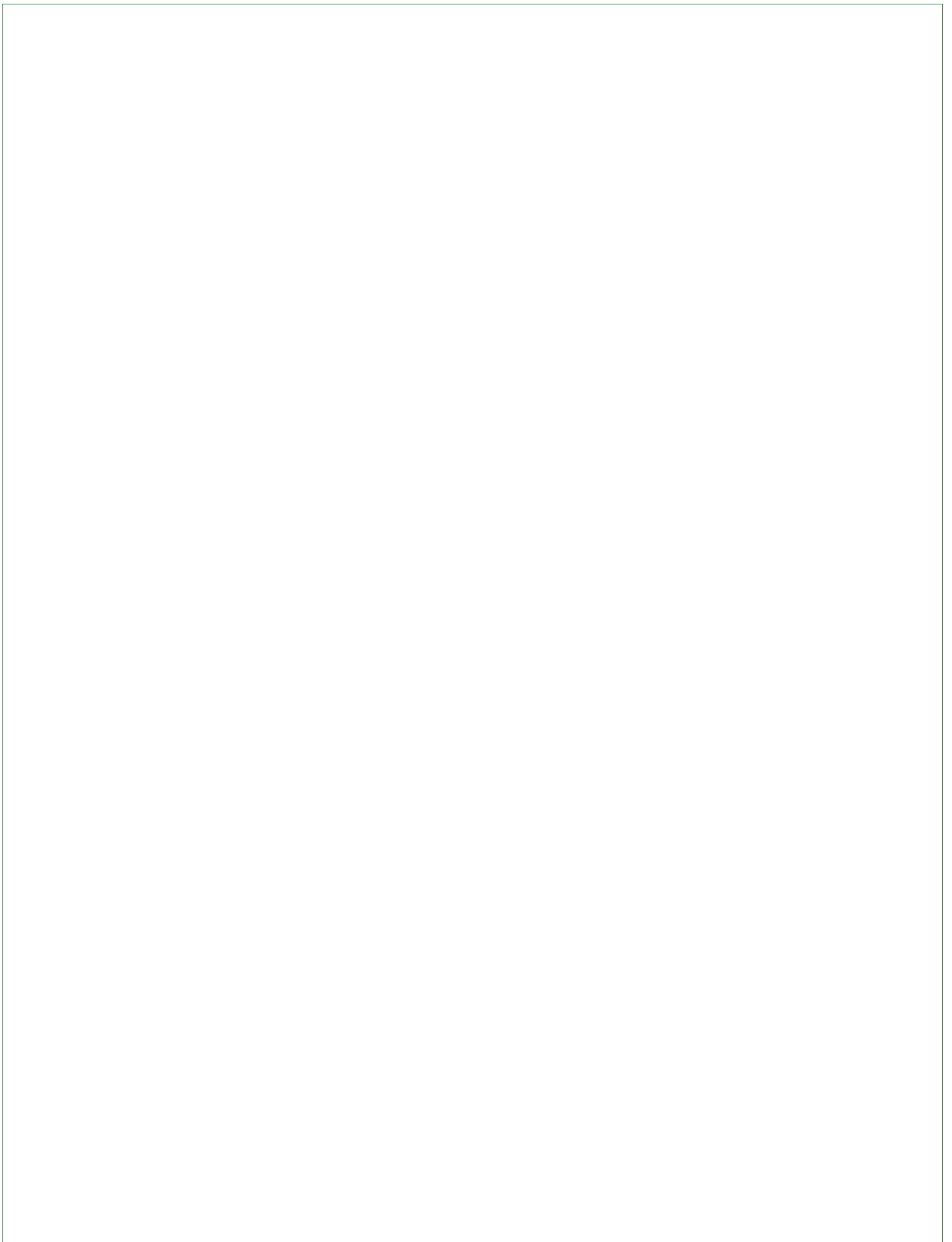


Photo By: Tim Kerigan

**FY 2017-2018
ADOPTED BUDGET**
Adopted June 6, 2017





Town of Smithfield,
North Carolina
FY 2017-2018 Adopted Budget
Adopted June 6, 2017

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Town Council



*Mayor:
Andy Moore*

*Mayor
Pro-Tem:
Emery Ashley*

*Councilman
District 1:
Marlon Lee*

*Councilman
District 2:
Perry Harris*

*Councilman
District 3:
Travis Scott*

*Councilman
District 4:
Roger Wood*

*Councilman
At-Large:
John Dunn*

*Councilman
At-Large:
Stephen Rabil*





Town of Smithfield Proposed Annual Budget Fiscal Year 2017-18

To: Honorable Mayor Andy Moore
Members of the Town Council

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

Date: May 23, 2017

RE: FY 2017-2018 Budget Message

Dear Mayor and Council:

Enclosed is the Fiscal Year 2017-2018 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 23, 2017, the budget document was filed in the Office of the Clerk where it has and shall remain for public inspection until the Budget Ordinance is adopted. A public hearing date is advertised and scheduled for 7:00 pm, June 06, 2017 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, 2017.

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 both the general fund and the utility enterprise funds, has no property tax increase, meets on going debt obligations, and includes several necessary capital expenditures, Importantly, the budget maintains employee benefits at similar levels as exist in the current fiscal year, and provides for a tiered salary adjustment based on FY 17 annual salaries. The overall expenditure equates to a two (2) percent increase in salaries and affected benefits.

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. However, The Town continues to identify infiltration and inflow (I&I) issues and perform the previously approved improvements on these lines.

An electric rate design study was completed by Utility Financial Solutions in 2016. Following the review of the results the Town Council elected to decrease electric rates by an average five (5) percent in March of 2016. A follow-up rate design study was also completed by Utility Financial Solutions during the Spring of 2016, which created an opportunity for an additional electric rate reduction. The FY 2017 budget included an average two and one half (2.5) percent reduction to existing electric rates effective July 1, 2016. In April, 2017, ElectriCities reduced its wholesale electric rate by four and one half (4.5) percent to the Town. ElectriCities has also placed its customers on notice that this wholesale rate will increase three (3) percent in 2020 and an additional three (3) percent in 2021. The Town has once again sought the assistance of Utility Financial Solutions to evaluate Smithfield's current rate structure and design to determine any reduced costs that may be passed on to the consumers. At the time of this budget recommendation, this evaluation has not been completed. All excess monies acquired through the result of the four and one half (4.5) increase projected for FY 2017-18 has been placed into the Electric Utility contingency line, pending recommendations by Utility Financial Solutions and subsequent decisions by the Town Council.

Overall, the state of economy for Smithfield continues to improve. This is evidenced in Planning and Zoning permit activity which has increased when compared to FY 2015-16. Site Plans have increased by thirty-eight (38) percent, while zoning permits have increased forty-three (43) percent. The budget will carry over funding in the amount of \$50,000 for economic initiatives related to technical assistance, incentive development, marketing, as well as grant identification, submission and lobbying.

The Town adopted a fiscal policy four (4) years ago that set as a goal a minimum 25% general fund balance. (See attached financial policy.) This proposed budget exceeds the maintenance of that goal, however appropriates \$25,000 of fund balance to repair the tennis courts in Community Park. This money is allocated from a previous sale of Bingham Park, with the proceeds to be used for future Community Park Projects.

Two state-wide acts of legislation may have adverse impacts on the budgets of local governments, including Smithfield's, in the upcoming fiscal year. Most significant is the change in local option sales tax distribution. Should this bill be approved as written, Smithfield will witness between an \$83,000 and a \$104,000 decrease in its sales tax revenues when compared to FY 17 revenues. A second issue increases the employer contribution rate to the Local Government Employees Retirement System (LGERS). The LGERS board has instituted a rate stabilization policy for the next four (4) years. This initiative increases employer contribution rates by .25% annually through FY 2020-21.

On the federal level, this budget's salary cost may be slightly impacted (increased) by upcoming federal court decisions regarding current FLSA exempt employees. Such proposed impact cost is addressed in the budget.

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 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 of unrestricted and restricted funds at over forty (40) percent. Smithfield did utilize non-restricted fund balance (\$700,000) to reconstruct Venture Drive and purchase a new building for a fire station in District 4. \$425,000 was appropriated for this fire station purchase. Minimal fund balance is incorporated into the current budget (\$25,000) from the original sale of Bingham Park, for the resurfacing of the tennis courts at Community Park.

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 its Capital Improvement Plan, while evaluating its rolling stock inventory on a regular basis. The budget proposes over \$598,000 in general fund capital expenditures, \$120,000 at the water plant, \$810,833 in water/sewer system capital improvements, and \$910,834 in the electric department.

Finally, the proposed budget continues the practice adopted in FY 2014/15 regarding annual transfers from both the Electric Fund and Water/Sewer Fund to the General Fund. This is by way of allocating actual cost for employee support services to actual 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. There by, the proposed budget would be consistent with the auditor's suggested actions during the year-end audit. While state statute authorizes a transfer to the General Fund of up to three (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 \$25,000 for the repair and resurfacing of the tennis courts in Community park. Based upon a total \$5,581,000 property evaluation and 99% tax collection rate, the property tax rate will remain the same at \$.57 per \$100 for another year. Thereby one penny of the tax rate equates to generating about \$95,000.

General Administration/Finance/Planning

The General Fund contains a contingency fund of \$217,756 to cover unanticipated expenditures. This is slightly higher than FY 2017. There are no additional full-time employee positions proposed in Administration, Finance or Planning.

The Finance Department will conclude the purchase and implementation of a new financial software package to replace the antiquated LOGICS System currently in use. \$57,500 was approved to begin this purchase in FY 17. \$137,500 is allocated in the proposed budget, split evenly between the General Fund, Electric Fund and Water and Sewer Fund to complete this purchase in FY 2018. The equates \$45,833 to each fund.

\$30,000 is allocated to create a storm water action plan within the Planning Department budget. After fourteen (14) years of service, the Planning Director has announced his retirement that will become effective at the end of FY 2017. A new Planning Director is expected to be named within the same time period.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Again, many towns across North Carolina are facing a twenty-five (25) percent to thirty-five (35) percent increase in healthcare costs in the coming year. Fortunately, Smithfield maintained employee benefits at similar levels, however experienced an increase of eight (8) percent for FY 18. To attain this minimum cost increase, the Town changed health insurance providers for both its primary health care and its elected insurance coverages. It is important to provide our employees with some stability in offering of benefits while at the same time, living within our means as a mid-size town. This effort will continue each year but the Town must continue to make a concerted effort to stabilize its benefit offerings for the employees. A Wellness Program has been explored as a mechanism to improve our employees' health which equates to lower health care costs and lower health care premiums. This program will continue to be evaluated throughout the upcoming fiscal year, as we work with our new health care provider.

Police/Fire

The Police Department continues to operate with minimal increases in budget in order to reduce Town costs. As always, the Town continues paying attention to the crime rate and statistics. Thereby assessing if staffing levels are sufficient to maintain, and hopefully, continue a lowering trend of the Town's overall crime rate which started in 2009. Five additional police vehicles are included in this FY 18 budget proposal. The communication's P-25 conversion is complete and operating as expected. Ten (10) new portable radios are included in the proposed budget to replace existing radios. This replacement regiment will likely continue an additional three years.

The Animal Control function was moved from the Public Works Department to the Police Department in FY 17. A new Animal Control truck is included in the proposed budget that will replace the existing eleven (11) year old truck. Three (3) additional squad car video systems and a video storage server are also included in the Police Department budget.

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 is expecting to take delivery of one new fire engine in July, 2017. The debt service payment for this purchase is included in the FY 18 budget proposal. The Fire Department is once again attempting to take advantage of the Assistance to Firefighters Grant (AFG) to replace existing firefighter air pack systems. \$21,000 is included as a matching amount in the FY 18 proposed budget. The Fire Department has also submitted a grant using the Staffing for Adequate Fire and Emergency Response (SAFER) program to add an additional three (3) firefighter positions in the upcoming fiscal year. Grant award notifications are expected to be released in November, 2017. Matching funds of \$24,864 are included in the proposed budget. During FY 17 the Town also purchased a building previously utilized by a local private ambulance organization located in District 4. General Fund Balance proceeds were used to purchase this building. The building is being reorganized into a second fire station, fulfilling a need for the West Side of Smithfield. This also accommodates new and expected growth in District 4.

General Services/Streets/Garage/Sanitation

These department services continue to bring great pride to the city. They provide excellent service to our residents in street repairs and the collection of household waste and yard debris. During FY 17, the Town endured considerable flooding during the Hurricane Matthew event. FEMA reimbursements for services and road repairs are being received. Expenditures in overtime for FY 17 are high due to the result of the hurricane.

The street resurfacing program continues in FY 18 with a budgeted amount of \$260,000. These funds are allocated from Powell Bill proceeds. \$50,000 is being allocated to complete the purchase of a backhoe. This will be added to \$50,000 placed into the capital reserve fund in FY 17, for this purchase in FY 18. An additional \$125,000 of loan proceeds will be used to complete the purchase of one new street sweeper. The garage department continues to save the Town funds by performing in-house services and repairs where possible on our maintenance vehicles.

It is noted that the sanitation department is essentially self-funded by its user fees. The department is expecting to take delivery of its new sanitation truck in June, 2017. 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.

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 County available. \$15,000 has been added to Civitan Park to upgrade and repair the concessions stands. An additional \$6,000 has also been allocated in the proposed budget to begin the creation of a dog park adjacent to the Civitan Ball Field.

The proposed budget also includes \$51,500 to renovate the JC Kiddie Park on South Second Street. \$25,000 of fund balance from the previous sale of Bingham Park is being used to resurface the tennis courts located within Community Park.

Revenue produced by the Smithfield Recreation and Aquatic Center (SRAC) does not cover its debt obligations and operating expenses. Considering these obligations and expenses the SRAC operates at a loss of about \$700,000 annually. These losses tend to grow each year. The SRAC is part of the General Fund and is operated as a service to our citizens, as opposed to an Enterprise Fund, which is expected to operate in a revenue neutral state. There are no capital improvements for the SRAC included in this budget proposal.

Utility Funds

During the FY 16 and FY 17 budget cycles, the Town financed a total of \$3,218,500 for water and sewer projects which included multiple water and sewer projects, as well as \$2.037 million for the Booker Dairy Road Extension project scheduled to begin construction in 2018.

The Town is making progress on its Inflow and Infiltration (I&I) issues that resulted in significant sewer costs in FY 15 and FY 16. The Town contracted with an outside company to identify and repair these issues. This contract is completed in FY 17. \$100,000 exists in the proposed budget to continue I&I repairs and maintenance. This is expected to be completed as an on-going expense, but will be evaluated throughout FY 18.

In FY 2016, the Town solicited the Wooten Company's assistance to evaluate and recommend changes to the Town's existing water and sewer rate structures. This was completed in May, 2016 and the recommended tiered changes were incorporated into the budget for FY 17. Water/sewer rate changes are unchanged in the FY 18 budget, except for the bulk/wholesale water rate charges that are proposed to increase by \$.50/1000 gallons. Water and sewer rates are scheduled to increase in FY 19 to match the tiered rate increase adopted by Council in June of 2016.

Johnston County is considering a sewer increase that would become effective on September 1, 2017. The increase is not included in this budget proposal. The adjustment would raise the current charge for Bulk Commodity Transmission by \$.03 per 1000 gallons and raise the Bulk Commodity Treatment Charge by \$.18 per 1000 gallons. This equates to a \$.21 per 1000 gallons increase. Because the Town contracts with Johnston County for all its waste water/sanitary sewer treatment, the Council will need to discuss the forwarding of this increase to the consumer, by raising sewer rates a consistent amount.

A second sludge press was purchased and installed in the current fiscal year. This has created an opportunity to press sludge from other jurisdictions and create an additional revenue stream for the Water/Sewer Department. The Water/Sewer Department is

currently evaluating this possibility, as well as the amount of revenue the Town might realize.

The Water/Sewer Department is budgeted in FY 2016-17 for the following capital improvements:

- \$100,000 Continued reduction of I & I into sanitary sewer
- \$100,000 Lift Station Repair
- \$ 50,000 Water Line Upgrades
- \$ 30,000 Manhole Rehabilitation
- \$210,000 Advanced Metering Infrastructure (AMI)
- \$ 85,000 Replace/Add 16 inch water line along Durwood Stevenson Highway
- \$ 10,000 Digitized Mapping of Water/Sewer System
- \$175,000 Sanitary Sewer Replacement Durham Street
- \$ 5,000 Workforce Mobility
- \$ 45,833 One Third of the final cost of a Financial Billing Software Package
- \$60,000 Three Water Altitude Valves
- \$60,000 River Bank Refurbishment and Design

Should the Town of Smithfield amend its contract with Johnston County and substantially increase the reserve/bulk water that Johnston County might require, the Town would also need the following capital improvements for FY 18:

- \$90,000 Water Plant Expansion Design
- \$60,000 Finished Water Plant Design

The Electric Department continues to be self-supporting.

Electric rates and fees were reduced twice during FY 16. The current budget included a third decrease at an average of two and one half (2.5) percent in electric rates to Smithfield customers. On April 1, 2017, ElectriCities reduced the wholesale water rate to the Town of Smithfield by four and one half (4.5) percent. This decrease is expected to remain in effect until 2020, when the rate will increase three (3) percent. A second increase of three (3) percent is also scheduled for 2021. ElectriCities and Utility Financial Solutions (UFS) are evaluating the current rate structure for the Town, to include the reduced wholesale rate that was effective April 1, 2017. This evaluation will assist the Town in making any electric rate adjustments for FY 18. The evaluation results are not expected to be completed prior to July 1, 2017.

Also included in the FY 18 budget proposal are the following capital items for the Electric Department:

- \$500,000 Advanced Metering Infrastructure (AMI)
- \$250,000 Continued Voltage Conversion Project from Brogden Road Station
- \$115,000 Half of Replacement of Bucket Truck in FY 19
- \$ 45,833 One Third of the final cost of a Financial Billing Software Package

Debt Financing

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

Debt Service; May 24, 2016

General Fund Description	Lender	Orig. Loan Amount	Interest Rate	Terms-YRS	Loan Date	Maturity Date
Lease - Cardio Equipment (SRAC)	Farmers	98,377.00	5.000%	3	05/01/15	05/01/18
Storm water -Bond	Wells Fargo	1,275,000.00	2.350%	7	06/01/11	06/01/18
EMS Garage #2	USDA	150,000.00	4.125%	30	03/08/07	03/08/37
Aquatic Center-Town	FCB	3,375,000.00	2.920%	15	06/01/13	11/15/27
Aquatic Center-FOP	FCB	2,250,000.00	2.920%	15	06/01/13	01/28/28
Street Paving 2008	FCB	250,000.00	1.780%	5	05/20/13	05/19/18
Vehicles & Equipment	KS Bank	140,000.00	1.550%	5	05/13/15	05/13/20
Smithfield Crossing	Wells Fargo	1,150,000.00	2.650%	7	11/17/11	11/01/18
Smithfield Crossing	USDA	2,806,400.00	3.750%	30	07/28/14	07/28/44
Rolling Stock 2016	FCB	376,928.00	1.420%	4	04/07/16	10/07/20
Fire Truck	Unknown	Est. at 492,000	Est. at 3%	12	Est. 7/2017	7/2029
Garbage Truck	Unknown	Est. at 195,000	Est. at 3%	6	Est. 7/2017	7/2023
Water/Sewer Fund						
Sewer Loan	NC DENR	408,220.00	3.0%	20	09/01/97	05/01/18
Equipment Loan Joint loan with Electric 31-7250-0001	KS Bank	407,683.55 of 491,185.00	1.550%	5	12/23/14	11/05/19
Booker Dairy Road Project	BB&T	2,037,249.00	2.03%	7	3/23/17	3/23/2024
I&I/Sand Removal	Four Oaks	1,430,000.00	2.900%	10	02/24/16	02/24/26
Multiple Water and Sewer	BB&T	1,181,500.00	2.060%	10	04/01/16	10/01/26
Electric Fund						
Substation Loan	Southern	3,432,596.52	2.890%	12	08/15/15	08/15/27
D/S Equip Loan Joint loan with Water Sewer 30-7240-9503	KS Bank	83,501.45 of 491,185.00	1.550%	5	12/23/14	11/05/19

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 Williams. While this budget proposal for FY 2017-18 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 6th, 2017 at 7:00 pm at Town Hall to promote further discussion.



Michael L. Scott
Town Manager

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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- III. Budget Development Policies
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- V. Debt Policies
- VI. Cash Management and Investment Policies

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.

Budget Ordinance

**TOWN OF SMITHFIELD
BUDGET ORDINANCE
FY 2017-2018**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, meeting in Smithfield, North Carolina this 6th day of June, 2017, 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, 2017 and ending June 30, 2018:

Current & Prior Year Property Taxes	6,059,000
Sales and Services	2,353,756
Licenses, Permits and Fees	76,450
Unrestricted Intergovernmental Revenues	3,175,019
Restricted Intergovernmental Revenues	553,000
Investment Earnings	9,000
Loan Proceeds	25,400
Other	515,989
Fund Balance Appropriated	27,500
	12,795,114

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, 2017 and ending June 30, 2018 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	376,021
Non-Departmental	801,299
Debt Service	1,294,860
Finance	143,501
Planning	358,138
Police	3,725,925
Fire	1,642,133
General Services	474,874
Streets	466,482
Garage	91,392
Powell Bill	322,725
Sanitation	1,097,677
Parks/Recreation	850,002
Aquatics Center	932,329
Contingency	217,756
	12,795,114

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, 2017 and ending June 30, 2018:

Water Sales	3,515,000
Sewer Sales	3,350,000
Investment Earnings	8,500
Other Revenues	128,000
Fund Balance Appropriated	-
	<hr/>
	7,001,500

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, 2017 and ending June 30, 2018 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	1,744,749
Water and Sewer Distribution	4,398,898
Debt Service	717,038
Contingency	140,815
	<hr/>
	7,001,500

Section III. Electric

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Electric Sales	16,400,000
Penalties	315,000
Investment Earnings	19,000
Other Revenues	27,000
Fund Balance Appropriated	-
	<hr/>
	16,761,000

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, 2017 and ending June 30, 2018 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	15,791,753
Debt Service	359,972
Contingency	609,275
	<hr/>
	16,761,000

Section IV. 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, 2017 and ending June 30, 2018:

Received from State	9,000
Interest	60
	<hr/>
	9,060

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, 2017 and ending June 30, 2018 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Firemen's Supplemental Retirement	9,060
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Section V. 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, 2017 and ending June 30, 2018:

Smithfield Fire District Tax	148,000
Motor Vehicle Tax	18,000
Taxes	9,400
	<hr/>
	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, 2017 and ending June 30, 2018 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 VI. 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, 2017 and ending June 30, 2018:

Interest	1,346
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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, 2017 and ending June 30, 2018 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Special Projects	1,346
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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, 2017 and ending June 30, 2018:

Transfer from General Capital Reserve Fund	175,000
Transfer from General Fund	95,833
Loan Proceeds	<u>125,000</u>
	395,833

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, 2017 and ending June 30, 2018, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Financial Software	45,833
Backhoe	100,000
Street Sweeper	<u>250,000</u>
	395,833

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, 2017 and ending June 30, 2018:

Transfer from W/S Fund	585,000
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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, 2017 and ending June 30, 2018, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

AMI - Nexgrid Metering	210,000
I&I S&W Smithfield	100,000
Upgrd Lift Station Repair (5 & 11)	100,000
Sanitary Sewer Replacement (Durham St.)	<u>175,000</u>
	585,000

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, 2017 and ending June 30, 2018:

Transfer from Electric Fund	750,000
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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, 2017 and ending June 30, 2018, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

AMI System	500,000
Voltage Conversion	250,000
	<hr/>
	750,000

Section X. Electric Capital Reserve Fund

It is estimated that the following revenues will be available in the Electric Capital Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Transfer from Electric Fund	115,000
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The following amounts are hereby appropriated in the Electric Capital Reserve Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Transfer to Electric Capital Reserve Fund for the Following Allocations:	
Bucket Truck	115,000

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 2017-2018. A tax rate for the Special Tax District to provide funding for the Downtown Smithfield Development Corporation is established at \$.19 per \$100 valuation. A tax rate for the Smithfield Rural Fire District is established at \$.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 2017-2018 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 Williams, Town Clerk




M. Andy Moore, Mayor

Fee Schedule

TOWN OF SMITHFIELD
FY 2017-2018
June 6, 2017
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

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 (Pending City Mgr/Council Approval).....	\$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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<u>Administration Fee for Participant Withdrawal Without Cause</u>	\$10.00
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Adult Team Sports	<u>Resident</u>	<u>Nonresident</u>
Softball	\$475.00.....	\$522.50
Basketball.....	\$475.00.....	\$522.50
Volleyball.....	\$475.00.....	\$522.50

Youth Team Sports (Boys and Girls)

T-Ball

Resident	\$30.00 per player
Nonresident.....	\$60.00 per player

Baseball (9-18), Girls Softball, Coach Pitch, Soccer, Volleyball

Resident	\$35.00 per player
Nonresident.....	\$70.00 per player

Football, Basketball

Resident	\$40.00 per player
Nonresident.....	\$80.00 per player

Kinder - Sports Programs

Resident	\$20.00 per player
Nonresident.....	\$40.00 per player

Cheerleading

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

Group Tennis Lessons

Adult Resident	\$25.00
Adult Nonresident.....	\$50.00
Youth Resident	\$20.00
Youth Nonresident.....	\$40.00

Athletic Camps (Offered through P&R by individuals & Organizations)..... 10% of gross

Athletic Field Rental (includes club teams, i.e. AAU, CASL, JUSA 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).....	\$148.50
4 hours - All Day - Resident	\$150.00
4 hours - All Day - Nonresident.....	\$220.00

** \$30.00 - \$50.00 Field Preparation Fee for games (not practices)*

Tournaments Fee for Resident \$150 /day/field
or ½ of gate admission if charged

Tournament Fee for Nonresident \$165 /day/field
or ½ of gate admission if charged

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

Picnic Shelters (except Rotary Shelter)

(\$75.00 clean-up deposit required)

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

Rotary Picnic Pavilion (Large Shelter) (\$100.00 clean-up deposit required)

Up to 2 hours:

Entire Shelter	
Resident	\$75.00
Nonresident.....	\$150.00

½ Shelter

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

Up to 4 hours:

Entire Shelter

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

½ Shelter

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

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.

Amenities Fee: \$9.00 Annual unlimited use of bath towels, sweat towels, shampoo, conditioner, body wash, lotions, hair dryers, etc. Fee billed on annual enrollment date, by draft or upon membership renewal.

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
 Monthly Drafts/Annual Payment 10% Discount

Membership Type	Smithfield Residents		Non-Resident Rates	
	Community	Corporate	Community	Corporate
Individual	\$40.00 / \$432.00	\$35.00 / \$378.00	\$57.20 / 617.76	\$51.70 / \$558.36
Family (max 2)	\$50.00 / \$540.00	\$43.00 / \$464.40	\$68.20 / \$736.56	\$60.50 / \$653.40
Family (max 4)	\$60.00 / \$648.00	\$53.00 / \$572.40	\$79.20 / \$855.36	\$71.50 / 772.20
Senior (Ind)	\$27.00 / \$291.00	\$24.00 / \$259.20	\$42.90 / \$463.32	\$39.60 / \$427.68
Senior (Fam)	\$37.00 / \$399.60	\$32.00 / \$345.60	\$53.90 / \$582.12	\$48.40 / \$522.72
Family add-on (per)	\$10.00 / \$120.00 (per)	\$10.00 / \$120.00 (per)	\$11.00 / 132.00 (per)	\$11.00 / 132.00 (per)

New rates apply upon renewal of contract

Daily Admission

Children 2 and under

ResidentFree
 NonresidentFree

Youth 3 – 17

Resident.....\$4.00
 Nonresident.....\$7.70

Adult 18-58

Resident.....\$6.00
 Nonresident.....\$11.00

Seniors 59+

Resident.....\$4.00
 Nonresident.....\$7.70

Punch Cards – 10 Visits

Resident..... \$55.00
 Nonresident.....\$99.00

Special Membership Rates

Town of Smithfield Employee Membership Rate

Full-time Town employees shall pay ½ the residential corporate rate for SRAC memberships & events.

Johnston County School Employee Membership Rates

25% Discount off of residential corporate rate
10% discount if paid in full upfront
\$35.00 enrollment fee
\$9.00 annual amenities fee

Johnston Community College Student Membership Rates

9 month membership commitment from August 15 to May 15 (consistent with academic calendar)
Must show current student ID/tuition info., etc.
\$25.00 per month/\$225.00 for the 9 month term
10% discount if paid in full upfront
\$35.00 enrollment fee
\$9.00 annual amenities fee

Aquatics Program Fees

Swim Lessons

Base Lesson Rate is \$15.00/ per lesson
Non-Resident Upcharge is 62% (current rate)

3 Lessons

Resident\$45.00
Non Resident.....\$73.00

5 Lessons

Resident.....75.00
Non Resident.....\$121.50

Summer Swim Team

Resident.....\$70.00
Nonresident.....\$104.50

Lane Rental\$10.00 per lane/ per hour

Day Care Rental \$5.00 per child for 1 ½ hours in pool area

Swim Meet Rental

Resident

Nonresident

Timing System per day..... \$500.00..... \$550.00 per day
Pool Rental..... \$900.00..... \$990.00 per day

SRAC Programs

Birthday Pool Parties

Resident\$125.00/ 25 children
Nonresident..... \$165.00/ 25 children
After Hours Fee (if party booked past regular operating hours)..... \$75.00
Extra Rental (1/2 basketball court, other pool).....\$50.00

Summer Camp (8:30 am – 4:30 pm)

Resident\$100.00/week
Nonresident..... \$137.50/week
(10% off after first child, if SRAC Member)
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 Policy..... 24 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>(Monday – Thursday)</u>	<u>Resident</u>	<u>Nonresident</u>
Up to 2 hour.....		\$40.00	\$66.00
2-4 hours		\$60.00	\$88.00
4 hours – All Day.....		\$100.00	\$137.50

<u>Multi-Purpose</u>	<u>(Friday – Sunday)</u>	<u>Resident</u>	<u>Nonresident</u>
Up to 2 hour.....		\$100.00	\$137.50

<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	\$605.00

Banquet Room and Catering Kitchen

\$65.00/ hour (minimum 3 hours)
 \$520.00/ day (8 hours)
 \$260.00 Deposit
 \$20.00/ hour Custodial Fee

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.

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

Planning & Zoning Fees

Passive and active recreation fees in lieu of land
 donation or for subdivisions with less than 15 lots.....Appraised Valuation

(See paragraph below for details)

The payment in lieu of dedication shall be equal to the appraised value of the required acreage of land within the subdivision based on an appraisal prepared by a licensed appraiser and submitted by the developer. If the Town disagrees with the submitted appraisal, it may have a second appraisal prepared. If the appraisals are within 15% of each other, the developer’s appraisal will be utilized to establish value. If the appraisals differ by more than 15%, the appraisal will be based on the average of the two appraisals.

Rezoning application:

5 acres or less..... \$300.00

Above 5 acres.....	\$300.00 plus \$10.00 for each additional 10 acres or portion thereof above 5 acres
Request for Ordinance Amendment.....	\$300.00
Request for Variance application.....	\$300.00
Appeal from Administrative Interpretation.....	\$300.00 (Refund Given if Appeal Successful)
Special use/conditional use permit application (general).....	\$300.00
Sign Permit Review	\$50.00
Single Family & Two Family Zoning Permit	\$25.00
Commercial & Multi Family Zoning Permit	\$100.00
Re-advertising a continued Public Hearing at request of applicant	\$200.00
Special use/conditional use permit application (complex)	
a. Multi-family, townhouse development	\$300.00 + 5.00 per unit
b. Shopping center, Institutional use	\$300.00 + 1.00 per 1000 sq. ft. of gross floor area
c. Planned unit development	\$300.00 + 25.00 per acre
d. Mobile home park	\$300.00 + 5.00 per lot

Subdivision application

Minor subdivision	\$50.00 + 5.00 per lot
Major subdivision	\$250.00 + 5.00 per lot
Site Plan/Construction Plan review	\$200.00 + \$50.00/ac.

Storm Water Permit Application Fee

Residential	\$100/acre (\$850 minimum)
Non-Residential	\$100/acre (\$850 minimum)

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

Special Zoning Permits (fees in addition to Fire Dept. fees)

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 (Pending City Mgr./Council Approval).....	\$100.00

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

Recording Fees

Conditional 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	\$16.00 (one roll-out container)
Additional Roll-out Container (standard).....	\$16.00 (each container)
Backyard Collection, Monthly Fee	\$20.00 (one roll-out container)
Additional Roll-out Container (backyard)	\$20.00 (each container)

Backyard Collection, Disabled / Age 70 +.....	\$16.00 (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	\$16.00 (two roll-out containers)
Additional Solid Waste Roll-out Container (standard pickup)	\$16.00 (each container)
Backyard Pickup, Monthly Fee	\$20.00 (two roll-out containers)
Additional Solid Waste Roll-out Container (backyard pickup)	\$20.00 (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
Returned Check Charge	\$35.00
Return Trip When Customer Not Available	\$25.00
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 ½.....	\$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.....	\$50.00
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

In Town (Base Fee)	
4"	\$695.00
6"	\$760.00
Out of Town (Base Fee)	
4"	\$1040.00
6"	\$1140.00

Water Tap Fees

In Town (Base Fee)

3/4"	\$700.00
1"	\$745.00
1 1/2"	\$1840.00
2"	\$1900.00
4"	Cost figured at time of application
6"	Cost figured at time of application

Out of Town (Base Fee)

3/4"	\$1050.00
1"	\$1120.00
1 1/2"	\$2760.00
2"	\$2850.00
4"	Cost figured at time of application
6"	Cost figured at time of application

Irrigation (using split yoke)

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

Fire Sprinkler Fees

<u>Size Connection</u>	<u>Monthly Fee</u>	<u>Service</u>	<u>Rate</u>
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) \$9.71

Outside City Customers (All) \$16.99

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	\$4.12	\$8.24
Next 6,000 Gallons	\$4.60	\$9.20
All Over 10,000 Gallons	\$5.20	\$10.40

<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	\$4.31	\$8.62
Next 90,000 Gallons	\$4.90	\$9.80
All Over 100,000 Gallons	\$5.39	\$10.78

<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	\$4.87	\$9.74
Next 17,000 Gallons	\$5.68	\$11.36
All Over 20,000 Gallons	\$6.30	\$12.60

<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	\$4.87	\$9.74
Next 27,000 Gallons	\$5.93	\$11.86
All Over 30,000 Gallons	\$6.30	\$12.60

<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	\$4.41	\$8.82
Next 75,000 Gallons	\$4.90	\$9.80
All Over 100,000 Gallons	\$5.39	\$10.78

Johnston County Wholesale Rate

\$1.50 Rate per 1000 Gallons

Sewer Rates

Basic Charge

Inside City Customers (All) **\$11.32**
 Outside City Customers (All) **\$19.81**

<u>Consumption Charges</u>	<u>Inside City</u>	<u>Outside City</u>
	<u>Rate</u>	<u>Rate</u>
Residential Customer	\$6.98	\$13.96
Non-Residential Customer	\$7.76	\$15.52

PENALTIES

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

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

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

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.

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			

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: | \$10.00 |
| B. Energy Charge: | \$.1002/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): | \$18.00 |
| 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:** \$17.00
- B. KWh Energy Charge:**

On-Peak	\$..1002 kWh
Off-Peak	\$.0537 kWh
- C. On-Peak kW Demand Charge:** \$5.93 /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 \$16.00 Single Phase (GD1) GD3 No Sales Tax
\$30.00 Three Phase (GD2) GD4 No Sales Tax

B. Energy Charge:
First 2,500 kWh \$.0900/kWh
All Additional kWh \$.0679/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:** \$ \$16.00Single Phase (GS3) and \$24.00Three Phase (GS4)

B. **Energy Charge:**

First 1,500 kWh	\$.1190/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 \$20.00 Three Phase \$28.00

B. KW Demand Charge: On-Peak Demand \$13.67 /kW

C. KWh Energy Charge:	On-Peak	\$.0900/kWh
	Off-Peak	\$.0600/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: | \$.0582/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 \$14.25/kW
 - Excess Charge \$2.25/kW
- C. Energy Charge:** \$.0465/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; \$16.00 Single Phase
(Determined by comparable rate code {e.g. GD2})
- B. Energy Charge:** \$.0820 /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.

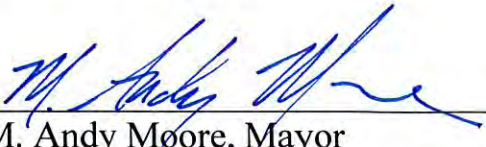
The Town may terminate service under this schedule at any time upon written notice to Customer. In the event that Customer violates any of the terms or conditions of this schedule, or operates the generating system in a manner which is detrimental to the Town or its customers, service under this schedule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

Rate Schedule for Area Lights:

Monthly Charge:		
A1	\$	11.65
A1M	\$	22.00
A1P	\$	14.75
A1U	\$	18.00
B7U	\$	22.85
C1	\$	15.55
C1M	\$	24.60
C1P	\$	18.55
C1U	\$	21.80
C2	\$	18.23
C2M	\$	28.50
C2P	\$	21.30
C2U	\$	25.40
C4	\$	26.75
C4M	\$	35.44
C4P	\$	29.75
C4U	\$	33.95
F1	\$	39.90
F1M	\$	50.20
F1P	\$	42.90
F1U	\$	47.05
F4	\$	26.75
F4M	\$	35.44
F4P	\$	29.75
F4U	\$	32.49
MP1	\$	5.65
WP1	\$	2.80

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

Adopted by the Smithfield Town Council on this the 6th day of June, 2017


M. Andy Moore, Mayor

ATTEST:


Shannan Williams, Town Clerk

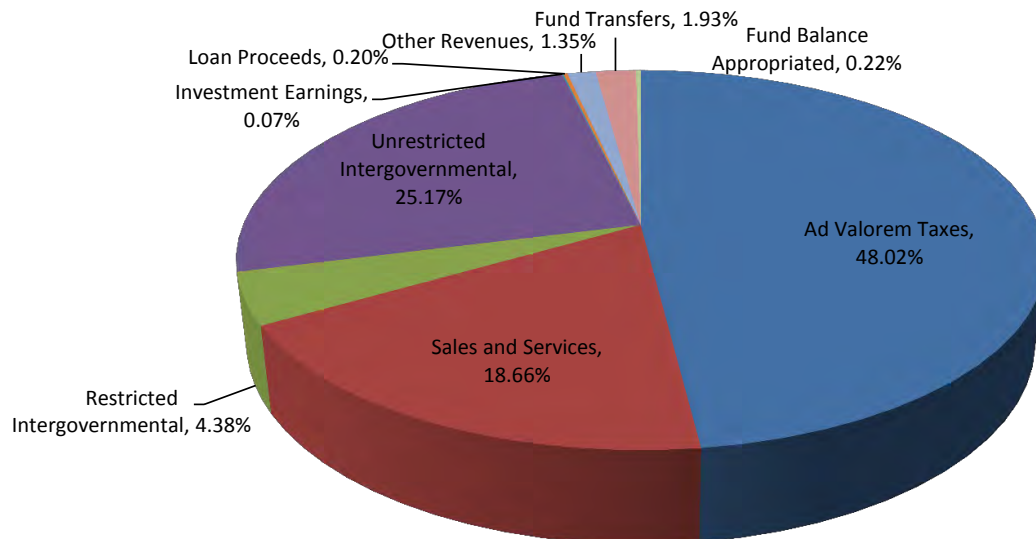


General Fund

General Revenues by Source

Function	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimate	FY 17-18 Budget	Percent Change
Ad Valorem Taxes	\$6,171,250	\$6,174,179	\$6,276,179	\$6,225,000	1%
Sales and Services	\$2,600,634	\$2,515,700	\$2,445,736	\$2,353,756	-6%
Restricted Intergovernmental	\$342,754	\$554,500	\$544,808	\$553,000	0%
Unrestricted Intergovernmental	\$3,503,212	\$3,185,700	\$3,185,000	\$3,175,018	0%
Investment Earnings	\$9,955	\$6,000	\$8,000	\$9,000	50%
Loan Proceeds	\$182,800	\$104,000	\$0	\$25,400	-76%
Other Revenues	\$400,557	\$170,425	\$12,061	\$340,226	100%
Fund Transfers	\$200,000	\$86,214	\$86,214	\$86,214	0%
Fund Balance Appropriated	\$0	\$726,225	\$1,125,000	\$27,500	-96%
Total	\$13,411,162	\$13,522,943	\$13,682,998	\$12,795,114	-5.38%

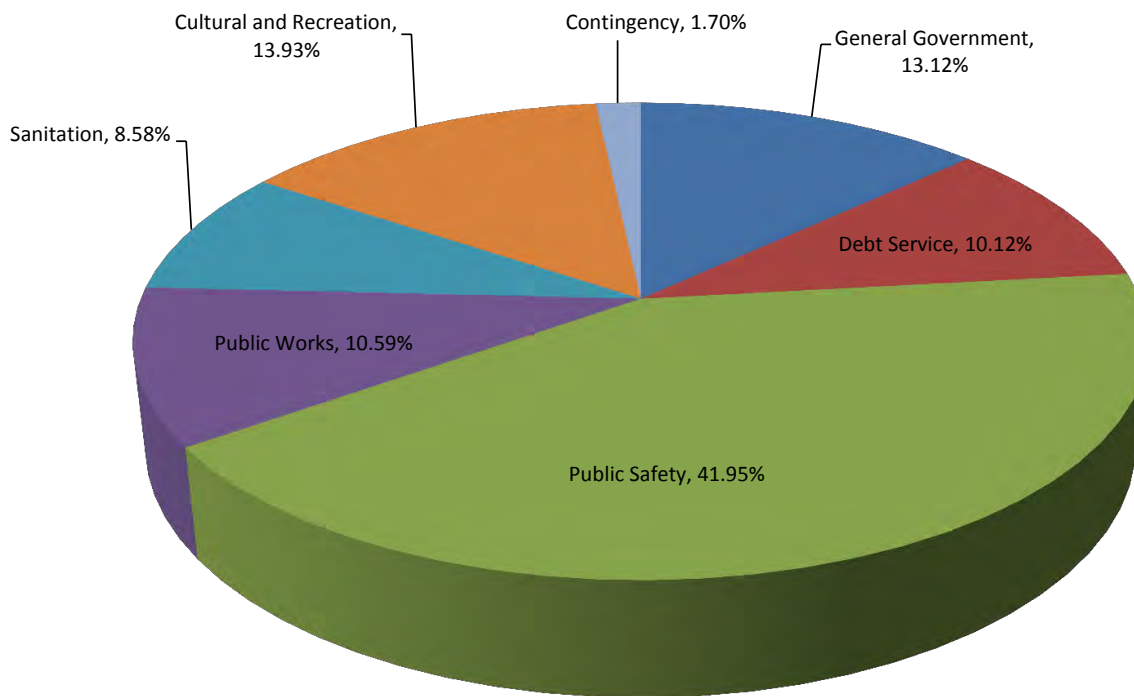
General Fund Revenues by Source FY17-18



General Fund Expenditures by Function

Function	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimate	FY 17-18 Budget	Percent Change
General Government	\$1,397,652	\$1,815,606	\$1,789,231	\$1,678,959	-7.5%
Debt Service	\$1,985,821	\$1,283,352	\$1,235,289	\$1,294,860	0.9%
Public Safety	\$4,512,936	\$5,102,508	\$5,015,966	\$5,368,058	5.2%
Public Works	\$1,388,761	\$2,165,781	\$2,163,774	\$1,355,473	-37.4%
Sanitation	\$1,027,471	\$1,237,219	\$1,378,067	\$1,097,677	-11.3%
Cultural and Recreation	\$1,660,323	\$1,744,925	\$1,737,788	\$1,782,331	2.1%
Contingency	\$0	\$173,552	\$0	\$217,756	25.5%
Total	\$11,972,964	\$13,522,943	\$13,320,115	\$12,795,114	-5.4%

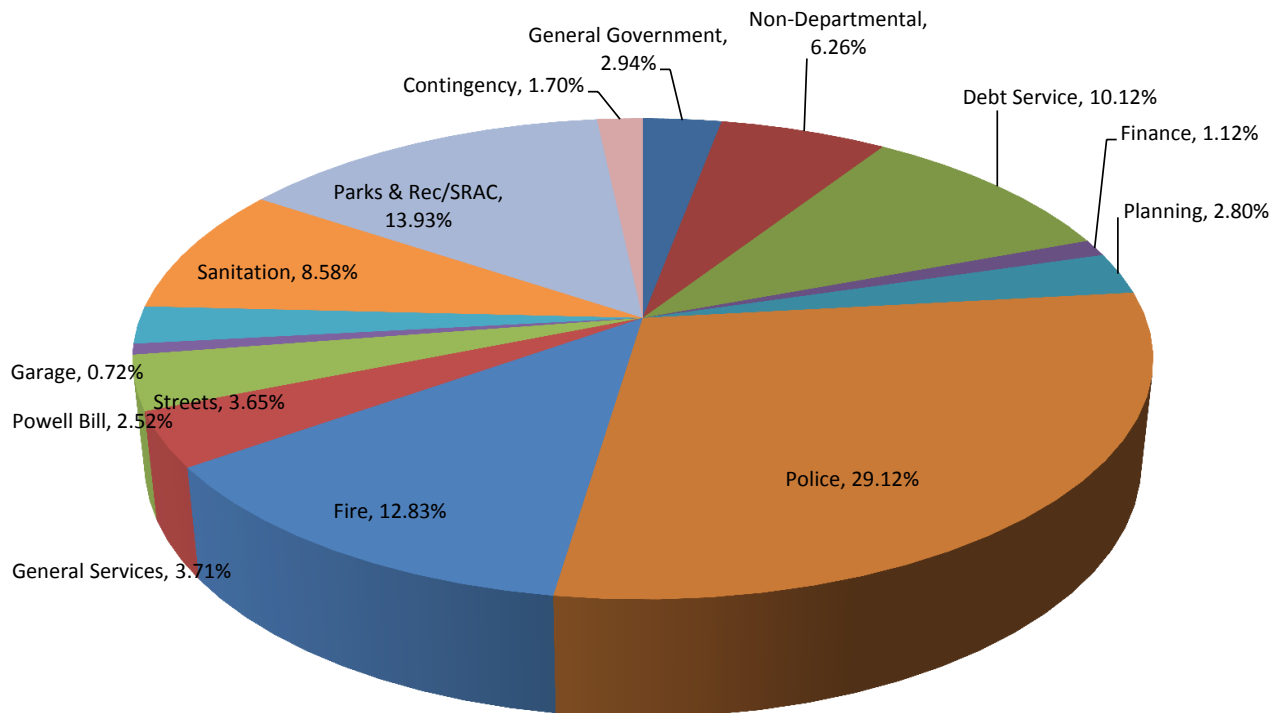
General Fund Expenditures by Function FY17-18



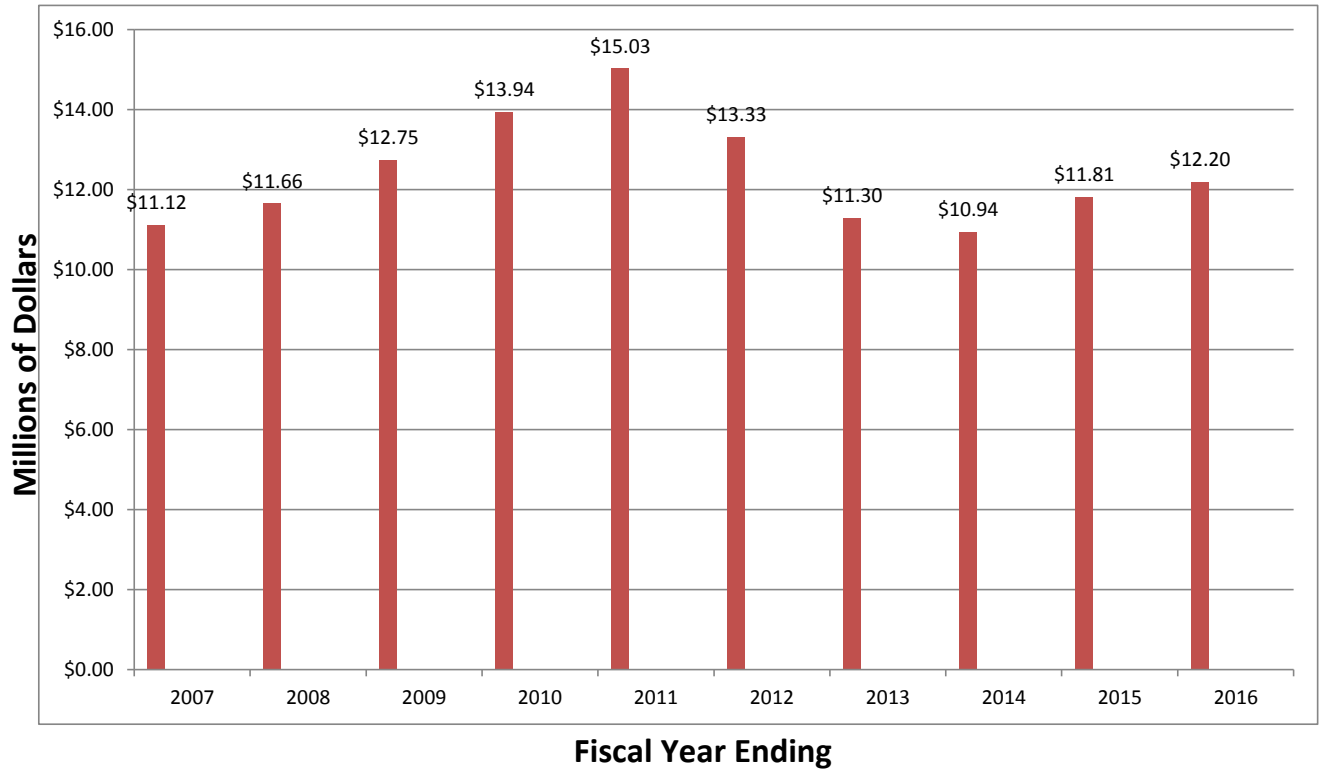
General Fund Expenditures by Department

Function	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimate	FY 17-18 Budget	Percent Change
General Government	\$325,338	\$389,407	\$380,671	\$376,021	-3.4%
Non-Departmental	\$853,175	\$898,709	\$815,760	\$801,299	-10.8%
Debt Service	\$1,985,821	\$1,283,352	\$1,235,289	\$1,294,860	0.9%
Finance	\$124,185	\$159,792	\$155,200	\$143,501	-10.2%
Planning	\$338,405	\$367,698	\$437,600	\$358,138	-2.6%
Police	\$3,248,397	\$3,608,035	\$3,556,036	\$3,725,925	3.3%
Fire	\$1,264,539	\$1,494,473	\$1,459,930	\$1,642,133	9.9%
General Services	\$482,069	\$474,072	\$482,996	\$474,874	0.2%
Streets	\$443,369	\$1,251,604	\$1,235,026	\$466,482	-62.7%
Garage	\$88,444	\$91,880	\$87,533	\$91,880	0.0%
Powell Bill	\$374,879	\$348,225	\$358,219	\$322,725	-7.3%
Sanitation	\$1,027,471	\$1,237,219	\$1,378,067	\$1,097,677	-11.3%
Parks & Rec/SRAC	\$1,660,323	\$1,744,925	\$1,737,788	\$1,782,331	2.1%
Contingency	\$0	\$173,552	\$0	\$217,756	25.5%
Total	\$12,216,415	\$13,522,943	\$13,320,115	\$12,795,602	-5.4%

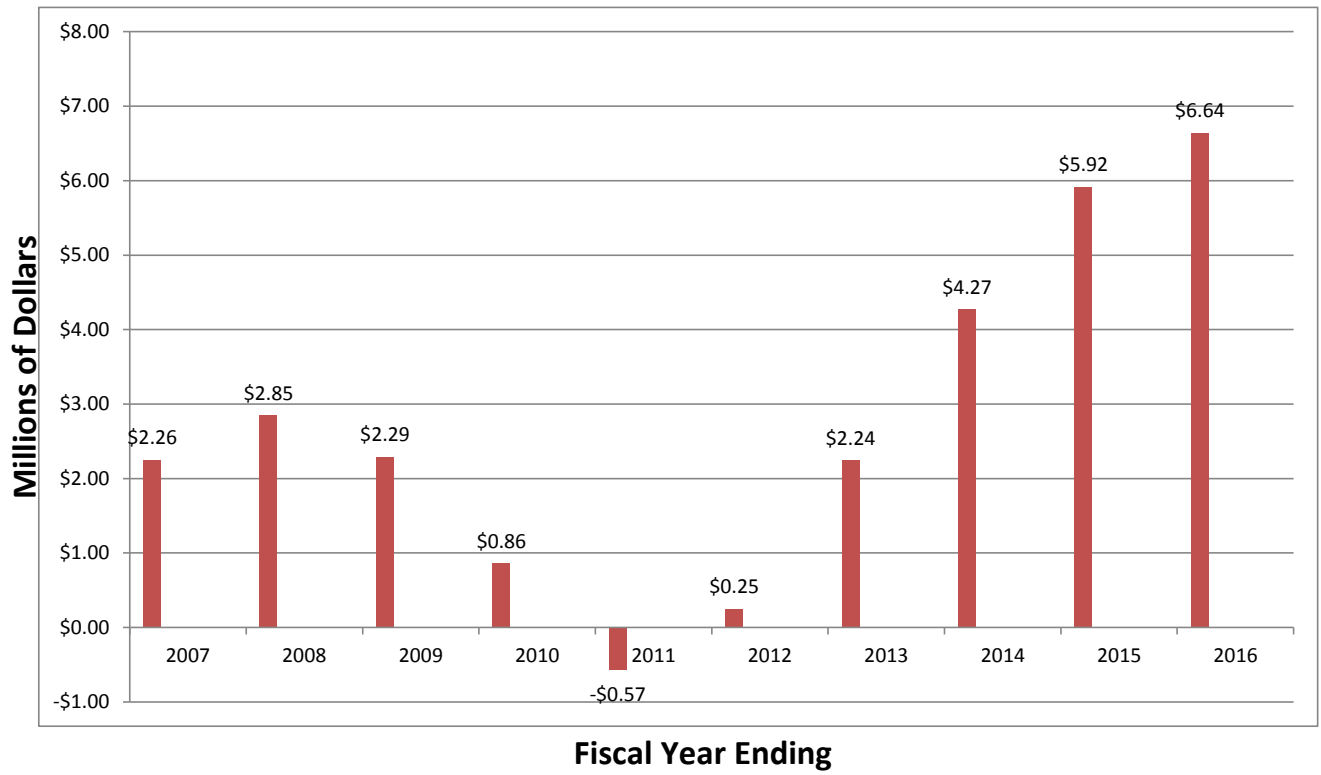
General Fund Expenditures by Department FY17-18



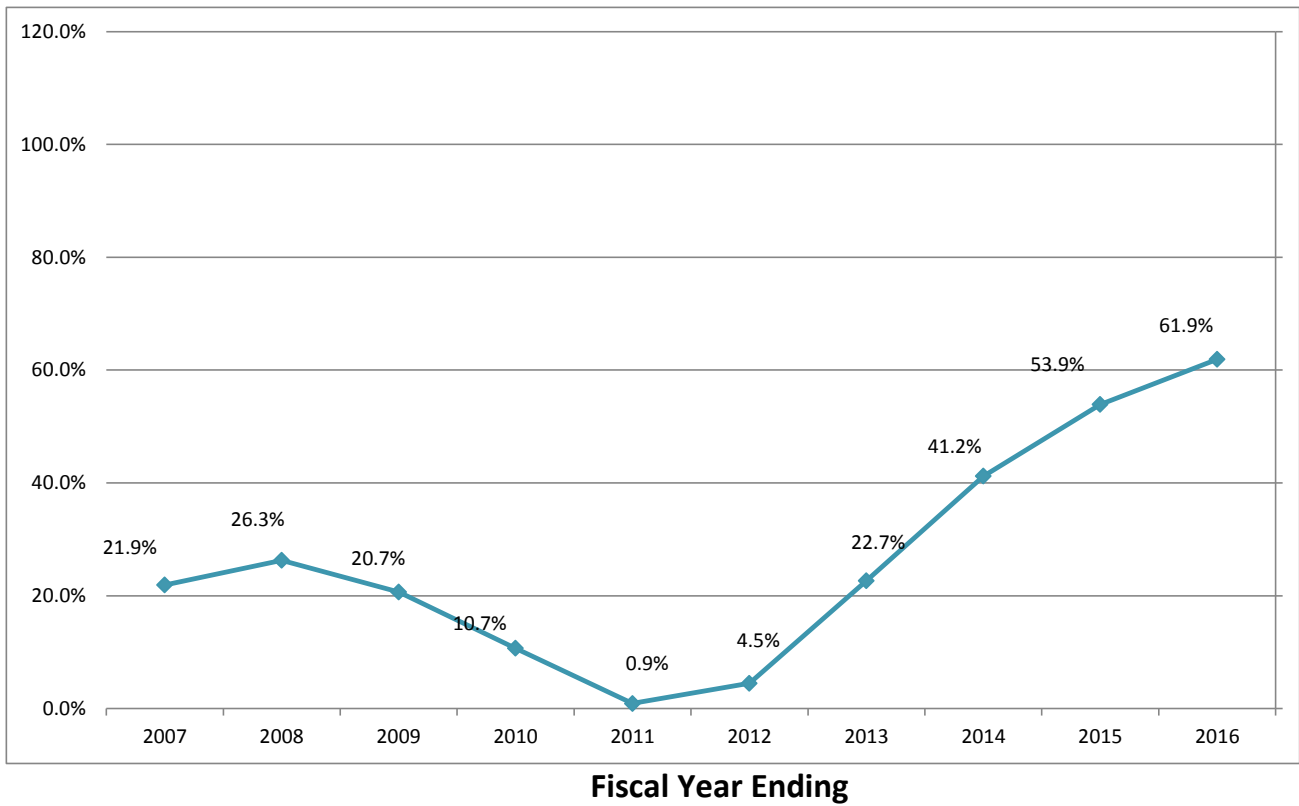
Dollar Amount of Governmental Funds Expenditures (Millions)



Dollar Amount of Governmental Funds Unassigned Fund Balance (Millions)



**Governmental Fund
Fund Balance As A Percentage of General
Fund Expenditures**



Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
General Fund Revenues:	\$ 13,527,788	\$ 13,654,611	\$ 13,522,943	\$ 13,635,143	\$ 12,795,114
Less Expenses:					
General Government:	\$ 316,851	\$ 325,337	\$ 389,408	\$ 380,671	\$ 376,021
Non - Departmental:	\$ 1,121,506	\$ 853,176	\$ 898,709	\$ 815,760	\$ 801,299
Debt Service:	\$ 1,080,489	\$ 1,876,164	\$ 1,283,352	\$ 1,235,289	\$ 1,294,860
Finance:	\$ 159,910	\$ 124,186	\$ 159,792	\$ 155,200	\$ 143,501
Planning:	\$ 305,466	\$ 338,404	\$ 367,698	\$ 437,600	\$ 358,138
Police:	\$ 3,232,824	\$ 3,248,398	\$ 3,608,035	\$ 3,556,036	\$ 3,725,925
Fire:	\$ 1,410,974	\$ 1,264,538	\$ 1,494,473	\$ 1,459,930	\$ 1,642,133
PW -General Services:	\$ 497,970	\$ 482,069	\$ 474,072	\$ 482,996	\$ 474,874
PW-Streets:	\$ 818,543	\$ 443,370	\$ 1,251,604	\$ 1,235,026	\$ 466,482
PW-Garage:	\$ 84,380	\$ 88,443	\$ 91,880	\$ 87,533	\$ 91,392
PW-Powell Bill:	\$ -	\$ 374,879	\$ 348,225	\$ 358,219	\$ 322,725
PW-Sanitation:	\$ 992,876	\$ 1,027,470	\$ 1,237,219	\$ 1,378,067	\$ 1,097,677
Recreation:	\$ 784,628	\$ 734,955	\$ 817,422	\$ 818,660	\$ 850,002
Aquatic Center:	\$ 908,906	\$ 925,372	\$ 927,503	\$ 919,128	\$ 932,329
Contingency:	\$ -	\$ 350,160	\$ 173,552	\$ -	\$ 217,756
Amount Revenues Over (Under) Expenditures:	\$ 1,812,465	\$ 1,572,569	\$ (0)	\$ 673,247	\$ 0
Water/Sewer Revenues:	\$ 5,919,738	\$ 6,402,581	\$ 6,907,210	\$ 6,886,450	\$ 7,001,500
Less Expenses:					
Water Plant:	\$ 2,013,752	\$ 2,199,493	\$ 1,721,097	\$ 1,832,900	\$ 1,744,749
Water/Sewer Distrubution:	\$ 4,867,092	\$ 3,872,592	\$ 4,585,521	\$ 4,170,833	\$ 4,398,899
Debt Service:	\$ 107,309	\$ 147,831	\$ 495,361	\$ 442,769	\$ 717,038
Contingency:	\$ -	\$ -	\$ 105,231	\$ -	\$ 140,815
Amount Revenues Over (Under) Expenditures:	\$ (1,068,415)	\$ 182,665	\$ (0)	\$ 439,948	\$ (0)
Electric Revenues:	\$ 19,909,548	\$ 18,095,403	\$ 17,337,747	\$ 16,481,758	\$ 16,761,000
Less Expenses:					
Electric Utility:	\$ 18,375,891	\$ 16,231,014	\$ 16,674,273	\$ 16,582,047	\$ 15,791,753
Electric Debt Service:	\$ 377,579	\$ 367,876	\$ 359,972	\$ 367,877	\$ 359,972
Contingency:	\$ -	\$ -	\$ 303,502	\$ -	\$ 609,275
Amount Revenues Over (Under) Expenditures:	\$ 1,156,077	\$ 1,496,513	\$ (0)	\$ (468,166)	\$ 0

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
General Fund Revenues:						
10-3010-0000	CURRENT YEAR TAXES	\$ 5,455,360	\$ 5,482,247	\$ 5,417,100	\$ 5,500,000	\$ 5,450,000
10-3010-0002	DOWNTOWN TAX DISTRICT	\$ 89,484	\$ 91,773	\$ 89,679	\$ 89,679	\$ 90,000
10-3010-0100	CUR YR MOTOR VEH TAXES	\$ 552,153	\$ 529,342	\$ 470,000	\$ 500,000	\$ 500,000
10-3010-0200	PRIOR YEAR TAXES (COUNTY)	\$ 28,382	\$ 8,709	\$ 8,000	\$ 12,000	\$ 9,000
10-3010-0300	PRIOR YR DOWNTOWN	\$ 13,591	\$ 4,839	\$ 4,000	\$ -	\$ -
10-3080-0000	PENALTIES & INTEREST	\$ 22,401	\$ 16,742	\$ 10,000	\$ 10,000	\$ 10,000
10-3090-0000	PILOT (HOUSING AUTHORITY)	\$ 33,253	\$ 37,596	\$ 37,000	\$ 31,791	\$ 32,000
10-3130-0000	PRIVILEGE LICENSES	\$ 34,393	\$ 5,733	\$ 2,500	\$ 487	\$ 500
10-3152-0000	SIGN PERMITS	\$ 1,350	\$ 2,450	\$ 2,000	\$ 2,000	\$ 2,000
10-3153-0000	ZONING PERMIT	\$ 16,215	\$ 14,625	\$ 16,000	\$ 17,000	\$ 17,000
10-3154-0000	SPECIAL USE FEE	\$ -	\$ 400	\$ 500	\$ 50	\$ 100
10-3155-0000	STORMWATER PERMIT APPLICATION	\$ 3,250	\$ 500	\$ 1,500	\$ 500	\$ 100
10-3158-0000	SITE PLAN	\$ 4,849	\$ 3,000	\$ 3,000	\$ 2,500	\$ 3,000
10-3190-0000	FIRE INSPECTION PERMITS	\$ 21,075	\$ 20,565	\$ 20,000	\$ 20,000	\$ 20,000
10-3190-0100	FIRE ALARM FEES	\$ -	\$ -	\$ 1,000	\$ 750	\$ 750
10-3220-0000	EXISE TAX RENTAL VEHICLES	\$ 17,619	\$ 16,428	\$ 14,000	\$ 17,000	\$ 17,000
10-3230-0000	FRANCHISE TAX	\$ 1,018,994	\$ 1,024,799	\$ 1,000,000	\$ 975,000	\$ 975,000
10-3250-0000	BEER AND WINE TAX	\$ 52,592	\$ 48,639	\$ 47,000	\$ 47,000	\$ 48,000
10-3280-0000	LOCAL OPTION SALES TAX	\$ 2,131,536	\$ 2,241,541	\$ 2,064,700	\$ 2,065,000	\$ 2,065,019
10-3290-0000	POWELL BILL	\$ 325,334	\$ 323,780	\$ 322,000	\$ 322,308	\$ 323,000
10-3300-0000	ABC	\$ 73,432	\$ 65,119	\$ 60,000	\$ 75,000	\$ 70,000
10-3380-0000	OFFICER FEES	\$ 4,943	\$ 7,485	\$ 6,000	\$ 6,000	\$ 6,000
10-3420-0000	EMS BUILDING RENTAL	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
10-3420-0001	CO - 1st RESPONDER MO STIPEND	\$ 5,000	\$ 5,500	\$ 5,200	\$ 5,500	\$ 5,200
10-3420-0002	MVA COST RECOVERY	\$ 3,260	\$ 10,885	\$ 4,000	\$ 17,017	\$ 10,000
10-3423-0000	EMS - INSURANCE COLLECTION	\$ 11,312	\$ 6,738	\$ 100	\$ 2,500	\$ 1,000
10-3425-0000	MEDICAID REIMBURSEMENTS	\$ 242	\$ -	\$ -	\$ -	\$ -
10-3500-0000	INTEREST ON INVESTMENTS	\$ 4,752	\$ 9,955	\$ 6,000	\$ 8,000	\$ 9,000
10-3540-0000	RECREATION RECEIPTS	\$ 54,199	\$ 61,167	\$ 56,000	\$ 56,000	\$ 56,000
10-3541-0000	RECREATION SPECIAL PROJECTS	\$ 9,436	\$ 6,098	\$ 6,100	\$ 6,000	\$ 6,100
10-3541-0001	REC/PEPSI SPONSORSHIP	\$ 10,265	\$ 9,357	\$ 12,000	\$ 12,000	\$ 13,000
10-3560-0000	REC. CONTRIBUTIONS	\$ 29,981	\$ 23,478	\$ 13,500	\$ 10,000	\$ 12,000
10-3560-0001	SRAC - AQUATIC CENTER FEES	\$ 464,306	\$ 475,323	\$ 454,000	\$ 454,000	\$ 460,000
10-3560-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 85,857	\$ 88,928	\$ 70,000	\$ 71,000	\$ 72,000
10-3560-0003	SRAC - FACILITY RENTAL FEES	\$ 75,454	\$ 85,519	\$ 75,000	\$ 77,000	\$ 76,000
10-3560-0004	SRAC - PROGRAM FEES	\$ 58,064	\$ 63,300	\$ 38,000	\$ 40,000	\$ 40,000
10-3560-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 37,456	\$ 31,641	\$ 28,700	\$ 30,000	\$ 30,000
10-3560-0006	SRAC - VENDING	\$ 2,185	\$ 744	\$ -	\$ -	\$ -

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
10-3560-0007	AFTER SCHOOL PROGRAM REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
10-3600-0000	FRIENDS OF THE PARK CONTRIBUTIONS	\$ -	\$ 10,000	\$ -	\$ -	\$ -
10-3613-0000	DONATE A TREE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -
10-3684-0001	POLICE AUCTIONS PROCEEDS	\$ -	\$ -	\$ -	\$ 1,009	\$ -
10-3700-0000	MISC. RECEIPTS	\$ 19,676	\$ 24,076	\$ 10,000	\$ 15,000	\$ 12,000
10-3700-0100	MISCELLANEOUS DRAINAGE	\$ -	\$ -	\$ -	\$ -	\$ -
10-3705-0000	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 10,710	\$ 25,905	\$ 15,000	\$ 4,000	\$ 10,000
10-3710-0000	LOAN PROCEEDS	\$ 140,000	\$ 182,814	\$ 104,000	\$ 104,000	\$ 25,400
10-3710-0100	JMH STREAM RESTORATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-3900-0610	GOV CRIME COMM-MDT(Safety Vest)	\$ -	\$ -	\$ -	\$ -	\$ -
10-3900-0700	INDIRECT SERVICES ELECT. FUND	\$ -	\$ -	\$ -	\$ -	\$ -
10-3900-0800	ELECTRIC PIL-PROP TAX	\$ 86,214	\$ 86,124	\$ 86,214	\$ 86,214	\$ 86,214
10-3900-0910	ELECTRIC CAPITAL ASSET TRANSFER (3%)	\$ 157,328	\$ 157,328	\$ -	\$ -	\$ -
10-3900-0920	ELECTRIC SUPPORT SERVICES REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-3900-1100	CEMETERY LOT SALES	\$ 29,500	\$ 47,950	\$ 26,000	\$ 16,000	\$ 20,000
10-3900-1101	CEMETERY RIVERSIDE EXT. LOT SALES	\$ -	\$ 16,250	\$ 10,000	\$ 5,000	\$ 2,500
10-3900-1200	GRAVE OPENING FEES	\$ 42,800	\$ 39,500	\$ 25,200	\$ 35,000	\$ 26,000
10-3900-1300	CONTROLLED SUB TAX (STATE)	\$ 4,204	\$ 14,262	\$ 5,000	\$ 4,000	\$ 5,000
10-3900-1400	DRUG FORFEITURE FUND (FEDERAL)	\$ 2,911	\$ -	\$ 7,500	\$ -	\$ -
10-3900-1500	JAG GRANT FUNDS	\$ 667	\$ 1,642	\$ -	\$ -	\$ -
10-3900-1600	CEMETERY GRANT	\$ -	\$ 3,070	\$ 2,500	\$ 2,500	\$ 2,500
10-3900-1700	GRANT - RADA	\$ 6,805	\$ -	\$ -	\$ -	\$ -
10-3900-1701	GRANT REVENUE	\$ 13,928	\$ -	\$ -	\$ -	\$ -
10-3900-1702	GRANT REVENUE - OPEN SPACE	\$ 7,800	\$ -	\$ -	\$ -	\$ -
10-3900-XXXX	GRANT REVENUE - POLICE GTSB TRAFFIC TEAM	\$ -	\$ -	\$ -	\$ -	\$ -
10-3900-1800	W/S PIL - PROP TAX	\$ 85,404	\$ -	\$ -	\$ -	\$ -
10-3900-1900	W/S PIL - FRANCHISE TAX	\$ -	\$ -	\$ -	\$ -	\$ -
10-3940-0000	CATV 5% ANNUAL GROSS REV.	\$ 76,673	\$ 73,223	\$ 65,000	\$ 65,000	\$ 65,000
10-3940-0001	PEG CHANNEL	\$ 28,419	\$ 28,071	\$ 25,000	\$ 25,000	\$ 25,000
10-3940-0002	JCC-PEG CHANNEL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-3950-0000	SANITATION-RESIDENTIAL	\$ 1,302,309	\$ 1,307,676	\$ 1,305,000	\$ 1,305,000	\$ 1,305,000
10-3960-0000	SANITATION-COMMERCIAL	\$ 1,343	\$ 1,108	\$ 1,500	\$ 1,100	\$ 500
10-3960-0001	SOLID WASTE DISPOSAL TAX	\$ 8,657	\$ 5,391	\$ 7,000	\$ 6,000	\$ 6,000
10-3970-0000	HOUSING AUTHORITY OFFICER	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
10-3970-0100	TRNSFR FIRE DIST FUND	\$ 130,000	\$ 200,000	\$ 175,400	\$ 175,400	\$ 175,400
10-3970-0200	BLOUNT ST ASSESSMENT	\$ 1,500	\$ 4,172	\$ 1,000	\$ 2,000	\$ 1,000
10-3970-0300	JCC POLICE OFFICER (12 months @ \$10,812 each)	\$ 107,908	\$ 108,120	\$ 129,720	\$ 129,720	\$ 129,720
10-3970-0400	PARKING FEES	\$ 835	\$ 800	\$ 544	\$ 800	\$ 600
10-3970-0450	SCHOOL RESOURCE OFFICER (neuse charter & JC school)	\$ 97,436	\$ 97,436	\$ 97,436	\$ 97,436	\$ 97,436
10-3970-0460	DEPARTMENT OF TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-3970-0500	CELL TOWER RENTAL (AT&T expires 2012)	\$ 52,374	\$ 54,742	\$ 55,000	\$ 57,000	\$ 57,000
10-3970-0600	TRANSFER FROM JOHN. CO. (DS)	\$ -	\$ -	\$ -	\$ -	\$ -
10-3970-0650	DSDC-STREETSCAPE LOAN (expires 2039)	\$ -	\$ 45,375	\$ 15,125	\$ 12,757	\$ 12,575
10-3970-0660	JOHNSTON CO VISTORS BUREAU	\$ -	\$ -	\$ -	\$ -	\$ -
10-3970-0700	EDGERTON ST ASSESSMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-3970-0800	RECREATION DEVELOPMENT FEES	\$ 50,400	\$ -	\$ -	\$ 2,900	\$ 1,000
10-3980-0000	OCCUPANCY & TOURISM DEV TAX	\$ 207,012	\$ 216,631	\$ 185,000	\$ 195,000	\$ 195,000
10-3980-0100	RECREATION PAYMENT IN LIEU	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
10-3980-1850	TRANSFER FROM WATER/SEWER FUND	\$ 25,000	\$ -	\$ -	\$ -	\$ -
10-3990-0000	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ 25,000
10-3990-0001	FUND BAL. APPROP.-UNAUTH. SUB.	\$ -	\$ -	\$ -	\$ -	\$ 2,500
10-3990-0002	FUND BAL. APPROP.-PEG FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-3990-0003	FUND BAL. APPROP. -POWELL BILL	\$ -	\$ -	\$ 26,225	\$ 26,225	\$ -
10-3990-0004	INTEREST - NCCMT	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 13,527,788	\$ 13,654,611	\$ 13,522,943	\$ 13,635,143	\$ 12,795,114

General Government



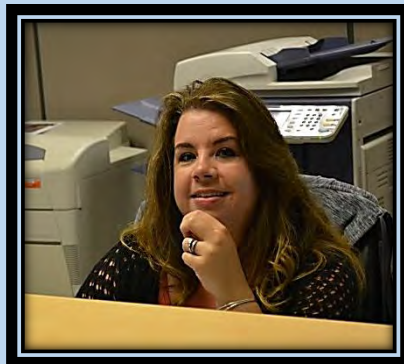
Administration



Finance & Customer Service



Planning



General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
General Government:						
10-4100-0200	SALARIES & WAGES	\$ 70,705	\$ 89,973	\$ 96,364	\$ 96,364	\$ 100,417
10-4100-0210	SALARIES (COUNCIL)	\$ 8,853	\$ 10,411	\$ 11,333	\$ 11,333	\$ 11,334
10-4100-0220	PART TIME ASSISTANCE	\$ -	\$ -	\$ 1,600	\$ 1,000	\$ 1,600
10-4100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-4100-0400	PROFESSIONAL FEES/ DUES	\$ 163,261	\$ 109,472	\$ 42,671	\$ 43,000	\$ 48,598
10-4100-0500	FICA	\$ 5,943	\$ 7,834	\$ 8,673	\$ 8,673	\$ 8,671
10-4100-0600	GROUP INSURANCE	\$ 24,886	\$ 13,183	\$ 21,289	\$ 21,289	\$ 21,891
10-4100-0700	RETIREMENT	\$ 7,208	\$ 6,435	\$ 10,032	\$ 10,032	\$ 10,436
10-4100-1100	TELEPHONE	\$ 4,894	\$ 9,321	\$ 6,740	\$ 4,500	\$ 5,376
10-4100-1201	LEGAL FEES	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 50,000
10-4100-XXXX	LEGAL SETTLEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
10-4100-1202	AUDIT FEES	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 23,000
10-4100-1203	EMPLOYEE DRUG TESTING	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
10-4100-1400	LEGAL ADVERTISING	\$ 854	\$ 1,485	\$ 2,000	\$ 2,200	\$ 2,500
10-4100-1401	JOB ADVERTISING	\$ 1,472	\$ 4,108	\$ 2,500	\$ 2,500	\$ 2,750
10-4100-1500	SERVICE AWARDS/RECOGNITION	\$ 1,485	\$ 4,740	\$ 5,000	\$ 3,800	\$ 5,000
10-4100-1700	EQUIP MAINT & REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -
10-4100-1800	TRAINING & EDUCATION	\$ 6,615	\$ 12,847	\$ 21,400	\$ 20,000	\$ 19,150
10-4100-1801	TOWN MANAGERS CAR ALLOWANCE	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ 3,600
10-4100-3000	FUEL	\$ 25	\$ -	\$ 250	\$ 100	\$ 250
10-4100-3300	SUPPLIES/OPERATIONS	\$ 16,628	\$ 37,926	\$ 6,500	\$ 5,500	\$ 6,500
10-4100-3302	COUNCIL MEETING SUPPLIES	\$ -	\$ -	\$ 5,000	\$ 2,500	\$ 5,000
10-4100-3303	IT SUPPLIES	\$ -	\$ -	\$ 10,700	\$ 10,700	\$ 11,300
10-4100-3401	CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-4100-3402	C.S./ INTERIM MANAGER	\$ -	\$ 17,602	\$ -	\$ -	\$ -
10-4100-3501	SERVICE CONTRACTS	\$ 1,750	\$ -	\$ 14,174	\$ 14,000	\$ 14,647
	Sub-Totals:	\$ 314,579	\$ 325,337	\$ 358,827	\$ 350,091	\$ 356,021
10-4100-7400	CAPITAL OUTLAY	\$ 2,271	\$ -	\$ 30,581	\$ 30,580	\$ 20,000
	Sub-Totals:	\$ 2,271	\$ -	\$ 30,581	\$ 30,580	\$ 20,000
	GENERAL GOVERNMENT TOTALS:	\$ 316,851	\$ 325,337	\$ 389,408	\$ 380,671	\$ 376,021

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-4100-0200	Salaries & Wages	70,705	89,973	96,364	96,364	100,417	4%	5 FTEs - Salary of Town Manager, Salary of Town Clerk, Salary of Human Resources Director/PIO, IT Specialist, Administrative Asst. as allocated with Utility Depts.
10-4100-0210	Salaries (Council)	8,853	10,411	11,333	11,333	11,334	0%	Annual Salary of the Mayor (\$6,000/3= \$2,000) Annual Salary of Council Members (\$4,000 x 7 = \$28,000/3=\$9,334)
10-4100-0220	Part Time Assistance	-	-	1,600	1,000	1,600	N/A	Assistance as needed
10-4100-0250	Overtime	-	-	-	-	-	0%	
10-4100-0400	Professional Fees & Dues	163,261	109,472	42,671	43,000	48,598	14%	Elected Officials Dues: NC Black Elected Officials Membership (\$50.00), 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 (\$160.00), NCAMC (\$70.00). Deputy Clerk Dues: IIMC (\$100.00), NCAMC (\$70.00). GSSA Chamber of Commerce: \$1,000 Professional Fees: ASCAP (\$345.00), BMI (\$335.00), One Source Document Solution Laserfiche (\$2,234), MuniCode (\$1,385), DM2 Engineering (\$3,000.00 x12 = \$36,000), Cavanaugh McDonald (\$4,900)
10-4100-0500	FICA	5,943	7,834	8,673	8,673	8,671	0%	
10-4100-0600	Group Insurance	24,886	13,183	21,289	21,289	21,891	3%	
10-4100-0700	Retirement	7,208	6,435	10,032	10,032	10,436	4%	
10-4100-1100	Telephone	4,894	9,321	6,740	4,500	5,376	-20%	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.). 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.)
10-4100-1201	Legal Fees	-	-	60,000	60,000	50,000	N/A	Town Attorney legal services and outside legal council
	Legal Settlements	-	-	-	-	-	N/A	
10-4100-1202	Audit Fees	-	-	25,000	25,000	23,000	N/A	FY2016-2017 Audit Fees
10-4100-1203	Employee Drug Testing	-	-	4,000	4,000	4,000	N/A	Employee Drug Testing (Random DOT Testing and New Hires)

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-4100-1400	Legal Advertising	854	1,485	2,000	2,200	2,500	25%	Advertising of Miscellaneous Public Hearing Notices
10-4100-1401	Job Advertising	1,472	4,108	2,500	2,500	2,750	10%	Posting of Job Notices in News & Observer, The Herald, North Carolina League of Municipalities Publications, Etc.
10-4100-1500	Service Awards/ Recognition	1,485	4,740	5,000	3,800	5,000	0%	Purchases of memorial flowers, retirement gifts, retirement socials, proclamation plaques and employee Christmas party
10-4100-1800	Training & Education	6,615	12,847	21,400	20,000	19,150	-11%	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)
10-4100-1801	Town Manager's Car Allowance	-	-	3,600	3,600	3,600	N/A	Town Manager's Monthly car allowance \$300/month
10-4100-3000	Fuel	25	-	250	100	250	N/A	Fuel costs
10-4100-3300	Supplies/ Operations	16,628	37,926	6,500	5,500	6,500	0%	General Govt. Share Beverage and Supplies for Town Hall (\$1,000) Postage for General Government (\$1,000) Miscellaneous Supplies (\$4,500)
10-4100-3302	Council Meeting Supplies	-	-	5,000	2,500	5,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-4100-3303	IT Supplies	-	-	10,700	10,700	11,300	N/A	Microsoft 365 renewal(\$,6300), Misc. operations and supplies (\$ 5,000)
10-4100-3401	Contract Serv.	-	-	-	-	-	#DIV/0!	
10-4100-3402	C.S./ Interim Manager	-	17,602	-	-	-	N/A	
10-4100-3501	Contract Serv.	1,750	-	14,174	14,000	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		314,579	325,337	358,827	350,091	356,021	-1%	

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-4100-7400	Capital Outlay	2,271	-	30,581	30,580	20,000	-35%	Conference Room Seating (\$5,000) Codification of Ordinances (\$15,000)
	Subtotal	2,271	-	30,581	30,580	20,000	-35%	
	GRAND TOTAL	316,851	325,337	389,408	380,671	376,021	-3%	Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Non - Departmental:						
10-4110-0800	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 15,000	\$ 14,148	\$ 15,000
10-4110-3500	DOWNTOWN DEVELOP TAX	\$ 93,415	\$ 89,020	\$ 89,007	\$ 89,000	\$ 89,007
10-4110-3501	DOWNTOWN DEVELOPMT EXP	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
10-4110-3502	C.S/SANDFORD HOLSHOUSER	\$ 571	\$ -	\$ -	\$ -	\$ -
10-4110-4500	ELECTION EXPENSE	\$ -	\$ 7,937	\$ -	\$ -	\$ 14,000
10-4110-5400	INSURANCE & BONDS	\$ 141,661	\$ 123,702	\$ 124,802	\$ 118,000	\$ 94,565
10-4110-5500	TAX COMMISSION	\$ -	\$ -	\$ -	\$ -	\$ -
10-4110-5502	DISABLE VETERANS	\$ -	\$ -	\$ -	\$ -	\$ -
10-4110-5503	MISC/SETTLEMENTS AND RELEASE	\$ 30,000	\$ 5,976	\$ -	\$ -	\$ -
10-4110-5504	NOT JUST ANOTHER COMM CENTER	\$ -	\$ -	\$ -	\$ -	\$ -
10-4110-5505	HARBOR, INC	\$ 2,400	\$ 2,400	\$ 2,500	\$ 2,500	\$ 2,500
10-4110-5506	LOCAL SCHOOL SUPPORT	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 5,000
10-4110-5700	JCS SUPPPORT	\$ -	\$ -	\$ -	\$ -	\$ -
10-4110-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 10,402	\$ 10,741	\$ 11,000	\$ 11,100	\$ 11,500
10-4110-5702	TRIANGLE J COG DUES	\$ 4,285	\$ 4,301	\$ 4,700	\$ 4,312	\$ 4,700
10-4110-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ -	\$ -	\$ -	\$ -	\$ 1,327
10-4110-5704	COUNCIL ON AGING	\$ 2,400	\$ 2,400	\$ 3,500	\$ 3,500	\$ 3,500
10-4110-5705	AVA GARDNER MUSEUM	\$ 19,000	\$ 20,431	\$ 22,000	\$ 22,000	\$ 22,000
10-4110-5706	RADA/COMM. DEVELOPMENT	\$ 12,511	\$ -	\$ -	\$ -	\$ -
10-4110-5709	CHAMBER OF COMMERCE	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
10-4110-5710	ECONOMIC DEVEL. INITIATIVE	\$ 5,400	\$ 1,343	\$ 100,000	\$ 25,000	\$ -
10-4110-5711	PUBLIC LIBRARY	\$ 250,000	\$ 277,978	\$ 250,000	\$ 250,000	\$ 250,000
10-4110-5712	S.H.A.R.P. REIMBURSEMENT	\$ 8,960	\$ -	\$ 6,000	\$ 4,000	\$ 6,000
10-4110-5715	OCCUPANCY TAX	\$ 200,478	\$ 212,154	\$ 179,000	\$ 179,000	\$ 190,000
10-4110-5716	PEG CHANNELS	\$ 26,853	\$ 28,098	\$ 28,000	\$ 16,000	\$ 28,000
10-4110-5717	WEB DESIGN/MAINTENANCE	\$ -	\$ 7,695	\$ 2,200	\$ 1,200	\$ 2,200
10-4110-5718	TRANSFER TO CAPITAL PROJECTS	\$ 250,000	\$ -	\$ -	\$ 15,000	\$ -
10-4110-5720	FUND BALANCE RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
10-4110-5721	ALLOCATED FROM FUND BALANCE RES.	\$ -	\$ -	\$ -	\$ -	\$ -
10-4110-XXXX	ANNIE D JONES CHILD ENRICHMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ 3,000
10-4110-9106	TRANSFER TO JB GEORGE	\$ 4,169	\$ -	\$ -	\$ -	\$ -
10-4110-XXXX	DOWNTOWN REVITILIZATION/MARKET ST LIGHTING	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 1,121,506	\$ 853,176	\$ 898,709	\$ 815,760	\$ 801,299

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-4110-0800	Unemployment Compensation	-	-	15,000	14,148	15,000	0%	Payment of Projected Unemployment Claims for Fiscal Year Ending
10-4110-3500	Downtown Development Tax	93,415	89,020	89,007	89,000	89,007	0%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax Distrcit
10-4110-3501	Downtown Development Expense	55,000	55,000	55,000	55,000	55,000	0%	Town's Contribution to Downtown Smithfield Development Corporation
10-4110-3502	C.S./Sandford Holshouser	571	-	-	-	-	N/A	
10-4110-4500	Election Expense	-	7,937	-	-	14,000	#DIV/0!	Municipal elections
10-4110-5400	Insurance & Bonds	141,661	123,702	124,802	118,000	94,565	-24%	Property & Liability Insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric. Final numbers are pending
10-4110-5500	Tax Commission	-	-	-	-	-	#DIV/0!	
10-4110-XXXX	Market Street Lighting	-	-	-	-	-	N/A	
10-4110-5503	Misc./Settlements	30,000	5,976	-	-	-	N/A	
10-4110-5505	Harbor, Inc.	2,400	2,400	2,500	2,500	2,500	0%	Request for Funding From Harbor of Johnston County
10-4110-5506	Local School Support	-	-	2,000	2,000	5,000	N/A	Contributions for Smithfield Schools at the descretion of the Town Council.
10-4110-5701	League of Municipalities	10,402	10,741	11,000	11,100	11,500	5%	Membership Dues

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-4110-5702	Triangle J Council Government Dues	4,285	4,301	4,700	4,312	4,700	0%	Membership Dues for Triangle J COG
10-4110-5703	School of Government Foundation Dues	-	-	-	-	1,327	#DIV/0!	Members Dues for School of Government - <i>Previously account for in line item 10-4100-0400</i>
10-4110-5704	Council on Aging	2,400	2,400	3,500	3,500	3,500	0%	Request for Funding From Community and Senior Services of Johnston County (Formerly Johnston County Council on Aging).
10-4110-5705	Ava Gardner Museum	19,000	20,431	22,000	22,000	22,000	0%	Request for Funding - Town's Contribution to Ava Gardner Museum
10-4110-5706	RADA/Comm Development	12,511	-	-	-	-	N/A	
10-4110-5709	Chamber of Commerce	4,000	4,000	4,000	4,000	4,000	0%	Request for Funding From Greater Smithfield-Selma Area Chamber of Commerce.
10-4110-5710	Economic Development	5,400	1,343	100,000	25,000	-	-100%	General economic development funds for the Town. Will encumber \$50K from current years buget.
10-4110-5711	Public Library	250,000	277,978	250,000	250,000	250,000	0%	Town of Smithfield Allocation
10-4110-5712	S.H.A.R.P.Reimbursement	8,960	-	6,000	4,000	6,000	0%	Reimbursement for Eligible SHARP Projects, Schmedlin Project (\$2,000) 4th of 5 Years and potential other applicants
10-4110-5715	Occupancy Tax	200,478	212,154	179,000	179,000	190,000	6%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, 2015/2016 (Actual) \$212,154.25 Town Retains 3%
10-4110-5716	PEG Channels	26,853	28,098	28,000	16,000	28,000	0%	Operational Costs for the Town's Cable TV/PEG chanel
10-4110-5717	Web Design/Maintenance	-	7,695	2,200	1,200	2,200	N/A	Annual Maintenance Fee

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-4110-5718	Transfer To Capital Pro.	250,000	-	-	15,000	-	N/A	
10-4110-5720	Fund Balance Reserve	-	-	-	-	-	#DIV/0!	
10-4110-5721	Allocated FB	-	-	-	-	-	N/A	
10-4110-XXXX	Annie D. Jones Child Enrichment Fund	-	-	-	-	3,000	N/A	<i>New Request for Funding: Funding will be used to offer scholarship for discavanced children in the community to participate in recreational and cultural activites</i>
10-4110-9106	Transfer to JB George	4,169	-	-	-	-	N/A	
	Subtotal	1,121,506	853,176	898,709	815,760	801,299	-11%	Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Debt Service:						
10-4120-9518	D/S AQUATICS 2015 EQUIP	\$ 2,993	\$ 35,911	\$ 35,911	\$ 35,911	\$ 35,911
10-4120-9524	D/S STORMWATER (BOND)	\$ 207,193	\$ 197,690	\$ 188,225	\$ 188,225	\$ 179,113
10-4120-9529	D/S EMS GARAGE	\$ 26,424	\$ 268,316	\$ 8,808	\$ 8,808	\$ 8,808
10-4120-9530	D/S STREETScape	\$ 15,125	\$ 220,319	\$ -	\$ -	\$ -
10-4120-9534	D/S AQUATIC CENTER-TOWN (Recreation)	\$ 318,258	\$ 311,505	\$ 305,154	\$ 305,118	\$ 298,274
10-4120-9535	D/S AQUATIC CENTER-FOP (Recreation)	\$ 212,172	\$ 207,707	\$ 203,436	\$ 203,412	\$ 198,850
10-4120-9536	D/S STREET PAVING 2008 (Streets)	\$ 53,560	\$ 52,670	\$ 51,780	\$ 51,780	\$ 50,890
10-4120-9537	D/S STREET PAVING 2009 (Streets)	\$ 58,725	\$ 213,715	\$ -	\$ -	\$ -
10-4120-9538	D/S VEHICLES 2014 - (Police, Gen Serv. & Sanitation)	\$ -	\$ 29,209	\$ 29,210	\$ 29,210	\$ 29,210
10-4120-9542	D/S SMITHFIELD XNG- IP (Streets)	\$ 186,040	\$ 181,711	\$ 177,347	\$ 177,345	\$ 172,993
10-4120-9543	SMITHFIELD CROSSINGS LOAN	\$ -	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411
10-4120-9544	ROLLING STOCK 2016	\$ -	\$ -	\$ 78,070	\$ 78,069	\$ 78,070
10-4120-9545	FIRE TRUCK	\$ -	\$ -	\$ 48,000	\$ -	\$ 49,500
10-4120-XXXX	GARBAGE TRUCK	\$ -	\$ -	\$ -	\$ -	\$ 35,830
Sub-Totals:		\$ 1,080,489	\$ 1,876,164	\$ 1,283,352	\$ 1,235,289	\$ 1,294,860

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	DEBT SERVICE COMMENTS Town of Smithfield Budget Justification Sheet
10-4120-9518	D/S SRAC 2015 Equip	2,993	35,911	35,911	35,911	35,911	0%	36 Month Lease; Monthly Payment of \$2,992.61. Matures May 2018.
10-4120-9524	1997 Stormwater General Obligation Bond Wells Fargo	207,193	197,690	188,225	188,225	179,113	-5%	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 .
10-4120-9529	EMS Building/USDA	26,424	268,316	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.
10-4120-9530	Streetscape Loan for Dwntwn USDA	15,125	220,319	-	-	-	#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.
10-4120-9534	Aquatic Center, Town Loan/ First Citizens 2007	318,258	311,505	305,154	305,118	298,274	-2%	Original Loan \$4,500,000 for 20 Years @ 4.060%, Refinanced for 15 yrs @2.92% in 2013. Maturity Date November 15, 2027.
10-4120-9535	Aquatic Center Loan, Friends of Park/First Citizens 2008	212,172	207,707	203,436	203,412	198,850	-2%	Original Loan \$3,000,000 for 20 Years @ 4.060%. Refinanced for 15 yrs @ 2.92% in 2013. Maturity Date Jan. 28, 2028.
10-4120-9536	Street Paving 2008/First Citizens	53,560	52,670	51,780	51,780	50,890	-2%	Original Loan \$500,000 for 10 Years @ 3.22% (May 19, 2008). Maturity Date May 19, 2018.
10-4120-9537	Street Paving 2009/BB&T	58,725	213,715	-	-	-	#DIV/0!	Original Loan \$500,000 for 10 Years @ 3.490% (Oct. 16, 2008). Maturity Date October 16, 2018. Paid in full 6/2016, approx 2.5 yrs ahead of time.

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	DEBT SERVICE COMMENTS
10-4120-9538	Equipment Purchases 2014	-	29,209	29,210	29,210	29,210	0%	Original Loan \$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 beddump vehicle for recycling (Sanit.). Maturity Date May 2020.
10-4120-9542	Crossings Project/Wells Fargo Loan	186,040	181,711	177,347	177,345	172,993	-2%	Original Loan \$1,150,000 for 7 Years @ 2.65% (Nov. 17, 2011). Maturity Date November 1, 2018.
10-4120-9543	Smithfield Crossing Loan	-	157,411	157,411	157,411	157,411	0%	Original Loan \$2,806,400 for 30 Years @ 3.75%. USDA Annual Payment of (\$157,411). Maturity Date January 2044.
10-4120-9544	Rolling Stock 2016	-	-	78,070	78,069	78,070	N/A	Loan amount of \$376,928, on 4/2016 for 5 years at 1.42%. Maturity Date October 2020.
10-4120-9545	Fire Truck	-	-	48,000	-	49,500	N/A	Estimated 492K at 3% for 12 years
10-4120-XXXX	Garbage Truck	-	-	-	-	35,830	N/A	Estimated \$195,400 at 3% for 6 yrs
Subtotal		1,080,489	1,876,164	1,283,352	1,235,289	1,294,860	1%	Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Finance:						
10-4200-0200	SALARIES & WAGES	\$ 67,312	\$ 69,680	\$ 56,466	\$ 56,000	\$ 57,513
10-4200-0250	OVERTIME	\$ -	\$ 124	\$ 1,000	\$ 1,000	\$ 2,000
10-4200-0400	PROFESSIONAL FEES/DUES	\$ 1,260	\$ -	\$ -	\$ -	\$ -
10-4200-0500	FICA	\$ 5,112	\$ 5,202	\$ 4,524	\$ 4,400	\$ 4,604
10-4200-0600	GROUP INSURANCE	\$ 20,412	\$ 13,559	\$ 10,665	\$ 10,600	\$ 10,428
10-4200-0700	RETIREMENT	\$ 6,893	\$ 6,925	\$ 6,062	\$ 6,000	\$ 6,373
10-4200-1100	TELEPHONE & POSTAGE	\$ 3,331	\$ 2,604	\$ 4,950	\$ 3,000	\$ 3,500
10-4200-1700	EQUIP MAINT & REPAIR	\$ -	\$ -	\$ 500	\$ 500	\$ -
10-4200-1800	TRAINING & EDUCATION	\$ 852	\$ 780	\$ 3,425	\$ 3,000	\$ 3,250
10-4200-3300	SUPPLIES/OPERATIONS	\$ 11,042	\$ 10,708	\$ 10,700	\$ 10,700	\$ 10,000
10-4200-9100	TRANSFER TO GF CAP PROJ.	\$ -	\$ -	\$ 57,500	\$ 57,500	\$ 45,833
	Sub-Totals:	\$ 116,215	\$ 109,582	\$ 155,792	\$ 152,700	\$ 143,501
10-4200-7400	CAPITAL OUTLAY EQUIP.	\$ 43,695	\$ 14,604	\$ 4,000	\$ 2,500	\$ -
	Sub-Totals:	\$ 43,695	\$ 14,604	\$ 4,000	\$ 2,500	\$ -
	FINANCE TOTALS:	\$ 159,910	\$ 124,186	\$ 159,792	\$ 155,200	\$ 143,501

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17	FY 17 Projected	FY 18 Adopted	% CHG	FINANCE COMMENTS
				Adopted Budget		Budget		
10-4200-0200	Salaries & Wages	67,312	69,680	56,466	56,000	57,513	2%	3 FTEs - 1/3 Salary of Finance Director, Accounting Tech., and Payroll/Accounting Tech. All salary and benefits shared with Util. Depts.
10-4200-0250	PT/Overtime	-	124	1,000	1,000	2,000	100%	Overtime due to RMS data installation
10-4200-0400	Professional Fees/Dues	1,260	-	-	-	-	N/A	
10-4200-0500	FICA	5,112	5,202	4,524	4,400	4,604	2%	
10-4200-0600	Group Insurance	20,412	13,559	10,665	10,600	10,428	-2%	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
10-4200-0700	Retirement	6,893	6,925	6,062	6,000	6,373	5%	
10-4200-1100	Telephone	3,331	2,604	4,950	3,000	3,500	-29%	
10-4200-1700	Maintenance/Repair Equipment	-	-	500	500	-	-100%	General Maintenance and Repair to Equipment (Telephone, Computers, Adding Machine, Etc.)
10-4200-1800	Training & Education	852	780	3,425	3,000	3,250	-5%	Government Finance Officer's Association Dues (\$200), Annual Finance Director's Summer Conferenc and Spring Conference (\$750/\$250), Miscellaneous Training (\$1,500), Travel Reimbursement for Finance Staff (\$750)
10-4200-3300	Supplies/Operations	11,042	10,708	10,700	10,700	10,000	-7%	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 (\$2,500), Miscellaneous Printing (W-2 Forms, Accounts Payable Forms, Ets.) (\$1,627)
10-4200-9100	Transfer To GF Cap Proj.	-	-	57,500	57,500	45,833	N/A	Replace Financial Software Package \$137,500 (third of the cost shared with water sewer and electric)

Account #	Account Description	FY 17			FY 18 Adopted		% CHG
		FY 15 Actual	FY 16 Actual	Adopted Budget	FY 17 Projected	Budget	
Subtotal		116,215	109,582	155,792	152,700	143,501	-8%
10-4200-7400	Capital Outlay	43,695	14,604	4,000	2,500	-	-100%
Subtotal		43,695	14,604	4,000	2,500	-	-100%
GRAND TOTALS		159,910	124,186	159,792	155,200	143,501	-10%

FINANCE COMMENTS

Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Planning:						
10-4900-0200	SALARIES & WAGES	\$ 208,762	\$ 214,977	\$ 206,228	\$ 195,000	\$ 199,853
10-4900-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-4900-0400	PROFESSIONAL FEES	\$ 4,530	\$ 6,535	\$ 6,000	\$ 6,000	\$ 6,000
10-4900-0500	FICA	\$ 15,630	\$ 16,097	\$ 15,585	\$ 12,000	\$ 15,289
10-4900-0600	GROUP INSURANCE	\$ 25,271	\$ 24,978	\$ 19,712	\$ 18,000	\$ 21,167
10-4900-0700	RETIREMENT	\$ 19,764	\$ 20,505	\$ 19,972	\$ 17,000	\$ 18,729
10-4900-1100	TELEPHONE	\$ 3,448	\$ 2,456	\$ 4,000	\$ 4,000	\$ 4,000
10-4900-1400	ADVERTISING	\$ 2,459	\$ 3,153	\$ 5,000	\$ 5,000	\$ 5,000
10-4900-1700	EQUIP. MAINTAIN & REPAIR	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
10-4900-1800	TRAINING & EDUCATION	\$ 3,479	\$ 3,440	\$ 5,600	\$ 3,600	\$ 3,600
10-4900-3000	FUEL	\$ 494	\$ 243	\$ 1,000	\$ 500	\$ 500
10-4900-3100	VEHICLE SUPPLIES/MAINT	\$ 186	\$ 3	\$ 5,000	\$ 3,000	\$ 3,000
10-4900-3300	SUPPLIES/OPERATIONS	\$ 11,531	\$ 18,057	\$ 10,000	\$ 10,000	\$ 10,000
10-4900-3301	SUPPLIES/OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -
10-4900-3400	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-4900-3501	SERVICE CONTRACTS	\$ 9,913	\$ 27,960	\$ 43,600	\$ 137,500	\$ 45,000
10-4900-3700	CONDEMNATION	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
	Sub-Totals:	\$ 305,466	\$ 338,404	\$ 367,698	\$ 437,600	\$ 358,138
10-4900-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -	\$ -
	PLANNING TOTALS:	\$ 305,466	\$ 338,404	\$ 367,698	\$ 437,600	\$ 358,138

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	PLANNING COMMENTS
10-4900-0200	Salaries & Wages	208,762	214,977	206,228	195,000	199,853	-3%	Town of Smithfield Budget Justification Sheet 3 FTE's one Partime, Planning Director, Senior Planner, Administrative Assistant and partime Code Enforcement Officer
10-4900-0250	Overtime	-	-	-	-	-	N/A	
10-4900-0400	Professional Fees	4,530	6,535	6,000	6,000	6,000	0%	American Planning Assoc. Dues (\$360); American Society of Landscape Architects Dues (\$450); CZO Dues for Code Enforcement officer (\$85); CZO Dues for Senior Planner (\$85); License renewal for Director (\$100); Privilege License for Director (\$50); Salary for Planning Board (\$2400); Salary for Board of Adjustments (\$2400); Misc. fees (\$70)
10-4900-0500	FICA	15,630	16,097	15,585	12,000	15,289	-2%	
10-4900-0600	Group Insurance	25,271	24,978	19,712	18,000	21,167	7%	
10-4900-0700	Retirement	19,764	20,505	19,972	17,000	18,729	-6%	
10-4900-1100	Telephone	3,448	2,456	4,000	4,000	4,000	0%	Planning Director cell(\$600); Code Enforcement Officer cell (\$600); one data service for tablet (\$460); Month lease office phone (\$875); monthly office phone service (\$780); misc. fees and charges (\$685)
10-4900-1400	Advertising	2,459	3,153	5,000	5,000	5,000	0%	Advertising is comprised of public notices published in the news paper for Planning Board, Board of Adjustments and the Town Council. This item is generally a revenue neutral item because planning staff collects fees from applicants to cover the advertising cost.
10-4900-1700	Equip. Maint and Repair	-	-	1,000	1,000	1,000	N/A	Maintenance and repair for office equipment primarily computers and large format printer/scanner.
10-4900-1800	Training & Education	3,479	3,440	5,600	3,600	3,600	-36%	Continuing Education for the Director (\$1200); Senior Planner (\$1200); Code Enforcement Officer (\$1200)
10-4900-3000	Fuel	494	243	1,000	500	500	-50%	Gasoline for Code Enforcement Vehicle
10-4900-3100	Vehicle Supplies & Maint.	186	3	5,000	3,000	3,000	-40%	Maintenance and Repair of Code Enforcement Vehicle

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	PLANNING COMMENTS
10-4900-3300	Supplies/Operations	11,531	18,057	10,000	10,000	10,000	0%	Lease on copy machine (\$2315); lease on Pitney Bowes postage machine (\$360); postage (\$500); shredder service (\$245); water cooler (\$135); coffee (\$315); miscellaneous supplies (\$6130)
10-4900-3400	Contracted Services	-	-	-	-	-	N/A	
10-4900-3501	Service Contracts	9,913	27,960	43,600	137,500	45,000	3%	Engineering fees associated with review of storm water plans and storm water inspections (\$15,000); Storm Water Action Plan (\$30,000)
10-4900-3700	Condemnation	-	-	25,000	25,000	25,000	N/A	Budget covers the removal of 3 to 4 residential structures. Will encumber \$25k of current years budget for a total of \$50K
Subtotal		305,466	338,404	367,698	437,600	358,138		
10-4900-7400	Capital Outlay	-	-	-	-	-	#DIV/0!	
Subtotal		-	-	-	-	-	#DIV/0!	
Grand Totals:		305,466	338,404	367,698	437,600	358,138	-3%	Department Budget % Change from FY 16/17

Police Department



Protect



Serve





Mission Statement and Vision Statement

We, the members of the Smithfield Police Department are dedicated to preserving the safety and well-being of the community through professionalism, teamwork, and uncompromising integrity, motivated by our respect for humanity, always striving for excellence.

Our vision is to be a leader in the police profession through commitment, integrity and partnership with the community. We must change to meet the challenges of the present and the future. We must act as role models to all; provide education for tomorrow's leaders; and encourage trust, respect and dignity within the organization as well as the community. We will strive for excellence in the delivery of police services through the use of training, technology and innovation.



General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Police:						
10-5100-0200	SALARIES & WAGES	\$ 1,957,715	\$ 1,949,458	\$ 2,050,611	\$ 2,050,611	\$ 2,048,015
10-5100-02XX	NEW EE/EQUIP REQUEST 2 PERSON TRAFFIC TEAM	\$ -	\$ -	\$ 35,000	\$ -	\$ 37,500
10-5100-0250	OVERTIME	\$ 27,564	\$ 30,714	\$ 45,000	\$ 28,000	\$ 40,000
10-5100-0310	EMPLOYEE SEPERATION ALLOW	\$ 54,418	\$ 54,418	\$ 63,448	\$ 63,448	\$ 72,839
10-5100-0400	PROFESSIONAL FEES	\$ 11,062	\$ 12,524	\$ 14,150	\$ 14,150	\$ 14,150
10-5100-0500	FICA	\$ 149,945	\$ 148,451	\$ 162,749	\$ 162,749	\$ 165,305
10-5100-0600	GROUP INSURANCE	\$ 343,582	\$ 342,800	\$ 389,786	\$ 389,786	\$ 416,204
10-5100-0700	RETIREMENT	\$ 244,639	\$ 239,236	\$ 265,517	\$ 265,517	\$ 273,396
10-5100-1100	TELEPHONE	\$ 12,372	\$ 9,820	\$ 14,360	\$ 14,360	\$ 14,960
10-5100-1200	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -
10-5100-1300	UTILITIES	\$ 16,327	\$ 15,923	\$ 20,000	\$ 20,000	\$ 30,000
10-5100-1700	EQUIP. MAINT. & REPAIR	\$ 49,745	\$ 43,792	\$ 59,690	\$ 59,690	\$ 56,984
10-5100-1800	TRAINING & EDUCATION	\$ 16,291	\$ 11,609	\$ 12,490	\$ 12,490	\$ 20,490
10-5100-3000	FUEL	\$ 62,070	\$ 46,470	\$ 69,500	\$ 69,500	\$ 74,592
10-5100-3100	VEHICLE SUPPLIES/MAINT	\$ 51,559	\$ 51,954	\$ 86,300	\$ 86,300	\$ 86,300
10-5100-3300	SUPPLIES/OPERATIONS	\$ 75,134	\$ 98,427	\$ 75,710	\$ 75,710	\$ 76,090
10-5100-3400	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-5100-3401	CONTRACT SERVICE DISPATCH	\$ -	\$ -	\$ -	\$ -	\$ -
10-5100-3500	UNIFORMS	\$ 19,937	\$ 22,210	\$ 32,100	\$ 32,100	\$ 32,100
10-5100-3501	SERVICE CONTRACTS	\$ 8,987	\$ 13,239	\$ 27,625	\$ 27,625	\$ 16,433
10-5100-3600	LAUNDRY & DRY CLEANING	\$ 46	\$ 3,055	\$ 5,000	\$ 5,000	\$ 5,000
10-5100-3700	DRUG ENFORCEMENT	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-5100-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
10-5100-4000	FED DRUG FORFEITURE	\$ 17,963	\$ 5,216	\$ 7,500	\$ 7,500	\$ 7,500
	Sub-Totals:	\$ 3,134,354	\$ 3,114,316	\$ 3,453,535	\$ 3,401,536	\$ 3,504,858
10-5100-7400	CAPITAL OUTLAY	\$ 98,470	\$ 134,082	\$ 154,500	\$ 154,500	\$ 221,067
	Sub-Totals:	\$ 98,470	\$ 134,082	\$ 154,500	\$ 154,500	\$ 221,067
	POLICE TOTALS:	\$ 3,232,824	\$ 3,248,398	\$ 3,608,035	\$ 3,556,036	\$ 3,725,925

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	POLICE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-5100-0200	Salaries & Wages	1,957,715	1,949,458	2,050,611	2,050,611	2,048,015	0%	45 FTE's- Salary of Police Chief, 2 Captains, 5 Lieutenants, 6 Sergeants, 2 CID Investigators, 2 DNE Investigators, 17 Police Officers, 1 COP Officer, 4 Civilian Records and Reception Clerks, Animal Control and Accrediation Manager; Salary of 3 SRO's; 1 Lieutenant/SRO and 1 Housing Officer. The two JCC SRO's are funded 100 % by the college. The other three positions are reimbursed at 66% under contract by each benefiting agency. Holiday Pay (20,000) and six career ladder increases.
10-5100-02XX	New EE/Equipme Request 2 person traffic team	-	-	35,000	-	37,500	N/A	New EE/Equipment Request 2 person traffic team tied to Govenor Highway Safety Program Grant. Grant decision expected in Oct, 2018. Town's part of Salary 1st yr-15%, 2nd yr-35%, 3rd yr - 50%.
10-5100-0250	Overtime	27,564	30,714	45,000	28,000	40,000	-11%	Projected Overtime for Investigations,Special Cases, Holiday OT Pay, ETC
10-5100-0310	Employee Seperation Allow	54,418	54,418	63,448	63,448	72,839	15%	Police Separation allowance for Retired Police Officers age 63- 3 officers total all FY year, 1 officer for 12 pay periods retiring Jan. 2017, RJ Cuddington (November 2020), Steven Gillikin (June 2020),Walter Martin(June 2022), Tommy Choe January 2027)
10-5100-0400	Professional Fees	11,062	12,524	14,150	14,150	14,150	0%	Contract with Police Attorney (\$9,800),Psychological Services for New Hires (\$2,900),Psychological Services for Employees (\$1,000),Credit Reports (\$200),Separation Allowance Attorney Fee (\$250)
10-5100-0500	FICA	149,945	148,451	162,749	162,749	165,305	2%	7.65 % of Total Salaries (Base Salaries,Overtime and Seperation Allowance
10-5100-0600	Group Insurance	343,582	342,800	389,786	389,786	416,204	7%	Health Insurance for 43 currently budgeted employees an all other medical, life, dental, flex plan, long term disability. Health Insurance for 6 Retirees, Supplemental Insurance for 5 Retirees.
10-5100-0700	Retirement	244,639	239,236	265,517	265,517	273,396	3%	7.25 % Local Government Retirement , 8% Law enforcement Retirement, 5% for LEO and 3% Match for non 401K for Contribution.
10-5100-1100	Telephone	12,372	9,820	14,360	14,360	14,960	4%	Cellphone Allowance for Chief (\$600),Cellphone Allowance for Administrative Captain (\$600),Cellphone Allowance for Patrol Captain (\$600),Detective Cellphone Account (\$4,200),Annual Pager Contract for K-9 Officers (\$1,620),Phone Contract/Long Distance (\$4,340), Monthly Phone Service(Information Technology Services \$200/mth) (\$2,400),Cellphone Allowance for Animal Control Officer (\$600)
10-5100-1300	Utilities	16,327	15,923	20,000	20,000	30,000	50%	Town of Smithfield Utility Accounts (\$19,500), Piedmont Natural Gas Account (\$3,500), Family Life Center (\$7,000)

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	POLICE COMMENTS
10-5100-1700	Equip Maint Repair	49,745	43,792	59,690	59,690	56,984	-5%	Fire Extinguisher service (\$200.00), Radio Service Contract and Maintenance(\$4,300), , Radar Units Maintenance (\$1,000.00), Building Maintenance (\$5,000.00), OSSI Maintenance Contract (\$15,960), Laserfiche Software Maintenance Agreement (\$4,500.00), Fire Alarm Inspections (\$500), Termite Inspection/Treatment (\$500), Generator Maintenance Contract/Repair (\$2,650), 2 Radar Units Replaced for those eliminated from list (\$4,280), Replace three (3) patrol rifles (\$3,500), Replace five (5) Tasers (\$5,500), Replace 5 Laptop Computers (\$8,000), DUO Service (\$594.00), BIS Digital Maintenance(\$500.00)
10-5100-1800	Training & Education	16,291	11,609	12,490	12,490	20,490	64%	NC Narcotic Officers Association Annual Training (\$1,000.00), NC Narcotic Officers Association Dues (\$200.00), Calea Fees (\$4,065), Calea OnSite Assessment and Conference (\$8,000), 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 (\$2,700), Firearms Instructors Conference (\$1,250), OSSI-Sunguard Training Conference (\$650)
10-5100-3000	Fuel	62,070	46,470	69,500	69,500	74,592	7%	Current Police Department Monthly Fuel Average:(2,800), Estimated Annual Fuel Consumption: (33,600), Estimated Cost Per Gallon of Fuel : (\$1.89)
10-5100-3100	Vehicle Supplies/Maint.	51,559	51,954	86,300	86,300	86,300	0%	Vehicle Maintaince and Repair for Police Vehicles. (Oil,Tires, Parts, Etc)
10-5100-3300	Supplies/Operations	75,134	98,427	75,710	75,710	76,090	1%	Ammunition/Shooting Supplies (\$18,000.00), 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/Toner (\$13,600), Copy Machine lease (\$3,710), Wirelss Cards for MDC's 18((\$9,000), Ouick Law Reference (\$500.00), Replace Computer (4) (\$2,180.00), Pre-employment Physicals (\$1,500), Vehicle Equipment (\$7,000), CDs/DVDs (\$3,000), Postage (\$500), Office Equipment (\$5,000)
10-5100-3400	Contracted Services	-	-	-	-	-	N/A	
10-5100-3500	Uniforms	19,937	22,210	32,100	32,100	32,100	0%	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 Armour (\$7,200)
10-5100-3501	Service Contracts	8,987	13,239	27,625	27,625	16,433	-41%	DCI Contract (\$4,000), First Service Computer (\$6,600), Waste Management (\$800), Alarm Monitoring (\$220.00), Cleaning Supplies/Rugs (\$2,000), Verification Contract (\$1,155), Leads on Line (\$2,850), Republic Waste (2,808)
10-5100-3600	Dry Cleaning Uniform Maint.	46	3,055	5,000	5,000	5,000	0%	Dry Cleaning for Class A Uniforms (\$5,000)

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	POLICE COMMENTS
10-5100-3700	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)
10-5100-3710	Johnston County Board of Education	-	-	2,000	2,000	2,000	N/A	Money received for parking fines and property sales
10-5100-4000	Federal Drug	17,963	5,216	7,500	7,500	7,500	0%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives
	Subtotal	3,134,354	3,114,316	3,453,535	3,401,536	3,504,858	1%	
10-5100-7400	Capital Outlay	98,470	134,082	154,500	154,500	221,067	43%	Replace (3) Existing Patrol Cars (\$87,000) Replace (1) Existing ACO Truck (\$25,400) Replace (2) Unmarked Patrol Vehicles (\$50,000) Replace (3) Squad video cameras with new technology (\$17,500) (10) XG 75 Radios(30,422) Watch Guard Video Storage (\$10,745) in car camera video WIFI Download
	Subtotal	98,470	134,082	154,500	154,500	221,067	43%	
	Grand totals:	3,232,824	3,248,398	3,608,035	3,556,036	3,725,925	3%	Department Budget % Change from FY 16/17

Fire Department





Mission

We will be responsive to the needs of our residents by providing rapid, professional, emergency services essential to the health, safety, and well-being of the community.

We will accomplish our mission through prevention, education, fire suppression, medical services, hazard mitigation and other related activities. We will actively participate in our community and strive to effectively and efficiently employ all of the necessary resources to provide a service deemed excellent by the people.



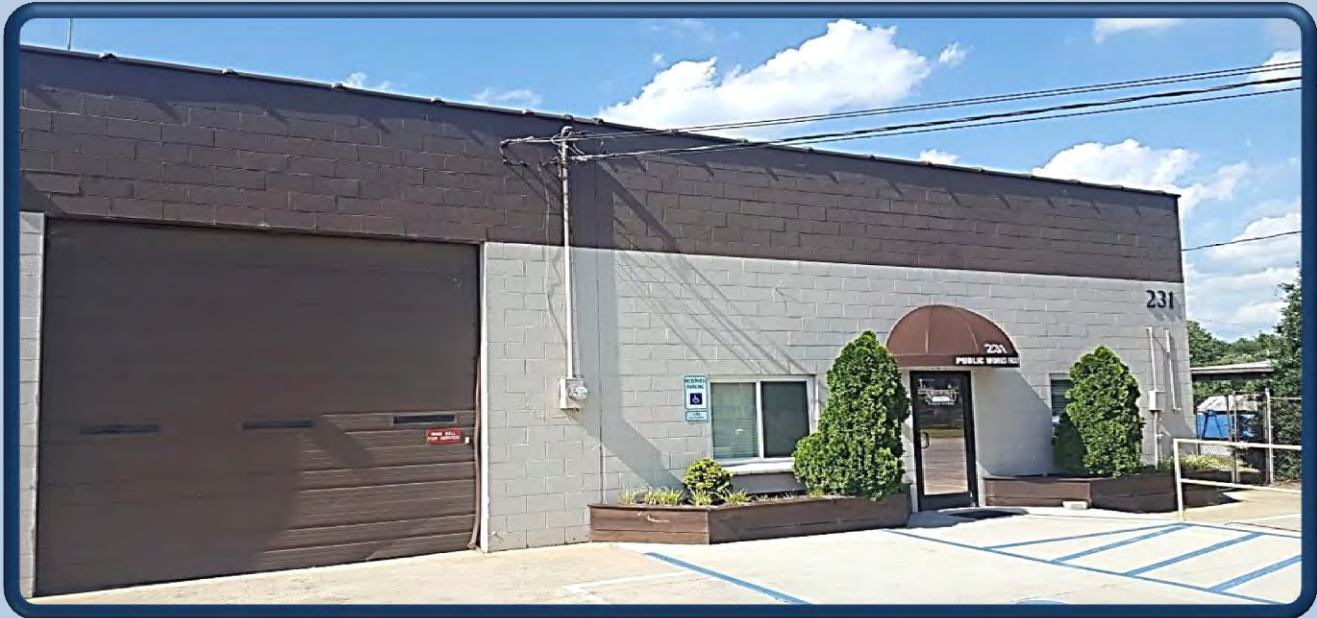
General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Fire:						
10-5300-0200	SALARIES & WAGES	\$ 749,423	\$ 662,421	\$ 793,120	\$ 803,500	\$ 831,967
10-5300-0XXX	NEW POSITON REQUEST	\$ -	\$ -	\$ -	\$ -	\$ 24,864
10-5300-0210	SALARIES/PART-TIME	\$ 50,641	\$ 60,831	\$ 51,000	\$ 6,500	\$ 53,100
10-5300-0250	OVERTIME	\$ 2,599	\$ 11,712	\$ 6,200	\$ 25,845	\$ 10,000
10-5300-0400	PROFESSIONAL FEES	\$ 1,842	\$ 4,098	\$ 3,800	\$ 3,800	\$ 4,100
10-5300-0410	REIMB VOL FIREMEN	\$ 118,310	\$ 122,614	\$ 118,000	\$ 107,500	\$ 118,000
10-5300-0500	FICA	\$ 65,658	\$ 62,362	\$ 70,300	\$ 81,132	\$ 67,912
10-5300-0600	GROUP INSURANCE	\$ 112,467	\$ 104,131	\$ 149,012	\$ 135,971	\$ 164,787
10-5300-0700	RETIREMENT	\$ 71,857	\$ 61,795	\$ 81,367	\$ 89,842	\$ 87,838
10-5300-1100	TELEPHONE	\$ 10,435	\$ 9,809	\$ 7,620	\$ 8,740	\$ 12,488
10-5300-1300	UTILITIES	\$ 20,859	\$ 19,120	\$ 23,725	\$ 20,000	\$ 32,360
10-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 1,800	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
10-5300-1700	EQUIP MAINT & REPAIR	\$ 31,469	\$ 25,698	\$ 41,500	\$ 41,500	\$ 40,050
10-5300-1800	TRAINING & EDUCATION	\$ 3,894	\$ 4,078	\$ 5,000	\$ 5,000	\$ 5,500
10-5300-3000	FUEL	\$ 11,466	\$ 10,363	\$ 17,000	\$ 15,000	\$ 17,000
10-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 35,418	\$ 18,703	\$ 29,000	\$ 29,000	\$ 33,850
10-5300-3300	SUPPLIES/OPERATIONS	\$ 41,214	\$ 43,571	\$ 47,000	\$ 47,000	\$ 53,000
10-5300-3501	SERVICE CONTRACTS	\$ 210	\$ 2,194	\$ 1,000	\$ 1,000	\$ 1,000
10-5300-3600	UNIFORMS	\$ 13,437	\$ 35,671	\$ 25,000	\$ 25,000	\$ 26,000
	Sub-Totals:	\$ 1,343,001	\$ 1,262,771	\$ 1,473,244	\$ 1,449,930	\$ 1,587,416
10-5300-7400	CAPITAL OUTLAY EQUIPMENT	\$ 67,972	\$ 1,767	\$ 21,229	\$ 10,000	\$ 54,717
	Sub-Totals:	\$ 67,972	\$ 1,767	\$ 21,229	\$ 10,000	\$ 54,717
	FIRE TOTALS:	\$ 1,410,974	\$ 1,264,538	\$ 1,494,473	\$ 1,459,930	\$ 1,642,133

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	FIRE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-5300-0200	Salaries & Wages	749,423	662,421	793,120	803,500	831,967	5%	17 FTE's Salary of Fire Chief, Div. Chief, 3-Shift Captains, 3- Shift Engineers, 3-Fighter II 6-firefighter; Total Base Salaries (\$710,202.64); FLSA Shift Pay (\$93,254.81) Eligible Career Ladder promotions; (1-Capt. 1-Eng. 3-FFII postions) for a total potential increase of (\$9,100.98) FLSA increase of (\$1,456.16).
10-5300-XXXX	(3) New Positions Requested	-	-	-	-	24,864	N/A	New personnel Requested through the AFG Safer Grant. 3- firefighters, Grant decision expected by Jan. 2018; Towns' responsibility 1st year 25%, 2nd year 25%, 3rd year 65%; If awarded the SAFER Grant the addition of 3- Firefighter positions will be an increase of (\$12,432.42) estimated for 6 months (\$24,864.00) yearly salary The Town's portion.
10-5300-0210	Salaries/ Part-Time	50,641	60,831	51,000	6,500	53,100	4%	4- P/T employee's 3-Fire inspector's (\$45,475); 1-Administrative Assistant(\$7,620)
10-5300-0250	Overtime	2,599	11,712	6,200	25,845	10,000	61%	Overtime for Employee's working beyond standard shift. Fire station 2 (\$3,000).
10-5300-0400	Professional Fees	1,842	4,098	3,800	3,800	4,100	8%	NC Code Official Qualification Board; ABCHS Dues; JoCo Fireman's Assoc. Dues; Eastern Carolina Firemans Assoc. Dues; International Code Council Membership Fees; NC Assoc. of Fire Chief's Dues; ICC Certification Renewals; NCCIAAI Membership Dues and subscriptions;
10-5300-0410	Reimbursement/ Volunteer Firemen	118,310	122,614	118,000	107,500	118,000	0%	Annual Reimbursement to Volunteer Firefighter's; Reimbursement paid in December for 28 volunteers
10-5300-0500	FICA	65,658	62,362	70,300	81,132	67,912	-3%	7.65% of Total Salaries Full time Salaries
10-5300-0600	Group Insurance	112,467	104,131	149,012	135,971	164,787	11%	Health Insurance for 17 FTE's; associated medical, dental, life, long term, disability
10-5300-0700	Retirement	71,857	61,795	81,367	89,842	87,838	8%	7.25% of Full Time Salaries; 3% 401k match
10-5300-1100	Telephone	10,435	9,809	7,620	8,740	12,488	64%	Cellphone allowance for Chief, Div. Chief (\$600 each for a total of \$1200); Verizon Wireless MCT in Fire Apparatus (\$420/ Month for a total of \$5040);Information technology services (\$229/Month for a total of \$2748) Misc. repairs (\$500) , Fire Station 2 (\$3,000)

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	FIRE COMMENTS
10-5300-1300	Utilities	20,859	19,120	23,725	20,000	32,360	36%	Town Of Smithfield Public Utilities (\$15,500); Peidmont Natural Gas (\$1,650); Allied Dumpster Srv. (\$2,650) Parker Gas (\$500) Misc. Costs (\$500); Time Warner Cable (\$130/ Month \$1,560), Fire Station 2 (\$10,000)
10-5300-1500	Service Awards/ Recognition	1,800	3,600	3,600	3,600	3,600	0%	Annual contribution to Smithfield Firefighter's Association for recognition lunches, meal & snack expenses realted to late night calls, etc.
10-5300-1700	Equip Maint & Repair	31,469	25,698	41,500	41,500	40,050	-3%	Maintenance/Repair of of fire department equipment (\$35,000);Underground storage tank permit fee(\$840); Termite control(\$210); 10 fire pager's (\$4000)
10-5300-1800	Training & Education	3,894	4,078	5,000	5,000	5,500	10%	International Code Council Publications (\$2,000); National Fire Code Publications(\$1,350); Miscellaneous publications(\$2,150)
10-5300-3000	Fuel	11,466	10,363	17,000	15,000	17,000	0%	Estimated Annual Fuel Usage
10-5300-3100	Vehicle Supplies/ Maint.	35,418	18,703	29,000	29,000	33,850	17%	Annual Maintenance and testing of Fire Pumps, Ladders (\$8,350); Miscellaneous of the maintenance and repair of vehicles(\$16,000); Tires and Oil service(\$9500)
10-5300-3300	Supplies/ Operations	41,214	43,571	47,000	47,000	53,000	13%	Fire Manager System(\$2,000); Copier Contract and Costs (\$1,200); Operational supplies for the Department (\$43,800), Fire Station 2 (\$6,000)
10-5300-3501	Service Contracts	210	2,194	1,000	1,000	1,000	0%	Service Contracts
10-5300-3600	Uniforms	13,437	35,671	25,000	25,000	26,000	4%	Purchase of Uniforms, Turn Out Gear, Etc.(\$23,000); Dry Cleaning (\$2,500)
	Subtotal	1,343,001	1,262,771	1,473,244	1,449,930	1,587,416	8%	
10-5300-7400	Capital Outlay	67,972	1,767	21,229	10,000	54,717	158%	FEMA AFG grant for SCBA's and Air Compressor. Grant decision expected by Oct. 2017 if awarded the Town's responsibility will be \$20,997; Fire Suppression Equipment (\$33,720)
	Subtotal	67,972	1,767	21,229	10,000	54,717	158%	
	Grand Totals:	1,410,974	1,264,538	1,494,473	1,459,930	1,642,133	10%	Department Budget % Change from FY 16/17

Public Works



Appearance

Streets



Garage

Sanitation



**Public Works
Department**

SMITHFIELD



NORTH CAROLINA

**Where Attitude
Gets You Altitude!**



General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
PW -General Services:						
10-5500-0200	SALARIES & WAGES	\$ 189,161	\$ 177,280	\$ 180,195	\$ 178,000	\$ 176,621
10-5500-02XX	NEW POSITION	\$ -	\$ -	\$ -	\$ -	\$ -
10-5500-0250	OVERTIME	\$ 820	\$ 646	\$ 2,000	\$ 4,500	\$ 2,000
10-5500-0300	TEMPORARY LABOR	\$ 2,039	\$ 2,376	\$ 3,000	\$ 3,000	\$ 3,000
10-5500-0400	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-5500-0500	FICA	\$ 13,292	\$ 12,273	\$ 13,938	\$ 13,000	\$ 13,664
10-5500-0600	GROUP INSURANCE	\$ 55,016	\$ 51,095	\$ 54,979	\$ 53,000	\$ 52,036
10-5500-0700	RETIREMENT	\$ 16,413	\$ 14,736	\$ 15,939	\$ 15,500	\$ 15,360
10-5500-1100	TELEPHONE	\$ 1,862	\$ 1,215	\$ 1,500	\$ 1,500	\$ 1,500
10-5500-1200	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -
10-5500-1300	UTILITIES	\$ 18,153	\$ 18,658	\$ 22,225	\$ 18,500	\$ 20,000
10-5500-1700	EQUIP MAINT & REPAIR	\$ 7,476	\$ 10,596	\$ 7,000	\$ 7,000	\$ 7,000
10-5500-1800	TRAINING & EDUCATION	\$ -	\$ -	\$ 500	\$ 200	\$ 500
10-5500-3000	FUEL	\$ 7,812	\$ 5,339	\$ 7,500	\$ 5,500	\$ 6,000
10-5500-3100	VEHICLE SUPPLIES/MAINT	\$ 2,609	\$ 3,444	\$ 2,000	\$ 2,500	\$ 2,500
10-5500-3200	SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -
10-5500-3201	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 12,500	\$ 25,000	\$ 10,000	\$ 27,500	\$ 2,500
10-5500-3300	SUPPLIES/OPERATIONS	\$ 17,237	\$ 57,618	\$ 16,400	\$ 16,400	\$ 24,100
10-5500-3400	GRAVE OPENING	\$ 26,000	\$ 29,350	\$ 26,000	\$ 26,000	\$ 26,000
10-5500-3401	CONT. SERV. ADJUST.	\$ -	\$ -	\$ -	\$ -	\$ -
10-5500-3500	TREE TRIMMING	\$ 9,975	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-5500-3501	SERVICE CONTRACTS	\$ 42,143	\$ 43,626	\$ 54,396	\$ 54,396	\$ 62,593
10-5500-3600	UNIFORMS	\$ 2,915	\$ 3,446	\$ 3,500	\$ 3,500	\$ 3,500
10-5500-3700	APPEARANCE COMMISSION	\$ 9,719	\$ 15,371	\$ 15,000	\$ 15,000	\$ 15,000
	Sub-Totals:	\$ 435,142	\$ 482,069	\$ 446,072	\$ 454,996	\$ 443,874
10-5500-7400	CAPITAL OUTLAY	\$ 62,828	\$ -	\$ 28,000	\$ 28,000	\$ 31,000
	Sub-Totals:	\$ 62,828	\$ -	\$ 28,000	\$ 28,000	\$ 31,000
	PW -GENERAL TOTALS:	\$ 497,970	\$ 482,069	\$ 474,072	\$ 482,996	\$ 474,874

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	GENERAL MAINTENANCE COMMENTS
10-5500-0200	Salaries & Wages	189,161	177,280	180,195	178,000	176,621	-2%	FTEs - 5 - Public Works Director, Street Sign Specialist, General Maintenance crew leader and 2 Facility Maintenance Specialist
10-5500-02XX	New Position	-	-	-	-	-	N/A	
10-5500-0250	Overtime	820	646	2,000	4,500	2,000	0%	For emergency work after hours and community projects.
10-5500-0300	Temp. Labor	2,039	2,376	3,000	3,000	3,000	0%	Temp labor to assist with summer mowing etc.
10-5500-0500	FICA	13,292	12,273	13,938	13,000	13,664	-2%	
10-5500-0600	Group Insurance	55,016	51,095	54,979	53,000	52,036	-5%	
10-5500-0700	Retirement	16,413	14,736	15,939	15,500	15,360	-4%	
10-5500-1100	Telephone	1,862	1,215	1,500	1,500	1,500	0%	Telephone line includes Directors cellphone allowance of \$600.00 per year.
10-5500-1300	Utilities	18,153	18,658	22,225	18,500	20,000	-10%	Utilities for town hall, Appearance shop, cemeteries, welcome signs etc.
10-5500-1700	Equip Maint & Repair	7,476	10,596	7,000	7,000	7,000	0%	Repairs to equipment including HVAC units.
10-5500-1800	Training & Education	-	-	500	200	500	N/A	License training/ continued ed
10-5500-3000	Fuel	7,812	5,339	7,500	5,500	6,000	-20%	Based on year end 15/16 gallons used (2,893.69) x 1.8337 pump price on unleaded = \$5,306.16. Fuel additives \$500.00
10-5500-3100	Vehicle Supplies/ Maintenance	2,609	3,444	2,000	2,500	2,500	25%	Maintenance and repair of Appearance vehicles.
10-5500-3200	Service Contracts	-	-	-	-	-	N/A	
10-5500-3201	Riverside Cemetery Expansion Reimbursement	12,500	25,000	10,000	27,500	2,500	N/A	Line collects money on lot sales in Riverside Extension cemetery and forwards to owners.
10-5500-3300	Supplies/ Operations	17,237	57,618	16,400	16,400	24,100	47%	\$16,400 Supplies for Appearance crew,(i.e. mulch, weed eaters, saws, chemicals etc.) <u>\$7,680 for mosquito control program.</u>

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	GENERAL MAINTENANCE COMMENTS
10-5500-3400	Grave Openings	26,000	29,350	26,000	26,000	26,000	0%	Cost to cover opening and closing of graves in town cemeteries.
10-5500-3401	Cemetery Grant	-	-	-	-	-	N/A	
10-5500-3500	Tree Trimming	9,975	10,000	10,000	10,000	10,000	0%	Cut down or trim back Hazardous trees in city limits.
10-5500-3501	Service Contracts	42,143	43,626	54,396	54,396	62,593	15%	HVAC Maintenance contract (\$6,276.96yr), Lane Lawn Care (right of way) \$16,125 - \$3,225 paid in Powell Bill line = (\$12,900), Cleaning contract \$1,925/month (\$23,100y)., Cleggs (\$420.00yr), Fire Ext (\$96.00yr)., I95 Exits (Brogden Rd & E Market St) (\$12,000yr)., West Smithfield beds (\$7,800)
10-5500-3600	Uniforms	2,915	3,446	3,500	3,500	3,500	0%	Uniform contract with Unifirst (\$250.00/ per month - \$3,000 per year), Safety shoes etc. (\$500.00)
10-5500-3700	Appearance Commission	9,719	15,371	15,000	15,000	15,000	0%	Landscapes, sidewalk and other projects as identified by the Appearance Commission.
	Subtotal	435,142	482,069	446,072	454,996	443,874	0%	
10-5500-7400	Capital Outlay	62,828	-	28,000	28,000	31,000	11%	\$20,000 for showers at PW facility. \$3,000 for entranceway repairs at town hall. \$8,000 for vehicle locator and monitoring
	Subtotal	62,828	-	28,000	28,000	31,000	11%	
	Grand Totals:	497,970	482,069	474,072	482,996	474,874	0%	Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
PW-Streets:						
10-5600-0200	SALARIES & WAGES	\$ 177,368	\$ 180,473	\$ 181,484	\$ 180,000	\$ 142,780
10-5600-0250	OVERTIME	\$ 1,200	\$ 1,918	\$ 7,000	\$ 6,000	\$ 4,000
10-5600-0300	TEMPORARY LABOR	\$ -	\$ -	\$ -	\$ -	\$ -
10-5600-0400	PROFESSIONAL SERVICES	\$ 3,150	\$ 2,700	\$ 850	\$ 850	\$ 850
10-5600-0500	FICA	\$ 12,402	\$ 12,486	\$ 14,419	\$ 13,500	\$ 11,458
10-5600-0600	GROUP INSURANCE	\$ 57,314	\$ 61,564	\$ 62,128	\$ 62,128	\$ 66,332
10-5600-0700	RETIREMENT	\$ 17,443	\$ 17,859	\$ 19,323	\$ 19,300	\$ 15,862
10-5600-1100	TELEPHONE	\$ 1,473	\$ 1,434	\$ 2,000	\$ 1,848	\$ 1,500
10-5600-1300	UTILITIES	\$ 4,091	\$ 4,944	\$ 6,500	\$ 5,500	\$ 6,500
10-5600-1700	EQUIP MAINT & REPAIR	\$ 15,075	\$ 6,236	\$ 14,000	\$ 14,000	\$ 14,000
10-5600-1800	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-5600-3000	FUEL	\$ 13,669	\$ 6,943	\$ 13,000	\$ 9,000	\$ 9,300
10-5600-3100	VEHICLE SUPPLIES/MAINT.	\$ 6,475	\$ 7,186	\$ 7,500	\$ 7,500	\$ 7,500
10-5600-3300	SUPPLIES/OPERATIONS	\$ 36,930	\$ 18,670	\$ 31,800	\$ 31,800	\$ 31,800
10-5600-3301	SIDEWALK & CURB REPAIR	\$ 19,953	\$ -	\$ -	\$ -	\$ -
10-5600-3400	STREET LIGHTING	\$ 95,125	\$ 93,213	\$ 102,000	\$ 94,000	\$ 98,000
10-5600-3500	DRAINAGE	\$ 47,777	\$ 25,996	\$ 37,000	\$ 37,000	\$ 24,000
10-5600-3501	SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -
10-5600-3502	CLEARWATER MGMT TRUST FUND	\$ -	\$ -	\$ -	\$ -	\$ -
10-5600-3503	GIRL SCOUT HUT RENNOVATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-5600-3600	UNIFORMS	\$ 1,731	\$ 1,748	\$ 2,600	\$ 2,600	\$ 2,600
10-5600-9100	TRANSFER TO GF CAPITAL PROJECT	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ -
10-5600-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
	Sub-Totals:	\$ 511,174	\$ 443,370	\$ 1,251,604	\$ 1,235,026	\$ 436,482
10-5600-7400	CAPITAL OUTLAY	\$ 9,104	\$ -	\$ -	\$ -	\$ 30,000
10-5600-7401	CAP IMP RESURFACING	\$ 298,266	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 307,370	\$ -	\$ -	\$ -	\$ 30,000
	PW-STREETS TOTALS:	\$ 818,543	\$ 443,370	\$ 1,251,604	\$ 1,235,026	\$ 466,482

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	STREETS COMMENTS
10-5600-0200	Salaries & Wages	177,368	180,473	181,484	180,000	142,780	-21%	4 FTEs - Administrative Support Specialist, 2 Equipment Operators, Street Maintenance Worker.
10-5600-0250	Overtime	1,200	1,918	7,000	6,000	4,000	-43%	Emergency work as needed.
10-5600-0400	Professional Services	3,150	2,700	850	850	850	0%	Miscellaneous services.
10-5600-0500	FICA	12,402	12,486	14,419	13,500	11,458	-21%	
10-5600-0600	Group Insurance	57,314	61,564	62,128	62,128	66,332	7%	
10-5600-0700	Retirement	17,443	17,859	19,323	19,300	15,862	-18%	
10-5600-1100	Telephone	1,473	1,434	2,000	1,848	1,500	-25%	Monthly phone service (information Technology System) 60/month \$720.00yr , Street portion of lease on phone system GE Capital 60/month \$720.00yr . Savings is from dropping the animal control officers cell phone \$408.00yr.
10-5600-1300	Utilities	4,091	4,944	6,500	5,500	6,500	0%	Crossing signal maintenance Blount Street \$2,560,31yr, Crossing signal maintenance Peedin Road \$1,830, Towns estimated utilities \$2,110
10-5600-1700	Equip Maint & Repair	15,075	6,236	14,000	14,000	14,000	0%	Maintenance on Street equipment.
10-5600-3000	Fuel	13,669	6,943	13,000	9,000	9,300	-28%	Based on year end 15/16 Unleaded gallons used (1,928.71) x 1.8337 pump price = \$3,537 . Diesel gallons used (1,179.25) x 1.9010 pump price = \$2,241.75 . Off road Diesel tank at shop \$3,500
10-5600-3100	Vehicle Supplies/Maint.	6,475	7,186	7,500	7,500	7,500	0%	Maintenance on Street vehicles.
10-5600-3300	Supplies/ Operations	36,930	18,670	31,800	31,800	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 .
10-5600-3301	Sidewalk/Curb Repairs	19,953	-	-	-	-	#DIV/0!	Money was moved to Powell Bill line
10-5600-3400	Street Lighting	95,125	93,213	102,000	94,000	98,000	-4%	Projected cost per month \$7,833.33 (\$94,000yr) , new lighting \$4,000

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	STREETS COMMENTS
10-5600-3500	Drainage	47,777	25,996	37,000	37,000	24,000	-35%	Miscellaneous drainage repairs and maintenance \$21,338, Triangle J Cleanwater education partnership \$2,550
10-5600-3600	Uniforms	1,731	1,748	2,600	2,600	2,600	0%	Monthly uniform cost with unifirst corporation \$1,740yr, Miscellaneous (safety shoes etc.) \$860.00
10-5600-9100	Transfer To GF Capital Projects	-	-	700,000	700,000	-	N/A	
10-5600-9110	Transfer To GF Capital Reserve	-	-	50,000	50,000	-	N/A	Capital reserve funds for purchase of Cat backhoe in FY16-17
	Subtotal	511,174	443,370	1,251,604	1,235,026	436,482	-65%	
10-5600-7400	Capital Outlay	9,104	-	-	-	30,000	#DIV/0!	(\$30,000) Street Resurfacing Study
10-5600-7401	Capital Improvement/ Street Resurfacing	298,266	-	-	-	-	#DIV/0!	
	Subtotal	307,370	-	-	-	30,000	#DIV/0!	
	GRAND TOTALS:	818,543	443,370	1,251,604	1,235,026	466,482	-63%	Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
PW-Garage:						
10-5650-0200	SALARIES & WAGES	\$ 36,768	\$ 37,636	\$ 38,105	\$ 38,000	\$ 39,597
10-5650-02XX	NEW POSITION	\$ -	\$ -	\$ -	\$ -	\$ -
10-5650-0250	OVERTIME	\$ 688	\$ 1,345	\$ 1,500	\$ 2,500	\$ 1,500
10-5650-0500	FICA	\$ 2,436	\$ 2,517	\$ 3,030	\$ 2,900	\$ 3,144
10-5650-0600	GROUP INSURANCE	\$ 14,200	\$ 15,238	\$ 19,735	\$ 18,000	\$ 17,092
10-5650-0700	RETIREMENT	\$ 3,766	\$ 3,816	\$ 4,060	\$ 4,000	\$ 5,875
10-5650-1100	TELEPHONE	\$ 1,173	\$ 1,146	\$ 2,000	\$ 1,200	\$ 1,500
10-5650-1300	UTILITIES	\$ 6,645	\$ 6,041	\$ 7,500	\$ 6,200	\$ 7,000
10-5650-1700	EQUIP MAINT & REPAIR	\$ 180	\$ 963	\$ 1,000	\$ 1,000	\$ 1,000
10-5650-1800	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-5650-3000	FUEL	\$ 1,377	\$ 1,018	\$ 1,400	\$ 1,133	\$ 1,133
10-5650-3100	VEHICLE SUP/MAINT	\$ 292	\$ 15	\$ 300	\$ 150	\$ 300
10-5650-3300	SUPPLIES/OPERATIONS	\$ 12,795	\$ 17,546	\$ 11,300	\$ 11,000	\$ 11,300
10-5650-3501	SERVICE CONTRACTS	\$ 210	\$ 210	\$ 1,000	\$ 500	\$ 1,000
10-5650-3600	UNIFORMS	\$ 952	\$ 952	\$ 950	\$ 950	\$ 950
	Sub-Totals:	\$ 81,480	\$ 88,443	\$ 91,880	\$ 87,533	\$ 91,392
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10-5650-7400	CAPITAL OUTLAY EQUIP	\$ 2,900	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 2,900	\$ -	\$ -	\$ -	\$ -
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	PW-GARAGE TOTALS:	\$ 84,380	\$ 88,443	\$ 91,880	\$ 87,533	\$ 91,392

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17	FY 17	FY 18 Adopted	% CHG	GARAGE COMMENTS
				Adopted Budget	Projected	Budget		
Town of Smithfield Budget Justification Sheet								
10-5650-0200	Salaries & Wages	36,768	37,636	38,105	38,000	39,597	4%	1 FTE - Equipment Mechanic
10-5650-02XX	New Position	-	-	-	-	-	N/A	
10-5650-0250	Overtime	688	1,345	1,500	2,500	1,500	0%	Projected overtime for emergency repairs.
10-5650-0500	FICA	2,436	2,517	3,030	2,900	3,144	4%	
10-5650-0600	Group Insurance	14,200	15,238	19,735	18,000	17,092	-13%	
10-5650-0700	Retirement	3,766	3,816	4,060	4,000	5,875	45%	
10-5650-1100	Telephone	1,173	1,146	2,000	1,200	1,500	-25%	Phone service in garage plus \$25.00 per month cell phone allowance for employee.
10-5650-1300	Utilities	6,645	6,041	7,500	6,200	7,000	-7%	
10-5650-1700	Equip Maint & Repair	180	963	1,000	1,000	1,000	0%	Maintenance of garage equipment.
10-5650-3000	Fuel	1,377	1,018	1,400	1,133	1,133	-19%	Based on year end 15/16 gallons used (617.95) x 1.8337 pump price on unleaded = \$1,133
10-5650-3100	Vehicle Supplies/ Maintenance	292	15	300	150	300	0%	Maintenance of garage vehicle.
10-5650-3300	Supplies/ Operations	12,795	17,546	11,300	11,000	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
10-5650-3501	Service Contracts	210	210	1,000	500	1,000	0%	Service contracts such as lift inspection and air compressors
10-5650-3600	Uniforms	952	952	950	950	950	0%	Uniforms \$842.00yr , safety boots \$100.00 .
	Subtotal	81,480	88,443	91,880	87,533	91,392	-1%	
10-5650-7400	Capital Outlay	2,900	-	-	-	-	#DIV/0!	

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	GARAGE COMMENTS
	Subtotal	2,900	-	-	-	-	#DIV/0!	
	GRAND TOTALS:	84,380	88,443	91,880	87,533	91,392	-1%	Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
PW-Powell Bill:						
10-5700-0400	PROFESSIONAL SERVICES	\$ -	\$ 4,051	\$ 500	\$ 500	\$ 500
10-5700-1700	EQUIPMENT MAINTENANCE	\$ -	\$ 1,303	\$ 1,000	\$ 1,000	\$ 1,000
10-5700-3100	VEHICLE MAINTENANCE	\$ -	\$ 2,267	\$ 2,500	\$ 3,653	\$ 3,000
10-5700-3300	SUPPLIES/OPERATIONS	\$ -	\$ 10,501	\$ 8,000	\$ 8,841	\$ 9,000
10-5700-3301	SIDEWALK & CURB REPAIR	\$ -	\$ 25,030	\$ 20,000	\$ 20,000	\$ 20,000
10-5700-3500	DRAINAGE	\$ -	\$ 12,951	\$ 13,000	\$ 8,000	\$ 13,000
10-5700-3501	CONTRACT SERV/RIGHT-A-WAYS	\$ -	\$ 16,225	\$ 3,225	\$ 16,225	\$ 16,225
10-5700-7300	PATCH & RESURFACE	\$ -	\$ 302,551	\$ 300,000	\$ 300,000	\$ 260,000
10-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -	\$ -
PW-POWELL BILL TOTALS:		\$ -	\$ 374,879	\$ 348,225	\$ 358,219	\$ 322,725

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	ALL BILL COMMENTS
10-5700-0400	Professional Services	-	4,051	500	500	500	N/A	
10-5700-1700	Equipment Maintenance	-	1,303	1,000	1,000	1,000	N/A	
10-5700-3100	Vehicle Maintenance	-	2,267	2,500	3,653	3,000	N/A	
10-5700-3300	Supplies/Oerations	-	10,501	8,000	8,841	9,000	N/A	
10-5700-3301	Sidewalk & Curb Repair	-	25,030	20,000	20,000	20,000	N/A	Repairs to sidewalks and curb & gutter.
10-5700-3500	Drainage	-	12,951	13,000	8,000	13,000	N/A	Drainage repairs
10-5700-3501	Contract Serv/Right-A-Way	-	16,225	3,225	16,225	16,225	N/A	\$13,000 for beaver control and \$3,225 toward right of way contract.
10-5700-7300	Patch & Resurface	-	302,551	300,000	300,000	260,000	N/A	Resurfacing projects.
10-5700-7400	Equipment	-	-	-	-	-	N/A	
10-5700-7402	Pave Unpaved Street	-	-	-	-	-	N/A	
GRAND TOTALS:		-	374,879	348,225	358,219	322,725	N/A	Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
PW-Sanitation:						
10-5800-0200	SALARIES & WAGES	\$ 447,322	\$ 453,378	\$ 471,185	\$ 469,000	\$ 478,281
10-5800-0250	OVERTIME	\$ 2,877	\$ 6,238	\$ 5,000	\$ 14,500	\$ 7,000
10-5800-0300	TEMPORARY LABOR	\$ 1,127	\$ 17,179	\$ -	\$ -	\$ -
10-5800-0400	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-5800-0500	FICA	\$ 32,464	\$ 33,159	\$ 36,499	\$ 35,000	\$ 36,971
10-5800-0600	GROUP INSURANCE	\$ 129,805	\$ 133,798	\$ 145,072	\$ 145,000	\$ 142,573
10-5800-0700	RETIREMENT	\$ 44,431	\$ 44,579	\$ 48,860	\$ 48,000	\$ 49,749
10-5800-1100	TELEPHONE	\$ 1,259	\$ 1,185	\$ 2,100	\$ 1,200	\$ 2,100
10-5800-1300	UTILITIES	\$ 4,223	\$ 3,800	\$ 5,000	\$ 4,000	\$ 4,500
10-5800-1700	EQUIP MAINT & REPAIR	\$ 7,551	\$ 10,948	\$ 12,200	\$ 12,200	\$ 12,200
10-5800-1800	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-5800-3000	FUEL	\$ 52,664	\$ 30,909	\$ 55,000	\$ 40,000	\$ 45,000
10-5800-3100	VEHICLE SUPPLIES/MAINT.	\$ 30,444	\$ 37,159	\$ 35,000	\$ 40,000	\$ 38,000
10-5800-3300	SUPPLIES/OPERATIONS	\$ 8,132	\$ 13,169	\$ 12,304	\$ 13,178	\$ 13,304
10-5800-3400	LANDFILL FEES	\$ 191,808	\$ 209,364	\$ 210,000	\$ 192,000	\$ 210,000
10-5800-3501	SERVICE CONTRACTS	\$ 210	\$ 35	\$ 1,000	\$ 1,000	\$ 1,000
10-5800-3600	UNIFORMS	\$ 5,759	\$ 5,532	\$ 7,000	\$ 7,000	\$ 7,000
10-5800-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ -	\$ -	\$ 66,000	\$ 66,000	\$ 50,000
10-5800-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -
	Sub-Totals:	\$ 960,075	\$ 1,000,432	\$ 1,237,219	\$ 1,213,078	\$ 1,097,677
10-5800-7400	CAPITAL OUTLAY EQUIPMENT	\$ 32,801	\$ 27,038	\$ -	\$ 164,989	\$ -
	Sub-Totals:	\$ 32,801	\$ 27,038	\$ -	\$ 164,989	\$ -
	PW-SANITATION TOTALS:	\$ 992,876	\$ 1,027,470	\$ 1,237,219	\$ 1,378,067	\$ 1,097,677

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	SANITATION COMMENTS
Town of Smithfield Budget Justification Sheet								
10-5800-0200	Salaries & Wages	447,322	453,378	471,185	469,000	478,281	2%	15 - FTEs - Public Works Supervisor, 11 Sanitation Equipment Operators, 3 Sanitation Workers.
10-5800-0250	Overtime	2,877	6,238	5,000	14,500	7,000	40%	Emergency work as needed.
10-5800-0300	Tem Agency Labor	1,127	17,179	-	-	-	N/A	
10-5800-0500	FICA	32,464	33,159	36,499	35,000	36,971	1%	
10-5800-0600	Group Insurance	129,805	133,798	145,072	145,000	142,573	-2%	1 employee declined medical insurance
10-5800-0700	Retirement	44,431	44,579	48,860	48,000	49,749	2%	
10-5800-1100	Telephone	1,259	1,185	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 (GE Capital), \$70/month \$840/yr.
10-5800-1300	Utilities	4,223	3,800	5,000	4,000	4,500	-10%	
10-5800-1700	Equip Maint & Repair	7,551	10,948	12,200	12,200	12,200	0%	Maintenance and repair of equipment.
10-5800-3000	Fuel	52,664	30,909	55,000	40,000	45,000	-18%	Based on year end 15/16 gallons Diesel used (18,123.51) x 1.9010 pump price = \$34,452.79 . Unleaded 15/16 gallons used (2,989.04) x 1.8337 pump price = \$5,481
10-5800-3100	Vehicle Supplies/ Maint.	30,444	37,159	35,000	40,000	38,000	9%	Older equipment requiring more maintenance attention.
10-5800-3300	Supplies/ Operations	8,132	13,169	12,304	13,178	13,304	8%	Replacement rollout containers, cleaning supplies for equipment, trash can notices for holiday delays, handtools etc.
10-5800-3400	Landfill Fees	191,808	209,364	210,000	192,000	210,000	0%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc.
10-5800-3501	Service Contracts	210	35	1,000	1,000	1,000	0%	Contracts as needed.

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	SANITATION COMMENTS
10-5800-3600	Uniforms	5,759	5,532	7,000	7,000	7,000	0%	Monthly cost for uniform contract Unifirst \$380/month \$4,560/yr., Purchase of safety shoes, vest etc. \$2,440
10-5800-9100	Transfer To GF Capital Projects	-	-	66,000	66,000	50,000	N/A	
10-5800-9110	Transfer To GF Capital Reserve	-	-	125,000	125,000	-	N/A	For purchase of Street Sweeper.
Subtotal		960,075	1,000,432	1,237,219	1,213,078	1,097,677	-11%	
10-5800-7400	Capital Outlay	32,801	27,038	-	164,989	-	#DIV/0!	
Subtotal		32,801	27,038	-	164,989	-	#DIV/0!	
GRAND TOTALS:		992,876	1,027,470	1,237,219	1,378,067	1,097,677	-11%	Department Budget % Change from FY 16/17

Parks & Recreation and SRAC



Play



Learn





Mission & Vision

To provide exceptional recreation and leisure opportunities for the Smithfield community.

Purpose Statement

To enhance the quality of life for our community by:

- Providing a variety of recreational and leisure programs, activities, and facilities*
- Providing a safe and enjoyable environment to be active*
- Promoting healthy lifestyles*



General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Recreation:						
10-6200-0200	SALARIES & WAGES	\$ 280,156	\$ 254,628	\$ 261,781	\$ 261,000	\$ 288,770
10-6200-0210	SALARIES, PART TIME	\$ 44,398	\$ 38,777	\$ 44,000	\$ 38,000	\$ 44,000
10-6200-0220	SALARIES, POOL	\$ -	\$ -	\$ -	\$ -	\$ -
10-6200-0250	OVERTIME	\$ 3,637	\$ 2,352	\$ 3,500	\$ 3,500	\$ 3,500
10-6200-0300	TEMP AGENCY LABOR	\$ 20,156	\$ 15,435	\$ 18,500	\$ 18,500	\$ 18,500
10-6200-0400	PROFESSIONAL FEES	\$ 180	\$ 474	\$ 1,000	\$ 1,060	\$ 1,200
10-6200-0500	FICA	\$ 24,658	\$ 21,979	\$ 25,101	\$ 24,000	\$ 27,140
10-6200-0600	GROUP INSURANCE	\$ 71,613	\$ 75,918	\$ 78,091	\$ 78,000	\$ 90,989
10-6200-0700	RETIREMENT	\$ 28,650	\$ 25,254	\$ 27,196	\$ 27,000	\$ 30,951
10-6200-1100	TELEPHONE	\$ 8,070	\$ 7,258	\$ 7,250	\$ 6,000	\$ 7,250
10-6200-1300	UTILITIES	\$ 48,480	\$ 46,288	\$ 48,000	\$ 44,000	\$ 48,000
10-6200-1400	TRAVEL ALLOWANCE	\$ 2,744	\$ 2,222	\$ 5,000	\$ 1,500	\$ 3,500
10-6200-1700	EQUIP MAINT & REPAIR	\$ 37,999	\$ 32,700	\$ 39,000	\$ 36,000	\$ 40,000
10-6200-1800	TRAINING & EDUCATION	\$ 1,496	\$ 2,826	\$ 3,500	\$ 1,500	\$ 3,000
10-6200-3000	FUEL	\$ 7,585	\$ 4,694	\$ 5,850	\$ 7,360	\$ 7,500
10-6200-3100	VEHICLE SUPPLIES/MAINT	\$ 3,830	\$ 3,540	\$ 4,000	\$ 3,000	\$ 4,000
10-6200-3300	SUPPLIES/OPERATIONS	\$ 112,042	\$ 137,889	\$ 80,000	\$ 74,000	\$ 83,000
10-6200-3400	CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-6200-3500	RECREATION SPECIAL PROJECTS	\$ 5,921	\$ 3,891	\$ 4,000	\$ 3,850	\$ 4,000
10-6200-3501	SERVICE CONTRACTS	\$ 41,648	\$ 56,517	\$ 56,427	\$ 51,000	\$ 44,427
10-6200-3600	UNIFORMS	\$ 1,831	\$ 1,922	\$ 2,775	\$ 2,400	\$ 2,775
10-6200-3700	COMMUNITY PARK	\$ 1,045	\$ -	\$ 1,000	\$ 990	\$ -
10-6200-3800	FARMERS MARKET	\$ -	\$ -	\$ -	\$ -	\$ -
10-6200-3900	Contr. Serv. Adj.	\$ -	\$ 391	\$ 10,000	\$ 10,000	\$ -
	Sub-Totals:	\$ 746,138	\$ 734,955	\$ 725,972	\$ 692,660	\$ 752,502
10-6200-7400	CAPITAL OUTLAY EQUIP.	\$ 38,490	\$ -	\$ 91,450	\$ 126,000	\$ 97,500
	Sub-Totals:	\$ 38,490	\$ -	\$ 91,450	\$ 126,000	\$ 97,500
	RECREATION TOTALS:	\$ 784,628	\$ 734,955	\$ 817,422	\$ 818,660	\$ 850,002

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	RECREATION COMMENTS
								Town of Smithfield Budget Justification Sheet
10-6200-0200	Salaries & Wages	280,156	254,628	261,781	261,000	288,770	10%	
10-6200-0210	Salaries/Part-Time	44,398	38,777	44,000	38,000	44,000	0%	Umpires, Supervisors, Scorekeepers, Etc
10-6200-0220	Salaries/Pool	-	-	-	-	-	N/A	
10-6200-0250	Overtime	3,637	2,352	3,500	3,500	3,500	0%	Need for Tournament / Special Events
10-6200-0300	Temp Agency Labor	20,156	15,435	18,500	18,500	18,500	0%	Hiring Labor through Temp Service (38 weeks) April - October
10-6200-0400	Professional Fees	180	474	1,000	1,060	1,200	20%	NCRPA Dues:
10-6200-0500	FICA	24,658	21,979	25,101	24,000	27,140	8%	
10-6200-0600	Group Insurance	71,613	75,918	78,091	78,000	90,989	17%	
10-6200-0700	Retirement	28,650	25,254	27,196	27,000	30,951	14%	
10-6200-1100	Telephone	8,070	7,258	7,250	6,000	7,250	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 (\$300) , Cell Phone allowance for Parks/ Ground Crew Leader (\$300), Information Technology (\$4250), Misc (\$600)
10-6200-1300	Utilities	48,480	46,288	48,000	44,000	48,000	0%	Utilities for All Parks, Porta-Jon for Boat Ramp, Football Field
10-6200-1400	Travel Allowance	2,744	2,222	5,000	1,500	3,500	-30%	Mileage Reimbursement for Employees
10-6200-1700	Equip Maint & Repair	37,999	32,700	39,000	36,000	40,000	3%	General Maintenance and Repair of Parks, Restroom Facilities, Shelters, Athletic Fields, Etc.
10-6200-1800	Training/ Educaton	1,496	2,826	3,500	1,500	3,000	-14%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-6200-3000	Fuel	7,585	4,694	5,850	7,360	7,500	28%	Number of vehicles and equipment used increased to additional employee

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	RECREATION COMMENTS
10-6200-3100	Vehicle Supplies/ Maint.	3,830	3,540	4,000	3,000	4,000	0%	Maintenance for Recreation Vehicles
10-6200-3300	Supplies/ Operations	112,042	137,889	80,000	74,000	83,000	4%	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 (\$3600), Athletic Field Paint / Supplies for Athletic Field Maintenance (\$10000) Misc. Supplies for Parks and Recreation Department (\$47212) 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, Master Plan Study (\$5000)
10-6200-3400	Contract Services	-	-	-	-	-	N/A	
10-6200-3500	Recreation Special Projects	5,921	3,891	4,000	3,850	4,000	0%	Floats, Sudan / Masonic Groups, Bands and Other Associated Costs with Smithfield Christmas Parade, Daddy-Daughter Dance, Senior Prom (Seniors)
10-6200-3501	Service Contracts	41,648	56,517	56,427	51,000	44,427	-21%	Cintas Document Management (\$600), Waste Management (Dumpster) (\$1400), Cleggs Pest Control (\$420), Park Mowing / Landscape Contract (\$34,927), Additional Landscaping by Contractor (ie: Mulching, Pruning, (\$7500)
10-6200-3600	Uniforms	1,831	1,922	2,775	2,400	2,775	0%	Uniforms for Maintenance Employees
10-6200-3700	Community Park	1,045	-	1,000	990	-	-100%	Special Project Maint. for Community Park
10-6200-3800	Farmer's Market	-	-	-	-	-	N/A	
10-6200-3900	Swimming Pool	-	391	10,000	10,000	-	N/A	
	Subtotal	746,138	734,955	725,972	692,660	752,502	4%	

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	RECREATION COMMENTS
10-6200-7400	Capital Outlay	38,490	-	91,450	126,000	97,500	7%	Renovations to Jaycee Kiddie Park (\$51,500) Resurface Tennis Courts at Community Park (\$25,000) Renovations to Civitan Concession Stand (\$15,000) Dog Park (\$6,000)
	Subtotal	38,490	-	91,450	126,000	97,500	7%	
	GRAND TOTALS:	784,628	734,955	817,422	818,660	850,002	4%	Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Aquatic Center:						
10-6220-0200	SALARIES & WAGES	\$ 200,242	\$ 210,633	\$ 214,311	\$ 214,000	\$ 219,774
10-6220-0210	SALARIES PART TIME - GENERAL	\$ 101,787	\$ 96,988	\$ 108,000	\$ 101,000	\$ 97,000
10-6220-0220	SALARIES PART TIME - AQUATICS	\$ 101,520	\$ 97,853	\$ 98,000	\$ 98,000	\$ 98,000
10-6220-0230	SALARIES PART TIME - INSTRUCTORS	\$ 90,112	\$ 94,911	\$ 90,000	\$ 88,000	\$ 90,000
10-6220-0250	OVERTIME	\$ 575	\$ 559	\$ 500	\$ 300	\$ 500
10-6220-0300	TEMPORARY LABOR	\$ 8,119	\$ 16,996	\$ 12,000	\$ 15,620	\$ 17,000
10-6220-0500	FICA	\$ 37,444	\$ 37,690	\$ 39,910	\$ 39,000	\$ 39,877
10-6220-0600	GROUP INSURANCE	\$ 30,714	\$ 34,145	\$ 35,677	\$ 37,000	\$ 38,368
10-6220-0700	RETIREMENT	\$ 21,745	\$ 19,041	\$ 19,098	\$ 19,500	\$ 20,402
10-6220-1100	TELEPHONE	\$ 1,892	\$ 1,200	\$ 1,000	\$ 900	\$ 900
10-6220-1300	UTILITIES	\$ 164,994	\$ 161,962	\$ 165,000	\$ 159,000	\$ 165,000
10-6220-1301	GENERATOR FUEL & MAINT.	\$ 20,265	\$ 14,128	\$ 20,000	\$ 28,000	\$ 22,000
10-6220-1700	EQUIP MAINT & REPAIR	\$ 20,642	\$ 17,545	\$ 20,000	\$ 22,000	\$ 20,000
10-6220-1800	TRAINING AND EDUCATION	\$ 1,371	\$ 1,513	\$ 2,000	\$ 1,800	\$ 2,000
10-6220-3300	SUPPLIES/OPERATION	\$ 33,718	\$ 43,513	\$ 32,500	\$ 28,000	\$ 32,500
10-6220-3400	CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-6220-3401	C.S./LABOR	\$ -	\$ -	\$ -	\$ -	\$ -
10-6220-3501	SERVICE CONTRACTS	\$ 17,951	\$ 16,546	\$ 16,008	\$ 16,008	\$ 16,008
10-6220-3509	C.S./PNC MERCHANT SERVICE	\$ 6,881	\$ 7,369	\$ 7,000	\$ 7,200	\$ 7,000
10-6220-3600	INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-6220-3900	AQUATIC SUPPLIES	\$ 12,424	\$ 14,857	\$ 13,500	\$ 12,000	\$ 13,000
10-6220-4000	CONCESSIONS PRO SHOP	\$ 26,728	\$ 29,429	\$ 25,000	\$ 24,000	\$ 25,000
10-6220-4200	ADVERTISING	\$ 7,583	\$ 8,494	\$ 8,000	\$ 7,800	\$ 8,000
10-6220-4300	AFTER SCHOOL PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 906,706	\$ 925,372	\$ 927,503	\$ 919,128	\$ 932,329
10-6220-7400	CAPITAL OUTLAY	\$ 2,200	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 2,200	\$ -	\$ -	\$ -	\$ -
	AQUATIC CENTER TOTALS:	\$ 908,906	\$ 925,372	\$ 927,503	\$ 919,128	\$ 932,329

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	AQUATICS CENTER COMMENTS
10-6220-0200	Salaries & Wages	200,242	210,633	214,311	214,000	219,774	3%	Salaries for : SRAC Director, SRAC Center Supervisor, Aquatics Supervisor, Asst. Aquatics Supervisor, Admin. Support Specialist
10-6220-0210	Salaries Part-Time/General	101,787	96,988	108,000	101,000	97,000	-10%	Front Desk Staff, Playroom Staff, Facility Supervision
10-6220-0220	Salaries Part-Time/ Aquatics	101,520	97,853	98,000	98,000	98,000	0%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff,
10-6220-0230	Salaries Part-Time/ Instructors	90,112	94,911	90,000	88,000	90,000	0%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-6220-0250	Overtime	575	559	500	300	500	0%	
10-6220-0300	Temporary Labor	8,119	16,996	12,000	15,620	17,000	42%	Custodians / Cleaning on Weekends. Increase due to the high demand on weekends and no longer using General Part-Time labor.
10-6220-0500	FICA	37,444	37,690	39,910	39,000	39,877	0%	
10-6220-0600	Group Insurance	30,714	34,145	35,677	37,000	38,368	8%	
10-6220-0700	Retirement	21,745	19,041	19,098	19,500	20,402	7%	
10-6220-1100	Telephone	1,892	1,200	1,000	900	900	-10%	Cell Allowance for SRAC Director (\$600), Allowance for Aquatics Supervisor (\$300)
10-6220-1300	Utilities	164,994	161,962	165,000	159,000	165,000	0%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC
10-6220-1301	Generator Fuel/Maint.	20,265	14,128	20,000	28,000	22,000	10%	Power Secure Montly Monitoring (\$3,000), Power Secure Preventative Maintenance for Generator (\$3,265), Projected Fuel Cost for Generator. Increase due to increase in fuel.
10-6220-1700	Equip Maint & Repair	20,642	17,545	20,000	22,000	20,000	0%	Replace / Repair Fitness Equipment, Building Repairs, and General Repairs to SRAC
10-6220-1800	Training/ Education	1,371	1,513	2,000	1,800	2,000	0%	Training and Education for SRAC Staff

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	AQUATICS CENTER COMMENTS
10-6220-3300	Supplies/Operations	33,718	43,513	32,500	28,000	32,500	0%	General Equipment and Office Supplies, Supplies for Summer Camps, Supplies for Group Classes, Operational Costs for SRAC
10-6220-3400	Contract Services	-	-	-	-	-	N/A	
10-6220-3501	Service Contracts	17,951	16,546	16,008	16,008	16,008	0%	Monthly Costs for CSI Billing Software (\$15,408), Pool Heater Preventative Maintenance (\$600)
10-6220-3509	C.S./PNC Merchant Services	6,881	7,369	7,000	7,200	7,000	0%	Fees paid for Credit Card / Debit Card Services
10-6220-3900	Aquatic Supplies	12,424	14,857	13,500	12,000	13,000	-4%	Supplies and Operations for Swimming Pool / Splash Park
10-6220-4000	Concessions/Pro Shop	26,728	29,429	25,000	24,000	25,000	0%	Supplies for Concessions for Aquatics Center, Off-Set with Revenues
10-6220-4200	Advertising	7,583	8,494	8,000	7,800	8,000	0%	Marketing and Advertising for SRAC
10-6220-4300	Jump Start Program	-	-	-	-	-	N/A	
	Subtotal	906,706	925,372	927,503	919,128	932,329	1%	

AQUATICS CENTER COMMENTS

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG
10-6220-7400	Capital Outlay	2,200	-	-	-	-	#DIV/0!
Subtotal		2,200	-	-	-	-	#DIV/0!
GRAND TOTALS:		908,906	925,372	927,503	919,128	932,329	1%

Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Contingency:						
10-9990-5300	CONTINGENCY	\$ -	\$ 350,160	\$ 173,552	\$ -	\$ 217,756
Sub-Totals:		\$ -	\$ 350,160	\$ 173,552	\$ -	\$ 217,756
Total Revenues:		\$ 13,527,788	\$ 13,654,611	\$ 13,522,943	\$ 13,635,143	\$ 12,795,114
Less:						
Total Expenditures:		\$ 11,715,323	\$ 12,082,042	\$ 13,522,943	\$ 12,961,896	\$ 12,795,114
Amount Revenues Over (Under) Expenditures:		\$ 1,812,465	\$ 1,572,569	\$ (0)	\$ 673,247	\$ 0

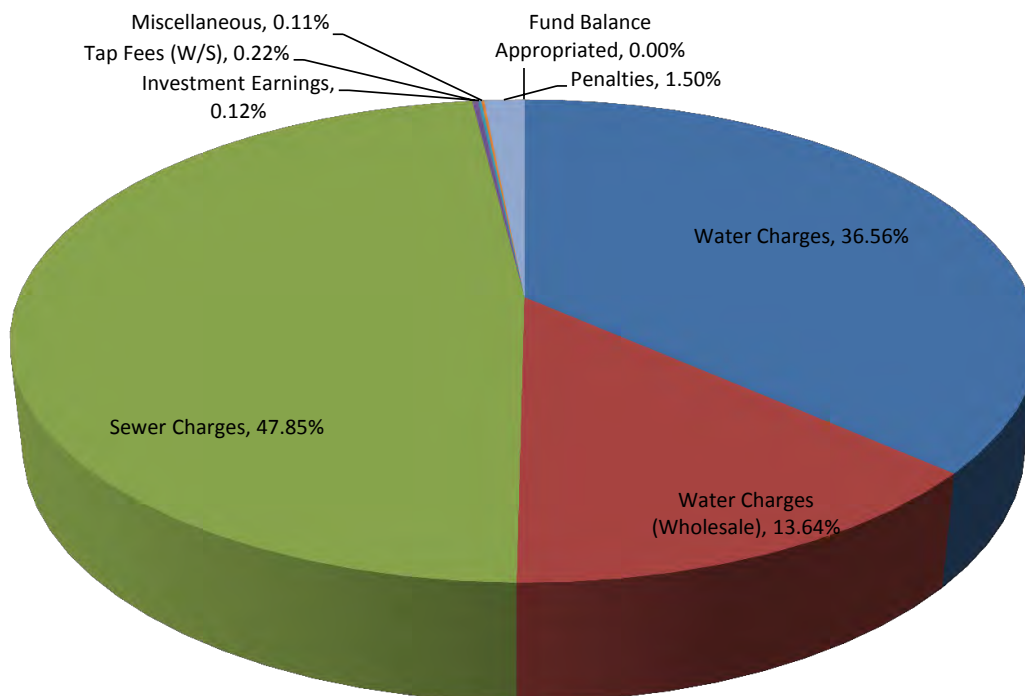
Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	CONTINGENCY COMMENTS
10-9990-5300	Contingency	-	350,160	173,552	-	217,756	25%	
GRAND TOTALS:		-	350,160	173,552	-	217,756	-100%	Department Budget % Change from FY 16/17

Water/Sewer Fund

Water & Sewer Fund Revenues by Source

Source	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimate	FY 17-18 Budget	Percent Change
Water Charges	\$2,105,522	\$2,890,000	\$2,800,000	\$2,560,000	-11.4%
Water Charges (Wholesale)	\$782,577	\$715,210	\$780,000	\$955,000	33.5%
Sewer Charges	\$2,860,030	\$3,270,000	\$3,270,000	\$3,350,000	2.4%
Tap Fees (W/S)	\$17,305	\$16,000	\$23,000	\$15,500	-3.1%
Investment Earnings	\$9,196	\$9,000	\$8,000	\$8,500	-5.6%
Miscellaneous	\$11,451	\$7,000	\$5,450	\$7,500	7.1%
Penalties	\$0	\$0	\$0	\$105,000	#DIV/0!
Loan Proceeds	\$616,500	\$0	\$0	\$0	#DIV/0!
Fund Balance Appropriated	\$0	\$300,000	\$0	\$0	-100.0%
Total	\$6,402,581	\$7,207,210	\$6,886,450	\$7,001,500	-2.9%

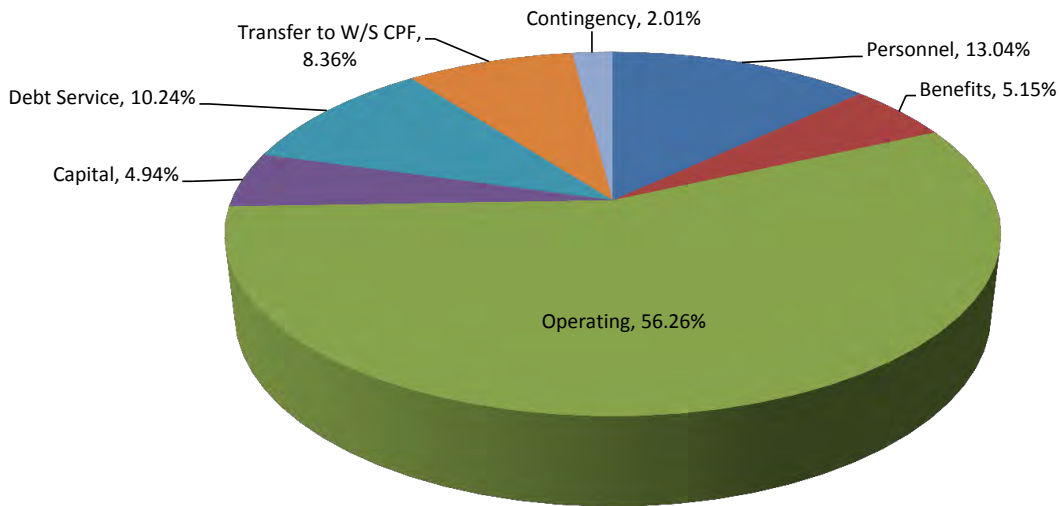
Water & Sewer Fund Revenues By Source FY17-18



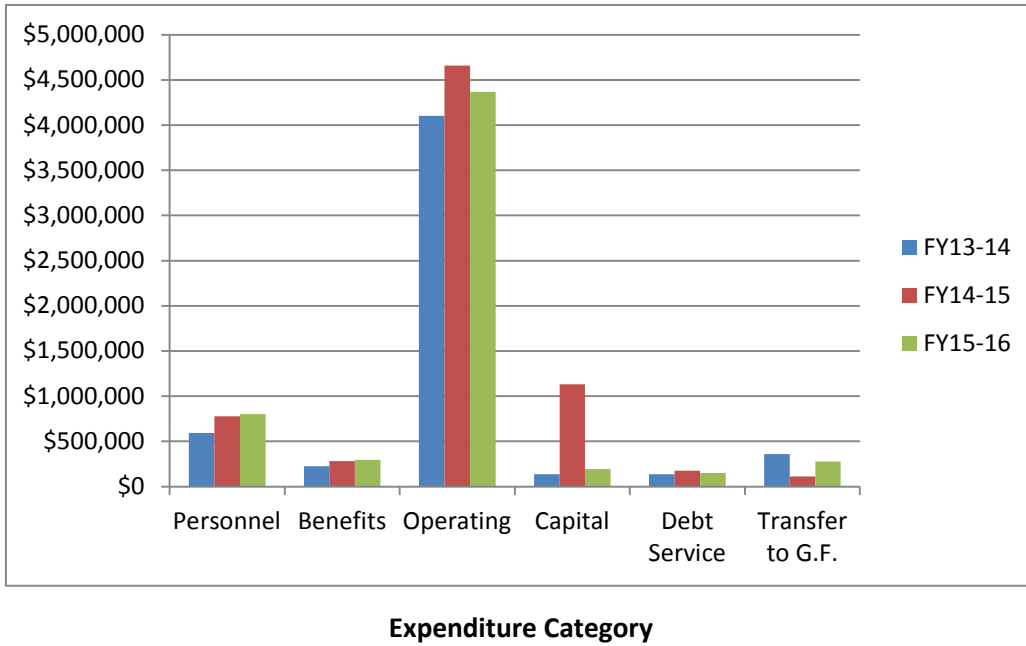
Water & Sewer Fund Expenditures by Type

Function	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimate	FY 17-18 Budget	Percent Change
Personnel	\$801,135	\$865,308	\$870,333	\$913,158	6%
Benefits	\$294,639	\$339,710	\$336,000	\$360,541	6%
Operating	\$4,367,764	\$4,051,600	\$3,523,400	\$3,939,116	-3%
Capital	\$191,849	\$450,000	\$344,000	\$345,833	-23%
Debt Service	\$149,466	\$495,361	\$442,769	\$717,038	45%
Transfer to W/S Capital Proj. Fund	\$279,700	\$600,000	\$930,000	\$585,000	-3%
Contingency	\$0	\$105,231	\$0	\$140,815	34%
Total	\$6,084,553	\$6,907,210	\$6,446,502	\$7,001,501	1.37%

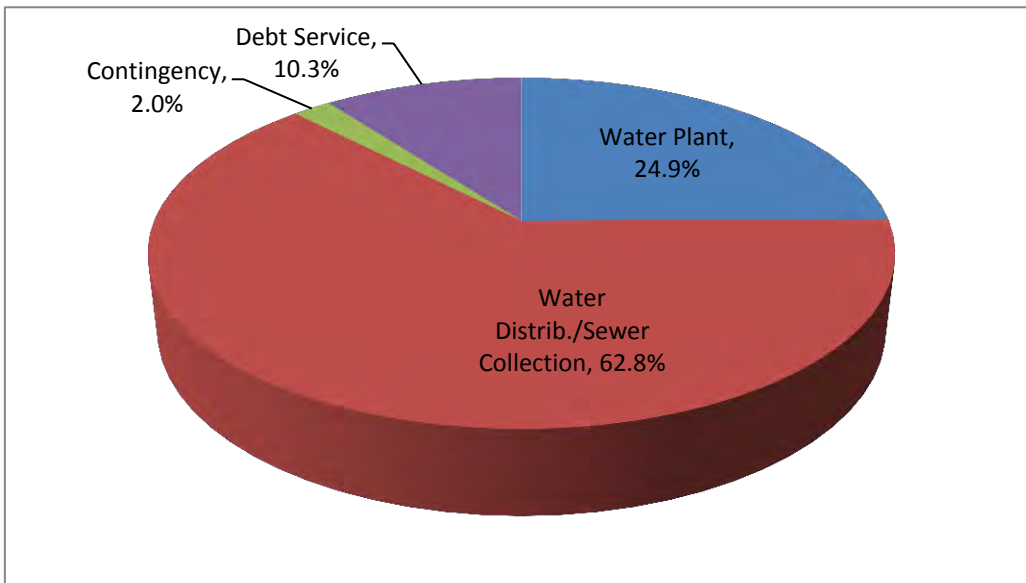
Water & Sewer Fund Expenditures by Type FY17-18



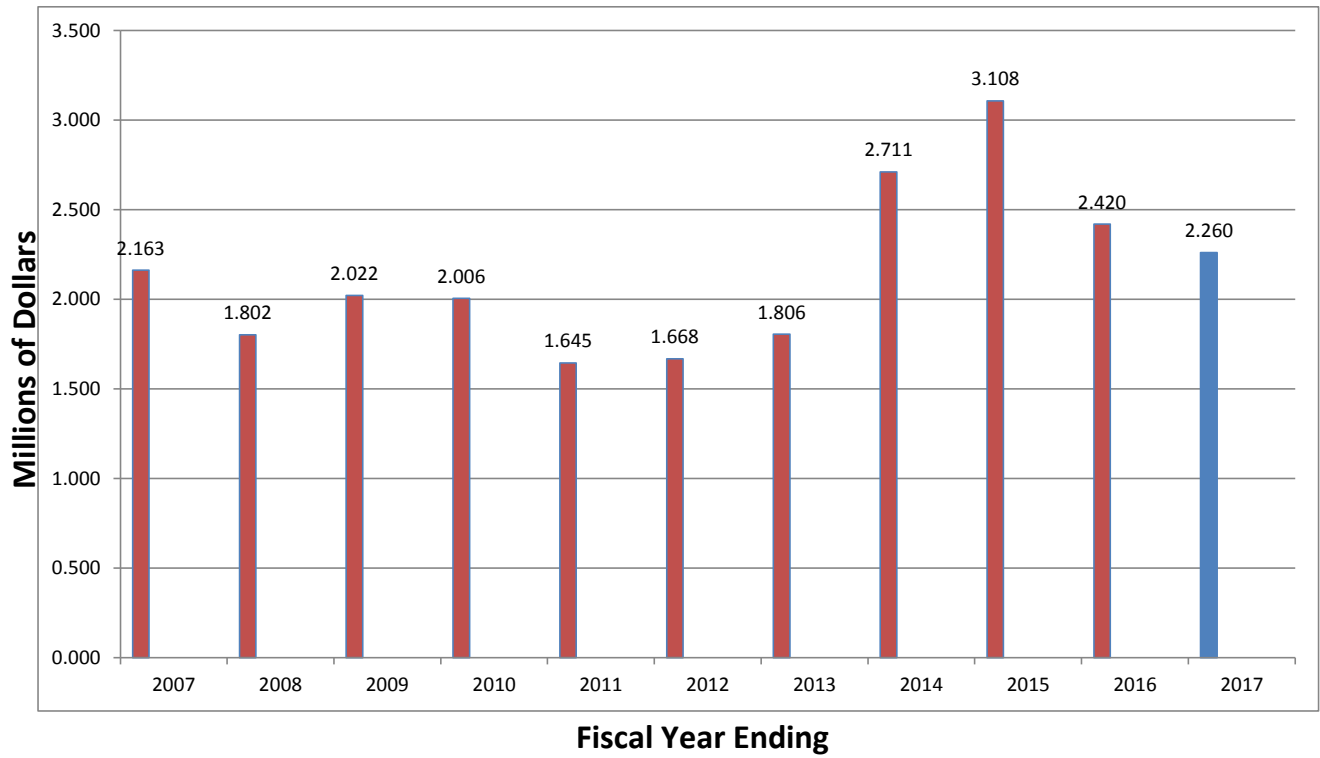
Water & Sewer Fund Actual Expenditures by Type



W&S Expenditures by Department FY17-18

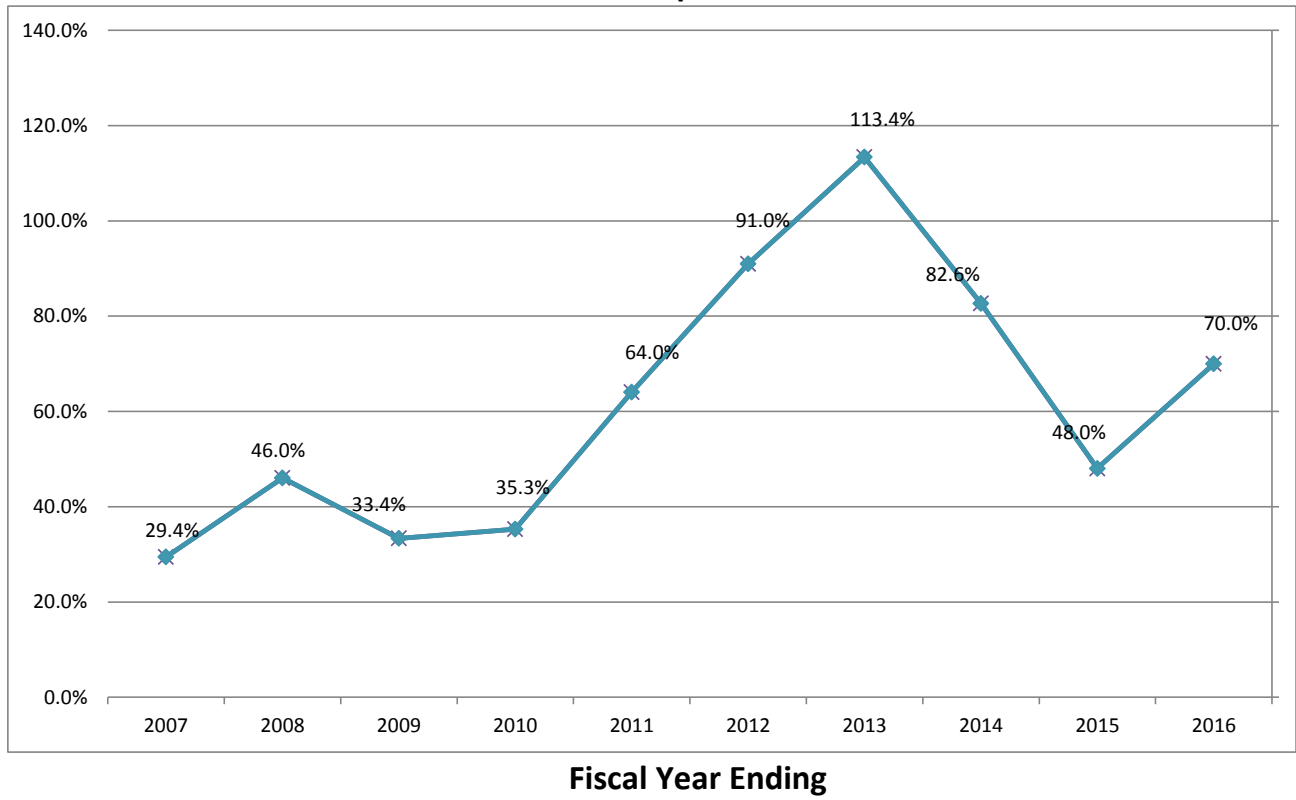


Sewer Treatment Cost (Millions)



FY06	\$2,163,001
FY07	\$1,802,184
FY08	\$2,022,563
FY09	\$2,006,556
FY10	\$1,645,901
FY11	\$1,668,318
FY12	\$1,806,094
FY13	\$2,711,886
FY14	\$3,107,710
FY15	\$2,419,882
FY16	\$2,259,648

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



Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Water/Sewer Revenues: (W/S Revenue includes Loans)	\$ 5,919,738	\$ 6,402,581	\$ 6,907,210	\$ 6,886,450	\$ 7,001,500
Less Expenses:					
Water Plant:	\$ 2,013,752	\$ 2,199,493	\$ 1,721,097	\$ 1,832,900	\$ 1,744,749
Water/Sewer Distribution:	\$ 4,867,092	\$ 3,872,592	\$ 4,585,521	\$ 4,170,833	\$ 4,398,899
Debt Service:	\$ 107,309	\$ 147,831	\$ 495,361	\$ 442,769	\$ 717,038
Contingency:	\$ -	\$ -	\$ 105,231	\$ -	\$ 140,815
Amount Revenues Over (Under) Expenditures:	\$ (1,068,415)	\$ 182,665	\$ (0)	\$ 439,948	\$ (0)

Public Utilities



Water Plant

Water / Sewer





Water/Sewer Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Water/Sewer Revenues:						
30-3190-0000	ACREAGE FEES	\$ -	\$ -	\$ -	\$ -	\$ -
30-3500-0000	INTEREST ON INVESTMENTS	\$ 3,031	\$ 9,196	\$ 9,000	\$ 8,000	\$ 8,500
30-3510-0000	MISC. SALES & SERVICE	\$ 175	\$ 716	\$ 500	\$ 250	\$ 500
30-3560-0000	PENALTIES	\$ -	\$ -	\$ -	\$ -	\$ 105,000
30-3570-0000	WATER SALES	\$ 2,044,310	\$ 2,105,522	\$ 2,890,000	\$ 2,800,000	\$ 2,560,000
30-3571-0000	WATER SALES(WHOLESALE)	\$ 702,966	\$ 782,577	\$ 715,210	\$ 780,000	\$ 955,000
30-3580-0000	NON-REFUND WA CUT ON FEE	\$ 4,150	\$ 3,825	\$ 4,000	\$ 3,200	\$ 4,000
30-3590-0000	WATER TAPS	\$ 14,617	\$ 16,610	\$ 15,000	\$ 23,000	\$ 15,000
30-3591-0000	WATER METER SET FEES	\$ 2,495	\$ 6,910	\$ 2,000	\$ 2,000	\$ 3,000
30-3770-0000	SEWER SALES	\$ 2,700,929	\$ 2,860,030	\$ 3,270,000	\$ 3,270,000	\$ 3,350,000
30-3771-0000	SEWER SURCHARGE	\$ -	\$ -	\$ -	\$ -	\$ -
30-3790-0000	SEWER TAPS	\$ 695	\$ 695	\$ 1,000	\$ -	\$ 500
30-3900-0000	GRANT REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
30-3970-0500	GRANT REVENUES	\$ 30,000	\$ -	\$ -	\$ -	\$ -
30-3970-0600	TRANSFER-W/S CAP. PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
30-3970-0700	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -
30-3970-0800	HOLLAND DR ASSESSMENTS	\$ 635	\$ -	\$ 500	\$ -	\$ -
30-3980-0007	LOAN PROCEEDS	\$ 415,735	\$ 616,500	\$ -	\$ -	\$ -
Sub-Totals:		\$ 5,919,738	\$ 6,402,581	\$ 6,907,210	\$ 6,886,450	\$ 7,001,500

Water/Sewer Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Water Plant:						
30-7200-0200	SALARIES & WAGES	\$ 313,851	\$ 315,158	\$ 361,380	\$ 360,000	\$ 383,860
30-7200-02XX	NEW EMPLOYEE REQUEST	\$ -	\$ -	\$ -	\$ -	\$ -
30-7200-0250	OVERTIME	\$ 1,670	\$ 6,851	\$ 5,000	\$ 12,000	\$ 8,500
30-7200-0400	PROFESSIONAL SERVICES	\$ 14,835	\$ 50,675	\$ 120,000	\$ 100,000	\$ 40,000
30-7200-0500	FICA TAXES	\$ 23,325	\$ 23,867	\$ 27,990	\$ 27,000	\$ 29,748
30-7200-0600	GROUP INSURANCE	\$ 56,609	\$ 64,111	\$ 79,925	\$ 79,000	\$ 85,076
30-7200-0700	RETIREMENT	\$ 28,947	\$ 27,110	\$ 32,202	\$ 32,000	\$ 35,515
30-7200-0800	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -
30-7200-1100	TELEPHONE	\$ 3,848	\$ 3,967	\$ 4,700	\$ 4,600	\$ 6,700
30-7200-1201	LEGAL FEES	\$ -	\$ -	\$ -	\$ -	\$ 5,000
30-7200-1300	UTILITIES	\$ 170,288	\$ 147,806	\$ 150,000	\$ 150,000	\$ 180,000
30-7200-1700	EQUIP MAINT & REPAIR	\$ 135,661	\$ 72,205	\$ 68,000	\$ 68,000	\$ 75,000
30-7200-1701	BUILDING MAINT & REPAIR	\$ 26,749	\$ 18,782	\$ 35,000	\$ 34,000	\$ 30,000
30-7200-1800	TRAINING & EDUCATION	\$ 3,804	\$ 5,400	\$ 10,500	\$ 10,500	\$ 12,000
30-7200-3000	FUEL	\$ 689	\$ 837	\$ 1,000	\$ 1,000	\$ 1,000
30-7200-3100	VEHICLE SUPPLIES/MAINT.	\$ 72	\$ 2,930	\$ 1,500	\$ 800	\$ 2,000
30-7200-3300	SUPPLIES/OPERATIONS	\$ 414,355	\$ 585,107	\$ 452,000	\$ 460,000	\$ 469,450
30-7200-3500	CONTRACTED SERVICES	\$ -	\$ 137,000	\$ -	\$ -	\$ -
30-7200-3501	SERVICE CONTRACTS	\$ 319,394	\$ 326,483	\$ 211,900	\$ 169,000	\$ 254,900
30-7200-3502	C.S./BLDG DEMO & ABESTOS	\$ -	\$ 71,755	\$ -	\$ -	\$ -
30-7200-3600	UNIFORMS	\$ 3,695	\$ 3,749	\$ 5,000	\$ 5,000	\$ 6,000
30-7200-3900	OPEN	\$ -	\$ -	\$ -	\$ -	\$ -
30-7200-9100	ADMINISTRATIVE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
30-7200-9101	TRANSFER TO W/S CAP PROJ FUND	\$ -	\$ 279,700	\$ 90,000	\$ 255,000	\$ -
	Sub-Totals:	\$ 1,517,790	\$ 2,143,493	\$ 1,656,097	\$ 1,767,900	\$ 1,624,749
30-7200-7400	CAPITAL OUTLAY	\$ 495,962	\$ 56,000	\$ 65,000	\$ 65,000	\$ 120,000
	Sub-Totals:	\$ 495,962	\$ 56,000	\$ 65,000	\$ 65,000	\$ 120,000
	WATER PLANT TOTALS:	\$ 2,013,752	\$ 2,199,493	\$ 1,721,097	\$ 1,832,900	\$ 1,744,749

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted	FY 17 Projected	FY 18 Adopted	% CHG	WATER PLANT COMMENTS
				Budget		Budget		
30-7200-0200	Salaries & Wages	313,851	315,158	361,380	360,000	383,860	6%	Salary of 9 FTEs: Water Plant Superintendent, Chief Water Plant Operator, Water Plant Chemist, Water Plant Mechanic, 2 Operator III, 3 Water Plant Operator II. Increase is caused by Career Ladder promotions for three (3) operators and a Salary Adjustment for Water Plant Superintendent.
30-7200-02XX	New Employee Request	-	-	-	-	-	N/A	
30-7200-0250	Overtime	1,670	6,851	5,000	12,000	8,500	70%	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.
30-7200-0400	Professional Services	14,835	50,675	120,000	100,000	40,000	-67%	Misc Engineering related to plant (SCADA Consultant, etc.)
30-7200-0500	FICA	23,325	23,867	27,990	27,000	29,748	6%	
30-7200-0600	Group Insurance	56,609	64,111	79,925	79,000	85,076	6%	
30-7200-0700	Retirement	28,947	27,110	32,202	32,000	35,515	10%	
30-7200-0800	Unemployment Compensation	-	-	-	-	-	N/A	
30-7200-1100	Telephone	3,848	3,967	4,700	4,600	6,700	43%	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)
30-7200-1201	Legal Fees	-	-	-	-	5,000	#DIV/0!	
30-7200-1300	Utilities	170,288	147,806	150,000	150,000	180,000	20%	Water Plant Electric Bill - increase due to screw press, Water Plant Water/Sewer Bill, Fuel Oil for Water Plant and River Generators, Increase due to area light billing (\$8,400), Diesel fuel adjustment (\$3,000) and Sludge Press increase in utility cost (\$18,600)
30-7200-1700	Equip Maint & Repair	135,661	72,205	68,000	68,000	75,000	10%	Maintenance and Repair of Motors, Pumps, Chlorinators, and other associated equipment at the Water Plant. Install Grounding ring on Finished Water Pump #3
30-7200-1701	Building Maint & Repair	26,749	18,782	35,000	34,000	30,000	-14%	Landscaping (\$5,000), pipe & valve repair (\$25,000)
30-7200-1800	Training/ Education	3,804	5,400	10,500	10,500	12,000	14%	State Lab Certification Fee (\$250), NCWOA Dues for Plant Personnel (\$500), NCWTFW Board Certification Renewal (\$1000), Miscellaneous Training to maintain certification (\$1250)

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted		FY 18 Adopted		% CHG	WATER PLANT COMMENTS
				Budget	FY 17 Projected	Budget			
30-7200-3000	Fuel	689	837	1,000	1,000	1,000	0%		
30-7200-3100	Vehicle Supplies/ Maintenance	72	2,930	1,500	800	2,000	33%	Maintenance on 3 service trucks and backhoe	
30-7200-3300	Supplies/ Operations	414,355	585,107	452,000	460,000	469,450	4%	Ammonium Sulfate (\$107,000), Caustic (\$117,990), Ammonia (\$10,000), Captor (\$12,100), Chlorine (\$30,000), Sodium Permanganate (\$16,000), Flouride (\$10,000), Phosphate (\$45,000), polymer (\$21,600), Sodium Chlorite (\$36,000), Lab Supplies (\$37,000), Copier (\$760), Tools(\$6,000), Miscellaneous Equipment (\$20,000) Increase due to rise in caustic and polymer	
30-7200-3500	Contract Services	-	137,000	-	-	-	#DIV/0!		
30-7200-3501	Service Contracts	319,394	326,483	211,900	169,000	254,900	20%	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 (\$110,000), Technician to service lab equipment (\$8,000), Misc. Contract Services (\$10,000)River Dredging(\$17,000), Janitorial Services (\$8,500)	
30-7200-3502	C.S./BLDG Demo & Abestos	-	71,755	-	-	-	N/A		
30-7200-3600	Uniforms	3,695	3,749	5,000	5,000	6,000	20%	Uniforms and Safety Shoes for Water Plant Employees	
30-7200-9101	Transfer to W/S Cap Proj Fund	-	279,700	90,000	255,000	-	N/A		
	Subtotal	1,517,790	2,143,493	1,656,097	1,767,900	1,624,749	-2%		

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	WATER PLANT COMMENTS
30-7200-7400	Capital Outlay	495,962	56,000	65,000	65,000	120,000	85%	Altitude Valves at Water Tanks (3) (\$60,000) River Bank Refurbishment Permitting & Design (\$60,000)
	Subtotal	495,962	56,000	65,000	65,000	120,000	85%	Department Budget % Change from FY 16/17
	GRAND TOTALS:	2,013,752	2,199,493	1,721,097	1,832,900	1,744,749	1%	

Water/Sewer Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Water/Sewer Distribution:						
30-7220-0200	SALARIES & WAGES	\$ 431,705	\$ 452,951	\$ 469,928	\$ 469,000	\$ 491,798
30-7220-02XX	NEW POSITION REQUEST	\$ -	\$ -	\$ -	\$ -	\$ -
30-7220-0210	SALARIES/COUNCIL	\$ 8,851	\$ 10,409	\$ 11,333	\$ 11,333	\$ 11,333
30-7220-0250	OVERTIME	\$ 22,213	\$ 15,765	\$ 17,667	\$ 18,000	\$ 17,667
30-7220-0400	PROF. SERVICES/UNEMPL.	\$ 53,013	\$ 32,708	\$ 12,000	\$ 10,000	\$ 10,000
30-7220-0500	FICA TAXES	\$ 33,961	\$ 35,326	\$ 38,169	\$ 37,000	\$ 38,974
30-7220-0600	GROUP INSURANCE	\$ 93,659	\$ 102,502	\$ 113,158	\$ 113,000	\$ 119,009
30-7220-0700	RETIREMENT	\$ 43,947	\$ 41,723	\$ 48,267	\$ 48,000	\$ 52,219
30-7220-1100	TELEPHONE	\$ 7,020	\$ 7,137	\$ 9,500	\$ 7,000	\$ 9,500
30-7220-1300	UTILITIES	\$ 40,913	\$ 41,611	\$ 38,000	\$ 37,000	\$ 38,000
30-7220-1700	EQUIP MAINT & REPAIR	\$ 35,226	\$ 24,318	\$ 38,000	\$ 15,000	\$ 35,000
30-7220-1800	TRAINING & EDUCATION	\$ 2,426	\$ 2,831	\$ 5,000	\$ 5,000	\$ 7,500
30-7220-3000	FUEL	\$ 23,417	\$ 17,085	\$ 23,000	\$ 20,000	\$ 24,000
30-7220-3100	VEHICLE SUPPLIES/MAINT.	\$ 13,891	\$ 8,070	\$ 14,000	\$ 12,000	\$ 14,000
30-7220-3300	SUPPLIES/OPERATIONS	\$ 98,434	\$ 304,893	\$ 122,000	\$ 250,000	\$ 125,000
30-7220-3400	SEWAGE TREATMENT	\$ 3,107,710	\$ 2,419,882	\$ 2,500,000	\$ 2,000,000	\$ 2,300,000
30-7220-3500	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
30-7220-3501	SERVICE CONTRACTS	\$ 36,465	\$ 92,259	\$ 49,000	\$ 49,000	\$ 142,000
30-7220-3502	OPEN	\$ -	\$ -	\$ -	\$ -	\$ -
30-7220-3600	UNIFORMS	\$ 5,585	\$ 5,138	\$ 6,500	\$ 6,500	\$ 7,500
30-7220-3800	W-S FUND BAL./ECON. DEVEL.	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
30-7220-5400	PROP. LIA. INS./WK COMP	\$ 140,217	\$ 122,135	\$ 125,000	\$ 109,000	\$ 94,565
30-7220-9100	W/S PIL-PROPERTY TAX	\$ 85,404	\$ -	\$ -	\$ -	\$ -
30-7220-XXXX	OPEN	\$ -	\$ -	\$ -	\$ -	\$ -
30-7220-9101	TRANSFER TO W/S CAPITAL PROJ. FUNI	\$ -	\$ -	\$ 510,000	\$ 675,000	\$ 585,000
30-7220-9102	W/S PIL - FRAN. TAX/ADM SUPP	\$ -	\$ -	\$ -	\$ -	\$ -
30-7220-9103	TRANSFER TO GEN FUND	\$ 25,000	\$ -	\$ -	\$ -	\$ -
30-7220-9500	TRAN TO CAP. RES. (DEPRECIATION)	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 4,309,058	\$ 3,736,743	\$ 4,200,521	\$ 3,891,833	\$ 4,173,066
30-7220-7400	CAPITAL OUTLAY	\$ 558,034	\$ 135,849	\$ 385,000	\$ 279,000	\$ 225,833
	Sub-Totals:	\$ 558,034	\$ 135,849	\$ 385,000	\$ 279,000	\$ 225,833
	WATER/SEWER TOTALS:	\$ 4,867,092	\$ 3,872,592	\$ 4,585,521	\$ 4,170,833	\$ 4,398,899

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted		FY 18 Adopted		% CHG	WATER/SEWER COMMENTS Town of Smithfield Budget Justification Sheet
				Budget	FY 17 Projected	Budget			
30-7220-0200	Salaries & Wages	431,705	452,951	469,928	469,000	491,798	5%	Salary 10 FTEs: Superintendent for Water/Sewer, Wastewater Systems Technician, Utility Line Mechanic (5), Crew Leader, New Crew Leader Position, Pump Station Mechanic; On-call Pay (\$11,280), Call back hours paid at regular pay and not overtime (\$2,600). The increase is caused by four (4) potential career ladder advancements (2 in Fall and 2 in Spring)	
30-7220-02XX	New Position Request	-	-	-	-	-	N/A		
30-7220-0210	Salaries/Council	8,851	10,409	11,333	11,333	11,333	0%	Annual Salary of Mayor (\$6,000/3 = \$2,000), Annual Salary of Council Members (\$4,000x7 = \$28,000/3 = \$9,333)	
30-7220-0250	Overtime	22,213	15,765	17,667	18,000	17,667	0%	Projected overtime for employees during emergencies	
30-7220-0400	Professional Services	53,013	32,708	12,000	10,000	10,000	-17%	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)	
30-7220-0500	FICA	33,961	35,326	38,169	37,000	38,974	2%		
30-7220-0600	Group Insurance	93,659	102,502	113,158	113,000	119,009	5%		
30-7220-0700	Retirement	43,947	41,723	48,267	48,000	52,219	8%		
30-7220-1100	Telephone	7,020	7,137	9,500	7,000	9,500	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), Miscellaneous Cost (\$1,740/mo = \$9,480)	
30-7220-1300	Utilities	40,913	41,611	38,000	37,000	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)	
30-7220-1700	Equip Maint & Repair	35,226	24,318	38,000	15,000	35,000	-8%	Maintenance of Pumps, Motors, SCADA and Controls for Town's Wastewater Pumps for 18 Lift Stations, Test 20 RP2 and replacement of rpz(\$2,600)	
30-7220-1800	Training/ Education	2,426	2,831	5,000	5,000	7,500	50%	NCWTFO Certifications (\$210) WPCSOCC Certifications (\$300), Certifications & Registrations for NCWTFO Training (\$140), Distribution and Collection School Fees (4 people going to school this year), Safety Training (\$2000) for W&S Crews	
30-7220-3000	Fuel	23,417	17,085	23,000	20,000	24,000	4%	Fuel for Water and Sewer Line Maintenance Crews	

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted		FY 18 Adopted		% CHG	WATER/SEWER COMMENTS
				Budget	FY 17 Projected	Budget			
30-7220-3100	Vehicle Supplies/ Maintenance	13,891	8,070	14,000	12,000	14,000	0%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment.	
30-7220-3300	Supplies/ Operations	98,434	304,893	122,000	250,000	125,000	2%	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 (\$3,020), S&D Coffee Account for Department (0), Self Purchase (\$286), Green Guard Safety Supplies (\$484), NC Rural Water Association Membership (\$350), COECO Copier (\$776), EPA Lead Laws Have Driven up Cost of Supplies), <u>Note: cost of all fittings have increased.</u> Lateral sewer inspection camera (\$7,000). Misc. replacement hand tools for the crews (\$1,500). Root Rat Cutter Kit for Vac Truck (\$1,500)	
30-7220-3400	Sewage Treatment	3,107,710	2,419,882	2,500,000	2,000,000	2,300,000	-8%	Annual Treatment Costs of Wastewater from Johnston County, 2011/2012 Sewage Treatment Costs (\$1,668,317) 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)	
30-7220-3500	Contracted Services	-	-	-	-	-	N/A		
30-7220-3501	Service Contracts	36,465	92,259	49,000	49,000	142,000	190%	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)	
30-7220-3502	OPEN	-	-	-	-	-	N/A		
30-7220-3600	Uniforms	5,585	5,138	6,500	6,500	7,500	15%	Uniforms and Safety Shoes for Water/Sewer Employees, Safety Shoe Allowance (\$100 ea); caps and misc. purchases	
30-7220-3800	W-S Fund Bal. Eco. Devel.	-	-	50,000	-	50,000	0%	Funds available to assist with economic development, fund balance reserves, and early debt retirement	
30-7220-5400	Prop Liab Ins/WK Comp	140,217	122,135	125,000	109,000	94,565	-24%	Property and Liability Insurance; Workers Compensation Insurance-portion charged to W/S	

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted		FY 18 Adopted		% CHG	WATER/SEWER COMMENTS
				Budget	FY 17 Projected	Budget			
30-7220-9100	Contribution to General Fund - Payment in Lieu of Taxes	85,404	-	-	-	-	-	N/A	
30-7220-XXXX	Open	-	-	-	-	-	-	N/A	
30-7220-9101	Transfer to W/S Capital Projects	-	-	510,000	675,000	585,000	-	N/A	I & I Reduction (\$100,000), Lift Station Repair (\$100,000), AMI-Nextgrid (\$210,000), Sanitary Sewer Replacement Durham St (\$175,000)
30-7220-9102	PIL - Franchise Tax and Adm Support	-	-	-	-	-	-	N/A	
30-7220-9103	Transfer to Gen Fund	25,000	-	-	-	-	-	N/A	
30-7220-9500	Depreciation	-	-	-	-	-	-	N/A	
	Subtotal	4,309,058	3,736,743	4,200,521	3,891,833	4,173,066		-1%	
30-7220-7400	Capital Outlay	558,034	135,849	385,000	279,000	225,833		-41%	Water Line Upgrades (\$50,000). Digitized Mapping (\$10,000) 16" Water Line along Durwood Stephenson (\$85,000) Manhole Rehabilitation (\$30,000) Workforce mobility (\$5,000) 1/3 of Financial Software (\$45,833)
	Subtotal	558,034	135,849	385,000	279,000	225,833		-41%	
	GRAND TOTALS:	4,867,092	3,872,592	4,585,521	4,170,833	4,398,899		-4%	Department Budget % Change from FY 16/17

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	WATER/SEWER COMMENTS
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Water/Sewer Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Debt Service:						
30-7240-9502	D/S WATER LOAN (DEHNR)	\$ 64,869	\$ 62,950	\$ 60,432	\$ 60,432	\$ 21,024
30-7240-9505	I & I/SAND REMOVAL	\$ -	\$ -	\$ 166,106	\$ 166,114	\$ 166,114
30-7240-9503	D/S EQUIPMENT	\$ 42,440	\$ 84,881	\$ 84,881	\$ 84,881	\$ 84,881
30-7240-9506	MULTIPLE W/S PROJECTS	\$ -	\$ -	\$ 131,342	\$ 131,342	\$ 131,343
30-7240-9507	FY17 SEWER PROJECTS	\$ -	\$ -	\$ 52,600	\$ -	\$ -
30-7240-95XX	BOOKER DAIRY RD-BBT	\$ -	\$ -	\$ -	\$ -	\$ 313,676
XX-XXXX-XXXX	SALARY ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 107,309	\$ 147,831	\$ 495,361	\$ 442,769	\$ 717,038
Contingency:						
30-9990-5300	CONTINGENCY	\$ -	\$ -	\$ 105,231	\$ -	\$ 140,815
	Sub-Totals:	\$ -	\$ -	\$ 105,231	\$ -	\$ 140,815
	DEBT SERVICE/CONTINGENCY TOTALS:	\$ 107,309	\$ 147,831	\$ 600,592	\$ 442,769	\$ 857,853
	Total Revenues:	\$ 5,919,738	\$ 6,402,581	\$ 6,907,210	\$ 6,886,450	\$ 7,001,500
	Less:					
	Total Expenditures:	\$ 6,988,153	\$ 6,219,916	\$ 6,907,210	\$ 6,446,502	\$ 7,001,500
	Amount Revenues Over (Under) Expenditures:	\$ (1,068,415)	\$ 182,665	\$ (0)	\$ 439,948	\$ (0)

**WATER/SEWER DEBT SERVICE-
CONTINGENCY COMMENTS**

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	
30-7240-9502	Water Debt Service DENR Loans	64,869	62,950	60,432	60,432	21,024	-65%	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.
30-7240-9503	D/S Water Loan (Equip)	42,440	84,881	84,881	84,881	84,881	0%	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
30-7240-9505	I & I/Sand Removal	-	-	166,106	166,114	166,114	0%	1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb., 2026
30-7240-9506	Multiple W/S Projects	-	-	131,342	131,342	131,343	0%	1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026.
30-7240-9507	FY17 Sewer Projects	-	-	52,600	-	-	-100%	
30-7240-95XX	Booker Dairy Rd-BBT	-	-	-	-	313,676	#DIV/0!	Scheduled to close March 22, 2017; \$2.037 million at 2.03 percent for 7 years with annual pymts of \$313,675. Matures March, 2024
xx-xx-xxxx	Salary Adjustment	-	-	-	-	-	#DIV/0!	
	Subtotal	107,309	147,831	495,361	442,769	717,038	45%	
30-9990-5300	Contingency	-	-	105,231	-	140,815	34%	
	Subtotal	-	-	105,231	-	140,815	34%	
	GRAND TOTALS	107,309	147,831	600,592	442,769	857,853	43%	

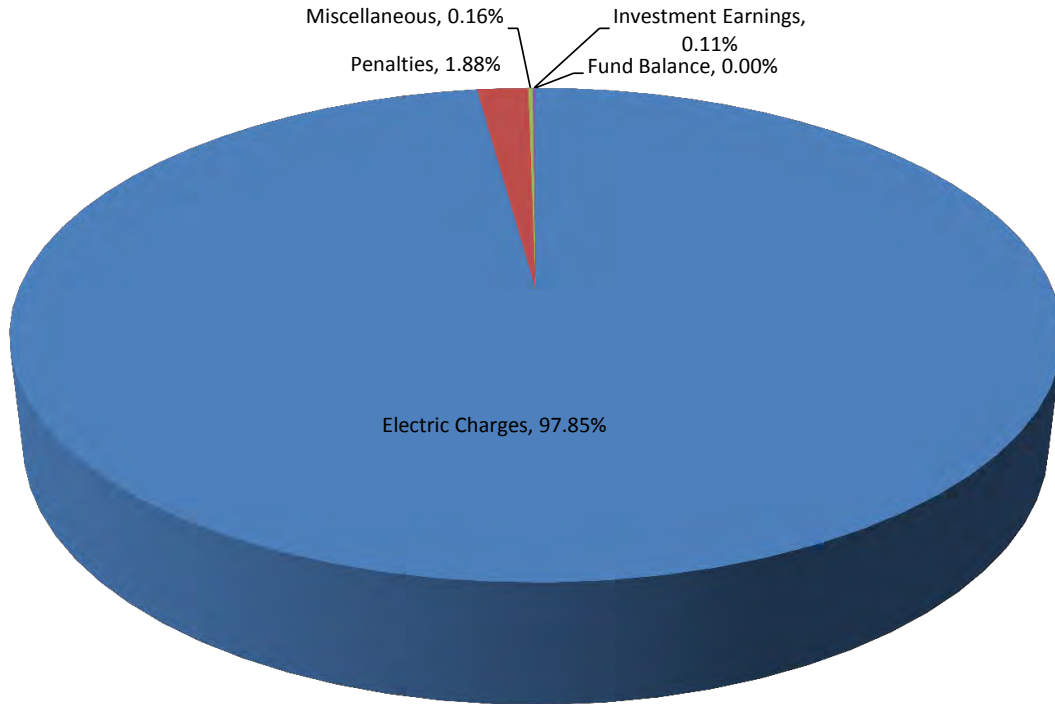
Department Budget % Change from FY 16/17

Electric Fund

Electric Fund Revenues by Source

Source	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimate	FY 17-18 Budget	Percent Change
Electric Charges	\$17,599,632	\$16,894,747	\$16,000,000	\$16,400,000	-2.9%
Penalties	\$446,632	\$400,000	\$430,000	\$315,000	-21.3%
Miscellaneous	\$30,883	\$27,000	\$32,268	\$27,000	0.0%
Investment Earnings	\$18,256	\$16,000	\$19,000	\$19,000	18.8%
Loan Proceeds	\$0	\$0	\$0	\$0	N/A
Fund Balance Appropriated	\$0	\$47,463	\$0	\$0	N/A
Total	\$18,095,403	\$17,385,210	\$16,481,268	\$16,761,000	-3.6%

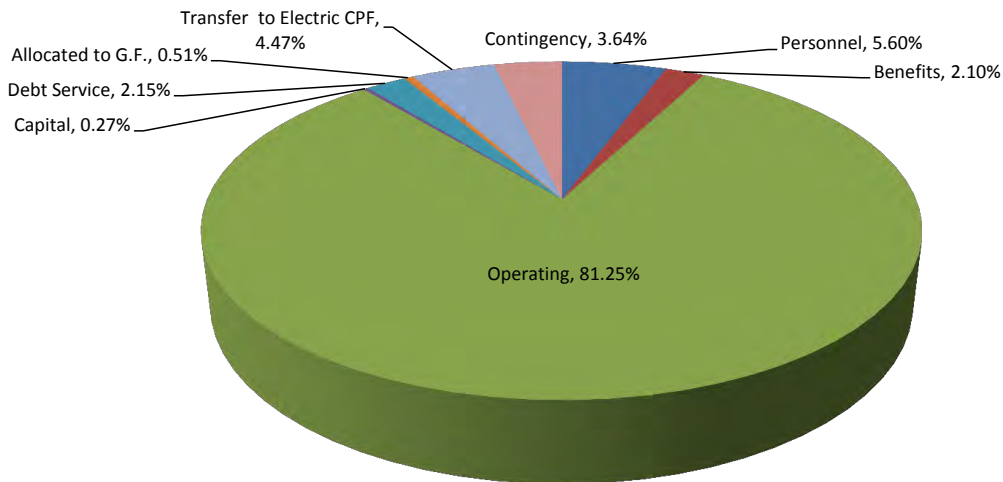
Electric Fund Revenues by Source FY17-18



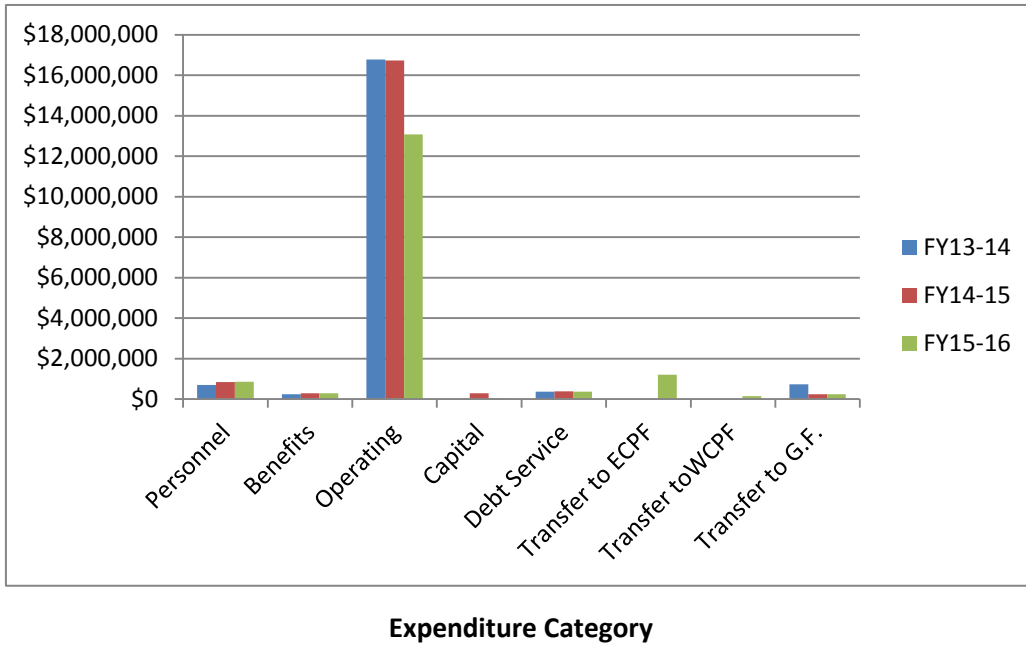
Electric Fund Expenditures by Type

Function	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimate	FY 17-18 Budget	Percent Change
Personnel	\$859,041	\$912,450	\$909,333	\$939,353	3%
Benefits	\$294,762	\$333,515	\$334,000	\$352,693	6%
Operating	\$13,073,824	\$14,412,094	\$14,016,466	\$13,617,660	-6%
Capital	\$42,059	\$255,000	\$210,000	\$45,833	-82%
Debt Service	\$367,876	\$359,972	\$367,877	\$359,972	0%
Allocated to G.F.	\$243,452	\$86,214	\$86,214	\$86,214	0%
Transfer to Electric CPF	\$1,200,000	\$400,000	\$400,000	\$750,000	88%
Transfer to Booker Dairy CPF	\$0	\$275,000	\$275,000	\$0	-100%
Transfer to Water CPF	\$150,000	\$0	\$0	\$0	N/A
Contingency	\$0	\$303,502	\$0	\$609,275	101%
Total	\$16,231,014	\$17,337,747	\$16,598,890	\$16,761,000	-3.33%

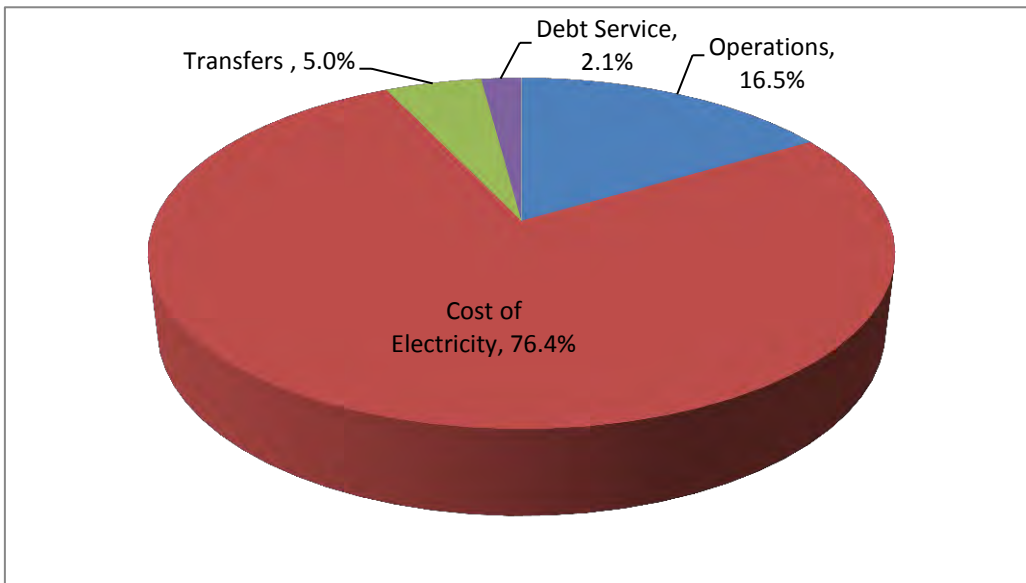
Electric Fund Expenditures by Type FY17-18



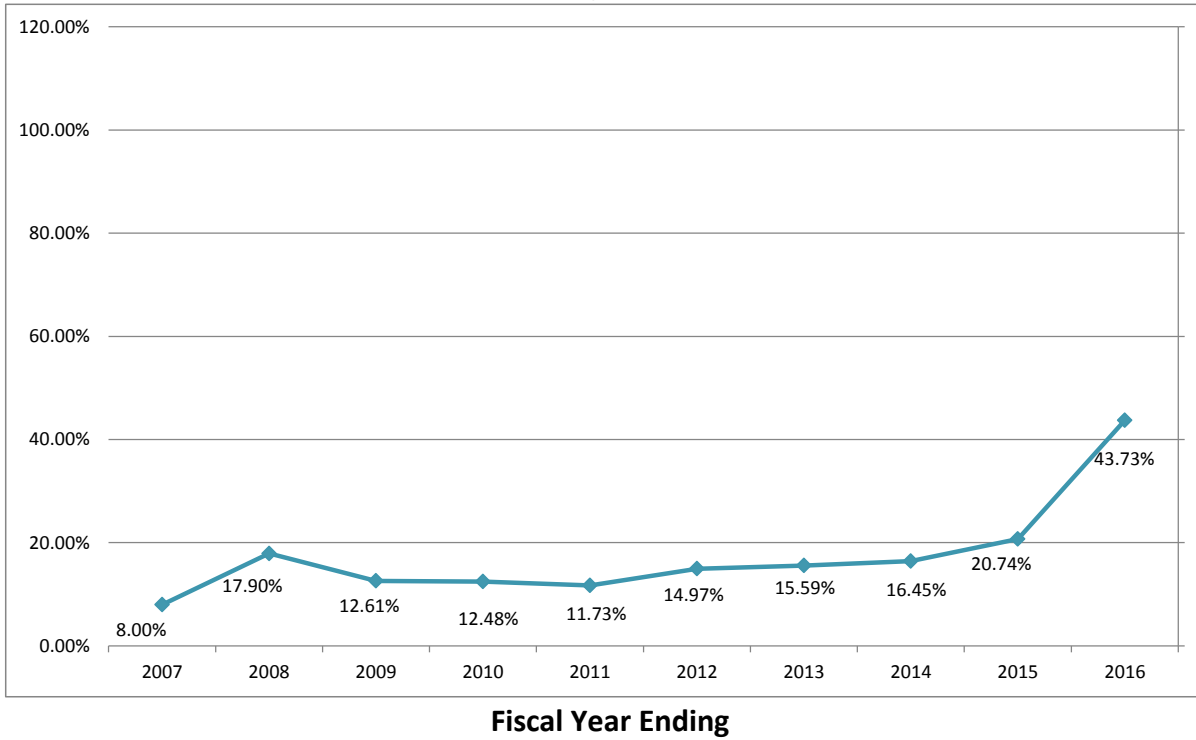
Electric Fund Actual Expenditures by Type



Electric Expenditures by Function FY17-18



**Electric Fund
Fund Balance As A Percentage of Electric
Fund Expenditures**



Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Electric Revenues:	\$ 19,909,548	\$ 18,095,403	\$ 17,337,747	\$ 16,481,758	\$ 16,761,000
Less Expenses:					
Electric Utility:	\$ 18,375,891	\$ 16,231,014	\$ 16,674,273	\$ 16,582,047	\$ 15,791,753
Electric Debt Service:	\$ 377,579	\$ 367,876	\$ 359,972	\$ 367,877	\$ 359,972
Contingency:	\$ -	\$ -	\$ 303,502	\$ -	\$ 609,275
Amount Revenues Over (Under) Expenditures:	\$ 1,156,077	\$ 1,496,513	\$ (0)	\$ (468,166)	\$ 0

Public Utilities



Electric





Electric Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Electric Revenues:						
31-3550-0000	ELECTRIC SALES	\$ 19,144,269	\$ 17,599,632	\$ 16,894,747	\$ 16,000,000	\$ 16,400,000
31-3560-0000	PENALTIES	\$ 440,314	\$ 446,632	\$ 400,000	\$ 430,000	\$ 315,000
31-3580-0000	NON-REFUND EL CUT ON FEE	\$ 21,047	\$ 21,763	\$ 22,000	\$ 21,000	\$ 22,000
31-3590-0000	MISC. SALES & SERVICE	\$ 6,662	\$ 7,756	\$ 5,000	\$ 5,000	\$ 5,000
31-3590-0001	MISCELLENOUS	\$ -	\$ -	\$ -	\$ 6,268	\$ -
31-3590-0002	MISC./ESA-BAYWA SOLAR	\$ 190,621	\$ -	\$ -	\$ -	\$ -
31-3600-0000	INTEREST ON INVESTMENTS	\$ 16,622	\$ 18,256	\$ 16,000	\$ 19,000	\$ 19,000
31-3610-0000	RECONNECT FEES	\$ -	\$ -	\$ -	\$ -	\$ -
31-3900-0799	WRITEOFF RECOVERY	\$ -	\$ 1,364	\$ -	\$ 490	\$ -
31-3900-1700	GRANT - CHARGING STATION	\$ 14,414	\$ -	\$ -	\$ -	\$ -
31-3970-0000	FUND BAL APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -
31-3980-0007	LOAN PROCEEDS	\$ 75,600	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 19,909,548	\$ 18,095,403	\$ 17,337,747	\$ 16,481,758	\$ 16,761,000

Electric Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Electric Utility:						
31-7230-0200	SALARIES & WAGES	\$ 818,059	\$ 840,988	\$ 887,450	\$ 887,000	\$ 914,352
31-7230-0210	SALARIES/COUNCIL	\$ 8,851	\$ 10,409	\$ 11,333	\$ 11,333	\$ 11,334
31-7230-0250	OVERTIME	\$ 12,369	\$ 7,644	\$ 13,667	\$ 11,000	\$ 13,667
31-7230-0400	PROFESSIONAL FEES	\$ 3,440	\$ 27,943	\$ 15,000	\$ 15,000	\$ 15,000
31-7230-0500	FICA TAXES	\$ 61,931	\$ 63,416	\$ 69,825	\$ 69,000	\$ 70,993
31-7230-0600	GROUP INSURANCE	\$ 149,165	\$ 161,818	\$ 179,213	\$ 181,000	\$ 192,153
31-7230-0700	RETIREMENT	\$ 74,762	\$ 69,528	\$ 84,477	\$ 84,000	\$ 89,547
31-7230-0800	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -
31-7230-1100	TELEPHONE	\$ 9,813	\$ 8,382	\$ 12,400	\$ 10,000	\$ 12,400
31-7230-1200	POSTAGE	\$ 40,791	\$ 40,646	\$ 42,000	\$ 40,000	\$ 42,000
31-7230-1201	LEGAL FEES	\$ -	\$ -	\$ -	\$ -	\$ 5,000
31-7230-1300	UTILITIES	\$ 20,807	\$ 20,643	\$ 21,000	\$ 20,000	\$ 21,000
31-7230-1700	EQUIP MAINT & REPAIR	\$ 37,875	\$ 5,960	\$ 20,000	\$ 5,000	\$ 25,000
31-7230-1800	TRAINING & EDUCATION	\$ 6,209	\$ 5,509	\$ 9,000	\$ 6,000	\$ 11,000
31-7230-3000	FUEL	\$ 16,715	\$ 11,474	\$ 15,000	\$ 12,000	\$ 15,000
31-7230-3100	VEHICLE SUPPLIES/MAINT.	\$ 16,218	\$ 25,963	\$ 18,000	\$ 25,000	\$ 18,000
31-7230-3300	SUPPLIES/OPERATIONS	\$ 173,239	\$ 324,042	\$ 190,000	\$ 180,000	\$ 190,000
31-7230-3500	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
31-7230-3501	SERVICE CONTRACTS	\$ 261,374	\$ 293,747	\$ 306,000	\$ 306,000	\$ 213,000
31-7230-3502	C.S./LOGICS	\$ 27,938	\$ 21,745	\$ 28,994	\$ 29,000	\$ 28,994
31-7230-3504	ESA-NAYWA SOLAR	\$ 46,742	\$ 96,415	\$ -	\$ -	\$ -
31-7230-3600	UNIFORM SERVICE	\$ 8,988	\$ 9,520	\$ 9,700	\$ 10,500	\$ 11,700
31-7230-3700	ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
31-7230-4402	MISCELLANEOUS	\$ 105	\$ -	\$ -	\$ -	\$ -
31-7230-4800	ELECTRICITY PURCHASED	\$ 15,914,155	\$ 12,427,576	\$ 13,600,000	\$ 13,600,000	\$ 12,800,000
31-7230-5000	OPEN	\$ -	\$ -	\$ -	\$ -	\$ -
31-7230-5100	INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
31-7230-5400	PROP. LIA. INS./WKS COMP	\$ 139,787	\$ 122,135	\$ 125,000	\$ 109,000	\$ 94,565
31-7230-9099	TRANSFER TO WATER CPF	\$ -	\$ 150,000	\$ -	\$ -	\$ -
31-7230-9100	INDIRECT SERVICE TO GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -
31-7230-9101	CONTRIBUTION TO HOSPICE	\$ -	\$ -	\$ -	\$ -	\$ -
31-7230-9102	TRANS TO ELECT CAP PROJ.	\$ -	\$ 1,200,000	\$ 400,000	\$ 400,000	\$ 750,000
31-7230-9103	TRANSFER TO GF CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
31-7230-9104	ELECTRIC PIL-PROPERTY TAX	\$ 86,214	\$ 86,124	\$ 86,214	\$ 86,214	\$ 86,214
31-7230-9106	ELECTRIC CAPITAL ASSET TRANSFER	\$ 157,328	\$ 157,328	\$ -	\$ -	\$ -
31-7230-XXXX	TRANSFER TO ELECTRIC FUND CAP RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 115,000
31-7230-9108	TRANSFER TO BOOKER DAIRY ROAD CAP PROJ	\$ -	\$ -	\$ 275,000	\$ 275,000	\$ -
Sub-Totals:		\$ 18,092,876	\$ 16,188,955	\$ 16,419,273	\$ 16,372,047	\$ 15,745,920

Electric Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
31-7230-7400	CAPITAL OUTLAY	\$ 283,015	\$ 42,059	\$ 255,000	\$ 210,000	\$ 45,833
Sub-Totals:		\$ 283,015	\$ 42,059	\$ 255,000	\$ 210,000	\$ 45,833
ELECTRIC TOTALS:		\$ 18,375,891	\$ 16,231,014	\$ 16,674,273	\$ 16,582,047	\$ 15,791,753

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	ELECTRIC COMMENTS
Town of Smithfield Budget Justification Sheet								
31-7230-0200	Salaries & Wages	818,059	840,988	887,450	887,000	914,352	3%	Salary of 14 FTEs (9-utility field operations/5-admin./billing): IT Analyst/Billing Supervisor, Sr. Customer Service Representative, Customer Service Representative, Meter Reader, Electric Distribution Superintendent, Electric Line Crew Leader (2), Electric Line Technician (4), Public Utilities Director, Administrative Support Specialist, and Engineering Technician. On call pay (\$16,982). Potential Career Advancement Achievement (2) , 2 PT collection assistants,shared contribution for GF employees - Gen. govt. and Finance, includes 1/3 FSLA adjustmentfor PC Specialist. Also includes proposed salary adjustment for Administrative Assistant
31-7230-0210	Salaries/Council	8,851	10,409	11,333	11,333	11,334	0%	Annual Salary of Mayor (\$6,000/3 = \$2,000), Annual Salary of Council Members (\$4,000x7 = \$28,000/3 = \$9,333)
31-7230-0250	Overtime	12,369	7,644	13,667	11,000	13,667	0%	Projected Overtime for Emergency Response and Repairs
31-7230-0400	Professional Services	3,440	27,943	15,000	15,000	15,000	0%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services
31-7230-0500	FICA	61,931	63,416	69,825	69,000	70,993	2%	
31-7230-0600	Group Insurance	149,165	161,818	179,213	181,000	192,153	7%	
31-7230-0700	Retirement	74,762	69,528	84,477	84,000	89,547	6%	
31-7230-0800	Unemployment Compensation	-	-	-	-	-	N/A	
31-7230-1100	Telephone	9,813	8,382	12,400	10,000	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)
31-7230-1200	Postage	40,791	40,646	42,000	40,000	42,000	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
31-7230-1201	Legal Fees	-	-	-	-	5,000	#DIV/0!	
31-7230-1300	Utilities	20,807	20,643	21,000	20,000	21,000	0%	Town of Smithfield Utility Costs, Time Warner Cable Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub (0)
31-7230-1700	Equip Maint & Repair	37,875	5,960	20,000	5,000	25,000	25%	Maintenance/Repair of Transformers, Substation Equipment, etc.

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-7230-1800	Training/ Education	6,209	5,509	9,000	6,000	11,000	22%	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)
31-7230-3000	Fuel	16,715	11,474	15,000	12,000	15,000	0%	Monthly Fuel Costs for Electric Department (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator) Increase cost for fuel of new equipment & take home vehicles for Electric Superintendent & On-call Personnel.
31-7230-3100	Vehicle Supplies/ Maintenance	16,218	25,963	18,000	25,000	18,000	0%	Maintenance and Repair of Electric Department Vehicles.
31-7230-3300	Supplies/ Operations	173,239	324,042	190,000	180,000	190,000	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), Self Purchase (\$286), Green Guard First Aid Account (\$489)
31-7230-3500	Contracted Services	-	-	-	-	-	N/A	
31-7230-3501	Service Contracts	261,374	293,747	306,000	306,000	213,000	-30%	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 (\$46,000), 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 <i>Merchant Fee(\$8700 est)</i>
31-7230-3502	C.S./Logics	27,938	21,745	28,994	29,000	28,994	N/A	\$7,284,34 per quarter
31-7230-3504	ESA-BAYWA SOLAR	46,742	96,415	-	-	-	N/A	
31-7230-3600	Uniform Service	8,988	9,520	9,700	10,500	11,700	21%	Uniform Costs with Unifirst, Purchase of Lineman's (6) boots (\$1,500), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$1,500)
31-7230-3700	Economic Development	-	-	-	-	-	N/A	
31-7230-4402	Miscellaneous	105	-	-	-	-	N/A	
31-7230-4800	Electricity Purchased	15,914,155	12,427,576	13,600,000	13,600,000	12,800,000	-6%	Wholesale Power Purchased from NCEMPA. Electricities projection will be finalized in April
31-7230-5000	Open	-	-	-	-	-	N/A	
31-7230-5400	Prop. Lia./Wks Comp	139,787	122,135	125,000	109,000	94,565	-24%	
31-7230-9099	Transfer to Water CPF	-	150,000	-	-	-	N/A	

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-7230-9102	Transfer to Electric Capital Projects Fund	-	1,200,000	400,000	400,000	750,000	N/A	AMI System (\$500,000), Voltage Conversion (\$250,000)
31-7230-9104	Contribution to General Fund - Payment in Lieu of Taxes	86,214	86,124	86,214	86,214	86,214	0%	
31-7230-9106	Transfer to General Fund - Gross Captial Value of System	157,328	157,328	-	-	-	#DIV/0!	
31-7230-XXXX	Transfer to Electric Fund Capital Reserve	-	-	-	-	115,000	N/A	1/2 Replace Electric Department Bucket Truck (\$115,000) - Purchase in FY 18/19
31-7230-9108	Transfer to Booker Dairy Road Proj Fund	-	-	275,000	275,000	-	N/A	
Subtotal		18,092,876	16,188,955	16,419,273	16,372,047	15,745,920	-4%	
31-7230-7400	Capital Outlay	283,015	42,059	255,000	210,000	45,833	-82%	1/3 of Financial Software
Subtotal		283,015	42,059	255,000	210,000	45,833	-82%	
Grand Totals		18,375,891	16,231,014	16,674,273	16,582,047	15,791,753	-5%	Department Budget % Change from FY 16/17

Electric Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Electric Debt Service:						
31-7250-0000	SUBSTATION LOAN	\$ 368,887	\$ 350,491	\$ 342,586	\$ 350,491	\$ 342,586
31-7250-0001	2015 EQUIPMENT LOAN (1/2 Mini Excavator & 1/2 Track	\$ 8,693	\$ 17,385	\$ 17,386	\$ 17,386	\$ 17,386
XX-XXXX-XXXX	SALARY ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 377,579	\$ 367,876	\$ 359,972	\$ 367,877	\$ 359,972
Contingency:						
31-9990-5300	CONTINGENCY	\$ -	\$ -	\$ 303,502	\$ -	\$ 609,275
Sub-Totals:		\$ -	\$ -	\$ 303,502	\$ -	\$ 609,275
DEBT SERVICE/CONTINGENCY TOTALS:		\$ 377,579	\$ 367,876	\$ 663,474	\$ 367,877	\$ 969,247
Total Revenues:		\$ 19,909,548	\$ 18,095,403	\$ 17,337,747	\$ 16,481,758	\$ 16,761,000
Less:						
Total Expenditures:		\$ 18,753,470	\$ 16,598,890	\$ 17,337,747	\$ 16,949,924	\$ 16,761,000
Amount Revenues Over (Under) Expenditures:		\$ 1,156,077	\$ 1,496,513	\$ (0)	\$ (468,166)	\$ 0

Account #	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
31-7250-0000	Substation Loan	368,887	350,491	342,586	350,491	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
31-7250-0001	2015 Equipment Loan	8,693	17,385	17,386	17,386	17,386	0%	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.
xx-xx-xxxx	Salary Adjustment	-	-	-	-	-	#DIV/0!	
	Subtotal	377,579	367,876	359,972	367,877	359,972	0%	
31-9990-5300	Contingency	-	-	303,502	-	609,275	101%	Funds available for unanticipated expenses; \$458,852 was from surplus.
	Subtotal	-	-	303,502	-	609,275	101%	
	Grand Totals	377,579	367,876	663,474	367,877	969,247	46%	Department Budget % Change from FY 16/17

Other Funds

JB George Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
JB George Revenues						
40-3290-0000	INTEREST - JB GEORGE	\$ 3,150	\$ 3,150	\$ 1,200	\$ 1,200	\$ 1,200
40-3290-0001	INTEREST - JP GEORGE	\$ -	\$ -	\$ -	\$ 146	\$ 146
40-3970-0000	JOSEPHINE GEORGE DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
40-3900-0910	TRANSFER FROM GENERAL FUND	\$ 4,169	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 7,319	\$ 3,150	\$ 1,200	\$ 1,346	\$ 1,346
JB George Expenditures						
40-4100-3300	SPECIAL PROJECTS	\$ 3,018	\$ 3,150	\$ 1,200	\$ 1,200	\$ 1,346
	Sub-Totals:	\$ 3,018	\$ 3,150	\$ 1,200	\$ 1,200	\$ 1,346
	Total Revenues:	\$ 7,319	\$ 3,150	\$ 1,200	\$ 1,346	\$ 1,346
	Less:					
	Total Expenditures:	\$ 3,018	\$ 3,150	\$ 1,200	\$ 1,200	\$ 1,346
	Amount Revenues Over (Under) Expenditures:	\$ 4,301	\$ -	\$ -	\$ 146	\$ -

Firemens Relief Fund

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Firemans Relief Revenues						
50-3010-0000	RECEIVED FROM STATE	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000
50-3290-0000	INTEREST EARNED	\$ 94	\$ 50	\$ 90	\$ 60	\$ 60
50-3300-0000	REIMBURSEMENT	\$ 10,829		\$ 9,000	\$ -	\$ -
50-3990-0000	FUND BALANCE APPROPRIATED	\$ -	\$ 14,771	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 10,923	\$ 14,821	\$ 9,090	\$ 9,060	\$ 9,060
Firemens Relief Expenditures						
50-4010-3500	FIREMENS SUPP RET	\$ 7,700	\$ 14,821	\$ 9,090	\$ 9,060	\$ 9,060
50-4010-3600	FIREMENS RELIEF EXPENSE	\$ 3,129	\$ -	\$ -	\$ -	\$ -
50-4010-9200	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 10,829	\$ 14,821	\$ 9,090	\$ 9,060	\$ 9,060
	Total Revenues:	\$ 10,923	\$ 14,821	\$ 9,090	\$ 9,060	\$ 9,060
	Less:					
	Total Expenditures:	\$ 10,829	\$ 14,821	\$ 9,090	\$ 9,060	\$ 9,060
	Amount Revenues Over (Under) Expenditures:	\$ 94	\$ -	\$ -	\$ -	\$ -

Smithfield Fire Tax District

Account Number	Account Description	FY 15 Actual	FY 16 Actual	FY 17 Adopted Budget	FY 17 Projected	FY 18 Adopted Budget
Smithfield Fire Tax District Revenues						
51-3010-0000	SMITHFIELD FIRE DIST TAX	\$ 119,525	\$ 139,000	\$ 148,000	\$ 148,000	\$ 148,000
51-3010-0001	MOTOR VEHICLE TAX	\$ 17,844	\$ 15,000	\$ 18,000	\$ 18,000	\$ 18,000
51-3010-0002	JOHNSTON CO CONTRIBUTION	\$ 9,905	\$ -	\$ 9,400	\$ 9,400	\$ 9,400
51-3020-0000	INVENTORY TAX SMFLD FIRE DIST	\$ -	\$ -	\$ -	\$ -	\$ -
51-3290-0000	INTEREST EARNED	\$ -	\$ -	\$ -	\$ -	\$ -
51-3710-0000	FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 147,274	\$ 154,000	\$ 175,400	\$ 175,400	\$ 175,400
Smithfield Fire Tax District Expenditures						
51-4010-9100	CONTRIBUTION GEN FUND	\$ 130,000	\$ 154,000	\$ 175,400	\$ 175,400	\$ 175,400
51-4010-9200	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 130,000	\$ 154,000	\$ 175,400	\$ 175,400	\$ 175,400
	Total Revenues:	\$ 147,274	\$ 154,000	\$ 175,400	\$ 175,400	\$ 175,400
	Less:					
	Total Expenditures:	\$ 130,000	\$ 154,000	\$ 175,400	\$ 175,400	\$ 175,400
	Amount Revenues Over (Under) Expenditures:	\$ 17,274	\$ -	\$ -	\$ -	\$ -

Capital Reserve

General Capital Project Fund

Account Number	Account Description	Prior Budget	Adopted FY 18 Budget	Total	Actual As Of 4/30/2017
Gen Cap. Project Revenues					
46-3290-0000	Interest Earned	\$ 12,588	\$ -	\$ 12,588	\$ 12,587.75
46-3540-6200	Miracle Park/Partnership for Children	\$ 260,000	\$ -	\$ 260,000	\$ 250,000.00
46-3540-6201	Miracle Park/Mircle League of J. Co.	\$ 101,000	\$ -	\$ 101,000	\$ 101,000.00
46-3540-6202	Miracle Park/PARFT Grant	\$ 350,000	\$ -	\$ 350,000	\$ -
46-3540-6203	Miracle Park/Connect NC Grant	\$ 160,000	\$ -	\$ 160,000	\$ -
46-3900-0000	Transfer General Fund	\$ 1,213,250	\$ 95,833	\$ 1,309,083	\$ 823,500.00
46-3900-1260	Transfer Neuse River Theater	\$ 80,000	\$ -	\$ 80,000	\$ 39,304.75
46-3900-4110	Revitalization Grant	\$ 96,107	\$ -	\$ 96,107	\$ 96,107.00
46-3900-4111	Transer/Revitalization	\$ 17,000	\$ -	\$ 17,000	\$ -
46-3900-4112	BLDG REUSE - ARI Contribution	\$ 22,250	\$ -	\$ 22,250	\$ -
46-3900-4113	BLDG REUSE - RIA Grant	\$ 175,000	\$ -	\$ 175,000	\$ -
46-3900-5301	Loan-Proceeds Fire Dept	\$ 530,000	\$ -	\$ 530,000	\$ -
46-3900-5600	Transfer GF- Smithfield Crossings	\$ 860,000	\$ -	\$ 860,000	\$ 509,703.26
46-3900-5601	Loan Proceeds- Smithfield Crossing	\$ 5,408,314	\$ -	\$ 5,408,314	\$ 5,408,313.71
46-3900-5602	NCDOT Funds - Smithfield Crossing	\$ 750,000	\$ -	\$ 750,000	\$ 500,000.00
46-3900-5603	Developer Contributions - Smithfield Crossings	\$ 500,000	\$ -	\$ 500,000	\$ 500,000.00
46-3900-5604	Fed DOT Funds - Smithfield Crossings	\$ 378,700	\$ -	\$ 378,700	\$ 378,699.69
46-3900-5800	Loan/Knuckleboom & Flatbed	\$ 230,000	\$ -	\$ 230,000	\$ 194,128.00
46-3900-5801	Loan/Garbage Tk	\$ 170,000	\$ -	\$ 170,000	\$ -
46-3900-xxxx	Loan/Street Sweeper	\$ -	\$ 125,000	\$ 125,000	\$ -
46-3900-xxxx	Transfer From GF Capital Reserve	\$ -	\$ 175,000	\$ 175,000	\$ -
Sub-Totals:		\$ 11,314,209	\$ 395,833	\$ 11,710,042	\$ 8,813,344.16
GenCap. Project Expenditures					
46-4110-3200	BLDG REUSE - ARI	\$ 183,750	\$ -	\$ -	\$ -
46-4110-3201	BLDG REUSE - Consultant	\$ 13,500	\$ -	\$ -	\$ -
46-4110-5703	Revitalization/Market St	\$ 113,107	\$ -	\$ 113,107	\$ -
46-4200-7400	Financial Software	\$ 57,500	\$ 45,833	\$ 103,333	\$ -
46-5300-7400	Fire Eng #3 Replacement	\$ 530,000	\$ -	\$ 530,000	\$ -
46-5300-7402	JAS Building Purchase	\$ 425,750	\$ -	\$ -	\$ -
46-5600-7404	Smithfield Crossings Area "A"	\$ 1,483,319	\$ -	\$ 1,483,319	\$ 1,483,318.95
46-5600-7405	Smithfield Crossings Area "B"	\$ 6,426,283	\$ -	\$ 6,426,283	\$ 6,261,196.49
46-5600-7406	Venture Drive	\$ 700,000	\$ -	\$ 700,000	\$ -
46-5600-xxxx	Backhoe	\$ -	\$ 100,000	\$ 100,000	\$ -
46-5800-7400	Knuckleboom Loader	\$ 140,000	\$ -	\$ 140,000	\$ 129,529.00
46-5800-7401	Flatbled	\$ 90,000	\$ -	\$ 90,000	\$ -
46-5800-7402	Garbage Truck	\$ 170,000	\$ -	\$ 170,000	\$ -
46-5800-xxxx	Street Sweeper	\$ -	\$ 250,000	\$ 250,000	\$ -
46-6200-7405	Neuse River Theater Repairs	\$ 80,000	\$ -	\$ 80,000	\$ -
46-6200-7406	Miracle Pk - Phase II	\$ 701,000	\$ -	\$ 701,000	\$ 830.40
46-6200-7407	Miracle Pk - Phase I/Site Prep	\$ 200,000	\$ -	\$ 200,000	\$ -
Sub-Totals:		\$ 11,314,209	\$ 395,833	\$ 11,087,042	\$ 7,874,874.84
Total Revenues:		\$ 11,314,209	\$ 395,833	\$ 11,710,042	\$ 8,813,344
Less: Total Expenditures:		\$ 11,314,209	\$ 395,833	\$ 11,087,042	\$ 7,874,875
Amount Revenues Over (Under) Expenditures:		\$ -	\$ -	\$ 623,000	\$ 938,469

Water Sewer Capital Project Fund

Account Number	Account Description	Prior Budget	Adopted FY 18 Budget	Total	Actual As Of 4/30/2017
Water Sewer Cap. Project Revenues					
45-3900-1306	AIA Grant -Water	\$ -	\$ -	\$ -	\$ 25,062.00
45-3900-1307	AIA Grant -Sewer	\$ -	\$ -	\$ -	\$ 37,300.00
45-3900-1550	Loan - I&I/NC210 Sewer Line/PS #3 Upgd	\$ 1,165,000	\$ -	\$ 1,165,000	\$ 1,165,000.00
45-3900-1551	Loan/Sand Removal, Chlorine Dioxide and Other	\$ 870,000	\$ -	\$ 870,000	\$ 830,000.00
45-3980-1400	Transfer From Electric Fund	\$ 150,000	\$ -	\$ 150,000	\$ -
45-3980-1401	Transfer From W/S Fund	\$ 1,333,400	\$ 585,000	\$ 1,918,400	\$ 909,700.00
Sub-Totals:		\$ 3,518,400	\$ 585,000	\$ 4,103,400	\$ 2,904,700.00
Water Sewer Cap. Project Expenditures					
45-7200-7402	Elevate Transformers & Electric Panels	\$ 100,000	\$ -	\$ 100,000	\$ 57,999.11
45-7200-7403	Generator/VFDs	\$ 99,000	\$ -	\$ 99,000	\$ 97,700.00
45-7200-7404	Chlorine Dioxide System	\$ 141,000	\$ -	\$ 141,000	\$ 134,344.42
45-7200-7405	Intake Sand Removal System	\$ 465,000	\$ -	\$ 465,000	\$ 447,022.36
45-7200-7406	Sludge Dewatering	\$ 369,700	\$ -	\$ 369,700	\$ 364,679.70
45-7200-7407	Water - AIA	\$ 165,000	\$ -	\$ 165,000	\$ 45,757.00
45-7200-7408	Grid Bee Mixers	\$ 65,000	\$ -	\$ 65,000	\$ 44,764.51
45-7220-7413	I&I S&W Smithfield	\$ 1,000,000	\$ 100,000	\$ 1,100,000	\$ 855,380.82
45-7220-7414	NC 210 Sewer Line & PS3 Upgd	\$ 415,000	\$ -	\$ 415,000	\$ 335,840.21
45-7220-7415	Booker Dairy Rd Ext	\$ 123,700	\$ -	\$ 123,700	\$ 123,120.00
45-7220-7416	Upgd Lift Station #12 and Replace 4 Inch Force Main	\$ 210,000	\$ -	\$ 210,000	\$ 74,402.35
45-7220-7417	Install 16 Inch Water Line (Frank Jones Rd)	\$ 200,000	\$ -	\$ 200,000	\$ -
45-7220-7418	Sewer -AIA	\$ 165,000	\$ -	\$ 165,000	\$ 72,152.70
45-7220-7419	Lift Station Repair (5 & 11)	\$ -	\$ 100,000	\$ 100,000	\$ -
45-7220-7420	AMI	\$ -	\$ 210,000	\$ 210,000	\$ -
45-7220-7421	Sanitary Sewer Replacement (Durham St)	\$ -	\$ 175,000	\$ 175,000	\$ -
Sub-Totals:		\$ 3,518,400	\$ 585,000	\$ 4,103,400	\$ 2,653,163.18
Total Revenues:		\$ 3,518,400	\$ 585,000	\$ 4,103,400	\$ 2,904,700.00
Less:					
Total Expenditures:		\$ 3,518,400	\$ 585,000	\$ 4,103,400	\$ 2,653,163.18
Amount Revenues Over (Under) Expenditures:		\$ -	\$ -	\$ -	\$ 251,536.82

Electric Capital Project Fund

Account Number	Account Description	Prior Budget	Adopted FY 18 Budget	Total	Actual As Of 4/30/2017
Electric Cap. Project Revenues					
47-3900-1305	Reserve for Future Capital	\$ 318,000	\$ -	\$ 318,000	\$ -
47-3980-1400	Transfer from Electric Fund	\$ 1,906,515	\$ 750,000	\$ 2,656,515	\$ 1,875,000.00
Sub-Totals:		\$ 2,224,515	\$ 750,000	\$ 2,974,515	\$ 1,875,000.00
Electric Cap. Project Expenditures					
47-7220-7400	Contingency	\$ 318,000	\$ -	\$ 318,000	\$ -
47-7230-7406	Substation 2nd Transformer	\$ 1,231,515	\$ -	\$ 1,231,515	\$ 1,145,836.80
47-7230-7407	Voltage Conversion	\$ 400,000	\$ 250,000	\$ 650,000	\$ 44,974.00
47-7230-7408	Booker Dairy Road Power Line Relocation	\$ 275,000	\$ -	\$ 275,000	\$ -
47-7230-7409	AMI	\$ -	\$ 500,000	\$ 500,000	\$ -
Sub-Totals:		\$ 2,224,515	\$ 750,000	\$ 2,974,515	\$ 1,190,810.80
Total Revenues:		\$ 2,224,515	\$ 750,000	\$ 2,974,515	\$ 1,875,000.00
Less:					
Total Expenditures:		\$ 2,224,515	\$ 750,000	\$ 2,974,515	\$ 1,190,810.80
Amount Revenues Over (Under) Expenditures:		\$ -	\$ -	\$ -	\$ 684,189.20

ELECTRIC CAPITAL RESERVE FUND

FUND ACCOUNT NUMBER 71

Line Item Account Number	Capital Revenue Description	Total Activity Cost	Prior FY Budgets	Proposed FY 17-18 Budget
71-3000-0000	Transfers In (Bucket Truck)	\$ 230,000	\$ -	\$ 115,000
	Revenue Sub-Totals....	<u>\$ 230,000</u>	<u>\$ -</u>	<u>\$ 115,000</u>

Line Item Account Number	Capital Expenditure Description	Total Activity Cost	Prior FY Budgets	Recommended FY 16-17 Budget
71-4100-0000	Transfers Out (Bucket Truck)	\$ 230,000	\$ -	\$ 115,000
	Expenditure Sub-Totals....	<u>\$ 230,000</u>	<u>\$ -</u>	<u>\$ 115,000</u>
	Amt. Revenues Over (Under) Expenditures....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>