

SMITHEFIELD



NORTH CAROLINA



FY 2020-2021 ADOPTED BUDGET

Adopted June 2, 2020



Town of Smithfield,
North Carolina
FY 2020-2021 Adopted Budget
June 2, 2020

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Town of Smithfield Adopted Annual Budget Fiscal Year 2020-2021

To: Honorable Mayor Andy Moore
Members of the Town Council

From: Michael L. Scott, Town Manager and Budget Officer

Date: May 20, 2020

RE: FY 2020-2021 Budget Message

Dear Mayor and Council:

Enclosed is the Fiscal Year 2020-2021 proposed budget for the Town of Smithfield. This document represents the single most important fiscal management planning tool utilized by the Town in support of its key mission of providing high quality key government service activities, while maintaining the impact of taxes and fees at an acceptable, minimum level. The document is being presented to the Mayor and Town Council for the governing body's review and consideration. On this same day, May 20, 2020, the budget document was filed in the Office of the Clerk and posted on the Town's website for public inspection. A public hearing date is advertised and scheduled for 7:00 pm, June 02, 2020 in the Town Hall Council Chambers. North Carolina General Statute 159-13(a) directs that the budget ordinance and tax rate adoption take place by July 1, 2020.

This budget has been prepared in accordance with the Local Government Budget and Fiscal Control Act. The budget is based on recommendations from the budget officer, finance director, department heads, and the Mayor and Council following various budget workshops. The budget is balanced in all funds, including the general fund and the utility enterprise funds, has no property tax increase, meets ongoing debt obligations, and includes several necessary capital expenditures. The proposed budget maintains employee benefits at similar levels as exists in the current fiscal year. An amended salary schedule for the police department's sworn staff is included; as well as, a 2.5 percent salary adjustment for all full-time employees, **except sworn law enforcement officers**, scheduled to be implemented no sooner than September 1, 2020.

As a result of conservative expenditures and sound fiscal management, the Town has been able to increase its General Fund balance steadily, while minimizing risk and increased debt service. The available cash reserves for both the Water/Sewer Fund and the Electric Fund remain stable and healthy. No fund balance allocations are contained in the FY 20-21 budget proposal for the enterprise utility funds.

Smithfield has been aggressive with its electric rates by lowering the average customer rate by 12 percent since 2016. ElectriCities implemented a 1.2 percent wholesale rate increase on April 1, 2019. A rate stabilization fund created in FY 2018-19 allowed the

Town to maintain its rate through July 1, 2019. After a rate review by Utility Financial Solutions (UFS), the Council agreed to hold electric rates stable through FY 2020 and absorb the 1.2 percent increase implemented on April 1, 2019 and not pass along any electric rate increase in the coming year. Electricities has now lowered the wholesale electric rate by 1.2 percent effective April 1, 2020. This will permit the Town to keep its electric rates unchanged for FY 20-21, maintaining rate stability for its electric customers.

Today we find our world, national, state and local economies all impacted by the COVID-19 Pandemic. While Smithfield continues to receive new development requests, we intend to move forward cautiously and conservatively with new economic spending and without the creation of new personnel positions that may increase the annual budget in the long term. The budget does include \$25,000 for economic initiatives, which may be used for grant or loan programs for small businesses struggling to recover from economic losses attributed to the pandemic. Any such program will be instituted in accordance with NC Statute.

The Town maintains a fiscal policy that set as its goal a minimum 25 percent general fund balance. (See attached financial policy.) This proposed budget exceeds the maintenance of that goal, however appropriates \$1,020,500 of fund balance to purchase a replacement fire engine and other one-time capital purchases.

One state-wide act of legislation will have an adverse impact on the budgets of local governments, including Smithfield's. This issue increases the employer contribution rate to the Local Government Employees Retirement System (LGERS). This increased the Town's contribution rate from 8.95% for local government employees, to 10.15% and increased Law Enforcement Officer contributions from 9.7% to 10.9%.

Budget Format

The budget is organized into three groups of funds: The General Fund (general and traditional government service departments such as General Government, Police, Fire, Public Works, Parks and Recreation, etc.), the Enterprise Funds (Water Plant, Water/Sewer Distribution System, and Electric), and Other Funds (including JB George Fund (beautification monies), Fireman's Relief Fund, and the Fire Tax District Fund. Expenditures in the Enterprise Funds are directed toward the operation, repair, maintenance, and extension of the Town's water, sewer, and electrical systems and payment of interest and loans. The "Other Funds" category reflects more specialty funds used to account for the limited assets in those funds. Separation of revenues and expenditures into these funds allows the Town to be more accountable to its citizens as to how money is spent.

In the past fiscal year, the Town maintained its General Fund, fund balance including unrestricted and restricted funds at over 85 percent. The Town has done a good job of allocating fund balance for major, one-time expenses like the reconstruction of Venture Drive, the purchase and renovation of Fire Station #2 and in FY 2020 the planned reconstruction of North and South Equity Drive. The Water and Sewer Fund also maintained a fund balance of 100 percent while the Electric Utility Fund maintained a fund balance of over 60 percent. In FY 2021, the Budget allocates general fund balance to purchase a new fire engine, 3 police cars, 35 police car radios, SRAC fitness equipment,

half of a replacement knuckle boom truck, and replacement of the roof at the main fire station.

This upcoming fiscal year the Town continues its commitment to adhere to its departmental capital improvement plans; both in the general fund and enterprise funds. This is accomplished by replacing equipment consistent with our capital improvement plan, while evaluating our rolling stock inventory on a regular basis. The budget proposes \$2,194,000 in general fund capital expenditures, \$618,000 at the water plant, \$1,500,000 in water/sewer system capital improvements, and \$730,000 in the electric department. General Fund capital expenditures include an \$800,000 loan for the expansion of the existing police department building.

Finally, the proposed budget continues the practice adopted in FY 2015 regarding annual transfers from both the Electric Fund and Water/Sewer Fund to the General Fund. This is by way of allocating the actual cost for employee support services to the original utility departments that are using these services. Suggested by the Town's auditors, such practice involves charging these direct costs back to those funds that are actually using these services. Thereby, the proposed budget would be consistent with the auditor's suggested actions during that year-end audit. While state statute authorizes a transfer to the General Fund of up to 3 percent of the capital asset value, no such transfer exists in the proposed budget.

General Fund

The General Fund budget recommendation is balanced but will consider the use of fund balance appropriations from the General Fund in the amount of \$1,020,500 which includes \$560,500 for the purchase of a replacement fire engine. Additional capital expenses included in the FY 2021 proposed budget: \$145,140 for the purchase of 35 police car radios, \$91,000 for 3 replacement police vehicles, \$80,000 for one half the cost of a replacement knuckle boom truck for purchase in FY 2021, \$114,500 for the purchase of fitness equipment for the SRAC and \$29,360 towards the purchase of the roof replacement of the main fire station.

The normal Powell Bill allocation of \$260,000 for street resurfacing has been decreased to \$211,590 (15%) in anticipation of decreased state revenues due to the COVID-19 pandemic. Other revenues reduced from projected normal revenues include Property Taxes, Local Option Sales Taxes, Franchise Taxes, Occupancy Taxes and Recreation and SRAC fees

General Administration/Finance/Planning

The General Fund contains a contingency amount of \$401,989 to cover unanticipated expenditures and the 2.5 percent salary increases available in September. **The 2.5 percent increase will not include sworn police officers.** There are no additional full-time employee positions proposed in the General Fund.

The \$15,000 allocated in the Planning Department to complete a Bicycle/Pedestrian transportation plan throughout town will be carried over into FY 2021. This will allow us to take advantage of potential grant opportunities to further trails and walkways in Town.

\$12,000 was also allocated to the Planning Department to reconfigure existing office space within Town Hall. This will also be carried over onto FY 2021, due to the COVID-19 Pandemic.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Smithfield maintained employee benefits at existing levels, with a slight increase in health insurance benefits. Health Insurance costs increased about 4 percent due to annual anticipated increases, and an additional 4 percent to slightly enhance the benefit for the employees. It is important to provide our employees with some stability in the offering of benefits while at the same time, living within our means as a medium size town. The Town will continue to make a concerted effort to provide competitive benefit packages to its employees.

Police/Fire

The Police Department continues to operate at a high level of efficiency and effectiveness. As always, the Town continues paying attention to the crime rate and statistics. Year to date crime continues to decrease, with violent crimes decreasing significantly and overall crime down a total of 12 percent. 3 additional police vehicles are included in this FY 2021 budget proposal; as well as, 35 new police car radios. The budget also includes \$7,768 for the addition of GPS tracking of police vehicles, and \$800,000 in loan proceeds for the expansion of the existing Police Department building. A new salary schedule will also be implemented in the Police Department, raising the minimum salaries for all positions. ~~but primarily impacting only line level officers.~~ **A 5 percent salary adjustment for sworn police officers will be effective about July 1, 2020.**

As has been the case for several years, there is a responsibility to pay close attention to Fire Department needs for new and/or replacement fire vehicles, such as a ladder truck and fire engines. The Town took delivery of one new fire engine in 2017. The Town also took delivery of a new 100-foot ladder truck and has ordered a second fire engine with expected delivery in January 2021. This will replace the 2001 American LaFrance Engine that parts are no longer manufactured for. The new engine will be paid for from existing fund balance. Two service vehicles are also included in the budget at a total cost of \$65,100; as well as an \$87,000 roof repair/replacement for the main fire station.

General Services/Streets/Garage/Sanitation

The street resurfacing program continues in FY 2021 with a budgeted amount of \$211,590. These funds are allocated from Powell Bill proceeds. This amount is down from past years amounts of \$260,000. The Town has received information that Powell Bill funds may be decreased due to COVID-19 revenue issues. Since the amount of street resurfacing is directly tied to Powell Bill revenue, the revenue and expenses for street resurfacing were decreased by 15 percent. \$80,000 was placed into the capital improvement fund in FY 2020 to purchase a replacement knuckle boom truck in FY 2021. An additional \$80,000 is included in the FY 2021 budget to complete this purchase.

It is noted that the Sanitation Department is essentially self-funded by its user fees. Furthermore, the Town provides easy and affordable solutions for our citizens to recycle by having a centralized collection point at the Public Works facility open every day but

Sunday. Collection amounts have also increased significantly during the last quarter of FY 2020 due to COVID-19 stay at home orders. This will likely create a loss when comparing user fee revenues to sanitation costs in FY 2020.

Recreation/SRAC

The Town is in a unique position of funding many parks and recreational needs for our residents when considering the sparse athletic facilities that are provided by Johnston County. The COVID-19 Pandemic has brought many challenges to our Parks and Recreation facilities and their use, including those at the Smithfield Recreation and Aquatic Center (SRAC) and the Sarah Yard Community Center (SYCC). Proposed budget revenues for Parks and Recreation rentals and user fees associated with the SRAC have been adjusted down to financially plan for the decreased use of these facilities. Capital plans continue however with \$99,650 funding park facility repairs and equipment replacement and \$114,500 budgeted to replace fitness equipment for the SRAC. Staffing costs have also increased at the SYCC to extend the open hours of the facility, as well as \$29,000 of funding for paving the parking lot and painting the exterior of the building.

Utility Funds

The Water Plant continues to operate at nearly 80 percent capacity. This includes bulk water sales to the County. Plans to expand the water plant in the future have been completed as required by North Carolina Department of Environmental Quality (NCDEQ). \$265,000 is budgeted for major maintenance repairs including replacing filter media, SCADA upgrades, and rebuilding 3 pumps. A replacement pick-up truck is also budgeted at \$35,000. \$350,000 is also transferred to the Water/Sewer Capital Improvement Fund for future maintenance of the plant.

Following the recommendations of the water/sewer rate study in 2016 completed by the Wooten Company and recommended by the Local Government Commission, the last phase of rate increases is incorporated into the FY 2021 budget. These rate changes will increase the cost of water to the in town residential, 4,000 gallons per month user by 83 cents per month. The same customer will also pay an additional \$3.12 per month in sewer fees. The sewer rate was able to be reduced from the Wooten proposed increase due to an anticipated decrease by Johnston County in their wholesale sewer fees for FY 2021. A proportional rate increase was also applied to wholesale, bulk water sales.

The Water/Sewer Distribution budget contains funds for Phase II of the new 16- inch water line extension under the existing bridge along Durwood Stephenson Parkway. At a cost of \$350,000. \$400,000 is also allocated for a new force main along Highway 210 and an additional \$200,000 is allocated for Inflow and Infiltration (I&I) repairs along existing Smithfield sewer lines. \$350,000 is budgeted for capital repairs and mapping of manholes, water line upgrades and a replacement sewer line between Wilson and Holding Streets near South 2nd Street.

The Electric Department continues to be self-supporting.

Electric rates and fees were reduced twice during FY 2016. The FY 2017 budget included a third decrease at an average of 2.5 percent in electric rates to Smithfield customers. On April 1, 2017, ElectriCities reduced the wholesale electric rate to the Town of Smithfield by 4.5 percent. This decrease was directly passed to Smithfield customers. The decrease was expected to remain in effect until 2020, however ElectriCities raised its wholesale rate by 1.2 percent on April 1, 2019. The Town Council created a rate stabilization fund during FY 2018. This has allowed the Town to keep electric rates stable, as proposed in the current budget and not pass along the 1.2 percent increase that went into effect in April, 2019 to our customers. In April 2020, ElectriCities reduced the wholesale rate by 1.2 percent, again allowing Smithfield to keep its rates stable. No changes in electric fees are recommended in the proposed budget.

Also included in the FY 2021 budget proposal are the following capital items for the Electric Department:

- \$100,000 Advanced Metering Infrastructure (AMI)
- \$400,000 Continued Voltage Conversion Project from Brogden Road Station
- \$120,000 Design and Construct North Circuit
- \$ 75,000 ½ Bucket Truck to be purchased in FY 2022
- \$ 35,000 Purchase of a replacement pick-up truck.

The completion of the North Circuit is expected to take place in FY 2021. This will bring power to the newly constructed Durwood Stephenson Parkway to allow for development of this area.

Debt Financing

A summary of all existing debt service accounts, listed by fund, can be found below:

Debt Service; May 23, 2019

General Fund Description	Lender	Orig. Loan Amount	Interest Rate	Terms-YRS	Loan Date	Maturity Date
Dump Truck and Fire Dept SUV	FCB	88,500	3.11%	5	01/02/20	01/02/25
EMS Garage #2	USDA	150,000	4.125%	30	03/08/07	03/08/37
Aquatic Center-Town	FCB	3,375,000	2.92%	15	06/01/13	11/15/27
Aquatic Center-FOP	FCB	2,250,000	2.92%	15	06/01/13	01/28/28
Hook Leaf Truck	BB&T	199,345	2.15%	5	01/02/20	01/02/25
Ladder Truck	USDA	1,126,105	3.875%	20	07/01/19	07/01/39
Smithfield Crossing	USDA	2,806,400	3.75%	30	07/28/14	07/28/44
Rolling Stock 2016	FCB	376,928	1.42%	4	04/07/16	10/07/20
Fire Engine 3	KS Bank	492,000	3%	12	7/2017	07/15/29
Garbage Truck	KS Bank	195,000	3%	6	7/2017	07/15/23
Water/Sewer Fund						
Booker Dairy Road Project	BB&T	2,037,249	2.03%	5	3/23/17	03/23/22
I&I/Sand Removal	Four Oaks	1,430,000	2.9%	10	02/24/16	02/24/26
Multiple Water and Sewer	BB&T	1,181,500	2.06%	10	04/01/16	10/01/26
Electric Fund						
Substation Loan	Southern	3,432,596	2.89%	12	08/15/15	08/15/27

While this is the Manager's Budget Message to the Mayor and Town Council, the input and efforts put into its creation should be attributed to all Town department heads and their staff, with special recognition given to Greg Siler and Shannan Parrish. While this budget proposal for FY 2020-21 is balanced in all funds and provides a plan and vision to continue moving Smithfield forward both economically and conservatively, this proposal is only a portion of the budget process. A public hearing regarding the budget proposal has been scheduled for June 2, 2020 at 7:00 pm at Town Hall to promote further discussion.


 Michael L. Scott, Town Manager

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- Narrative in **Red Font** or ~~strike through phrases~~ indicates amendments by Council following the Manager's Proposed Budget.

Financial Policy Guidelines For:

Town of Smithfield, North Carolina

Authority: North Carolina General Statutes and other Public Finance Law

Review Scheduled: Annually or as needed

Approval Needed: Town Council

Adopted: 12-4-12

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I. FINANCIAL POLICY GUIDELINES – OBJECTIVES

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practice of the Town of Smithfield, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed as the cornerstone of sound financial management. An effective fiscal policy:

- Contributes significantly to the Town’s ability to insulate itself from fiscal crisis,
- Enhances short-term and long-term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the Town rather than single issue areas,
- Promotes the view of linking long-run financial planning with day-to-day operations,
- Provides the Town Council, citizens and the Town’s administrative management team a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines,
- Provides guidance in appropriations that will contribute to the Town’s fund balance and direction to the financial staff in adopting internal, daily operating procedures,
- Allows for some flexibility in Town spending where necessary and warranted,
- Provides a frame of reference for budget preparations and for budget amendments, and
- Informs the public as to the clearly adopted financial goals of the Town

To these ends, the following fiscal policy statements are presented.

II. FUND BALANCE POLICIES

1. The Town understands the importance of maintaining the appropriate level of General Fund Balance Available for Appropriation, as defined in North Carolina General Statute 159-8, and recognizes that a stable and sufficient level of General Fund Balance Available provides an important reserve that can provide cash flow during periods of delayed or declining revenues, or used for emergencies and unforeseen expenditures. The Local Government Commission recommends that the Fund Balance Available be an amount not less than eight percent (8.0%) of General Fund Expenditures plus Transfers Out less Amounts for Debt Issued as presented in the most recent audited financial statements.

2. The target level of General Fund Balance Available that the Town will strive to maintain is an amount not less than 25.0% (projected as of June 30th for the fiscal year in question) of General Fund Expenditures plus Transfers Out less Amounts for Debt Issued as presented in the most recent audited

financial statements. Upon adoption of this policy the Town shall create and follow a four (4) year plan to reach the goal of a 25.0% General Fund Balance Available.

3. In any given year that the actual percent falls below the target level, the Budget Officer will include a minimum of 2.0% of the General Fund Expenditures plus Transfers Out less Amounts for Debt Issued in the budget to apply toward reaching the targeted Fund Balance Available for Appropriation

4. The Town Council may, from time-to-time, appropriate fund balances that will reduce unreserved, undesignated fund balances below the 25.0% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the Town of Smithfield. In such circumstances, the Council will adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the Town, then the Council will establish a different but appropriate time period.

6. The excess General Fund Balance Available for Appropriation may be used to fund onetime capital expenditures or other one-time costs, if it has not been transferred to the Capital Reserve Fund.

7. The general fund balance, as described above, shall be calculated on the final day of the fiscal year and the targeted general fund balance, as calculated above, may fall below the targeted amounts so long as the projected end of the fiscal year amount meets the targeted general fund balance.

III. BUDGET DEVELOPMENT POLICIES

1. The Town will develop the Budget in conjunction with a stated program of performance objectives and measures with which to gauge progress toward meeting those objectives.

2. The Finance Department will maintain a system for monitoring the Town's budget during the fiscal year. This system will provide the Council with monthly information on expenditures and performance at both the department and fund level. Included will be provisions for amending the budget during the year in order to address unanticipated needs, emergencies, or compliance with State of North Carolina budgetary statutes.

3. The Town will continue to focus on using one-time or other special revenues for funding special projects.

4. The Town will pursue an aggressive policy seeking the collection of delinquent licenses, permits and other fees due to the Town.

5. Budgeted contributions for non-profit agencies will continue to be limited to no more than 3% of the annual General Fund Operating Budget.

6. For services that benefit specific users and where possible, the Town shall seek to establish and collect fees to recover the costs of those services. The Town Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the Town shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary. The fair market value for such user fees shall also be a factor in determining the actual fees.

7. The Town shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The Town shall also strive to minimize the property tax burden on Smithfield residents.

8. In order to maintain a stable level of services, the Town shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

9. The Town shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget for recurring expenditures.

10. The tax rate will be set each year based on the cost of providing general governmental services and paying debt service. Consideration will be given to future net revenue requirements for capital improvement project operational expenditure impacts and programmed debt service.

11. Expenditure budgets are reviewed by staff, the Town Manager, and Town Council prior to adoption and are continually monitored throughout the budget year. The annual operating budget ordinance defines staff authorization for operating budget adjustments. No appropriations of the proceeds of a debt instrument will be made except for the purpose for which such debt instrument was issued. Donations will be spent only toward the intent for which they were given.

12. The Town will review the financial position of nonprofit corporations or organizations receiving funding to determine the entity's ability to carry out the intended purpose for which funding was granted. For organizations receiving \$20,000 or more in any fiscal year, the Town shall require the nonprofit to have for the Town to review a financial statement, or an audit or review performed for the fiscal year in which the funds are received and to file a copy with the Town.

IV. CAPITAL IMPROVEMENT BUDGET POLICIES

1. The Town will prioritize all capital improvements in accordance with an adopted capital improvement program (CIP).
2. The Town will develop a five-year plan for capital improvements and review and update the plan at least every two years. The Town conducts a needs assessment and projects are ranked according to priority. The estimated costs and potential funding sources for each capital project proposal will be identified before it is submitted for approval. The estimated costs will include consideration for inflation; the inflation rate to be determined annually in the budget process and disclosed in the capital budget. Additional projects can be added to the CIP without ranking, but funding for projects added in this manner are subject to normal operating budget constraints.
3. The Town will enact a capital budget at least every two years based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
4. In general, effective maintenance and operations of capital facilities should be given priority over acquisition of new facilities, unless a cost/benefit analysis indicates to the contrary. In addition, state or federal mandates or new service demands may require acquisition of new facilities even when maintenance needs are not fully met.
5. The Town will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
6. The Town will use intergovernmental assistance to finance those capital improvements that are consistent with the capital improvement plan and Town priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
7. The Town will maintain all its assets at a level adequate to protect the Town's capital investment and to minimize future maintenance and replacement costs. The Town will maintain accurate information on the condition, lifespan and estimated replacement cost of its major physical assets to assist in long term planning.
8. The Town will project its equipment replacement and maintenance needs for the next five years and will update this projection at least every two years. From this projection a maintenance and replacement schedule will be developed.

IV. CAPITAL IMPROVEMENT BUDGET POLICIES (cont.)

9. The Town will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.

10. The Town will attempt to determine the most cost effective and flexible financing method for all new projects.

V. DEBT POLICIES

1. The Town will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues or fund balance except where approved justification is provided.

2. The Town will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.

3. When the Town finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be calculated at least every two years and included in the review of financial trends.

4. Where feasible, the Town will explore the usage of special assessment revenue, or other self-supporting bonds instead of general obligation bonds.

5. The Town will retire tax anticipation debt, if any, annually when taxes are collected only if cash flow is needed.

6. Prior to the issuance of new General Obligation (GO) debt, consideration shall be given to forecasted tax rate requirements, ratio of net GO debt to assessed taxable value, net GO debt per capita, and debt service payments to General Fund operating budget.

7. Direct net debt as a percentage of total assessed value of taxable property should not exceed 2.5%. Direct net debt is defined as any and all debt that is tax-supported.

8. The ratio of direct debt service expenditures as a percent of total governmental fund expenditures will be targeted to remain at or below 10.0%.

9. The Town recognizes the importance of underlying and overlapping debt in analyzing financial condition. The Town will regularly analyze total indebtedness including underlying and overlapping debt.

10. The Town may employ municipal finance professionals to assist in developing a bond issuance strategy, preparing bond documents, and marketing bonds to investors.
11. The Town will select a method of sale that is the most appropriate in light of the financial market, transaction-specific conditions, Town-related conditions, and in accordance with State law.
12. The Town will use fixed rate debt in most cases to finance its capital needs; however, the Town may issue variable rate debt up to 20 percent of its total debt portfolio, when necessary.
13. Debt structures that result in significant “back loading” of debt will be avoided.
14. The Finance Director will maintain good communication with bond rating agencies
 - a. The Finance Director will provide periodic updates on the Town’s financial condition.
 - b. Required disclosure on every financial report and bond prospectus will be followed.
 - c. The Town may request ratings prior to the sale of securities from the major rating agencies for municipal bond issues.
15. The Town will strive to achieve and maintain the highest credit rating awarded by the municipal bond rating agencies.
16. The Town may undertake refinancing of outstanding debt:
 - a. When such refinancing allows the Town to realize significant debt service savings without lengthening the term of refinanced debt and without increasing debt service in any subsequent year; or
 - b. When the public policy benefits outweigh the costs associated with the issuance of new debt and any increase in annual debt service; or
 - c. When a restrictive covenant is removed to the benefit of the Town.

VI. CASH MANAGEMENT AND INVESTMENT POLICY

1. The Town’s cash management consolidates cash balances from all funds to maximize investment earnings (pooling of funds). The accounting for the individual fund cash balances will continue to be maintained separately. Investment income will be allocated to the individual funds based on their respective participation and in accordance with generally accepted accounting principles. Where applicable, this policy also incorporates the following Government Accounting Standards Board Statements:

- a. GASB Statement No. 31 - Accounting and Financial Reporting for Certain Investments and External Investment Pools, implemented July 1, 1997. It should be noted that GASB Statement

No. 32 amends No. 31 but only as it applies to Section 457 plans so it is not applicable to the Town of Smithfield.

b. GASB Statement No. 40 – Deposit and Investment Risk Disclosure, effective July 1, 2004.

2. The Town has established an Investment Policy to provide safe and responsible guidelines for the investment of idle funds in the best interest of the public while fully maximizing the rate of return.

a. Safety of principal is the highest objective of this policy. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to minimize credit risk and interest rate risk.

b. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the maturity of investments to meet the anticipated cash needs. In addition, since all possible cash demands cannot be anticipated, the portfolio will consist largely of securities with active resale markets.

c. The portfolio shall be designed with the objective of attaining a market rate of return. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The investments prescribed in this policy are limited to relatively low risk securities and therefore, it is anticipated they will earn a fair return relative to the risk being assumed.

3. The investment committee consists of the Town Manager, Finance Director, Mayor and 1 member of the Town Council. Members of the investment committee meet at least once per year but preferably twice per year to determine general strategies and monitor results.

**TOWN OF SMITHFIELD
BUDGET ORDINANCE
FY 2020-2021**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, meeting in Smithfield, North Carolina on this 2nd day of June, 2020, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

Section 1. General Fund

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Current & Prior Year Property Taxes	7,025,000
Sales and Services	2,265,436
Licenses, Permits and Fees	94,400
Unrestricted Intergovernmental Revenues	3,192,000
Restricted Intergovernmental Revenues	541,815
Investment Earnings	25,000
Loan Proceeds	-
Other	572,571
Fund Balance Appropriated	1,020,500
	14,736,722

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, 2020 and ending June 30, 2021 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	448,130
Non-Departmental	863,780
Debt Service	920,953
Finance	133,015
Planning	324,642
Police	4,036,009
Fire	2,779,863
General Services	545,716
Streets	484,705
Garage	95,215
Powell Bill	274,315
Sanitation	1,330,260
Parks/Recreation	905,630
Aquatics Center	1,115,890
Sarah Yard Community Center	76,610
Contingency	401,989
	14,736,722

Section II. Water and Sewer Fund

It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Water Sales	4,672,930
Sewer Sales	4,370,000
Investment Earnings	10,400
Other Revenues	83,500
Fund Balance Appropriated	-
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	9,136,830

The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	2,409,102
Water and Sewer Distribution	5,756,590
Debt Service	611,133
Contingency	360,005
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	9,136,830

Section III. Electric

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Electric Sales	16,300,000
Penalties	100,000
Investment Earnings	40,000
Other Revenues	124,000
Fund Balance Appropriated	-
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	16,564,000

The following amounts are hereby appropriated in the Electric Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	15,889,750
Debt Service	342,586
Contingency	331,664
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	16,564,000

Section IV. J. B. George Beautification Fund

It is estimated that the following revenues will be available in the J.B. George Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Interest	1,410
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The following amounts are hereby appropriated in the J.B. George Fund for the operation of the Town Government's Special Projects for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Special Projects	1,410
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Section V. Firemen's Relief Fund

It is estimated that the following revenues will be available in the Firemen's Relief Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Received from State	9,000
Interest	50
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	9,050

The following amounts are hereby appropriated in the Firemen's Relief Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Firemen's Supplemental Retirement	9,050
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Section VI. Smithfield Fire Tax District

It is estimated that the following revenues will be available in the Fire District Tax Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Smithfield Fire District Tax	150,000
Motor Vehicle Tax	18,000
Taxes	7,400
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	175,400

The following amounts are hereby appropriated in the Fire District Tax Fund for the operation of the Town Government's Fire Service activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Transfer to General Fund	175,400
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Section VII. General Capital Project Fund

It is estimated that the following revenues will be available in the General Capital Project Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Loan (Police Building Expansion)	800,000
Transfer from General Fund	<u>560,500</u>
	1,360,500

The following amounts are hereby appropriated in the General Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Police Building Expansion	800,000
Fire Engine #1 Replacement	<u>560,500</u>
	1,360,500

Section VIII. Water/Sewer Capital Project Fund

It is estimated that the following revenues will be available in the Water/Sewer Capital Project Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Transfer from W/S Fund	350,000
Transfer from W/S Fund	<u>1,150,000</u>
	1,500,000

The following amounts are hereby appropriated in the Water/Sewer Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Plant Improvements	350,000
AMI - Nextgrid Metering	50,000
I&I S&W Smithfield	200,000
Upgrade Lift Station Repair (5 & 11)	150,000
16" Water Line Along Durwood Stephenson (Phase 2)	350,000
NC Hwy 10 Force Main	<u>400,000</u>
	1,500,000

Section IX. Electric Capital Project Fund

It is estimated that the following revenues will be available in the Electric Capital Project Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Transfer from Electric Fund	620,000
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The following amounts are hereby appropriated in the Electric Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

North Circuit Design/Construction	120,000
Voltage Conversion	400,000
AMI	100,000
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	620,000

Section XI Tax Rate Established

An Ad Valorem Tax Rate of \$.57 per \$100 at full valuation based on estimated 99.7% tax collection percentage is hereby established as the official tax rate for the Town of Smithfield for the fiscal year 2020-2021. A tax rate for the Special Tax District to provide funding for the Downtown Smithfield Development Corporation is established at \$0.19 per \$100 valuation. A tax rate for the Smithfield Rural Fire District is established at \$0.12 per \$100 valuation.

Section XII- Fee Schedule, Limited Privilege Licenses, and Fees

The fee schedule attached hereto and limited privilege license for the privilege of conducting trades, businesses, professions, shows exhibitions and amusements within the Town of Smithfield are hereby levied at Council adopted rates provided by the General Statute guidelines and fee schedule attached hereto.

Section XIII- Special Authorization- Budget Officer

The Town Manager shall be authorized to reallocate departmental appropriations among the various objects of expenditure.

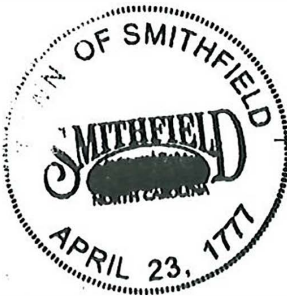
The Town Manager shall be authorized to affect interdepartmental transfers, in the same fund, not to exceed 10 percent of the appropriated monies for the department whose allocation is affected. Any such transfers shall be reported to the Town Council at its next regular meeting and shall be entered into the minutes.

Section XIII- Utilization of Budget and Budget Ordinance

This ordinance and the budget document shall be the basis of the financial plan for the Smithfield Municipal Government during the 2020-2021 fiscal year. The Budget Officer shall administer the budget, and he shall ensure that the operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records which are in agreement with the budget and this ordinance and the appropriate statutes of the State of North Carolina. The fee schedule may be amended by majority vote of Council.

All ordinances or parts of ordinances in conflict are hereby repealed.

ATTEST: 
Shannan Parrish, Town Clerk




M. Andy Moore, Mayor

TOWN OF SMITHFIELD
FY 2020-2021 Adopted
DEPARTMENTAL FEE SCHEDULE

Property Tax Rate

Rate.....	\$0.57/\$100 valuation
Downtown Smithfield Tax District	\$0.19/\$100 valuation
Smithfield Fire District.....	\$0.12/\$100 valuation

Administrative Services

Miscellaneous Fees and Charges

Fee for document reproduction(s)	
Black & White 8.5 x 11 Copies.....	\$.10/per page
Color 8.5x 11Copies.....	\$.15/per page
Black & White 8.5 x 14 Copies.....	\$.20/per page
Color 8.5 x 14 Copies	\$.25/per page

CD Copy.....\$1.50
 This fee is for the cost of the CD

Reproduction of a video copy of any Town Council Meeting..... \$2.00
 This fee is for the cost of the DVD only.

IT Services needed for compiling information relating to any public record request..... \$14.00/per hr.

Flash Drives – Actual cost of the Flash Drive

Any other electronic storage devices shall be charged the actual cost of the device.

Cemetery Services

Mausoleum Crypts

Row D, Top	\$1600.00
Row C	\$1700.00
Row B	\$1800.00
Row A, Bottom.....	\$2000.00
Crypt Opening and Closing Services.....	\$700.00

Lot Sales: Sunset Memorial Park

Single Grave	\$1000.00
Two Grave Lot	\$2000.00
Four Grave Lot	\$4000.00
Six Grave Lot	\$6000.00
Grave Opening and Closing Services.....	\$700.00
Burial under 36” in length (including cremations).....	\$400.00

Lot Sales: Riverside Extension Cemetery

Single Grave Lot.....	\$1250.00
Two Grave Lot	\$2500.00
Four Grave Lot	\$5000.00
Six Grave Lot	\$7500.00
Grave Opening and Closing Services.....	\$700.00
Burial under 36" in length (including cremations).....	\$400.00
Columbarium opening/closing fee for committal service	\$350.00

Public Works

Overgrown Lot Clearance

First hour or fraction thereof	\$150.00
Each additional quarter hour.....	\$25.00
Contractor clearance.....	actual expense or \$100.00, whichever is greater

Fire Department Fees

Fire Inspections (all occupancies)

Less than 50,000 sq. Ft.....	\$50.00
50,000 - 100,000 sq. Ft.....	\$100.00
More than 100,000 sq. Ft.....	\$200.00
First Re-Inspection	No Charge
Each subsequent re-inspection.....	\$25.00 ea.

Special Permits

Special Events	\$100.00
Underground Storage Tank Installation / Removal (per Tank)	\$75.00
Fireworks Sales	\$75.00
Fireworks Public Display (permit & stand-by)	\$150.00
Temporary Tent or Air Supported Structure permit	\$75.00
Carnival or Circus Permit and Inspection	\$100.00

Note: Non-Profit organizations are exempt from Fire Department Fees if the proper documentation confirming non-profit status is provided to the inspector.

Citations

Fire Lane Citation.....	\$25.00
Fire Code Citation	\$50.00

Mileage Reimbursement

Rate (Federal)	Per Federal Rate Schedule
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Parks/Recreation

<u>Late registration Fee</u>	\$10.00
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Sarah Yard Community Center Admission

	Resident	Nonresident
Day.....	Free.....	\$1.00

<u>Administration Fee for Participant Withdrawal Without Cause</u>	\$10.00
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Adult Team Sports

Team

Softball	\$475.00
Basketball.....	\$475.00
Volleyball.....	\$475.00

Youth Team Sports (Boys and Girls)

Scholarships are available based on need.

Multiple child discount – Only applies during the same sport season

25% discount for the 1st additional child

50% for each additional child after the 1st additional child

Baseball (9-15), Girls Softball, Coach Pitch, T-Ball Soccer, Volleyball, Basketball & Cheerleading

Resident.....25.00 per player

Nonresident50.00 per player

Football,

Resident.....30.00 per player

Nonresident60.00 per player

Kinder - Sports Programs

Resident.....\$20.00 per player

Nonresident\$40.00 per player

Athletic Camps (Offered through P&R by individuals & Organizations).....20% of gross

Athletic Field Rental (includes club teams, i.e. AAU, etc.)

Up to 2 hours (day hours) - Resident.....\$25.00

Up to 2 hours (day hours) - Nonresident\$50.00

Up to 2 hours (night hours) - Resident\$40.00

Up to 2 hours (night hours) - Nonresident.....\$80.00

2 - 4 hours - Resident (day hours)\$45.00

2 - 4 hours - Nonresident (day hours).....\$90.00

2 - 4 hours - Resident (night hours).....\$90.00

2 - 4 hours - Nonresident (night hours)\$150.00

4 hours - All Day - Resident.....\$150.00

4 hours - All Day - Nonresident\$220.00

Field/Game Set Up Fees

Baseball/Softball \$30.00

Soccer\$50.00

Tournaments Fee for Resident \$175.00/day/field
or ½ of gate admission if charged

Tournament Fee for Nonresident..... \$200.00 /day/field
or ½ of gate admission if charged

***\$200.00 Deposit for Tournament Field Rental – NON-REFUNDABLE**

SMALL PICNIC SHELTERS / (Smith Collins, Gertrude Johnson, CP #1, CP #4)

Up to 2 hours - Resident..... \$25.00

Up to 2 hours - Nonresident \$50.00

2 - 4 hours - Resident..... \$50.00

2 - 4 hours - Nonresident	\$100.00
4 hours - All Day - Resident	\$80.00
4 hours - All Day - Nonresident	\$160.00

MEDIUM PICNIC SHELTERS / (CP #5, Town Commons)

Up to 2 hours - Resident	\$40.00
Up to 2 hours - Nonresident	\$80.00
2 - 4 hours - Resident.....	\$60.00
2 - 4 hours - Nonresident	\$120.00
4 hours - All Day - Resident.....	\$100.00
4 hours - All Day - Nonresident	\$200.00

LARGE PICNIC SHELTERS / (Rotary)
(1/2 Shelter Rates Available for Less than 50 People)

Up to 2 hours:

1/2 Shelter

Resident.....	\$40.00
Nonresident	\$80.00

Entire Shelter

Resident	\$75.00
Nonresident	\$150.00

Up to 4 hours:

1/2 Shelter

Resident.....	\$60.00
Nonresident	\$120.00

Entire Shelter

Resident.....	\$90.00
Nonresident	\$180.00

Up to 8 hours:

Entire Shelter

Resident.....	\$125.00
Nonresident	\$250.00

Town Hall Park Use

Up to 2 hours:

Resident.....	\$25.00
Nonresident	\$50.00

Rental fee for 2-4 hours

Resident.....	\$35.00
Nonresident	\$70.00

Rental fee for 4-8 hours

Resident.....	\$60.00
Nonresident	\$120.00

Additional Rental Fee for each hour over 8 hours\$25.00/hour

Recreation & Aquatics Center

Membership Rates are based on annual agreements.

Members receive a 10% discounts on services and programs.

Smithfield Residents are those persons living within the corporate limits of Smithfield.

Enrollment Fee: \$35.00/ per person
 Monthly Drafts/Annual Payment..... 10% Discount if paid in full upfront

	Smithfield Residents		Non-Resident Rates	
Membership Type	Community	Corporate	Community	Corporate
Individual	\$40.00 / \$432.00	\$30.00/ \$324.00	\$52.00/ 561.60	\$42.00/ 453.60
Senior (Ind)	\$25.00/ 300.00	\$25.00/ 300.00	\$40.00/453.60	\$25.00/ 300.00
Town of Smithfield Employee/	<i>No charge for Full-Time employees</i>		<i>No charge for Full-Time employees</i>	
Johnston County School Employee		25% off Resident Applicable Rate		25% Off Non-Resident Applicable Rate
Family add-on (per)	\$7.00/ per person	\$7.00/ per person	\$10.00/ per person	\$10.00/ per person

New rates apply upon renewal of contract

Daily Admission

Children 2 and under

ResidentFree
 NonresidentFree

Youth 3 – 17

Resident.....\$4.00
 Nonresident.....\$7.00

Adult 18-58

Resident.....\$7.00
 Nonresident.....\$10.00

Seniors 59+

Resident.....\$4.00
 Nonresident.....\$7.00

Punch Cards – 10 Visits

Resident..... \$60.00
 Nonresident.....\$90.00

Special Membership Rates

Johnston Community College Student Membership Rates

12-month membership
Must show current student ID/tuition info., etc.
\$25.00 per month/\$300.00 for the 12-month term
10% discount if paid in full upfront
\$35.00 enrollment fee

HOA Membership Rates (Smithfield Town Limits Only)

\$26.50 per household for residential subdivision of 100 or more residences.

Aquatics Program Fees

Swim Lessons

Base Lesson Rate is \$15.00/ per lesson
Non-Resident \$20.00/per lesson

3 Lessons

Resident\$45.00
Non Resident.....\$60.00

5 Lessons

Resident.....75.00
Non Resident.....\$100.00

Summer Swim Team

Resident.....\$75.00
Nonresident.....\$115.00

Lane Rental

..... \$10.00 per lane/ per hour

Group Rate / Daycare Pool Rental \$5.00 per child for 1 ½ hours in pool area

<u>Swim Meet Rental</u>	<u>Resident</u>	<u>Nonresident</u>
Timing System (8 Hours)	\$500.00.....	\$550.00
Timing System (4 Hours).....	\$250.00.....	\$275.00
Pool Rental (8 Hours).....	\$900.00.....	\$990.00
Pool Rental (4 Hours)	\$450.00.....	\$495.00

SRAC Programs

Birthday Pool Parties/ Multipurpose Room

Resident \$125.00/ Up to 35 guests
Nonresident.....\$165.00/ Up to 35 guests
\$50 Non-Refundable Deposit due at time of Booking

Birthday Pool Parties / Banquet Room

Resident \$175.00 / 36 guests and above
Nonresident.....\$ 215.00 / 36 guests and above
\$50 Non-Refundable Deposit due at time of Booking

Summer Camp (8:30 am – 4:30 pm) / \$25 Non-Refundable Deposit

Resident\$110.00/week
Nonresident.....\$150.00/week

Early Drop Off/ Late Pick up\$25.00/ week

Facility Rental Rates

Trash Deposit\$50.00 clean-up deposit required for facility use.
 (Refundable if trash is picked up and areas are left as deemed due to normal wear and tear)
 Cancellation Policy24 hour notice prior to event.
 (If cancellation is received prior to usage, a credit can be applied to a future facility use)

<u>Multi-Purpose</u>	<u>Resident</u>	<u>Nonresident</u>
Per hour.....	\$62.50	\$82.50

<u>Gymnasium</u>	<u>Resident</u>	<u>Nonresident</u>
Up to 2 hours	\$250.00	\$330.00
2-4 hours	\$400.00	\$550.00
4 hours – All Day.....	\$600.00	\$825.00

<u>½ Gymnasium</u>	<u>Resident</u>	<u>Nonresident</u>
Up to 2 hours	\$125.00	\$220.00
2-4 hours	\$250.00	\$440.00
4 hours – All Day.....	\$400.00	\$600.00

Banquet Room and Catering Kitchen

\$85.00 hour
 \$40.00 Custodial Fee
 Deposit fee to book is ½ of Rental Fee, and is Non-Refundable

COMMERCIAL RENTAL FEE

Any facility that is being rented for a commercial purpose and a fee/admission is being charged, there will be a fee of 10% of all admission/entrance fees in addition to the applicable rental fee(s) associated with the rental.

4 Rentals of the same facility within a 30-day period will receive a 20% discount on rental fees of those facilities.

15 Rentals of the same facility within a calendar year will receive a 30% discount on rental fees of those facilities.

SRAC Pottery Studio

Pottery Studio – 6 Month Membership Resident ...\$125.00
 Pottery Studio – 6 Month Membership Non-Resident.....\$165.00
 (SRAC members get 10% off.)

*** The Town Manager may approve individual fee adjustments for special events and programs as needed.*

Planning & Zoning Fees

Application Fees:

Annexation Petition.....	N/C
Zoning Text Amendment	\$400.00
Rezoning.....	400.00
Planned unit development rezoning.....	\$400.00 + \$10.00 per acre
Variance application.....	\$400.00
Appeal from UDO Administrator Decision.....	\$400.00
Sign Permit	\$50.00
Zoning Permit:	
• Single Family & Two Family.....	\$25.00

• Commercial & Multi Family	\$100.00
• Special Zoning Permits (Council Approval Req.).....	\$100.00
○ Non-profit uses.....	\$N/C
• Temporary Uses.....	\$100.00
Driveway Permit	\$25.00
Right-of-Way Permit – Utility Street Cuts.....	\$25.00
Right-of-Way Permit – Encroachment.....	\$300.00
Re-advertising a Public Hearing at applicant’s request	\$200.00
Site Plan/Construction Plan Review.....	\$300+\$50 per acre
Special Use Permit:	
• General SUP.....	\$400.00
• Manufactured home park.....	\$300.00 + 5.00 per lot
Subdivision:	
• Exempt/Easement/Recombination plat	\$50.00
• Minor subdivision.....	\$100.00 + 5.00 per lot
• Major subdivision preliminary plat and construction plans	\$500.00 + 5.00 per lot
• Major subdivision final plat.....	\$250.00
• Site Plan/Construction Plan review	\$300.00 + \$50.00/ac.
Storm Water Permit -Residential and nonresidential	\$100/disturbed acre (\$850 minimum)
Wireless Communication (small cell).....	\$50.00

Storm Water Annual Inspection Fee (if owner does not provide licensed engineer for inspection):

• Storm Water Management Facility (less than 1 ac).....	\$750.00
• Storm Water Management Facility Size (1 ac to 3 ac).....	\$1000.00
• Storm Water Management Facility (greater than 3 ac).....	\$1250.00

Note: Non-Profit organizations are exempt from Planning and Zoning Fees if the proper documentation confirming non-profit status is provided to the inspector.

Other Fees

Street vender fee.....	\$100.00
Annual Locally Grown Agricultural Sales.....	\$100.00
Zoning letter/FOIA requests.....	\$100.00

Civil Penalties The following civil penalties may be imposed on a person who violates the Zoning Ordinance:

- A) Individual Violation: There shall be a civil penalty of \$50.00 violation. Each day that any violation continues shall constitute a separate violation. Penalties are due within 30 days of receipt of the notice of violation.

- B) Continuing Violation: The notice of violation and correction order (hereinafter referred to as the “Notice”), shall provide at least 10 days but not more than 30 days for the violation to be corrected, based upon the type and degree of the violation. If a violation is not corrected within the amount of time prescribed, as measured from the receipt of such Notice, then civil penalties accrue starting on the day after the end of the time period provided in the Notice and accrue through and until the violation is corrected. A person receiving a notice of violation and correction order shall pay all accrued civil penalties to the Town within 30 days of receipt of the notice. If the person fails to pay the accrued civil penalties within 30 days of receipt of the notice, then the civil penalties, including all further accruing penalties for a continuing violation, shall be collectible for the Town through a civil action in the nature of debt. Each day that any violation continues shall constitute a separate violation for the purpose of assessing civil penalties. A notice of violation and correction order need only be given once for a continuing violation.

Other Relief In addition to all other remedies and penalties outlined in this Article, the Planning Director may, with the written authorization of the Town Manager, institute any other appropriate action or proceeding in a court of competent jurisdiction to prevent, correct, or abate a violation of this Ordinance.

Recording Fees

Special Use Permits, Annexations and any other matter that requires or the Town deems necessary to be filed with the Johnston County Register of Deeds. The Town will charge the same fees as the Johnston County Register of Deeds.

Current Johnston County Register of Deeds fees are \$26.00 for the 1st 15 pages and \$4.00 for each additional page.

Police Department

Animal Control

License Tax and Tag:

Each neutered/spayed cat or dog.....	\$5.00
Each non-neutered/non-spayed cat or dog.....	\$10.00

Violations:

Unsanitary conditions.....	\$50.00
Pet defecating on private or public property	\$50.00
Failure to display current pet tag	\$50.00
Excessive Barking	\$50.00
Failure to have rabies inoculation	\$100.00
Animal Bite	\$125.00

Violation of Animal at Large:

1 st offense	\$25.00
2 nd offense.....	\$50.00
3 rd offense.....	\$75.00
4 th offense	\$100.00
5 th offense	Seizure of animal
Dangerous dog at large	\$100.00 and seizure of animal

Parking Violations

Exceeding Time Limit	\$10.00
Wrong Side of Street.....	\$10.00
Fire Lane (also included in Fire Dept. Fees).....	\$25.00
Too Close to Corner	\$10.00
Across Parking Line.....	\$10.00
On Crosswalk.....	\$10.00
Abandon on Street.....	\$25.00
Over 12" from curb	\$10.00
Double Parking	\$10.00
Loading Zone	\$10.00
Fire Hydrant	\$25.00
Driveway.....	\$10.00
Traffic Lane	\$10.00
On Sidewalk.....	\$10.00
Blocking Intersection	\$10.00
No Parking Area.....	\$10.00

Handicapped Zone	\$50.00
All Other Parking Violations	\$10.00

Taxicab Regulation

Driver's Permit.....	\$15.00
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Solid Waste Collection

Residential

Standard Collection, Monthly Fee	\$16.24 (one roll-out container)
Additional Roll-out Container (standard)	\$16.24 (each container)
Backyard Collection, Monthly Fee	\$20.24 (one roll-out container)
Additional Roll-out Container (backyard)	\$20.24 (each container)
Backyard Collection, Disabled / Age 70 +	\$16.24 (one roll-out container)
Yard Debris Collection, Monthly Fee.....	\$10.00 (required)
Large Pile(s) of Debris Pickup.....	\$80.00 (per truck load = 8 cubic yards)

Churches /Non-Profit

Standard Pickup, Monthly Fee	\$16.24 (two roll-out containers)
Additional Solid Waste Roll-out Container (standard pickup)	\$16.24 (each container)
Backyard Pickup, Monthly Fee	\$20.24 (two roll-out containers)
Additional Solid Waste Roll-out Container (backyard pickup)	\$20.24 (each container)
Yard Debris Collection, Monthly Fee	\$10.00 (required)
Large Pile(s) of Debris Pickup	\$80.00 (per truck load = 8 cubic yards)

Public Utilities Services

Residential Electric Deposit	\$200.00
Residential Electric Deposit - High Risk	\$400.00
Business Deposit	2x (times) the monthly avg. bill for this location
Water Deposit.....	\$50.00

Water Deposit (high risk)	\$100.00
Utility Phone Payment Convenience Fee	2.5% of the total bill
Returned Check Charge.....	\$35.00
Connection Fee when first 2 attempts are unsuccessful	\$50.00
Reconnection	(9 a.m. to 4 p.m.) \$50.00
Reconnection after Hours	\$70.00
Special Use Meter Reading & Billing (i.e. water for filling pools)	\$35.00
Meter Reread: 2 per calendar year at no cost, additional reread (if no error found) \$25.00 per occurrence	
Electric Meter Tampering Investigation Charge.....	\$500.00

Initial and Transfer Service Fees

Utility Account (7% NC sales tax added to service charges)	\$25.00
Water/Sewer	\$25.00

Water Meter Set

3/4"	\$95.00
1"	\$250.00
1 1/2".....	\$470.00
2"	\$1605.00
3"	\$2020.00
Meter tampering investigation charge.....	\$300.00
Delinquent fee for payments after due date but before disconnection	5 %
Meter Test Charge (After First Free Test)	\$35.00
Temporary Construction & Pole Service Charge.....	Cost of the meter

Landlord Transfer Fee.....\$25.00

Credits

Water Heater Load Management (12 Months) \$6.00/month
 Air Conditioner Load Management Credit (June, July, August, September) \$10.00/month

Sewer Tap Fees (Base fee)

Service Size	In Town	Out of Town
4 "	\$ 695.00	\$ 1040.00
6 "	\$ 760.00	\$ 1140.00

Water Tap Fees (Base fee)

Meter Size	In Town	Out of Town
3/4 "	\$ 700.00	\$ 1050.00
1 "	\$ 745.00	\$ 1120.00
1 – 1/2 "	\$ 1840.00	\$ 2760.00
2 "	\$ 1900.00	\$ 2850.00
4 "	Cost figured at time of application	Cost figured at time of application
6 "	Cost figured at time of application	Cost figured at time of application

System Development Fees

Meter Size	Water	Sewer	Total Fee
5/8 "	\$ 420.00	\$ 230.00	\$ 650.00
3/4 "	\$ 650.00	\$ 350.00	\$ 1,000.00
1 "	\$ 1100.00	\$ 600.00	\$ 1,700.00
1 – 1/2 "	\$ 2200.00	\$ 1200.00	\$ 3,400.00
2 "	\$ 3500.00	\$ 1900.00	\$ 5,400.00
4 "	\$ 11000.00	\$ 6000.00	\$ 17,000.00
6 "	\$ 22000.00	\$ 12000.00	\$ 34,000.00

Irrigation (using split yoke)

3/4" (requires meter set)\$200.00
 Other Actual Cost plus 10% + meter set

Fire Sprinkler Fees

Size Connection	Monthly Fee	Service	Rate
6"	\$10.00	SP	SP1
8"	\$15.00	SP	SP2
10"	\$20.00	SP	SP3
12"	\$25.00	SP	SP4

Water Rates

Basic Charge

Inside City Customers (All) \$11.13
 Outside City Customers (All) \$19.86

Consumption Rates (per 1,000 gallons):

<u>Residential Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 4,000 Gallons	\$4.19	\$8.38
Next 6,000 Gallons	\$5.22	\$10.44
All Over 10,000 Gallons	\$6.13	\$12.26

<u>Commercial Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 10,000 Gallons	\$4.76	\$9.52
Next 90,000 Gallons	\$5.68	\$11.36
All Over 100,000 Gallons	\$6.70	\$13.40

<u>Residential Irrigation Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 3,000 Gallons	\$6.46	\$12.92
Next 17,000 Gallons	\$7.16	\$14.32
All Over 20,000 Gallons	\$8.05	\$16.10

<u>Commercial Irrigation Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 3,000 Gallons	\$6.46	\$12.92
Next 27,000 Gallons	\$7.16	\$14.32
All Over 30,000 Gallons	\$8.05	\$16.10

<u>Industrial/Institutional Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 25,000 Gallons	\$4.76	\$9.52
Next 75,000 Gallons	\$5.68	\$11.36
All Over 100,000 Gallons	\$6.70	\$13.40

Johnston County Wholesale Rate

\$2.35 per 1000 Gallons

Sewer Rates

Basic Charge

Inside City Customers (All) \$13.95
Outside City Customers (All) \$27.90

<u>Consumption Charges</u>	<u>Inside City</u>	<u>Outside City</u>
	<u>Rate</u>	<u>Rate</u>
Residential Customer	\$9.13	\$18.26
Non-Residential Customer	\$11.65	\$23.30

PENALTIES

For violating the direct or indirect use of water from the town distribution system

<u>Size of Service Connection</u>	<u>Penalty</u>
¾ inch	\$30.00
1 inch	40.00
1½ inch	50.00
2 inch	60.00

For Violating Town Ordinance Concerning Fats, Oils, & Greases (18-135)

Minor Violation(s) in any successive 6-month calendar time period			
	1st Offense	2nd Offense	3rd Offense & thereafter
Failure to submit records	Written Warning	\$100/day	\$300/day
Inspection hindrance	Written Warning	\$100/day	\$300/day
Failure to maintain on-site records	Written Warning	\$100/day	\$300/day
Moderate Violation(s) in any successive 6-month calendar time period			
	1st Offense	2nd Offense	3rd Offense & thereafter
Failure to maintain interceptor in proper working order	Written Warning	\$300/day	\$450/day
Failure to clean out interceptor on schedule	Written Warning	\$300/day	\$450/day
Major Violation at any time			
Source of sewer blockage	Civil penalty (Explained below) \$1,500 and possible termination of service		
Source of sanitary sewer overflow			
Falsification of records			

The Town shall enforce this article in accordance with the schedule of fees presented, and updated annually by the Town Council, in the Departmental Fee Schedule.

Civil Penalties for Major Violations

- a) Any user is found to have failed to comply with any provision of this ordinance, or the orders, rules, regulations and permits issues hereunder, may be assessed a civil penalty of up to twenty-five

thousand dollars (\$25,000) per day per violation

1. Penalties between \$10,000 and \$25,000 per day per violation may be assessed against a violator only if:
 - a. For any class violations, only if a civil penalty has been imposed against the violator with in the five years preceding the violation, or
 - b. In the case of failure to file, submit, or make available, as the case may be, any documents, data, or reports required by the ordinance, or the orders, rules, regulations and permits issues hereunder, only if the Public Utilities Director determined that the violation was intentional and a civil penalty has been imposed against the violator within the five years preceding the violation.
 - c. The Town will assess Civil Penalties in the range of \$10,000 to \$25,000 only if the action or inaction of the user will more likely than not be the proximate cause of costs to the Town equal to or exceeding the civil penalty. Costs include legal costs, expert costs and any remediation or abatement costs in addition to fines or civil penalties assessed against the Town by other public authorities or regulatory agencies due to the failure of the Town to resolve or prevent the violations
- b) In determining the amount of the civil penalty, the Public utilities Director shall consider the following:
 1. The degree and extent of the harm to the natural resources, to the public health, or to the public or private property resulting from the violation;
 2. The duration and gravity of the violation;
 3. The effect on ground or surface water quantity or quality or on air quality;
 4. The cost of rectifying the damage;
 5. The amount of money saved by noncompliance;
 6. Whether the violation was committed willfully or intentionally;
 7. The prior record of the violator in complying or failing to comply with the pretreatment program;
 8. The costs of enforcement to the Town.

Electric Rates

Residential Service (RS1)

I Availability

This Schedule is available for separately metered and billed electric service to any Customer for use in and about (a) a single-family residence or apartment, (b) a combination residence and farm, or (c) a private residence used as a boarding or rooming house. Service will be supplied to the Customer's premises at one point of delivery through one kilowatt-hour meter.

The types of service to which this Schedule applies are alternating current 60 hertz, either single-phase 2 or 3 wires or three-phase 4 wires, at Town's standard voltage of 240 volts.

This Schedule is not available to (a) individual motors rated over 10 HP, (b) commercial and industrial use, (c) separately metered service to accessory buildings or equipment on residential property, (d) service to a combined residential and non-residential electric load where the residential load is less than 50% of the total service requirement, (e) resale, or (f) other uses not specifically provided herein.

II Monthly Rate

- A. **Basic Customer Charge:** \$11.00
- B. **Energy Charge:** \$.09316/kWh
- C. **Purchased Power Adjustment Charge:**
The monthly bill may include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale purchased power costs fully.
- D. **Three-Phase Service Basic Charge (RS4):** \$20.00
- E. **Minimum Charge:**
The monthly minimum charge shall be the "Basic Customer Charge."
- F. When applicable, North Carolina sales tax will be added to all charges listed above.

III Excess Facilities

Any facilities that the Town provides in addition to those which would be installed normally to provide service under this Schedule shall be Excess Facilities, subject to charges of 2% per month of the installed cost.

IV Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of twenty (20) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

VI General

Service rendered under this Schedule is subject to the Town's Code of Ordinances and other service regulations and operating practices, which may be amended from time to time.

Residential TIME-OF-USE Service

Electric Rate Code RS7 (TU1/TU2, DD7)

I Availability

Service under this Schedule is available for separately metered single-family residences in which energy for all water heating, cooking and clothes drying is supplied electrically. Dwellings must have central electric systems for the primary source of space heating and air conditioning.

Participation in the City's load management program is required for control of heat pump compressors during the cooling season and water heater use in all months.

Alternating current, 60 hertz, single-phase three wire service at standard 240 volts is available under this Schedule.

II Monthly Rate

- A. Basic Customer Charge:** \$18.00
- B. KWh Energy Charge:**

On-Peak	\$.09316 kWh
Off-Peak	\$.04717 kWh
- C. On-Peak kW Demand Charge:** \$6.50 /kW
- E. Minimum Charge:**

The minimum charge shall be the "Basic Customer Charge."
- F.** When applicable, North Carolina sales tax will be added to all charges listed above.

III Determination of On-Peak

On-Peak Demand will be the highest KW demand in any 15-minute interval of the current billing month during the following periods, Monday - Friday:

On-Peak kWh will be the energy used during the following periods, Monday - Friday:

Standard Time	7:00 AM to 9:00 AM
Daylight Savings Time	2:00 PM to 6:00 PM

All hours for Official Town Holidays will be considered as Off-Peak.

IV Excess Facilities

Any facilities that the Town provides in addition to those which would be installed normally to provide service under this Schedule shall be Excess Facilities, subject to charges of 2% per month of the installed cost.

V Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of twenty (20) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

VII Load Management

The Town will limit the use of heat pumps and water heaters served under this Schedule during utility peak-use periods each month. Heat pumps will be wired for control of the compressor during cooling seasons and auxiliary resistance heat during heating seasons. Air conditioning will be interrupted intermittently and water heaters totally for up to four hours during each load management period. Auxiliary resistance heat will be interrupted for up to two hours. Load management will be initiated almost exclusively on weekdays and is not normally needed more than six times each month.

Load management controls will be installed and operated in accordance with the Town's normal operating procedures.

VIII Contract Period

The Contract Period shall be on a monthly basis. For a Customer who has previously received service under this Rate at the current location, the Contract Period shall not be less than one year.

General Service

Electric Rate Codes GD1, GD2, GD3, GD4

I Availability

This Schedule is available for nonresidential electric service less than 750 kW supplied at a single point of delivery at one of the Town's standard voltages. This Schedule is not available for supplementary, standby or breakdown service, unless provided in the Service Agreement, or for resale.

Service will be alternating current, 60 hertz, single-phase 3 wires, or three-phase 4 wires, at Town's standard voltages. This Schedule is applicable to electric service supplied to Customer's premises at one point of delivery through one meter.

II Monthly Rate

A. Basic Customer Charge \$17.00 Single Phase (GD1) GD3 No Sales Tax
\$30.00 Three Phase (GD2) GD4 No Sales Tax

B. Energy Charge:
First 2,500 kWh \$.06786/kWh
All Additional kWh \$.06800/kWh

C. kW Demand Charge: DS1, DS2, DS3, DS4 \$ 11.20/kW
(kW Demand is highest 15 minute usage each month)

D. Purchased Power Adjustment Charge:
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale purchased power costs fully.

E. Minimum Charge:
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity, unless provided otherwise by the Service Agreement.

F. North Carolina sales tax (7%) will be added to all charges listed above.

III Contract Demand

The Contract Demand shall be the kW of Demand specified in the Service Agreement.

IV Billing Demand

The Billing Demand shall be the maximum kW registered or computed by or from the Town's metering facilities during any 15-minute interval within the current billing month.

V Excess Facilities

Any facilities, which the Town provides in addition to those, which would be installed normally to provide service under this Schedule shall be Excess Facilities, subject to charges of 2% per month of the installed cost.

VI Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of twenty (20) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

VII Contract Period

The Contract Period for the purchase of electricity under this Schedule shall be not less than one year, unless otherwise mutually agreed, and shall continue from month to month thereafter unless terminated by written notice.

VIII General

Service rendered under this Schedule is subject to the Town's Code of Ordinances and other service regulations and operating practices, which may be amended from time to time.

Small General Service **Electric Rate Codes GS3, GS4**

I Availability

This Schedule is available for nonresidential electric service less than 10 kW or 1000 kWh (12 month average) supplied at a single point of delivery at one of the Town's standard voltages. This Schedule is not available for supplementary, standby or breakdown service, unless provided in the Service Agreement, or for resale.

Service will be alternating current, 60 hertz, single-phase 3 wires, or three-phase 4 wires, at Town's standard voltages. This Schedule is applicable to electric service supplied to Customer's premises at one point of delivery through one meter.

II Monthly Rate

A. Basic Customer Charge: \$17.00 Single Phase (GS3) and \$24.00 Three Phase (GS4)

B. Energy Charge:

First 1,500 kWh	\$.10846/kWh
Next 2,500 kWh	\$.0900/kWh
All Additional kWh over 4,000	\$.0900/kWh

C. Purchased Power Adjustment Charge:

The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale purchased power costs fully.

D. Minimum Charge:

The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity, unless provided otherwise by the Service Agreement.

E. When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

The Contract Demand shall be the kW of Demand specified in the Service Agreement.

IV Billing Demand

The Billing Demand shall be the maximum kW registered or computed by or from the Town's metering facilities during any 15-minute interval within the current billing month.

V Excess Facilities

Any facilities which the Town provides in addition to those which would be installed normally to provide service under this Schedule shall be Excess Facilities, subject to charges of 2% per month of the installed cost.

VI Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of twenty (20) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

VII Contract Period

The Contract Period for the purchase of electricity under this Schedule shall be not less than one year, unless otherwise mutually agreed, and shall continue from month to month thereafter unless terminated by written notice.

VIII General

Service rendered under this Schedule is subject to the Town's Code of Ordinances and other service regulations and operating practices, which may be amended from time to time.

Commercial Time-of-Use

Electric Rate Codes GS6(TU3,TU4,DD9); GS7(TU5, TU6, DD9)

I Availability

This Schedule is available for nonresidential electric service. Service is not available for breakdown or standby use, or for resale.

Service available under this Schedule is 60 Hertz alternating current at the Town's standard voltages of 240 volts or higher. This Schedule is available for all electric service supplied to Customer's premises at one point of delivery through one meter.

II Monthly Rate

A. **Basic Customer Charge:** Single Phase \$22.00 Three Phase \$30.00

B. **KW Demand Charge:** On-Peak Demand \$14.00 /kW

C. **KWh Energy Charge:** On-Peak \$.0900/kWh
Off-Peak \$.05384/kWh

D. **Purchased Power Adjustment Charge:**

The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.

E. **Minimum Charge:**

The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity, unless provided otherwise by the Service Agreement.

F. When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

The Contract Demand shall be the kW of Demand specified in the Service Agreement.

IV Determination of kW Demand

On-Peak Demand: On-Peak Demand will be the highest demand in any 15-minute interval of the current billing month during the following periods, Monday – Friday;

Standard Time	7:00 AM to 9:00 AM
Daylight Savings Time	2:00 PM to 6:00 PM

V Excess Facilities

Any facilities, which the Town provides in addition to those, which would be installed normally to provide service under this Schedule shall be considered Excess Facilities. Customer will be responsible for any charges assessed by the Town for Excess Facilities.

VI Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of twenty (20) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

VII Contract Period

The Contract Period for the purchase of electricity under this Schedule shall be not less

than one year and shall continue from month to month thereafter, unless terminated by written notice.

VIII General

Service rendered under this Schedule is subject to the Town's Code of Ordinances and other service regulations and operating practices, which may be amended from time to time.

Large General Service **Electric Rate Code LG1**

I Availability

This Schedule is available for nonresidential electric service when the Contract Demand is 750 kW or greater, or registered demand equals or exceeds 750 kW in two or more of the preceding twelve months. Service is not available for breakdown or standby use, unless provided in the Service Agreement, or for resale.

The types of service to which this Schedule is applicable are alternating current, 60 hertz, three-phase 4 wires, at Town's standard voltages of 480 volts or higher. This Schedule is available to all electric service supplied to Customer's premises at one point of delivery through one meter.

II Monthly Rate

- A. Basic Customer Charge:** \$513.95
- B. kW Demand Charge:** \$19.00/kW
- C. Energy Charge:** \$.0616/kWh
- D. Purchased Power Adjustment Charge:**
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.
- E. Minimum Charge:**
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.
- F.** When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

The Contract Demand shall be the kW of Demand specified in the Service Agreement.

IV Determination of kW Demand

The Billing Demand shall be the greater of: the highest kW measured in any 15-minute

interval during the current billing month or the Contract Demand.

V Excess Facilities

Any facilities, which the Town provides in addition to those, which would be installed normally to provide service under this Schedule shall be considered Excess Facilities. Customer will be responsible for any charges assessed by the Town for Excess Facilities.

VI Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of twenty (20) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

VII Contract Period

The Contract Period for the purchase of electricity under this Schedule shall be not less than one year and shall continue from month to month thereafter, unless terminated by written notice.

VIII General

Service rendered under this Schedule is subject to the Town's Code of Ordinances and other service regulations and operating practices, which may be amended from time to time.

Large General Service **Coordinated Peak Demand** **Electric Rate Code LG2**

I Availability

This Schedule is available for nonresidential electric service when the Contract Demand is 300 kW or greater, and facilities are installed to coordinate reduction of power requirements on the Town's electrical system during system peak periods. The Customer must execute a Service Agreement with the Town prior to receiving service.

Service will be alternating current, 60 hertz, three-phase 4 wires, at Town's standard voltages of 480 volts or higher. This Schedule is available for all electric service supplied to Customer's premises at one point of delivery through one meter. Use of power for resale is not permitted.

II Monthly Rate

A. Basic Customer Charge:	\$513.95
B. kW Demand Charge: Coincident Peak Demand	\$19.10/kW
C. Energy Charge:	\$.05554/kWh

D. Purchased Power Adjustment Charge:

The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.

E. Minimum Charge:

The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.

F. When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

The Contract Demand shall be the kW of Demand specified in the Service Agreement.

IV Determination of kW Demand

Coincident Peak (CP) Demand: CP 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 Customer's billing. Note – This is different from the kW Demand in the LG1 rate.

V Notification by Town

The Town will use diligent efforts to predict each monthly system peak and notify the Customer in advance. However, the Town is not able to guarantee an accurate prediction and notice will be provided. Notification by the Town will be provided to the Customer by e-mail communications or automatic signal, as mutually agreed. The Customer will hold the Town harmless in connection with its response to notification.

VI Excess Facilities

Any facilities, which the Town provides in addition to those, which would be installed normally to provide service under this Schedule shall be considered Excess Facilities. Customer will be responsible for any charges assessed by the Town for Excess Facilities. Excess Facilities may include special metering required under this Schedule.

VII Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of twenty (20) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

VIII Contract Period

The Contract Period for the purchase of electricity under this Schedule shall be not less than one year and shall continue from month to month thereafter, unless terminated by written notice.

IX General

Service rendered under this Schedule is subject to the Town's Code of Ordinances and other service regulations and operating practices, which may be amended from time to time.

Economic Development Rider
Electric Rate Code ED1

I Availability

This Rider is available only at the Town’s option for existing nonresidential electric service (commercial and industrial) customers, who are served under the Town’s LG2 Rate Code for a period of 1 – 5 years as granted by the Town Council. The Town

Council may grant an initial period of less than 5 years and subsequently extend the period up to the full 5-year period.

The purpose of this Rider is to provide an economic incentive for an existing business located within the Town of Smithfield to expand and as such this Rider applies only to the expansion load, which must be separately metered.

II Monthly Rate reduction

Per approval by Council, this Rider reduces the Energy Charge for the LG2 Rate Codes by \$0.015/kWh for the expansion load only up to a maximum of 2,000,000 kWh per year and shall be applicable for a period of up to 5 years as set by the Town Council when there is a minimum applicant capital investment of \$1,000,000 in plant and equipment, which may include the capital cost of purchase and installation of a CP load-shedding generator and depending on the number of jobs brought to the Town of Smithfield and employed by the applicant as follows:

Number of New Full-Time Equivalent Jobs Brought to Smithfield and Employed by applicant	Applicable Period
10 jobs	1 year
20 jobs	2 years
30 jobs	3 years
40 jobs	4 years
50 jobs	5 years

Since this Rider applies only to the load-shedding Rate Code LG2, the applicant must successfully shed a minimum of 75% of their Coincident Peak (CP) load when signaled by ElectriCities of North Carolina. This Rider will automatically terminate if less than 75% of the CP load is shed during the preceding four-month period. Customer is and will be responsible for all non-reduced rate costs if for any reason it fails to shed 75% of its CP as set forth above.

Staff is authorized to amend the fee/rate structure as set forth herein and publish accordingly.

Note: The applicant must install a load-shedding generator for CP load-shedding

concurrent with their expansion. Smithfield's CP load-shedding Rate Codes offer a very significant demand and energy charge price reduction and hence significantly lower monthly bills to its commercial and industrial Rate Code classes that take advantage of this option. Taken together, this Rider with the CP load-shedding Rate Code classes offers some of the lowest electric rates available in the State and region.

Large General Service
Coordinated Peak Demand
Electric Rate Code LG3

I Availability

This Schedule is available for nonresidential electric service when the Contract Demand is 2000 kW or greater, and facilities are installed to coordinate reduction of power requirements on the Town's electrical system during system peak periods. The Customer must execute a Service Agreement with the Town prior to receiving service.

Service will be alternating current, 60 hertz, three-phase 4 wires, at Town's standard voltages of 480 volts or higher. This Schedule is available for all electric service supplied to Customer's premises at one point of delivery through one meter. Use of power for resale is not permitted.

II Monthly Rate

- A. Basic Customer Charge:** \$513.95
- B. kW Demand Charge:**
 - Coincident Peak Demand \$15.25/kW
 - Excess Charge \$2.50/kW
- C. Energy Charge:** \$.04209/kWh
- D. Purchased Power Adjustment Charge:**

The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.
- E. Minimum Charge:**

The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.
- F.** When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

The Contract Demand shall be the kW of Demand specified in the Service Agreement.

IV Determination of kW Demand

Coincident Peak (CP) Demand: CP 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 Customer's billing. Note –

This is different from the kW Demand in the LG1 rate.

Excess Demand (ED): ED is the kW difference between Peak Demand and Coincident Peak Demand (see above). It is found by subtracting the Coincident Peak Demand from the Peak Demand.

V Notification by Town

The Town will use diligent efforts to predict each monthly system peak and notify the Customer in advance. However, the Town is not able to guarantee an accurate prediction and notice will be provided. Notification by the Town will be provided to the Customer by e-mail communications or automatic signal, as mutually agreed. The Customer will hold the Town harmless in connection with its response to notification.

VI Excess Facilities

Any facilities, which the Town provides in addition to those, which would be installed normally to provide service under this Schedule shall be considered Excess Facilities. Customer will be responsible for any charges assessed by the Town for Excess Facilities. Excess Facilities may include special metering required under this Schedule.

VII Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of twenty (20) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

VIII Contract Period

The Contract Period for the purchase of electricity under this Schedule shall be not less than one year and shall continue from month to month thereafter, unless terminated by written notice.

IX General

Service rendered under this Schedule is subject to the Town's Code of Ordinances and other service regulations and operating practices, which may be amended from time to time.

Municipal General Service **Electric Rate Code MS1, MS2**

I Availability

This Schedule is available for Town of Smithfield municipal electric service accounts only. This Schedule is not available for supplementary, standby or breakdown service, unless provided in the Service Agreement, or for resale.

Service will be alternating current, 60 hertz, single-phase 3 wires, or three-phase 4 wires, at Town's standard voltages. This Schedule is applicable to electric service supplied to Customer's premises at one point of delivery through one meter.

II Monthly Rate

- A. Basic Customer Charge:** \$30.00 Three-phase; \$17.00 Single Phase

(Determined by comparable rate code {e.g. GD2})

- B. Energy Charge:** \$.0782 /kWh

C. Purchased Power Adjustment Charge:

The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale purchased power costs fully.

D. Minimum Charge:

The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity, unless provided otherwise by the Service Agreement.

- E.** When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

The Contract Demand shall be the kW of Demand specified in the Service Agreement.

IV Billing Demand

The Billing Demand shall be the maximum kW registered or computed by or from the Town's metering facilities during any 15-minute interval within the current billing month.

V Excess Facilities

Any facilities which the Town provides in addition to those which would be installed normally to provide service under this Schedule shall be Excess Facilities, subject to charges of 2% per month of the installed cost.

VI Payments

Bills are due when rendered and are payable within twenty (20) days from the billing date as shown on the bill. Any bill not paid on or before the expiration of twenty (20) days from the billing date is subject to a late payment charge of 5%. Unpaid bills are subject to disconnection without additional notice.

VII Contract Period

The Contract Period for the purchase of electricity under this Schedule shall be not less than one year, unless otherwise mutually agreed, and shall continue from month to month thereafter unless terminated by written notice.

VIII General

Service rendered under this Schedule is subject to the Town's Code of Ordinances and other service regulations and operating practices, which may be amended from time to time.

Load Management Rider

I Availability

Credits are available under this Rider for the interruption of electric water heaters and central air conditioners by the Town during Load Management Periods. This Rider is available in conjunction with service under the Town's Residential Service Schedule (Schedule RS1). To qualify, the Customer must be the owner of the premises where switches are installed, or have the permission of the owner for installation.

II Monthly Credit

The Customer will receive a credit of \$6.00 per month per switch for allowing control of electric water heaters. The credit for control of air conditioning compressor operation will be \$10.00 per month on bills received in the months July-October.

III Appliance Criteria

Water heaters shall be automatic insulated storage type of not less than 30 gallon capacity and may be equipped with only a lower element or with a lower element and an upper element.

Central air conditioners and heat pumps must have a capacity of 2.0 tons or more.

IV Installation of Switches

The cost of installation and maintenance of controls will be paid by the Town. A licensed electrical contractor will perform installation. Customer must provide access to switch location by appointment for installation and maintenance.

V Removal of Switches

Switches will be removed at Customer's request. Any reinstallation will be at Customer's expense.

VI Load Management

The Town will limit the use of heat pumps and water heaters served under this Rider during utility peak-use periods each month. Heat pumps and air conditioners will be wired for control of the compressor during cooling seasons. Air conditioning will be interrupted intermittently and water heaters totally for up to four hours during each load management period. Load management will be initiated almost exclusively on weekdays and is not normally needed more than six times each month.

Load management controls will be installed and operated in accordance with the Town's normal operating procedures.

RENEWABLE ENERGY GENERATION RIDER- RR1

I Availability:

This schedule is available in conjunction with any of the Town's Rate Schedule applicable to Customer who operates an approved renewable energy generating system, located and used at the Customer's primary residence or business. The rated capacity of the generating system shall not exceed 20 kilowatts for a residential system or 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 governmental and industry standards, in accordance with all requirements of the local code official, and must fully conform with the Town's applicable renewable energy generation application and attachments.

II Applicability:

This schedule is applicable to all electric service of the same available type supplied at customer's premises at one point of delivery through one kilowatt-hour meter.

III Type of Service:

The types of service to which this schedule is applicable are, alternating current, 60 hertz, single phase 2 or 3 wires, or three phase 3 or 4 wires, at Town's standard voltages.

IV Monthly Credit:

\$. \$.0549 per kWh for all kWh

Total bill credit balances, if any, will be carried forward to the next bill.

V Minimum Charge

None

VI Payments:

When applicable, bills are due when rendered and are payable within twenty (20) days from the billing date shown on the bill. If any bill is not so paid, the Town has the right to suspend service in accordance with its service regulations. If service is disconnected for non-payment of the bill, the customer shall pay the full amount of the delinquent account plus all applicable charges.

VII Adjustments:

This schedule may be amended or adjusted from time to time by the Town of Smithfield.

VIII Special Conditions:

1. The Customer must complete any applicable renewable energy interconnection request documents and submit same to the Town of Smithfield for approval prior to receiving service under this schedule.

2. The Customer's service shall be metered with two electric meters, one of which measures all energy provided by the Town and used by the customer, and the other measures the amount of energy generated by the customer's alternative energy generator.
3. The Public Utilities Department will design and install reasonable and practical modifications to the electric distribution system to allow the interconnection of resources which would otherwise interfere with power quality delivered to other connections. In such cases, the system owner shall make an advance payment to the Town in an amount equal to the cost of the required facility modifications.
4. The Town reserves the right to test the Customer's alternative energy generator and associated equipment for compliance with the applicable interface criteria. Should it be determined that Customer's installation is in violation, the Town will disconnect the alternative energy generator from the Town's distribution system and it will remain disconnected until the installation is brought back into compliance.

IX Contract Period:

The Contract Period for service under this schedule shall be one (1) year and thereafter shall be renewed for successive one-year periods. After the initial period, Customer may terminate service under this schedule by giving at least sixty (60) days previous notice of such termination in writing to the Town.

The Town may terminate service under this schedule at any time upon written notice to Customer. In the event that Customer violates any of the terms or conditions of this schedule, or operates the generating system in a manner which is detrimental to the Town or its customers, service under this schedule may be terminated immediately.

Rate Schedule for Area Lights:

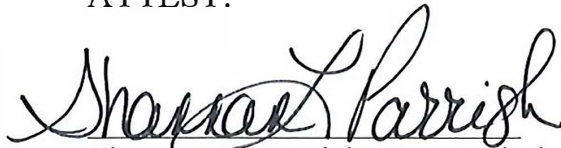
Monthly Charge:		
A1	\$	11.00
A1M	\$	20.80
A1P	\$	13.95
A1U	\$	17.00
B7U	\$	21.60
C1	\$	14.70
C1M	\$	23.25
C1P	\$	17.55
C1U	\$	20.60
C2	\$	17.25
C2M	\$	26.95
C2P	\$	20.15
C2U	\$	24.00
C4	\$	25.30
C4M	\$	33.53
C4P	\$	28.10
C4U	\$	32.10
F1	\$	37.70
F1M	\$	47.50
F1P	\$	40.55
F1U	\$	44.45
F4	\$	25.30
F4M	\$	33.53
F4P	\$	28.10
F4U	\$	30.74
MP1	\$	5.35
WP1	\$	2.65

Adopted this the 18th day of May, 2020

Any and all of the above-mentioned individual rates and fees may be amended, changed, increased or eliminated with a majority vote of the Town of Smithfield Town Council.


M. Andy Moore, Mayor

ATTEST:

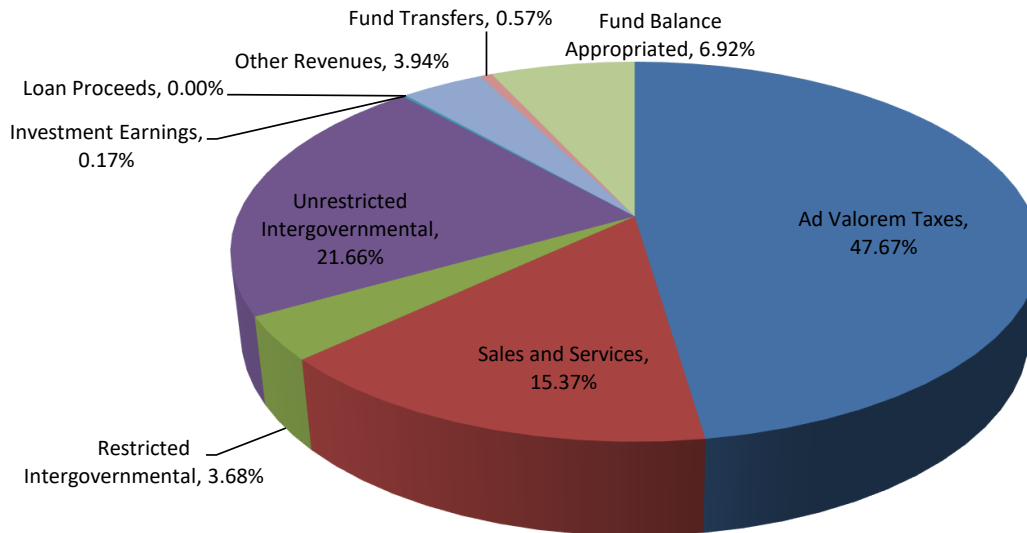

Shannan L. Parrish, Town Clerk



General Revenues by Source

Function	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Budget	Percent Change
Ad Valorem Taxes	\$6,338,336	\$6,781,000	\$7,015,500	\$7,025,000	4%
Sales and Services	\$2,554,595	\$2,412,236	\$2,182,600	\$2,265,436	-6%
Restricted Intergovernmental	\$718,951	\$600,143	\$613,134	\$541,815	-10%
Unrestricted Intergovernmental	\$3,978,155	\$3,443,000	\$3,825,705	\$3,192,000	-7%
Investment Earnings	\$45,764	\$40,000	\$46,000	\$25,000	-38%
Loan Proceeds	\$88,500	\$0	\$0	\$0	0%
Other Revenues	\$654,381	\$564,557	\$500,000	\$580,757	3%
Fund Transfers	\$86,214	\$86,214	\$86,214	\$86,214	0%
Fund Balance Appropriated	\$0	\$1,093,000	\$0	\$1,020,500	-7%
Total	\$14,464,896	\$15,020,150	\$14,269,153	\$14,736,722	-1.89%

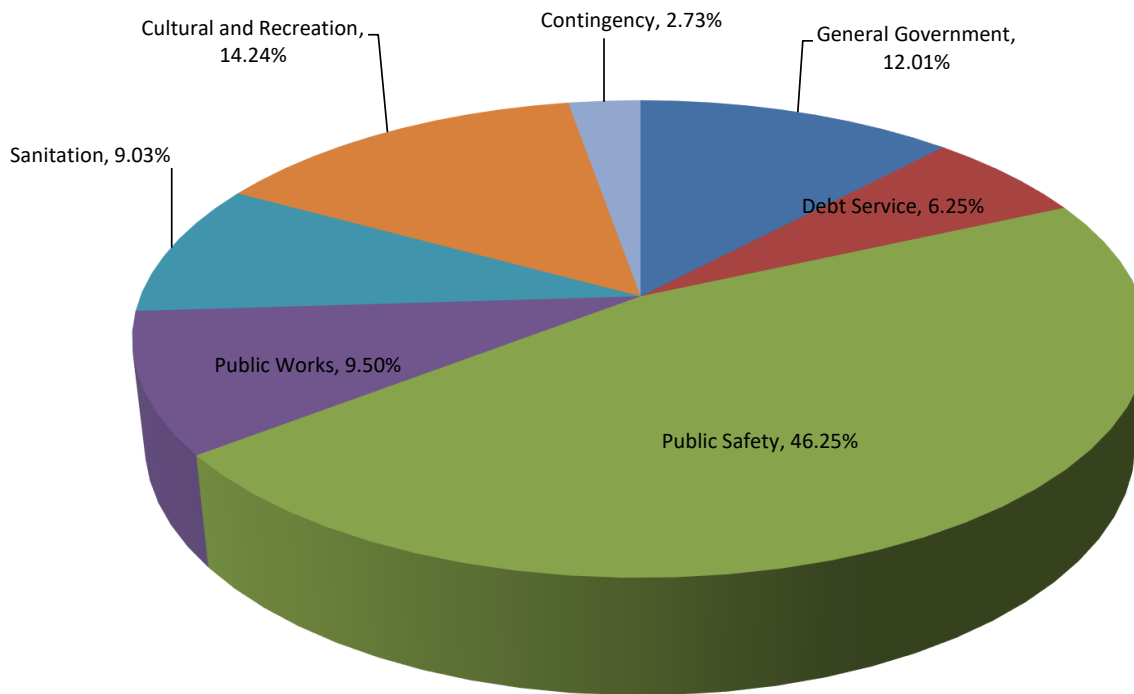
General Fund Revenues by Source FY20-21



General Fund Expenditures by Function

Function	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Budget	Percent Change
General Government	\$1,886,574	\$1,797,808	\$1,726,700	\$1,769,567	-1.6%
Debt Service	\$1,003,307	\$939,258	\$843,342	\$920,953	-1.9%
Public Safety	\$5,535,001	\$6,207,156	\$5,888,600	\$6,815,872	9.8%
Public Works	\$1,456,917	\$2,475,337	\$2,293,100	\$1,399,951	-43.4%
Sanitation	\$1,104,500	\$1,287,765	\$1,193,000	\$1,330,260	3.3%
Cultural and Recreation	\$1,873,295	\$2,040,698	\$2,230,100	\$2,098,130	2.8%
Contingency	\$0	\$272,128	\$0	\$401,989	47.7%
Total	\$12,859,594	\$15,020,150	\$14,174,842	\$14,736,722	-1.9%

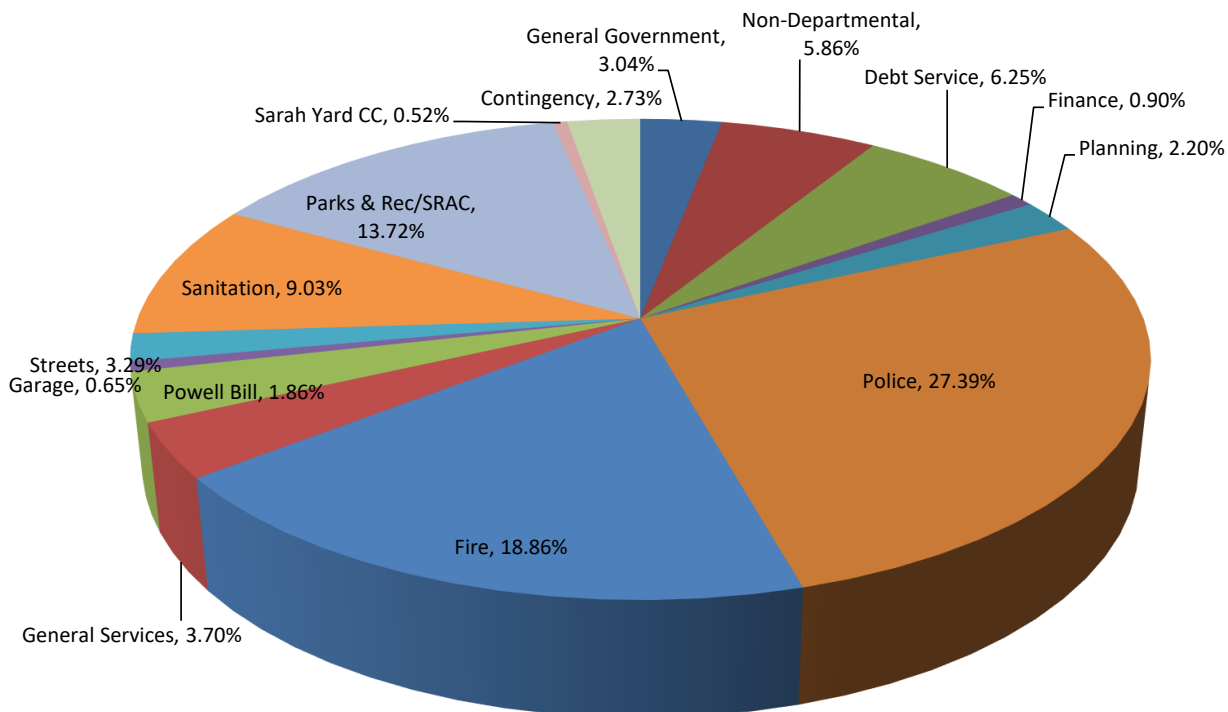
General Fund Expenditures by Function FY20-21



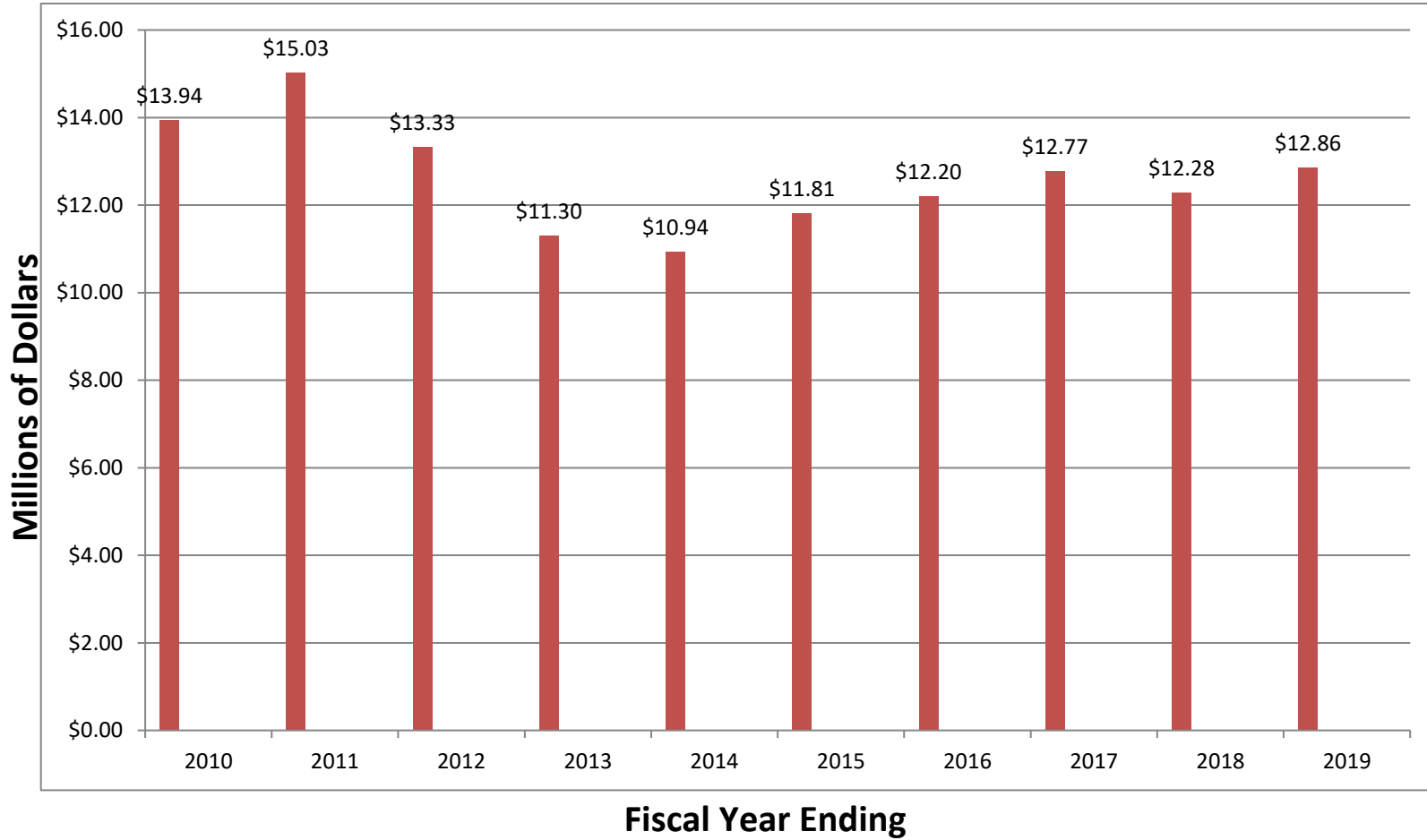
General Fund Expenditures by Department

Function	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Budget	Percent Change
General Government	\$406,026	\$424,838	\$460,000	\$448,130	5.5%
Non-Departmental	\$908,933	\$914,145	\$851,700	\$863,780	-5.5%
Debt Service	\$1,003,307	\$939,258	\$843,324	\$920,953	-1.9%
Finance	\$100,596	\$115,511	\$102,000	\$133,015	15.2%
Planning	\$471,019	\$343,314	\$313,000	\$324,642	-5.4%
Police	\$3,412,259	\$4,037,838	\$3,715,000	\$4,036,009	0.0%
Fire	\$2,122,742	\$2,169,318	\$2,173,600	\$2,779,863	28.1%
General Services	\$468,936	\$557,425	\$585,700	\$545,716	-2.1%
Streets	\$450,317	\$1,491,371	\$1,282,400	\$484,705	-67.5%
Garage	\$83,872	\$103,816	\$99,000	\$95,215	-8.3%
Powell Bill	\$453,791	\$322,725	\$326,000	\$274,315	-15.0%
Sanitation	\$1,104,500	\$1,287,765	\$1,193,000	\$1,330,260	3.3%
Parks & Rec/SRAC	\$1,843,335	\$1,994,198	\$2,196,100	\$2,021,520	1.4%
Sarah Yard CC	\$29,960	\$46,500	\$34,000	\$76,610	N/A
Contingency	\$0	\$272,128	\$0	\$401,989	47.7%
Total	\$12,859,593	\$15,020,150	\$14,174,824	\$14,736,722	-1.9%

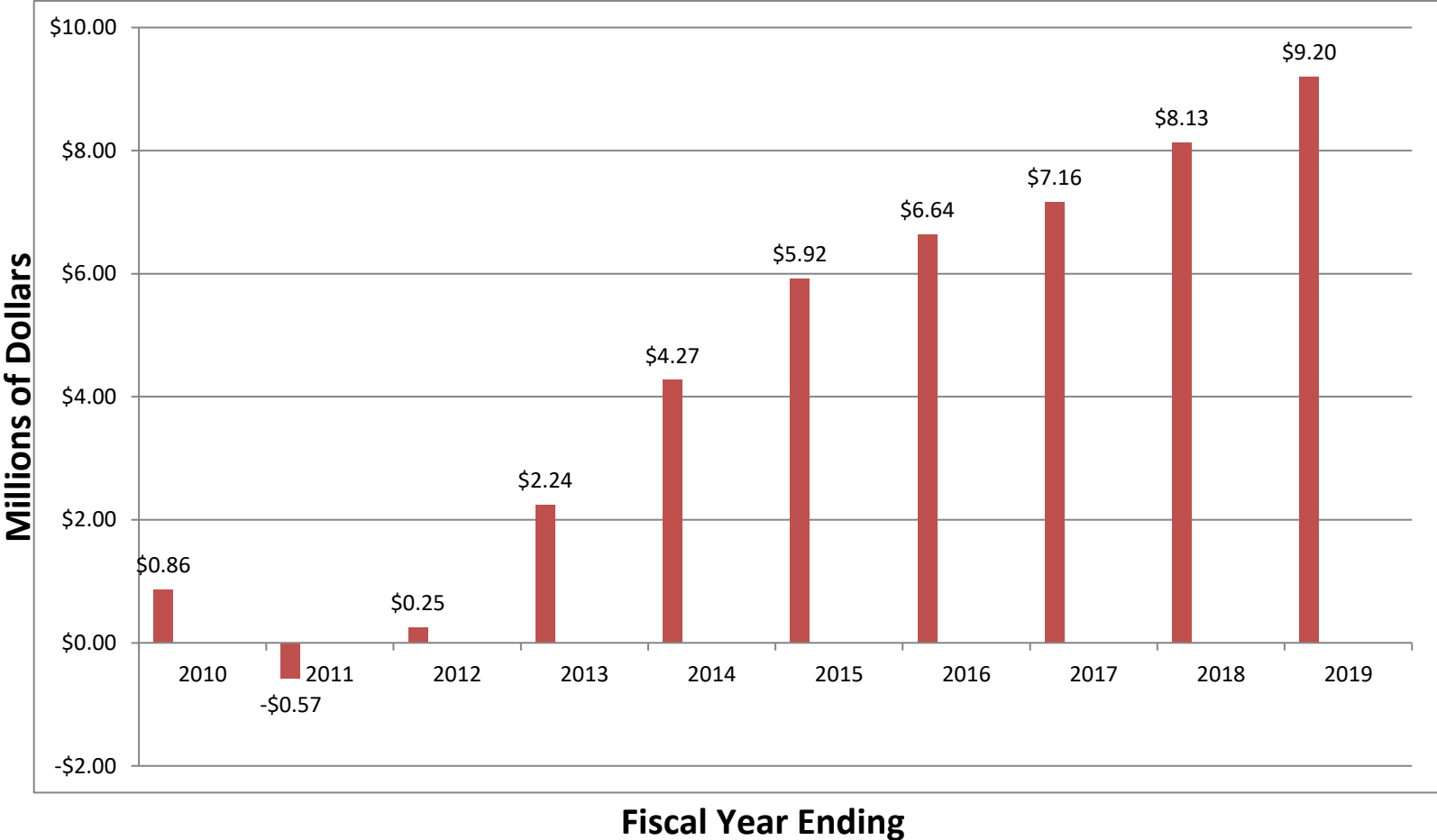
General Fund Expenditures by Department FY20-21



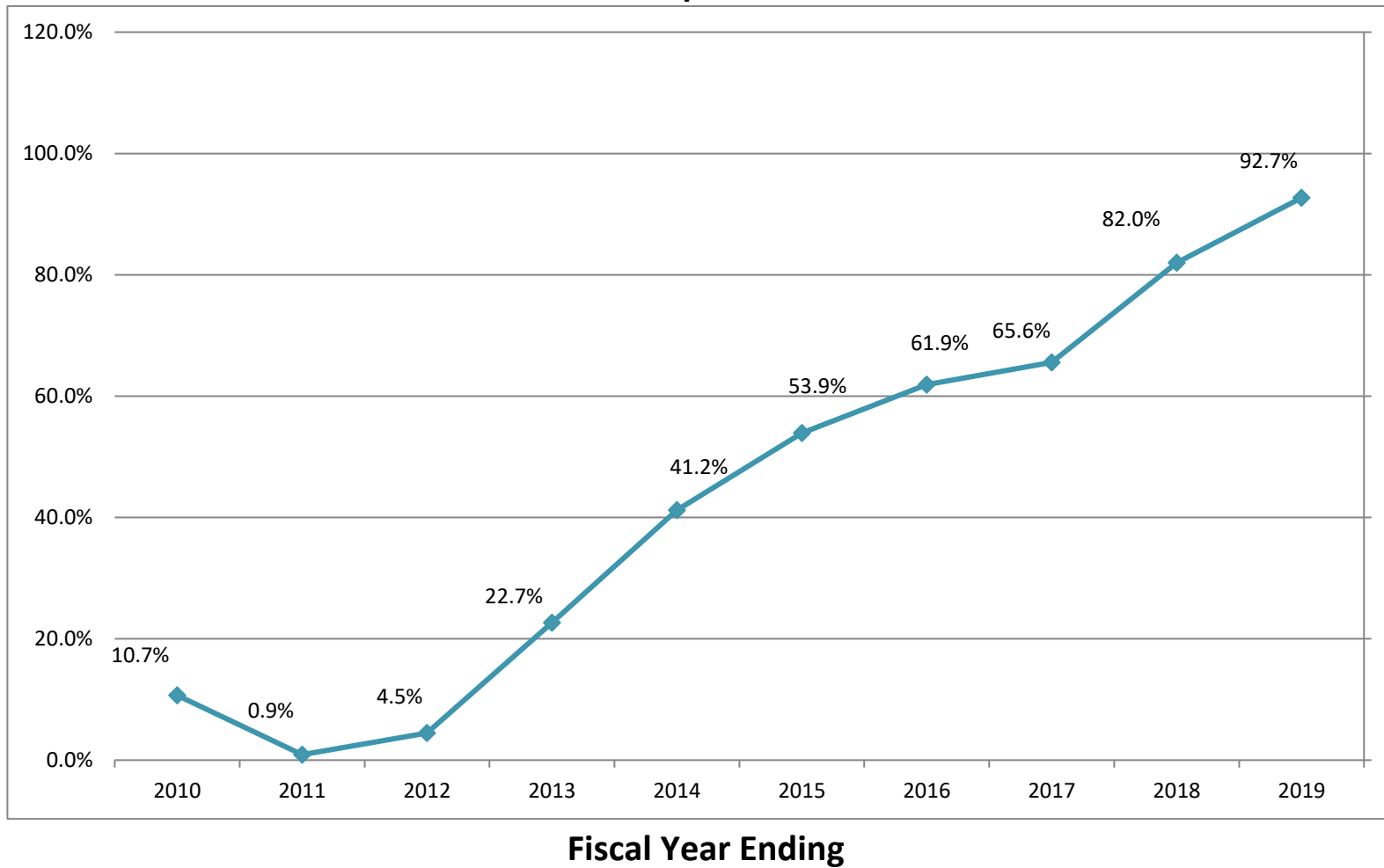
Dollar Amount (Actual) of Governmental Funds Expenditures



**Dollar Amount of Governmental Funds
Unassigned Fund Balance (Millions)**



Governmental Fund Fund Balance As A Percentage of General Fund Expenditures



Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
General Fund Revenues:	\$ 13,888,341	\$ 14,464,886	\$ 15,020,150	\$ 15,380,200	\$ 14,736,722
Less Expenses:					
General Government:	\$ 361,612	\$ 406,477	\$ 424,838	\$ 427,838	\$ 448,130
Non - Departmental:	\$ 865,533	\$ 908,933	\$ 914,145	\$ 914,145	\$ 863,780
Debt Service:	\$ 1,258,614	\$ 1,003,306	\$ 939,258	\$ 895,058	\$ 920,953
Finance:	\$ 139,762	\$ 100,597	\$ 115,511	\$ 107,316	\$ 133,015
Planning:	\$ 329,749	\$ 471,019	\$ 343,314	\$ 290,178	\$ 324,642
Police:	\$ 3,526,756	\$ 3,412,257	\$ 4,037,838	\$ 3,710,630	\$ 4,036,009
Fire:	\$ 1,699,186	\$ 2,116,822	\$ 2,169,318	\$ 2,139,778	\$ 2,779,863
PW -General Services:	\$ 571,657	\$ 468,935	\$ 557,425	\$ 560,434	\$ 545,716
PW-Streets:	\$ 430,952	\$ 450,321	\$ 1,491,371	\$ 1,450,119	\$ 484,705
PW-Garage:	\$ 65,479	\$ 83,872	\$ 103,816	\$ 99,564	\$ 95,215
PW-Powell Bill:	\$ 51,503	\$ 453,792	\$ 322,725	\$ 290,700	\$ 274,315
PW-Sanitation:	\$ 1,234,307	\$ 1,104,501	\$ 1,287,765	\$ 1,278,656	\$ 1,330,260
Recreation:	\$ 839,259	\$ 877,776	\$ 1,013,025	\$ 991,126	\$ 905,630
Aquatic Center:	\$ 908,513	\$ 965,560	\$ 981,173	\$ 972,658	\$ 1,115,890
SYCC	\$ -	\$ 29,961	\$ 46,500	\$ 37,747	\$ 76,610
Contingency:	\$ -	\$ -	\$ 272,128	\$ 200,000	\$ 401,989
Amount Revenues Over (Under) Expenditures:	\$ 1,656,962	\$ 2,094,512	\$ 46,500	\$ 1,342,700	\$ -

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
General Fund Revenues:						
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 5,595,851	\$ 5,600,093	\$ 6,170,000	\$ 6,450,000	\$ 6,350,000
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 89,790	\$ 92,393	\$ 98,000	\$ 95,000	\$ 95,000
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 543,627	\$ 579,087	\$ 505,000	\$ 550,000	\$ 575,000
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 12,047	\$ 7,319	\$ 6,000	\$ 3,000	\$ 3,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN	\$ -	\$ 11,480	\$ -	\$ -	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 11,682	\$ 671	\$ 2,000	\$ 2,000	\$ 2,000
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 7,651	\$ 7,924	\$ 7,000	\$ 7,000	\$ 7,000
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 2,535,424	\$ 2,715,173	\$ 2,400,000	\$ 2,500,000	\$ 2,147,000
10-00-3110-3113-1220	EXISE TAX RENTAL VEHICLES	\$ 19,408	\$ 18,186	\$ 19,000	\$ 20,000	\$ 21,000
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 1,696	\$ 1,460	\$ 200	\$ 1,000	\$ 1,600
10-00-3200-3201-0100	FRANCHISE TAX	\$ 987,281	\$ 1,005,769	\$ 975,000	\$ 975,000	\$ 975,000
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 48,675	\$ 49,007	\$ 49,000	\$ 49,000	\$ 49,000
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 255,515	\$ 288,289	\$ 200,000	\$ 220,000	\$ 200,000
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 20,486	\$ 45,751	\$ 40,000	\$ 25,000	\$ 25,000
10-10-3300-3307-0000	GRANT - FEMA	\$ -	\$ 115,867	\$ -	\$ -	\$ -
10-10-3300-3307-0020	GRANT - JC VISITORS BUREAU	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3300-3307-0030	GRANT - REVITALIZATION (WIFI)	\$ -	\$ 25,000	\$ -	\$ -	\$ -
10-10-3300-3307-0100	GRANT - GOLDEN LEAF (STORM WATER)	\$ -	\$ 38,176	\$ -	\$ -	\$ -
10-10-3400-3400-0001	SIGN PERMITS	\$ 1,400	\$ 1,375	\$ 600	\$ 1,000	\$ 1,500
10-10-3400-3400-0002	ZONING PERMIT	\$ 17,519	\$ 14,175	\$ 16,000	\$ 16,000	\$ 16,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 1,400	\$ 4,900	\$ 2,500	\$ 1,800	\$ 1,800
10-10-3400-3400-0005	SITE PLAN	\$ 4,901	\$ 10,753	\$ 8,000	\$ 6,000	\$ 6,000
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ 50	\$ 35,121	\$ -	\$ -	\$ -
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 71,991	\$ 69,352	\$ 70,000	\$ 70,000	\$ 70,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 27,031	\$ 26,892	\$ 27,500	\$ 27,500	\$ 27,500
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 56,674	\$ 47,319	\$ 53,000	\$ 53,000	\$ 45,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 2,025	\$ 5,106	\$ 3,000	\$ 3,000	\$ 3,000
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 11,537	\$ 11,454	\$ 11,000	\$ 11,000	\$ 11,000
10-10-3400-3405-0003	REC. CONTRIBUTIONS	\$ 18,714	\$ 18,770	\$ 12,000	\$ 14,500	\$ 16,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER	\$ -	\$ 1,085	\$ -	\$ -	\$ -
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 425,501	\$ 319,777	\$ 415,000	\$ 320,000	\$ 280,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 74,594	\$ 88,454	\$ 72,000	\$ 73,000	\$ 65,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 88,543	\$ 106,477	\$ 77,000	\$ 77,000	\$ 70,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 99,757	\$ 131,710	\$ 65,000	\$ 70,000	\$ 65,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 29,193	\$ 37,065	\$ 30,000	\$ 30,000	\$ 30,000
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 20,339	\$ 20,461	\$ 17,000	\$ 17,000	\$ 18,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 36,623	\$ 36,701	\$ 32,000	\$ 33,000	\$ 36,000
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS	\$ 7,213	\$ 17,000	\$ -	\$ -	\$ 8,000
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 678,930	\$ 18,771	\$ 5,000	\$ 10,000	\$ 15,000
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
10-10-3800-3800-0005	STREET ASSESSMENT	\$ 2,196	\$ 4,605	\$ -	\$ -	\$ -
10-10-3800-3800-0006	CELL TOWER RENTAL (AT&T expires 2021)	\$ 62,701	\$ 63,758	\$ 57,000	\$ 60,000	\$ 63,700
10-10-3800-3800-0007	DSDC-STREETSCAPE LOAN (expires 2039)	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,750	\$ 12,757
10-10-3800-3800-0008	GRASS CUTTINGS (NEW)	\$ 475	\$ 1,470	\$ 1,000	\$ 1,000	\$ 1,000
10-20-3300-3307-0010	SAFER GRANT FUNDS	\$ 53,143	\$ 112,272	\$ 40,000	\$ 40,000	\$ 11,000
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 4,725	\$ 1,366	\$ 2,000	\$ 2,000	\$ 2,000
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 5,801	\$ 7,187	\$ 7,500	\$ 7,000	\$ 7,000
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 19,155	\$ 16,252	\$ 19,000	\$ 19,000	\$ 19,000
10-20-3400-3404-0001	FIRE ALARM FEES	\$ 5,725	\$ 3,400	\$ 2,000	\$ 2,000	\$ 2,000
10-20-3800-3800-0000	ABC	\$ 72,047	\$ 85,902	\$ 71,000	\$ 77,000	\$ 84,000
10-20-3800-3800-0001	OFFICER FEES	\$ 7,166	\$ 6,851	\$ 6,500	\$ 6,500	\$ 6,500
10-20-3800-3800-0002	POLICE AUCTIONS PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0005	CO - 1st RESPONDER MO STIPEND	\$ 5,958	\$ 5,500	\$ 6,000	\$ 5,700	\$ 5,700
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 10,911	\$ 3,184	\$ 5,000	\$ 5,000	\$ 5,000
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 10,467	\$ 10,979	\$ 1,000	\$ 3,000	\$ 5,000
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$11,000 each mo.)	\$ 129,744	\$ 129,744	\$ 132,000	\$ 132,000	\$ 132,000
10-20-3800-3800-0010	SCHOOL RESOURCE OFFICER (Neuse charter & JC school)	\$ 97,436	\$ 97,436	\$ 97,436	\$ 97,436	\$ 97,436
10-20-3800-3800-0011	HOUSING AUTHORITY OFFICER (\$3000 per mo.)	\$ 36,000	\$ 33,000	\$ 36,000	\$ 36,000	\$ -
10-20-3800-3800-0012	PARKING FEES	\$ 1,880	\$ 1,900	\$ 1,500	\$ 1,500	\$ 1,500
10-30-3300-3301-0300	POWELL BILL	\$ 323,144	\$ 321,082	\$ 323,143	\$ 321,000	\$ 274,315
10-40-3100-3104-0101	SANITATION PENALTIES (NEW)	\$ 8,816	\$ 20,108	\$ 19,500	\$ 19,500	\$ 19,500
10-40-3300-3315-0100	CEMETERY GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION FEES	\$ 4,050	\$ 16,869	\$ 10,000	\$ 14,000	\$ 16,000
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 25,700	\$ 16,000	\$ 20,000	\$ 20,000	\$ 20,000
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 17,500	\$ 2,508	\$ 20,000	\$ 20,000	\$ 20,000
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 38,235	\$ 45,700	\$ 30,000	\$ 35,000	\$ 40,000
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,314,953	\$ 1,328,839	\$ 1,314,000	\$ 1,314,000	\$ 1,330,000
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 1,618	\$ 1,740	\$ 1,800	\$ 1,800	\$ 1,800
10-60-3300-3315-0000	GRANT - NC AGRICULTURE (STREAM RESTORATION)	\$ -	\$ 85,500	\$ -	\$ -	\$ -
10-60-3300-3315-0100	GRANT - COUNTY RECREATION	\$ -	\$ 12,500	\$ -	\$ -	\$ -
10-75-3870-3870-0000	TRNSFR FIRE DIST FUND	\$ 175,400	\$ 175,400	\$ 175,000	\$ 175,000	\$ 175,400
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 86,214	\$ 86,214	\$ 86,214	\$ 86,214	\$ 86,214
10-10-3300-3315-0100	GRANTS	\$ 44,000	\$ -	\$ -	\$ -	\$ -
10-75-3980-3980-0001	LOAN PROCEEDS	\$ -	\$ 88,500	\$ -	\$ -	\$ -
10-00-3900-3900-000	FUND BALANCE APPROPRIATION	\$ (534,644)	\$ -	\$ 1,093,000	\$ 1,093,000	\$ 1,020,500
	FUND BAL. APPROP.-UNAUTH. SUB.	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-3900-3900-0100	FUND BAL. APPROP. -POWELL BILL	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 13,888,341	\$ 14,464,886	\$ 15,020,150	\$ 15,380,200	\$ 14,736,722

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
General Government:						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 99,680	\$ 111,157	\$ 121,751	\$ 121,751	\$ 122,332
10-10-4100-5100-0210	SALARIES (COUNCIL)	\$ 11,873	\$ 11,386	\$ 14,000	\$ 14,000	\$ 14,000
10-10-4100-5100-0220	PART TIME ASSISTANCE	\$ -	\$ 74	\$ -	\$ -	\$ -
10-10-4100-5120-0500	FICA	\$ 8,428	\$ 9,011	\$ 10,508	\$ 10,508	\$ 10,552
10-10-4100-5125-0600	GROUP INSURANCE	\$ 18,818	\$ 21,839	\$ 28,165	\$ 28,165	\$ 29,843
10-10-4100-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 929	\$ -	\$ -	\$ 922
10-10-4100-5127-0700	RETIREMENT	\$ 11,017	\$ 12,366	\$ 14,533	\$ 14,533	\$ 16,100
10-10-4100-5300-0751	TOWN MANAGERS CAR ALLOWANCE	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
10-10-4100-5300-0800	TRAINING & EDUCATION	\$ 10,554	\$ 6,142	\$ 19,150	\$ 19,150	\$ 20,150
10-10-4100-5300-1100	TELEPHONE	\$ 5,309	\$ 5,433	\$ 6,576	\$ 6,576	\$ 6,576
10-10-4100-5300-1201	LEGAL FEES	\$ 59,609	\$ 57,661	\$ 65,000	\$ 70,000	\$ 80,000
10-10-4100-5300-1202	AUDIT FEES	\$ 22,750	\$ 24,250	\$ 23,000	\$ 23,000	\$ 23,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	\$ 4,998	\$ 4,060	\$ 4,000	\$ 4,000	\$ 4,000
10-10-4100-5300-1400	ADVERTISING (LEGAL)	\$ 1,635	\$ 6,560	\$ 7,500	\$ 6,500	\$ 6,500
10-10-4100-5300-1401	ADVERTISING (EMPLOYMENT)	\$ 148	\$ 103	\$ 2,750	\$ 2,000	\$ 2,000
10-10-4100-5300-1500	SERVICE AWARDA/RECOGNITION	\$ 4,844	\$ 5,641	\$ 6,000	\$ 6,000	\$ 6,000
10-10-4100-5300-2900	PROFESSIONAL FEES/DUES	\$ 46,719	\$ 52,400	\$ 50,858	\$ 50,858	\$ 50,858
10-10-4100-5300-3000	FUEL	\$ 119	\$ 29	\$ 250	\$ -	\$ -
10-10-4100-5300-3300	SUPPLIES/OPERATIONS	\$ 8,186	\$ 8,485	\$ 10,000	\$ 10,000	\$ 10,000
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	\$ 4,948	\$ 3,978	\$ 5,000	\$ 5,000	\$ 5,000
10-10-4100-5300-3303	IT SUPPLIES	\$ 10,923	\$ 12,695	\$ 17,550	\$ 17,550	\$ 21,550
10-10-4100-5300-3305	MISCELLEANOUS	\$ -	\$ 500	\$ -	\$ -	\$ -
10-10-4100-5300-3310	NON-CAPITAL OUTLAY	\$ -	\$ 2,188	\$ -	\$ -	\$ -
10-10-4100-5300-4501	SERVICE CONTRACTS	\$ 11,405	\$ 8,208	\$ 14,647	\$ 14,647	\$ 14,647
	Sub-Totals:	\$ 345,563	\$ 368,695	\$ 424,838	\$ 427,838	\$ 447,630
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 16,049	\$ 37,782	\$ -	\$ -	\$ 500
	Sub-Totals:	\$ 16,049	\$ 37,782	\$ -	\$ -	\$ 500
	GENERAL GOVERNMENT TOTALS:	\$ 361,612	\$ 406,477	\$ 424,838	\$ 427,838	\$ 448,130

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	GENERAL GOVERNMENT COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4100-5100-0200	Salaries & Wages	99,680	111,157	121,751	121,751	122,332	0%	6 FTEs - Salary of Town Manager, Salary of Town Clerk, Salary of Human Resources Director/PIO, IT Specialist, Administrative Asst. & Marketing Technician as allocated with Utility Depts.
10-10-4100-5100-0210	Salaries (Council)	11,873	11,386	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
10-10-4100-5100-0220	Part Time Assistance	-	74	-	-	-	N/A	Assistance as needed
10-10-4100-5120-0500	FICA	8,428	9,011	10,508	10,508	10,552	0%	
10-10-4100-5125-0600	Group Insurance	18,818	21,839	28,165	28,165	29,843	6%	Medical Insurance
10-10-4100-5125-0610	Retiree Supplemental		929	-		922		
10-10-4100-5127-0700	Retirement	11,017	12,366	14,533	14,533	16,100	11%	Includes Retirement Benefits at 10.15%
10-10-4100-5300-0751	Town Manager's Car Allowance	3,600	3,600	3,600	3,600	3,600	0%	Town Manager's Monthly car allowance \$300/month
10-10-4100-5300-0800	Training, Conferences & Education	10,554	6,142	19,150	19,150	20,150	5%	Manager: ICMA Conference (\$1,200), NCCCM Winter Conference (\$850), NCCCM Summer (\$850), NCLM Conference (\$750), ElectriCities Annual Meeting (\$750), Miscellaneous Travel (\$1,500) HR Director/PIO & IT Specialist (\$3,000), Town Clerk & Deputy Town Clerk: (\$2,500), Council: (\$5,000), Miscellaneous travel (\$2,750) adds an extra \$1,000 for IT Training
10-10-4100-5300-1100	Telephone	5,309	5,433	6,576	6,576	6,576	0%	Cellphone Allowances: Manager (\$70 month/ \$840 yr.), Human Resource Director/PIO (\$50 month/ \$600 yr.),Town Clerk (\$50 month/ \$600 yr.), IT Specialist (\$50 month/ \$600 yr.), Marketing Tech (\$50 month/\$600 yr.), Verizon Wireless Air Card: (\$115Month/\$1,380 yr.) Information Technology Systems: Monthly Phone Service (\$90 Month/ \$1,080 yr.) Conference Calling (\$23/month/ \$276 yr.)
10-10-4100-5300-1201	Legal Fees	59,609	57,661	65,000	70,000	80,000	N/A	Town Attorney legal services and outside legal council as needed.
10-10-4100-5300-1202	Audit Fees	22,750	24,250	23,000	23,000	23,000	N/A	Annual Audit Fees
10-10-4100-5300-1203	Employee Drug Testing	4,998	4,060	4,000	4,000	4,000	N/A	Employee Drug Testing (Random DOT Testing and New Hires)

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-1400	Advertising-Legal	1,635	6,560	7,500	6,500	6,500	-13%	Advertising of Miscellaneous Public Hearing Notices.
10-10-4100-5300-1401	Advertising-Employment	148	103	2,750	2,000	2,000	-27%	Posting of Job Notices in News & Observer, The Herald, North Carolina League of Municipalities Publications, Etc.
10-10-4100-5300-1500	Service Awards/Recognition	4,844	5,641	6,000	6,000	6,000	0%	Purchases of memorial flowers, retirement gifts, retirement socials, proclamation plaques and employee Christmas party (\$5,000) Adds \$1,000 for anticipated retirements.
10-10-4100-5300-2900	Professional Fees & Dues	46,719	52,400	50,858	50,858	50,858	0%	Elected Officials Dues: NC Black Elected Officials Membership (\$75.00), Manager Dues: NC City County Manager's Association (\$250.00), International City County Manager's Association (\$850.00), Johnston County Rotary (\$500.00). HR Dues: SHRM (\$199.00), OMPO (\$50.00), NC3C (\$100.00). Clerk Dues: IIMC (\$175.00), NCAMC (\$70.00). NCAMC (\$70.00). Triangle East Chamber of Commerce: \$1,000 Professional Fees: ASCAP (\$345.00), BMI (\$335.00), One Source Document Solution Laserfiche (\$4,674), MuniCode (\$1,385), DM2 Engineering (\$3,000.00 x12 = \$36,000), Cavanaugh McDonald (\$4,900)
10-10-4100-5300-3000	Fuel	119	29	250	-	-	N/A	Fuel costs
10-10-4100-5300-3300	Supplies / Operations	8,186	8,485	10,000	10,000	10,000	0%	General Govt. Share Beverage and Supplies for Town Hall (\$1,000) Postage for General Government (\$1,000) Miscellaneous Supplies (\$8,000)
10-10-4100-5300-3302	Supplies / Council Meeting	4,948	3,978	5,000	5,000	5,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-10-4100-5300-3303	Supplies / IT	10,923	12,695	17,550	17,550	21,550	N/A	Microsoft 365 renewal(\$7,500), Security Certificates \$600, Wi-Fi Monthly \$4,800, Website Application \$2,000. Misc. operations and supplies \$6,250 adds 2 switches at \$2,000/piece.
10-10-4100-5300-3305	MISC		500		-	-	N/A	
10-10-4100-5300-3310	Non Capital Outlay		2,188				N/A	
10-10-4100-5300-4501	Contract Serv.	11,405	8,208	14,647	14,647	14,647	N/A	Portion of Lease on Postage Machine (\$360) , Document Disposal Security System (\$21/Month) (\$252), Portion of Water Cooler Costs 1/4 (\$11.25/Month) (\$135), Copies According to Agreement (\$10,000) , Healthcare reporting (\$3,900)
	Subtotal	345,563	368,695	424,838	427,838	447,630	5%	

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5700-7400	Capital Outlay	16,049	37,782		-	500	#DIV/0!	Two customer chairs
	Subtotal	16,049	37,782	-	-	500	#DIV/0!	
	GRAND TOTAL	361,612	406,477	424,838	427,838	448,130	5%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Non - Departmental:						
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 93,385	\$ 105,177	\$ 113,565	\$ 113,565	\$ 99,300
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 2,501	\$ 1,332	\$ 15,000	\$ 15,000	\$ 15,000
10-10-4110-5300-4500	ELECTION EXPENSE	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -
10-10-4110-5300-5503	MISC/SETTLEMENTS AND RELEASE	\$ -	\$ 19,398	\$ -	\$ -	\$ -
10-10-4110-5300-5600	DOWNTOWN DEVELOPMENT TAX	\$ 87,088	\$ 90,311	\$ 106,744	\$ 106,744	\$ 141,755
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 10,568	\$ 11,207	\$ 10,570	\$ 10,570	\$ 10,570
10-10-4110-5300-5702	TRIANGLE J COG DUES	\$ 4,330	\$ 4,383	\$ 4,330	\$ 4,330	\$ 4,330
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ 1,360	\$ 1,419	\$ 1,420	\$ 1,420	\$ 1,420
10-10-4110-5300-5706	LOCAL SCHOOL SUPPORT	\$ 3,510	\$ 5,000	\$ 6,000	\$ 6,000	\$ 8,000
10-10-4110-5300-5719	DOWNTOWN DEVELOPMENT CONTRIBUTION	\$ 55,000	\$ 55,000	\$ 43,316	\$ 43,316	\$ 9,705
10-61-4110-5300-5601	OCCUPANCY TAX	\$ 250,156	\$ 278,960	\$ 194,000	\$ 194,000	\$ 194,000
10-61-4110-5300-5701	HARBOR, INC.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-61-4110-5300-5704	COUNCIL ON AGING	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-61-4110-5300-5705	AVA GARDNER MUSEUM	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
10-61-4110-5300-5709	CHAMBER OD COMMERCE	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
10-61-4110-5300-5710	ECONOMIC DEVELOPMENT	\$ 45,008	\$ 19,396	\$ 50,000	\$ 50,000	\$ 25,000
10-61-4110-5300-5711	PUBLIC LIBRARY	\$ 255,374	\$ 250,000	\$ 270,000	\$ 270,000	\$ 270,000
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	\$ 1,102	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
10-61-4110-5300-5716	PEG CHANNELS	\$ 21,151	\$ 32,350	\$ 28,000	\$ 28,000	\$ 28,000
10-61-4110-5300-5717	WEB DESIGN/MAINTENANCE	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 2,200
10-10-4110-5300-5720	ANNIE D JONES CHILD ENRICHMENT FUND	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
10-10-4110-5300-57xx	SMITHFIELD RESCUE MISSION					\$ 3,500
Sub-Totals:		\$ 865,533	\$ 908,933	\$ 914,145	\$ 914,145	\$ 863,780

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	NON-DEPARTMENTAL COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4110-5300-0770	Insurance & Bonds	93,385	105,177	113,565	113,565	99,300	-13%	Property & Liability Insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.
10-10-4110-5300-0771	Unemployment Compensation	2,501	1,332	15,000	15,000	15,000	0%	Payment of Projected Unemployment Claims for Fiscal Year
10-10-4110-5300-4500	Election Expense	-	-	14,000	14,000	-	-100%	Municipal elections
10-10-4110-5300-5503	Misc./Settlements	-	19,398	-	-	-	N/A	
10-10-4110-5300-5600	Downtown Development Tax	87,088	90,311	106,744	106,744	141,755	33%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District (Includes \$46,695 in MV Taxes)
10-10-4110-5300-5701	League of Municipalities	10,568	11,207	10,570	10,570	10,570	0%	Membership Dues
10-10-4110-5300-5702	Triangle J Council	4,330	4,383	4,330	4,330	4,330	0%	Membership Dues for Triangle J COG
10-10-4110-5300-5703	School of Government Foundation Dues	1,360	1,419	1,420	1,420	1,420	0%	Members Dues for School of Government
10-10-4110-5300-5706	Local School Support	3,510	5,000	6,000	6,000	8,000	N/A	Contributions for Smithfield Schools at the discretion of the Town Council.
10-10-4110-5300-5719	Downtown Development Contribution	55,000	55,000	43,316	43,316	9,705	-78%	Town's Contribution to Downtown Smithfield Development Corporation (\$151,460 total)
10-61-4110-5300-5601	Occupancy Tax	250,156	278,960	194,000	194,000	194,000	0%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%
10-61-4110-5300-5701	Harbor, Inc.	2,500	2,500	2,500	2,500	2,500	0%	Request for Funding From Harbor of Johnston County
10-61-4110-5300-5704	Council on Aging	3,500	3,500	3,500	3,500	3,500	0%	Request for Funding From Community and Senior Services of Johnston County (Formerly Johnston County Council on Aging).

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-61-4110-5300-5705	Ava Gardner Museum	22,000	22,000	22,000	22,000	22,000	0%	Request for Funding - Town's Contribution to Ava Gardner Museum
10-61-4110-5300-5709	Chamber of Commerce	4,000	4,000	4,000	4,000	-	-100%	Request for Funding From Greater Smithfield-Selma Area Chamber of Commerce. Chamber did not request funding for FY 21.
10-61-4110-5300-5710	Economic Development	45,008	19,396	50,000	50,000	25,000	-50%	General economic development funds for the Town.
10-61-4110-5300-5711	Public Library	255,374	250,000	270,000	270,000	270,000	0%	Library Support
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement	1,102	-	20,000	20,000	20,000	0%	Reimbursement for Eligible SHARP Projects, Schmedlin Project (\$2,000) 4th of 5 Years and potential other applicants, Sound Station \$10,100, \$7,900 Penn Compression.
10-61-4110-5300-5716	PEG Channels	21,151	32,350	28,000	28,000	28,000	0%	Operational Costs for the Town's Cable TV/PEG channel
10-61-4110-5300-5717	Web Design/Maintenance	-	-	2,200	2,200	2,200	N/A	Annual Maintenance Fee
10-61-4110-5300-5720	Annie D. Jones Child Enrichment Fund	3,000	3,000	3,000	3,000	3,000	N/A	Request for Funding: Funding will be used to offer scholarship for disadvantaged children in the community to participate in recreational and cultural activities
10-61-4110-5300-57xx	Rescue Mission					3,500		Support for Smithfield Rescue Mission, New Request
	Subtotal	865,533	908,933	914,145	914,145	863,780	-6%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Debt Service:						
10-20-4120-5400-9529	EMS Building/USDA	\$ 8,808	\$ 8,808	\$ 8,808	\$ 8,808	\$ 8,808
10-20-4210-5400-9538	D/S VEHICLES 2014 - (Police, Gen Serv. & Sanitation)	\$ 29,210	\$ 29,209	\$ 29,210	\$ 29,210	\$ -
10-20-4120-5400-9544	ROLLING STOCK 2016	\$ 78,069	\$ 78,069	\$ 78,070	\$ 78,070	\$ 78,070
10-20-4120-5400-9545	FIRE TRUCK	\$ 23,415	\$ 46,830	\$ 46,830	\$ 46,830	\$ 46,808
10-20-4120-5400-9547	LADDER FIRE TRUCK	\$ -	\$ -	\$ 40,716	\$ 40,716	\$ 75,697
10-30-4120-5400-9536	STREET PAVING 2008 (STREETS	\$ 50,890	\$ -	\$ -	\$ -	\$ -
10-30-4120-5400-9542	CROSSINGS PROJ/WELLS FARGO	\$ 172,980	\$ 168,118	\$ -	\$ -	\$ -
10-30-4120-5400-9543	SMITHFIELD CROSSING LOAN	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411
10-40-4120-5400-9525	GARBAGE TRUCK	\$ 28,791	\$ 28,791	\$ 28,792	\$ 28,792	\$ 28,792
10-40-4120-5400-9524	1997 STORMWATER GOB /WELLS FARGO	\$ 179,113	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9518	SRAC 2015 EQUIPMENT	\$ 32,919	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9534	AQUATIC CENTER 2007 FCB-TOWN	\$ 298,183	\$ 291,649	\$ 291,613	\$ 291,613	\$ 278,436
10-60-4120-5400-9535	AQUATIC CENTER 2008 FCB-FOP	\$ 198,825	\$ 194,421	\$ 194,408	\$ 194,408	\$ 185,624
10-60-4120-5400-9546	DUMP TRUCK/SUV	\$ -	\$ -	\$ 63,400	\$ 19,200	\$ 19,200
10-60-4120-5400-95xx	HOOK LEAF TRUCK	\$ -	\$ -	\$ -	\$ -	\$ 42,107
10-10-4120-5400-9530	STREETSCAPE LOAN FOR DWNTWN/USDA	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 1,258,614	\$ 1,003,306	\$ 939,258	\$ 895,058	\$ 920,953

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	DEBT SERVICE COMMENTS Town of Smithfield Budget Justification Sheet
10-20-4120-5400-9529	EMS Building/USDA	8,808	8,808	8,808	8,808	8,808	0%	Originally two loans -one paid off in FY16. The remaining loan - USDA \$150,000 for 30 Years @ 4.125% (March 8, 2007), Annual Payment on March 8 of (\$8,808). Maturity Date of March 8, 2037.
10-20-4120-5400-9538	Vehicles 2015 KS Bank	29,210	29,209	29,210	29,210	-	-100%	Original Loan of \$140,000 for 5 Years @ 1.550% Semi-annual payments to purchase 3 police vehicles/outfitted (PD); 1 pick-up truck (Gen. Maint.); and 1 ton flat bed dump vehicle for recycling (Sanit.). Maturity Date May 2020.
10-20-4120-5400-9544	Rolling Stock 2016	78,069	78,069	78,070	78,070	78,070	N/A	Original Loan of \$376,928, on 4/2016 for 5 years at 1.42%. Maturity Date October 2020.
10-20-4120-5400-9545	Fire Truck	23,415	46,830	46,830	46,830	46,808	N/A	Estimated 492K at 3% for 12 years
10-20-4120-5400-9547	Ladder Fire Truck			40,716	40,716	75,697		Ladder Truck USDA 20 years
10-30-4120-5400-9536	Street Paving 2008/First Citizens	50,890		-	-	-	#DIV/0!	Original Loan of \$500,000 for 10 Years @ 3.22% (May 19, 2008). Maturity Date May 19, 2018.
10-30-4120-5400-9542	Crossings Project/Wells Fargo Loan	172,980	168,118	-	-	-	#DIV/0!	Original Loan of \$1,150,000 for 7 Years @ 2.65% (Nov. 17, 2011). Maturity Date November 1, 2018.
10-30-4120-5400-9543	Smithfield Crossing Loan	157,411	157,411	157,411	157,411	157,411	0%	Original Loan of \$2,806,400 for 30 Years @ 3.75%. USDA Annual Payment of (\$157,411). Maturity Date January 2044.
10-40-4120-5400-9525	Garbage Truck	28,791	28,791	28,792	28,792	28,792	N/A	Garbage Truck purchase. Original loan was \$164,989 at 1.54%. Matures 1/20/2023.
10-40-4120-5400-9524	1997 Stormwater General Obligation Bond Wells Fargo	179,113		-	-	-	#DIV/0!	Original Loan \$3,500,000 for 20 Years @ 5.1833% in 1997, Maturity Date of June, 2018, Bonds Refunded in 2011 and Purchased by Wells Fargo, Refunded Amt. (\$1,275,000 for 7 years @ 2.35%). Maturity Date of June 1,2018 .
10-60-4120-5400-9518	SRAC 2015 Equip	32,919	-	-	-	-	#DIV/0!	36 Month Lease; Monthly Payment of \$2,992.61. Matures May 2018.

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	DEBT SERVICE COMMENTS
10-60-4120-5400-9534	Aquatic Center, Town Loan/ First Citizens 2007	298,183	291,649	291,613	291,613	278,436	-5%	Original Loan of \$4,500,000 for 20 Years @ 4.060%, Refinanced for 15 yrs. @ 2.92% in 2013. Maturity Date November 15, 2027.
10-60-4120-5400-9535	Aquatic Center Loan, Friends of Park/First Citizens 2008	198,825	194,421	194,408	194,408	185,624	-5%	Original Loan of \$3,000,000 for 20 Years @ 4.060%. Refinanced for 15 yrs. @ 2.92% in 2013. Maturity Date Jan. 28, 2028.
10-60-4120-5400-9546	Dump Truck/SUV			63,400	19,200	19,200		Parks Dump Truck and FD SUV. Original Loan of \$88,500 at 3.11% for 5 years with First Citizens. Matures January 2025.
10-60-4120-5400-95xx	Hook Leaf Truck					42,107		Original Loan of \$199,345 at 2.15% for 5 years with BB&T. Awaiting Delivery
10-10-4120-5400-9530	Streetscape Loan for Downtown USDA	-	-	-	-	-	#DIV/0!	Paid Off in FY16 ,but monies still owed the town from DSDC of \$12,757 Annually until 2039. Originally USDA Loan \$250,000 for 30 Years @ 4.375% (Dec. 7, 2006). Annual Payment on Dec. 7 (\$15,125). Maturity Date of Dec. 7, 2036.
Subtotal		1,258,614	1,003,306	939,258	895,058	920,953	-2%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Finance:						
10-10-4200-5100-0200	SALARIES & WAGES	\$ 57,583	\$ 60,360	\$ 69,888	\$ 67,500	\$ 78,450
10-10-4200-5100-0250	OVERTIME	\$ 197	\$ 551	\$ 1,000	\$ 1,500	\$ 1,500
10-10-4200-5120-0500	FICA	\$ 4,361	\$ 4,591	\$ 5,423	\$ 4,600	\$ 6,100
10-10-4200-5125-0600	GROUP INSURANCE	\$ 10,345	\$ 7,719	\$ 9,300	\$ 8,500	\$ 11,480
10-10-4200-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 1,814	\$ -	\$ -	\$ 1,360
10-10-4200-5127-0700	RETIREMENT	\$ 6,159	\$ 6,635	\$ 8,450	\$ 1,816	\$ 10,425
10-10-4200-5300-0800	TRAINING & EDUCATION	\$ 2,161	\$ 1,136	\$ 3,450	\$ -	\$ 3,000
10-10-4200-5300-1100	TELEPHONE & POSTAGE	\$ 1,686	\$ 1,781	\$ 3,800	\$ 7,500	\$ 2,000
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	\$ -	\$ 1,641	\$ 3,000	\$ 2,900	\$ 2,500
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	\$ 11,437	\$ 11,863	\$ 10,000	\$ 1,800	\$ 10,500
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ.	\$ 45,833	\$ -	\$ -	\$ 10,000	\$ -
	Sub-Totals:	\$ 139,762	\$ 98,091	\$ 114,311	\$ 106,116	\$ 127,315
10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ -	\$ 2,506	\$ 1,200	\$ 1,200	\$ 5,700
	Sub-Totals:	\$ -	\$ 2,506	\$ 1,200	\$ 1,200	\$ 5,700
	FINANCE TOTALS:	\$ 139,762	\$ 100,597	\$ 115,511	\$ 107,316	\$ 133,015

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	FINANCE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4200-5100-0200	Salaries & Wages	57,583	60,360	69,888	67,500	78,450	12%	3 FTEs - 1/3 Salary of Finance Director, Accounting Tech., Asst Finance Director, and Payroll/Accounting Tech. All salary and benefits shared with Util. Depts.
10-10-4200-5100-0250	PT/Overtime	197	551	1,000	1,500	1,500	50%	Overtime
10-10-4200-5300-2900	Professional Fees/Dues	-	-	-	-	-	N/A	
10-10-4200-5120-0500	FICA	4,361	4,591	5,423	4,600	6,100	12%	7.65% of wages.
10-10-4200-5125-0600	Group Insurance	10,345	7,719	9,300	8,500	11,480	23%	Shared with both utilities. Health Insurance for 4 FTEs and other medical, dental, life, flex plan, lg term disab. Supplemental insurance for 2 retirees, health insur. For 1 retiree.
10-10-4200-5125-0610	Retiree Supplemental		1,814	-	1,816	1,360		Retiree Supplement
10-10-4200-5127-0700	Retirement	6,159	6,635	8,450	7,500	10,425	23%	Pension Rate at 10.15 Percent.
10-10-4200-5300-0800	Training & Education	2,161	1,136	3,450	2,900	3,000	-13%	Government Finance Officer's Association Dues (\$200), Annual Finance Director's Summer Conference and Spring Conference (\$750/\$250), Miscellaneous Training (\$1,500), Travel Reimbursement for Finance Staff (\$750)
10-10-4200-5300-1100	Telephone	1,686	1,781	3,800	1,900	2,000	-47%	Cell phone for Finance Director, Asst Finance Director and Office Phone System
10-10-4200-5300-1700	Maintenance/Repair Equipment	-	1,641	3,000	1,800	2,500	-17%	storage space
10-10-4200-5300-3300	Supplies/Operations	11,437	11,863	10,000	10,000	10,500	5%	Finance Portion of Coffee/Supplies for Town Hall (\$500), Portion of Lease on Postage Machine (\$360), Portion of Lease on Copy Machine (\$191/month) (\$2592), Copies Under Managed Print Services for HP Printers in Finance Office (\$400), Document Disposal Security System (\$16/month) (\$192), Portion of Water Cooler Costs 1/4 (\$11.25/month) (\$135), Postage for Finance Office (\$1,694), Miscellaneous Office Supplies (\$3,000), Miscellaneous Printing (W-2 Forms, Accounts Payable Forms, Etc..) (\$1,627)

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	FINANCE COMMENTS
10-76-4200-5970-9100	Transfer To GF Cap Proj.	45,833	-	-	-	-	N/A	Replace Financial Software Package \$137,500 (third of the cost shared with water sewer and electric)
Subtotal		139,762	98,091	114,311	108,016	127,315	11%	
10-10-4200-5700-7400	Capital Outlay		2,506	1,200	1,200	5,700	375%	Furniture for Finance Director should meter readers get moved to utility building (\$3,000), Laptop (\$1,700) spare desktop (\$1,000).
Subtotal		-	2,506	1,200	1,200	5,700	375%	
GRAND TOTALS		139,762	100,597	115,511	109,216	133,015	15%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Planning:						
10-10-4900-5100-0200	SALARIES & WAGES	\$ 200,456	\$ 188,169	\$ 201,292	\$ 200,000	\$ 203,300
10-10-4900-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5120-0500	FICA	\$ 15,111	\$ 13,940	\$ 15,400	\$ 15,400	\$ 15,560
10-10-4900-5125-0600	GROUP INSURANCE	\$ 20,150	\$ 26,694	\$ 25,632	\$ 25,600	\$ 28,105
10-10-4900-5127-0700	RETIREMENT	\$ 15,774	\$ 18,978	\$ 21,800	\$ 21,800	\$ 24,300
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 6,260	\$ 2,179	\$ 4,110	\$ 4,110	\$ 5,185
10-10-4900-5300-1100	TELEPHONE	\$ 2,169	\$ 2,019	\$ 2,940	\$ 2,940	\$ 2,700
10-10-4900-5300-1400	ADVERTISING	\$ 6,424	\$ 376	\$ -	\$ -	\$ -
10-10-4900-5300-1700	EQUIP. MAINTAIN & REPAIR	\$ 1,088	\$ -	\$ 1,000	\$ 1,088	\$ 1,088
10-10-4900-5300-2900	PROFESSIONAL FEES	\$ 6,709	\$ 5,758	\$ 5,740	\$ 5,740	\$ 5,904
10-10-4900-5300-3000	FUEL	\$ 360	\$ 554	\$ 400	\$ 500	\$ 500
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 213	\$ 1,315	\$ 2,000	\$ 2,000	\$ 2,000
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 7,448	\$ 10,554	\$ 11,000	\$ 11,000	\$ 11,000
10-10-4900-5300-4500		\$ 2,668	\$ 42,810	\$ -	\$ -	\$ -
10-10-4900-5300-4501	SERVICE CONTRACTS	\$ 7,175	\$ 3,600	\$ 15,000	\$ -	\$ -
10-10-4900-5300-4502	CONDEMNATION	\$ -	\$ 250	\$ 25,000	\$ -	\$ 25,000
10-10-4900-5300-4504	COMP GROWTH MGMT	\$ 27,140	\$ 66,412	\$ -	\$ -	\$ -
10-10-4900-5300-4505	COMPREHENSIVE TRANSPORTATION PLAN	\$ 10,604	\$ 87,411	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 329,749	\$ 471,019	\$ 331,314	\$ 290,178	\$ 324,642
10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ -	\$ 12,000	\$ -	\$ -
	Sub-Totals:	\$ -	\$ -	\$ 12,000	\$ -	\$ -
	PLANNING TOTALS:	\$ 329,749	\$ 471,019	\$ 343,314	\$ 290,178	\$ 324,642

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	PLANNING COMMENTS
10-10-4900-5100-0200	Salaries & Wages	200,456	188,169	201,292	200,000	203,300	1%	3 FTE's One Part time Assistant Code Enforcement, Planning Director, Senior Planner, Administrative Assistant
10-10-4900-5100-0250	Overtime	-	-	-	-	-	N/A	
10-10-4900-5120-0500	FICA	15,111	13,940	15,400	15,400	15,560	1%	
10-10-4900-5125-0600	Group Insurance	20,150	26,694	25,632	25,600	28,105	10%	Medical Insurance
10-10-4900-5127-0700	Retirement	15,774	18,978	21,800	21,800	24,300	11%	Pension Rate at 10.15 Percent
10-10-4900-5300-0800	Training & Education	6,260	2,179	4,110	4,110	5,185	26%	Continuing Education for the Director (\$1200); Senior Planner (\$1200); NASFPM Cont. Education (\$1200) for MH; Misc. Training (\$600); SOG Planning and BOA Training (\$55*12=\$660); SOG Training Modules (\$325)
10-10-4900-5300-1100	Telephone	2,169	2,019	2,940	2,940	2,700	-8%	Planning Director cell(\$600); Senior Planner cell (\$600); Admin Assistant Cell (\$600); monthly office phone service (\$900)
10-10-4900-5300-1400	Advertising	6,424	376	-	-	-	#DIV/0!	Moved to general government.
10-10-4900-5300-1700	Equip. Maint and Repair	1,088	-	1,000	1,088	1,088	N/A	Maintenance and repair for office equipment primarily computers and large format printer/scanner.
10-10-4900-5300-2900	Professional Fees	6,709	5,758	5,740	5,740	5,904	3%	American Planning Assoc. and AICP Dues (\$558) for SW; NCAFPM Membership for MH (\$60) Salary for Planning Board (\$2400); Salary for Board of Adjustments (\$2400).
10-10-4900-5300-3000	Fuel	360	554	400	500	500	25%	Gasoline for Code Enforcement Vehicle
10-10-4900-5300-3100	Vehicle Supplies &	213	1,315	2,000	2,000	2,000	0%	Maintenance and Repair of Code Enforcement Vehicles
10-10-4900-5300-3300	Supplies/ Operations	7,448	10,554	11,000	11,000	11,000	0%	Copy Machine Lease (\$2315); Pitney Bowes Postage Machine Lease (\$360); Postage (\$500); Shredder Service (\$245); Water Cooler (\$135); Miscellaneous Supplies (\$7445)
10-10-4900-5300-4500		2,668	42,810	-	-	-	#DIV/0!	
10-10-4900-5300-4501	Service Contracts	7,175	3,600	15,000	-	-	-100%	Bike/PED Planning Carry over \$15,000 into FY 2021
10-10-4900-5300-4502	Condemnation	-	250	25,000	-	25,000	0%	Budget covers the removal of 3 to 4 residential structures. Will carry over excess into FY 21.

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	PLANNING COMMENTS
10-10-4900-5300-4504	Comp Growth Mgmt	27,140	66,412	-	-	-	#DIV/0!	
10-10-4900-5300-4505	Comp Trans Plan	10,604	87,411	-	-	-	#DIV/0!	
	Subtotal	329,749	471,019	331,314	290,178	324,642		
10-10-4900-5700-7400	Capital Outlay	-	-	12,000	-	-	-100%	\$12,000 to be carried over to 2021
	Subtotal	-	-	12,000	-	-	-100%	
	Grand Totals:	329,749	471,019	343,314	290,178	324,642	-5%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Police:						
10-20-5100-5100-0200	SALARIES & WAGES	\$ 2,029,734	\$ 1,994,102	\$ 2,212,642	\$ 2,000,000	\$ 2,154,900
10-20-5100-5100-0250	OVERTIME	\$ 26,332	\$ 38,584	\$ 40,000	\$ 60,000	\$ 40,000
10-20-5100-5120-0500	FICA	\$ 153,580	\$ 152,315	\$ 179,227	\$ 150,000	\$ 176,000
10-20-5100-5125-0600	GROUP INSURANCE	\$ 394,672	\$ 406,294	\$ 458,080	\$ 400,000	\$ 470,000
10-20-5100-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 14,262	\$ -	\$ -	\$ 16,220
10-20-5100-5127-0700	RETIREMENT	\$ 265,385	\$ 265,443	\$ 323,757	\$ 300,000	\$ 345,645
10-20-5100-5127-0750	EMPLOYEE SEPARATION	\$ 75,641	\$ 83,501	\$ 90,205	\$ 90,205	\$ 72,201
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 14,973	\$ 6,967	\$ 12,895	\$ 12,895	\$ 13,895
10-20-5100-5300-1100	TELEPHONE	\$ 10,791	\$ 9,482	\$ 15,680	\$ 15,680	\$ 15,680
10-20-5100-5300-1300	UTILITIES	\$ 20,601	\$ 15,897	\$ 23,000	\$ 23,000	\$ 23,000
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 53,203	\$ 45,438	\$ 58,242	\$ 59,000	\$ 60,600
10-20-5100-5300-2900	PROFESSIONAL FEES/DUES	\$ 12,565	\$ 12,740	\$ 14,350	\$ 14,350	\$ 14,350
10-20-5100-5300-3000	FUEL	\$ 64,328	\$ 61,643	\$ 77,400	\$ 77,000	\$ 79,980
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 41,972	\$ 33,517	\$ 86,300	\$ 86,300	\$ 86,300
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 64,364	\$ 62,611	\$ 80,190	\$ 81,000	\$ 83,650
10-20-5100-5300-3305		\$ 9,337	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-3600	UNIFORMS	\$ 19,170	\$ 18,766	\$ 32,100	\$ 32,100	\$ 44,600
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 1,578	\$ 1,903	\$ 4,000	\$ 4,000	\$ 3,500
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-20-5100-5300-3702	COMMUNITY POLICING PROJECTS	\$ -	\$ 1,341	\$ 5,000	\$ 5,000	\$ 4,000
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-53004002	FED DRUG FORFEITURE	\$ 7,237	\$ 5,584	\$ 7,500	\$ 7,500	\$ 14,500
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 8,905	\$ 8,189	\$ 24,670	\$ -	\$ 30,438
	Sub-Totals:	\$ 3,289,368	\$ 3,253,579	\$ 3,760,238	\$ 3,433,030	\$ 3,764,459
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 237,388	\$ 158,678	\$ 277,600	\$ 277,600	\$ 271,550
	Sub-Totals:	\$ 237,388	\$ 158,678	\$ 277,600	\$ 277,600	\$ 271,550
	POLICE TOTALS:	\$ 3,526,756	\$ 3,412,257	\$ 4,037,838	\$ 3,710,630	\$ 4,036,009

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	POLICE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5100-5100-0200	Salaries & Wages	2,029,734	1,994,102	2,212,642	2,000,000	2,154,900	-3%	44 FTE's- Salary of Police Chief, 2 Captains, 5 Lieutenants, 6 Sergeants, 2 CID Investigators, 1 DNE Investigator, 17 Police Officers, 1 COP Officer, 4 Civilian Records and Reception Clerks, Animal Control and Accreditation Manager; Salary of 4 SRO's. The two JCC SRO's are funded 100 % by the college. The other two positions are reimbursed at 66% under contract by each benefiting agency. Holiday Pay (20,000) and eight career ladder increases at \$14,400.
10-20-5100-5100-0250	Overtime	26,332	38,584	40,000	60,000	40,000	0%	Projected Overtime for Investigations, Special Cases, Holiday OT Pay, ETC
10-20-5100-5120-0500	FICA	153,580	152,315	179,227	150,000	176,000	-2%	7.65 % of Total Salaries (Base Salaries, Overtime and Separation Allowance
10-20-5100-5125-0600	Group Insurance	394,672	406,294	458,080	400,000	470,000	3%	Health Insurance for 44 currently budgeted employees and all other medical, life, dental, flex plan, long term disability. Health Insurance for 6 Retirees,
10-20-5100-5125-0610	Retiree Supplemental		14,262			16,220		5 Retirees
10-20-5100-5127-0700	Retirement	265,385	265,443	323,757	300,000	345,645	7%	10.15 % Local Government Retirement , 10.9% Law enforcement Retirement, 5% for LEO and 3% Match for non-LEO 401K for Contribution.
10-20-5100-5127-0750	Employee Separation Allow	75,641	83,501	90,205	90,205	72,201	-20%	Police Separation allowance for Retired Police Officers age 63- 5 officers total all FY year, RJ Cuddington (November 2020), Steven Gillikin (June 2020),Walter Martin(June 2022), Tommy Choe January 2027) Bruce Gentry (June 2029), Dale Wood (July 2032)
10-20-5100-5300-0800	Training & Education	14,973	6,967	12,895	12,895	13,895	8%	NC Narcotic Officers Association Annual Training (\$1,000.00), NC Narcotic Officers Association Dues (\$200.00), Cael Fees (\$4,670), NC Police Executives Association Dues (\$75), FBI NA Luncheon Trainers (\$200.00), FBI National Academy Association dues (\$400.00), IACP Dues (\$200), Homicide Investigators Association Conference (\$1,000.00), DCI Training Conference (\$750.00), In-Service Training (\$2,500), Firearms Instructors Conference (\$1,250), OSSI-SunGard Training Conference (\$650), Tuition Assistance (\$1,000)
10-20-5100-5300-1100	Telephone	10,791	9,482	15,680	15,680	15,680	0%	Cellphone Allowance for Chief (\$600),Cellphone Allowance for Administrative Captain (\$600),Cellphone Allowance for Patrol Captain (\$600),Detective Cellphone Account (\$4,500),Annual Pager Contract for K-9 Officers COP Officer (\$1,620),Phone Contract/Long Distance (\$4,340), Monthly Phone Service(Information Technology Services \$200/mth) (\$2,400),Cellphone for Animal Control Officer (\$420) Cop Officer & Code Enforcement Officer
10-20-5100-5300-1300	Utilities	20,601	15,897	23,000	23,000	23,000	0%	Town of Smithfield Utility Accounts (\$19,500), Piedmont Natural Gas Account (\$3,500)

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-1700	Equip Maint Repair	53,203	45,438	58,242	59,000	60,600	4%	Fire Extinguisher service (\$200.00), Radio Service Contract and Maintenance(\$4,300), , Radar Units Maintenance (\$2,200), Building Maintenance (\$5,000.00), OSSI Maintenance Contract (\$17,200), Laserfiche Software Maintenance Agreement (\$5,000.00), Fire Alarm Inspections (\$500), Termite Inspection/Treatment (\$500), Generator Maintenance Contract/Repair (\$3,000), 4 Radar Units Replaced for those eliminated from list (\$4,391), Replace three (3) patrol rifles (\$4,500), Replace five (5) Tasers (\$5,500), Replace 4 Laptop Computers (\$7,500), DUO Service (\$792.00)
10-20-5100-5300-2900	Professional Fees/Dues	12,565	12,740	14,350	14,350	14,350		Contract with Police Attorney (\$9,800),Psychological Services for New Hires (\$2,900),Psychological Services for Employees (\$1,000),Credit Reports (\$400),Separation Allowance Attorney Fee (\$250)
10-20-5100-5300-3000	Fuel	64,328	61,643	77,400	77,000	79,980	3%	Current Police Department Monthly Fuel Average:(3,000), Estimated Annual Fuel Consumption: (37,200 gals), Estimated Cost Per Gallon of Fuel : (\$2.15) x 37,200.
10-20-5100-5300-3100	Vehicle Supplies/Maint.	41,972	33,517	86,300	86,300	86,300	0%	Vehicle Maintenance and Repair for Police Vehicles. (Oil, Tires, Parts, Etc.)
10-20-5100-5300-3300	Supplies/Operations	64,364	62,611	80,190	81,000	83,650	4%	Ammunition/Shooting Supplies (\$20,000.00), K-9 Supplies/Food/Vet (\$6,000), Fingerprint Supplies/Crime scene processing supplies (\$2,600), Miscellaneous cleaning supplies (\$1,500), Evidence Room Supplies (\$2,000), Office Supplies (\$13,600), Copy Machine lease (\$3,710), Wireless Cards for MDC's (23(\$11,040), Quick Law Reference (\$500.00), Replace Computer (4) (\$3,200), Pre-employment Physicals (\$1,500), Vehicle Equipment (\$7,000), CDs/DVDs (\$3,000), Postage (\$500), Office Equipment (\$5,000) Narcan \$2500
10-20-5100-5300-3305	Miscellaneous	9,337	-	-	-	-	#DIV/0!	
10-20-5100-5300-3600	Uniforms	19,170	18,766	32,100	32,100	44,600	39%	Uniform Pants (\$5,000), Shirts (long sleeves)(\$4,000) Shirts (short Sleeve) (\$4,100),Jackets (\$1500), Shoes(\$5,000), Ties (\$150), Hats (\$250), Rain Gear (\$500), Replacement Nylon Gear (\$1400), Detective Clothing Allowance (\$3,000), Body Armor (\$7,200) 41 Helmets (\$12,500)
10-20-5100-5300-3610	Laundry & Dry Cleaning Uniform	1,578	1,903	4,000	4,000	3,500	-13%	Dry Cleaning Class A Uniforms (\$3,500).
10-20-5100-5300-3700	Drug Enforcement/Buy Information Funds	15,000	15,000	15,000	15,000	15,000	0%	Funds for Drug Enforcement and Undercover Buy Operations (\$15,000).
10-20-5100-5300-3702	Community Policing Projects	-	1,341	5,000	5,000	4,000	-20%	Money to fund COP Projects through the year.
10-20-5100-5300-3710	Johnston County Board of Education	-	-	-	-	-	N/A	Money received for parking fines and property sales

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-4002	Federal Drug Forfeiture	7,237	5,584	7,500	7,500	14,500	93%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives
10-20-5100-5300-4501	Service Contracts	8,905	8,189	24,670	29,000	30,438	23%	DCI Contract (\$4,500), First Service Computer (\$6,600), Waste Management (\$1,000), Alarm Monitoring (\$220.00), Cleaning Supplies/Rugs (\$2,000), Verification Contract (\$2,000), Leads on Line (\$2,850), Office 365 (\$5,500), IDI Core (\$1,200), Triangle J Governments (\$4,568)
Subtotal		3,289,368	3,253,579	3,760,238	3,462,030	3,764,459	0%	
10-20-5100-5700-7400	Capital Outlay	237,388	158,678	277,600	277,600	271,550	-2%	Replace (3) Existing Patrol Cars (91,000) Replace (1) K-9 (\$7,000) Replace (35) Vehicle Radios (\$145,142) (2) Watch Guard Cameras (\$15,840) (24) Office Chairs (\$4,800) (23) Maintenance trackers (Verizon) (\$7,768)
Subtotal		237,388	158,678	277,600	277,600	271,550	-2%	
Grand totals:		3,526,756	3,412,257	4,037,838	3,739,630	4,036,009	0%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Fire:						
10-20-5300-5100-0200	SALARIES & WAGES	\$ 949,956	\$ 1,028,981	\$ 1,095,785	\$ 1,095,785	\$ 1,112,100
10-20-5300-5100-0210	SALARIES/PART-TIME	\$ 41,576	\$ 53,018	\$ 44,040	\$ 38,500	\$ 43,905
10-20-5300-5100-0220	VOLUNTEER FIREMEN	\$ 95,098	\$ 78,896	\$ 118,000	\$ 118,000	\$ 118,000
10-20-5300-5100-0250	OVERTIME	\$ 18,045	\$ 19,549	\$ 17,000	\$ 13,500	\$ 17,000
10-20-5300-5120-0500	FICA	\$ 79,520	\$ 84,547	\$ 88,500	\$ 88,500	\$ 89,750
10-20-5300-5125-0600	GROUP INSURANCE	\$ 169,571	\$ 187,237	\$ 202,680	\$ 202,680	\$ 226,060
10-20-5300-5125-0601	FIREFIGHTER PHYSICALS	\$ -	\$ -	\$ 15,600	\$ 15,600	\$ 15,600
10-20-5300-5127-0700	RETIREMENT	\$ 98,090	\$ 111,405	\$ 132,565	\$ 132,565	\$ 137,000
10-20-5300-5300-0800	TRAINING & EDUCATION	\$ 4,911	\$ 4,973	\$ 5,500	\$ -	\$ 7,500
10-20-5300-5300-1100	TELEPHONE	\$ 11,214	\$ 11,319	\$ 12,488	\$ 12,488	\$ 13,188
10-20-5300-5300-1300	UTILITIES	\$ 28,794	\$ 26,203	\$ 37,000	\$ 30,000	\$ 32,000
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 3,668	\$ 3,527	\$ 3,600	\$ 3,600	\$ 3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$ 31,298	\$ 35,729	\$ 41,110	\$ 41,110	\$ 41,110
10-20-5300-5300-2900	PROFESSIONAL FEES/DUES	\$ 748	\$ 2,864	\$ 4,100	\$ 4,100	\$ 4,500
10-20-5300-5300-3000	FUEL	\$ 23,301	\$ 26,140	\$ 27,000	\$ 20,000	\$ 27,000
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 26,611	\$ 35,893	\$ 45,750	\$ 45,750	\$ 47,250
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$ 48,403	\$ 49,461	\$ 53,000	\$ 53,000	\$ 53,000
10-20-5300-5300-3310	NON CAPITAL OUTLAY	\$ 10,059	\$ -	\$ -	\$ -	\$ -
10-20-5300-5300-3350	HURRICANE	\$ -	\$ 105	\$ -	\$ -	\$ -
10-20-5300-5300-3600	UNIFORMS	\$ 25,281	\$ 30,531	\$ 30,600	\$ 30,600	\$ 33,700
10-20-5300-5300-4501	SERVICE CONTRACTS	\$ 385	\$ 420	\$ 1,000	\$ -	\$ 1,000
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$ -	\$ 261,352	\$ -	\$ -	\$ 560,500
	Sub-Totals:	\$ 1,666,529	\$ 2,052,150	\$ 1,975,318	\$ 1,945,778	\$ 2,583,763
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 32,657	\$ 64,672	\$ 194,000	\$ 194,000	\$ 196,100
	Sub-Totals:	\$ 32,657	\$ 64,672	\$ 194,000	\$ 194,000	\$ 196,100
	FIRE TOTALS:	\$ 1,699,186	\$ 2,116,822	\$ 2,169,318	\$ 2,139,778	\$ 2,779,863

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	FIRE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5300-5100-0200	Salaries & Wages	949,956	1,028,981	1,095,785	1,095,785	1,112,100	1%	21 FTE's Salary of Fire Chief, Asst. Chief, Admin. Assistant, 3-Shift Captains, 3 Lieutenants, 6- Shift Engineers, 2-Fire Fighter II 4-firefighter; Total Base Salaries (\$986,796); FLSA Shift Pay (145,514) Eligible Career Ladder promotions; None anticipated this year.
10-20-5300-5100-0210	Salaries/ Part-Time	41,576	53,018	44,040	38,500	43,905	0%	2 PT-Fire inspector's. (Includes new salary schedule changes)
10-20-5300-5100-0220	Volunteer Firemen	95,098	78,896	118,000	118,000	118,000	0%	Reimbursement to Volunteer Firefighter's; Reimbursement paid bi-weekly for the volunteer members.
10-20-5300-5100-0250	Overtime	18,045	19,549	17,000	13,500	17,000	0%	Overtime for Employee's working beyond standard shift.
10-20-5300-5120-0500	FICA	79,520	84,547	88,500	88,500	89,750	1%	7.65% of Total Salaries
10-20-5300-5125-0600	Group Insurance	169,571	187,237	202,680	202,680	226,060	12%	Health Insurance for 20 FTE's; associated medical, dental, life, long term, disability
10-20-5300-5125-0601	Firefighter Physicals			15,600	15,600	15,600		Firefighter Physicals
10-20-5300-5127-0700	Retirement	98,090	111,405	132,565	132,565	137,000	3%	Pension Rate at 10.15 Percent
10-20-5300-5300-0800	Training & Education	4,911	4,973	5,500	5,500	7,500	36%	International Code Council Publications (\$2,000); National Fire Code Publications(\$1,350); Miscellaneous publications and training (\$3,150), \$1000 for SSS Fire Program Support
10-20-5300-5300-1100	Telephone	11,214	11,319	12,488	12,488	13,188	6%	Cellphone allowance for Chief, Div. Chief (\$600 each for a total of \$1200); Verizon Wireless MCT in Fire Apparatus (\$535/ Month for a total of \$6420);Information technology services (\$229/Month for a total of \$2748) Misc. repairs (\$500), Upgrades to equipment MCT's (\$2,500)
10-20-5300-5300-1300	Utilities	28,794	26,203	37,000	30,000	32,000	-14%	Town Of Smithfield Public Utilities (\$15,610); Piedmont Natural Gas (\$3,100); Allied Dumpster Srv. (\$2,650) Parker Gas (\$2,500) Misc. Costs (\$500); Time Warner Cable (\$130/ Month \$1,560), Fire Station 2 (\$10,000)
10-20-5300-5300-1500	Service Awards/ Recognition	3,668	3,527	3,600	3,600	3,600	0%	Annual contribution to Smithfield Firefighter's Association for recognition lunches, meal & snack expenses related to late night calls, etc.

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	FIRE COMMENTS
10-20-5300-5300-1700	Equip Maint & Repair	31,298	35,729	41,110	41,110	41,110	0%	Maintenance/Repair of fire department equipment (\$35,000);Underground storage tank permit fee(\$840); Termite control(\$420); 10 fire pager's (\$4,850)
10-20-5300-5300-2900	Professional Fees	748	2,864	4,100	4,100	4,500	10%	NC Code Official Qualification Board; ABCHS Dues; JoCo Fireman's Assoc. Dues; Eastern Carolina Firemen's Assoc. Dues; International Code Council Membership Fees; NC Assoc. of Fire Chief's Dues; ICC Certification Renewals; NCCIAAI Membership Dues and subscriptions;
10-20-5300-5300-3000	Fuel	23,301	26,140	27,000	20,000	27,000	0%	Estimated Annual Fuel Usage
10-20-5300-5300-3100	Vehicle Supplies/ Maint.	26,611	35,893	45,750	45,750	47,250	3%	Annual Maintenance and testing of Fire Pumps, Ladders (\$14,350); Miscellaneous of the maintenance and repair of vehicles(\$15,500); Tires and Oil service(\$15,900)
10-20-5300-5300-3300	Supplies/ Operations	48,403	49,461	53,000	53,000	53,000	0%	Fire Manager System(\$2,000); Copier Contract and Costs (\$1,200); Operational supplies for the Department (\$43,800), Fire Station 2 (\$6,000)
10-20-5300-5300-3310	Non Capital Outlay	10,059	-	-	-	-	#DIV/0!	
10-20-5300-5300-3350	Hurricane	-	105	-	-	-	#DIV/0!	
10-20-5300-5300-3600	Uniforms	25,281	30,531	30,600	30,600	33,700	10%	Purchase of Uniforms, Turn Out Gear, Etc.(\$31,200); Dry Cleaning (\$2,500)
10-20-5300-5300-4501	Service Contracts	385	420	1,000	1,000	1,000	0%	Service Contracts
10-76-5300-5970-9110	Transfer to GFCPF	-	261,352	-	-	560,500		New Fire Engine ordered FY 2020
	Subtotal	1,666,529	2,052,150	1,975,318	1,952,278	2,583,763	31%	
10-20-5300-5700-7400	Capital Outlay	32,657	64,672	194,000	194,000	196,100	1%	Bay Heaters Stations 1 and Station 2, \$19,000 Station 1 roof repair, \$87,000 Station 1 parking and drive repair, \$16,500 2 security cameras, \$8,500 2500 4x4 Pickup, \$31,000 1500 4x4 pickup for Inspections, \$34,100

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	FIRE COMMENTS
	<i>Subtotal</i>	32,657	64,672	194,000	194,000	196,100	1%	
	Grand Totals:	1,699,186	2,116,822	2,169,318	2,146,278	2,779,863	28%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
PW -General Services:						
10-60-5500-5100-0200	SALARIES & WAGES	\$ 182,114	\$ 185,180	\$ 205,421	\$ 197,596	\$ 209,360
10-60-5500-5100-0250	OVERTIME	\$ 2,511	\$ 1,818	\$ 2,000	\$ 1,700	\$ 2,000
10-60-5500-5120-0500	FICA	\$ 13,190	\$ 13,246	\$ 15,870	\$ 15,870	\$ 16,200
10-60-5500-5125-0600	GROUP INSURANCE	\$ 52,142	\$ 54,999	\$ 60,000	\$ 60,000	\$ 65,700
10-60-5500-5127-0700	RETIREMENT	\$ 17,092	\$ 17,232	\$ 20,830	\$ 20,830	\$ 23,700
10-60-5500-5300-0760	TEMP LABOR	\$ 4,212	\$ 4,812	\$ 8,000	\$ 8,000	\$ 8,000
10-60-5500-5300-0800	TRAINING & EDUCATION	\$ 161	\$ 100	\$ 500	\$ 250	\$ 500
10-60-5500-5300-1100	TELEPHONE	\$ 1,272	\$ 1,280	\$ 1,500	\$ 1,000	\$ 1,500
10-60-5500-5300-1300	UTILITIES	\$ 16,129	\$ 16,125	\$ 20,000	\$ 17,700	\$ 20,000
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	\$ 3,611	\$ 6,689	\$ 7,000	\$ 7,000	\$ 7,000
10-60-5500-5300-3000	FUEL	\$ 6,905	\$ 4,717	\$ 7,500	\$ 6,400	\$ 7,500
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 2,353	\$ 2,414	\$ 2,500	\$ 1,000	\$ 2,500
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	\$ 24,012	\$ 24,571	\$ 31,600	\$ 30,000	\$ 31,600
10-60-5500-5300-3350	HURRICANE	\$ -	\$ 1,427	\$ -	\$ -	\$ -
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 17,500	\$ 2,500	\$ 20,000	\$ 35,000	\$ 20,000
10-60-5500-5300-3420	GRAVE OPENING	\$ 28,700	\$ 30,750	\$ 26,000	\$ 35,000	\$ 26,000
10-60-5500-5300-3430	TREE TRIMMING	\$ 9,825	\$ 6,750	\$ 10,000	\$ 10,000	\$ 10,000
10-60-5500-5300-3440	APPEARANCE COMMISSION	\$ 8,314	\$ 5,321	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3442	COMMUNITY GARDEN	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 3,000
10-60-5500-5300-3600	UNIFORMS	\$ 2,704	\$ 2,286	\$ 3,500	\$ 2,500	\$ 3,500
10-60-5500-5300-4501	SERVICE CONTRACTS	\$ 61,860	\$ 66,329	\$ 63,204	\$ 63,204	\$ 52,156
10-60-5500-5300-4502		\$ 90,000	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 544,607	\$ 448,546	\$ 522,425	\$ 530,050	\$ 525,216
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 27,050	\$ 20,389	\$ 35,000	\$ 30,384	\$ 20,500
	Sub-Totals:	\$ 27,050	\$ 20,389	\$ 35,000	\$ 30,384	\$ 20,500
	PW-GENERAL TOTALS:	\$ 571,657	\$ 468,935	\$ 557,425	\$ 560,434	\$ 545,716

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	GENERAL MAINTENANCE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-5500-5100-0200	Salaries & Wages	182,114	185,180	205,421	197,596	209,360	2%	FTEs - 5 - Public Works Director, Street Sign Specialist, General Maintenance crew leader and 2 Facility Maintenance Specialist
10-60-5500-5100-0250	Overtime	2,511	1,818	2,000	1,700	2,000	0%	For emergency work after hours and community projects.
10-60-5500-5120-0500	FICA	13,190	13,246	15,870	15,870	16,200	2%	
10-60-5500-5125-0600	Group Insurance	52,142	54,999	60,000	60,000	65,700	10%	Medical Insurance
10-60-5500-5127-0700	Retirement	17,092	17,232	20,830	20,830	23,700	14%	Pension Rate at 10.15 Percent
10-60-5500-5300-0800	Training & Education	161	100	500	250	500	N/A	License training/continuing ed
10-60-5500-5300-0760	Temp. Labor	4,212	4,812	8,000	8,000	8,000	0%	Temp Labor to assist with summer mowing and Appearance Commission Requests
10-60-5500-5300-1100	Telephone	1,272	1,280	1,500	1,000	1,500	0%	Telephone line includes Directors cellphone allowance of \$600.00 per year.
10-60-5500-5300-1300	Utilities	16,129	16,125	20,000	17,700	20,000	0%	Utilities for town hall, Appearance shop, cemeteries, welcome signs etc.
10-60-5500-5300-1700	Equip Maint & Repair	3,611	6,689	7,000	7,000	7,000	0%	Repairs to equipment including HVAC units.
10-60-5500-5300-3000	Fuel	6,905	4,717	7,500	6,400	7,500	0%	Average gallons used (3,115.06) x 2.1504 pump price on unleaded = \$6,698.63. Fuel additives \$500.00
10-60-5500-5300-3100	Vehicle Supplies/ Maintenance	2,353	2,414	2,500	1,000	2,500	0%	Maintenance and repair of Appearance vehicles.
10-60-5500-5300-3300	Supplies/ Operations	24,012	24,571	31,600	30,000	31,600	0%	\$16,400 Supplies for Appearance crew, weed eaters, saws, chemicals etc. \$7,680 for mosquito control program, \$7,500 for mulch.
10-60-5500-5300-3350	Hurricane		1,427					
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	17,500	2,500	20,000	41,250	20,000	N/A	Line collects money on lot sales in Riverside Extension cemetery and forwards to owners.
10-60-5500-5300-3420	Grave Openings	28,700	30,750	26,000	35,000	26,000	0%	Cost to cover opening and closing of graves in town cemeteries.

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	GENERAL MAINTENANCE COMMENTS
10-60-5500-5300-3430	Tree Trimming	9,825	6,750	10,000	10,000	10,000	0%	Cut down or trim back Hazardous trees in city limits.
10-60-5500-5300-3440	Appearance Commission	8,314	5,321	15,000	15,000	15,000	0%	Landscapes, sidewalk and other projects as identified by the Appearance Commission.
10-60-5500-5300-3442	Community Garden			2,000	2,000	3,000		Community Garden
10-60-5500-5300-3600	Uniforms	2,704	2,286	3,500	2,500	3,500	0%	Uniform contract with Unifiers (\$250.00/ per month - \$3,000 per year), Safety shoes etc. (\$500.00)
10-60-5500-5300-4501	Service Contracts	61,860	66,329	63,204	63,204	52,156	-17%	HVAC Maintenance contract (\$6,684.48 yr.), Lane Lawn Care (right of way) \$20,000 - \$3,225 paid in Powell Bill line = (\$16,775), Cleaning contract \$2,273/month (\$27,276/yr.), Cleggs (\$420.00/yr.), Fire Ext (\$1,000/yr.),
10-60-5500-5300-4502		90,000	-	-	-	-	#DIV/0!	
	Subtotal	544,607	448,546	522,425	536,300	525,216	1%	
10-60-5500-5700-7400	Capital Outlay	27,050	20,389	35,000	30,384	20,500	-41%	Commercial mower (\$13,000) Christmas Decorations (\$7,500)
	Subtotal	27,050	20,389	35,000	30,384	20,500	-41%	
	Grand Totals:	571,657	468,935	557,425	566,684	545,716	-2%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
PW-Streets:						
10-30-5600-5100-0200	SALARIES & WAGES	\$ 143,122	\$ 148,978	\$ 156,540	\$ 154,649	\$ 158,540
10-30-5600-5100-0250	OVERTIME	\$ 2,259	\$ 1,608	\$ 4,000	\$ 2,500	\$ 4,000
10-30-5600-5120-0500	FICA	\$ 9,825	\$ 10,432	\$ 12,285	\$ 12,285	\$ 12,200
10-30-5600-5125-0600	GROUP INSURANCE	\$ 62,908	\$ 49,559	\$ 70,000	\$ 70,000	\$ 59,775
10-30-5600-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 12,614	\$ -	\$ -	\$ 15,460
10-30-5600-5127-0700	RETIREMENT	\$ 15,374	\$ 16,303	\$ 19,190	\$ 19,190	\$ 21,630
10-30-5600-5300-1100	TELEPHONE	\$ 1,085	\$ 1,092	\$ 1,500	\$ 1,075	\$ 1,500
10-30-5600-5300-1300	UTILITIES	\$ 4,914	\$ 4,496	\$ 6,500	\$ 5,120	\$ 6,500
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 13,800	\$ 14,321	\$ 14,000	\$ 13,500	\$ 14,000
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ 850	\$ -	\$ 850	\$ -	\$ -
10-30-5600-5300-3000	FUEL	\$ 7,247	\$ 9,874	\$ 10,200	\$ 8,000	\$ 10,200
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 7,838	\$ 6,124	\$ 7,500	\$ 4,000	\$ 7,500
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 27,959	\$ 20,116	\$ 31,800	\$ 27,000	\$ 31,800
10-30-5600-5300-3310	DRAINAGE	\$ 20,413	\$ 18,602	\$ 24,000	\$ 24,000	\$ 24,000
10-30-5600-5300-3350	HURRICANE	\$ -	\$ 1,977	\$ -	\$ -	\$ -
10-30-5600-5300-3400	STREET LIGHTING	\$ 87,897	\$ 91,785	\$ 98,000	\$ 93,400	\$ 98,000
10-30-5600-5300-3600	UNIFORMS	\$ 1,625	\$ 1,681	\$ 2,600	\$ 2,000	\$ 2,600
10-30-5600-5300-4501	SERVICE CONTRACTS	\$ -	\$ (922)	\$ -	\$ -	\$ -
10-30-5600-5300-7300	SIDEWALK & CURB REPAIR	\$ -	\$ 9,180	\$ 112,406	\$ 93,400	\$ 17,000
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	\$ -	\$ -	\$ 827,000	\$ 827,000	\$ -
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 407,116	\$ 417,820	\$ 1,398,371	\$ 1,357,119	\$ 484,705
10-30-5600-5700-7400	CAPITAL OUTLAY	\$ 23,836	\$ 32,501	\$ 93,000	\$ 93,000	\$ -
10-30-5600-5700-7401	CAP IMP RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 23,836	\$ 32,501	\$ 93,000	\$ 93,000	\$ -
PW-STREETS TOTALS:		\$ 430,952	\$ 450,321	\$ 1,491,371	\$ 1,450,119	\$ 484,705

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	STREETS COMMENTS
Town of Smithfield Budget Justification Sheet								
10-30-5600-5100-0200	Salaries & Wages	143,122	148,978	156,540	154,649	158,540	1%	4 FTEs - Administrative Support Specialist, 2 Equipment Operators, Street Maintenance Worker.
10-30-5600-5100-0250	Overtime	2,259	1,608	4,000	2,500	4,000	0%	Emergency work as needed.
10-30-5600-5120-0500	FICA	9,825	10,432	12,285	12,285	12,200	-1%	
10-30-5600-5125-0600	Group Insurance	62,908	49,559	70,000	70,000	59,775	-15%	Medical Insurance
10-30-5600-5125-0610	Retiree Supplemental		12,614	-		15,460		
10-30-5600-5127-0700	Retirement	15,374	16,303	19,190	19,190	21,630	13%	Pension Rate at 10.15 Percent
10-30-5600-5300-1100	Telephone	1,085	1,092	1,500	1,075	1,500	0%	Monthly phone service (information Technology System) 60/month \$720.00yr, Street portion of lease on phone system GE Capital 60/month \$720.00yr.
10-30-5600-5300-1300	Utilities	4,914	4,496	6,500	5,120	6,500	0%	Crossing signal maintenance Blount Street \$2,560.31/yr., Crossing signal maintenance Peedin Road \$1,830, Towns estimated utilities \$2,110
10-30-5600-5300-1700	Equip Maint & Repair	13,800	14,321	14,000	13,500	14,000	0%	Maintenance on Street equipment.
10-30-5600-5300-2900	Professional Services	850	-	850	-	-	-100%	Miscellaneous services.
10-30-5600-5300-3000	Fuel	7,247	9,874	10,200	8,000	10,200	0%	Based on year end Unleaded gallons used (1,530) x 2.15 pump price = \$3,290. Diesel gallons used (1,338) x 2.53 pump price = 3.392. Off road Diesel tank at shop \$3,500
10-30-5600-5300-3100	Vehicle Supplies/Maint.	7,838	6,124	7,500	4,000	7,500	0%	Maintenance on Street vehicles.
10-30-5600-5300-3300	Supplies/Operations	27,959	20,116	31,800	27,000	31,800	0%	Street portion of lease on postage machine \$360.00, Asphalt material for street repairs \$8,000, Street portion of copier machine \$1,500, Miscellaneous supplies for street \$9,940, Crack seal supplies \$7,200, Salt supplies \$4,800.
10-30-5600-5300-3310	Drainage	20,413	18,602	24,000	24,000	24,000	0%	Miscellaneous drainage repairs and maintenance \$21,338, Triangle J Clean water education partnership \$2,550
10-30-5600-5300-3350	Hurricane		1,977					

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	STREETS COMMENTS
10-30-5600-5300-3400	Street Lighting	87,897	91,785	98,000	93,400	98,000	0%	Projected cost per month \$8,167 (\$98,000/yr)
10-30-5600-5300-3600	Uniforms	1,625	1,681	2,600	2,000	2,600	0%	Monthly uniform cost with unifiers corporation \$1,740/yr, Miscellaneous (safety shoes etc.) \$860.00
10-30-5600-5300-4501	Service Contracts		(922)					
10-30-5600-5300-7300	Sidewalk/Curb Repairs	-	9,180	112,406	112,406	17,000	-85%	Sidewalk and curb repairs as needed. 2 Speed humps for Lee Street by SYCC.
10-76-5600-5970-9100	Transfer To GF Capital Projects	-	-	827,000	827,000		N/A	Equity Drive Repairs Carry Over Unspent Balance
10-76-5600-5970-9110	Transfer To GF Capital Reserve	-	-	-			N/A	
	Subtotal	407,116	417,820	1,398,371	1,376,125	484,705	-65%	
10-30-5600-5700-7400	Capital Outlay	23,836	32,501	93,000	93,000		-100%	
	Capital Improvement/ Street Resurfacing	-	-	-	-	-	#DIV/0!	
	Subtotal	23,836	32,501	93,000	93,000	-	-100%	
	GRAND TOTALS:	430,952	450,321	1,491,371	1,469,125	484,705	-67%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
PW-Garage:						
10-30-5650-5100-0200	SALARIES & WAGES	\$ 26,479	\$ 28,959	\$ 36,330	\$ 35,543	\$ 36,775
10-30-5650-5100-0250	OVERTIME	\$ 284	\$ 1,067	\$ 1,500	\$ 1,400	\$ 1,500
10-30-5650-5120-0500	FICA	\$ 1,790	\$ 2,228	\$ 2,900	\$ 2,900	\$ 2,930
10-30-5650-5125-0600	GROUP INSURANCE	\$ 15,064	\$ 21,427	\$ 21,945	\$ 21,945	\$ 24,800
10-30-5650-5127-0700	RETIREMENT	\$ 2,840	\$ 3,268	\$ 4,971	\$ 4,971	\$ 5,040
10-30-5650-5300-1100	TELEPHONE	\$ 1,456	\$ 1,488	\$ 1,500	\$ 1,305	\$ 1,500
10-30-5650-5300-1300	UTILITIES	\$ 6,218	\$ 6,628	\$ 7,000	\$ 6,000	\$ 7,000
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	\$ 111	\$ 56	\$ 1,000	\$ 500	\$ 1,000
10-30-5650-5300-3000	FUEL	\$ 662	\$ 1,037	\$ 1,050	\$ 900	\$ 1,050
10-30-5650-5300-3100	VEHICLE SUP/MAINT	\$ 205	\$ 290	\$ 300	\$ 250	\$ 300
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	\$ 9,520	\$ 10,089	\$ 11,300	\$ 10,050	\$ 11,300
10-30-5650-5300-3350	HURRICANE	\$ -	\$ 78	\$ -	\$ -	\$ -
10-30-5650-5300-3600	UNIFORMS	\$ 640	\$ 800	\$ 1,020	\$ 900	\$ 1,020
10-30-5650-5300-4501	SERVICE CONTRACTS	\$ 210	\$ 905	\$ 1,000	\$ 900	\$ 1,000
	Sub-Totals:	\$ 65,479	\$ 78,320	\$ 91,816	\$ 87,564	\$ 95,215
10-5650-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ 5,552	\$ 12,000	\$ 12,000	\$ -
	Sub-Totals:	\$ -	\$ 5,552	\$ 12,000	\$ 12,000	\$ -
	PW-GARAGE TOTALS:	\$ 65,479	\$ 83,872	\$ 103,816	\$ 99,564	\$ 95,215

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	GARAGE COMMENTS
10-30-5650-5100-0200	Salaries & Wages	26,479	28,959	36,330	35,543	36,775	1%	1 FTE - Equipment Mechanic
10-30-5650-5100-0250	Overtime	284	1,067	1,500	1,400	1,500	0%	Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	1,790	2,228	2,900	2,900	2,930	1%	
10-30-5650-5125-0600	Group Insurance	15,064	21,427	21,945	21,945	24,800	13%	Medical Insurance
10-30-5650-5127-0700	Retirement	2,840	3,268	4,971	4,971	5,040	1%	Pension Rate at 10.15 Percent
10-30-5650-5300-1100	Telephone	1,456	1,488	1,500	1,305	1,500	0%	Phone service in garage plus \$25.00 per month cell phone allowance for employee.
10-30-5650-5300-1300	Utilities	6,218	6,628	7,000	6,000	7,000	0%	
10-30-5650-5300-1700	Equip Maint & Repair	111	56	1,000	500	1,000	0%	Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	662	1,037	1,050	900	1,050	0%	Based on year end 17/18 gallons used (488) x 2.15 pump price
10-30-5650-5300-3100	Vehicle Supplies/ Maintenance	205	290	300	250	300	0%	Maintenance of garage vehicle.
10-30-5650-5300-3300	Supplies/ Operations	9,520	10,089	11,300	10,050	11,300	0%	For oils, filters, parts, tools etc. \$8,400. Inspection equipment support service annual fee \$900.00. Annual software for light truck/vehicle \$2,000
10-30-5650-5300-3350	Hurricane		78					
10-30-5650-5300-3600	Uniforms	640	800	1,020	900	1,020	0%	Uniforms \$916.00yr, safety boots \$100.00.
10-30-5650-5300-4501	Service Contracts	210	905	1,000	900	1,000	0%	Service contracts such as lift inspection and air compressors
	Subtotal	65,479	78,320	91,816	87,564	95,215	4%	

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	GARAGE COMMENTS
10-30-5650-5700-7400	Capital Outlay	-	5,552	12,000	12,000		-100%	
	Subtotal	-	5,552	12,000	12,000	-	-100%	
	GRAND TOTALS:	65,479	83,872	103,816	99,564	95,215	-8%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
PW-Powell Bill:						
10-30-5700-5300-1700	EQUIPMENT MAINTENANCE	\$ 724	\$ 908	\$ 1,000	\$ 700	\$ 1,000
10-30-5700-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ 483	\$ 500	\$ -	\$ 500
10-30-5700-5300-3100	VEHICLE MAINTENANCE	\$ 2,800	\$ 2,987	\$ 3,000	\$ 3,000	\$ 3,000
10-30-5700-5300-3300	SUPPLIES/OPERATIONS	\$ 8,817	\$ 8,756	\$ 9,000	\$ 9,000	\$ 9,000
10-30-5700-5300-3310	DRAINAGE	\$ 2,937	\$ 2,875	\$ 13,000	\$ 9,000	\$ 13,000
10-30-5700-5300-4501	CONTRACT SERV/RIGHT-A-WAYS	\$ 16,225	\$ 16,225	\$ 16,225	\$ -	\$ 16,225
10-30-5700-5300-7300	SIDEWALK & CURB REPAIR	\$ 20,000	\$ 17,782	\$ 20,000	\$ 9,000	\$ 20,000
10-30-5700-5700-7310	PATCH & RESURFACE	\$ -	\$ 403,776	\$ 260,000	\$ 260,000	\$ 211,590
10-30-5700-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -	\$ -
PW-POWELL BILL TOTALS:		\$ 51,503	\$ 453,792	\$ 322,725	\$ 290,700	\$ 274,315

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	POWELL BILL COMMENTS Town of Smithfield Budget Justification Sheet
10-30-5700-5300-1700	Equipment Maintenance	724	908	1,000	700	1,000	N/A	
10-30-5700-5300-2900	Professional Services	-	483	500	-	500	N/A	
10-30-5700-5300-3100	Vehicle Maintenance	2,800	2,987	3,000	3,000	3,000	N/A	
10-30-5700-5300-3300	Supplies/Operations	8,817	8,756	9,000	9,000	9,000	N/A	
10-30-5700-5300-3310	Drainage	2,937	2,875	13,000	9,000	13,000	N/A	Drainage repairs
10-30-5700-5300-4501	Contract Serv/Right-A-Way	16,225	16,225	16,225	16,225	16,225	N/A	\$13,000 for beaver control and \$3,225 toward right of way contract.
10-30-5700-5300-7300	Sidewalk & Curb	20,000	17,782	20,000	20,000	20,000	N/A	Repairs to sidewalks and curb & gutter.
10-30-5700-5700-7310	Patch & Resurface	-	403,776	260,000	260,000	211,590	N/A	Resurfacing projects. Decreased 15% due to Possible Decreased State Revenues.
10-30-5700-5700-7400	Equipment	-	-	-	-	-	N/A	
10-30-5700-5700-7402	Pave Unpaved Street	-	-	-	-	-	N/A	
GRAND TOTALS:		51,503	453,792	322,725	317,925	274,315	N/A	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
PW-Sanitation:						
10-40-5800-5100-0200	SALARIES & WAGES	\$ 488,381	\$ 495,567	\$ 555,040	\$ 523,061	\$ 562,000
10-40-5800-5100-0250	OVERTIME	\$ 5,481	\$ 9,555	\$ 7,000	\$ 7,000	\$ 7,000
10-40-5800-5120-0500	FICA	\$ 36,363	\$ 37,685	\$ 43,000	\$ 43,000	\$ 43,500
10-40-5800-5125-0600	GROUP INSURANCE	\$ 143,471	\$ 138,485	\$ 170,325	\$ 170,325	\$ 179,120
10-40-5800-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 2,102	\$ -	\$ -	\$ 6,880
10-40-5800-5127-0700	RETIREMENT	\$ 50,437	\$ 54,272	\$ 67,100	\$ 67,100	\$ 74,710
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ -	\$ 11,214	\$ -	\$ 21,000	\$ -
10-40-5800-5300-1100	TELEPHONE	\$ 1,236	\$ 1,244	\$ 2,100	\$ 1,200	\$ 2,100
10-40-5800-5300-1300	UTILITIES	\$ 3,208	\$ 3,315	\$ 4,500	\$ 3,200	\$ 4,500
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 12,098	\$ 9,664	\$ 12,200	\$ 12,200	\$ 12,200
10-40-5800-5300-3000	FUEL	\$ 48,796	\$ 52,738	\$ 63,250	\$ 55,000	\$ 63,250
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 36,926	\$ 36,057	\$ 38,000	\$ 45,000	\$ 40,000
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 12,603	\$ 13,598	\$ 20,500	\$ 20,500	\$ 20,500
10-40-5800-5300-3350	HURRICANE	\$ -	\$ 222	\$ -	\$ -	\$ -
10-40-5800-5300-3600	UNIFORMS	\$ 5,725	\$ 6,302	\$ 7,000	\$ 6,820	\$ 7,000
10-40-5800-5300-4500	LANDFILL FEES	\$ 206,445	\$ 217,444	\$ 215,500	\$ 221,000	\$ 225,000
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 8,137	\$ 1,542	\$ 2,250	\$ 2,250	\$ 2,500
10-76-5800-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ 175,000	\$ 13,495	\$ -	\$ -	\$ -
10-76-5800-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
	Sub-Totals:	\$ 1,234,307	\$ 1,104,501	\$ 1,287,765	\$ 1,278,656	\$ 1,330,260
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -	\$ -
	PW-SANITATION TOTALS:	\$ 1,234,307	\$ 1,104,501	\$ 1,287,765	\$ 1,278,656	\$ 1,330,260

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	SANITATION COMMENTS
10-40-5800-5100-0200	Salaries & Wages	488,381	495,567	555,040	523,061	562,000	1%	16 - FTEs - Public Works Supervisor, 12 Sanitation Equipment Operators, 3 Sanitation Workers.
10-40-5800-5100-0250	Overtime	5,481	9,555	7,000	7,000	7,000	0%	Emergency work as needed.
10-40-5800-5120-0500	FICA	36,363	37,685	43,000	43,000	43,500	1%	
10-40-5800-5125-0600	Group Insurance	143,471	138,485	170,325	170,325	179,120	5%	Medical Insurance
10-40-5800-5125-0610	Retiree Supplemental		2,102			6,880		
10-40-5800-5127-0700	Retirement	50,437	54,272	67,100	67,100	74,710	11%	Pension Rate at 10.15 Percent.
10-40-5800-5300-0760	Temp Agency Labor	-	11,214	-	21,000	-	N/A	Temp labor rate \$16.50 per hour. (end of March cut off)
10-40-5800-5300-1100	Telephone	1,236	1,244	2,100	1,200	2,100	0%	Cell phone allowance for PW Supervisor \$600.00, Monthly phone service (Information Technology System) \$55/month, \$600.00/yr, Sanitation portion of lease on phone system), \$70/month \$840yr.
10-40-5800-5300-1300	Utilities	3,208	3,315	4,500	3,200	4,500	0%	
10-40-5800-5300-1700	Equip Maint & Repair	12,098	9,664	12,200	12,200	12,200	0%	Maintenance and repair of equipment.
10-40-5800-5300-3000	Fuel	48,796	52,738	63,250	55,000	63,250	0%	Average Diesel gallons used 21,769 x 2.53 pump price = \$55,167. Unleaded gallons used (3,758) x 2.15 pump price = \$8,082.
10-40-5800-5300-3100	Vehicle Supplies/ Maint.	36,926	36,057	38,000	45,000	40,000	5%	Older equipment requiring more maintenance attention.
10-40-5800-5300-3300	Supplies/ Operations	12,603	13,598	20,500	20,500	20,500	0%	Cleaning supplies for equipment, trash can notices for holiday delays, hand tools, roll out containers etc.
10-40-5800-5300-3350	Hurricane		222					
10-40-5800-5300-3600-	Uniforms	5,725	6,302	7,000	6,820	7,000	0%	Monthly cost for uniform contract Unifiers \$435/month \$5,220/yr., Purchase of safety shoes, vest etc. \$1,780.

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	SANITATION COMMENTS
10-40-5800-5300-4500	Landfill Fees	206,445	217,444	215,500	221,000	225,000	4%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc. Additional \$5,550 to cover 50 new homes built in the FY, 3 tons per household x \$37/ton tipping fee.
10-40-5800-5300-4501	Service Contracts	8,137	1,542	2,250	2,250	2,500	11%	\$1,917.60 for My Fleet Renewal, \$540.00 for data and two tablets.
10-76-5800-5970-9100	Transfer To GF Capital Projects	175,000	13,495	-	-	-	N/A	
10-76-5800-5970-9110	Transfer To GF Capital Reserve	-	-	80,000	80,000	80,000	N/A	50% Knuckle boom Truck
	Subtotal	1,234,307	1,104,501	1,287,765	1,278,656	1,330,260	3%	
10-40-5800-5700-7400	Capital Outlay	-	-	-	-	-	#DIV/0!	
	Subtotal	-	-	-	-	-	#DIV/0!	
	GRAND TOTALS:	1,234,307	1,104,501	1,287,765	1,278,656	1,330,260	3%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Recreation:						
10-60-6200-5100-0200	SALARIES & WAGES	\$ 286,881	\$ 300,520	\$ 310,575	\$ 304,985	\$ 310,000
10-60-6200-5100-0210	SALARIES, PART TIME	\$ 35,820	\$ 38,589	\$ 42,500	\$ 42,033	\$ 42,500
10-60-6200-5100-0250	OVERTIME	\$ 1,658	\$ 2,282	\$ 3,500	\$ 2,809	\$ 3,500
10-60-6200-5120-0500	FICA	\$ 23,800	\$ 25,279	\$ 27,280	\$ 26,789	\$ 27,280
10-60-6200-5125-0600	GROUP INSURANCE	\$ 79,664	\$ 76,800	\$ 92,305	\$ 90,643	\$ 98,360
10-60-6200-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 4,044	\$ -	\$ 2,589	\$ 2,590
10-60-6200-5127-0700	RETIREMENT	\$ 30,440	\$ 32,783	\$ 37,535	\$ 37,535	\$ 41,210
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$ 14,121	\$ 14,020	\$ 18,900	\$ 22,298	\$ 18,900
10-60-6200-5300-0800	TRAINING & EDUCATION	\$ 1,960	\$ 1,516	\$ 3,000	\$ 2,623	\$ 3,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$ 1,113	\$ 916	\$ 3,500	\$ 2,359	\$ 3,500
10-60-6200-5300-1100	TELEPHONE	\$ 4,794	\$ 4,532	\$ 5,650	\$ 5,650	\$ 5,650
10-60-6200-5300-1300	UTILITIES	\$ 37,055	\$ 34,661	\$ 43,000	\$ 37,973	\$ 43,000
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$ 38,189	\$ 35,655	\$ 45,000	\$ 42,205	\$ 55,000
10-60-6200-5300-2900	PROFESSIONAL FEES	\$ 550	\$ 810	\$ 1,000	\$ 775	\$ 1,000
10-60-6200-5300-3000	FUEL	\$ 10,261	\$ 9,212	\$ 9,000	\$ 9,451	\$ 9,500
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 3,294	\$ 2,964	\$ 4,500	\$ 3,148	\$ 4,500
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$ 84,998	\$ 76,939	\$ 83,000	\$ 80,654	\$ 85,000
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$ 4,299	\$ 4,027	\$ 4,000	\$ 4,263	\$ 4,000
10-60-6200-5300-3460	COMMUNITY PARK	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3600	UNIFORMS	\$ 2,435	\$ 2,749	\$ 2,750	\$ 2,473	\$ 2,750
10-60-6200-5300-3900	SWIMMING POOL DEMOLITION	\$ 594	\$ 33,493	\$ -	\$ -	\$ -
10-60-6200-5300-4501	SERVICE CONTRACTS	\$ 43,483	\$ 54,836	\$ 57,530	\$ 55,751	\$ 44,740
10-76-6200-5970-9100	TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -
	Sub-Totals:	\$ 705,409	\$ 756,627	\$ 919,525	\$ 902,006	\$ 805,980
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 133,850	\$ 121,149	\$ 93,500	\$ 89,120	\$ 99,650
	Sub-Totals:	\$ 133,850	\$ 121,149	\$ 93,500	\$ 89,120	\$ 99,650
	RECREATION TOTALS:	\$ 839,259	\$ 877,776	\$ 1,013,025	\$ 991,126	\$ 905,630

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	RECREATION COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-6200-5100-0200	Salaries & Wages	286,881	300,520	310,575	304,985	310,000	0%	Salaries for Parks and Recreation Director, Athletics Program Supervisor, Programs Supervisor, maintenance Supervisor, Maintenance Specialist I, Maintenance Specialist II, Admin. Support Specialist.
10-60-6200-5100-0210	Salaries/Part-Time	35,820	38,589	42,500	42,033	42,500	0%	Umpires, Supervisors, Scorekeepers, Etc. 38 part time positions approved for P&R at any given time
10-60-6200-5100-0250	Overtime	1,658	2,282	3,500	2,809	3,500	0%	Pay Full-Time Staff to work Tournament / Special Events
10-60-6200-5120-0500	FICA	23,800	25,279	27,280	26,789	27,280	0%	
10-60-6200-5125-0600	Group Insurance	79,664	76,800	92,305	90,643	98,360	7%	Medical Insurance
10-60-6200-5125-0610	Retiree Supplemental		4,044		2,589	2,590		
10-60-6200-5127-0700	Retirement	30,440	32,783	37,535	37,535	41,210	10%	Pension Rate at 10.15 Percent
10-60-6200-5300-0760	Temp Agency Labor	14,121	14,020	18,900	22,298	18,900	0%	Hiring Labor through Temp Service (31 weeks) Adds 4 weeks (160 man hours) for off-season labor.
10-60-6200-5300-0800	Training/ Education	1,960	1,516	3,000	2,623	3,000	0%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-60-6200-5300-0900	Travel Allowance	1,113	916	3,500	2,359	3,500	0%	Mileage Reimbursement for Employees
10-60-6200-5300-1100	Telephone	4,794	4,532	5,650	5,650	5,650	0%	Cell Phone allowance for Director (\$600), Cell Phone allowance for Athletic Programs Coordinator (\$600), Cell Phone allowance for Recreation Programs Coordinator (\$600), Cell Phone allowance for Facilities Maintenance Supervisor (\$600) , Cell Phone allowance for Parks/ Ground Crew Leader (\$300), Information Technology (\$3250),
10-60-6200-5300-1300	Utilities	37,055	34,661	43,000	37,973	43,000	0%	Utilities for All Parks, Porta-Jon for Boat Ramp, Football Field
10-60-6200-5300-1700	Equip Maint & Repair	38,189	35,655	45,000	42,205	55,000	22%	General Maintenance and Repair of Parks, Restroom Facilities, Shelters, Athletic Fields, Etc. Adds Fire Ant Control to Athletic Fields and Playgrounds. Increase is moved from Contract Services for additional landscape services
10-60-6200-5300-2900	Professional Fees	550	810	1,000	775	1,000	0%	NCRPA Dues:
10-60-6200-5300-3000	Fuel	10,261	9,212	9,000	9,451	9,500	6%	Fuel for Maintenance Vehicles and Equipment

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	RECREATION COMMENTS
10-60-6200-5300-3100	Vehicle Supplies/ Maint.	3,294	2,964	4,500	3,148	4,500	0%	Maintenance for Recreation Vehicles. Increase due to aging Fleet.
10-60-6200-5300-3300	Supplies/ Operations	84,998	76,939	83,000	80,654	85,000	2%	Color Copies Contract (\$8000) Johnston County Tax Office (\$2728) for Johnson Park, Johnston County Tax Office (4460) for Civitan Field, July 4th Celebration with DCDS (\$2000) Parks Supplies (Soap, Toilet Paper, Liners, Paper Towels, Bags for Dog Poop Stations (\$4600), Athletic Field Paint / Supplies for Athletic Field Maintenance (\$10,500) Misc. Supplies for Parks and Recreation Department (\$47,712) includes Athletic Equipment (football, baseball, soccer, basketball, volleyball, cheer, etc.) Uniforms for athletic teams, program supplies, computer and office supplies, trophies and awards, t-shirts for part-time staff, athletic teams fees, park amenities, Mulch for playgrounds/parks (\$5000)
10-60-6200-5300-3450	Recreation Special Projects	4,299	4,027	4,000	4,263	4,000	0%	Floats, Sudan / Masonic Groups, Bands and Other Associated Costs with Smithfield Christmas Parade, Daddy-Daughter Dance.
10-60-6200-5300-3460	Community Park	-	-	-	-	-	#DIV/0!	
10-60-6200-5300-3600	Uniforms	2,435	2,749	2,750	2,473	2,750	0%	Uniforms for Maintenance Employees
10-60-6200-5300-3900	Swimming Pool Removal	594	33,493				N/A	
10-60-6200-5300-4501	Service Contracts	43,483	54,836	57,530	55,751	44,740	-22%	Cintas Document Management (\$600), Waste Management (Dumpster) (\$3720), Cleggs Pest Control (\$420), Park Mowing / Landscape Contract (\$40,00) (Decrease of \$12790.)
10-76-6200-5970-9100	Transfer to GFCPPF			125,000	125,000			

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	RECREATION COMMENTS
	Subtotal	705,409	756,627	919,525	902,006	805,980	-12%	
10-60-6200-5700-7400	Capital Outlay	133,850	121,149	93,500	89,120	99,650	7%	Girl Scout Hut Repairs - \$26,000 Talton Park Shelter Repairs - \$11,500 Community Park Shelter Repairs - \$25,000 Lawn Mower Replacement - \$13,100 John Deere Gator - \$10,650 Parks Ordinance / Emergency Action Plan Signage - \$5,000 Office Furniture of Staff -\$8,400
	Subtotal	133,850	121,149	93,500	89,120	99,650	7%	
	GRAND TOTALS:	839,259	877,776	1,013,025	991,126	905,630	-11%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Aquatic Center:						
10-60-6220-5100-0200	SALARIES & WAGES	\$ 219,668	\$ 232,772	\$ 236,433	\$ 236,433	\$ 239,400
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$ 107,494	\$ 103,034	\$ 101,000	\$ 102,398	\$ 101,000
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$ 95,545	\$ 105,028	\$ 102,400	\$ 102,392	\$ 107,965
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$ 73,718	\$ 78,611	\$ 81,000	\$ 83,560	\$ 81,000
10-60-6220-5100-0250	OVERTIME	\$ 62	\$ 64	\$ 1,000	\$ 500	\$ 1,000
10-60-6220-5120-0500	FICA	\$ 37,230	\$ 38,934	\$ 39,925	\$ 39,925	\$ 40,600
10-60-6220-5125-0600	GROUP INSURANCE	\$ 36,247	\$ 39,069	\$ 41,660	\$ 41,600	\$ 45,600
10-60-6220-5127-0700	RETIREMENT	\$ 23,744	\$ 25,643	\$ 25,180	\$ 25,180	\$ 25,340
10-60-6220-5300-0760	TEMP LABOR	\$ 16,070	\$ 22,701	\$ 19,500	\$ 11,750	\$ 10,260
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$ 1,640	\$ 606	\$ 2,000	\$ 1,745	\$ 2,000
10-60-6220-5300-1100	TELEPHONE	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
10-60-6220-5300-1300	UTILITIES	\$ 171,171	\$ 175,037	\$ 175,100	\$ 178,000	\$ 175,000
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$ 18,429	\$ 16,748	\$ 22,000	\$ 18,131	\$ 20,000
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$ 12,123	\$ 15,988	\$ 20,000	\$ 23,625	\$ 26,250
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$ 27,371	\$ 26,602	\$ 32,500	\$ 29,841	\$ 35,000
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$ 9,796	\$ 11,216	\$ 13,000	\$ 12,896	\$ 13,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$ 21,594	\$ 25,158	\$ 25,000	\$ 25,915	\$ 25,000
10-60-6220-5300-4200	ADVERTISING	\$ 8,011	\$ 10,104	\$ 8,000	\$ 9,961	\$ 8,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$ 18,657	\$ 13,686	\$ 12,000	\$ 9,765	\$ 18,000
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$ 8,743	\$ 9,140	\$ 8,775	\$ 9,923	\$ 8,775
	Sub-Totals:	\$ 908,513	\$ 951,341	\$ 967,673	\$ 964,740	\$ 984,890
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ -	\$ 14,219	\$ 13,500	\$ 7,918	\$ 131,000
	Sub-Totals:	\$ -	\$ 14,219	\$ 13,500	\$ 7,918	\$ 131,000
	AQUATIC CENTER TOTALS:	\$ 908,513	\$ 965,560	\$ 981,173	\$ 972,658	\$ 1,115,890

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	AQUATICS CENTER COMMENTS Town of Smithfield Budget Justification Sheet
10-60-6220-5100-0200	Salaries & Wages	219,668	232,772	236,433	236,433	239,400	1%	Salaries for : SRAC Director, SRAC Center Supervisor, Aquatics Supervisor, Asst. Aquatics Supervisor, Admin. Support Specialist
10-60-6220-5100-0210	Salaries Part-Time/General	107,494	103,034	101,000	102,398	101,000	0%	Front Desk Staff, Playroom Staff, Facility Supervision
10-60-6220-5100-0220	Salaries Part-Time/ Aquatics	95,545	105,028	102,400	102,392	107,965	5%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff, Adds 50 cents/hr. increase for life guard positions.
10-60-6220-5100-0230	Salaries Part-Time/ Instructors	73,718	78,611	81,000	83,560	81,000	0%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-60-6220-5100-0250	Overtime	62	64	1,000	500	1,000	0%	
10-60-6220-5120-0500	FICA	37,230	38,934	39,925	39,925	40,600	2%	
10-60-6220-5125-0600	Group Insurance	36,247	39,069	41,660	41,600	45,600	9%	Medical Insurance
10-60-6220-5127-0700	Retirement	23,744	25,643	25,180	25,180	25,340	1%	Pension Rate at 10.15 Percent
10-60-6220-5300-0760	Temporary Labor	16,070	22,701	19,500	11,750	10,260	-47%	Custodians / Cleaning on Weekends. Increase due to the high demand on weekends and no longer using General Part-Time labor.
10-60-6220-5300-0800	Training/ Education	1,640	606	2,000	1,745	2,000	0%	Training and Education for SRAC Staff
10-60-6220-5300-1100	Telephone	1,200	1,200	1,200	1,200	1,200	0%	Cell Allowance for SRAC Director (\$600), Allowance for Aquatics Supervisor (\$600)
10-60-6220-5300-1300	Utilities	171,171	175,037	175,100	178,000	175,000	0%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC Improvements
10-60-6220-5300-1301	Generator Fuel/Maint.	18,429	16,748	22,000	18,131	20,000	-9%	Power Secure Monthly Monitoring (\$3,000), Power Secure Preventative Maintenance for Generator (\$3,265), Projected Fuel Cost for Generator. Increase due to increase in fuel.
10-60-6220-5300-1700	Equip Maint & Repair	12,123	15,988	20,000	23,625	26,250	31%	Replace / Repair Fitness Equipment, Building Repairs, and General Repairs to SRAC. Increase for: \$3750 (Town's portions) for VOIP Phone system per JCPS. \$2500 for additional camera and panic button for SRAC and recommended by NCLM Liability Assessment

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	AQUATICS CENTER COMMENTS
10-60-6220-5300-3300	Supplies/ Operations	27,371	26,602	32,500	29,841	35,000	8%	General Equipment and Office Supplies, Supplies for Summer Camps, Supplies for Group Classes, Operational Costs for SRAC. Increase due to increase in cost of supplies and increase in clay/pottery studio usage.
10-60-6220-5300-3900	Aquatic Supplies	9,796	11,216	13,000	12,896	13,000	0%	Supplies and Operations for Swimming Pool / Splash Park
10-60-6220-5300-4000	Concessions/ Pro Shop	21,594	25,158	25,000	25,915	25,000	0%	Supplies for Concessions for Aquatics Center, Off-Set with Revenues
10-60-6220-5300-4200	Advertising	8,011	10,104	8,000	9,961	8,500	6%	Marketing and Advertising for SRAC
10-60-6220-5300-4501	Service Contracts	18,657	13,686	12,000	9,765	18,000	50%	Costs related to software program for accounting, membership management, online program registration. The current software program is not providing the service and information that is needed nor what was promoted and we are wishing to move back to CSI
10-60-6220-5300-4509	C.S./PNC Merchant Services	8,743	9,140	8,775	9,923	8,775	0%	Fees paid for Credit Card / Debit Card Services
	Subtotal	908,513	951,341	967,673	964,740	984,890	2%	
10-60-6220-5700-7400	Capital Outlay	-	14,219	13,500	7,918	131,000	870%	Fitness Equipment Replacement - \$114,500 UV Light Rebuild - \$3,500 Banquet Room Tables Replacement - \$5,500 Group Fitness AV Equipment - \$7,500
	Subtotal	-	14,219	13,500	7,918	131,000	870%	
GRAND TOTALS:		908,513	965,560	981,173	972,658	1,115,890	14%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Sarah Yard Center						
10-60-6240-5100-0210	SALARIES & WAGES	\$ -	\$ 7,544	\$ 9,900	\$ 9,387	\$ 15,820
10-60-6240-5120-0500	FICA	\$ -	\$ 577	\$ -	\$ 590	\$ 1,190
10-60-6240-5300-1300	UTILITIES	\$ -	\$ 7,834	\$ 8,500	\$ 9,927	\$ 10,000
10-60-6240-5300-1701	BLDG MAINTENANCE	\$ -	\$ 3,300	\$ 5,000	\$ 3,900	\$ 5,000
10-60-6240-5300-3300	SUPPLIES & OPERATIONS	\$ -	\$ 7,858	\$ 12,000	\$ 10,343	\$ 12,000
10-60-6240-5300-4501	SERVICE CONTRACTS	\$ -	\$ 2,848	\$ 3,600	\$ 3,600	\$ 3,600
	Sub-Totals:	\$ -	\$ 29,961	\$ 39,000	\$ 37,747	\$ 47,610
<hr/>						
10-60-6240-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 29,000
	Sub-Totals:	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 29,000
<hr/>						
	SARAH YARD CENTER TOTALS	\$ -	\$ 29,961	\$ 46,500	\$ 37,747	\$ 76,610

Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	SYCC COMMENTS
Salaries	-	7,544	9,900	9,387	15,820	60%	Part-time staffing for center; Includes \$1.00/hr. increase for pt staff.
FICA		577	-	590	1,190		FICA
Utilities	-	7,834	8,500	9,927	10,000	18%	Electric, Gas, Internet
Bldg Maintenance	-	3,300	5,000	3,900	5,000	0%	Maintenance and repairs to building as required
Supplies & Operations	-	7,858	12,000	10,343	12,000	0%	Misc. Supplies for operations and activities, special events, outside programs
Service Contracts	-	2,848	3,600	3,600	3,600	0%	Custodial Services
Subtotal	-	29,961	39,000	37,747	47,610	22%	
Capital Outlay	-	-	7,500	7,500	29,000	287%	Parking Lot Paving (22,000) Exterior Painting (\$7,000)
Subtotal	-	-	7,500	7,500	29,000	287%	
GRAND TOTALS:	-	29,961	46,500	45,247	76,610	65%	Department Budget % Change

General Fund

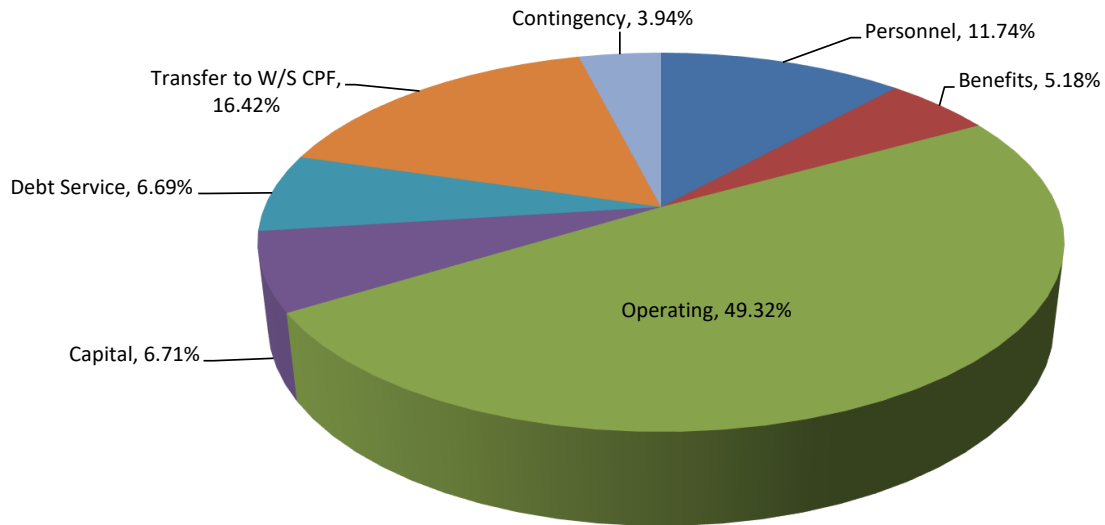
Acct. Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Contingency:						
10-00-9990-5300-0000	CONTINGENCY	\$ 217,756	\$ 335,191	\$ 272,128	\$ 200,000	\$ 280,489
	SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ 121,500
	Sub-Totals:	\$ -	\$ -	\$ 272,128	\$ 200,000	\$ 401,989
	Total Revenues:	\$ 13,888,341	\$ 14,464,886	\$ 15,020,150	\$ 15,380,200	\$ 14,736,722
	Less:					
	Total Expenditures:	\$ 12,282,882	\$ 12,854,127	\$ 15,020,150	\$ 14,365,947	\$ 14,736,722
	Amount Revenues Over (Under) Expenditures:	\$ 1,605,459	\$ 1,610,759	\$ -	\$ 1,014,253	\$ -

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	CONTINGENCY COMMENTS
10-00-9990-5300-0000	Contingency	217,756	335,191	272,128	200,000	280,489	3%	Includes funds for Vacation Compensation program
	Salary Adjustments	-	-	-	-	121,500		2.5% salary adjustment available 9-2020 at Manager's direction
GRAND TOTALS:		217,756	335,191	272,128	200,000	401,989	48%	Department Budget % Change

Water & Sewer Fund Expenditures by Type

Function	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Budget
Personnel	\$953,025	\$1,043,060	\$1,059,000	\$1,072,492
Benefits	\$368,900	\$423,080	\$413,000	\$473,700
Operating	\$4,511,470	\$4,413,855	\$4,694,000	\$4,506,500
Capital	\$297,948	\$448,000	\$430,134	\$613,000
Debt Service	\$1,382,893	\$653,574	\$653,715	\$611,133
Transfer to W/S Capital Proj. Fund	\$1,467,000	\$1,250,000	\$1,250,000	\$1,500,000
Contingency	\$0	\$313,331	\$0	\$360,005
Total	\$8,981,236	\$8,544,900	\$8,499,849	\$9,136,830

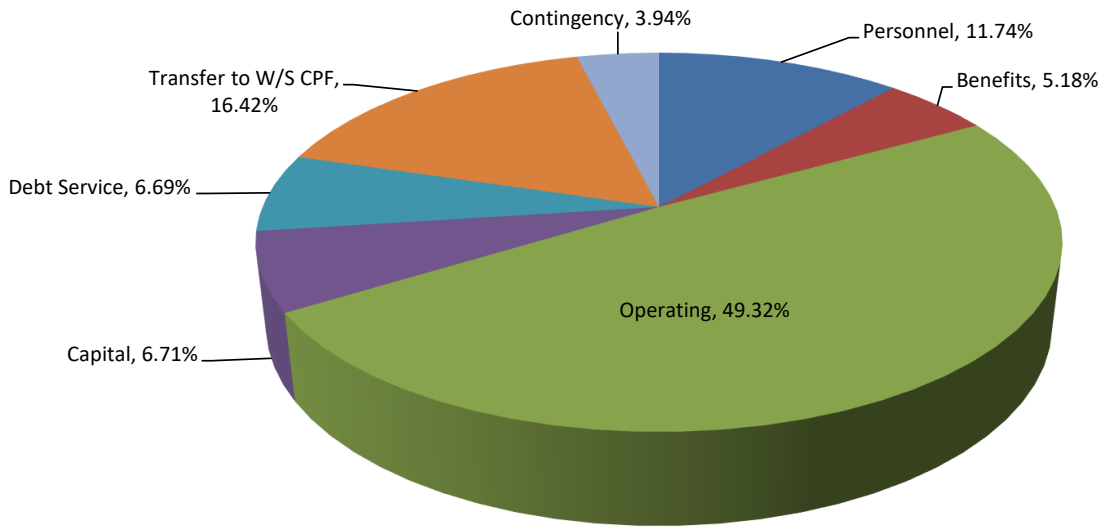
Water & Sewer Fund Expenditures by Type FY20-21



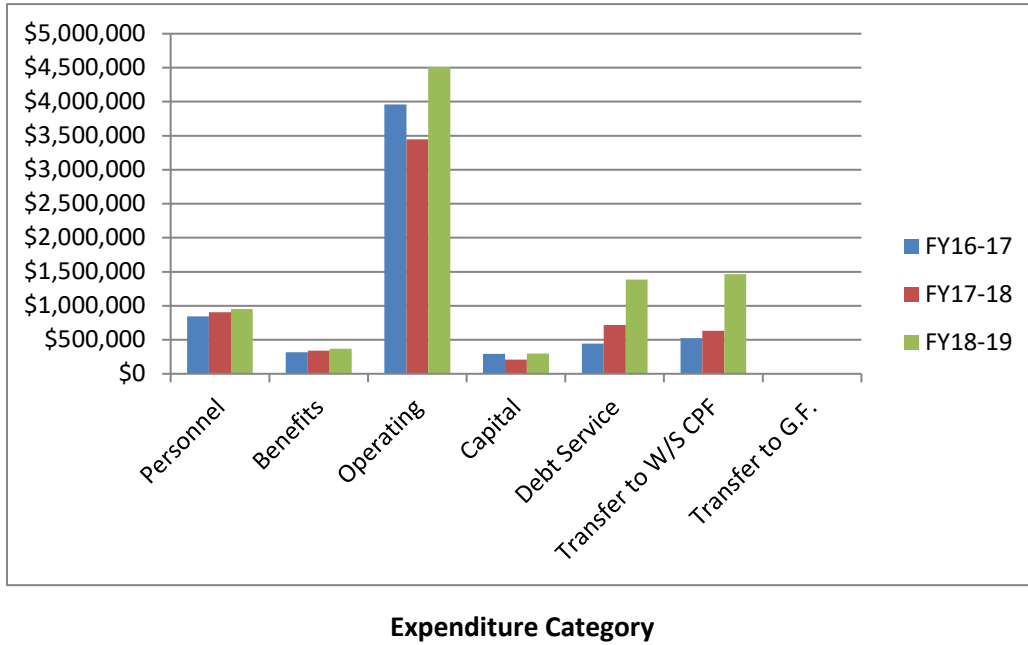
Water & Sewer Fund Expenditures by Type

Function	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Budget
Personnel	\$953,025	\$1,043,060	\$1,059,000	\$1,072,492
Benefits	\$368,900	\$423,080	\$413,000	\$473,700
Operating	\$4,511,470	\$4,413,855	\$4,694,000	\$4,506,500
Capital	\$297,948	\$448,000	\$430,134	\$613,000
Debt Service	\$1,382,893	\$653,574	\$653,715	\$611,133
Transfer to W/S Capital Proj. Fund	\$1,467,000	\$1,250,000	\$1,250,000	\$1,500,000
Contingency	\$0	\$313,331	\$0	\$360,005
Total	\$8,981,236	\$8,544,900	\$8,499,849	\$9,136,830

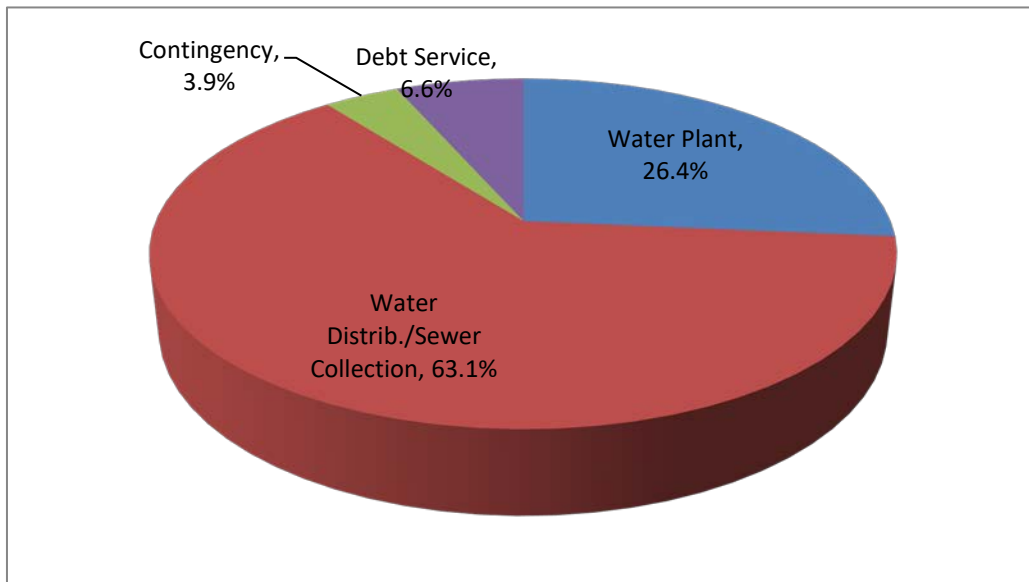
Water & Sewer Fund Expenditures by Type FY20-21



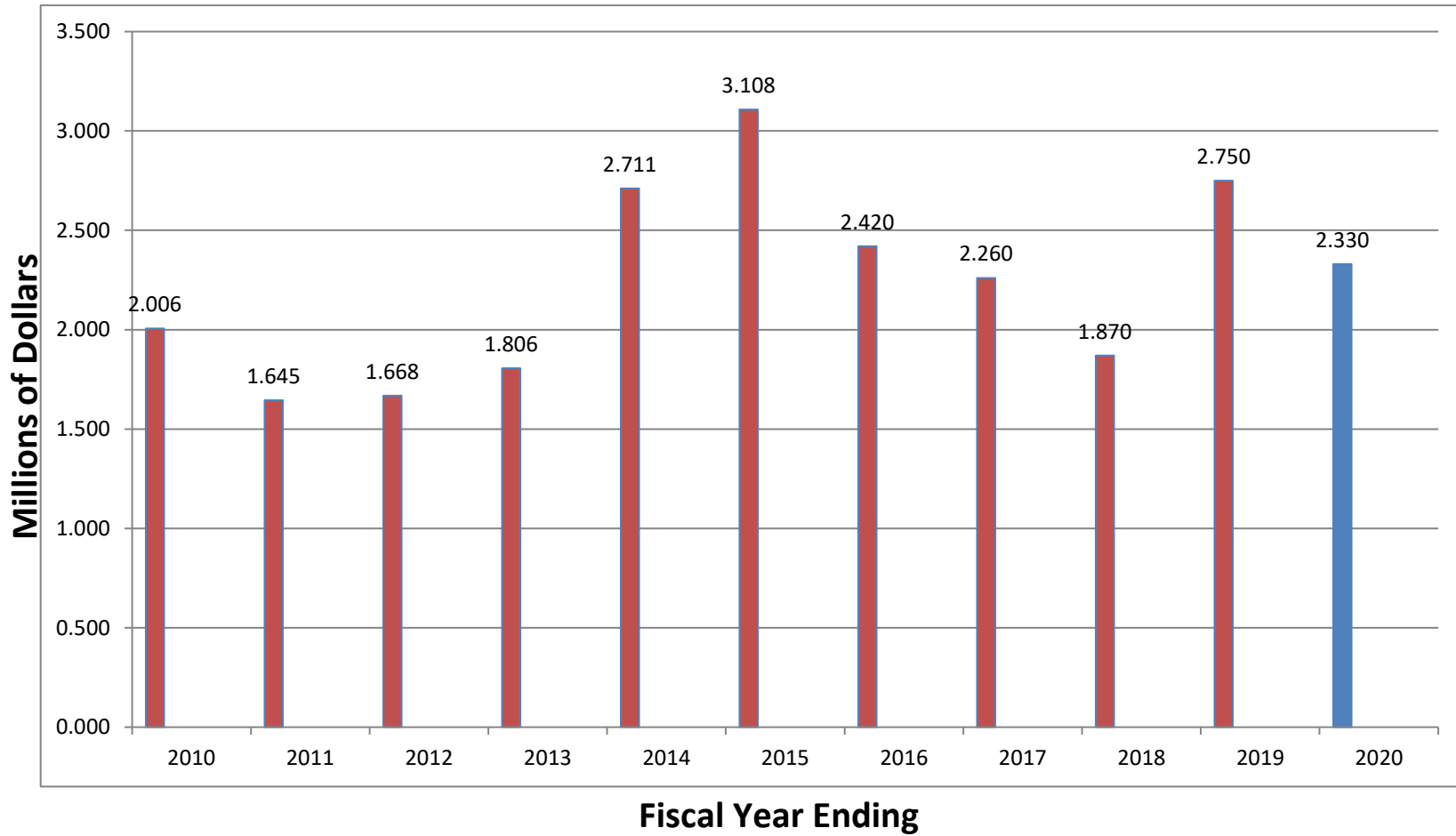
Water & Sewer Fund Actual Expenditures by Type



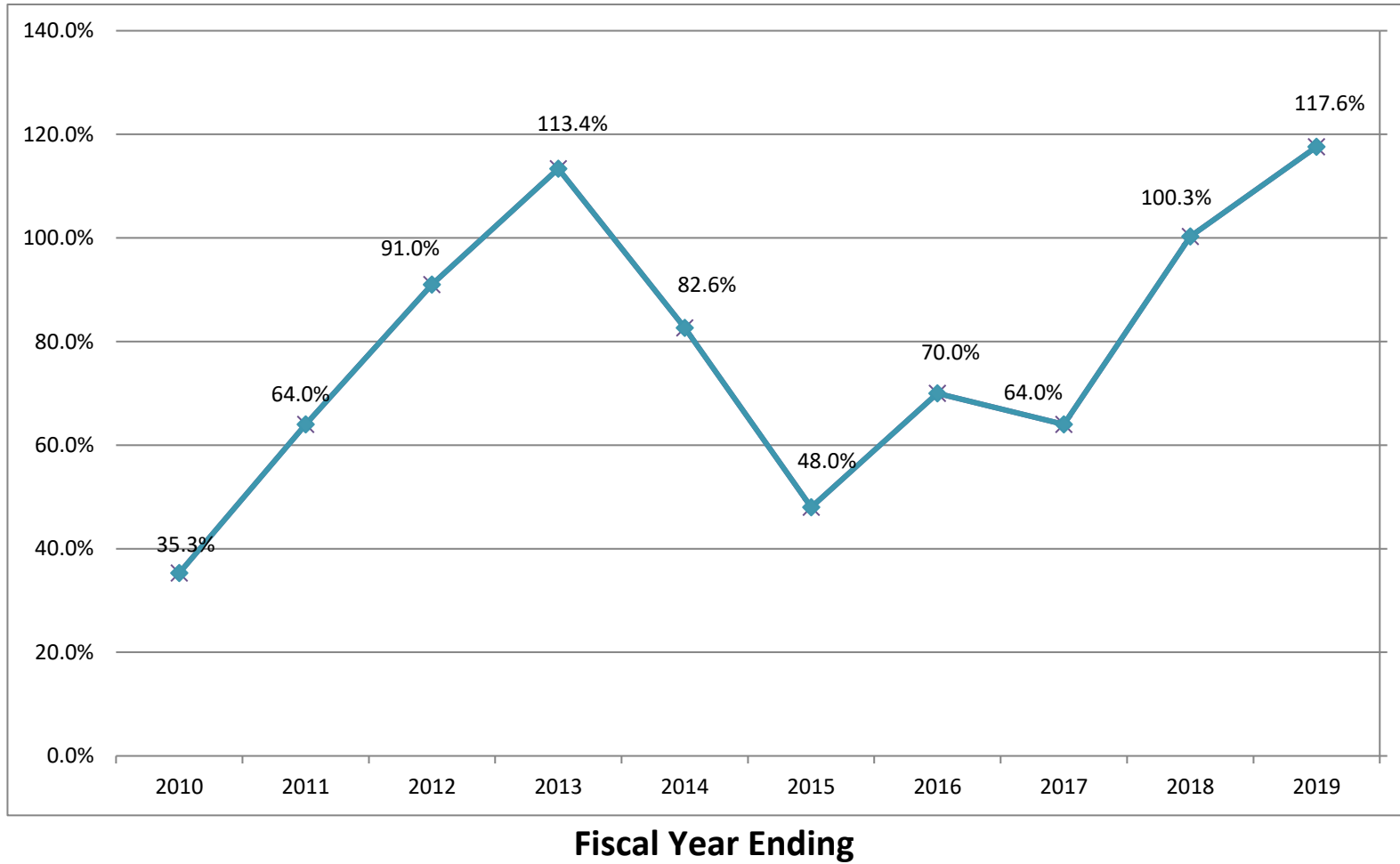
W&S Expenditures by Department FY20-21



Sewer Treatment Cost (Millions)



**Water and Sewer Fund
Fund Balance As A Percentage of W/S
Fund Expenditures**



Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Water/Sewer Revenues: (W/S Revenue includes Loans)	\$ 8,426,200	\$ 8,989,589	\$ 8,544,900	\$ 9,191,200	\$ 9,136,830
Less Expenses:					
Water Plant:	\$ 1,675,240	\$ 2,196,687	\$ 1,947,275	\$ 1,948,925	\$ 2,409,102
Water/Sewer Distribution:	\$ 3,859,594	\$ 5,401,576	\$ 5,630,720	\$ 5,510,655	\$ 5,756,590
Debt Service:	\$ 717,037	\$ 1,382,894	\$ 653,574	\$ 653,574	\$ 611,133
Contingency:	\$ 140,815	\$ 313,763	\$ 313,331	\$ 300,000	\$ 360,005
Amount Revenues Over (Under) Expenditures:	\$ 2,033,514	\$ (305,331)	\$ -	\$ 778,046	\$ -

Water/Sewer Fund

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Water/Sewer Revenues:						
30-71-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 10,472	\$ 18,140	\$ 10,400	\$ 10,400	\$ 10,400
30-71-3500-3520-0001	MISC. SALES & SERVICE	\$ 582	\$ 4,937	\$ 1,000	\$ 1,000	\$ 2,000
30-71-3550-3560-000	PENALTIES	\$ 33,111	\$ 80,206	\$ 75,000	\$ 75,000	\$ 50,000
30-71-3500-3505-0000	WATER SALES	\$ 2,528,456	\$ 2,738,610	\$ 2,852,000	\$ 2,852,000	\$ 2,872,930
30-71-3500-3505-0001	WATER SALES(WHOLESALE)	\$ 1,435,721	\$ 1,585,245	\$ 1,400,000	\$ 1,750,000	\$ 1,800,000
30-71-3500-3505-0002	NON-REFUND WA CUT ON FEE	\$ 8,225	\$ 16,798	\$ 4,000	\$ 11,000	\$ 4,000
30-71-3500-3523-0000	WATER TAPS	\$ 10,140	\$ 3,415	\$ 2,000	\$ 2,000	\$ 4,000
30-71-3500-3524-0000	WATER METER SET FEES	\$ 5,260	\$ 8,965	\$ 5,000	\$ 5,000	\$ 8,000
30-71-3500-3510-0000	SEWER SALES	\$ 3,699,332	\$ 4,367,736	\$ 4,180,000	\$ 4,472,800	\$ 4,370,000
30-71-3500-3525-0000	SEWER TAPS	\$ 695	\$ 700	\$ 500	\$ -	\$ 500
30-71-3500-3772-0000	SLUDGE PROCESSING	\$ 24,155	\$ 16,750	\$ 15,000	\$ 12,000	\$ 15,000
30-71-3900-3900-000	FUND BALANCE APPROPRIATED	\$ -	\$ -			\$ -
30-71-3500-3525-0800	HOLLAND DR ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	LOAN PROCEEDS	\$ 670,051				
30-3980-0007	GRANT PROCEEDS	\$ -	\$ 148,087			\$ -
	Sub-Totals:	\$ 8,426,200	\$ 8,989,589	\$ 8,544,900	\$ 9,191,200	\$ 9,136,830

Water/Sewer Fund

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Water Plant:						
30-71-7200-5100-0200	SALARIES & WAGES	\$ 385,032	\$ 389,593	\$ 403,425	\$ 403,425	\$ 411,192
30-71-7200-5100-0250	OVERTIME	\$ 19,438	\$ 27,115	\$ 15,000	\$ 22,000	\$ 20,000
30-71-7200-5120-0500	FICA TAXES	\$ 28,557	\$ 29,716	\$ 32,010	\$ 32,010	\$ 32,610
30-71-7200-5125-0600	GROUP INSURANCE	\$ 78,987	\$ 79,915	\$ 85,800	\$ 85,800	\$ 91,655
30-71-7200-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 2,717	\$ -	\$ -	\$ 2,145
30-71-7200-5127-0700	RETIREMENT	\$ 38,928	\$ 43,202	\$ 44,040	\$ 44,040	\$ 49,500
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 2,473	\$ 1,332	\$ -	\$ -	\$ -
30-71-7200-5300-0800	TRAINING & EDUCATION	\$ 11,753	\$ 5,557	\$ 10,000	\$ 7,500	\$ 10,000
30-71-7200-5300-1100	TELEPHONE	\$ 4,918	\$ 5,557	\$ 6,700	\$ 6,700	\$ 6,700
30-71-7200-5300-1201	LEGAL FEES	\$ -	\$ 1,097	\$ 5,000	\$ 5,000	\$ 5,000
30-71-7200-5300-1300	UTILITIES	\$ 170,144	\$ 185,849	\$ 175,000	\$ 182,000	\$ 182,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$ 85,055	\$ 71,959	\$ 75,000	\$ 75,000	\$ 75,000
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$ 28,837	\$ 20,777	\$ 30,000	\$ 30,000	\$ 30,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$ 39,998	\$ 35,184	\$ 40,000	\$ 41,000	\$ 30,000
30-71-7200-5300-3000	FUEL	\$ 1,645	\$ 1,889	\$ 1,500	\$ 1,350	\$ 1,500
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 654	\$ 604	\$ 1,500	\$ 800	\$ 1,500
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$ 466,843	\$ 563,930	\$ 591,000	\$ 591,000	\$ 591,000
30-71-7200-5300-3350	HURRICANE	\$ -	\$ 519	\$ -	\$ -	\$ -
30-71-7200-5300-3600	UNIFORMS	\$ 5,974	\$ 6,061	\$ 6,000	\$ 6,300	\$ 6,000
30-71-7200-5300-4501	SERVICE CONTRACTS	\$ 198,634	\$ 184,680	\$ 250,300	\$ 240,000	\$ 250,300
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ -	\$ -	\$ -	\$ -	\$ -
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ -	\$ 467,000	\$ -	\$ -	\$ 350,000
	Sub-Totals:	\$ 1,567,870	\$ 2,124,253	\$ 1,772,275	\$ 1,773,925	\$ 2,146,102
30-71-7200-5700-7400	CAPITAL OUTLAY	\$ 107,370	\$ 72,434	\$ 175,000	\$ 175,000	\$ 263,000
	Sub-Totals:	\$ 107,370	\$ 72,434	\$ 175,000	\$ 175,000	\$ 263,000
	WATER PLANT TOTALS:	\$ 1,675,240	\$ 2,196,687	\$ 1,947,275	\$ 1,948,925	\$ 2,409,102

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted	FY 20 Projected	Adopted FY 21	% CHG	WATER PLANT COMMENTS
				Budget		Budget		
30-71-7200-5100-0200	Salaries & Wages	385,032	389,593	403,425	403,425	411,192	2%	Salary of 9 FTEs: Water Plant Superintendent, Chief Water Plant Operator, Water Plant Chemist, Water Plant Mechanic, 2 Operator III, 1 Water Plant Operator II, 2 Water Plant Operator I.
30-71-7200-5100-0250	Overtime	19,438	27,115	15,000	22,000	20,000	33%	Projected overtime for employees during holidays & emergencies; covering vacations & sick time; and paying off-duty operators to come in for required training and safety meetings.
30-71-7200-5120-0500	FICA	28,557	29,716	32,010	32,010	32,610	2%	
30-71-7200-5125-0600	Group Insurance	78,987	79,915	85,800	85,800	91,655	7%	Medical Insurance
30-71-7200-5125-0610	Retiree Supplemental		2,717			2,145		
30-71-7200-5127-0700	Retirement	38,928	43,202	44,040	44,040	49,500	12%	Pension Rate at 10.15 Percent
30-71-7200-5300-0771	Unemployment Compensation	2,473	1,332	-	-	-	N/A	
30-71-7200-5300-0800	Training/ Education	11,753	5,557	10,000	7,500	10,000	0%	State Lab Certification Fee (\$350), NCWOA Dues for Plant Personnel (\$500), NCWTFD Board Certification Renewal (\$1000), Miscellaneous Training to maintain certification (\$1250) Certification school for three operators (\$3,000). Permit to operate a public water system (\$3,000). Discharge Permit fee (\$800).
30-71-7200-5300-1100	Telephone	4,918	5,557	6,700	6,700	6,700	0%	Cellphone allowance for 5 employees (\$3000/yr.), Water Plant portion of Lease on phone System GE Capital (\$110/month)(\$1,320), Century Link Phone Accounts (3) (\$42/month)(\$504), Monthly Phone Service - IT Systems (4140.month)(\$1,680), Verizon cell modems for Remote SCADA (\$196)
30-71-7200-5300-1201	Legal Fees	-	1,097	5,000	5,000	5,000	0%	
30-71-7200-5300-1300	Utilities	170,144	185,849	175,000	182,000	182,000	4%	Water Plant Electric Bill - Water Plant Water/Sewer Bill, Fuel Oil for water Plant and River Generators.
30-71-7200-5300-1700	Equip Maint & Repair	85,055	71,959	75,000	75,000	75,000	0%	Maintenance and Repair of Motors, Pumps, Chlorinators, and other associated equipment at the Water Plant.
30-71-7200-5300-1701	Building Maint & Repair	28,837	20,777	30,000	30,000	30,000	0%	Exterior basin wall concrete repair (\$20,000). Replace influent valves on basin 2 (\$10,000)
30-71-7200-5300-2900	Professional Services	39,998	35,184	40,000	41,000	30,000	-25%	Misc. Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5300-3000	Fuel	1,645	1,889	1,500	1,350	1,500	0%	
30-71-7200-5300-3100	Vehicle Supplies/ Maintenance	654	604	1,500	800	1,500	0%	Maintenance on 3 service trucks and backhoe

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted		Adopted FY 21		% CHG	WATER PLANT COMMENTS
				Budget	FY 20 Projected	Budget			
30-71-7200-5300-3300	Supplies/ Operations	466,843	563,930	591,000	591,000	591,000	0%	Aluminum Sulfate (\$153,850), Caustic (\$147,500), Ammonia (\$12,500), Captor (\$15,125), Chlorine (\$37,500), Sodium Permanganate (\$20,000), Fluoride (\$12,500), Phosphate (\$56,250), Polymer (\$27,000), Sodium Chlorite (\$45,000), Lab Supplies (\$37,000), Copier (\$760), Tools(\$6,000), Miscellaneous Equipment (\$20,000)	
30-71-7200-5300-3350	Hurricane		519						
30-71-7200-5300-3600	Uniforms	5,974	6,061	6,000	6,300	6,000	0%	Uniforms and Safety Shoes for Water Plant Employees	
30-71-7200-5300-4501	Service Contracts	198,634	184,680	250,300	240,000	250,300	0%	Certified Testing for Water Plant (\$40,000), Annual Mowing and Landscape Contract for Plant (\$12,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$32,400), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$5,000), Sludge removal (\$80,100), Technician to service lab equipment (\$8,000), Misc. Contract Services (\$10,000)River Dredging(\$40,000), Janitorial Services (\$10,800)	
30-71-7200-5300-4502	C.S./BLDG Demo & Asbestos	-	-	-	-	-	N/A		
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	-	467,000	-	-	350,000	N/A	Transfer to Capital Improvement Fund for Water Plant Improvements	
	Subtotal	1,567,870	2,124,253	1,772,275	1,773,925	2,146,102	21%		
30-71-7200-5700-7400	Capital Outlay	107,370	72,434	175,000	175,000	263,000	50%	Scada Upgrades (\$50,000) Replace Filter Media in filters 2 and 3 (\$75,000) Rebuild 1 raw pump, 1 settled pump and 1 grit pump (\$103,000) Work Truck \$35,000	
	Subtotal	107,370	72,434	175,000	175,000	263,000	50%		
	GRAND TOTALS:	1,675,240	2,196,687	1,947,275	1,948,925	2,409,102	24%	Department Budget % Change	

Water/Sewer Fund

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Water/Sewer Distribution:						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 463,521	\$ 494,245	\$ 585,635	\$ 490,000	\$ 597,300
30-71-7220-5100-0210	SALARIES/COUNCIL	\$ 11,871	\$ 11,384	\$ 14,000	\$ 14,000	\$ 14,000
30-71-7220-5100-0250	OVERTIME	\$ 27,402	\$ 30,688	\$ 25,000	\$ 31,000	\$ 30,000
30-71-7220-5120-0500	FICA TAXES	\$ 36,755	\$ 38,915	\$ 46,240	\$ 35,525	\$ 46,240
30-71-7220-5125-0600	GROUP INSURANCE	\$ 106,755	\$ 106,775	\$ 144,230	\$ 105,000	\$ 160,875
30-71-7220-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 12,480	\$ -	\$ -	\$ 11,175
30-71-7220-5127-0700	RETIREMENT	\$ 50,214	\$ 55,180	\$ 70,760	\$ 70,760	\$ 79,500
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	\$ 93,385	\$ 106,284	\$ 104,270	\$ 104,270	\$ 99,300
30-71-7220-5300-0800	TRAINING & EDUCATION	\$ 2,475	\$ 5,210	\$ 7,500	\$ 6,000	\$ 7,500
30-71-7220-5300-1100	TELEPHONE	\$ 4,643	\$ 5,406	\$ 7,800	\$ 7,800	\$ 7,800
30-71-7220-5300-1300	UTILITIES	\$ 33,759	\$ 43,042	\$ 38,000	\$ 37,500	\$ 38,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	\$ 24,548	\$ 31,803	\$ 30,000	\$ 28,000	\$ 35,000
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	\$ 1,080	\$ 6,405	\$ 10,000	\$ 9,300	\$ 10,000
30-71-7220-5300-3000	FUEL	\$ 22,366	\$ 23,057	\$ 24,000	\$ 23,500	\$ 24,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 14,450	\$ 15,530	\$ 15,000	\$ 15,000	\$ 20,000
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	\$ 127,266	\$ 167,226	\$ 175,000	\$ 185,000	\$ 185,000
30-71-7220-5300-3350	HURRICANE	\$ -	\$ 36,374	\$ -	\$ -	\$ -
30-71-7220-5300-3600	UNIFORMS	\$ 5,718	\$ 6,469	\$ 8,000	\$ 8,000	\$ 8,000
30-71-7220-5300-4500	SEWAGE TREATMENT	\$ 1,870,709	\$ 2,756,189	\$ 2,530,000	\$ 2,530,000	\$ 2,517,900
30-71-7220-5300-4501	SERVICE CONTRACTS	\$ 229,748	\$ 214,355	\$ 245,285	\$ 260,000	\$ 265,000
30-71-7220-5300-5710	W-S FUND BAL./ECON. DEVEL.	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
30-76-7220-5970-9101	TRANSFER TO W/S CAPITAL PROJ. FUN	\$ 630,833	\$ 1,009,045	\$ 1,250,000	\$ 1,250,000	\$ 1,150,000
	Sub-Totals:	\$ 3,757,498	\$ 5,176,062	\$ 5,430,720	\$ 5,310,655	\$ 5,406,590
30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 102,096	\$ 225,514	\$ 200,000	\$ 200,000	\$ 350,000
	Sub-Totals:	\$ 102,096	\$ 225,514	\$ 200,000	\$ 200,000	\$ 350,000
	WATER/SEWER TOTALS:	\$ 3,859,594	\$ 5,401,576	\$ 5,630,720	\$ 5,510,655	\$ 5,756,590

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted	FY 20 Projected	Adopted FY 21	% CHG	WATER/SEWER COMMENTS Town of Smithfield Budget Justification Sheet
				Budget		Budget		
30-71-7220-5100-0200	Salaries & Wages	463,521	494,245	585,635	490,000	597,300	2%	Salary 10 FTEs: Superintendent for Water/Sewer, Pump Station Mechanic, Waste Water System Tech, 2 Crew Leader, 5 Utility Line Mechanic; On-call Pay (\$11,280), Call back hours paid at regular pay and not overtime (\$2,600). The increase is caused by three (3) potential career ladder advancements.
30-71-7220-5100-0210	Salaries/Council	11,871	11,384	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
30-71-7220-5100-0250	Overtime	27,402	30,688	25,000	31,000	30,000	20%	Projected overtime for employees during emergencies
30-71-7220-5120-0500	FICA	36,755	38,915	46,240	35,525	46,240	0%	
30-71-7220-5125-0600	Group Insurance	106,755	106,775	144,230	105,000	160,875	12%	Medical Insurance
30-71-7220-5125-0610	Retiree Supplemental		12,480			11,175		
30-71-7220-5127-0700	Retirement	50,214	55,180	70,760	70,760	79,500	12%	Pension Rate at 10.15 Percent
30-71-7220-5300-0770	Prop Liab Ins/WK Comp	93,385	106,284	104,270	104,270	99,300	-5%	Property and Liability Insurance; Workers Compensation Insurance-portion charged to W/S Need Updated Number
30-71-7220-5300-0800	Training / Education	2,475	5,210	7,500	6,000	7,500	0%	NCWTFO Certifications (\$210) WPCSOCC Certifications (\$300), Certifications & Registrations for NCWTFO Training (\$140), Distribution and Collection School Fees (4 people going to school this year), Blood Borne Pathogens (\$2,500) Skid Steer Certification Training, (\$2,500)
30-71-7220-5300-1100	Telephone	4,643	5,406	7,800	7,800	7,800	0%	Cellphone Allowance for 3 employees (\$600/year = \$1,800), Cellphone Allowance for 7 employees (\$180/year = \$1,260), Monthly Phone Service (Information Technology Systems (\$352/month) (\$4,224), Water & Sewer Portion of Lease on Phone System GE Capital (\$42/month) (\$504).
30-71-7220-5300-1300	Utilities	33,759	43,042	38,000	37,500	38,000	0%	Progress Energy Billing for Lift Stations, Town of Smithfield Billing for Lift Stations, Propane Gas for Generators (\$1100), 1/2 TWC Line for SCADA remote access (\$900)
30-71-7220-5300-1700	Equip Maint & Repair	24,548	31,803	30,000	28,000	35,000	17%	Maintenance of Pumps, Motors, SCADA and Controls for Town's Wastewater Pumps for 19 Lift Stations, Test 20 RPZ and replacement of rpz(\$2,600). Now have 19 lift stations with 1 more to come on line. Degreaser costs have also increased (request increase of \$5,000).

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	WATER/SEWER COMMENTS
30-71-7220-5300-2900	Professional Services	1,080	6,405	10,000	9,300	10,000	0%	Miscellaneous Engineering Fees Related to Work at Water and Sewer Line major repairs and replacements (\$5,000). Survey grade depth GPS readings of subsurface assets as needed (\$5,000)
30-71-7220-5300-3000	Fuel	22,366	23,057	24,000	23,500	24,000	0%	Fuel for Water and Sewer Line Maintenance Crews
30-71-7220-5300-3100	Vehicle Supplies/ Maintenance	14,450	15,530	15,000	15,000	20,000	33%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment. Added \$5,000 due to increased age of fleet and presumed increased maintenance.
30-71-7220-5300-3300	Supplies/ Operations	127,266	167,226	175,000	185,000	185,000	6%	Purchase of Supplies, Materials for Water and Sewer Line Maintenance and Connecting New Customers, Division of Water Quality Wastewater Collection Permit (\$810), Division of Water Supply Distribution Permits (\$3,380), Green Guard Safety Supplies (\$600), NC Rural Water Association Membership (\$350), COECO Copier (\$776), Misc. replacement hand tools for the crews (\$1,500). Degreaser for lift stations (\$48,000) Tariffs have driven up costs of supplies.
30-71-7220-5300-3350	Hurricane		36,374					
30-71-7220-5300-3600	Uniforms	5,718	6,469	8,000	8,000	8,000	0%	Uniforms and Safety Shoes for Water/Sewer Employees, Safety Shoe Allowance (\$100 ea.); caps and misc. purchases
30-71-7220-5300-4500	Sewage Treatment	1,870,709	2,756,189	2,530,000	2,530,000	2,517,900	0%	Annual Treatment Costs of Wastewater from Johnston County, 2012/2013 Sewage Treatment Costs (\$1,806,904) 2013/2014 Sewage Treatment Costs (\$2,711,885) 2014/2015 Sewage Treatment Costs (\$3,107,710) 2015/2016 Sewage Treatment Costs (\$2,420,000) 2017/2018 Sewage Treatment Costs (\$1,870,709) 2018/2019 Sewage Treatment Costs (\$2,756,189)
30-71-7220-5300-4501	Service Contracts	229,748	214,355	245,285	260,000	265,000	8%	ORC Service for Cross-Connections Requirements (\$650/month or \$7,800), Monthly Water Tank Maintenance contract with Southern Corrosion Inc. (\$26,573), Test some Large Water Meters (\$2,650) Misc. costs for pump repair, confined space assistance, etc. Dukes Root Control (\$3,500.00), 1/2 janitorial contract OC (\$4,100), Yearly Maintenance Contract for 15 generators at SLS sites (\$11,429) Contracted Monthly Meter Reading Services with Grid One Solutions. 10,000 meters/month @ \$1.37 meter estimated Annual Costs (\$93,000), \$90,000 for street cut/street repairs.

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	WATER/SEWER COMMENTS
30-71-7220-5300-5710	W-S Fund Bal. Eco. Devel.	-	-	100,000	100,000	100,000	0%	Funds available to assist with economic development. Will encumber \$100,000 from FY20 budget for a total of \$200,000.
30-76-7220-5970-9101	Transfer to W/S Capital Projects	630,833	1,009,045	1,250,000	1,250,000	1,150,000	N/A	I & I Reduction (\$200,000), Lift Station Repair (\$150,000), AMI-Nextgrid (\$50,000), Phase 2 of Durwood Stephenson 16" Water Line Extension (\$350,000); NC Hwy 210 Force Main (\$400,000)
	Subtotal	3,757,498	5,176,062	5,430,720	5,310,655	5,406,590	0%	
30-71-7220-5700-7400	Capital Outlay	102,096	225,514	200,000	200,000	350,000	75%	Manhole Rehab (\$50,000); Water Line Upgrades (\$100,000), Digitized mapping (\$30,000), Replace Sewer in alleys behind Wilson Street and Holding Street (\$170,000)
	Subtotal	102,096	225,514	200,000	200,000	350,000	75%	
	GRAND TOTALS:	3,859,594	5,401,576	5,630,720	5,510,655	5,756,590	2%	Department Budget % Change

Water/Sewer Fund

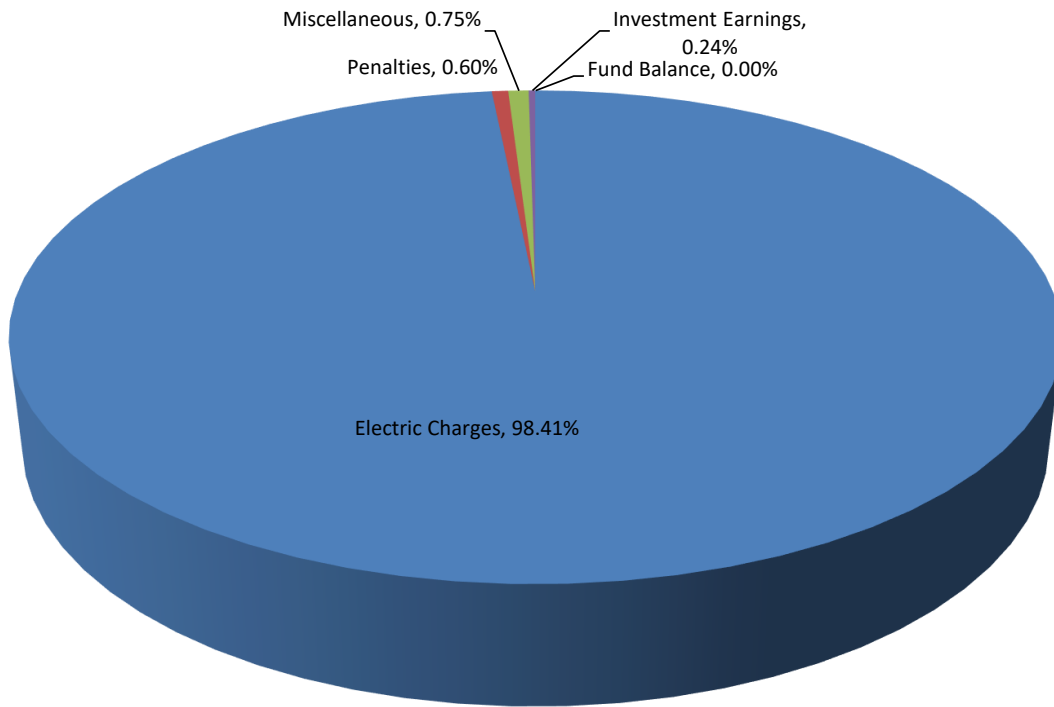
Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Debt Service:						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ 21,023	\$ -	\$ -	\$ -	\$ -
30-71-7240-5400-9503	D/S EQUIPMENT	\$ 84,881	\$ 84,881	\$ 42,441	\$ 42,441	\$ -
30-71-7240-5400-9505	I & I/SAND REMOVAL	\$ 166,114	\$ 166,114	\$ 166,114	\$ 166,114	\$ 166,114
30-71-7240-5400-9506	MULTIPLE W/S PROJECTS	\$ 131,343	\$ 131,343	\$ 131,343	\$ 131,343	\$ 131,343
30-71-7240-5400-9508	BOOKER DAIRY RD-BBT	\$ 313,676	\$ 1,000,556	\$ 313,676	\$ 313,676	\$ 313,676
	Sub-Totals:	\$ 717,037	\$ 1,382,894	\$ 653,574	\$ 653,574	\$ 611,133
Contingency:						
30-00-9990-5300-0000	CONTINGENCY	\$ 140,815	\$ 313,763	\$ 313,331	\$ 300,000	\$ 333,005
	SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ 27,000
	Sub-Totals:	\$ 140,815	\$ 313,763	\$ 313,331	\$ 300,000	\$ 360,005
	DEBT SERVICE/CONTINGENCY TOTALS:	\$ 857,852	\$ 1,696,657	\$ 966,905	\$ 953,574	\$ 971,138
	Total Revenues:	\$ 8,426,200	\$ 8,989,589	\$ 8,544,900	\$ 9,191,200	\$ 9,136,830
	Less:					
	Total Expenditures:	\$ 6,392,686	\$ 9,294,920	\$ 8,544,900	\$ 8,413,154	\$ 9,136,830
	Amount Revenues Over (Under) Expenditures:	\$ 2,033,514	\$ (305,331)	\$ -	\$ 778,046	\$ -

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	WATER/SEWER DEBT SERVICE- CONTINGENCY COMMENTS
30-71-7240-5400-9502	Water Debt Service DENR Loans	21,023	-	-	-	-	#DIV/0!	Construction of Ammonia Treatment Plant and Sludge Handling Facilities; Two Loans : Original Loan #1 \$761,780 for 20 Years @ 5.30% issued on Oct 29, 1997. Maturity Date May 2017 - Paid in Full FY17. Loan #2 \$408,220 for 20 Years @ 3% issued on Sept 1, 1997. Maturity Date May 2018.
30-71-7240-5400-9503	D/S Water Loan (Equip)	84,881	84,881	42,441	42,441	-	-100%	Joint Loan 83% Water/Sewer & 17% Electric Original Loan \$491,185 for 5 Years @ 1.55% Semi-annually issued Dec 23, 2014. Maturity Date Nov 5, 2019
30-71-7240-5400-9505	I & I/Sand Removal	166,114	166,114	166,114	166,114	166,114	0%	1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb., 2026
30-71-7240-5400-9506	Multiple W/S Projects	131,343	131,343	131,343	131,343	131,343	0%	1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026.
30-71-7240-5400-9508	Booker Dairy Rd-BBT	313,676	1,000,556	313,676	313,676	313,676	0%	March 22, 2017; \$2.037 million at 2.03 percent for 7 years with annual pymts of \$313,675.Matures March 2022.
	Subtotal	717,037	1,382,894	653,574	653,574	611,133	-6%	
30-00-9990-5300-0000	Contingency	140,815	313,763	313,331	300,000	333,005	6%	Includes VCP
	Salary Adjustments	-	-	-	-	27,000		2.5% salary adjustment
	Subtotal	140,815	313,763	313,331	300,000	360,005	15%	
	GRAND TOTALS	857,852	1,696,657	966,905	953,574	971,138	0%	Department Budget % Change

Electric Fund Revenues by Source

Source	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Budget	Percent Change
Electric Charges	\$16,127,881	\$16,550,000	\$13,900,000	\$16,300,000	-1.5%
Penalties	\$142,050	\$150,000	\$91,944	\$100,000	-33.3%
Other	\$145,087	\$106,000	\$135,000	\$124,000	17.0%
Investment Earnings	\$69,797	\$50,000	\$67,116	\$40,000	-20.0%
Loan Proceeds	\$0	\$0	\$0	\$0	N/A
Fund Balance Appropriated	\$0	\$0	\$0	\$0	N/A
Total	\$16,484,815	\$16,856,000	\$14,194,060	\$16,564,000	-1.7%

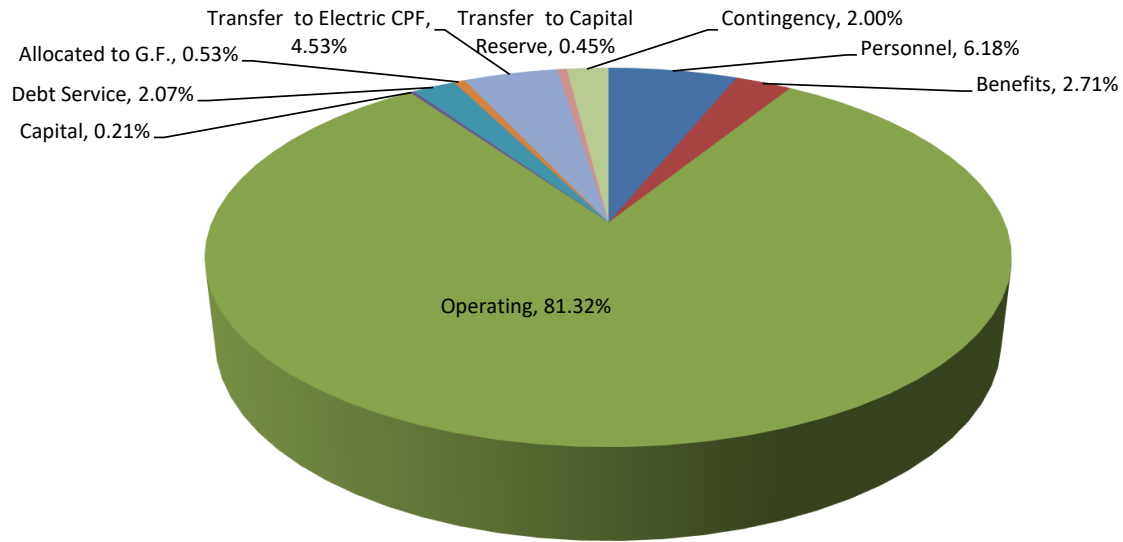
Electric Fund Revenues by Source FY20-21



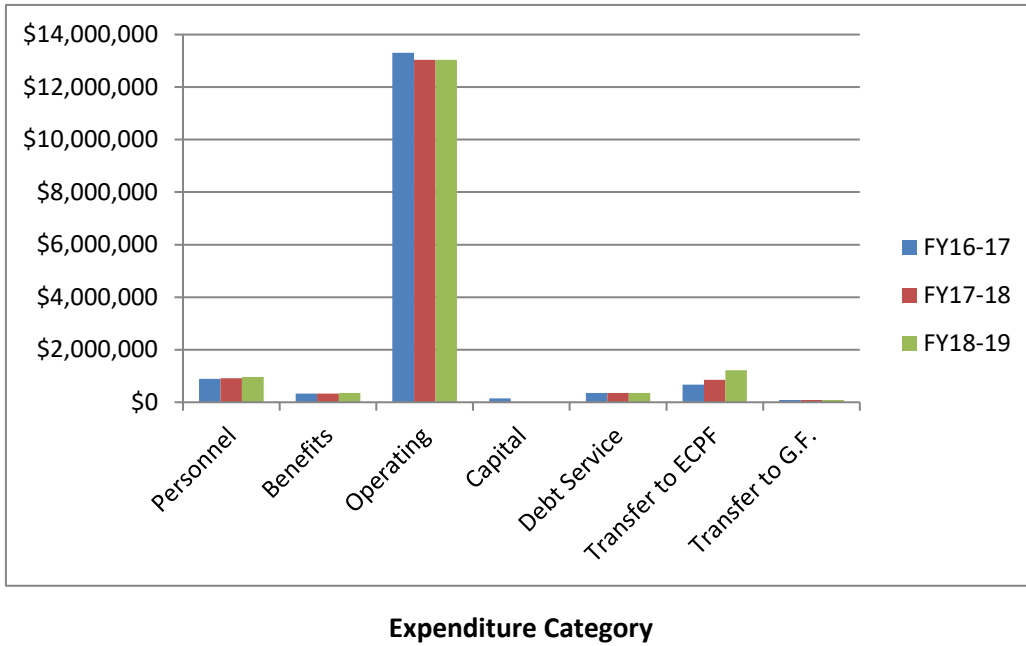
Electric Fund Expenditures by Type

Function	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Budget	Percent Change
Personnel	\$957,464	\$1,002,130	\$1,003,500	\$1,023,200	2%
Benefits	\$354,337	\$412,600	\$374,000	\$448,590	9%
Operating	\$13,039,161	\$13,719,010	\$13,600,000	\$13,469,460	-2%
Capital	\$0	\$0	\$114,580	\$35,000	#DIV/0!
Debt Service	\$359,970	\$351,279	\$351,307	\$342,586	-2%
Allocated to G.F.	\$86,214	\$88,500	\$0	\$88,500	0%
Transfer to Electric CPF	\$1,215,000	\$950,000	\$950,000	\$750,000	-21%
Transfer to Capital Reserve	\$0	\$0	\$0	\$75,000	N/A
Contingency	\$0	\$332,481	\$0	\$331,664	0%
Total	\$16,012,146	\$16,856,000	\$16,393,387	\$16,564,000	-1.73%

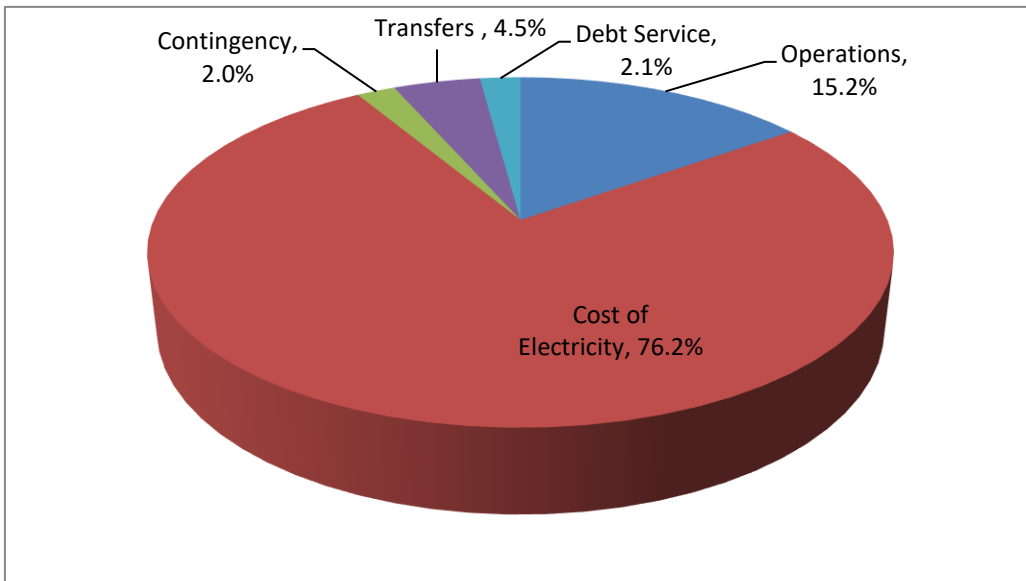
Electric Fund Expenditures by Type FY20-21



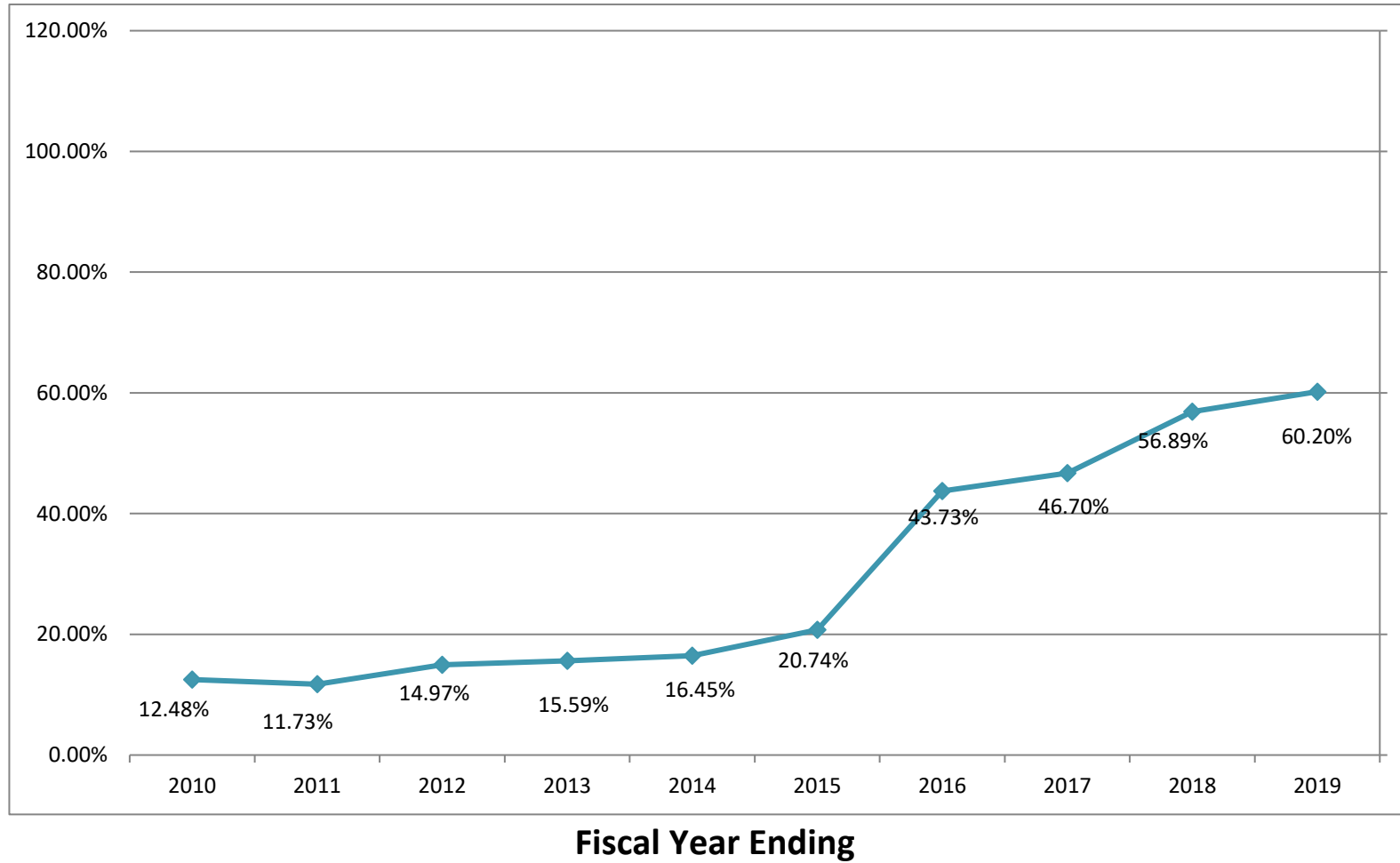
Electric Fund Actual Expenditures by Type



Electric Expenditures by Function FY20-21



Electric Fund Fund Balance As A Percentage of Electric Fund Expenditures



Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Electric Revenues:	\$ 16,751,614	\$ 16,484,815	\$ 16,856,000	\$ 16,424,300	\$ 16,564,000
Less Expenses:					
Electric Utility:	\$ 15,222,335	\$ 15,652,173	\$ 16,172,240	\$ 15,545,970	\$ 15,889,750
Electric Debt Service:	\$ -	\$ -	\$ 351,279	\$ 342,586	\$ 342,586
Contingency:	\$ -	\$ -	\$ 332,481	\$ -	\$ 331,664
Amount Revenues Over (Under) Expenditures:	<u>\$ 1,529,279</u>	<u>\$ 832,642</u>	<u>\$ -</u>	<u>\$ 535,744</u>	<u>\$ -</u>

Electric Fund

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Electric Revenues:						
31-72-3550-3530-0000	ELECTRIC SALES	\$ 16,336,826	\$ 16,127,881	\$ 16,550,000	\$ 16,100,000	\$ 16,300,000
31-72-3550-3560-0000	PENALTIES	\$ 303,518	\$ 142,050	\$ 150,000	\$ 132,000	\$ 100,000
31-72-3550-3580-0000	NON-REFUND EL CUT ON FEE	\$ 52,578	\$ 85,400	\$ 70,000	\$ 89,600	\$ 82,000
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 11,052	\$ 3,403	\$ 4,000	\$ 3,500	\$ 4,000
31-72-3550-3520-0002	ONLINE CONVENIENCE FEE	\$ 2,982	\$ 33,152	\$ 30,000	\$ 37,200	\$ 34,000
31-72-3550-3520-0000	MISCELLENOUS	\$ 1,289	\$ 7,294	\$ 2,000	\$ 12,000	\$ 4,000
31-72-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 41,455	\$ 69,797	\$ 50,000	\$ 50,000	\$ 40,000
31-72-3900-3900-0799	WRITEOFF RECOVERY	\$ 1,914	\$ 764	\$ -		
	GRANTS		\$ 15,074	\$ -		\$ -
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -
	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 16,751,614	\$ 16,484,815	\$ 16,856,000	\$ 16,424,300	\$ 16,564,000

Electric Fund

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Electric Utility:						
31-72-7230-5100-0200	SALARIES & WAGES	\$ 884,534	\$ 926,512	\$ 973,130	\$ 930,000	\$ 994,200
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 11,870	\$ 11,384	\$ 14,000	\$ 14,000	\$ 14,000
31-72-7230-5100-0250	OVERTIME	\$ 14,645	\$ 19,568	\$ 15,000	\$ 12,000	\$ 15,000
31-72-7230-5120-0500	FICA TAXES	\$ 65,990	\$ 69,108	\$ 75,670	\$ 75,670	\$ 77,200
31-72-7230-5125-0600	GROUP INSURANCE	\$ 181,914	\$ 172,941	\$ 228,120	\$ 228,120	\$ 224,400
31-72-7230-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 18,516	\$ -	\$ -	\$ 24,340
31-72-7230-5127-0700	RETIREMENT	\$ 86,996	\$ 93,771	\$ 108,810	\$ 108,810	\$ 122,650
31-72-7230-5300-0760	TEMP LABOR	\$ -	\$ 1,914	\$ -	\$ -	\$ -
31-72-7230-5300-0770	PROP. LIA. INS./WKS COMP	\$ 93,385	\$ 106,300	\$ 104,270	\$ 104,270	\$ 99,300
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 2,474	\$ 1,333	\$ -	\$ -	\$ -
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 5,389	\$ 10,314	\$ 12,000	\$ 10,000	\$ 12,000
31-72-7230-5300-1100	TELEPHONE	\$ 7,650	\$ 7,640	\$ 12,400	\$ 12,400	\$ 12,400
31-72-7230-5300-1121	POSTAGE	\$ 36,310	\$ 42,508	\$ 40,000	\$ 35,000	\$ 40,000
31-72-7230-5300-1201	LEGAL FEES	\$ -	\$ 426	\$ 5,000	\$ 5,000	\$ 5,000
31-72-7230-5300-1300	UTILITIES	\$ 19,165	\$ 18,095	\$ 21,000	\$ 18,000	\$ 21,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 24,837	\$ 65,982	\$ 65,000	\$ 65,000	\$ 65,000
31-72-7230-5300-2900	PROFESSIONAL SERVICES	\$ 13,787	\$ 6,601	\$ 15,000	\$ 15,000	\$ 15,000
31-72-7230-5300-3000	FUEL	\$ 16,079	\$ 15,913	\$ 15,000	\$ 12,000	\$ 15,000
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 27,783	\$ 15,240	\$ 20,000	\$ 18,000	\$ 20,000
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ 180,090	\$ 182,821	\$ 185,000	\$ 185,000	\$ 185,000
31-72-7230-5300-XXXX	EAST RIVER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 130,000
31-72-7260-5300-3350	HURRICANE	\$ -	\$ 2,001	\$ -	\$ -	\$ -
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 10,511	\$ 9,914	\$ 12,200	\$ 12,200	\$ 12,200
31-72-7230-5300-4401	DEBIT/CREDIT CARD FEES	\$ 51,154	\$ 67,951	\$ -	\$ -	\$ -
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 136,921	\$ 144,938	\$ 213,000	\$ 213,000	\$ 223,000
31-72-7230-5300-4502	C.S./LOGICS	\$ 54,673	\$ 38,012	\$ 29,140	\$ 44,000	\$ 29,140
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 12,362,549	\$ 12,301,256	\$ 12,750,000	\$ 12,500,000	\$ 12,615,420
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ.	\$ 847,415	\$ 1,215,000	\$ 950,000	\$ 620,000	\$ 620,000
31-76-7230-5500-9104	ELECTRIC PIL-PROPERTY TAX	\$ 86,214	\$ 86,214	\$ 88,500	\$ 88,500	\$ 88,500
31-76-7230-5970-9108	TRANSFER TO BOOKER DAIRY ROAD CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
31-76-7230-5970-9110	TRANSFER TO ELECTRIC FUND CAP RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Sub-Totals:		\$ 15,222,335	\$ 15,652,173	\$ 16,052,240	\$ 15,425,970	\$ 15,854,750

Electric Fund

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
31-72-7230-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 35,000
Sub-Totals:		\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 35,000
ELECTRIC TOTALS:		\$ 15,222,335	\$ 15,652,173	\$ 16,172,240	\$ 15,545,970	\$ 15,889,750

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	ELECTRIC COMMENTS
Town of Smithfield Budget Justification Sheet								
31-72-7230-5100-0200	Salaries & Wages	884,534	926,512	973,130	930,000	994,200	2%	Salary of 14 FTEs (9-utility field operations/5-admin./billing): Public Utilities Director, Electric System Superintendent, 2 Crew Leader, 2 Journeyman Lineman, 2 Electric Line Technician, 1 Administrative Support Specialist, 1 Engineering Technician, 1 IT Analyst/Billing Supervisor, 1 Sr. Customer Service Representative, 1 Customer Service Representative, 1 Meter Reader, 2 PT Collection Assistants Increases hourly wage by 50 cents/hr.). On call pay (\$16,982).
31-72-7230-5100-0210	Salaries/Council	11,870	11,384	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
31-72-7230-5100-0250	Overtime	14,645	19,568	15,000	12,000	15,000	0%	Projected Overtime for Emergency Response and Repairs
31-72-7230-5120-0500	FICA	65,990	69,108	75,670	75,670	77,200	2%	
31-72-7230-5125-0600	Group Insurance	181,914	172,941	228,120	228,120	224,400	-2%	Medical Insurance
31-72-7230-5125-0610	Retiree Supplemental		18,516			24,340		
31-72-7230-5127-0700	Retirement	86,996	93,771	108,810	108,810	122,650	13%	Pension Rate at 10.15 Percent
31-72-7230-5300-0760	Temp Labor		1,914					
31-72-7230-5300-0770	Prop. Lia./Wks Comp	93,385	106,300	104,270	104,270	99,300	-5%	
31-72-7230-5300-0771	Unemployment Compensation	2,474	1,333	-	-	-	N/A	
31-72-7230-5300-0800	Training/ Education	5,389	10,314	12,000	10,000	12,000	0%	ElectriCities Annual Meeting, NCAMES Annual Meeting for Distribution Superintendent, Safety & Performance Training for Department Employees, Infrared Camera Training, Miscellaneous Costs (e.g. safety meeting material)
31-72-7230-5300-1100	Telephone	7,650	7,640	12,400	12,400	12,400	0%	Cellphone Allowance for 7 employees (\$600/year = \$4,200), Cellphone Allowance for 5 employees (\$300/year = \$1,500), Monthly Phone Service (Information Technology Systems (\$275/month) (\$3,300), Electric Portion of Lease on Phone System GE Capital (\$193/month) (\$17,586), Miscellaneous Cost (\$1,075/mo = \$12,391)
31-72-7230-5300-1121	Postage	36,310	42,508	40,000	35,000	40,000	0%	Mailing of Monthly Utility Bills with Cash Cycle Solutions Projected Average (\$3,297/month) (\$39,575), Miscellaneous Postage Costs (\$2,425) Postage Rates Increase
31-72-7230-5300-1201	Legal Fees	-	426	5,000	5,000	5,000	0%	
31-72-7230-5300-1300	Utilities	19,165	18,095	21,000	18,000	21,000	0%	Town of Smithfield Utility Costs, Time Warner Cable Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub.
31-72-7230-5300-1700	Equip Maint & Repair	24,837	65,982	65,000	65,000	65,000	0%	Maintenance/Repair of Transformers, Substation Equipment, etc. Includes \$20,000 for building repairs and security upgrades,. Includes \$20,000 for break room makeover.

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5300-2900	Professional Services	13,787	6,601	15,000	15,000	15,000	0%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services
31-72-7230-5300-3000	Fuel	16,079	15,913	15,000	12,000	15,000	0%	Monthly Fuel Costs for Electric Department (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator)
31-72-7230-5300-3100	Vehicle Supplies/ Maintenance	27,783	15,240	20,000	18,000	20,000	0%	Maintenance and Repair of Electric Department Vehicles.
31-72-7230-5300-3300	Supplies/ Operations	180,090	182,821	185,000	185,000	185,000	0%	Miscellaneous Equipment, Supplies, etc. for Electric Crews to maintain Distribution System, connect new customers etc., Annual Maintenance on New Software (\$12,000), Cintas Document Management (\$250), Electric Portion of Copy Machine Contracts (\$2,259), Green Guard First Aid Account (\$600)
31-72-7230-5300-xxxx	East River Supplies					130,000		Supplies needed for East River Growth
31-72-7230-5300-3350	Hurricane		2,001	-				
31-72-7230-5300-3600	Uniform Service	10,511	9,914	12,200	12,200	12,200	0%	Uniform Costs with Unifiers, Purchase of Lineman's (6) boots (\$1,500), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$1,500)
31-72-7230-5300-4401	Misc. /Debit-Credit Card Fee	51,154	67,951	-	-	-	N/A	
31-72-7230-5300-4501	Service Contracts	136,921	144,938	213,000	213,000	223,000	5%	Contracted Monthly Meter Reading Services with Grid One Solutions. 10,000 meters/month @ \$1.37 meter estimated Annual Costs (\$61,200), NC 811 Account (\$1,000), Online Information Services (\$2,500), Tree Trimming Services (\$67,000), Cutting of Danger trees (\$10,000), Pole Change outs by contractors (\$20,000), Load Management Services by Mike Wilson, Inc. (\$10,000), Miscellaneous Contracted Services Merchant Fee(\$8700 est)
31-72-7230-5300-4502	C.S./Tyler	54,673	38,012	29,140	44,000	29,140	N/A	\$7,284.34 per quarter.
31-72-7230-5300-4504	ESA-BAYWA SOLAR	-	-	-	-	-	N/A	
31-72-7230-5300-4800	Electricity Purchased	12,362,549	12,301,256	12,750,000	12,500,000	12,615,420	-1%	Wholesale Power Purchased from NCEMPA. Decrease of 1.2% effective 4-1-2020
31-72-7230-5300-5710	Economic Development	-	-	100,000	100,000	100,000	N/A	
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	847,415	1,215,000	950,000	620,000	620,000	N/A	Design and Construct North Circuit (\$120,000); Voltage Conversion (\$400,000); AMI (\$100,000)
31-76-7230-5500-9104	Contribution to General Fund - Payment in Lieu of Taxes	86,214	86,214	88,500	88,500	88,500	0%	
31-76-7230-5970-9108	Transfer to Booker Dairy Road Proj Fund	-	-	-	-	-	N/A	

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget	% CHG	ELECTRIC COMMENTS
31-76-7230-5970-9110	Transfer to Electric Fund Capital Reserve	-	-	-	-	75,000	N/A	1/2 bucket truck for purchase in FY 2022
	Subtotal	15,222,335	15,652,173	16,052,240	15,425,970	15,854,750	-1%	
31-72-7230-5700-7400	Capital Outlay		-	120,000	120,000	35,000	-71%	Work Truck for Meter Reader (\$35,000)
	Subtotal	-	-	120,000	120,000	35,000	-71%	
	Grand Totals	15,222,335	15,652,173	16,172,240	15,545,970	15,889,750	-2%	Department Budget % Change

Electric Fund

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Electric Debt Service:						
31-72-7250-5400-9500	SUBSTATION LOAN			\$ 342,586	\$ 342,586	\$ 342,586
31-72-7250-5400-9501	2015 EQUIPMENT LOAN (1/2 Mini Excavator & 1/2 Track Loader)			\$ 8,693		\$ -
	Sub-Totals:	\$ -	\$ -	\$ 351,279	\$ 342,586	\$ 342,586
Contingency:						
31-00-9990-5300-0000	SALARY ADJUSTMENT					\$ 25,850
	CONTINGENCY	\$ 303,502	\$ 441,990	\$ 332,481	\$ -	\$ 305,814
	Sub-Totals:	\$ -	\$ -	\$ 332,481	\$ -	\$ 331,664
	DEBT SERVICE/CONTIGENCY TOTALS:	\$ -	\$ -	\$ 683,760	\$ 342,586	\$ 674,250
	Total Revenues:	\$ 16,751,614	\$ 16,484,815	\$ 16,856,000	\$ 16,424,300	\$ 16,564,000
	Less:					
	Total Expenditures:	\$ 15,222,335	\$ 15,652,173	\$ 16,856,000	\$ 15,888,556	\$ 16,564,000
	Amount Revenues Over (Under) Expenditures:	\$ 1,529,279	\$ 832,642.00	\$ -	\$ 535,744	\$ -

Account #	Account Description	FY 18 Actual	FY 19 Actual	FY 20		Adopted FY 21 Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
				Adopted Budget	FY 20 Projected			
31-72-7250-5400-9500	Substation Loan	342,586	342,585	342,586	342,586	342,586	0%	2007 Substation Project Original Note \$5,000,000 @ 4.03% for 20 years. Refinanced in May 2014 \$3,888,730 @3.25% for 13 remaining years. Refinanced in April 2015 @ 2.89% for remaining 12 years. Maturity Date of August 15, 2027
31-72-7250-5400-9501	2015 Equipment Loan	17,385	17,385	8,693	-	-	-100%	Joint Loan 83% Water/Sewer & 17% Electric Original Loan \$491,185 for 5 Years @ 1.55% Semi-annually issued Dec 23, 2014, Maturity Date Nov 5, 2019.
	Subtotal	359,971	359,970	351,279	342,586	342,586	-2%	
31-00-9990-5300-0000	Contingency	303,502	441,990	332,481	-	305,814	-8%	Funds available for unanticipated expenses and VCP.
	Salary Adjustment	-	-	-	-	25,850	#DIV/0!	2.5% salary adjustment
	Subtotal	303,502	441,990	332,481	-	331,664	0%	
	Grand Totals	663,473	801,960	683,760	342,586	674,250	-1%	Department Budget % Change

JB George Fund

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
JB George Revenues						
40-61-3300-3310-0300	INTEREST - JB GEORGE	\$ 1,350	\$ 1,250	\$ 1,200	\$ 1,730	\$ 1,200
40-61-3300-3310-0301	INTEREST - JP GEORGE	\$ 165	\$ 241	\$ 146	\$ 330	\$ 210
Sub-Totals:		\$ 1,515	\$ 1,491	\$ 1,346	\$ 2,060	\$ 1,410
JB George Expenditures						
40-61-4100-5300-3400	J.B. GEORGE SPECIAL PROJECTS	\$ 1,503	\$ 1,263	\$ 1,200	\$ 990	\$ 1,200
40-61-4100-5300-3410	J.P. GEORGE SPECIAL PROJECTS	\$ 1,473	\$ 146	\$ 146	\$ -	\$ 210
Sub-Totals:		\$ 2,976	\$ 1,409	\$ 1,346	\$ 990	\$ 1,410
Total Revenues:		\$ 1,515	\$ 1,491	\$ 1,346	\$ 2,060	\$ 1,410
Less:						
Total Expenditures:		\$ 2,976	\$ 1,409	\$ 1,346	\$ 990	\$ 1,410
Amount Revenues Over (Under) Expenditures:		\$ (1,461)	\$ 82	\$ -	\$ 1,070	\$ -

Firemen's Relief Fund

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Firemen's Relief Revenues						
50-20-3300-3300-0000	RECEIVED FROM STATE	\$ 9,842	\$ 7,950	\$ 9,000	\$ 561	\$ 9,000
50-20-3300-3300-0010	INTEREST EARNED	\$ 69	\$ 64	\$ 60	\$ 157	\$ 50
50-20-3300-3310-000	REIMBURSEMENT	\$ 22,820	\$ 8,700	\$ -	\$ -	\$ -
50-20-3900-3900-000	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 32,731	\$ 16,714	\$ 9,060	\$ 718	\$ 9,050
Firemen's Relief Expenditures						
50-20-5310-5300-3460	FIREMENS RELIEF EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
50-20-5310-5300-3500	FIREMENS SUPP RET	\$ 22,820	\$ 8,700	\$ 9,060	\$ 9,000	\$ 9,050
	Sub-Totals:	\$ 22,820	\$ 8,700	\$ 9,060	\$ 9,000	\$ 9,050
	Total Revenues:	\$ 32,731	\$ 16,714	\$ 9,060	\$ 718	\$ 9,050
	Less:					
	Total Expenditures:	\$ 22,820	\$ 8,700	\$ 9,060	\$ 9,000	\$ 9,050
	Amount Revenues Over (Under) Expenditures:	\$ 9,911	\$ 8,014	\$ -	\$ (8,282)	\$ -

Smithfield Fire Tax District

Account Number	Account Description	FY 18 Actual	FY 19 Actual	FY 20 Adopted Budget	FY 20 Projected	Adopted FY 21 Budget
Smithfield Fire Tax District Revenues						
51-20-3100-31000-0100	SMITHFIELD FIRE DIST TAX	\$ 148,424	\$ 158,272	\$ 148,000	\$ 157,488	\$ 150,000
51-20-3100-3100-0101	MOTOR VEHICLE TAX	\$ 18,888	\$ 20,469	\$ 18,000	\$ 17,000	\$ 18,000
51-20-3800-38000-0000	JOHNSTON CO CONTRIBUTION	\$ 10,868	\$ 13,258	\$ 9,400	\$ 17,695	\$ 7,400
		\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 178,180	\$ 191,999	\$ 175,400	\$ 192,183	\$ 175,400
Smithfield Fire Tax District Expenditures						
51-76-5320-5500-9100	CONTRIBUTION GEN FUND	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400
	Sub-Totals:	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400
	Total Revenues:	\$ 178,180	\$ 191,999	\$ 175,400	\$ 175,400	\$ 175,400
	Less:					
	Total Expenditures:	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400
	Amount Revenues Over (Under) Expenditures:	\$ 2,780	\$ 16,599	\$ -	\$ -	\$ -

General Capital Project Fund - FUND 46

Account Number	Account Description	Approved Budget For FY21
Gen Cap. Project Revenues		
46-30-3560-3560-000X	Loan Proceeds- Police Building Expansion	\$ 800,000
46-75-3870-3870-030X	Transfer General Fund	\$ 560,500
	Sub-Totals:	<u><u>\$ 1,360,500</u></u>
GenCap. Project Expenditures		
46-20-5100-5700-74XX	Police Building Expansion	\$ 800,000
46-20-5300-5700-7404	Fire Eng #1 Replacement	\$ 560,500
	Sub-Totals:	<u><u>\$ 1,360,500</u></u>

Water Sewer Capital Project Fund - FUND 45

Account Number	Account Description	Approved Budget For FY21
Water Sewer Cap. Project Revenues		
45-75-3870-3870-0301	Transfer From W/S Fund	\$ 350,000
45-75-3870-3870-0302	Transfer From W/S Fund (Riverbank)	\$ 1,150,000
45-75-3870-3870-0303	Transfer From W/S Fund (I & I)	
45-75-3870-3870-0304	Transfer From W/S Fund (Lift Stations)	
45-75-3870-3870-0305	Transfer From W/S Fund (Durwood Stephenson)	
45-75-3870-3870-0306	Transfer From W/S Fund (AMI)	
Sub-Totals:		<u><u>\$ 1,500,000</u></u>
Water Sewer Cap. Project Expenditures		
45-71-7200-5700-74XX	Water Plant Improvements	\$ 350,000
45-71-7220-5700-74XX	I&I	\$ 200,000
45-71-7220-5700-7419	Lift Station Repair	\$ 150,000
45-71-7220-5700-7420	AMI	\$ 50,000
45-71-7220-5700-7422	16" Water Line Along Durwood Stephenson (Phase II)	\$ 350,000
45-71-7220-5700-XXXX	NC Hwy 10 Force Main	\$ 400,000
Sub-Totals:		<u><u>\$ 1,500,000</u></u>

Electric Capital Project Fund - FUND 47

Account Number	Account Description	Approved Budget For FY21
Electric Cap. Project Revenues		
47-75-3870-3870-0000	Transfer from Electric Fund	\$ 620,000
Sub-Totals:		<u><u>\$ 620,000</u></u>
Electric Cap. Project Expenditures		
47-72-7230-5700-7407	Voltage Conversion	\$ 400,000
47-72-7230-5700-7410	North Circuit Design	\$ 120,000
47-72-7230-5700-7420	AMI	\$ 100,000
Sub-Totals:		<u><u>\$ 620,000</u></u>