



**Town of Selma
Special Council Meeting
June 23, 2026
Selma Jernigan Building
6:00 PM**

§ 143-318.17. Disruptions of official meetings. A person who willfully interrupts, disturbs, or disrupts an official meeting and who, upon being directed to leave the meeting by the presiding officer, willfully refuses to leave the meeting is guilty of a Class 2 misdemeanor.

ORDER OF BUSINESS

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1. <u>CALL TO ORDER</u>	
2. <u>BUSINESS ITEMS</u>	
a. FY26/27 Budget Proposal Interim Town Manager/Fire Chief - Phillip McDaniel FY2627 Draft Fee Schedule FY2627 Budget Worksheets - FINAL	2 - 80
b. Richard B. Harrison Conveyance Agreement Interim Town Manager/Fire Chief - Phillip McDaniel 20260619 Action Agenda Item - RBH Conveyance Deed 20260618 Richard B. Harrison Conveyance Agreement	81 - 90
c. Resolution Appointing Finance Officer Interim Town Manager/Fire Chief - Phillip McDaniel 20260619 Action Agenda Item - Finance Director Resolution 20260619 Resolution Appointing Finance Officer	91 - 92
d. FY 25/26 Budget Amendment #9 Finance Director - Katie Taylor 20260618 Budget Amendment FY 2026 #9	93
e. Accept Police Department Donation Finance Director - Katie Taylor 20260623 Action Agenda Item - Advance Tec Donation 20260623 Advance Tec Donation Exhibit	94 - 97
3. <u>ADJOURNMENT</u>	

TOWN OF SELMA FEES AND CHARGES



***DRAFT* Fiscal Year 2026 - 2027**

Adopted by the Town of Selma Town Council on _____, during regular session.

Effective July 1, 2026.

**TOWN OF SELMA
FEES AND CHARGES**

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**TOWN OF SELMA
FEES AND CHARGES**

ANIMAL CONTROL FEES

3

DESCRIPTION	FEE
1st Violation	\$100.00
2nd Violation	\$200.00
3rd Violation	\$300.00

**TOWN OF SELMA
FEES AND CHARGES**

CEMETERY

4

GRAVE SPACES	FEE
Angel Garden (one grave space/infants only - under one year)	\$500.00
Evergreen Garden*	
- Two Grave Spaces	\$2,100.00
Iris Garden and Roselawn Gardens*	
- One Grave Space	\$1,050.00
- Two Grave Spaces	\$2,100.00
Magnolia Garden (each lot 20'x20' accomodates 2 crypts per lot)	\$3,500.00
Any Garden Not Listed* (two grave spaces)	\$2,100.00
*Single cemetery plots with road frontage or adjacent to	\$1,500.00
*Double cemetery plots with road frontage or adjacent to	\$3,000.00
Recording Fee (per deed)	\$26.00

GRAVE OPENINGS	FEE
Monday - Friday (8:00am-4:00pm)	\$650.00
Weekday After 4:00 pm / weekend / holiday	\$950.00
Any grave less than 4' long (Baby or Cremation)	
Monday - Friday (8:00 am - 4:00 pm)	\$450.00
Weekday After 4:00 pm / weekend / holiday	\$750.00
No grave openings on Thanksgiving, Christmas Eve, Christmas Day, Easter, Mother's Day, Father's Day	

CEMETERY MARKERS	FEE
Single	\$50.00
Double	\$75.00
Ledger	\$100.00

**TOWN OF SELMA
FEES AND CHARGES**

CIVIC CENTER

5

DESCRIPTION	FEE
Full Day (12 Hours) Legacy and Oak Weekday	\$1,500.00
Full Day (12 Hours) Legacy and Oak Weekend	\$1,800.00
Split Two Day (16 Hours/2 Consecutive Days) Weekday	\$1,800.00
Split Two Day (16 Hours/2 Consecutive Days) Weekend	\$2,080.00
Business Conference (10 Hours) Weekday Only	\$1,300.00
Additional Event Attendant (Minimum 3 hours)	\$25/Hr
Sound production (Minimum 3 hours)	\$25/Hr
Reset Layout fee	\$50 Per request
Damage Deposit	\$300.00
custodial service and supply fee	\$175.00
Hourly Rentals (Minimum 3 hours)	
Weekday	\$175/Hour
Weekend	\$200/Hour
Non-Refundable deposit (Secure the Reservation)	25% of Total
Discount for Non-profit organization	10% off Rental fee
Discount for Town of Selma Employees & Town of Selma Elected Officials	50% off Rental fee

**TOWN OF SELMA
FEES AND CHARGES**

CODE ENFORCEMENT

6

Number of Violations	Fines	Administrative Fee
1	\$50.00	\$150.00
2	\$150.00	\$150.00
3	\$250.00	\$150.00
4	\$350.00	\$150.00
5	\$450.00	\$150.00
6	\$550.00	\$150.00
7	\$650.00	\$150.00
8	\$750.00	\$150.00
9	\$850.00	\$150.00
10	\$950.00	\$150.00

*\$150.00 Per hour for abatement (minimum 1 hour). Time is rounded up to the next full hour. Final cost may vary based on contractor charges.

Sanitation Fines	Fines
Any Violation	\$25.00
Each Day's Continuing Violation	\$25.00/day

*Cost to abate	*\$150.00
*Additional Offenses	*Not to exceed \$500.00

*150 per hour for abatement (minimum 1 hour). Time is rounded up to the next full hour. Final cost may vary based on contractor charges.

Grass Mowing by Contractor - Example		
Cost to Abate or \$150 per Hour		\$150
Administrative Fee		\$150
Total Charge**		\$300-\$500

**Abatement - Contractor charged Cost (minimum charge - \$150)

**Abatement performed by contractor; cost reflects contractor invoice and town administrative fees.

Vacant Buildings	
Registration for the first 6- month period (1-6 months):	\$250.00
Registration for the second 6-month period (6-12 months):	\$500.00
Registration for the third 6-month period (12-18 months):	\$750.00
Registration for the fourth 6-month period (18-24 months):	\$1,000.00

**TOWN OF SELMA
FEES AND CHARGES**

FIRE DEPARTMENT

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FIRE INSPECTION	FEE
(initial inspection of new construction is included in building permit)	
Building size up to 999 square feet	\$50.00
1,000 square feet to 2,999 square feet	\$100.00
3,000 square feet to 9,999 square feet	\$150.00
10,000 square feet to 49,999 square feet	\$300.00
50,000 square feet to 199,999 square feet	\$350.00
200,000 square feet to 499,999 square feet	\$700.00
500,000 square feet or greater	\$900.00
Re-inspection fee 1st visit with violation not corrected	\$50
Re-inspection fee 2nd visit with violation not corrected	\$250
Re-inspection fee each visit after 3rd visit not corrected etc.	\$500 per visit
Life Safety Violation	\$250

SPECIAL INSPECTIONS	FEE
Cooking vendor	\$50.00
Tent/air supported structure	\$50.00
Outdoor public assembly	\$75.00
ABC Permit Inspection	\$75

USE OF TOWN PERSONNEL	FEE
Fire watch - per hour	\$50.00
Crowd managers - per hour	\$50.00
Emergency medical staff - per hour	\$50.00

FIRE MANDATORY CONSTRUCTION PERMITS	FEE
Automatic fire extinguishing systems	\$100.00
Battery systems	\$100.00
Compressed gases	\$100.00
Cryogenic fluids	\$100.00
Fire alarm and detection systems	\$100.00
Fire pumps	\$100.00
Flammable and combustible liquids	\$100.00
Hazardous materials	\$200.00
Industrial ovens	\$100.00
Standpipe systems	\$100.00
Hazardous bulk storage permit	\$2,500.00

Miscellaneous	Fee
Blasting permit	\$100
Burn Permit	\$100
False Alarms after 2 nd response in 30 days	\$50 per alarm
Illegal Burning Fee after 1 st warning in a year	\$50 per violation
Fire Lane Parking Violation	\$100 per violation

**TOWN OF SELMA
FEES AND CHARGES**

LIBRARY

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LIBRARY CHARGES	FEE
Lost Books	Replacement
Lost Books on CD	Replacement
Lost DVD	Replacement
Lost Library Card	\$1.00
Earbuds	\$2.00
USB Device 16GB	\$5.00
Printed Pages - per page	
Black and White	\$0.15
Color	\$0.25

**TOWN OF SELMA
FEES AND CHARGES**

PARKS AND RECREATION

9

Head Coach receives one free registration

ATHLETIC PROGRAMS	Non-Resident	Resident
Baseball	\$ 100.00	\$ 65.00
Basketball	\$ 100.00	\$ 65.00
Cheerleading	\$ 145.00	\$ 100.00
Football	\$ 140.00	\$ 120.00
Soccer	\$ 100.00	\$ 65.00
Softball	\$ 100.00	\$ 65.00
T-Ball	\$ 60.00	\$ 40.00
Volleyball	\$ 100.00	\$ 65.00
6U Sports	\$ 60.00	\$ 40.00

BALL FIELD/MULTI-PURPOSE FIELD RENTAL (2 HR MINIMUM)	FEE
Preparation of Fields - per field	\$100.00
Without Lights - per hour	\$50.00
With Lights - per hour	\$65.00

BALL FIELD PER DAY	FEE
Preparation of Fields - per field	\$50.00
Without Lights	\$250.00
With Lights	\$300.00

PRACTICE FEE (1.5 HR MINIMUM)	FEE
Renter preps field	\$25.00
Town of Selma preps field	\$50.00

TOURNAMENT FEE	FEE
1 Day Tournament	\$750.00
2 Day Tournament	\$1,500.00
Tournament fee includes one field prep per field per day. Additional field preparation will be charged at normal cost.	
Deposit Required	\$300.00

PICNIC SHELTERS - AREA PARKS	FEE
For four (4) hours	\$25.00
Security Deposit	\$25.00

RICHARD B HARRISON GYMNASIUM	FEE
Per hour	\$100.00
Damage Deposit	\$300.00
Security Deposit (Based on total rental cost)	25%

SPECIAL EVENTS AND PROGRAMS
Varied \$ - to be announced with event

**TOWN OF SELMA
FEES AND CHARGES**

PLANNING DEPARTMENT

10

PLANNING AND ZONING	FEE
Requests to change official zoning map for < 3 acre lot	\$350.00
Requests to change official zoning map for 3-6 acre lot	\$500.00
Requests to change official zoning map for 6+ acre lot	\$1,000+ \$15/Ac over 6
Commercial use change	\$100.00
Development ordinance amendment	\$500.00
Special use permit application - includes site plan review	\$600.00
Future land use map amendment	\$500.00
Flood plain development permit	100/disturbed acre (\$850 minimum)
Board of adjustment action - variance	\$500.00
Board of adjustment action - appeal/interpretation	\$500.00
Certificate of appropriateness (residential)	\$50.00 new contr/\$30.00 modification
Certificate of appropriateness - commercial/multi family <\$50,000	\$100.00
Certificate of appropriateness - commercial/multi family \$50-<100K	\$200.00
Certificate of appropriateness - commercial/multi family \$100-<150K	\$400.00
Certificate of appropriateness - commercial/multi family \$150K+	0.5% construction cost*
NOTE: Above construction costs include all site work and buildings	*fee not to exceed \$1,000.00
Failure to obtain Certificate of appropriateness permit - fine	\$300.00
Zoning or land use permit - single family/duplex	\$50.00
Zoning or land use permit - residential home occupation	\$50.00
Zoning or land use permit - accessory structure/fence	\$50.00
Site plan review by town development review staff **	\$300.00
<i>**Applies to major site plans, special use permits, flood plain development permits, planning building groups, major subdivision sketch plans, coordinated sign plan review, etc. reviewed by Town's Development Review Team - Planning, Public Works, Fire, Utilities, Electrical, Police, NCDOT and others if needed.</i>	
Zoning or land use permit - commercial/multi family <\$50,000	\$100.00
Zoning or land use permit - commercial/multi family \$50-<100K	\$200.00
Zoning or land use permit - commercial/multi family \$100-<150K	\$400.00
Zoning or land use permit - commercial/multi family \$150K +	0.5% construction cost*
NOTE: Above construction costs include all site work and buildings	*fee not to exceed \$1,000.00
Failure to obtain required zoning permit approval - fine	\$750.00
Voluntary annexation petition	\$300.00
Zoning verification letter	\$100.00
Social District letter approval	\$100.00
Fee in lieu for open space - per lot	\$2,000.00
NC Film Permit	\$200.00
Certificate of Zoning Compliance	\$50.00

SUBDIVISIONS	FEE
Final Plat - Major Subdivision	\$400.00 + \$10.00 per lot
Preliminary Plat - Major Subdivision	\$350.00
Final Plat - Minor Subdivision	\$150.00 + \$25.00 per lot
Final Plat - Exempt subdivision/recombination	\$100.00

SIGNAGE	FEE
Zoning or land use permit - freestanding sign (pole, monument)	\$50.00 per sign
Failure to obtain required sign permit - fine	\$300.00
Zoning or land use permit - wall/fascia/other sign	\$50.00 per sign
Zoning or land use permit - outdoor advertising sign	\$100.00
Zoning or land use permit - temporary sign	\$30.00 per sign

TEMPORARY USE/EVENTS	FEE
Temporary use/Special Event permit	\$100.00
**including Mobile Food Vendor(s)	\$150.00
Street Closure	\$25/day
Coordinator Fee	\$100.00
Garbage Recycling Container Rental (minimum of 3)	\$25.00
Staffing Fee (maximum 4 hours)	\$50.00/person
Additional Utility Hookups	Situational
Raiford Street Road Closure Bundle (Special Event Application, 6 Trash Cans, Road Closure, 2 Staff)	\$225.00
Mobile Food Vendor permit - single use	\$50.00
Mobile Food Vendor permit - recurring	\$100.00

ELECTRONIC GAMING OPERATIONS	FEE
Annual Registration Fee	\$2,500.00
Cost of Each Gaming Machine	\$200.00 per machine

**TOWN OF SELMA
FEES AND CHARGES**

SYSTEM DEVELOPMENT FEES

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METER SIZE	ERU FACTOR	FEES BY SYSTEM		COMBINED FEE
		WATER	WASTEWATER	
5/8 x 3/4 inch	1.00	\$ 1,820.00	\$ 3,200.00	\$ 5,020.00
1.0 inch	2.50	\$ 4,550.00	\$ 8,000.00	\$ 12,550.00
2.0 inch	8.00	\$ 14,560.00	\$ 25,600.00	\$ 40,160.00
3.0 inch	16.00	\$ 29,120.00	\$ 51,200.00	\$ 80,320.00
4.0 inch	25.00	\$ 45,500.00	\$ 80,000.00	\$ 125,500.00
6.0 inch	50.00	\$ 91,000.00	\$ 160,000.00	\$ 251,000.00
8.0 inch	80.00	\$ 145,600.00	\$ 256,000.00	\$ 401,600.00
10.0 inch	115.00	\$ 209,300.00	\$ 368,000.00	\$ 577,300.00

In accordance with 2023 Session Law; SB673 NCGS 162A-201 (9) - The Town will additionally impose a one-time fee to reflect the Johnston County Sewer Capacity fee and the Johnston County wastewater treatment capacity fee plus a 2% administrative fee, charged to new system users. This current County amount for the fee is published in the Johnston County Fee Schedule, annually.

**TOWN OF SELMA
FEES AND CHARGES**

POLICE

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DESCRIPTION	FEE
TAXICAB PERMITS	
Original Operator Permit	\$10.00
Renewal Permit - every three (3) years	\$5.00
Civil Penalties	
Moving Violation	\$100.00
Fire Lane Violation	\$ 100.00
Alcohol Violation	\$ 100.00
Parking Violation	\$ 100.00
Permit Violation	\$ 100.00
Noise Violation	\$ 100.00
Pyro technics Violation	\$ 100.00
Bycycle Violations	\$ 100.00
Pan Handling	\$ 100.00

**TOWN OF SELMA
FEES AND CHARGES**

MAUSOLEUM

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MAUSOLEUM SPACES	FEE
Inside Single Space	
A	\$4,750.00
B	\$5,000.00
C	\$4,850.00
D	\$4,700.00
E	\$4,550.00
Inside Double Space	
A	\$9,500.00
B	\$10,000.00
C	\$9,700.00
D	\$9,400.00
E	\$9,100.00
Outside Single Space	
A	\$3,900.00
B	\$4,150.00
C	\$4,000.00
D	\$3,850.00
E	\$3,750.00
Outside Double Space	
A	\$7,800.00
B	\$8,300.00
C	\$8,000.00
D	\$7,700.00
E	\$7,500.00
Cremation Niches	\$1,500.00
Columbaria Niches	\$750.00
Crypt Name Plates	
Single - 1 crypt plate	\$250.00
Double - 2 single crypt plates	\$500.00
Niche - 1 niches plate	\$250.00
Vase	\$145.00
Recording Fee	\$26.00
Replacement Key	\$40.00

	FEE	
	NICHES	CRYPTS
Monday-Friday (8:00am-4:00pm)	\$350.00	\$500.00
Weekends/ Holidays	\$650.00	\$800.00

**TOWN OF SELMA
FEES AND CHARGES**

MISCELLANEOUS

14

DESCRIPTION	FEE
Notary Fee	\$5.00
Railroad Prints	\$10.00
Returned Check or Credit Card Chargeback	\$30.00
Fax	
Local - per page	\$1.00
Receiving fax - per page	\$1.00
Long Distance - first page	\$3.00
All additional pages - per page	\$1.00
DOCUMENT REPRODUCTION	FEE
Photocopies up to 8.5" x 14" (black and white)	\$0.10
Photocopies up to 8.5" x 14" (color)	\$0.40
Photocopies exceeding 8.5" x 14"	Actual Cost*
Flash Drives	Actual Cost*
*Any other electronic storage devices shall be charged the actual cost of the device.	

Extensive IT services needed for compiling information relating to any public records request shall be subject to a Special Service charge in accordance with N.C. §132-6.2. The Special Service charge shall not exceed the hourly rate of the lowest paid employee conducting the work.

**TOWN OF SELMA
FEES AND CHARGES**

SANITATION

15

DESCRIPTION	FEE
Cart Fees	
Cart Fee - per month per cart	\$25.00
Recycle Fee - per month per cart	\$10.00
Special or Call Back Collection	\$25.00
Out of Town Cart Fee	\$30.00
Out of Town Recycle Fee	\$15.00
Lost, Stolen, or Damaged Container	\$100.00
Dump Truck Rental per day	\$75.00
*plus actual landfill charges	
Curb Side Violation - per occurrence	\$25.00
Excessive Waste Hauling - per load*	\$150.00
*plus actual landfill charges	
Shared Dumpster Fees	
Residential Apartments - per unit	\$25.00
Office Space	\$25.00
Retail Low Use	\$25.00
Retail Moderate Use	\$100.00
Retail Heavy Use	\$150.00
Food Service	\$150.00
Event Space	\$150.00
Dumpster Fee Private Property	
8Yd	\$200.00
6Yd	\$160.00
4Yd	\$125.00
Fuel Surcharge Varies	
Illegal Dumping Fine	\$300.00

**TOWN OF SELMA
FEES AND CHARGES**

TAXES

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TAX RATES	FEE
Personal Property	\$.60/100
	per valuation
Real Estate	\$.60/100
	per valuation

**TOWN OF SELMA
FEES AND CHARGES**

UTILITY DEPOSITS

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RESIDENTIAL	FEE
Deposits (Green Credit Rating)	
Electric	\$100.00
Water	\$50.00
Sewer	\$50.00
Separate Service at Same Premises (ie Utility Building)	\$50.00
Deposits (Yellow Credit Rating)	
Electric	\$ 300.00
Water	\$ 150.00
Sewer	\$ 150.00
Separate Service at Same Premises (ie Utility Building)	\$ 150.00
Deposits (Red Credit Rating)	
Electric	\$ 1,000.00
Water	\$ 400.00
Sewer	\$ 400.00
Separate Service at Same Premises (ie Utility Building)	\$ 300.00
Temporary Electricity - for service pole	\$100.00
COMMERCIAL/INDUSTRIAL	FEE
Electric	\$400.00
Water	\$50.00
Sewer	\$50.00

**TOWN OF SELMA
FEES AND CHARGES**

WATER RATES

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DESCRIPTION	FEE
Water Service:	
<i>Inside Town Limits</i>	
3/4" Meter	\$18.21
1" Meter	\$32.14
2" Meter	\$128.55
3" Meter	\$289.23
4" Meter	\$519.54
6" Meter	\$1,167.64
Usage Rate - per gallon	0.00470
Capital Charge - per gallon	0.00154
<i>Outside Town Limits</i>	
3/4" Meter	\$36.42
1" Meter	\$64.27
2" Meter	\$257.09
3" Meter	\$578.46
4" Meter	\$1,039.09
6" Meter	\$2,335.27
Usage Rate - per gallon	0.00941
Capital Charge - per gallon	0.00154
Water Tap:	
Standard 3/4 inch	\$4,000.00
1 inch	Actual Cost*
Larger than 1 inch	Actual Cost*
Bores or street cut/repair	
	Actual Cost*
Trencher	
	Actual Cost*
Existing Tap (damage or new meter)	
Standard 3/4 inch	\$500.00
1 inch	\$1,200.00
Larger than 1 inch	Actual Cost*
Fire Line Charges (non-metered) - per month	
2" line charge	\$25.88
3" line charge	\$36.23
4" line charge	\$45.58
6" line charge	\$56.93
8" line charge	\$103.50
Bulk Water	
Meter Rental per day	\$30.00
Meter Rental per week	\$100.00
Meter replacement if lost or damaged	\$3,500.00
Water Charge - per 1000 gallons	\$11.00
*Actual cost includes all materials plus labor at actual rate paid which may include overtime for work outside the normal work hours	

**TOWN OF SELMA
FEES AND CHARGES**

SEWER RATES

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DESCRIPTION	FEE	
Sewer Service:		
<i>Inside Town Limits</i>		
3/4" Meter	\$17.14	
1" Meter	\$30.53	
2" Meter	\$149.97	
3" Meter	\$278.52	
4" Meter	\$469.20	
6" Meter	\$937.32	
Usage Rate - per gallon	\$ 0.01688	0.01789
Capital Charge - per gallon	\$ 0.001452	6% increase per CIP
<i>Outside Town Limits</i>		
3/4" Meter	\$34.28	
1" Meter	\$61.06	
2" Meter	\$299.94	
3" Meter	\$557.04	
4" Meter	\$938.39	
6" Meter	\$1,874.64	
Usage Rate - per gallon	\$ 0.03376	0.03578
Capital Charge - per gallons	\$ 0.001452	
Sewer Tap:		
Standard (4 inch PVC, less than 4 feet deep) - excluding bores and manhole coring	\$ 3,000.00	
Larger than 4 inch or ductile iron or more than 4 feet deep	Actual Cost*	
Bores, manhole coring, or street cut/repair		
	Actual Cost*	
Trencher - per hour		
	\$50.00	
*Actual cost includes all materials plus labor at actual rate paid which may include overtime for work outside the normal work hours		

**TOWN OF SELMA
FEES AND CHARGES**

UTILITY CONNECTION

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UTILITY CONNECTION CHARGES	FEE
Application/Connection Fee (set meter base)	\$ 35.00
Disconnection Processing Fee	\$ 60.00
Reconnection Service Outside Normal Working Hours	\$ 260.00
Reconnection of Service Wires at Pole	\$ 200.00
Reconnection of 3-phase meter due to disconnection	\$ 200.00
Re-read Meter (No charge for first re-check per year)	\$ 10.00
Electric Meter Cut Seal	\$ 100.00
Water Meter Tampering	\$ 100.00
Other Electric Meter Tampering	\$ 250.00
Second Occurrence Meter Tampering - Additional	\$ 250.00
Third Occurrence Meter Tampering - Additional	\$ 500.00
Replacement of Damaged Meter	Actual Cost
Damage to Electric Meter Locking Band	\$ 100.00
Damage to Water Meter Cut Off Valve	\$ 100.00
Electric Meter Set	\$ 400.00
Late Penalty on Utility Bills	15%
Electric Department Bucket Truck - per hour, rounded up to next whole hour	\$ 250.00
Electric Department Line Truck - per hour, rounded up to next whole hour	\$ 250.00
Electric Department Labor	Actual Cost
Installation of Secondary Electric Wire	
Overhead Wire Pull	\$ 200.00
Underground Wire Pull - Customer is responsible for 2.5" conduit installation from meter base to energy source with required 30" of cover	\$ 400.00
Installation of Temporary Electric for Service Pole	\$ 100.00
Commercial Service Fee	
600 amp or less	\$ 800.00
Greater than 600 amp	\$ 1,000.00

ELECTRIC LINE EXTENSION	FEE
Residential Development	
Single Family Per Lot	\$ 4,500.00
Town Home Per Unit	\$ 3,800.00
Apartment Per Unit	\$ 2,700.00
Overhead Line Extension Per Foot	\$ 14.35
Underground Line Extension Per Foot	\$ 35.63
Commercial & industrial Development	Actual Cost
Commercial & Industrial Service	Actual Cost
Electric Vehicle Charging	Actual Cost

**TOWN OF SELMA
FEES AND CHARGES**

AREA LIGHTING

21

MONTHLY SERVICE	FEE*
55-Watt LED Area Light	\$9.80
110-Watt LED Area Light	\$15.55
300-Watt LED Flood Light	\$34.10
100-Watt LED - Enclosed - Selma Housing Authority Only	\$6.75
Relocation of Area Light during one year contract period	\$100.00
110-Watt LED with Decorative Pole	
Light	\$15.55
Pole	\$10.50
200-Watt LED with Decorative Pole	
Light	\$24.80
Pole	\$10.60
<i>*All charges are per month and will have 7% NC Sales Tax added.</i>	

**TOWN OF SELMA
FEES AND CHARGES**

ELECTRIC RATES

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MONTHLY SERVICE	FEE
Residential	
Single-Phase Basic Facilities Charge	\$21.000000
3-Phase Basic Facilities Charge	\$32.000000
All Additional kWh - per kWh	\$0.1118
Small General Service (0 - 29.99 kW)	
Single-Phase Basic Facilities Charge	\$37.000000
3-Phase Basic Facilities Charge	\$51.000000
First 750 kWh - per kWh	\$0.14000
All Additional kWh - per kWh	\$0.10800
Medium General Service (30 - 99.99 kW)	
Single-Phase Basic Facilities Charge	\$85.000000
3-Phase Basic Facilities Charge	\$115.000000
Demand Charge - per kWh	\$10.500000
All Additional kWh - per kWh	\$0.090200
Large General Service (100 - 1000 kW)	
Single-Phase Basic Facilities Charge	\$500.000000
3-Phase Basic Facilities Charge	\$500.000000
Demand Charge - per kWh	\$12.500000
All Additional kWh - per kWh	\$0.075500
Large General Service Coincident Peak Rate	
<i>(Large General Service Coincident Peak Rate is offered to 3-Phase schools, churches and some manufacturing for customers with greater than 30kW, but less than 1000 kW per month)</i>	
Basic Facilities Charge	\$1,100.000000
CP Demand Charge - per kW	\$23.500000
Excess Demand Charge - per KW	\$5.000000
All Additional kWh - per kWh	\$0.057000
Large Industry Coincident Peak Rate (> 1000 kW)	
Basic Facilities Charge	\$1,100.000000
CP Demand Charge - per kW	\$23.500000
Excess Demand Charge - per KW	\$5.000000
All Additional kWh - per kWh	\$0.057000

*Power Cost Adjustment (PCA) charges are subject to change due to the fluctuating costs of purchasing electricity from North Carolina Eastern Municipal Power Agency (NCEMPA) and are charged per kilowatt hour (kWh) on all service types.

\$0.00601

**TOWN OF SELMA
FEES AND CHARGES**

ELECTRIC AREA LIGHTING SERVICE

23

AVAILABILITY

This schedule is available for service in the lighting of outdoor areas by means of mercury vapor or sodium vapor lighting units that are located on the Town's electric system.

TYPE OF SERVICE

Prior to installing lighting, the customer and Town must enter into an agreement for area lighting service for a period of one year. The Town will own, install, and maintain the area lighting service. All lights will be mounted on 30-foot wooden poles.

RATES

Per Area Lighting fee list

PAYMENT

The billing month is defined as the period intervening between meter readings, such readings being taken once each month. Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month shall be subject to disconnection of utility service(s). If service is terminated prior to the expiration of the contract period, account will be charged remainder of annual contract amount to fulfill obligation.

A relocation fee of \$50.00 will be assessed if the pole is removed.

SALES TAX

North Carolina electricity sales tax of 7% will be added to the bills.

GENERAL

Service is regulated by Selma Municipal Code and policies as adopted and amended by the Town Council and available at the Town of Selma.

AMENDED

JULY 1, 1991 (Billed August 1, 1991)

JULY 1, 1993 (Billed September 1, 1993)

FEBRUARY 1, 2003 (Billed March 1, 2003)

AUGUST 11, 2009 (Billed September 1, 2009)

JULY 1, 2016 (Billed August 15, 2016)

JULY 1, 2017 (Billed August 15, 2017)

**TOWN OF SELMA
FEES AND CHARGES**

ELECTRIC AREA SCHEDULE - RESIDENTIAL SERVICE

24

AVAILABILITY

This schedule is available when electric service is used for domestic purposes in and about a residential dwelling unit. This schedule is not available for any commercial or industrial applications. Delivery of service under this schedule shall be to the customer's premises at one point of delivery through one kilowatt-hour meter.

TYPE OF SERVICE

The Town will normally supply the equipment necessary and will deliver to the customer through one meter at one delivery point mutually satisfactory to the Town and the customer, 60 cycle alternating current electricity of the phase and voltage desired by the customer, provided electricity of the phase and voltage desired by the customer is available generally in the area in which service is desired. The Town will have final decision on where service will be located. Three phase service will be supplied, if available.

RATES

Basic facilities charge	\$ 21.00 per month
Energy charge - all kWh	\$ 0.1118 per kWh
Three phase service	\$ 32.00 per month

DETERMINATION OF ENERGY

The kWh of energy shall be the sum of all 60-minute integrated demand readings during the current billing period.

PAYMENT

The billing month is defined as the period intervening between meter readings, such readings being taken once each month. Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month shall be subject to disconnection of utility service(s).

SALES TAX

North Carolina electricity sales tax of 7% will be added to the bills.

GENERAL

Service is regulated by Selma Municipal Code and policies as adopted and amended by the Town Council and available at the Town of Selma.

AMENDED

July 1, 1992 (Billed September 1, 1992)	August 11, 2009 (Billed September 1, 2009)
July 1, 1993 (Billed September 1, 1993)	June 12, 2012 (Billed July 15, 2012)
July 1, 1994 (Billed September 1, 1994)	June 24, 2014 (Billed July 15, 2014)
February 1, 2003 (Billed March 1, 2003)	November 5, 2015 (Billed November 30, 2015)
May 17, 2005 (Billed July 1, 2005)	July 1, 2016 (Billed August 1, 2016)
January 19, 2006 (Billed March 1, 2006)	July 1, 2017 (Billed August 1, 2017)
November 14, 2006 (Billed December 1, 2006)	April 9, 2019 (Billed April 30, 2019)
November 14, 2006 (Billed February 1, 2007)	

**TOWN OF SELMA
FEES AND CHARGES**

ELECTRIC AREA SCHEDULE - SMALL GENERAL SERVICE

25

AVAILABILITY

This schedule is available for electric service used by a non-residential customer with a demand of less than 30 kW. This schedule is not available for residential service, for resale, for demand of 30 kW or more, or for breakdown or parallel operation.

TYPE OF SERVICE

The Town will normally supply the equipment necessary and will deliver to the customer through one meter at one delivery point mutually satisfactory to the Town and the customer, 60 cycle alternating current electricity of the phase and voltage desired by the customer, provided electricity of the phase and voltage desired by the customer is available generally in the area in which service is desired. The Town will have final decision on where service will be located.

RATES

Basic facilities charge	\$37.00 per month
Energy charge - first 750 kWh	\$0.1400 per kWh
Energy charge - all additional kWh	\$0.10800 per kWh
Three phase service	\$51.00 per month

DETERMINATION OF ENERGY

The kWh of energy shall be the sum of all 60-minute integrated demand readings during the current billing period.

PAYMENT

The billing month is defined as the period intervening between meter readings, such readings being taken once each month. Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month shall be subject to disconnection of utility service(s).

SALES TAX

North Carolina electricity sales tax of 7% will be added to the bills.

GENERAL

Service is regulated by Selma Municipal Code and policies as adopted and amended by the Town Council and available at the Town of Selma.

AMENDED

July 1, 1992 (Billed September 1, 1992)	August 11, 2009 (Billed September 1, 2009)
July 1, 1993 (Billed September 1, 1993)	June 12, 2012 (Billed July 15, 2012)
July 1, 1994 (Billed September 1, 1994)	June 24, 2014 (Billed July 15, 2014)
February 1, 2003 (Billed March 1, 2003)	November 5, 2015 (Billed November 30, 2015)
May 17, 2005 (Billed July 1, 2005)	July 1, 2016 (Billed August 1, 2016)
January 19, 2006 (Billed March 1, 2006)	July 1, 2017 (Billed August 1, 2017)
November 14, 2006 (Billed December 1, 2006)	April 9, 2019 (Billed April 30, 2019)
November 14, 2006 (Billed February 1, 2007)	

**TOWN OF SELMA
FEES AND CHARGES**

ELECTRIC AREA SCHEDULE - MEDIUM GENERAL SERVICE

26

AVAILABILITY

This schedule is available for electric service used by a non-residential customer with a demand of 30 kW or greater but less than 100 kW. This schedule is not available for residential service, for resale, for demand of 100 kW or more, or for breakdown or parallel operation.

TYPE OF SERVICE

The Town will normally supply the equipment necessary and will deliver to the customer through one meter at one delivery point mutually satisfactory to the Town and the customer, 60 cycle alternating current electricity of the phase and voltage desired by the customer, provided electricity of the phase and voltage desired by the customer is available generally in the area in which service is desired. The Town will have final decision on where service will be located.

RATES

Basic facilities charge	\$85.00 per month
Demand charge - all kWh	\$10.500 per kW
Energy charge - all kWh	\$0.0902 per kWh
Three phase service	\$115.00 per month

DETERMINATION OF ENERGY

The kWh of energy shall be the sum of all 60-minute integrated demand readings during the current billing period.

DETERMINATION OF DEMAND

The determination of the kW of billing demand shall be the highest kW measured during any 15-minute interval during the current billing period.

PAYMENT

The billing month is defined as the period intervening between meter readings, such readings being taken once each month. Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month shall be subject to disconnection of utility service(s).

SALES TAX

North Carolina electricity sales tax of 7% will be added to the bills.

GENERAL

Service is regulated by Selma Municipal Code and policies as adopted and amended by the Town Council and available at the Town of Selma.

AMENDED

July 1, 1992 (Billed September 1, 1992)	November 14, 2006 (Billed February 1, 2007)
July 1, 1993 (Billed September 1, 1993)	August 11, 2009 (Billed September 1, 2009)
July 1, 1994 (Billed September 1, 1994)	June 24, 2014 (Billed July 15, 2014)
February 1, 2003 (Billed March 1, 2003)	November 5, 2015 (Billed November 30, 2015)
May 17, 2005 (Billed July 1, 2005)	July 1, 2016 (Billed August 1, 2016)
January 19, 2006 (Billed March 1, 2006)	July 1, 2017 (Billed August 1, 2017)
November 14, 2006 (Billed December 1, 2006)	April 9, 2019 (Billed April 30, 2019)

**TOWN OF SELMA
FEES AND CHARGES**

ELECTRIC AREA SCHEDULE - LARGE GENERAL SERVICE

27

AVAILABILITY

This schedule is available for electric service used by a non-residential customer with a demand of 100 kW or greater but less than 1000 kW. This schedule is not available for residential service, for resale, or for breakdown or parallel operation.

TYPE OF SERVICE

The Town will normally supply the equipment necessary and will deliver to the customer through one meter at one delivery point mutually satisfactory to the Town and the provided electricity of the phase and voltage desired by the customer is available generally in the area in which service is desired. Three phase service will be supplied, if available. The Town will have final decision on where service will be located.

RATES

Basic facilities charge	\$500.00 per month
Demand charge - all kWh	\$12.5000 per kW
Energy charge - all kWh	\$0.0755 per kWh
Three phase service	\$500.00 per month

DETERMINATION OF ENERGY

The kWh of energy shall be the sum of all 60-minute integrated demand readings during the current billing period.

PAYMENT

The billing month is defined as the period intervening between meter readings, such readings being taken once each month. Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month shall be subject to disconnection of utility service(s).

SALES TAX

North Carolina electricity sales tax of 7% will be added to the bills.

GENERAL

Service is regulated by Selma Municipal Code and policies as adopted and amended by the Town Council and available at the Town of Selma.

AMENDED

July 1, 1992 (Billed September 1, 1992)	November 14, 2006 (Billed February 1, 2007)
July 1, 1993 (Billed September 1, 1993)	August 11, 2009 (Billed September 1, 2009)
July 1, 1994 (Billed September 1, 1994)	June 24, 2014 (Billed July 15, 2014)
February 1, 2003 (Billed March 1, 2003)	November 5, 2015 (Billed November 30, 2015)
May 17, 2005 (Billed July 1, 2005)	July 1, 2016 (Billed August 1, 2016)
January 19, 2006 (Billed March 1, 2006)	July 1, 2017 (Billed August 1, 2017)
November 14, 2006 (Billed December 1, 2006)	April 9, 2019 (Billed April 30, 2019)

**TOWN OF SELMA
FEES AND CHARGES**

ELECTRIC AREA SCHEDULE - LARGE GENERAL SERVICE CP RATE

28

AVAILABILITY

This schedule is available for non-residential electric service when the customer's monthly metered demand is greater than 30 kW, but less than 1,000 kW. An electric service agreement with the Town is required prior to receiving service under this schedule. Service is not available under this schedule for breakdown, standby, supplementary, or resale service. Generation may not be interconnected with the customer's facilities, except by prior written consent of the Electric Superintendent/Director.

TYPE OF SERVICE

This schedule is applicable for alternating current, 60 hertz, single-phase two or three wires, or three-phase three or four wires electric service at the Town's standard voltages. Each selection will be a separate service provided through one point of delivery with use separately metered and billed.

RATES

Basic facilities charge	\$1,100.00 per month
Demand charge - all coincident peak	\$23.50 per CP
Demand charge - all excess	\$5.00 per kW
Energy charge - all kWh	\$0.057 per kWh

The minimum charge shall be such as may be contracted for, but not less than the sum of the charges shown above.

DETERMINATION OF ENERGY

The kWh of energy consumption shall be the total usage of electricity during the current billing month.

DETERMINATION OF CP DEMAND

The coincident peak (CP) demand shall be the customer's contribution to the Town's 60-minute clock-hour kW demand measured during the 60-minute interval which is used by the North Carolina Eastern Municipal Power Agency (NCEMPA) for wholesale billing purposes during the current calendar month.

DETERMINATION OF EXCESS DEMAND

Excess demand shall be the difference between the maximum 15-minute demand recorded during the current billing month and the coincident peak (CP) demand for the same billing month.

PAYMENT

The billing month is defined as the period intervening between meter readings, such readings being taken once each month. Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month shall be subject to disconnection of utility service(s).

SALES TAX

North Carolina electricity sales tax of 7% will be added to the bills.

GENERAL

Service is regulated by Selma Municipal Code and policies as adopted and amended by the Town Council and available at the Town of Selma.

AMENDED

February 1, 2003 (Billed April 1, 2003)	June 24, 2014 (Billed July 15, 2014)
January 19, 2006 (Billed March 1, 2006)	November 5, 2015 (Billed November 30, 2015)
November 14, 2006 (Billed December 1, 2006)	July 1, 2016 (Billed August 1, 2016)
November 14, 2006 (Billed February 1, 2007)	July 1, 2017 (Billed August 1, 2017)
August 11, 2009 (Billed September 1, 2009)	April 9, 2019 (Billed April 30, 2019)

**TOWN OF SELMA
FEES AND CHARGES**

ELECTRIC AREA SCHEDULE - LARGE INDUSTRIAL SERVICE CP RATE

29

AVAILABILITY

This schedule is available for non-residential electric service when the customer's monthly metered demand is greater than 1,000 kW. An electric service agreement with the Town is required prior to receiving service under this schedule. Service is not available under this schedule for breakdown, standby, supplementary, or resale service. Generation may not be interconnected with the customer's facilities, except by prior written consent of the Electric Superintendent/Director.

TYPE OF SERVICE

This schedule is applicable for alternating current, 60 hertz, single-phase two or three wires, or three-phase three or four wires electric service at the Town's standard voltages. Each selection will be a separate service provided through one point of delivery with use separately metered and billed.

RATES

Basic facilities charge	\$1,100.00 per month
Demand charge - all coincident peak	\$23.50 per CP
Demand charge - all excess	\$5.00 per kW
Energy charge - all kWh	\$0.057 per kWh

The minimum charge shall be such as may be contracted for, but not less than the sum of the charges shown above.

DETERMINATION OF ENERGY

The kWh of energy consumption shall be the total usage of electricity during the current billing month.

DETERMINATION OF CP DEMAND

The coincident peak (CP) demand shall be the customer's contribution to the Town's 60-minute clock-hour kW demand measured during the 60-minute interval which is used by the North Carolina Eastern Municipal Power Agency (NCEMPA) for wholesale billing purposes during the current calendar month.

DETERMINATION OF EXCESS DEMAND

Excess demand shall be the difference between the maximum 15-minute demand recorded during the current billing month and the coincident peak (CP) demand for the same billing month.

PAYMENT

The billing month is defined as the period intervening between meter readings, such readings being taken once each month. Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month shall be subject to disconnection of utility service(s).

SALES TAX

North Carolina electricity sales tax of 7% will be added to the bills.

GENERAL

Service is regulated by Selma Municipal Code and policies as adopted and amended by the Town Council and available at the Town of Selma.

AMENDED

May 17, 2005 (Billed July 1, 2005 - Fuel Charge)	June 24, 2014 (Billed July 15, 2014)
June 15, 2005 (Billed July 1, 2005)	November 5, 2015 (Billed November 30, 2015)
January 19, 2006 (Billed March 1, 2006)	July 1, 2016 (Billed August 1, 2016)
November 14, 2006 (Billed December 1, 2006)	July 1, 2017 (Billed August 1, 2017)
November 14, 2006 (Billed February 1, 2007)	April 9, 2019 (Billed April 30, 2019)
August 11, 2009 (Billed September 1, 2009)	

**TOWN OF SELMA
FEES AND CHARGES**

RENEWABLE ENERGY CREDIT RIDER - ELECTRIC RATE RIDER RECR-1

30

AVAILABILITY

This optional rider is available to customers on any Town of Selma Residential or Small Commercial rate schedule who own and operate solar photovoltaic generating systems, without battery storage, located and utilized at the customer's primary residence or business location. To qualify for this rate rider, the customer must have complied with the Town's interconnection standards and have an approved Interconnection Request Form. As part of the Interconnection Request Form approval process, the Town retains the right to limit the number and size of renewable energy generating systems installed on the Town's system. The rated capacity of the generating system shall not exceed 20 kilowatts for a residential system and shall not exceed 100 kilowatts for a non-residential system. The generating system that is connected in parallel operation with service from the Town and located on the customer's premises must be manufactured, installed and operated in accordance with all governmental and industry standards, in accordance with all requirements of the local code official, and fully conform with the Town's applicable renewable energy interconnection interface criteria. Qualified customers must be generating energy for purposes of a "buy-all/sell-all" arrangement to receive credits under this rate rider. That is, the Town agrees to buy all and the customer agrees to sell all of the energy output and associated energy from the renewable energy resource. Customers with qualified systems may also apply for NC GreenPower credits or sell Renewable Energy Certificate (REC) credits.

YEARLY CREDIT

Accounts that have an approved interconnection request form will receive a yearly credit at the end of the fiscal year for approved credits paid according to the type of renewable generation.

RATES

Solar Photovoltaic Energy Credit - All Energy*	\$0.0661	per kWh
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*These energy credits include a capacity component and are based on Stationary Units.

MONTHLY ENERGY

Monthly Energy shall be the total kWh of energy delivered by the customer's renewable energy generating system to the Town during the current calendar month.

CONTRACT PERIOD

Prior to receiving service under this rider, the Town and the customer shall have entered either an Interconnection Agreement or executed a Certificate of Completion (inverter-based generators less than 20 kW) and a Power Purchase Agreement which covers the special terms and conditions for the customer's requirements related to the interconnection of the customer's renewable energy generating system. Each of these agreements shall have a minimum term of one (1) year. The customers approved application will remain in effect for up to three (3) years with the Town of Selma at which time the customer will be removed from the Town's system and a new application and approval will be required. Either party may terminate the agreements after one year by giving at least thirty (30) days previous notice of such termination in writing.

GENERAL

Service under this rider is subject to the provisions of the Service Regulations of the Town.

SPECIAL CONDITIONS

The customer's service shall be metered with two meters, one of which measures all energy provided by the Town and used by the customer, and the other meter measures the amount of energy generated by the customer's renewable energy generator which is provided to the Town. In the event that the Town determines that it is necessary to install any additional equipment to protect the safety and adequacy of electric service provided to other customers, the customer shall pay for the cost of such equipment in accordance with the terms of its Power Purchase Agreement.

**TOWN OF SELMA
FEES AND CHARGES**

ELECTRIC RIDER - FACILITIES REPAYMENT RIDER

31

AVAILABILITY

This rider is available for new or existing commercial or industrial customers where new or expanded electric distribution facilities are required. Delivery of service under this rider shall be to the customer's premises at one point of deliver through one kilowatt-hour meter. Additional requirements:

- 1 Be the registered owner of the property where the distribution facilities are to be installed. In cases where the customer is not the registered property owner, the Town may consider applications supported by a long-term lease agreement of [minimum years] and consent from the property owner.
- 2 Have no outstanding debts with the Town of Selma.
- 3 Provide proof of income or financial stability to ensure the ability to meet payment obligations.

If the customer does not meet one or more of the above criteria, they may still be considered for this Agreement by providing the Town with a clean irrevocable stand-by Letter of Credit in the amount of the total cost of the new distribution facilities and labor.

APPLICATION / AGREEMENT

New or existing customers wanting to apply for service under the rider must execute the Facilities Repayment Rider Agreement with the Town of Selma.

RATES

Repayment Facilities Charger	As calculated	per month
Interest	3%	Annually
Repayment Time	As agreed, Not to Exceed 10	Years

*The annual interest rate shall be fixed at 3% unless otherwise revised by Town Council, and shall be set at the time the agreement is executed.

CALCULATION OF MONTHLY CHARGE

The calculation of the repayment amount will include the actual purchase costs, including shipping charges, of all new distribution facility equipment, costs for installation labor, and interest for the life of the agreement. The repayment will be calculated net of down payment provide by the customer.

PAYMENT

Repayment will be a recurring monthly charge included on the customer's monthly bill for the length of time specified in the agreement. Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month may be subject to Section 8. Default and Remedies outlined in the Agreement.

SALES TAX

North Carolina electricity sales tax of 7% will be added to the bills.

GENERAL

Service is regulated by Selma Municipal Code and policies as adopted and amended by the Town Council and available at the Town of Selma.

TOWN OF SELMA
FEES AND CHARGES

32

FACILITIES REPAYMENT RIDER AGREEMENT

This agreement is made by and between the town of Selma, a North Carolina municipal corporation and body politic, (hereinafter "Town"), located at 114 N. Ralston St. Selma NC, 27576, and _____ (Customer Name), (hereinafter "Customer" or "Property Owner" service provided at _____ (Premise Address).

WHEREAS, the Town owns and operated a municipal electric system pursuant to the authority granted under N.C. General Statute §160A-11 et seq., as a public enterprise; and

WHEREAS, the Customer has requested that the Town extend or improve electric service to the Property, which requires the purchase and installation of specific electric infrastructure, including a transformer and related equipment (collectively, the "infrastructure"); and

WHEREAS, the Town has agreed to fund and install the infrastructure to facilitate service to the Property, provided that the Property Owner reimburses the Town for the cost of such improvements under the terms of this Agreement; and

WHEREAS, the Selma Town Council has approved this Agreement and authorized its execution by Resolution No. 20251121A adapted on the 21st day of November, 2025;

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Purpose. This Facilities Ried Agreement ("Agreement") outlines the terms and conditions under which the customer agrees to repay the costs associated with the installation and maintenance of distribution over a specific period.

2. Definitions.

2.1 Distribution Facilities: Infrastructure required for the delivery of electric service including shipping and labor.

2.2 Deferred Payment Plan: An agreement that allows the customer to pay for distribution facilities over a specific period of time.

3. Payment Terms. The customer agrees to the following payments terms, payable to the Town of Selma:

3.1 Equipment Cost: The total cost of the distribution facilities including shipping _____ (Equipment Cost Amount).

3.2 Labor Cost: The total cost of labor to instal equipment _____ (Labor Cost Amount).

3.3 Down Payment: An initial payment of _____ (Down Payment Amount) shall be required of the time of installation.

3.4 Interest Rate: Interest will be applied to the outstanding balance at a rate of _____ (Interest Rate) % per annum.

3.5 Payment Period: The remaining balance will be paid in equal monthly instalments over a period of _____ (Payment Period) years. The payment will be a recurring monthly charge included on the monthly bill for the payment period specified hereinabove.

3.6 Payment Date: Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month may be subject to Section 8. Default and Remedies outlined herein.

3.7 Monthly Instalment: The monthly instalment is _____ (Monthly Instalment Amount).

4. Infrastructure and Costs:

4.1 Installation. The Town shall design, procure, and install the Infrastructure necessary to provide electric service to the property.

4.2 Total Cost. The total cost of the Infrastructure, including materials, labor, permitting, inspection, and administrative overhead, is estimated at _____ (\$Amount) ("Total Cost").

4.3 Funding. The Town shall pay all upfront costs for the Infrastructure.

4.4 Ownership. Upon installation, the Infrastructure shall become and remain the sole property of the Town and shall be maintained by the Town as part of its municipal electric system.

5. Eligibility. To be eligible for this Agreement, the customer must meet the following requirements.

5.1 Be the registered owner of the property where the distribution facilities are to be installed, or, if a long-term tenant, leasing the property for at least _____ (Amount of years), tenant must provide proof of lease and approval of the property owner.

5.2 Have no outstanding debts to the Town of Selma.

5.3 Provide proof of income or financial stability.

6. Application Process. To begin the application process, the potential customer must:

6.1 Contact the Selma Utility Department to initiate engineering of new distribution facilities.

6.2 Provide all required documentation, including proof of property ownership and financial stability.

6.3 Agree to the terms and conditions of this Agreement.

7. Transfer of Property

7.1 Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their heirs, successors, and assigns.

7.2 Transfer. In the event the Property is sold or otherwise transferred prior to full repayment, the remaining balance shall be paid in full at closing unless the Town provides written approval for assignment of the repayment obligation to the purchaser.

8. Default and Remedies. In the event of default, the Town of Selma reserves the right to:

8.1 Default. Failure to make any payment within _____ (Number) days of the due date shall constitute a default under this agreement.

8.2 Town Remedies. In the event of default, the Town may exercise any or all of the following remedies:

(a) Assess a late payment charge of 15%;

(b) Suspend or discontinue electric service until all outstanding amounts are paid;

(c) Pursue collection through all remedies available at law or in equity, including the filing of a lien on the Property for unpaid utility charges as authorized by G.S. § 160A-314(b);

(d) Terminate the Agreement and require immediate payment of the outstanding balance;

(e) Invoke the Stand-by Letter of Credit; and/or

(f) Initiate legal proceedings as permitted by law.

8.3 Acceleration. Upon default, the Town may declare the entire remaining balance immediately due and payable.

9. Miscellaneous

9.1 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of North Carolina.

9.2 Entire Agreement. This document constituted the entire understanding between the parties concerning the infrastructure repayment and supersedes any prior oral or written agreements.

9.3 Amendments. This Agreement may be amended only by written instrument executed by both parties and approved by the Town Council.

9.4 Severability. If any provision herein is held invalid or unenforceable, the remainder of the Agreement shall remain valid and in full force.

9.5 Notices. Any notice required under this Agreement shall be deemed properly given when delivered personally or sent by certified mail, return receipt requested, to the address provided above.

9.6 Authority. Each party represents and warrants that it has full legal power and authority to enter into and perform this Agreement.

10. Signatures. By signing below, the parties agree to the terms and conditions of this agreement.

Town of Selma Representative: _____

Date: _____

Approx. Start Date of First Billing: _____

Agreement ID Number: _____

Customer: _____

Date: _____

**TOWN OF SELMA
FEES AND CHARGES**

AVAILABLE CREDITS - LOAD MANAGEMENT - ELECTRIC SAVE

33

AVAILABILITY

This schedule of credit(s) is available for residential customers who participate in the Electric-Save program by allowing a switch to be installed on appropriate appliances.

ELECTRIC-Save

A load management program offered in conjunction with Electricities to help reduce the peak demand of the Town. The Town will agree to install local control switches at no cost to the customer on appropriate appliances. The switch is controlled by FM radio signal and will interrupt power to appliances. There is no scheduled time for electricity interruption. Interruption is determined as when the peak demand or greatest demand for electricity occurs.

REQUIREMENTS FOR PARTICIPATION

An application must be submitted to the Town of Selma and meet the following requirements:

1. Residential customer or small office-type commercial of the Town of Selma
2. Property owner must give written permission for switch installation
3. Appropriate appliances are:
 - a. Electric hot water heater of at least 30 gallons, and/or
 - b. Central air conditioning

CREDITS

First qualifying appliance

Water Heater - per month (January through December)	\$2.00
Air Conditioning - per month (June through September only)	\$4.00

GENERAL

The load control receiver switches remain the property of the Town of Selma. Customers must sign agreement to participate for at least nine (9) months. ***Any person tampering or disconnecting the load management switch will be charged a \$100.00 penalty fee.**

Effective: October 10, 1989

Amended: August 10, 2004

**TOWN OF SELMA
FEES AND CHARGES**

COMMERCIAL ELECTRIC VEHICLE CHARGING STATION SERVICE 34

AVAILABILITY

This schedule is available for electric service at a single point of utility metering at one of the Town's standard voltages, for the purpose of providing power at commercially owned electric vehicle (EV) charging stations.

This schedule is not available whenever Anytime Demand exceeds 1,000 kW.

MONTHLY RATES

Customer Charge	\$166.06
Energy Charge - per kWh	
Load Factor less than or equal to 10%	\$0.10100
Load Factor greater than 10% and less than or equal to 20%	\$0.07855
Load Factor greater than 20%	\$0.05610
Demand Charges - per kW	
Coincident Peak Demand	\$26.84
Excess Demand	\$4.43

DETERMINATION OF BILLING DEMAND

Coincident Peak Demand shall be the average kW demand measured in the 60-minute interval used by the North Carolina Eastern Municipal Power Agency for wholesale billing purposes during the corresponding month of the customer's billing.

Excess Demand shall be the highest 15-minute Anytime Demand recorded during the current billing month, less the Monthly Coincident Peak Demand for the current billing cycle.

Anytime Demand shall be the highest 15-minute demand recorded during the current billing cycle.

DETERMINATION OF ENERGY

Energy charge shall be determined by the calculated monthly load factor (LF). The energy charge shall adjust up or down when the calculated monthly load factor exceeds the threshold for a period of six (6) consecutive billing cycles. Load factor shall be determined by the total energy hours used during the billing cycle divided by the product of the Anytime Demand and the number of hours in the billing cycle.

$$LF = kWh / (\text{Anytime Demand} \times \text{Hours in Billing Cycle})$$

NOTIFICATION BY THE TOWN

The Town will use diligent effort to predict each monthly system peak and notify the customer in advance; however, the Town is not able to guarantee an accurate prediction, and that notice will be provided. Notification by the Town will be provided to the customer by telephone or email, as mutually agreed. The customer will hold the Town harmless in connection with its response to notification.

POWER FACTOR CORRECTION

Where the power factor of the consumer's installation is less than 85%, the Town may correct kWh consumption for the month by multiplying by 85 and dividing by the actual power factor.

PAYMENT

The billing month is defined as the period intervening between meter readings, such readings being taken once each month. Bills are due when rendered for payment. Any bills not paid by the due date of each month shall be subject to a 15% penalty. Any account not paid by the cut-off date each month shall be subject to disconnection of utility service(s).

SALES TAX

North Carolina electricity sales tax of 7% will be added to the bills.

CONTRACT PERIOD

The contract period shall not be less than one year, except for short-term, construction, or temporary service, in which case the contract period may be for the period requested by the customer, provided the customer agrees:

1. That the service supplied shall be for a continuous period until discontinued, and
2. That where it is necessary for Town to extend lines, erect transformers, or do any work necessary to supply service, except of the installation of a self-contained meter, the customer shall pay for the line extension in accordance with the Town's customer service policies as may be amended from time to time.

Effective: July 1, 2023

**TOWN OF SELMA
FEES AND CHARGES**

EQUAL PAYMENT PLAN REQUIREMENTS FOR PARTICIPATION

35

AVAILABILITY

This plan is available for residential customers who agree to participate in an equal payment plan. This plan will enable customers to (1) budget their annual utility bill and/or (2) assist customers on fixed incomes by avoiding large seasonal fluctuations in their utility bill.

REQUIREMENTS FOR PARTICIPATION

1. Customer must have been a utility customer of the Town of Selma for at least 24 billing periods.
2. Customer must have excellent credit history with the Town of Selma. All payments must have been paid by the due date of the bill each month. No returned checks or credit card chargebacks have been received on the account.
3. Residential customers must request and sign an agreement to participate during the months of April or October.

CALCULATION OF EQUAL PAYMENT AMOUNT

The equal payment amount will be determined by adding the previous 12 months utility bills (including water, sewer, garbage, electric, and tax) plus anticipated growth factor (8%) and divided by 12. This amount will be the equal payment amount billed for 12 months.

PAYMENT

The customer will be responsible for paying the equal payment amount every month by the due date of the bill. If the total consumed and total billed are substantially different, the Town reserves the right to adjust the equal payment amount.

GENERAL

The Town reserves the right to require a payment adjustment conference if the amount consumed and billed differ. The 12th month will be used to settle the account as follows:

- If the account has a balance due, the amount will be billed; or
- If the account has an overpayment, credit will be given on the next utility bill

Anytime a customer defaults on payment by the 15th or 30th of the month, the customer will be ineligible to continue in the program and all amounts due will be immediately payable.

**TOWN OF SELMA
FEES AND CHARGES**

AUTOMATIC BANK DRAFT REQUIREMENTS FOR PARTICIPATION

36

AVAILABILITY

This plan is available for Town of Selma utility customers who agree to participate in an automatic bank draft program. This plan will enable customers to (1) save time, postage and check charges and (2) provide assurance that their payment will be received timely.

REQUIREMENTS FOR PARTICIPATION

1. Customer must complete an authorization form.
2. Customer must provide a voided check.

PAYMENT

The customer's authorized bank checking account will be drafted each month on the due date for the amount of the actual monthly bill. It is the responsibility of the customer to be sure that sufficient funds are available for the bank draft. The customer will receive a monthly utility bill showing the amount of the current charges. The customer's bank statement will include the record of the payment amount withdrawn for the charges.

GENERAL

If the customer changes banks, they must submit a new authorization form and new voided check to participate. The draft authorization form will remain in full force and effect until written termination is provided to the Town and the Town has had sufficient time to act upon the matter. Any time a customer has a bank draft returned for any reason, the customer will be ineligible to continue in the program and all amounts owed to the Town will be immediately due and payable (including any penalties or insufficient fee charges).

Town of Selma Budget FY 2026-2027

Summary of Total Revenues vs. Expenditures

Revenues	Actual FY 2024	Actual FY 2025	As Amended FY 2026	YTD - 12312025 FY 2026	Requested FY2027	Mngr Recommend FY 2027	Board Approved	% Change
General Fund	8,689,927.53	9,804,266.19	12,231,854.46	5,119,074.91		11,637,999.56	-	-100.00%
Fire Protection Terminal Fund	29,914.08	41,918.00	-	-	25,000.00	50,000.00	-	-100.00%
Sanitation Fund	419,017.00	764,135.72	1,191,557.00	393,475.00	1,239,132.00	1,363,477.78	-	-100.00%
Water Fund	2,653,905.72	2,841,276.00	2,599,850.00	1,209,851.76	2,805,000.00	3,821,158.00	-	-100.00%
Sewer Fund	3,532,174.37	3,719,776.00	5,370,217.80	2,180,680.53	4,552,574.00	5,121,368.00	-	-100.00%
Electric Fund	8,756,418.04	10,636,836.00	5,724,336.00	1,962,466.70	10,189,657.00	10,983,873.74	-	-100.00%
Water Capital Reserve Fund							-	
Sewer Capital Reserve Fund							-	
Electric Capital Reserve Fund							-	
TOTAL REVENUE	24,081,356.74	27,808,207.91	27,117,815.26	10,885,548.90	32,977,877.08	32,977,877.08	-	-100.00%
Expenditures								
General Fund								
Governing Body	104,043.43	150,595.76	121,842.00	80,247.89	279,408.00	279,408.00	154,102.00	2.33%
Administration	1,089,377.68	619,098.00	764,855.00	545,548.27	836,435.06	764,730.00	-	-100.00%
Finance	244,661.67	352,013.00	465,052.80	200,919.35	597,993.00	595,781.00	-	-100.00%
Non-Profit Organization Support	4,698.58	1,350.00	1,400.00	1,000.00	400.00	-	-	-100.00%
Planning & Econ Dev	-	-	-	-	236,581.44	573,420.00	-	#DIV/0!
Police	44,246.39	72,530.00	60,000.00	1,052.85	4,044,770.84	3,689,133.98	-	-100.00%
Fire	2,045,329.04	2,231,403.00	2,492,134.00	905,216.14	2,131,484.94	1,930,428.00	-	-100.00%
Public Works	1,248,404.19	1,165,165.10	851,919.00	476,270.43	1,057,079.84	1,032,065.00	-	-100.00%
Powell Bill	51,732.00	343,000.00	691,735.00	548,848.15	505,500.00	105,500.00	-	-100.00%
Public Facilities & Grounds	453,396.64	1,004,369.77	1,149,061.20	792,911.85	954,617.65	991,808.00	-	-100.00%
Civic Center	39,521.38	51,729.00	94,000.00	10,946.68	54,500.00	49,000.00	-	-100.00%
Recreation	467,105.41	521,785.00	536,862.29	116,889.19	486,231.11	460,790.00	-	-100.00%
Library	172,621.72	194,696.00	128,370.00	58,313.33	257,025.22	252,462.58	-	-100.00%
Comm Eng-Events	82,047.55	136,672.00	219,100.00	151,937.88	205,400.00	147,900.00	-	-100.00%
GF Debt					502,649.00	765,573.00	-	
	6,047,185.68	6,834,406.63	7,576,331.29	3,890,102.02	12,150,076.10	11,637,999.56	154,102.00	-97.75%
Water Capital Reserve Fund								
Transfers and Reserve for Future Expenditures	61,000.00	340,500.00	-	-	-	-	-	-100.00%
Sewer Capital Reserve Fund								
Transfers and Reserve for Future Expenditures	-	-	-	-	-	-	-	#DIV/0!
Electric Capital Reserve Fund								
Transfers and Reserve for Future Expenditures	-	712,541.00	-	-	-	269,572.00	-	-100.00%
Fire Protection-Petroleum Term Fund								
Expenditures	79,248.75	41,918.00	20,000.00	216.20	25,000.00	50,000.00	-	-100.00%
Sanitation Fund								
Administration	20,891.40	470,019.85	1,058,343.00	668,617.47	1,364,351.70	1,220,264.78	-	-100.00%
Operations	-	-	910,464.00	635,258.69	-	-	-	#DIV/0!
Debt	-	-	-	93,213.99	-	143,213.00	-	#DIV/0!
	20,891.40	470,019.85	1,968,807.00	1,396,990.15	1,364,351.70	1,363,477.78	-	-100.00%
Water Fund								
Administration	1,642,703.40	2,118,430.00	1,066,412.80	933,157.36	1,475,730.28	1,408,030.00	-	-100.00%
Operations	2,502,862.00	2,502,862.00	1,696,867.51	914,999.01	2,624,434.34	2,237,904.00	-	-100.00%
Debt	-	40,413.65	49,474.00	-	49,474.00	175,224.00	-	-100.00%
	4,145,565.40	4,621,292.00	2,763,280.31	1,848,156.37	4,100,164.62	3,821,158.00	-	-100.00%
Sewer Fund								
Administration	662,631.20	892,148.00	1,443,113.80	754,113.08	1,038,675.01	837,560.00	-	-100.00%
Operations	3,610,110.64	3,534,998.00	3,853,486.00	2,377,387.48	4,660,545.66	4,173,477.00	-	-100.00%
Debt	-	74,454.00	73,618.00	-	-	110,331.00	-	-100.00%
	4,272,741.84	4,427,146.00	5,296,599.80	3,131,500.56	5,699,220.67	5,121,368.00	-	-100.00%
Electric Fund								
Administration	7,075,450.27	8,574,091.35	10,597,816.00	5,000,791.55	4,085,469.54	3,879,055.19	-	-100.00%
Electric Operations	-	-	9,613,347.00	4,357,515.10	-	-	-	#DIV/0!
Transfers/Power Purchases	-	-	6,198,772.00	2,820,177.77	6,390,900.00	6,833,000.00	-	#DIV/0!
Debt	-	-	39,020.00	41,019.68	39,020.00	271,818.55	-	-100.00%
	7,075,450.27	8,574,091.35	26,409,935.00	12,178,484.42	10,476,369.54	10,983,873.74	-	-100.00%
TOTAL EXPENDITURES	21,681,191.94	25,551,894.98	42,066,146.40	21,048,459.57	32,450,830.93	32,977,877.08	154,102.00	-99.40%

Reconciliation to Manager Recommended

	Revenues	Expenditures	Over/(Under) Revenues
General Fund	11,637,999.56	11,637,999.56	0.00
Fire Protection-Petroleum Term Fund	50,000.00	50,000.00	0.00
Water Fund	3,821,158.00	3,821,158.00	0.00
Sewer Fund	5,121,368.00	5,121,368.00	0.00
Electric Fund	10,983,873.74	10,983,873.74	0.00
Sanitation Fund	1,363,477.78	1,363,477.78	0.00
Water Capital Reserve Fund	-	-	0.00
Sewer Capital Reserve Fund	-	-	0.00
Electric Capital Reserve Fund	-	-	0.00
	32,977,877.08	32,977,877.08	

Reconciliation to Department Requested

	Revenues	Expenditures	Over/(Under) Revenues
General Fund	11,637,999.56	12,150,076.10	-512,076.54
Fire Protection-Petroleum Term Fund	25,000.00	25,000.00	0.00
Water Fund	2,805,000.00	4,100,164.62	-1,295,164.62
Sewer Fund	4,552,574.00	5,699,220.67	-1,146,646.67
Electric Fund	10,189,657.00	10,476,369.54	-286,712.54
Sanitation Fund	1,239,132.00	1,364,351.70	-125,219.70
Water Capital Reserve Fund	-	-	0.00
Sewer Capital Reserve Fund	-	-	0.00
Electric Capital Reserve Fund	-	-	0.00

TOWN OF SELMA
BUDGET ORDINANCE
FISCAL YEAR 2026-2027

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

Section I. The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Town:

Governing Body	279,408
Administration	764,750
Finance	595,781
Non-Profit Support	-
Planning / Economic Development	573,420
Police	3,689,134
Fire	1,930,428
Public Works	1,032,065
Powell Bill	105,500
Public Facilities & Grounds	591,808
Civic Center	49,000
Recreation	460,790
Library	352,463
Events	147,900
General Fund Debt	265,573
Total Appropriations	11,638,000

Section II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Current Year Property Tax	5,580,482
Current Year Motor Vehicle Tax	400,000
Prior Year Taxes	4,000
Local Occupancy Tax	80,000
Sales & Use Tax	1,830,429
Fire District Tax	903,000
Electric Power Franchise Tax	468,000
Powell Bill	230,000
Fund Balance Suber	60,000
Fund Balance Powell Bill	400,000
Other Revenues	1,682,089
Total Revenues	11,638,000

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

Water Operations and Administration	3,645,934
Water Fund Debt	175,224
Total Appropriations	3,821,158

Section IV. It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Sale of Water	2,676,158
Other Revenues	943,000
Total Revenues	3,621,158

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

Sewer Operations and Administration	5,011,037
Sewer Fund Debt	110,331
Total Appropriations	5,121,368

Section VI. It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Sewer Charges	4,109,368
Sewer Capital Reserve	1,012,000
Other Revenues	-
Total Revenues	5,121,368

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

Electric Operations and Administration	10,712,055
Electric Fund Debt	271,819
Total Appropriations	10,983,874

Section VIII. It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Electric Charges	10,205,874
Electric Sales Tax	778,000
Other Revenues	-
Total Revenues	10,983,874

Section IX. The following amounts are hereby appropriated in the Sanitation Fund for the operation of the sanitation utility for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore approved for the Town:

Sanitation Operations and Administration	1,220,265
Sanitation Fund Debt	143,213
Total Appropriations	1,363,478

Section X. It is estimated that the following revenues will be available in the Sanitation Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Sanitation Charges	942,499
Other Revenues	420,979
Total Revenues	1,363,478

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

Other Expenses	50,000
Total Appropriations	50,000

Section XII. It is estimated that the following revenues will be available for the Fire Protection Petroleum Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Other Revenues	50,000
Total Revenues	50,000

Section XIII. There is hereby levied a tax at the rate of sixty cents (\$0.60) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising the revenue listed as "Current Year Taxes" in the General Fund Section II of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$944,243,998 and an estimated rate of collection of 98.5%.

Section XIV. The Town Manager is hereby authorized to transfer appropriations between line expenditures within a department. All transfers between funds require prior approval by the Town Council in an amendment to the Budget Ordinance. Further, the Town manager is hereby authorized to accept donations less than five hundred dollars (\$500) for any department and appropriate said donations to expenditures within that department.

Section XV. Copies of this Budget Ordinance shall be furnished to the Town Clerk, the Budget Officer and the Finance Officer and shall be made available for public inspection.

DULY ADOPTED THIS ____ DAY OF JUNE, 2026.

ATTEST: _____
Byron J McAllister, Mayor

Dalton Larson-Batten, Town Clerk

Town of Selma Budget FY 2027

GENERAL FUND REVENUES

	Revenue Source	Actual FY 2024	Actual FY 2025	Budget as Amended FY 2026	YTD 12/31/2025	%	Manager Recommend FY 2027	Board Approved	% Change
100-30000-00000	Current Year Property Taxes	3,170,846.67	3,233,942.01	4,804,681.00	2,794,470.00	58.16%	5,580,482.00		16.15%
100-30000-00010	Motor Vehicle	242,115.37	336,325.32	545,000.00	186,102.32	34.15%	400,000.00		-26.61%
100-30000-01000	Prior Year Taxes	3,122.77	1,937.51	5,000.00	1,240.67	24.81%	4,000.00		-20.00%
100-30000-05000	Tax Penalties and Interest	4,652.85	6,226.80	5,000.00	(7,510.86)	-150.22%	7,500.00		50.00%
100-31000-00010	Sales & Use Tax Distribution	1,148,645.21	1,634,544.53	1,700,000.00	504,377.27	29.67%	1,830,428.56		7.67%
100-32000-00100	Local Occupancy Tax	83,383.11	92,467.17	80,000.00	37,685.44	47.11%	80,000.00		0.00%
100-32000-00200	Payments in Lieu of Taxes	37,026.02	42,049.66	45,000.00	-	0.00%	45,000.00		0.00%
100-32000-00400	Fire District Tax	252,641.94	302,230.00	580,500.00	278,747.46	48.02%	903,000.00		55.56%
100-32000-00500	Video Programming Tax	15,528.05	18,750.13	16,425.00	3,879.33	23.62%	18,000.00		9.59%
100-32000-00600	Telecommunication Services Sales Tax	18,899.75	23,296.63	21,175.00	5,996.60	28.32%	22,000.00		3.90%
100-32000-00700	Electric Power Franchise Tax	282,349.43	399,186.68	440,000.00	113,987.21	25.91%	468,000.00		6.36%
100-32000-00800	Natural Gas Excise Tax	9,519.49	10,338.43	11,750.00	1,487.51	12.66%	11,000.00		-6.38%
100-32000-00900	Alcohol Bev Tax	29,210.88	34,226.64	34,000.00	-	0.00%	34,000.00		0.00%
100-32000-01000	Local ABC Net Revenues	17,838.75	26,173.99	25,000.00	12,463.38	49.85%	26,000.00		4.00%
100-32000-01100	Animal/Nuisance Penalties/Fines	-	700.00	250.00	300.00	120.00%	600.00		140.00%
100-33000-00100	Solid Waste Disposal Tax	3,903.33	3,859.87	-	2,572.98	#DIV/0!	4,000.00		#DIV/0!
100-33000-00300	Powell Bill Street	191,142.15	200,887.79	240,000.00	220,470.28	91.86%	230,000.00		-4.17%
100-33000-00500	Drug Forfeiture Tax	590.03	1,223.20	-	974.73	#DIV/0!	1,500.00		#DIV/0!
100-33000-00535	Grant-GHSP	-	-	36,022.91	36,022.91	100.00%	67,412.00		87.14%
100-33000-00545	Grant-Police Federal Byrne	-	-	330,000.00	330,000.00	100.00%	-		-100.00%
100-33000-00600	Fire Protection - State Reimbursement	233.00	232.00	243.00	-	0.00%	243.00		0.00%
100-33000-00640	FEMA Grant	-	145,542.00	-	-	#DIV/0!	-		#DIV/0!
100-33500-00200	JoCo Tourism Grant	26,750.00	-	-	50,000.00	#DIV/0!	-		#DIV/0!
100-33500-00201	JoCo Marketing Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-33500-00210	JOCO Visitors Bureau	11,972.32	24,700.16	-	-	#DIV/0!	-		#DIV/0!
100-33500-00220	County Grant Recreation	-	-	-	-	#DIV/0!	-		#DIV/0!
100-33500-00300	JoCo Chamber Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-33500-00650	Fire - SAFER Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-33500-00700	Grant Electricities	-	-	-	-	#DIV/0!	-		#DIV/0!
100-33500-00900	NCDOT Depot Repairs	-	-	-	-	#DIV/0!	-		#DIV/0!
100-33500-00950	NCDOT Depot Roof Repairs	5,200.25	-	-	-	#DIV/0!	-		#DIV/0!
100-33500-00960	NCDOT Mowing	1,202.44	-	-	-	#DIV/0!	-		#DIV/0!
100-33500-01000	NCLM Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-33500-01100	Safety Grant	-	6,359.50	-	-	#DIV/0!	-		#DIV/0!
100-33500-01200	Open Space Grant Parks	-	19,000.00	-	-	#DIV/0!	-		#DIV/0!
100-34000-01000	Planning Fees	29,140.47	23,530.00	40,000.00	18,185.00	45.46%	45,000.00		12.50%
100-34000-01005	Zoning Fees	-	-	-	-	#DIV/0!	-		#DIV/0!
100-34000-01010	Gaming Facility Fees	-	-	15,000.00	19,400.00	129.33%	30,000.00		
100-34000-01015	Parking Lease Fees (2 year contract)	-	-	-	-	#DIV/0!	3,600.00		
100-34000-02000	Code Enforcement Citation Fees	1,541.88	5,855.00	10,000.00	14,269.29	142.69%	35,000.00		250.00%
100-34000-02005	Violation Appeal Fees	-	-	100.00	-	0.00%	2,000.00		
100-34000-03000	Notary/Copy/Fax/Signage Fees	-	-	100.00	92.00	92.00%	200.00		
100-34000-04000	Fire Inspection Fees	6,460.00	4,760.00	5,000.00	5,050.00	101.00%	15,000.00		200.00%
100-35000-00200	Refuse Collection Fees	709,200.66	10,879.18	-	1,597.32	#DIV/0!	-		#DIV/0!
100-35000-00250	Refuse Penalties	19,494.95	17,093.05	-	4,822.96	#DIV/0!	10,000.00		#DIV/0!
100-35000-01000	Johnston County First Responder	15,770.16	95,003.97	-	-	#DIV/0!	-		#DIV/0!
100-35000-01100	Johnston County SRC	-	17,169.60	143,000.00	-	0.00%	197,394.00		38.04%
100-35000-01435	JoCo Latino Festival	4,375.00	75.00	-	-	#DIV/0!	-		#REF!
100-35000-02000	Cemetery Lots	87,712.42	106,979.20	90,000.00	54,412.00	60.46%	110,000.00		22.22%
100-35000-02100	Mausoleum Crypt/Niche Sales	24,331.87	29,663.42	35,000.00	488.24	1.39%	30,000.00		-14.29%
100-35000-02300	Opening Graves	69,950.00	70,100.00	70,000.00	42,250.00	60.36%	85,000.00		21.43%
100-35000-03100	Library Fines/Fees	2,884.62	3,899.40	3,000.00	2,042.14	68.07%	3,000.00		0.00%
100-35000-04100	Christmas Parade	-	495.00	300.00	-	0.00%	-		-100.00%
100-35000-04110	Senior Trips	-	-	-	-	#DIV/0!	-		#DIV/0!
100-35000-04120	Recreational Fees	20,882.10	18,669.45	25,000.00	8,113.00	32.45%	25,000.00		0.00%
100-35000-04140	Railroad Days	30,580.01	20,574.45	70,000.00	28,223.65	40.32%	60,000.00		-14.23%
100-35000-04141	Railroad Days Payment	4,272.00	4,180.00	7,000.00	520.00	7.43%	6,000.00		-14.29%
100-35000-04160	All-American Festival	1,725.00	970.00	500.00	5.30	1.06%	-		-100.00%
100-35000-04180	Parks Special Events	13,673.89	13,598.73	15,000.00	2,550.00	17.00%	5,000.00		-66.67%
100-35000-04190	Recreation Rentals	12,489.99	7,560.00	20,000.00	5,550.00	27.75%	20,000.00		0.00%
100-35000-04200	Payment in Lieu Recreation	28,500.00	-	-	-	#DIV/0!	-		#DIV/0!
100-35000-05000	Civic Center Individual	70,699.99	59,865.88	30,000.00	7,506.25	25.02%	25,000.00		-16.67%
100-35000-05100	Civic Center Business	6,185.00	3,552.50	500.00	1,112.50	222.50%	2,000.00		300.00%
100-36000-00100	Rent/Waste Industries	2,550.00	-	1,800.00	-	0.00%	1,800.00		0.00%
100-36000-00200	Rent/Alcoholics Anonymous	240.00	240.00	-	-	#DIV/0!	-		#DIV/0!
100-36000-00400	Rent/Head Start	9,000.00	-	-	-	#DIV/0!	-		#DIV/0!
100-36000-00500	Rent/Harrison Senior Center	-	1,840.00	-	150.00	#DIV/0!	1,840.00		#DIV/0!
100-36000-00700	Rent/Antenna	9,314.90	10,246.41	10,000.00	6,173.22	61.73%	12,000.00		20.00%
100-36000-00800	Rent/EMS building	16,500.00	19,500.00	18,000.00	9,000.00	50.00%	18,000.00		0.00%
100-36000-00900	Rent/Florist	-	-	-	-	#DIV/0!	-		#DIV/0!
100-36000-01000	Rent/Land	1,884.75	1,795.89	-	-	#DIV/0!	-		#DIV/0!
100-37000-00000	Interest Earned	166,864.50	592,554.68	250,000.00	198,515.72	79.41%	400,000.00		60.00%
100-37000-01000	Interest - Powell Bill	16,599.24	25,421.83	10,000.00	18,255.06	182.55%	25,000.00		150.00%
100-37000-02000	Interest - Suber Fund	2,003.91	3,005.69	-	-	#DIV/0!	-		#DIV/0!
100-38000-00000	Miscellaneous Revenue	35,635.36	32,069.10	100,000.00	80,136.74	80.14%	100,000.00		0.00%
100-38000-00005	Vending Machine Commissions	-	-	500.00	449.36	89.87%	500.00		0.00%
100-38000-00200	Insurance Proceeds	6,263.75	124,456.66	-	4,979.47	#DIV/0!	-		#DIV/0!
100-38000-00210	Fire Recoveries	12,118.84	12,419.84	7,500.00	6,393.85	85.25%	12,000.00		60.00%
100-38000-00300	Court Cost Fees	1,326.84	3,005.55	1,000.00	2,554.61	255.46%	5,000.00		400.00%
100-38000-00400	Library Donations - Books	247.00	1,065.00	250.00	50.00	20.00%	-		-100.00%
100-38000-00500	Contributions & Donations	1,100.00	-	100.00	-	0.00%	-		-100.00%
100-38000-00700	Donations Police Department	1,600.00	1,200.00	800.00	-	0.00%	-		-100.00%
100-38000-01100	Donation Basketball Court	12,000.00	36,000.00	-	-	#DIV/0!	-		#DIV/0!
100-38000-01105	Donations JCC	7,000.00	-	-	-	#DIV/0!	-		#DIV/0!
100-38000-01110	Donations Parks	100.00	20.00	-	-	#DIV/0!	-		#DIV/0!
100-38000-01115	Parks & Rec Sponsorship	-	5,790.00	-	-	#DIV/0!	-		#DIV/0!
100-38000-01251	National Fitness Grant	30,000.00	-	-	-	#DIV/0!	-		#DIV/0!
100-38000-01300	Reimbursement Eastfield	279,877.18	-	-	-	#DIV/0!	-		#DIV/0!
100-38000-01400	Lowes Hometown Grant	-	-	-	-	#DIV/0!	-		#DIV/0!
100-38000-05000	Selma Merchandise	-	303.00	500.00	-	0.00%	-		-100.00%
100-39000-00100	Sale of Fixed Assets	40,091.00	32,767.14	10,000.00	2,960.00	29.60%	50,000.00		400.00%
100-39000-00200	Loan Proceeds	-	1,506,070.65	525,090.00	-	0.00%	109,500.00		-79.15%
100-39500-00129	Transfer from Fund 129	-	54,775.00	-	-	#DIV/0!	-		#DIV/0!
100-39500-00345	Transfer from Fund 345	1,135,954.44	-	-	-	#DIV/0!	-		#DIV/0!
100-39500-00600	Transfer from Fund 600	-	10,500.00	-	-	#DIV/0!	-		#DIV/0!
100-39500-00610	Transfer from Fund 610	-	5,450.00	-	-	#DIV/0!	-		#DIV/0!
100-39500-00630	Transfer from Fund 630	195,000.00	195,000.00	-	-	#DIV/0!	-		#DIV/0!
100-39500-00640	Transfer from Fund 640	-	50,100.00	-	-	#DIV/0!	-		#DIV/0!
100-39900-00000	Fund Balance	-	-	1,486,787.55	-	0.00%	-		-100.00%
100-39900-00100	Fund Balance Suber	-	-	-	-	#DIV/0!	60,000.00		
100-39900-00200	Fund Balance Powell Bill	-	-	310,000.00	-	0.00%	400,000.00		29.03%
100-39900-00300	Fund Balance Perpetual Care	-	-	-	-	#DIV/0!	-		#DIV/0!
100-39900-00400	Fund Balance Asset Forfeiture	-	-	-					

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	1,928.00	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!
100-41000-99100	Contingency	-	-	-	-	#DIV/0!	-	137,305.00	-	#DIV/0!
Governing Body Totals		104,043.43	150,595.76	121,842.00	80,247.89	65.86%	128,592.00	279,408.00	154,102.00	2.33%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	28,592.00	13,658.70	28,592.00	27,293.00	27,292.00	(1,300.00)	-4.55%
Operating	93,250.00	66,589.19	100,000.00	114,810.00	126,810.00	33,560.00	35.99%
Capital	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	121,842.00	80,247.89	128,592.00	142,103.00	154,102.00	32,260.00	26.48%

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

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	141,344.00		-100.00%
100-41300-18100	FICA & Medicare	6,128.12	6,827.00	5,500.00	3,274.04	59.53%	11,698.34	10,814.00		-100.00%
100-41300-18200	Retirement	10,669.48	12,173.00	6,500.00	6,297.48	96.88%	21,943.94	20,283.00		-100.00%
100-41300-18210	NC 401k	1,988.18	3,570.00	6,500.00	1,695.12	26.08%	4,587.58	5,654.00		-100.00%
100-41300-18300	Group Insurance	14,411.18	12,596.00	7,039.00	7,810.03	110.95%	20,287.82	25,186.00		-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	595,781.00	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	100,539.00	63,114.41	211,943.00	203,281.00	-	(100,539.00)	-100.00%
Operating Capital	364,513.80	137,804.94	386,050.00	392,500.00	-	(364,513.80)	-100.00%
Debt Service	-	-	-	-	-	-	#DIV/0!
	465,052.80	200,919.35	597,993.00	595,781.00	-	(465,052.80)	-100.00%

	Requested	Recommend	Approved
Accounting and Auditing			
Annual Audit	12,000.00	12,000.00	
Feasibility Study	30,000.00	30,000.00	
OPEB Actuary	1,500.00	1,500.00	
	43,500.00	43,500.00	-

	Requested	Recommend	Approved
Computer Software Contract			
Harris	7,800.00		
Euna Budget	25,750.00		
Tyler Technologies	18,000.00		
	51,550.00	200,000.00	-

	Requested	Recommend	Approved
Contracted Services			
Copier/Printer contracts	5,000.00		
Printing/Mailing Invoices	2,500.00		
CPA	30,000.00		
Shredding/Miscellaneous	2,500.00		
	40,000.00	40,000.00	-

	Requested	Recommend	Approved
Equipment/Not Capital			
Replacement computers (2)	1,800.00		
Miscellaneous	1,000.00		
	2,800.00	2,800.00	-

	Requested	Recommend	Approved
Debt Service			
	-	-	-

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	133,930.00		-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	10,246.00		-100.00%
100-42000-18200	Retirement	6,965.53	11,254.00	18,205.00	10,779.77	59.21%	18,930.50	19,219.00		-100.00%
100-42000-18210	401K	1,105.99	3,300.00	5,000.00	2,971.12	59.42%	4,163.60	5,357.00		-100.00%
100-42000-18300	Group Insurance	10,893.76	9,855.00	24,700.00	11,891.86	48.15%	17,309.94	17,528.00		-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	764,730.00	-	-100.00%

* - All General Fund

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	566,505.00	443,495.25	614,785.06	585,580.00	-	(566,505.00)	-100.00%
Operating	198,350.00	102,053.02	221,650.00	179,150.00	-	(198,350.00)	-100.00%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	0.00%
	764,855.00	545,548.27	836,435.06	764,730.00	-	(764,855.00)	-100.00%

Dues & Subscriptions	Requested	Recommend	Approved
NCLM	9,000.00	9,000.00	
Chamber of Commerce	3,200.00		
Central Pines COG	2,400.00	2,400.00	
UNC School of Government	3,000.00	3,000.00	
Other	3,500.00	3,500.00	
	21,100.00	18,000.00	-

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	35,000.00	7,000.00
	56,600.00	26,100.00	-

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	
	7,400.00	7,400.00	

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			-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	-	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	-	-	-	-	-	-	0.00%
Operating	1,400.00	1,000.00	400.00	-	-	(1,400.00)	-100.00%
Capital	-	-	-	-	-	-	0.00%
Debt Service	-	-	-	-	-	-	0.00%
	1,400.00	1,000.00	400.00	-	-	(1,400.00)	-100.00%

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	64,160.00		-100.00%
100-49100-18100	FICA & Medicare	1,398.41	4,189.00	3,300.00	2,881.24	87.31%	3,947.81	4,908.00		-100.00%
100-49100-18200	Retirement	2,450.51	7,469.00	6,200.00	5,559.54	89.67%	7,038.98	9,207.00		-100.00%
100-49100-18210	401K	168.00	2,190.00	1,800.00	1,511.72	83.98%	1,548.16	2,566.00		-100.00%
100-49100-18300	Group Insurance	3,980.33	18,392.00	11,574.00	7,930.81	68.52%	5,443.39	10,899.00		-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%		300,000.00		-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	573,420.00	-	-100.00%

	Amended	YTD	Requested	Recommend	Approved	Variance	%
	FY 2026	12/31/2025	FY 2027	FY 2027	FY 2027		
Personnel	67,874.00	56,629.08	97,631.44	91,740.00	-	(67,874.00)	-100.00%
Operating	239,000.00	61,982.82	138,950.00	481,680.00	-	(239,000.00)	-100.00%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	306,874.00	118,611.90	236,581.44	573,420.00	-	(306,874.00)	-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	46.68%	2,236,604.84	2,206,344.00		-100.00%
100-51000-12200 Overtime	7,669.07	11,000.00	8,000.00	4,628.85	57.86%	85,000.00	40,000.00		-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	37,440.00		-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		-100.00%
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	177,507.00		-100.00%
100-51000-18200 Retirement	194,263.21	280,207.00	337,303.00	146,009.73	43.29%	366,389.00	365,634.00		-100.00%
100-51000-18210 401K	66,165.93	90,541.00	104,753.00	43,831.00	41.84%	109,345.00	89,854.00		-100.00%
100-51000-18300 Group Insurance	227,153.49	260,951.00	326,816.00	125,742.08	38.47%	329,999.00	340,018.00		-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	1,985.24	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	132,233.98		-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	3,689,133.98		-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	2,995,757.00	1,337,453.89	3,412,637.84	3,334,800.00	-	(2,995,757.00)	-100.00%
Operating	306,782.00	77,304.20	317,133.00	354,333.98	-	(306,782.00)	-100.00%
Capital	282,090.00	206,130.43	315,000.00	-	-	(282,090.00)	-100.00%
Debt Service	-	-	-	-	-	-	#DIV/0!
	3,584,629.00	1,620,888.52	4,044,770.84	3,689,133.98	-	(3,584,629.00)	-100.00%

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		
Flock	56,000.00		
	132233.98	132233.98	-
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	
(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	1,024,010.00		-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	81,397.00		-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	149,815.00		-100.00%
100-53000-18210	NC 401K	15,237.37	28,900.00	33,058.00	13,742.25	41.57%	31,851.00	41,760.00		-100.00%
100-53000-18300	Group Insurance	96,420.10	106,147.00	154,712.00	54,307.90	35.10%	166,107.00	165,836.00		-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	35,000.00		-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	1,930,428.00		-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	1,241,831.00	531,185.11	1,611,074.94	1,512,018.00	-	(1,241,831.00)	-100.00%
Operating	330,100.00	220,094.32	290,200.00	248,200.00	-	(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%
	2,492,134.00	905,216.14	2,131,484.94	1,930,428.00	-	(2,492,134.00)	-100.00%

	Requested	Recommend	Approved
Contracted Services			
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	
	40,500.00	40,500.00	-

	Requested	Recommend	Approved
Equipment Non-Capital			
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	
	78,000.00	36,500.00	-

	Requested	Recommend	Approved
Capital Outlay			
Vehicle	\$ 70,000.00		
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	
	\$ 239,000.00	\$ 169,000.00	-

	Requested	Recommend	Approved	
Debt Service				
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
	164,389.24	-	-	

Supplemental Budget			
Fire petroleum Fund	50,000.00		
Debt	247,252.00		
Water Fund Portion	381,253.68		
Support Services	30,812.00		
	709,317.68		
Total Budget	2,639,745.68		

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	383,901.00		-100.00%
100-56000-12200	Overtime	5,256.64	4,786.95	5,000.00	2,810.74	56.21%	20,000.00	4,500.00		-100.00%
100-56000-12250	Part time wages			13,000.00	692.00	5.32%	30,000.00	-		
100-56000-18100	FICA & Medicare	20,712.39	21,155.01	17,000.00	8,669.53	51.00%	38,312.20	29,713.00		-100.00%
100-56000-18200	Retirement	31,927.54	34,693.73	29,500.00	15,929.67	54.00%	64,351.67	51,000.00		-100.00%
100-56000-18210	401k	6,108.05	5,073.66	8,000.00	4,347.10	54.34%	17,897.64	14,216.00		-100.00%
100-56000-18300	Group Insurance	48,663.69	43,297.59	51,846.00	24,536.48	47.33%	96,478.25	79,735.00		-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	52,000.00		-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	1,032,065.00	-	-100.00%

	Amended FY 2026	YTD 46,022.00	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	338,346.00	173,096.14	579,079.84	563,065.00	0.00	-338,346.00	-1.00
Operating	257,573.00	69,351.01	378,000.00	369,000.00	0.00	-257,573.00	-1.00
Capital	243,000.00	233,131.28	100,000.00	100,000.00	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	1,057,079.84	1,032,065.00	0.00	-838,919.00	-1.00

	Requested	Recommend	Approved
Contracted Services			
IvorQ		7,000.00	
Gas, Arc3, IWorks, Unifirst, & Other	15,000.00	15,000.00	
Tree Work	30,000.00	30,000.00	
	45,000.00	52,000.00	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

	Requested	Recommend	Approved
Capital Outlay			
Lawn Mower 1435 Replace	35,000.00		
Vent Track Machine	65,000.00		
	100,000.00	100,000.00	0.00

	Requested	Recommend	Approved
Debt Service			
	0.00	0.00	0.00

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	-		#####
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	105,500.00		#####

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	-	-	-	-	-	-	
Operating	691,735.00	548,848.15	505,500.00	105,500.00	-	(691,735.00)	
Capital	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
	<u>691,735.00</u>	<u>548,848.15</u>	<u>505,500.00</u>	<u>105,500.00</u>	<u>-</u>	<u>(586,235.00)</u>	<u>-84.75%</u>
Debt Service			<u>Requested</u>	<u>Recommend</u>	<u>Approved</u>		
			<u>-</u>	<u>-</u>	<u>-</u>		
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	265,040.00		-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	20,673.00		-100.00%
100-58000-18200 Retirement	15,757.08	19,526.00	28,300.00	17,921.34	63.33%	28,350.00	38,779.00		-100.00%
100-58000-18210 NC 401k	2,790.39	5,726.00	8,500.00	4,871.37	57.31%	6,235.00	10,810.00		-100.00%
100-58000-18300 Group Insurance	25,837.61	26,283.00	49,278.00	26,451.36	53.68%	30,244.00	58,056.00		-100.00%
100-58000-21200 Unifoms	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	40,000.00		-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	70,000.00		-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	991,808.00	-	-100.00%

*All General Fund Buildings

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	286,378.00	184,853.90	321,817.65	398,558.00	-	(286,378.00)	-100.00%
Operating	479,800.00	161,078.57	532,800.00	528,250.00	-	(479,800.00)	-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	792,911.85	954,617.65	991,808.00	-	#####	-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	-		
Field Maintenance			-	40,000.00	-		
Sprayers & Spreaders			5,000.00	5,000.00	-		
Contracted Maintenance			20,000.00	20,000.00	-		
			30,000.00	70,000.00	-		
Capital Outlay			Requested	Recommend	Approved		
Library Roof			30,000.00	30,000.00	-		
Finance Drive Thru Roof			10,500.00	10,500.00	-		
Mower			9,500.00	9,500.00	-		
Custodian car			-	30,000.00	-		
			50,000.00	80,000.00	-		
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	
			78,915.22	34,215.00	34,215.00		

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 Part Time Salaries	-	-	-	-	#DIV/0!				#DIV/0!
100-61000-18100 FICA & Medicare	-	-	-	-	#DIV/0!				#DIV/0!
100-61000-26000 Supplies & Materials	1,934.00	4,500.00	1,500.00	369.90	24.66%	1,500.00	1,500.00		-100.00%
100-61000-32100 Util/Telecommunications	-	-	-	-	#DIV/0!				
100-61000-33100 Utilities/Electric	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 Maint/Repair - Building	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 Maint/Repair - Equip	921.44	1,500.00	1,000.00	-	0.00%				-100.00%
100-61000-37000 Advertising	675.00	1,500.00	500.00	-	0.00%				-100.00%
100-61000-39900 Contracted Services	1,388.05	2,000.00	2,000.00	465.00	23.25%	1,000.00	1,000.00		-100.00%
100-61000-49900 Equipment/Not Capital	455.99	4,000.00	50,000.00	-	0.00%	13,000.00	16,500.00		-100.00%
100-61000-50000 Capital Outlay	-	-	-	-	#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 FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	-	-	-	-	-	-	#DIV/0!
Operating	94,000.00	10,946.68	54,500.00	49,000.00	-	(94,000.00)	-100.00%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	94,000.00	10,946.68	54,500.00	49,000.00	-	(94,000.00)	-100.00%

Contracted Services	Requested	Recommend	Approved
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	164,575.00		-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	16,415.00		-100.00%
100-62000-18200	Retirement	13,111.26	20,255.00	29,687.00	8,111.59	27.32%	34,868.00	23,617.00		-100.00%
100-62000-18210	401k	729.61	5,940.00	6,530.00	2,195.06	33.62%	9,719.00	6,583.00		-100.00%
100-62000-18300	Group Insurance	15,592.49	28,381.00	38,076.00	10,582.47	27.79%	44,098.00	22,900.00		-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%		21,200.00		-100.00%
100-62000-50000	Capital Outlay	151,649.93	133,250.00	55,000.00	6,091.75	11.08%		65,000.00		-100.00%
Recreation Totals		467,105.41	521,785.00	536,862.29	116,889.19	21.77%	486,231.11	460,790.00	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	362,408.00	94,274.06	382,231.11	284,090.00	-	(362,408.00)	-100.00%
Operating	119,454.29	16,523.38	104,000.00	111,700.00	-	(119,454.29)	-100.00%
Capital	55,000.00	6,091.75	-	65,000.00	-	(55,000.00)	-100.00%
Debt Service	-	-	-	-	-	-	#DIV/0!
	536,862.29	116,889.19	486,231.11	460,790.00	-	(536,862.29)	-100.00%

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

	Requested	Recommend	Approved
Equipment/Non capital			
Floor Buffer	2,000.00	2,000.00	
Parks Benches (4)		8,000.00	
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	
	13,200.00	13,200.00	-

	Requested	Recommend	Approved
Capital Outlay			
field upgrades Brack Wilson		\$ 50,000.00	
sliding board edgebrooke		\$ 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	YTD 12/31/2025	Expended %	Department Requested FY 2027	Manager Recommend FY 2027	Board Approved FY 2027	% Change
100-63000-12100	Salaries & Wages	68,679.65	82,000.00	40,950.00	19,350.00	47.25%	146,657.58	43,427.00		-100.00%
100-63000-12250	Part Time Salaries	22,567.30	27,000.00	25,000.00	19,644.20	78.58%	18,000.00	63,600.00		-100.00%
100-63000-18100	FICA & Medicare	6,981.19	6,200.00	5,046.00	2,979.71	59.05%	11,102.25	8,188.00		-100.00%
100-63000-18200	Retirement	8,955.76	11,194.00	5,586.00	2,776.69	49.71%	14,368.29	6,232.00		-100.00%
100-63000-18210	401k	1,990.73	3,399.00	1,229.00	756.00	61.51%	4,005.10	2,171.00		-100.00%
100-63000-18300	Group Insurance	13,823.38	18,753.00	9,359.00	4,794.74	51.23%	19,392.00	10,650.00		-100.00%
100-63000-26000	Supplies & Materials	3,183.10	2,650.00	2,500.00	945.36	37.81%	3,000.00	3,000.00		-100.00%
100-63000-31100	Travel & Training	51.00	1,500.00	500.00	-	0.00%	1,000.00	1,000.00		-100.00%
100-63000-31200	Dues & Subscriptions	922.79	1,200.00	1,000.00	674.92	67.49%	1,500.00	1,500.00		-100.00%
100-63000-32005	Books & Tapes	7,527.38	12,000.00	12,500.00	2,240.55	17.92%	12,500.00	12,500.00		-100.00%
100-63000-32010	Books & Materials Donation	-	1,100.00	200.00	-	0.00%	500.00	500.00		#DIV/0!
100-63000-35100	Maint/Repair - Building	5,096.89	5,600.00	5,000.00	1,281.07	25.62%	5,500.00	5,500.00		-100.00%
100-63000-35200	Maint/Repair - Equip	220.00	3,000.00	3,000.00	-	0.00%	3,000.00	3,000.00		-100.00%
100-63000-39900	Contracted Services	8,600.95	9,100.00	6,000.00	2,002.34	33.37%	6,500.00	6,500.00		-100.00%
100-63000-39920	Library Programs	1,671.60	5,000.00	3,000.00	867.75	28.93%	5,000.00	5,000.00		-100.00%
100-63000-49900	Equipment/Not Capital	-	5,000.00	7,500.00	-	0.00%	5,000.00	5,000.00		#DIV/0!
100-63000-75000	Debt Principal	10,135.94	-	-	-	#DIV/0!				
100-63000-75100	Debt Interest	12,214.06	-	-	-	#DIV/0!				#DIV/0!
Library Totals		172,621.72	194,696.00	128,370.00	58,313.33	45.43%	257,025.22	177,768.00	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	87,170.00	50,301.34	213,525.22	134,268.00	-	(144,587.00)	-100.00%
Operating	41,200.00	8,011.99	43,500.00	43,500.00	-	(26,380.00)	-100.00%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
	128,370.00	58,313.33	257,025.22	177,768.00	-	(170,967.00)	-100.00%

	Requested	Recommend	Approved
Contracted Services			
Fire Alarm Security			
AT&T Internet			
Time Warner Cable			
Copier/Printer			
Exterminating			
Carpet Cleaning			
New Employee			
Fire Extinguisher			
Fire Alarm Inspection			
	-	-	-
Debt Service			
USDA Principal (Expansion - Final Pay 9/21/2041)	9,327.00	9,327.00	9,327.00
USDA Interest (Expansion - Final Pay 9/21/2041)	13,024.00	13,024.00	13,024.00
	22,351.00	22,351.00	22,351.00

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

Note - Library debt payment funded by Suber

Town of Selma Budget FY 2027

Community Engagement Expenditures 69000

	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
100-69000-12100	Salaries & Wages		13,879.00	-	-	#DIV/0!				#####
100-69000-12200	Overtime Pay		-	-	-	#DIV/0!				#DIV/0!
100-69000-12250	Part Time Salaries		-	-	-	#DIV/0!				#####
100-69000-18100	FICA & Medicare		1,062.00	-	-	#DIV/0!				#####
100-69000-18200	Retirement		1,893.00	-	-	#DIV/0!				#####
100-69000-18210	401k		555.00	-	-	#DIV/0!				#####
100-69000-18300	Group Insurance		2,383.00	-	-	#DIV/0!				#####
100-69000-21200	Uniforms		300.00	-	-	#DIV/0!				#####
100-69000-25900	Gasoline		3,000.00	-	-	#DIV/0!				#####
100-69000-26000	Supplies & Materials		3,000.00	600.00	241.98	40.33%	600.00	600.00		#####
100-69000-38000	Marketing		-	-	-	#DIV/0!	10,000.00	8,000.00		#####
100-69000-29900	All-American Festival	14,362.20	15,000.00	19,000.00	1,000.00	5.26%	25,000.00	23,000.00		#####
100-69000-29905	Selma Spooktacular	856.05	750.00	350.00	332.70	95.06%	400.00	400.00		#####
100-69000-29910	Railroad Days	40,403.23	45,000.00	150,000.00	128,095.60	85.40%	120,000.00	80,000.00		#####
100-69000-29915	Railroad Days Pageant	3,887.00	6,000.00	7,500.00	5,931.33	79.08%	10,000.00	7,000.00		#####
100-69000-29920	Christmas Parade	3,296.16	4,500.00	5,500.00	4,266.08	77.57%	7,500.00	5,500.00		#####
100-69000-29921	Easter Bunny	79.15	150.00	200.00	-	0.00%	500.00	300.00		#####
100-69000-29922	Daddy Daughter Dance	1,762.44	2,000.00	2,000.00	-	0.00%	3,500.00	3,500.00		#####
100-69000-29923	Soul Food Fest	1,858.48	2,000.00	1,000.00	-	0.00%	-	-		#####
100-69000-29924	Wine Walk	-	1,000.00	500.00	-	0.00%	1,500.00	1,000.00		#####
100-69000-29925	Wreaths Across America	238.00	500.00	500.00	-	0.00%	500.00	500.00		#####
100-69000-29930	Santa Train	-	-	-	-	#DIV/0!	1,500.00	4,000.00		#DIV/0!
100-69000-29931	Selma Union Station Centennial	-	7,500.00	-	-	#DIV/0!	-	-		#####
100-69000-29935	Joco Latino Festival	-	-	-	-	#DIV/0!	-	-		#####
100-69000-29937	Polar Bear Run	526.80	1,000.00	1,000.00	-	0.00%	4,000.00	4,000.00		#####
100-69000-29938	Founders Day	1,154.84	1,500.00	1,500.00	-	0.00%	1,500.00	1,500.00		#####
100-69000-29939	Rocking on Railroad	1,170.00	800.00	2,000.00	533.00	26.65%	2,500.00	1,500.00		#####
100-69000-29940	Senior Day	1,994.05	2,000.00	2,000.00	-	0.00%	3,000.00	3,000.00		#####
100-69000-31100	Travel & Training	655.21	3,000.00	500.00	-	0.00%	500.00	500.00		#####
100-69000-31200	Dues/Subscriptions	-	1,400.00	500.00	119.99	24.00%	600.00	600.00		#####
100-69000-38000	Marketing		-	17,500.00	9,851.30	56.29%	-	-		#DIV/0!
100-69000-39900	Contracted Services		10,500.00	1,200.00	800.00	66.67%	1,000.00	1,600.00		#####
100-69000-39910	Special Events Misc	9,803.94	5,000.00	5,000.00	728.00	14.56%	800.00	1,400.00		#####
100-69000-49900	Equipment/Not Capital		1,000.00	750.00	37.90	5.05%	500.00	500.00		#####
100-69000-50000	Capital Outlay		-	-	-	#DIV/0!	10,000.00	-		#DIV/0!
Recreation Totals		82,047.55	136,672.00	219,100.00	151,937.88	69.35%	205,400.00	147,900.00	-	#####

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	-	-	-	-	-	-	#DIV/0!
Operating	219,100.00	151,937.88	195,400.00	147,900.00	-	(219,100.00)	-100.00%
Capital	-	-	10,000.00	-	-	-	#DIV/0!
Debt Service	-	-	-	-	-	-	#DIV/0!
<hr/>							
	219,100.00	151,937.88	205,400.00	147,900.00	-	(219,100.00)	-100.00%

Contracted Services	Requested	Recommend	Approved
Tracks News letter	-	-	-
Digital Advertising	7,980.00	-	-
Other	-	-	-
Other	7,980.00	-	-

Equipment/Non capital	Requested	Recommend	Approved
	-	-	-

Capital Outlay	Requested	Recommend	Approved
	-	-	-

Marketing

TRACKS Quarterly	\$ 7,500.00
Joco Report	\$ 8,000.00
	\$ 15,500.00

Travel & Training

ShowFest	\$ 500.00
Mainstreet Conference	\$ 865.00
NC Mainstreet	500.00
Main Street Program 1 year	1,000.00

Dues/Subscriptions

Mainstreet Mbr Dues	\$ 295.00
NC Festivals & Events	\$ 160.00
Canva	\$ 120.00
Community Calendar	\$ 125.00
Design Software	\$ 800.00
	\$ 1,500.00

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			30,850.00	30,850.00	100.00%	30,850.00	30,850.00		#DIV/0!	12/6/2040
	100-91000-91001			22,350.00	22,350.00	100.00%	22,350.00	22,350.00		#DIV/0!	9/21/2041
	100-91000-91002			1,790.00	-	0.00%	1,790.00	1,790.00		#DIV/0!	3/21/2042
	100-91000-91003			6,170.00	-	0.00%	6,170.00	6,170.00		#DIV/0!	3/21/2042
	100-91000-91004			31,846.00	31,056.76	97.52%	31,846.00	31,846.00		#DIV/0!	8/26/2030
	100-91000-91005			76,288.00	76,287.01	100.00%	76,288.00	76,288.00		#DIV/0!	12/6/2028
	100-91000-91005			44,701.00	44,700.22	100.00%	44,701.00	44,701.00		#DIV/0!	10/20/2043
	100-91000-91006			69,188.00	69,187.43	100.00%	69,188.00	69,188.00		#DIV/0!	12/5/2033
	100-91000-91008			42,848.00	42,874.72	100.06%	42,848.00	42,848.00		#DIV/0!	12/5/2027
	100-91000-91009			61,191.00	-	0.00%	61,191.00	61,191.00		#DIV/0!	7/1/2027
	100-91000-91010			47,554.00	-	0.00%	47,554.00	47,554.00		#DIV/0!	2/9/2029
	100-91000-91012			13,816.00	-	0.00%	13,816.00	13,816.00		#DIV/0!	5/1/2034
	100-91000-91013			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!		21,124.00		#DIV/0!	
	2024 Malibu			7,898.00		0.00%	7,898.00	7,898.00		#DIV/0!	
	2026 Civic Engine							121,000.00		#DIV/0!	
	lease program 2027					#DIV/0!		120,800.00		#DIV/0!	
	Totals	-	-	502,649.00	317,306.14	63.13%	502,649.00	765,573.00	-	#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	2,540,690.00		-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	38,000.00		-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	3,708.62	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	100,000.00		-100.00%
630-39500-00100	Transfer from Fund 100	-	-	-	-	#DIV/0!				#DIV/0!
630-39500-00650	Transfer from Capital Fund 650	311,500.00	-	-	-	#DIV/0!				#DIV/0!
600-39900-00000	Fund Balance Appropriated	-	292,175.00	-	-	#DIV/0!		240,468.00		#DIV/0!
Water Revenues Totals		2,653,905.72	2,841,276.00	2,599,850.00	1,209,851.76	46.54%	2,605,000.00	3,821,158.00		-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	674,860.00		-100.00%
600-71100-12200 Overtime	19,781.83	21,550.00	-	14,116.66	65.51%	24,000.00	6,200.00		-100.00%
600-71100-18100 FICA	42,010.02	60,712.00	33,000.00	26,105.73	43.00%	59,635.50	52,101.00		-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	97,732.00		-100.00%
600-71100-18210 NC 401k	13,426.26	29,921.00	17,000.00	11,887.65	39.73%	23,266.47	27,242.00		-100.00%
600-71100-18300 Group Insurance	87,091.60	117,487.00	75,000.00	48,996.09	41.70%	98,227.18	108,818.00		-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	1,408,030.00	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Approved FY 2027	Variance	%
Personnel	655,000.00	512,942.06	866,580.28	1,039,180.00	-	(655,000.00)	-100.00%
Operating	411,412.80	420,215.30	609,150.00	368,850.00	-	(411,412.80)	-100.00%
Capital	-	-	-	-	-	-	#DIV/0!
Debt Service/Transfers	-	-	-	-	-	-	#DIV/0!
Total	1,066,412.80	933,157.36	1,475,730.28	1,408,030.00	-	(1,066,412.80)	-100.00%

	Requested	Recommend	Approved
Contracted Services			
Sludge removal	85,000.00	-	-
Road repairs	30,000.00	-	-
Annual fees	120,000.00	-	-
Pest, Unifirst-aid, IWORKs,	12,000.00	12,000.00	-
Total	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	-	-
Total	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	-	-
Total	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	315,746.00		-100.00%
600-71300-12200	Overtime	21,550.00	21,550.00	20,000.00	10,584.63	49.12%	50,000.00	19,250.00		-100.00%
600-71300-18100	FICA	60,712.00	60,712.00	63,688.00	8,028.07	13.22%	25,623.06	25,627.00		-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	48,072.00		-100.00%
600-71300-18210	NC 401k	29,921.00	29,921.00	7,177.00	4,063.40	13.58%	9,891.89	13,400.00		-100.00%
600-71300-18300	Group Insurance	117,487.00	117,487.00	95,000.00	17,756.47	15.11%	55,520.02	64,809.00		-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	619.48	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	36,250.00		-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	26,250.00		-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	287,000.00		-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	2,237,904.00	-	-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	486,904.00	-	(267,865.00)	-100.00%
Operating	1,069,002.51	494,017.06	1,290,000.00	1,001,000.00	-	(1,069,002.51)	-100.00%
Capital	360,000.00	269,766.48	930,000.00	750,000.00	-	(360,000.00)	-100.00%
Debt Service/Transfers	49,474.00	-	49,474.00	175,224.00	-	(49,474.00)	-100.00%
	1,746,341.51	914,999.01	2,673,908.34	2,413,128.00	-	(1,746,341.51)	-100.00%

	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, Unfirst-aid, IWOrks,	-		

	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	

	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 of 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	4,014,368.00		-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	5,121,368.00	-	-100.00%

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
610-71100-12100	Salary & Wages	168,215.99	332,443.00	100,000.00	42,669.66	42.67%	620,983.20	292,432.00		-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	22,402.00		-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	42,021.00		-100.00%
610-71100-18210	NC 401k	4,561.53	13,704.00	4,000.00	1,670.22	41.76%	12,568.69	11,713.00		-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	43,383.00		-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%		73,092.00		-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	837,560.00	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Adopted FY 2027	Variance	%
Personnel	143,000.00	61,198.49	738,675.01	454,578.00	-	(143,000.00)	-100.00%
Operating	1,225,113.80	692,914.59	300,000.00	309,890.00	-	-	-100.00%
Capital	-	-	-	-	-	-	0.00%
Debt Service	148,618.00	-	-	183,423.00	-	(148,618.00)	-100.00%
	1,516,731.80	754,113.08	1,038,675.01	947,891.00	-	(291,618.00)	-19.23%

	Requested	Recommend	Approved
Contracted Services			
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	-	-

	Requested	Recommend	Approved
Equipment Non Capital			
Jetter tips and leader hose	4,000.00		
Sewer jet truck 1" hose	2,500.00		
Pipe saw	4,000.00		
Milwalkee 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	-	-

	Requested	Recommend	Approved
Capital Outlay			
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%	298,472.00	193,383.00		-100.00%
610-71400-12200	Overtime	9,000.00	9,000.00	25,000.00	8,344.63	33.38%	50,000.00	11,250.00		-100.00%
610-71400-18100	FICA/Medicare	26,120.00	26,120.00	50,000.00	947.38	1.89%	21,123.07	15,654.00		-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	29,365.00		-100.00%
610-71400-18210	NC 401k	13,704.00	13,704.00	11,000.00	3,059.85	27.82%	9,932.00	8,185.00		-100.00%
610-71400-18230	Pension Allocation	-	-	-	-	#DIV/0!		-		#DIV/0!
610-71400-18300	Group Insurance	37,132.00	37,132.00	125,000.00	13,370.69	10.70%	41,961.00	40,628.00		-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%
610-71400-99100	Contingency	-	-	-	-	#DIV/0!	540,625.00	503,912.00		-100.00%
610-98800-00100	Transfer to Fund 100	-	-	-	-	#DIV/0!				#DIV/0!
610-98800-00660	Transfer to Fund 660	200,176.00	200,176.00	-	-	#DIV/0!				-100.00%
Sewer Operations Totals		3,610,110.64	3,534,998.00	3,853,486.00	2,377,387.48	67.25%	4,660,545.66	4,173,477.00	-	-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Adopted FY 2027	Variance	%
Personnel	613,386.00	108,552.51	460,320.66	298,465.00	-	(613,386.00)	-100.00%
Operating	3,165,100.00	2,204,777.07	2,994,600.00	2,956,100.00	-	(3,165,100.00)	-100.00%
Capital	75,000.00	64,057.90	665,000.00	415,000.00	-	(75,000.00)	-100.00%
Debt Service	-	-	-	-	-	-	#DIV/0!
Total	3,853,486.00	2,377,387.48	4,119,920.66	3,669,565.00	-	(3,853,486.00)	-100.00%

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	
Total	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	
Total	36,500.00	36,500.00	-

Capital Outlay	Requested	Recommend	Approved
Jet/Vac Truck	\$400,000	\$375,000	
Crane Truck	\$150,000		Split W/S
Shelter for Pipe	\$75,000		
4x4 Utv	\$40,000	\$40,000	
Total	\$665,000.00	\$415,000.00	-

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		200,000.00		-	#DIV/0!				#DIV/0!	
	630-33500-01400				-	#DIV/0!				#DIV/0!	
	630-33500-01500				-	#DIV/0!				#DIV/0!	
?	630-35000-01600				-	#DIV/0!				#DIV/0!	
	630-35000-51000	7,129,918.17	7,580,000.00	3,462,000.00	1,893,570.16	54.70%	8,726,657.00	9,520,874.00		-100.00%	
	630-35000-58000	147,049.59	160,000.00	70,000.00	22,719.29	32.46%	140,000.00	139,999.74		-100.00%	
	630-35000-58010	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	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				-	#DIV/0!				#DIV/0!	
	630-36000-00000	4,512.00	7,520.00	7,520.00	-	0.00%	5,000.00	5,000.00		#DIV/0!	
	630-37000-00000		31,000.00	31,000.00	-	0.00%	31,000.00	31,000.00		#DIV/0!	
	630-38000-00000	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	15,523.44			-	7,996.11				-100.00%	
	630-38000-01600	12,922.31			-	739.70	2,000.00	2,000.00		-100.00%	
	630-39000-00100		102,500.00	102,500.00	-	0.00%				#DIV/0!	
	630-38000-00200	145,917.20	1,560,000.00	1,560,000.00	-	0.00%	400,000.00	400,000.00		#DIV/0!	
	630-39500-00100	9,796.00			-	#DIV/0!				#DIV/0!	
	630-39500-00670	712,541.00			-	#DIV/0!				#DIV/0!	
	630-39900-00000		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	559,333.00		-100.00%
630-72100-12200 Overtime	18,161.55	54,571.36	76,000.00	46,434.48	61.10%	200,000.00	1,200.00		-100.00%
630-72100-18100 FICA & Medicare	36,255.32	40,905.45	78,200.00	28,563.03	36.53%	47,697.77	42,881.00		-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	80,436.00		-100.00%
630-72100-18210 NC 401k	10,857.75	12,037.54	34,820.00	13,088.90	37.59%	20,887.72	22,421.00		-100.00%
630-72100-18230 Pension Allocation	27,366.00	-	-	-	#DIV/0!	-	-		#DIV/0!
630-72100-18300 Group Insurance	68,919.46	77,848.95	142,930.00	43,826.65	30.67%	85,047.47	84,349.00		-100.00%
630-72100-18800 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	-	-	-	-	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	17,000.00		-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	65,000.00		-100.00%
630-72200-26100 Safety Supplies	2,001.53	5,372.10	10,000.00	8,999.49	89.99%	35,000.00	30,000.00		-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	2,766.49	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	22,000.00		-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	18,626.81	60,000.00	21,694.17	36.16%	80,000.00	65,000.00		-100.00%
630-72100-39700 Computer Software Contract	0.37	18,152.81	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	367,000.00		-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 Excelleron 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 Elect/Cities Dues	11,656.00	-	12,000.00	-	0.00%	15,000.00	13,000.00		-100.00%
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	100,000.00		
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							53,351.00		#DIV/0!
630-72200-18200 NC Municipal Retirement							71,377.00		#DIV/0!
630-72200-18210 NC 401k							27,896.00		#DIV/0!
630-72100-18300 Group Insurance							88,333.00		#DIV/0!
630-72200-12100 Salary & Wages							694,860.03		#DIV/0!
630-72200-99100 Purchases For Inventory	47,483.05	(8,890.58)	165,656.00	59,512.50	35.93%	360,000.00	303,201.00		-100.00%
630-72200-99100 Contingency					#DIV/0!		269,572.00		#DIV/0!
630-72300-27000 NCEMPA Electricity	5,025,926.93	5,224,999.97	5,500,000.00	2,504,158.35	45.53%				-100.00%
630-72300-27010 Electric Sales/Use Tax	470,112.24	471,209.51	525,000.00	479,289.03	91.29%				-100.00%
630-72300-27020 Southeastern Power Purchase	17,184.79	25,415.35	25,000.00	11,975.88	46.30%				-100.00%
630-98800-00100 Transfer to Fund 100					0.00%				#DIV/0!
630-98800-98100 Transfer to Fund 100	195,000.00	195,000.00	-	-	#DIV/0!				-100.00%
630-98800-67000 Transfer to Fund 670					#DIV/0!				-100.00%
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	3,879,055.19		-100.00%

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Adopted FY 2027	Variance	%
Personnel	1,352,692.00	552,277.44	1,737,754.54	1,628,095.00	-	(1,352,692.00)	-100.00%
Operating	6,888,995.00	3,412,242.99	1,847,715.00	1,381,388.19	-	(6,888,995.00)	-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	187,792.00	41,019.68	39,020.00	271,818.55	-	(187,792.00)	-100.00%
*****	5,041,811.23	4,124,489.54	3,881,301.74	-	-	(6,755,534.26)	-63.51%

	Requested	Recommend	Adopted
Debt Service			
Contracted Services			
Pole Change Emergency Work	300,000.00	297,000.00	
Dielectric Truck Testing	8,000.00	8,000.00	
Gas, Arc3, II Works, Unfirst, & 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			
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			
Line Truck			
Crew Lead 150	40,000.00	400,000.00	
Crew Lead 150	40,000.00		
	480,000.00	400,000.00	0.00
Debt Service			
	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	Expense %	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	6,200,000.00		#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	6,833,000.00	-	#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	Expense %	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!
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!
640-35000-00250	Refuse Penalties	-	-	10,557.00	-	0.00%	14,000.00	14,999.12		#REF!
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	978.66		#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	1,363,477.78	-	#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 Approved FY 2027	% Change	% Change
640-73100-12100	Salary & Wages	10,273.62	139,361.16	200,845.00	69,755.39	34.73%	100,078.90	87,515.00				-100.00%
640-73100-12200	Overtime	283.16	2,994.39	1,500.00	2,759.10	183.94%	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	6,695.00				-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	12,558.00				-100.00%
640-73100-18210	NC 401k	61.56	2,705.36	8,556.00	2,840.50	33.20%	5,267.00	3,501.00				-100.00%
640-73100-18300	Group Insurance	1,356.90	21,486.55	41,362.00	9,184.98	22.21%	32,275.00	14,281.00				-100.00%
640-73200-12100	Salary & Wages						164,350.80	162,065.00				
640-73200-12200	Overtime							1,500.00				
640-73200-18100	FICA/Medicare							12,513.00				
640-73200-18200	NC Municipal Retirement							23,472.00				
640-73200-18210	NC 401k							6,543.00				
640-73200-18300	Group Insurance							32,329.00				
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	84,042.78				
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!
640-73100-31100	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	1,220,264.78	-	-	-100.00%	

	Amended FY 2026	YTD 12/31/2025	Requested FY 2027	Recommend FY 2027	Adopted FY 2027	Variance	%
Personnel	295,343.00	99,853.71	343,351.70	362,972.00	-	(295,343.00)	-100.00%
Operating	323,000.00	128,663.76	601,000.00	437,292.78	-	(323,000.00)	-100.00%
Capital	440,000.00	440,000.00	420,000.00	420,000.00	-	(440,000.00)	-100.00%
Debt Service/Transfers	-	-	-	-	-	-	#DIV/0!
	1,058,343.00	668,517.47	1,364,351.70	1,220,264.78	-	#####	-100.00%

Contracted Services Requested Recommend Approved

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	
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%

Board
Approved
FY 2027

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
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 25-26	Proposed 26-27	Variance
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	0
	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



ACTION AGENDA ITEM 2026

To: Town Council
From: Phillip McDaniel, Interim Town Manager/Fire Chief

Date Submitted: 06/19/2026
Meeting: Date: 06/23/2026

ISSUE/ACTION REQUESTED: Approval of the presented property conveyance agreement between the Town and the Richard B. Harrison Alumni Association.

Public Hearing: NO

BACKGROUND/PURPOSE OF REQUEST: The Town conveyed the property to the Alumni Association in 2006. As described the Alumni Association has determined it does not utilize the property to the extent that it previously has and is willing to reconvey the property to the Town. This deed outlines the Alumni Associations guarantee to deliver a Special Warranty Deed reconveying the Property to the Town in fee simple absolute certain to the described conditions.

FISCAL IMPACT: Yes
BUDGET AMENDMENT REQUIRED: N/A
CAPITAL PROJECT ORDINANCE REQUIRED: N/A
PRE-AUDIT CERTIFICATION REQUIRED: N/A

CONTRACTS/AGREEMENTS
REVIEWED BY TOWN ATTORNEY: Yes

ADVISORY BOARD RECOMMENDATION: N/A

TOWN MANAGER'S COMMENT: Recommended approval.

FINANCE DIRECTOR'S COMMENT: N/A

**JOHNSTON COUNTY
NORTH CAROLINA**

PROPERTY RECONVEYANCE AGREEMENT

This Property Reconveyance Agreement (this "**Agreement**") is made and entered into by and between: **TOWN OF SELMA**, a North Carolina municipal corporation, whose address is 114 N Raiford St, Selma, NC 27576, (the "**Town**"); and the **RICHARD B. HARRISON ALUMNI ASSOCIATION INC.**, a North Carolina nonprofit corporation, whose address is Post Office Box 835, Selma, North Carolina 27576 (the "**Alumni Association**"). The Town and the Alumni Association are sometimes referred to herein individually as a "**Party**" and collectively as the "**Parties**".

WITNESSTH

WHEREAS, the real property located at 405 South Brevard Street, Selma, North Carolina 27576, Johnston County, (the "**Property**"), is identified as Parcel Identification Number 14N99031L; and

WHEREAS, prior to July 20, 2006, the Town owned the Property; and

WHEREAS, on or about July 20, 2006, the Town conveyed the Property to the Alumni Association by deed (the "**2006 Deed**") recorded in Deed Book 3163, Page 894, Johnston County Registry, which is fully incorporated herein by reference; and

WHEREAS, the 2006 Deed conveyed the Property to the Alumni Association in fee simple on condition subsequent, subject to a public-use condition and retained utility and access easements, and specifically provided:

"that if the property is used, held for use, sold, conveyed, devised, transferred or otherwise alienated by Grantee for any purpose other than for a public use, then Grantor or its successors or assigns may enter and terminate the estate hereby conveyed, it being the express intention of Grantor to convey to Grantee a fee simple estate on condition subsequent and not a fee simple determinable estate. Grantor reserves unto itself and its successors and assigns any existing utility or access easements and right-of-ways on the subject property"; and

WHEREAS, the Alumni Association has determined that it does not use the Property to the extent that it previously has and is willing to reconvey the Property to the Town; and

WHEREAS, the Alumni Association has agreed to execute and deliver to the Town a Special Warranty Deed reconveying the Property to the Town in fee simple absolute, subject to certain conditions set forth in this Agreement; and

WHEREAS, in consideration for the Alumni Association's reconveyance of the Property, the Parties wish to outline certain conditions relating to the Property's use, operation, maintenance, and naming, as set forth in this Agreement; and

WHEREAS, the Parties desire to set forth the terms and conditions upon which the Property shall be reconveyed to the Town and the obligations that the Town shall undertake with respect to the Property following such reconveyance.

NOW, THEREFORE, in consideration of the mutual covenants, representations, and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Agreement to Reconvey.** Subject to the terms and conditions set forth in this Agreement, the Alumni Association agrees to execute, acknowledge, and deliver to the Town the Special Warranty Deed (hereinafter "Deed"), and the Town agrees to accept the Deed, thereby reconveying the Property to the Town in fee simple absolute, subject only to the Permitted Exceptions.
2. **No Purchase Price.** The Town acknowledges and agrees that it shall pay no monetary consideration to the Alumni Association for the reconveyance of the Property. The Parties acknowledge that the Town's agreement to honor and comply with the conditions set forth in this Agreement constitutes sufficient consideration for the Alumni Association's reconveyance of the Property.
3. **Deliveries by Alumni Association.** The Alumni Association shall execute, acknowledge, and deliver to the Town the following:
 - a. The Deed, duly executed and acknowledged by an authorized representative of the Alumni Association;
 - b. Evidence satisfactory to the Town that the execution, delivery, and performance of this Agreement and the Deed have been duly authorized by all necessary corporate action of the Alumni Association; and
 - c. Such other documents and instruments as shall reasonably be required by the Town or its counsel to consummate the Closing and to effect the reconveyance of the Property.
4. **Deliveries by Town.** The Town shall deliver to the Alumni Association the following:
 - a. A fully executed counterpart of this Agreement; and
 - b. Evidence satisfactory to the Alumni Association that the execution, delivery, and performance of this Agreement have been duly authorized by all necessary municipal action of the Town, including approval by the Selma Town Council; and
5. **Recording.** Upon receipt of Deliveries from the Parties, the Town shall cause the Deed to be recorded in the Johnston County Registry within Ten (10) days. The Town shall bear all costs and expenses associated with the recording of the Deed, including any applicable excise tax. The parties acknowledge that the Alumni Association and Town of Selma are tax-exempt entities; therefore, there no ad-valorem taxes are due or shall be prorated.

The Town covenants and agrees that, following the transfer and for so long as the Town owns the Property, it shall honor and comply with the following conditions with respect to the Property's use, operation, maintenance, renovation, and naming:

6. **Room Names.** The Town shall maintain and memorialize the following names in the Building, regardless of any future building renovation:
 - a. M.L. Wilson Multi-Purpose Building;
 - b. Jacqueline Lacy Classroom;
 - c. Mary Leftdwrige Banquet Room;
 - d. Myrtle Williamson Kitchen; and
 - e. George Maye Athletic Room.

7. **Exterior Color Scheme and Design.**
 - a. **Building Color Scheme.** The exterior color scheme of the Building shall remain “Bulldog” blue and white. At any point, if the building requires repainting, the Town shall make all reasonable efforts to match the existing colors and shall repaint the building with using a color-match, or a color as closely available.
 - b. **Bulldog Mural.** The bulldog mural on the wall in the banquet room shall remain in place and the Town agrees it will not remove the mural. The Town assumes no responsibility or liability for touch-ups, maintenance, or repairs made to the mural.
 - c. **Front Signage.** The signage in front of the Building shall maintain the same color design and include a bulldog.
 - d. **Back Signage.** The Town shall repair or replace the back sign of the Building, with similar styles and features of the existing signage, within 12 months.
 - e. **Signage Maintenance.** The Town agrees to maintain the front and back signage of the building, to and including repairs or replacements. The Town will make all reasonable efforts to maintain a similar likeness to the existing signage when maintaining the signage.

8. **Ongoing Operational Expenses and Maintenance.** The Town shall be responsible for all ongoing bills and maintenance of the Building and Property, including electricity, water, and general maintenance. The Alumni Association shall have no responsibility for such expenses.

9. **Scheduled Community and Organizational Use.**

- a. **Existing Rental Commitments.** All rentals scheduled through the end of 2026 by the Parties shall remain as scheduled and are subject to all Town of Selma rules for rentals.
- b. **No Charge for Repass.** There will be no charge for a funeral meal (repass) of an Alumni Association member in good standing.
- c. **Masonic Lodge Use.** The Sandhill Masonic Lodge will be permitted to use the Building on the second Saturday of each month at 10:00 a.m., and the Rough Ashley Lodge will be permitted to use the Building on the first Tuesday night of each month at 7:30 p.m. All groups using the building are subject to all Town of Selma rules for rentals and can be revoked for non-compliance. Use is subject to the rental rates approved in the Town of Selma Fee Schedule.
- d. **Church Services.** Church services, including New Covenant Christian Cathedral and others, will be permitted every Sunday at 10:00 a.m. All groups using the building are subject to all Town of Selma rules for rentals and can be revoked for non-compliance. Use is subject to the rental rates approved in the Town of Selma Fee Schedule.

10. **Alumni Association Events and Programs.**

- a. **Alumni Weekend and Reunion.** The Alumni Association's reunion shall be held on the fourth weekend in June. The Alumni Association shall use the entire campus, including the gymnasium, at no charge during this weekend. If resources are available, the Town may offer its sponsorship, on a case-by-case basis, to be determined annually.
- b. **Alumni Association Meetings.** The Alumni Association shall hold its meetings on the fourth Saturday of each month at 2:00 p.m.
- c. **Martin Luther King Jr. Birthday Program.** The Alumni Association shall be responsible for organizing and hosting a Martin Luther King Jr. Birthday program in January each year. The Alumni Association shall coordinate with the Town, dates and availability for the program on an annual basis.

11. **Jackie Lacy Classroom Access.** The Jackie Lacy Classroom will be kept as is and shall be accessible for use by the Richard B. Harrison Alumni Association at all times, twenty-four (24) hours per day, seven (7) days per week.

- a. **Access.** The Town shall have sole authority to change locks, codes, or other credentials for Property access. The Town shall promptly provide updated access credentials to a designated Alumni representative.
- b. **Access Agreement.** The Town may require the Alumni Association to sign a separate access agreement to ensure that all Town rules and regulations are observed, to ensure access is not shared improperly, and to designate the Alumni representative. If the

Town requests such access agreement be signed, the Alumni Association shall not withhold signing.

- c. **Access Misuse.** If the Alumni Association misuses its unrestricted access to the Jackie Lacy Classroom, the Town shall have the right to restrict access to the Alumni Association, including, but not limited to withholding after-hour access, keys, codes, or other credentials.

12. **Representations and Warranties of the Alumni Association.** The Alumni Association represents and warrants to the Town as follows:

- a. **Organization and Authority.** The Alumni Association is a nonprofit corporation duly organized, validly existing, and in good standing under the laws of the State of North Carolina. The Alumni Association has all requisite corporate power and authority to own the Property, to execute and deliver this Agreement and the Deed, and to perform its obligations hereunder and thereunder.
- b. **Authorization.** The execution, delivery, and performance of this Agreement and the Deed by the Alumni Association have been duly authorized by all necessary corporate action of the Alumni Association.
- c. **No Conflicts.** The execution, delivery, and performance of this Agreement and the Deed by the Alumni Association do not and will not (i) violate any provision of the Alumni Association's articles of incorporation or bylaws, (ii) violate any law, statute, rule, regulation, ordinance, judgment, order, or decree applicable to the Alumni Association, or (iii) conflict with, result in a breach of, or constitute a default under any agreement, contract, or instrument to which the Alumni Association is a party or by which the Alumni Association or the Property is bound.
- d. **Title to Property.** The Alumni Association is the sole owner of the Property and has good and marketable fee simple title to the Property, subject only to the Permitted Exceptions. The Alumni Association has the full right, power, and authority to convey the Property to the Town free and clear of all liens, claims, and encumbrances, except for the Permitted Exceptions. Permitted Exceptions are defined as existing utility easements, access easements, or rights-of-way of record; and covenants, conditions, and restrictions of record that do not materially interfere with the present use of the Property.
- e. **No Litigation.** There is no action, suit, proceeding, or investigation pending or, to the knowledge of the Alumni Association, threatened against or affecting the Alumni Association or the Property that would adversely affect the Alumni Association's ability to perform its obligations under this Agreement or the validity or enforceability of this Agreement or the Deed.

13. **Representations and Warranties of the Town.** The Town represents and warrants to the Alumni Association as follows:

- a. **Organization and Authority.** The Town is a municipal corporation duly organized, validly existing, and in good standing under the laws of the State of North Carolina. The Town has all requisite power and authority to execute and deliver this Agreement and to perform its obligations hereunder.
 - b. **Authorization.** The execution, delivery, and performance of this Agreement by the Town is contingent upon by all necessary municipal action, including Town Council approval. In the event Council does not approve this Agreement, it shall terminate. If approved, all approvals shall be received prior to the conveyance.
14. **Survival of Representations, Warranties, and Covenants.** All representations, warranties, covenants, and agreements contained in this Agreement shall survive the conveyance for a period of two (2) years from the Deed Recording Date, except for those covenants and agreements that by their terms contemplate performance after the Conveyance, which shall survive the Conveyance for a period of three (3) years, unless the Alumni Association has dissolved. Subject to Town approval, the Alumni Association may extend this Agreement for an additional three (3) years, provided written notice is given to the Town at least sixty (60) days before the expiration of this Agreement.
15. **Remedies for Breach.** In the event of a breach by the Town of any of its covenants or obligations set forth herein, the Alumni Association shall provide written notice to the Town specifying the nature of the breach. The Town shall have one hundred twenty (120) days from receipt of such notice to cure the breach. If the Town fails to cure the breach within such one hundred twenty (120)-day period (or commences a good faith effort to cure within such period and diligently prosecutes such cure to completion within a reasonable time thereafter), the Alumni Association may exclusively pursue Specific Performance or Injunctive Relief.
16. **Non-Appropriation.** The Alumni Association recognizes that the Town is a governmental entity, and that the validity of this Agreement is based upon the availability of public funding under the authority of its statutory mandate. In the event that public funds are not available and not appropriated for material expenditures to maintain this Property as specified in this Agreement, then this Agreement shall automatically terminate without penalty to the Town. In the event of a legal change in Town's statutory authority, mandate, and mandated functions which adversely affects Town's authority to continue its obligations under this Agreement, then this Agreement shall automatically expire without penalty to the Town.
17. **Mediation, Venue, and Governing Law.** This Agreement is enforceable by Specific Performance and Injunctive Relief. Prior to the filing of any civil action over the terms of this Agreement, the Parties shall submit the dispute to a mutually accepted Certified Superior Court Mediator for resolution. If mediation does not resolve the dispute, then either party may proceed to Court, and the Parties stipulate and agree that any civil action filed shall be in Johnston County District or Superior Court. Each Party hereby irrevocably consents to the jurisdiction of such court and waives any objection to venue therein. This Agreement shall be governed by and construed in accordance with the laws of the State of North Carolina, without regard to its conflicts of law principles.

18. **Waiver.** No waiver of any provision of this Agreement shall be effective unless in writing and signed by the Party against whom such waiver is sought to be enforced. No waiver of any breach or default hereunder shall be deemed a waiver of any subsequent breach or default of the same or similar nature.
19. **Severability.** If any provision of this Agreement is held to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not be affected or impaired thereby, and the Parties shall negotiate in good faith to replace such invalid, illegal, or unenforceable provision with a valid, legal, and enforceable provision that most closely approximates the intent and economic effect of the invalid, illegal, or unenforceable provision.
20. **Notices.** All notices, requests, demands, and other communications required or permitted under this Agreement shall be in writing and shall be deemed to have been duly given (a) when delivered personally, (b) one (1) business day after being sent by a nationally recognized overnight courier service, or (c) three (3) business days after being sent by United States mail, registered or certified, return receipt requested, postage prepaid, to the Parties at the following addresses (or to such other address as a Party may designate by notice to the other Party):

If to the Town:
Town of Selma
114 N Raiford St, Selma, NC 27576
Attention: Town Manager

If to the Alumni Association:
Richard B. Harrison Alumni Association Inc.
Post Office Box 835
Selma, North Carolina 27576
Attention: President
21. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Delivery of an executed counterpart of this Agreement by facsimile or electronic transmission (including by PDF) shall be as effective as delivery of a manually executed original counterpart.
22. **Assignment.** Neither Party may assign this Agreement or any of its rights or obligations hereunder without the prior written consent of the other Party. Any purported assignment in violation of this Section shall be null and void. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and permitted assigns.

23. **Entire Agreement.** This Agreement, together with all exhibits attached hereto, constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements, understandings, negotiations, and discussions, whether oral or written, between the Parties with respect to such subject matter.

24. **Amendments.** This Agreement may not be amended, modified, or supplemented except by a written instrument executed by both Parties. For purposes of this Agreement, schedule coordination shall not be construed as an Amendment of this Agreement; however, schedule coordination should be confirmed in writing by the Parties.

IN WITNESS WHEREOF, the Parties have executed this Agreement, and the Effective date is the date last written hereinbelow.

RICHARD B. HARRISON ALUMNI ASSOCIATION INC.

By: _____ (Seal)

Name: Terry Faison, President

Date: _____

THE TOWN OF SELMA, A MUNICIPAL CORPORATION

_____ (Seal)

Byron James McAllister, Mayor

Date: _____

CORPORATE SEAL:

ATTEST:

_____ (Seal)

Dalton Larson-Batten, Town Clerk

Date: _____

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.
By: _____
Name: Katy Taylor, CFO



ACTION AGENDA ITEM 2026

To: Town Council
From: Leigh Ann Blanton, Human Resources Director

Date Submitted: 06/19/2026
Meeting: Date: 06/23/2026

ISSUE/ACTION REQUESTED: Approval of the attached resolution appointing Finance Director Katie Taylor as the Town's Finance Officer and authorizing her to perform all associated duties, including coordination with vendors and banking partners.

Public Hearing: NO

BACKGROUND/PURPOSE OF REQUEST: Pursuant to N.C.G.S. § 15-24, the Town Council is responsible for appointing a Finance Officer. The attached resolution formally appoints the Finance Director, Katie Taylor, to serve as Finance Officer and authorizes her to act in this capacity with all associated vendors and banking partners.

FISCAL IMPACT: N/A
BUDGET AMENDMENT REQUIRED: N/A
CAPITAL PROJECT ORDINANCE REQUIRED: N/A
PRE-AUDIT CERTIFICATION REQUIRED: N/A

CONTRACTS/AGREEMENTS
REVIEWED BY TOWN ATTORNEY: N/A

ADVISORY BOARD RECOMMENDATION: N/A

TOWN MANAGER'S COMMENT: Recommended approval.

FINANCE DIRECTOR'S COMMENT: Recommended approval.

MAYOR
Byron James McAllister

MAYOR PRO-TEM
Joe Scarboro

COUNCILMEMBERS
Amy West Whitley
Susan Parrish Watson
William Overby



**INTERIM
TOWN MANAGER**
Phillip McDaniel

TOWN CLERK
Dalton Larsen-Batten

TOWN ATTORNEY
Alan "Chip" Hewett

**RESOLUTION NAMING TOWN OF SELMA FINANCE OFFICER
No. 20260623**

WHEREAS, North Carolina §159-24 specifies and directs that each local government shall appoint a Finance Officer to hold office and to perform the duties prescribed by law; and

WHEREAS, the Town Council is of the opinion that Katie Taylor possesses the requisite knowledge, experience, and qualifications to serve as the Finance Officer for the Town of Selma.

NOW, THEREFORE BE IT RESOLVED by the Town Council for the Town of Selma as follows:

1. That **Katie Taylor** be appointed as the Finance Officer with the full power and authority to act in the place and stead of the Finance Officer.
2. Any past resolution appointing a Finance Officer is hereby repealed.
3. That this resolution shall be effective upon adoption.

Adopted this ____ day of June, 2026.

Byron James McAllister, Mayor

ATTEST:

Dalton Larsen-Batten, Town Clerk

**TOWN OF SELMA
BUDGET ORDINANCE AMENDMENT #9
FISCAL YEAR 2025/2026**

BE IT ORDAINED by the Town Council of the Town of Selma, County of Johnston, State of North Carolina, and Meeting in Session this 23rd day of June 2026 that the Town Budget adopted on June 11, 2025, for FY 2025-2026 is hereby amended and adopted:

		ADOPTED +/- PRIOR		
		AMENDMENTS	ADJ.	AFTER
General Fund (100)				
1. Revenues				
100-30000-00000	Current Year Taxes	\$ 4,804,681	\$ 112,103	\$ 4,916,784
100-38000-00800	Donations Library (Knitting Supplies)	\$ -	\$ 45	\$ 45
		\$ 4,804,681	\$ 112,148	\$ 4,916,829
2. Expenditures				
100-51000-12200	Police - Overtime Pay	\$ 13,290	\$ 7,500	\$ 20,790
100-51000-49900	Police - Equipment/Not Capital	\$ 58,909	\$ 500	\$ 59,409
100-58000-18210	Public Fac/Grounds - 401k	\$ 5,103	\$ 5,753	\$ 10,856
100-58000-18300	Public Fac/Grounds - Group Ins	\$ 15,112	\$ 40,779	\$ 55,891
100-58000-50000	Public Fac/Grounds - Capital Outlay	\$ 400,287	\$ 50,000	\$ 450,287
100-63000-26000	Library - Supplies & Materials	\$ 2,500	\$ 45	\$ 2,545
100-91000-91011	Debt Pymt - 2024 Street Sweeper	\$ 47,554	\$ 7,571	\$ 55,125
		\$ 542,755	\$ 112,148	\$ 654,903

*To amend the General Fund (100) budget to recognize additional tax revenues received and to cover anticipated shortfalls through the end of the fiscal year. Also, to appropriate received Library Donations to Supplies to be used for knitting materials before fiscal year end.

Electric Fund (630)				
1. Revenues				
630-35000-51000	Sale of Utilities	\$ 7,500,000	\$ 800,150	\$ 8,300,150
		\$ 7,500,000	\$ 800,150	\$ 8,300,150
2. Expenditures				
630-72100-49910	Transformer Purchases	\$ 300,000	\$ (100,000)	\$ 200,000
630-72300-27000	NCEMPA Electricity	\$ 5,200,000	\$ 900,150	\$ 6,100,150
		\$ 5,500,000	\$ 800,150	\$ 6,300,150

*To amend the Electric Fund (630) budget to recognize additional received revenues and to cover additional anticipated shortfalls through the end of the fiscal year.

ATTEST:

Dalton Larsen-Batten
Town Clerk

Byron James McAllister
Mayor

(Seal)



ACTION AGENDA ITEM 2026

To: Town Council
From: Finance Director, Katie Taylor

Date Submitted: 06/18/2026
Meeting: Date: 06/23/2026

ISSUE/ACTION REQUESTED: Acceptance of Restricted Donation to the Selma Police Department (\$20,000)

Public Hearing: NO

BACKGROUND/PURPOSE OF REQUEST: The Town of Selma has received a formal, unbudgeted donation of \$20,000 dedicated specifically to the Selma Police Department. Per the donor's attached letter of intent, this donation is an absolute gift given with the legal restriction that the funds "should ONLY be used to support programs fully endorsed and approved by Chief Justin Vause." No goods, services, or special considerations are expected by the donor in return. In compliance with the North Carolina daily deposit rule (G.S. 159-32), staff has already deposited the check into the Town's official depository and coded the receipt to a newly created restricted revenue line item. At fiscal year-end closing (June 30, 2026), these funds will automatically sweep into a Restricted Fund Balance for Police Public Safety. This isolates the money in the bank and legally prevents it from being spent on general Town operations.

No budget amendment is required to accept or hold these funds at this time. A budget amendment will be presented to the Board in the new fiscal year (FY 2026-2027) to officially authorize expenditures once Chief Vause designates the specific programs or equipment to be purchased.

FISCAL IMPACT: For the current FY 2025-2026 Budget, there is no operational impact. For the future FY 2026-2027 Budget, a future Budget Amendment will bring the \$20,000 out of restricted fund balance to fund chief-approved expenditure lines.

BUDGET AMENDMENT REQUIRED: N/A
CAPITAL PROJECT ORDINANCE REQUIRED: N/A

CONTRACTS/AGREEMENTS
REVIEWED BY TOWN ATTORNEY: N/A

ADVISORY BOARD RECOMMENDATION: N/A

TOWN MANAGER'S COMMENT: Recommend acceptance

FINANCE DIRECTOR'S COMMENT: Recommend acceptance.

Katie Taylor

From: johnb@advancetecllc.com
Sent: Wednesday, June 17, 2026 11:17 AM
To: Katie Taylor
Cc: Justin Vause
Subject: RE: [External] Fw: Possible Donation

Good morning, Katie,

This letter is to confirm a formal donation of \$20,000 to the Selma Police Department.

The donation is being made to support Justin Vause's rise to the Chief of the Department.

The intended donation should ONLY be used to support programs fully endorsed and approved by Chief Vause.

I acknowledge that this is donation is an absolute gift and that no goods, services, or special considerations are being expected from the Town or the department in return.

Please confirm the email addresses all the necessary points you need to process the donation.

The check shall be available today and I'll coordinate delivery to Justin directly.

JOHN BURTON

CHIEF EXECUTIVE OFFICER (CEO)
T: +1-877-560-8881 | C: +1-804-539-6048
advancetecllc.com



From: Justin Vause <jvause@selma-nc.com>
Sent: Wednesday, June 17, 2026 10:15 AM
To: BURTON John (AdvanceTEC) <johnb@advancetecllc.com>
Subject: [External] Fw: Possible Donation

[External] is automatically added to emails originating from outside of the organization. Be extra careful with hyperlinks and attachments. Do not scan QR codes from external emails.

Hey John,

Please see the forwarded email I added you in for information from our town finance department. If you have any questions please feel free to reach out to me.

Justin R. Vause
Chief of Police
Selma Police Department
919-965-8189- Office
919-965-4188- Fax
"Always trust your dog."

From: Katie Taylor <ktaylor@selma-nc.com>
Sent: Wednesday, June 17, 2026 10:13 AM
To: Justin Vause <jvause@selma-nc.com>
Subject: Possible Donation

Good morning, Chief Vause,

It was exciting to hear about the possibility of receiving a large donation for the police department on our call this morning.

Because this is a large monetary gift, state law and our local budget rules require that the Town Council formally accept the donation and pass a budget amendment before we can legally deposit and spend the funds. We'll need to get this on the agenda for the next council meeting prior to accepting a check.

To prepare the agenda item and the budget amendment for Council, we'll need to know the intent for the donation. Could you ask the donor to provide a brief, signed letter (an email can work, but a signed letter is preferred) that includes the following details?

1. ****The Exact Amount:**** Confirming the total gift is \$20,000.
2. ****Intent/Restrictions:**** A clear statement on whether the funds are completely unrestricted for police use, or if they are intended for a specific purpose (e.g., K-9 unit, technology, community outreach, tactical gear, etc.). If there is a specific use intended, we need to know so Council can formally bind those funds to that purpose.
3. ****No Strings Attached Language:**** A brief sentence explicitly confirming that this is an absolute gift and that no goods, services, or special considerations are being expected from the Town or the department in return.

Once you have that letter, please send a copy over to me. I believe the next meeting that we would be able to get this on agenda for is 7/9/2026. The agenda item due date is 6/26/2026, so I'd need the letter a couple of days before then to prepare something for council to accept and do a budget amendment to recognize the funds and authorize spending.

Also, just as a quick reminder, please make sure the check is brought directly to the finance office for deposit as soon as it is received so we comply with the daily deposit rule.

Thanks,

Katie Taylor
Finance Director
Town of Selma
114 N. Raiford Street
Selma, NC 27576
(919) 965-9841



ktaylor@selma-nc.com [Home - Town of Selma](#)

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