-7140-1830	Group Insurance	28,027.00	19,636.88	70.06%	33,278.00	33,278.00	33,278.00	18.74%
61-7140-2512	Non-Highway Diesel Fuel #2	1,500.00	617.02	41.13%	1,500.00	1,200.00	1,200.00	-20.00%
61-7140-2590	Gasoline	4,000.00	2,605.00	65.13%	4,000.00	3,800.00	3,800.00	-5.00%
61-7140-2600	Supplies & Materials	5,000.00	4,343.10	86.86%	5,000.00	5,000.00	5,000.00	0.00%
61-7140-3110	Travel & Training	2,500.00	272.44	10.90%	2,500.00	1,500.00	1,500.00	-40.00%
61-7140-3500	Safety Supplies	1,500.00	256.90	17.13%	10,000.00	3,000.00	3,000.00	100.00%
61-7140-3520	Maint/Repair - Equip	5,000.00	1,066.13	21.32%	5,000.00	5,000.00	5,000.00	0.00%
61-7140-3530	Maint/Repair - Vehicle	2,000.00	509.00	25.45%	2,000.00	2,000.00	2,000.00	0.00%
61-7140-3531	Maint/Repair - I & I	39,500.00	617.30	1.56%	100,000.00	40,000.00	25,000.00	1.27%
61-7140-3532	Maint/Repair - Collection System	44,546.00	34,549.23	0.00%	960,000.00	87,409.00	50,000.00	96.22%
61-7140-3990	Contracted Services	5,000.00	2,255.10	45.10%	5,000.00	5,000.00	5,000.00	0.00%
61-7140-3991	Wastewater Treatment	1,415,893.00	1,220,075.51	86.17%	1,795,904.00	1,795,904.00	1,761,027.00	26.84%
61-7140-4990	Equipment/Not Capital	2,000.00	-	0.00%	5,000.00	5,000.00	5,000.00	150.00%
61-7140-5000	Capital Outlay	37,954.00	11,297.19	29.77%	18,338.00	18,338.00	18,338.00	-51.68%
61-7140-9501	Purchases for Inventory	10,000.00	286.83	2.87%	10,000.00	10,000.00	10,000.00	0.00%
<b>Sewer Operations Totals</b>		<b>1,789,883.00</b>	<b>1,448,394.90</b>	<b>80.92%</b>	<b>3,166,632.00</b>	<b>2,218,961.00</b>	<b>2,128,344.00</b>	<b>18.91%</b>

	Amended FY19	Requested FY20	Recommend FY20	Adopted FY20	Variance	%
Personnel	213,490.00	242,390.00	235,810.00	232,479.00	18,989.00	8.89%
Operating	1,538,439.00	2,905,904.00	1,964,813.00	1,877,527.00	339,088.00	22.04%
Capital	37,954.00	18,338.00	18,338.00	18,338.00	(19,616.00)	-51.68%
Debt Service	-	-	-	-	-	#DIV/0!
	<b>1,789,883.00</b>	<b>3,166,632.00</b>	<b>2,218,961.00</b>	<b>2,128,344.00</b>	<b>338,461.00</b>	<b>18.91%</b>

	Requested	Recommend	Approved
Capital Outlay			
Emergency Stand By Pump (split with H2O)	18,338.00	18,338.00	18,338.00

Town of Selma Budget FY 2020

**Electric Revenues**

	Revenue Source	Amended FY 2019	YTD 3/31/2019	%	Manager Recommend FY 2020	Board Approved FY 2020	% Change
63-3290-0000	Interest Earned	2,500.00	6,573.69	262.95%	7,500.00	7,500.00	200.00%
63-3350-0000	Miscellaneous Revenue	2,500.00	3,109.46	124.38%	2,500.00	2,500.00	0.00%
63-3721-5100	Sale of Electricity	7,537,000.00	5,567,968.00	73.88%	7,650,000.00	7,650,000.00	1.50%
63-3721-5800	Utility Bill Penalties	75,000.00	54,955.97	73.27%	75,000.00	75,000.00	0.00%
63-3721-5801	Utility Connection Fees	9,000.00	5,306.64	58.96%	7,500.00	7,500.00	-16.67%
63-3721-5802	Utility Sales Tax Revenue	527,590.00	379,395.55	71.91%	535,500.00	535,500.00	1.50%
63-3721-5803	TekCollect Fee	-	(26.00)	#DIV/0!	-	-	#DIV/0!
63-3740-0000	Debt Set-Off	1,500.00	9,135.25	609.02%	2,500.00	2,500.00	66.67%
63-3800-0000	Rent- Pole Attachments	5,500.00	-	0.00%	4,500.00	4,500.00	-18.18%
63-3920-8000	Loan Proceeds - New Bucket Truck	-	110,000.00	#DIV/0!	-	-	#DIV/0!
63-3920-8020	Reimbursement DOT	-	2,160.00	#DIV/0!	100,000.00	100,000.00	#DIV/0!
63-3991-9910	Fund Balance Appropriated	190,057.00	-	0.00%	22,160.00	22,160.00	-88.34%
<b>Electric Revenues Totals</b>		<b>8,350,647.00</b>	<b>6,138,578.56</b>	<b>73.51%</b>	<b>8,407,160.00</b>	<b>8,407,160.00</b>	<b>0.68%</b>

Town of Selma Budget FY 2020

**Electric Administration Expenses**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
63-7210-1210	Salary & Wages	305,147.00	224,578.10	73.60%	327,520.00	327,520.00	327,520.00	7.33%
63-7210-1220	Overtime	-	5,406.25	#DIV/0!	5,000.00	5,000.00	5,000.00	#DIV/0!
63-7210-1250	Phone Stipend	854.00	500.27	58.58%	960.00	960.00	960.00	12.41%
63-7210-1810	FICA & Medicare	23,410.00	16,986.51	72.56%	25,512.00	25,512.00	25,512.00	8.98%
63-7210-1820	NC Municipal Retirement	23,665.00	16,799.39	70.99%	27,516.00	27,516.00	27,516.00	16.27%
63-7210-1821	NC 401k	9,161.00	5,866.29	64.04%	13,380.00	13,380.00	13,380.00	46.05%
63-7210-1830	Group Insurance	41,443.00	26,503.70	63.95%	48,653.00	48,653.00	48,653.00	17.40%
63-7210-1860	Workers Compensation	42,935.00	42,503.57	99.00%	50,000.00	50,000.00	50,000.00	16.46%
63-7210-1861	Unemployment Insurance Reserve	500.00	-	0.00%	500.00	500.00	500.00	0.00%
63-7210-1890	Retirees' Healthcare	37,264.00	35,767.26	95.98%	50,000.00	50,000.00	50,000.00	34.18%
63-7210-1910	Accounting/Auditing	8,750.00	9,468.75	108.21%	10,625.00	10,625.00	10,625.00	21.43%
63-7210-1920	Legal Services	6,500.00	4,524.85	69.61%	9,000.00	9,000.00	9,000.00	38.46%
63-7210-1940	Engineering	25,000.00	1,517.10	6.07%	25,000.00	10,000.00	10,000.00	-60.00%
63-7210-1950	Banking Fees	200.00	285.60	142.80%	300.00	300.00	300.00	50.00%
63-7210-3200	VC-3 Cloud Services	36,000.00	29,010.79	80.59%	45,000.00	40,000.00	40,000.00	11.11%
63-7210-3210	Telephone	1,600.00	794.07	49.63%	1,600.00	1,600.00	1,600.00	0.00%
63-7210-3250	Postage	300.00	141.26	47.09%	300.00	300.00	300.00	0.00%
63-7210-3310	Electricity	7,000.00	4,992.65	71.32%	7,000.00	7,000.00	7,000.00	0.00%
63-7210-3410	Printing/Utility Bills	7,500.00	3,611.86	48.16%	7,000.00	7,000.00	7,000.00	-6.67%
63-7210-3510	Maint/Repair - Building	3,000.00	-	0.00%	3,000.00	3,000.00	3,000.00	0.00%
63-7210-3520	Maint/Repair - Equip	3,000.00	27.80	0.93%	3,000.00	3,000.00	3,000.00	0.00%
63-7210-3910	Advertising	-	200.00	#DIV/0!	-	-	-	#DIV/0!
63-7210-3990	Contracted Services	5,500.00	3,106.42	56.48%	5,000.00	5,000.00	5,000.00	-9.09%
63-7210-3991	Load Management/NCEMPA	5,000.00	3,757.50	75.15%	5,000.00	5,000.00	5,000.00	0.00%
63-7210-3994	ITRON lease	20,000.00	11,865.00	59.33%	20,000.00	20,000.00	20,000.00	0.00%
63-7210-3995	Exceleron Contract Fee	43,000.00	28,396.44	66.04%	44,000.00	44,000.00	44,000.00	2.33%
63-7210-4400	Computer Software Contract	7,000.00	5,397.20	77.10%	17,025.00	17,025.00	17,025.00	143.21%
63-7210-4510	Property & Liability	25,064.00	24,396.19	97.34%	26,000.00	26,000.00	26,000.00	3.73%
63-7210-4911	ElectriCities Dues	7,300.00	7,090.00	97.12%	7,300.00	7,300.00	7,300.00	0.00%
63-7210-XXXX	Principal Due - FY20	-	-	#DIV/0!	8,730.00	8,730.00	8,730.00	#DIV/0!
63-7210-XXXX	Interest Due - FY20	-	-	#DIV/0!	2,020.00	2,020.00	2,020.00	#DIV/0!
63-7210-7500	PNC Loan Principal	264,619.00	264,618.93	100.00%	274,102.00	274,102.00	274,102.00	3.58%
63-7210-7510	PNC Loan Interest	29,857.00	29,856.75	100.00%	20,375.00	20,375.00	20,375.00	-31.76%
63-7210-9810	Inter Fund Transfer to Fund 10	175,000.00	175,000.00	100.00%	175,000.00	175,000.00	175,000.00	0.00%
<b>Electric Administration Totals</b>		<b>1,165,569.00</b>	<b>982,970.50</b>	<b>84.33%</b>	<b>1,265,418.00</b>	<b>1,245,418.00</b>	<b>1,245,418.00</b>	<b>6.85%</b>

	Amended FY19	Requested FY20	Recommend FY20	Adopted FY20	Variance	%
Personnel	484,379.00	549,041.00	549,041.00	-	64,662.00	13.35%
Operating	211,714.00	236,150.00	216,150.00	214,250.00	4,436.00	2.10%
Capital	-	-	-	-	-	#DIV/0!
Debt Service/Transfers	469,476.00	480,227.00	480,227.00	469,477.00	10,751.00	2.29%
	<b>1,165,569.00</b>	<b>1,265,418.00</b>	<b>1,245,418.00</b>	<b>683,727.00</b>	<b>79,849.00</b>	<b>6.85%</b>

PNC Loan - Substation  
Paid in Full - November 2020

Change Position Title to Assistant Director as part of succession planning

Town of Selma Budget FY 2020

**Electric Operations Expenses**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
63-7220-1210	Salary & Wages	260,656.00	131,202.90	50.34%	322,590.00	322,590.00	322,590.00	-99.99%
63-7220-1220	Overtime	12,000.00	9,847.56	82.06%	12,000.00	12,000.00	12,000.00	0.00%
63-7220-1250	Phone Stipend	1,080.00	2,186.15	0.00%	3,240.00	3,240.00	3,240.00	200.00%
63-7220-1810	FICA & Medicare	20,942.00	11,215.26	53.55%	25,844.00	25,844.00	25,844.00	23.41%
63-7220-1820	NC Municipal Retirement	18,268.00	10,265.68	56.19%	30,236.00	30,236.00	30,236.00	65.51%
63-7220-1821	NC 401k	7,071.00	3,259.56	46.10%	16,892.00	16,892.00	10,136.00	43.35%
63-7220-1830	Group Insurance	44,508.00	22,354.92	50.23%	59,652.00	59,652.00	59,652.00	34.03%
63-7220-2120	Uniforms	8,000.00	4,460.05	55.75%	8,500.00	8,000.00	8,000.00	0.00%
63-7220-2512	Non-Highway Diesel Fuel #2	7,700.00	5,387.85	69.97%	7,500.00	7,500.00	7,500.00	-2.60%
63-7220-2590	Gasoline	300.00	382.50	127.50%	1,500.00	650.00	650.00	116.67%
63-7220-2600	Supplies & Materials	50,000.00	41,506.82	83.01%	60,000.00	50,000.00	50,000.00	0.00%
63-7220-3110	Travel & Training	4,500.00	187.73	4.17%	4,500.00	2,000.00	2,000.00	-55.56%
63-7220-3500	Safety Supplies	3,000.00	1,742.84	58.09%	3,500.00	2,500.00	2,500.00	-16.67%
63-7220-3520	Maint/Repair - Equip	2,000.00	535.61	26.78%	2,000.00	1,500.00	1,500.00	-25.00%
63-7220-3530	Maint/Repair - Vehicle	4,500.00	3,854.48	85.66%	4,000.00	4,000.00	4,000.00	-11.11%
63-7220-3990	Contracted Services	102,856.00	94,707.84	92.08%	76,500.00	76,500.00	76,500.00	-25.62%
63-7220-4990	Equipment/Not Capital	68,500.00	36,595.01	53.42%	27,500.00	27,500.00	27,500.00	-59.85%
63-7220-5000	Capital Outlay	126,693.00	-	0.00%	-	-	-	-100.00%
63-7220-5001	Capital Outlay - Ricks Road	52,539.00	2,160.00	4.11%	-	-	-	-100.00%
63-7220-5002	Capital Outlay - Water Plant	22,969.00	-	0.00%	-	-	-	-100.00%
63-7220-5003	Capital Outlay - Buffalo Road	25,000.00	320.00	1.28%	100,000.00	100,000.00	100,000.00	300.00%
63-7220-5400	Capital Outlay - Circuit Equipment	100,000.00	92,488.61	92.49%	2,815,000.00	125,000.00	125,000.00	25.00%
63-7220-7304	KS Bank Principal - Bucket Truck	31,440.84	31,440.04	100.00%	31,840.00	31,840.00	31,840.00	1.27%
63-7220-7305	KS Bank Interest - Bucket Truck	1,194.16	1,194.16	100.00%	795.00	795.00	795.00	-33.43%
63-7220-7306	KS Bank Principal - Bucket Truck FY18	20,870.00	-	0.00%	20,864.00	20,864.00	20,864.00	-0.03%
63-7220-7307	KS Bank Interest - Bucket Truck FY18	2,904.00	-	0.00%	2,912.00	2,912.00	2,912.00	0.28%
63-7220-9501	Purchases For Inventory	80,000.00	34,070.49	42.59%	80,500.00	75,000.00	75,000.00	-6.25%
<b>Electric Operations Totals</b>		<b>1,079,491.00</b>	<b>541,366.06</b>	<b>50.15%</b>	<b>3,717,865.00</b>	<b>1,007,015.00</b>	<b>1,000,259.00</b>	<b>-7.34%</b>

	Amended FY19	Requested FY20	Recommend FY20	Adopted FY20	Variance	%
Personnel	364,525.00	470,454.00	470,454.00	463,698.00	99,173.00	27.21%
Operating	331,356.00	276,000.00	255,150.00	255,150.00	(76,206.00)	-23.00%
Capital	327,201.00	2,915,000.00	225,000.00	225,000.00	(102,201.00)	-31.23%
Debt Service	56,409.00	56,411.00	56,411.00	56,411.00	2.00	0.00%
	<b>1,079,491.00</b>	<b>3,717,865.00</b>	<b>1,007,015.00</b>	<b>1,000,259.00</b>	<b>(79,232.00)</b>	<b>-7.34%</b>

	Requested	Recommend	Approved
Capital Outlay			
Replace 24 Poles	125,000.00	125,000.00	125,000.00
Nextgrid - Load Mngt	690,000.00	-	-
Eastfield	2,000,000.00	-	-
	<b>2,815,000.00</b>	<b>125,000.00</b>	<b>125,000.00</b>

Town of Selma Budget FY 2020

**Electric Purchases Expense**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
63-7230-2700	NCEMPA Electricity Purchases	5,137,479.00	3,934,668.88	76.59%	5,651,227.00	5,601,227.00	5,607,983.00	9.16%
63-7230-2701	Electric Sales/Use Tax	527,590.00	390,753.39	74.06%	535,500.00	535,500.00	535,500.00	1.50%
63-7230-2702	SE Power Purchases	18,000.00	8,847.36	49.15%	18,000.00	18,000.00	18,000.00	0.00%
<b>Electric Purchases Totals</b>		<b>5,683,069.00</b>	<b>4,334,269.63</b>	<b>76.27%</b>	<b>6,204,727.00</b>	<b>6,154,727.00</b>	<b>6,161,483.00</b>	<b>8.30%</b>

Sales Tax is 7% of Electric Revenue

**Transfer to Capital Reserve**

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
63-9800-6700	Transfer to fund 67	422,518.00	0.00	0.00%	-	-	-	-100.00%
<b>Total Transfer to Capital Reserve</b>		<b>422,518.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>

Town of Selma Budget FY 2020

**Water Capital Reserve Fund**

REVENUE

	Revenue Source	Amended FY 2019	YTD 3/31/2019	%	Manager Recommend FY 2020	Board Approved FY 2020	% Change
65-3290-0000	Interest Earned	350.00	272.41	0.00%	-	-	-100.00%
65-3982-0060	Transfer from Fund 60	41,584.00	-	0.00%	200,000.00	147,058.00	380.95%
<b>Water Capital Reserve Totals</b>		<b>41,934.00</b>	<b>272.41</b>	<b>0.65%</b>	<b>200,000.00</b>	<b>147,058.00</b>	<b>376.94%</b>

Town of Selma Budget FY 2020

**Water Capital Reserve Fund**

EXPENSE

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
65-9930-0000	Reserve for Future Expenditure	9,934.00	-	0.00%	200,000.00	200,000.00	147,058.00	1913.29%
65-9930-0060	Transfer to Fund 60	32,000.00	-	0.00%	-	-	-	-100.00%
<b>Water Capital Reserve Totals</b>		<b>41,934.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>147,058.00</b>	<b>376.94%</b>

Town of Selma Budget FY 2020

**Sewer Capital Reserve Fund**

REVENUE

	Revenue Source	Amended FY 2019	YTD 3/31/2019	%	Manager Recommend FY 2020	Board Approved FY 2020	% Change
66-3290-0000	Interest Earned	350.00	578.47	0.00%	-	-	-100.00%
66-3982-0061	Transfer from Fund 61	102,244.00	-	0.00%	400,000.00	219,300.00	291.22%
<b>Sewer Capital Reserve Totals</b>		<b>102,594.00</b>	<b>578.47</b>	<b>0.00%</b>	<b>400,000.00</b>	<b>219,300.00</b>	<b>289.89%</b>



Town of Selma Budget FY 2020

**Sewer Capital Reserve Fund**

EXPENSE

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
66-9930-0000	Reserve for Future Expenditure	46,219.00	-	0.00%	400,000.00	400,000.00	219,300.00	765.44%
66-9930-0061	Transfer to Fund 61	56,375.00	-	0.00%	-	-	-	-100.00%
<b>Sewer Capital Reserve Totals</b>		<b>102,594.00</b>	<b>-</b>	<b>0.00%</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>219,300.00</b>	<b>289.89%</b>

Town of Selma Budget FY 2020

**Electric Capital Reserve Fund**

REVENUE

	Revenue Source	Amended FY 2019	YTD 3/31/2019	%	Manager Recommend FY 2020	Board Approved FY 2020	% Change
67-3290-0000	Interest Earned	750.00	4,053.24	0.00%	5,000.00	5,000.00	566.67%
67-3982-0063	Transfer From Fund 63	422,518.00	-	0.00%	-	-	-100.00%
<b>Electric Capital Reserve Totals</b>		<b>423,268.00</b>	<b>4,053.24</b>	<b>0.96%</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-98.82%</b>

Town of Selma Budget FY 2020

**Electric Capital Reserve Fund**

EXPENSE

	Object Expense Account	Amended FY 2019	YTD 3/31/2019	%	Department Requested FY2020	Manager Recommend FY 2020	Board Approved FY 2020	% Change
67-9930-0000	Reserve for Future Expenditure	423,268.00	-	0.00%	5,000.00	5,000.00	5,000.00	-98.82%
<b>Electric Capital Reserve Totals</b>		<b>423,268.00</b>	<b>-</b>	<b>0.00%</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-98.82%</b>