

# SMITHEFIELD



NORTH CAROLINA



Photo By: Eric McI...

## FY 2018-2019 ADOPTED BUDGET

*Adopted June 5, 2018*



Town of Smithfield,  
North Carolina  
FY 2018-2019 Adopted Budget  
*Adopted June 5, 2018*

	<u>Page</u>
<b>I. Budget Message .....</b>	<b>1</b>
<b>a. Financial Policy.....</b>	<b>9</b>
<b>II. Budget Ordinance .....</b>	<b>17</b>
<b>III. Fee Schedule.....</b>	<b>23</b>
<b>IV. General Fund Revenues.....</b>	<b>61</b>
<b>V. General Fund Expenditures</b>	
<b>a. General Government.....</b>	<b>64</b>
<b>b. Non-Departmental.....</b>	<b>67</b>
<b>c. Debt Service.....</b>	<b>70</b>
<b>d. Finance.....</b>	<b>73</b>
<b>e. Planning.....</b>	<b>76</b>
<b>f. Police.....</b>	<b>79</b>
<b>g. Fire.....</b>	<b>83</b>
<b>h. Public Works</b>	
<b>i. General Services.....</b>	<b>86</b>
<b>ii. Streets.....</b>	<b>89</b>
<b>iii. Garage.....</b>	<b>92</b>
<b>iv. Powell Bill.....</b>	<b>95</b>
<b>v. Sanitation.....</b>	<b>97</b>
<b>i. Parks and Recreation.....</b>	<b>100</b>
<b>j. Aquatics/ SRAC.....</b>	<b>103</b>
<b>k. Sarah Yard Community Center.....</b>	<b>106</b>

	<u>Page</u>
<b>I. Contingency.....</b>	<b>108</b>
<b>VI. Water/Sewer Fund Revenues.....</b>	<b>115</b>
<b>VII. Water/Sewer Fund Expenditures</b>	
<b>a. Water Plant.....</b>	<b>117</b>
<b>b. Water/Sewer.....</b>	<b>120</b>
<b>c. Debt Service.....</b>	<b>124</b>
<b>VIII. Electric Fund Revenues.....</b>	<b>130</b>
<b>IX. Electric Fund Expenditures.....</b>	<b>132</b>
<b>X. Other Funds</b>	
<b>a. J B George Fund.....</b>	<b>138</b>
<b>b. Firemen’s Relief Fund.....</b>	<b>139</b>
<b>c. Smithfield Fire Tax District.....</b>	<b>140</b>
<b>XI. Capital Reserve Funds</b>	
<b>a. General Capital Project Fund.....</b>	<b>141</b>
<b>b. Water Plant Expansion Fund.....</b>	<b>142</b>
<b>c. Water/Sewer Capital Project Fund.....</b>	<b>143</b>
<b>d. Electric Capital Project Fund.....</b>	<b>144</b>

# Town of Smithfield Proposed Annual Budget Fiscal Year 2018-19

To: Honorable Mayor Andy Moore  
Members of the Town Council

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

Date: May 25, 2018

RE: FY 2018-2019 Budget Message

Dear Mayor and Council:

Enclosed is the Fiscal Year 2018-2019 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 25, 2018, 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 05, 2018 in the Town Hall Council Chambers. North Carolina General Statute 150-13(a) directs that the budget ordinance and tax rate adoption take place by July 1, 2018.

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 exists in the current fiscal year, and provides for a three (3) percent salary adjustment based on FY 2018 annual salaries. The Town Council also approved a salary study to be completed from funds in the FY 2018 budget.

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. The Town identified and repaired several infiltration and inflow (I&I) issues which have contributed to a decrease in sewer treatment costs during the last three years saving an estimated \$419,882 when comparing FY 2016 to FY 2018.

Smithfield has been aggressive with its electric rates by lowering the average customer rate by twelve (12) percent since 2016. ElectriCities has also placed its customers on notice that the wholesale electric rate will likely increase three (3) percent in April of 2019 and an additional three (3) percent in 2020. The Town worked to create a rate stabilization fund in FY 2018. Projections indicate that the stabilization fund will assist Smithfield with maintaining its current electric rate structure through FY 2019, even though the wholesale rate may increase throughout the last quarter of the fiscal year.

Overall, the state of the Economy for Smithfield continues to improve. This is evidenced in Planning and Zoning permit activity which has increased when compared to FY 2016. Site Plans have increased by thirty-eight (38) percent, while zoning permits have increased forty-three (43) percent, remaining steady the last two years. The budget will carry over funding in the amount of \$24,000 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 \$527,865 of fund balance to repair basketball courts at Community Park, purchase SCBA breathing apparatus packs for the Fire Department, add a marquis/digital informational sign to Town Hall and complete an additional \$320,000 in needed street resurfacing and repairs.

One state-wide act of legislation will have an adverse impact on the budgets of local governments, including Smithfield's. This issue increases the employer contribution rate to the Local Government Employees Retirement System (LGERS). This is the result of the LGERS rate stabilization initiative that increases employer contribution rates by .25% annually through FY 2021.

## **Budget Format**

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

In the past fiscal year, the Town maintained its General Fund - fund balance of unrestricted and restricted funds at over fifty-six (56) percent. Smithfield did utilize non-restricted fund balance (\$25,000) to resurface the tennis courts in Community and Smith Collins Parks in FY 2018. The Water and Sewer Fund also maintained a fund balance of sixty-four (64) percent while the Electric Utility Fund maintained a fund balance of over forty-six (46) percent.

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 \$1,000,000 in general fund capital expenditures, \$430,000 at the water plant, \$908,000 in water/sewer system capital improvements, and \$300,000 in the electric department.

Finally, the proposed budget continues the practice adopted in FY 2015 regarding annual transfers from both the Electric Fund and Water/Sewer Fund to the General Fund. This is by way of allocating 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 \$527,865 which includes \$160,000 for the purchase of Fire Department SCBA gear and \$320,000 for additional street repairs and resurfacing in excess of what the normal Powell Bill allocation allows. Based upon a total \$5,576,000 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 in property tax revenue.

### **General Administration/Finance/Planning**

The General Fund contains a contingency fund of \$335,191 to cover unanticipated expenditures and the Town's newly created vacation compensation program. This is higher than FY 2018. There is one additional full-time marketing employee position proposed in General Government that will market all aspects of the Town, including General Fund, Water and Sewer and Electric operations.

The Finance Department is seeking to add additional security cameras at the teller windows as an upgrade to the existing security at these two stations. This cost is minimal at \$2,675.

\$30,000 is allocated to create a complete engineering standards manual for developers. A new Planning Director was hired in November of 2017 and is working diligently to upgrade the information that flows from the Planning Department to developers and construction firms.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Again, many towns across NC are facing a sixteen

(16) percent increase in healthcare costs in the coming year. Fortunately, Smithfield maintained employee benefits at existing levels, however experienced an increase of eight (8) percent in health care for FY 2019, while staying with its current provider. It is important to provide our employees with some stability in the offering of benefits while at the same time, living within our means as a mid-size town. The Town will continue to make a concerted effort to provide competitive benefit packages to its employees.

### **Police/Fire**

The Police Department continues to operate with minimal increases in budget in order to preserve 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. Six additional police vehicles are included in this FY 2019 budget proposal. Six (6) new portable radios are included in the proposed budget to replace existing radios. This replacement regiment will likely continue an additional two years. Two (2) replacement in car camera video systems are also included in the budget at a cost of \$15,404.

As has been the case for several years, there is a responsibility to pay close attention to Fire Department needs for new and/or replacement fire vehicles, such as a ladder truck and fire engines. The Town took delivery of one new fire engine in 2017. The Town Council agreed to order a new 100-foot ladder truck to replace the 1991 model currently in use. The Town is not expecting to take delivery of the new ladder truck until January of 2020. The first debt service payment for this purchase will be budgeted in the FY 2020 budget.

The Fire Department is once again attempting to take advantage of the Assistance to Firefighters Grant (AFG) to replace existing firefighter air pack systems. \$160,000 is allocated for this purchase. Should the fire department be awarded the AFG grant, only \$21,000 of this amount will be used as matching funds for the grant. The Fire Department has also received a grant using the Staffing for Adequate Fire and Emergency Response (SAFER) program to add an additional three (3) firefighter positions during the current fiscal year. Match requirement amounts have been fully budgeted for FY 2019.

### **General Services/Streets/Garage/Sanitation**

During the current fiscal year, the Town enlisted the assistance of ETC Institute to complete a community satisfaction survey of Town services and public safety. The Smithfield Sanitation Department was rated thirty-four (34) percent higher than the Atlantic Region average for these services. These departments provide excellent service to our residents in street repairs and the collection of household waste and yard debris. Fees for these services remain unchanged in FY 2019, however a proposed increase in Tipping Fees by Johnston County could cause sanitation fees to increase midyear.

The street resurfacing program continues in FY 2019 with a budgeted amount of \$260,000. These funds are allocated from Powell Bill proceeds. \$30,000 is allocated for

the purchase of a new service truck and \$199,345 in loan proceeds will be used to purchase a new Hook Leaf Truck with Leaf Box. 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. 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. \$56,000 has been added to Smith Collins Park to renovate the playground equipment. \$51,000 has been allocated to replace a 2003 dump truck. \$15,400 has been added to assist in making the Town's parks more handicap assessable and \$15,250 has been added to update assorted park amenities throughout the Town.

Revenue produced by the Smithfield Recreation and Aquatic Center (SRAC) continues to 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. Capital improvements budgeted include new pool bleachers (\$7,500), a replacement pool heater (\$5,000), and the rebuilding of the pool UV light system (\$6,000).

### **Utility Funds**

The Booker Dairy Road Extension Project is underway and will continue into FY 2019. The Town's portion of this project, \$2.037 million, is completed. The road construction portion is ongoing. Capital water plant projects allocated in the FY 2019 budget include river bank refurbishment (\$200,000), Sodium Chloride bulk tank and transfer system (\$30,000), SCADA upgrades (\$50,000), and Water Plant expansion design and approval (\$150,000).

A Capital Project Fund has been created for the water plant expansion project. This is a twenty-four (24) to thirty (30) month process which will increase the Town's water production from producing 6.2 million gallons of water per day to 8.3 million gallons of water per day. Estimated costs are \$15.3 million. Funding is expected to be through a \$12.05 million loan from NCDEQ with a term of twenty (20) years at a 1.81 percent interest rate. The balance will be paid by the purchase(s) of allocation charged to bulk water users.

Capital projects in the Water and Sewer Distribution Department include Phase 1 of the addition of a sixteen (16) inch water line along Durwood Stevenson Highway as part of a \$500,000 grant received from the Golden Leaf Foundation. A replacement work truck (\$50,000), water line upgrades (\$50,000), \$10,000 to continue the digitized mapping



project of recording water valve locations throughout the Town, a tie in at Old Goldsboro Road (\$40,000) and a new trench box and trailer (\$8,000 are included in the proposed budget.

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 of 2016 and the recommended tiered changes were incorporated into the budget for FY 2017. Water rates were unchanged in the FY 2018 budget, except for the bulk/wholesale water rate charges that increased by \$.50/1000 gallons. Sewer rates were increased in FY 2018 consistent with the Johnston County sewer rate increase in September of 2017. Water and sewer rates increase in the FY 2019 proposed budget to match the tiered rate increase percentages adopted by Council in June of 2016. These changes are included in the draft fee schedule that accompanies the budget recommendations. This equates to an average monthly increase of 87 cents for in town, residential water customers who use 4,000 gallons of water per month and \$4.63 for the same customer for sewer.

Johnston County is considering a five (5) percent sewer increase that may become effective on September 1, 2018. The increase is not reflected in this budget proposal. Because the Town contracts with Johnston County for all its waste water/sanitary sewer treatment, should the proposed increase come to fruition, the Council will need to discuss the forwarding of this increase to the consumer, by raising sewer rates a consistent amount.

The Electric Department continues to be self-supporting.

Electric rates and fees were reduced twice during FY 2016. The FY 2017 budget included a third decrease at an average of 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 was directly passed to Smithfield customers. The decrease was expected to remain in effect until 2020, however the Town has been advised that Electricities expects to raise its wholesale price for electricity by three (3) percent in April 2019. A second increase of three (3) percent is also proposed for 2020. The Town Council created a rate stabilization fund during FY 2018. The Town projects this fund will allow rates to remain unchanged until FY 2020 when electric rates will be re-evaluated, should the increases take effect as projected.

Also included in the FY 2018 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 25, 2018**

<b>General Fund Description</b>	<b>Lender</b>	<b>Orig. Loan Amount</b>	<b>Interest Rate</b>	<b>Terms-YRS</b>	<b>Loan Date</b>	<b>Maturity Date</b>
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
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 Engine 3	KS Bank	492,000	3%	12	7/2017	7/2029
Garbage Truck	KS Bank	195,000	3%	6	7/2017	7/2023
<b>Water/Sewer Fund</b>						
Equipment Loan Joint loan with Electric 31-72-7250-5400-9501	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
<b>Electric Fund</b>						
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 30-71-7240-5400-9503	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 Parrish. While this budget proposal for FY 2018-19 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 5<sup>th</sup>, 2018 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**

**TABLE OF CONTENTS**

- I. Objectives
- II. Fund Balance Policy
- III. Budget Development Policies
- IV. Capital Improvement Budget Policies
- 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 30<sup>th</sup> for the fiscal year in question) of General Fund Expenditures plus Transfers Out less Amounts for Debt Issued as presented in the most recent audited

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

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

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

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

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

### **III. BUDGET DEVELOPMENT POLICIES**

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

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

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

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

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

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

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

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

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

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

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

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

## **IV. CAPITAL IMPROVEMENT BUDGET POLICIES**

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



#### **IV. CAPITAL IMPROVEMENT BUDGET POLICIES (cont.)**

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

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

#### **V. DEBT POLICIES**

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

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

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

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

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

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

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

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

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

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

## **VI. CASH MANAGEMENT AND INVESTMENT POLICY**

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

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

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

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

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

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

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

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

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

**TOWN OF SMITHFIELD  
BUDGET ORDINANCE  
FY 2018-2019**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, meeting in the Town Hall Council Chambers located at 350 East Market Street, Smithfield, NC this 5th day of June, 2018, 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, 2018 and ending June 30, 2019:

Current & Prior Year Property Taxes	6,178,000
Sales and Services	2,406,406
Licenses, Permits and Fees	76,000
Unrestricted Intergovernmental Revenues	3,299,200
Restricted Intergovernmental Revenues	637,315
Investment Earnings	12,000
Loan Proceeds	88,500
Other	513,689
Fund Balance Appropriated	527,865
	13,738,975

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, 2018 and ending June 30, 2019 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	433,806
Non-Departmental	830,464
Debt Service	1,003,781
Finance	105,501
Planning	343,527
Police	3,783,500
Fire	2,106,953
General Services	522,228
Streets	798,713
Garage	92,582
Powell Bill	322,725
Sanitation	1,116,768
Parks/Recreation	932,857
Aquatics Center	969,779
Sarah Yard Community Center	40,600
Contingency	335,191
	13,738,975

**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, 2018 and ending June 30, 2019:

Water Sales	4,052,000
Sewer Sales	3,800,000
Investment Earnings	9,200
Grants	500,000
Other Revenues	102,800
Fund Balance Appropriated	250,000
	<hr/>
	8,714,000

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, 2018 and ending June 30, 2019 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	2,143,049
Water and Sewer Distribution	5,061,174
Debt Service	1,196,014
Contingency	313,763
	<hr/>
	8,714,000

**Section III. Electric**

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Electric Sales	16,400,000
Penalties	320,000
Investment Earnings	24,000
Other Revenues	30,000
Fund Balance Appropriated	-
	<hr/>
	16,774,000

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, 2018 and ending June 30, 2019 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	15,972,038
Debt Service	359,972
Contingency	441,990
	<hr/>
	16,774,000

**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, 2018 and ending June 30, 2019:

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, 2018 and ending June 30, 2019 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, 2018 and ending June 30, 2019:

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, 2018 and ending June 30, 2019 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, 2018 and ending June 30, 2019:

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, 2018 and ending June 30, 2019 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, 2018 and ending June 30, 2019:

Transfer from General Fund	261,352
Loan Proceeds - Hook Leaf Truck	199,345
	<hr/>
	460,697

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, 2018 and ending June 30, 2019, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

SCBA Packs/Rescue Hydraulic Equipment	261,352
Hook Leaf Truck	199,345
	<hr/>
	460,697

**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, 2018 and ending June 30, 2019:

Transfer from W/S Fund	1,200,000
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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, 2018 and ending June 30, 2019, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

River Bank Construction and Refurbishing	200,000
I&I S&W Smithfield	100,000
Upgrd Lift Station Repair	150,000
16" Water Line Along Durwood Stephenson	750,000
	<hr/>
	1,200,000

**Section IX. Water Plant Expansion Fund**

It is estimated that the following revenues will be available in the Water Plant Expansion Capital Project Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Transfer from W/S Fund	150,000
Johnston Co. Gov. Contribution	3,250,000
NC Clean Water Revolving Loan	<u>12,050,000</u>
	15,450,000

The following amounts are hereby appropriated in the Water Plant Expansion Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Engineering/Design	1,070,000
Construction	13,980,000
Inspections of Construction	300,000
Geo Testing	<u>100,000</u>
	15,450,000

**Section X. 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, 2018 and ending June 30, 2019:

Transfer from Electric Fund	1,100,000
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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, 2018 and ending June 30, 2019, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Bucket Truck	150,000
Delivery Point #3	75,000
North Circuit Design	75,000
AMI System	500,000
Voltage Conversion	<u>300,000</u>
	1,100,000



**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 \$0.19 per \$100 valuation. A tax rate for the Smithfield Rural Fire District is established at \$0.12 per \$100 valuation.

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

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

**Section XIII- Special Authorization- Budget Officer**

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

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

**Section XIV- 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 2018-2019 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 L. Parrish, Town Clerk



  
M. Andy Moore, Mayor

**TOWN OF SMITHFIELD**  
**FY 2018-2019**  
**ADOPTED JUNE 5,2018**  
**DEPARTMENTAL FEE SCHEDULE**

**Property Tax Rate**

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

**Administrative Services**

**Miscellaneous Fees and Charges**

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

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

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

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

Flash Drives – Actual cost of the Flash Drive

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

**Cemetery Services**

**Mausoleum Crypts**

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

**Lot Sales: Sunset Memorial Park**

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

**Lot Sales: Riverside Extension Cemetery**

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

**Public Works**

**Overgrown Lot Clearance**

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

**Fire Department Fees**

**Fire Inspections (all occupancies)**

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

**Special Permits**

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

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

**Citations**

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

**Mileage Reimbursement**

Rate (Federal)..... Per Federal Rate Schedule

**Parks/Recreation**

**Late registration Fee**..... \$10.00

**Sarah Yard Community Center Admission**

	<b>Resident</b>	<b>Nonresident</b>
Day.....	\$2.00	\$3.00
Quarter.....	\$15.00	\$25.00
Annual.....	\$60.00	\$100.00

**Administration Fee for Participant Withdrawal Without Cause** ..... \$10.00

**Adult Team Sports**

**Team**

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

**Youth Team Sports** (Boys and Girls)

Scholarships are available based on need.

Multiple child discount – Only applies during the same sport season

25% discount for the 1<sup>st</sup> additional child

50% for each additional child after the 1<sup>st</sup> additional child

**T-Ball**

Resident .....25.00 per player  
Nonresident .....50.00 per player

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

Resident.....25.00 per player  
Nonresident .....50.00 per player

**Football,**

Resident.....30.00 per player  
Nonresident .....60.00 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) .....\$150.00  
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** ..... \$175.00/day/field  
or 1/2 of gate admission if charged

**Tournament Fee for Nonresident**..... \$200.00 /day/field  
or 1/2 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

**1/2 Shelter**

Resident..... \$40.00

Nonresident ..... \$80.00

**Up to 4 hours:**

**Entire Shelter**

Resident..... \$90.00

Nonresident ..... \$180.00

**1/2 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.

Members receive a 10% discounts on services and programs.

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

Enrollment Fee: ..... \$35.00/ per person  
 Monthly Drafts/Annual Payment .....10% Discount

<b>Membership Type</b>	<b>Smithfield Residents</b>		<b>Non-Resident Rates</b>	
	<b>Community</b>	<b>Corporate</b>	<b>Community</b>	<b>Corporate</b>
<b>Individual</b>	\$40.00 / \$432.00	<b>\$30.00/ \$324.00</b>	<b>\$52.00/ 561.60</b>	<b>\$42.00/ 453.60</b>
<b>Senior (Ind)</b>	<b>\$25.00/ 300.00</b>		<b>\$40.00/453.60</b>	
<b>Town of Smithfield Employee/</b>	<b>50% Off Resident Community Rate</b>		<b>50% Off Non-Resident Community Rate</b>	
<b>Johnston County School Employee</b>	<b>25% off Resident Community Rate</b>		<b>25% Off Non-Resident Community Rate</b>	
<b>Family add-on (per)</b>	<b>\$7.00/ per person</b>		<b>\$10.00/ per person</b>	

*New rates apply upon renewal of contract*

**Daily Admission**

**Children 2 and under**

Resident .....Free  
 Nonresident .....Free

**Youth 3 – 17**

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

**Adult 18-58**

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

**Seniors 59+**

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

**Punch Cards – 10 Visits**

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

**Special Membership Rates**

**Johnston Community College Student Membership Rates**

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

**HOA Membership Rates ( Smithfield City Limits Only)**

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

**Aquatics Program Fees**

**Swim Lessons**

Base Lesson Rate is \$15.00/ per lesson

Non-Resident \$20.00/per lesson

**3 Lessons**

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

**5 Lessons**

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

**Summer Swim Team**

Resident.....\$70.00  
Nonresident.....\$105.00

**Lane Rental**..... \$10.00 per lane/ per hour

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

<b><u>Swim Meet Rental</u></b>	<b><u>Resident</u></b>	<b><u>Nonresident</u></b>
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.....\$140.00/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 .....	\$65.00
2-4 hours .....		\$60.00 .....	\$85.00
4 hours – All Day.....		\$100.00 .....	\$140.00

<u>Multi-Purpose</u>	<u>(Friday – Sunday)</u>	<u>Resident</u>	<u>Nonresident</u>
Up to 2 hour .....		\$100.00 .....	\$140.00

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

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

**Banquet Room and Catering Kitchen**

\$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





pay all accrued civil penalties to the Town within 30 days of receipt of the notice. If the person fails to pay the accrued civil penalties within 30 days of receipt of the notice, then the civil penalties, including all further accruing penalties for a continuing violation, shall be collectible for the Town through a civil action in the nature of debt. Each day that any violation continues shall constitute a separate violation for the purpose of assessing civil penalties. A notice of violation and correction order need only be given once for a continuing violation.

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

**Recording Fees**

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

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

**Police Department**

**Animal Control**

**License Tax and Tag:**

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

**Violations:**

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

**Violation of Animal at Large:**

1 <sup>st</sup> offense .....	\$25.00
2 <sup>nd</sup> offense.....	\$50.00
3 <sup>rd</sup> offense.....	\$75.00
4 <sup>th</sup> offense .....	\$100.00
5 <sup>th</sup> 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
Utility Phone Payment Convenience Fee .....	2.5% of the total bill
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 1/2" .....	\$470.00
2" .....	\$1605.00
3" .....	\$2020.00
Meter tampering investigation charge.....	\$300.00
Delinquent fee for payments after due date but before disconnection .....	5 %
Meter Test Charge (After First Free Test) .....	\$35.00
Temporary Construction & Pole Service Charge.....	\$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)    \$10.42

**Outside City Customers (All) \$18.23**

**Consumption Rates ( per 1,000 gallons):**

<b><u>Residential Customers</u></b>	<b><u>Inside City</u></b>	<b><u>Outside City</u></b>
<b><u>Usage</u></b>	<b><u>Rate</u></b>	<b><u>Rate</u></b>
First 4,000 Gallons	\$4.16	\$8.31
Next 6,000 Gallons	\$4.91	\$9.82
All Over 10,000 Gallons	\$5.67	\$11.33

<b><u>Commercial Customers</u></b>	<b><u>Inside City</u></b>	<b><u>Outside City</u></b>
<b><u>Usage</u></b>	<b><u>Rate</u></b>	<b><u>Rate</u></b>
First 10,000 Gallons	\$4.53	\$9.07
Next 90,000 Gallons	\$5.29	\$10.58
All Over 100,000 Gallons	\$6.04	\$12.09

<b><u>Residential Irrigation Customers</u></b>	<b><u>Inside City</u></b>	<b><u>Outside City</u></b>
<b><u>Usage</u></b>	<b><u>Rate</u></b>	<b><u>Rate</u></b>
First 3,000 Gallons	\$ 5.67	\$11.33
Next 17,000 Gallons	\$6.42	\$12.85
All Over 20,000 Gallons	\$7.18	\$14.36

<b><u>Commercial Irrigation Customers</u></b>	<b><u>Inside City</u></b>	<b><u>Outside City</u></b>
<b><u>Usage</u></b>	<b><u>Rate</u></b>	<b><u>Rate</u></b>
First 3,000 Gallons	\$5.67	\$11.33
Next 27,000 Gallons	\$6.42	\$12.85
All Over 30,000 Gallons	\$7.18	\$14.36

<b><u>Industrial/Institutional Customers</u></b>	<b><u>Inside City</u></b>	<b><u>Outside City</u></b>
<b><u>Usage</u></b>	<b><u>Rate</u></b>	<b><u>Rate</u></b>
First 25,000 Gallons	\$4.53	\$9.07
Next 75,000 Gallons	\$5.29	\$10.58
All Over 100,000 Gallons	\$6.04	\$12.08

**Johnston County Wholesale Rate**

\$2.00 Rate per 1000 Gallons

**Sewer Rates**

**Basic Charge**

Inside City Customers (All) \$12.63  
Outside City Customers (All) \$22.11

<b><u>Consumption Charges</u></b>	<b><u>Inside City</u></b>	<b><u>Outside City</u></b>
	<b><u>Rate</u></b>	<b><u>Rate</u></b>
Residential Customer	\$8.25	\$16.50
Non-Residential Customer	\$9.90	\$19.80

**PENALTIES**

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

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

**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.

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

## **Electric Rates**

### **Residential Service (RS1)**

#### **I Availability**

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

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

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

## II Monthly Rate

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

## III Excess Facilities

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

## IV Payments

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

## VI General

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

### **Residential TIME-OF-USE Service**

#### **Electric Rate Code RS7 (TU1/TU2, DD7)**

## I Availability

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

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



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

## II Monthly Rate

- A. **Basic Customer Charge:** \$18.00
- B. **KWh Energy Charge:** On-Peak \$.09316 kWh  
Off-Peak \$.04717 kWh
- C. **On-Peak kW Demand Charge:** \$6.50 /kW
- E. **Minimum Charge:**  
The minimum charge shall be the "Basic Customer Charge."
- F. When applicable, North Carolina sales tax will be added to all charges listed above.

## III Determination of On-Peak

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

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

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

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

## IV Excess Facilities

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

## V Payments

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

## VII Load Management

The Town will limit the use of heat pumps and water heaters served under this Schedule during utility peak-use periods each month. Heat pumps will be wired for control of the compressor during cooling seasons and auxiliary resistance heat during heating seasons. Air conditioning will be interrupted intermittently and water heaters totally for up to four hours during each load management period. Auxiliary resistance heat will be interrupted for up to two hours. Load management will be initiated almost exclusively on weekdays

and is not normally needed more than six times each month.

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

## **VIII Contract Period**

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

## **General Service** **Electric Rate Codes GD1, GD2, GD3, GD4**

### **I Availability**

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

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

### **II Monthly Rate**

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

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

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

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

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

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

### **III Contract Demand**

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

#### **IV Billing Demand**

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

#### **V Excess Facilities**

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

#### **VI Payments**

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

#### **VII Contract Period**

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

#### **VIII General**

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

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

#### **I Availability**

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

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

#### **II Monthly Rate**

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

**B. Energy Charge:**  
First 1,500 kWh \$ .10846/kWh

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

**C. Purchased Power Adjustment Charge:**

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

**D. Minimum Charge:**

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

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

**III Contract Demand**

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

**IV Billing Demand**

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

**V Excess Facilities**

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

**VI Payments**

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

**VII Contract Period**

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

**VIII General**

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

**Commercial Time-of-Use**

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

**I Availability**

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

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

**II Monthly Rate**

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

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

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

**D. Purchased Power Adjustment Charge:**

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

**E. Minimum Charge:**

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

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

**III Contract Demand**

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

**IV Determination of kW Demand**

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

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

**V Excess Facilities**

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

## **VI Payments**

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

## **VII Contract Period**

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

## **VIII General**

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

## **Large General Service** **Electric Rate Code LG1**

### **I Availability**

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

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

### **II Monthly Rate**

- |                                  |             |
|----------------------------------|-------------|
| <b>A. Basic Customer Charge:</b> | \$513.95    |
| <b>B. kW Demand Charge:</b>      | \$19.00/kW  |
| <b>C. Energy Charge:</b>         | \$.0616/kWh |

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

**E. Minimum Charge:**  
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of

installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.

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

### **III Contract Demand**

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

### **IV Determination of kW Demand**

The Billing Demand shall be the greater of: the highest kW measured in any 15-minute interval during the current billing month or the Contract Demand.

### **V Excess Facilities**

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

### **VI Payments**

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

### **VII Contract Period**

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

### **VIII General**

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

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

### **I Availability**

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

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

**II Monthly Rate**

- A. **Basic Customer Charge:** \$513.95
- B. **kW Demand Charge:**  
Coincident Peak Demand \$19.10/kW
- C. **Energy Charge:** \$.05554/kWh
- D. **Purchased Power Adjustment Charge:**  
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.
- E. **Minimum Charge:**  
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.
- F. When applicable, North Carolina sales tax will be added to all charges listed above.

**III Contract Demand**

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

**IV Determination of kW Demand**

Coincident Peak (CP) Demand: CP Demand shall be the average kW demand measured in the 60-minute interval used by the North Carolina Eastern Municipal Power Agency for wholesale billing purposes during the corresponding month of Customer's billing. Note – This is different from the kW Demand in the LG1 rate.

**V Notification by Town**

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

**VI Excess Facilities**

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



## **VII Payments**

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

## **VIII Contract Period**

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

## **IX General**

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

## **Economic Development Rider** **Electric Rate Code ED1**

### **I Availability**

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

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

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

### **II Monthly Rate reduction**

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

Number of New Full-Time Equivalent  
Jobs Brought to Smithfield and  
Employed by applicant  
10 jobs

Applicable Period  
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**

<b>A. Basic Customer Charge:</b>	\$513.95
<b>B. kW Demand Charge:</b>	
Coincident Peak Demand	\$15.25/kW
Excess Charge	\$2.50/kW
<b>C. Energy Charge:</b>	\$0.04209/kWh

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

**E. Minimum Charge:**

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

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

**III Contract Demand**

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

**IV Determination of kW Demand**

Coincident Peak (CP) Demand: CP Demand shall be the average kW demand measured in the 60-minute interval used by the North Carolina Eastern Municipal Power Agency for wholesale billing purposes during the corresponding month of Customer's billing. Note – This is different from the kW Demand in the LG1 rate.

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

**V Notification by Town**

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

**VI Excess Facilities**

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

**VII Payments**

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

**VIII Contract Period**

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

**IX General**

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

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

**I Availability**

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

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

**II Monthly Rate**

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

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

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

**C. Purchased Power Adjustment Charge:**

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

**D. Minimum Charge:**

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

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

**III Contract Demand**

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

**IV Billing Demand**

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

**V Excess Facilities**

Any facilities which the Town provides in addition to those which would be installed normally to provide service under this Schedule shall be Excess Facilities, subject to

charges of 2% per month of the installed cost.

## **VI Payments**

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

## **VII Contract Period**

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

## **VIII General**

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

## **Load Management Rider**

### **I Availability**

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

### **II Monthly Credit**

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

### **III Appliance Criteria**

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

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

### **IV Installation of Switches**

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

**V Removal of Switches**

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

**VI Load Management**

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

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

**RENEWABLE ENERGY GENERATION RIDER- RR1**

**I Availability:**

This schedule is available in conjunction with any of the Town's Rate Schedule applicable to Customer who operates an approved renewable energy generating system, located and used at the Customer's primary residence or business. The rated capacity of the generating system shall not exceed 20 kilowatts for a residential system or 100 kilowatts for a non-residential system. The generating system that is connected in parallel operation with service from the Town and located on the Customer's premises must be manufactured, installed, and operated in accordance with governmental and industry standards, in accordance with all requirements of the local code official, and must fully conform with the Town's applicable renewable energy generation application and attachments.

**II Applicability:**

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

**III Type of Service:**

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

**IV Monthly Credit:**

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

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

**V Minimum Charge**

None

## **VI Payments:**

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

## **VII Adjustments:**

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

## **VIII Special Conditions:**

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

## **IX Contract Period:**

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

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

Rate Schedule for Area Lights:

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

*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 Town Council this the 5<sup>th</sup> day of June, 2018

  
 M. Andy Moore, Mayor

ATTEST:

  
 Shannan L. Parrish, Town Clerk



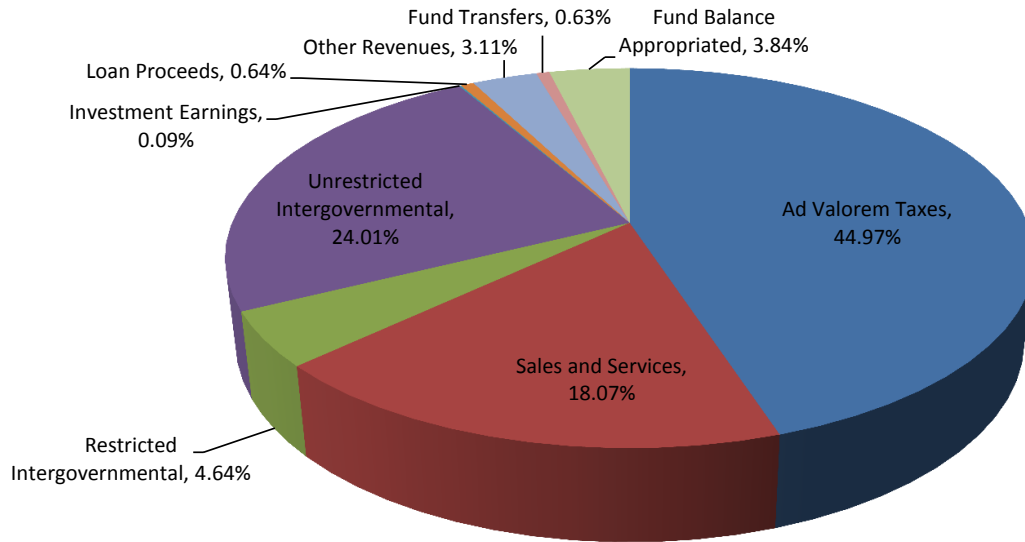




## General Revenues by Source

Function	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimate	FY 18-19 Budget	Percent Change
Ad Valorem Taxes	\$6,232,366	\$6,225,000	\$6,318,000	\$6,178,000	-1%
Sales and Services	\$2,681,040	\$2,353,756	\$2,495,356	\$2,482,406	5%
Restricted Intergovernmental	\$510,955	\$553,000	\$549,000	\$637,315	15%
Unrestricted Intergovernmental	\$3,699,920	\$3,175,018	\$3,519,000	\$3,299,200	4%
Investment Earnings	\$13,274	\$9,000	\$13,000	\$12,000	33%
Loan Proceeds	\$0	\$25,400	\$0	\$88,500	248%
Other Revenues	\$425,216	\$340,226	\$879,203	\$427,475	26%
Fund Transfers	\$0	\$86,214	\$86,214	\$86,214	0%
Fund Balance Appropriated	\$0	\$27,500	\$0	\$527,865	1820%
<b>Total</b>	<b>\$13,562,771</b>	<b>\$12,795,114</b>	<b>\$13,859,773</b>	<b>\$13,738,975</b>	<b>7.38%</b>

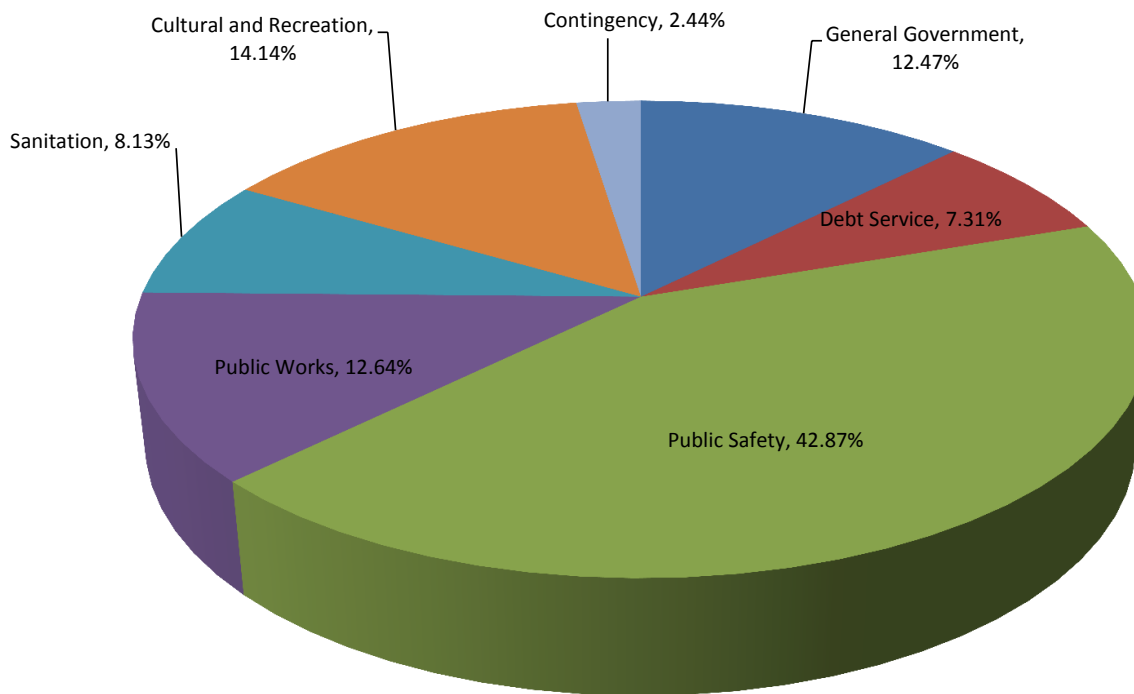
### General Fund Revenues by Source FY18-19



## General Fund Expenditures by Function

Function	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimate	FY 18-19 Budget	Percent Change
General Government	\$1,710,714	\$1,678,959	\$1,659,309	\$1,713,298	2.0%
Debt Service	\$1,235,406	\$1,294,860	\$1,261,726	\$1,003,781	-22.5%
Public Safety	\$4,754,199	\$5,368,058	\$5,359,761	\$5,890,453	9.7%
Public Works	\$2,131,380	\$1,355,473	\$1,327,339	\$1,736,248	28.1%
Sanitation	\$1,188,160	\$1,097,677	\$1,087,832	\$1,116,768	1.7%
Cultural and Recreation	\$1,754,115	\$1,782,331	\$1,739,906	\$1,943,236	9.0%
Contingency	\$0	\$217,756	\$0	\$335,191	53.9%
<b>Total</b>	<b>\$12,773,974</b>	<b>\$12,795,114</b>	<b>\$12,435,873</b>	<b>\$13,738,975</b>	<b>7.4%</b>

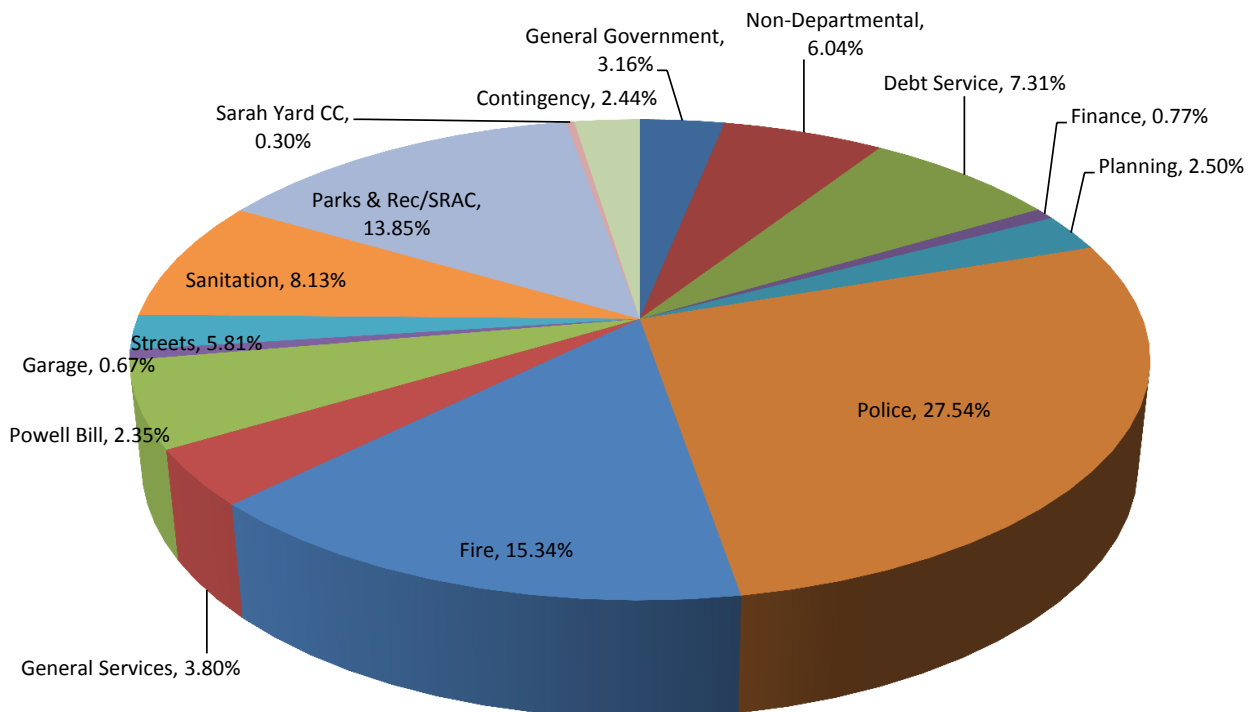
**General Fund Expenditures by Function FY18-19**



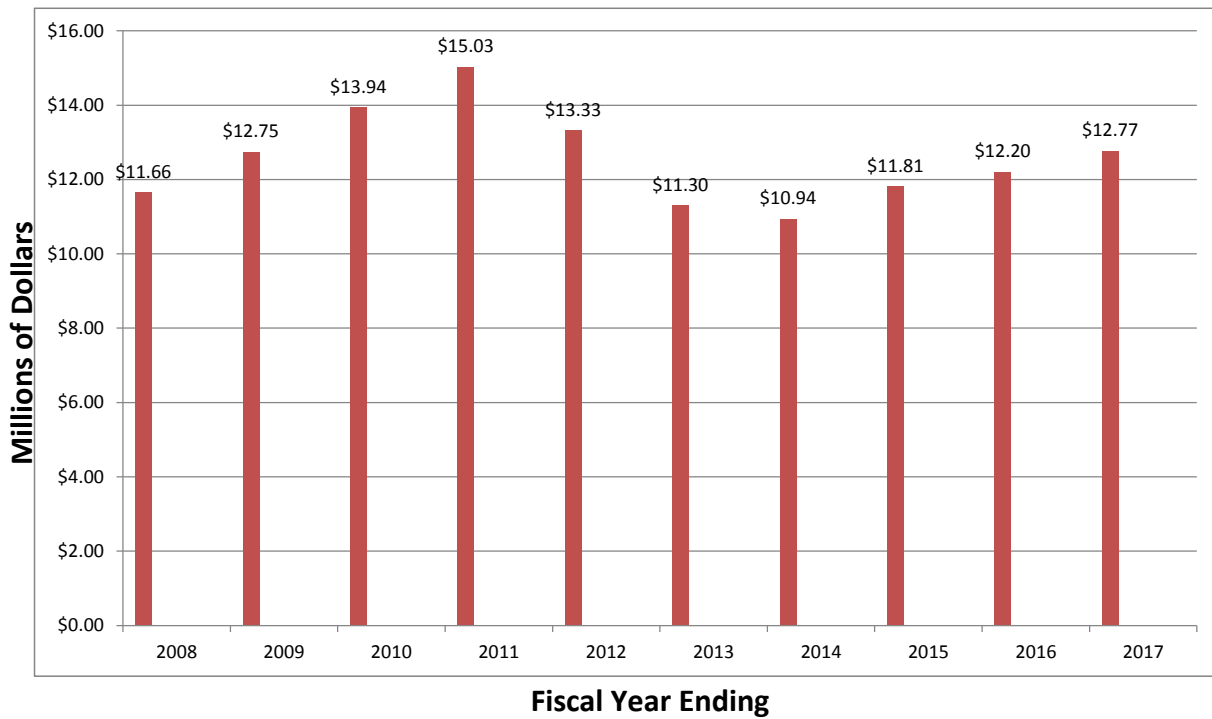
## General Fund Expenditures by Department

Function	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimate	FY 18-19 Budget	Percent Change
General Government	\$376,875	\$376,021	\$356,020	\$433,806	15.4%
Non-Departmental	\$870,808	\$801,299	\$827,292	\$830,464	3.6%
Debt Service	\$1,235,406	\$1,294,860	\$1,294,860	\$1,003,781	-22.5%
Finance	\$152,117	\$143,501	\$142,269	\$105,501	-26.5%
Planning	\$310,913	\$358,138	\$313,728	\$343,527	-4.1%
Police	\$3,248,598	\$3,725,925	\$3,660,853	\$3,783,500	1.5%
Fire	\$1,505,601	\$1,642,133	\$1,698,908	\$2,106,953	28.3%
General Services	\$457,699	\$474,874	\$474,011	\$522,228	10.0%
Streets	\$1,236,457	\$466,482	\$453,142	\$798,713	71.2%
Garage	\$86,157	\$91,392	\$77,461	\$92,582	1.3%
Powell Bill	\$351,068	\$322,725	\$322,725	\$322,725	0.0%
Sanitation	\$1,188,160	\$1,097,677	\$1,087,832	\$1,116,768	1.7%
Parks & Rec/SRAC	\$1,754,115	\$1,782,331	\$1,739,906	\$1,902,636	6.7%
Sarah Yard CC	\$0	\$0	\$0	\$40,600	N/A
Contingency	\$0	\$217,756	\$0	\$335,191	53.9%
<b>Total</b>	<b>\$12,773,974</b>	<b>\$12,795,114</b>	<b>\$12,449,007</b>	<b>\$13,738,975</b>	<b>7.4%</b>

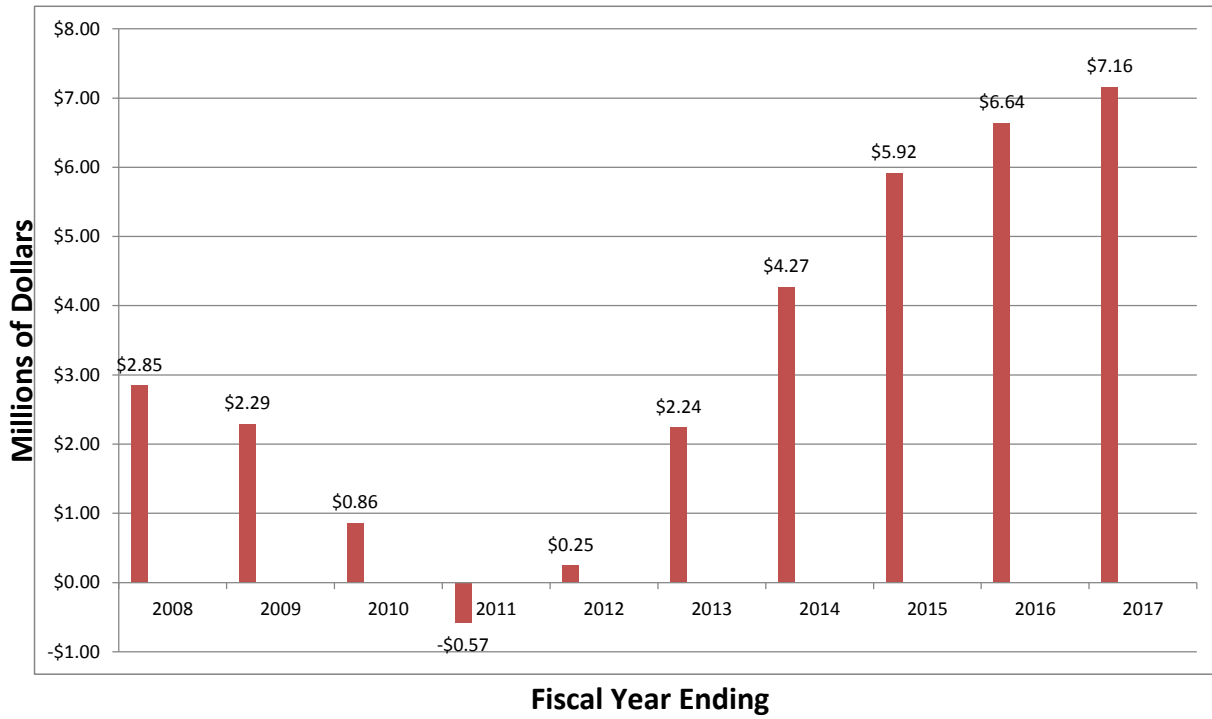
**General Fund Expenditures by Department FY18-19**



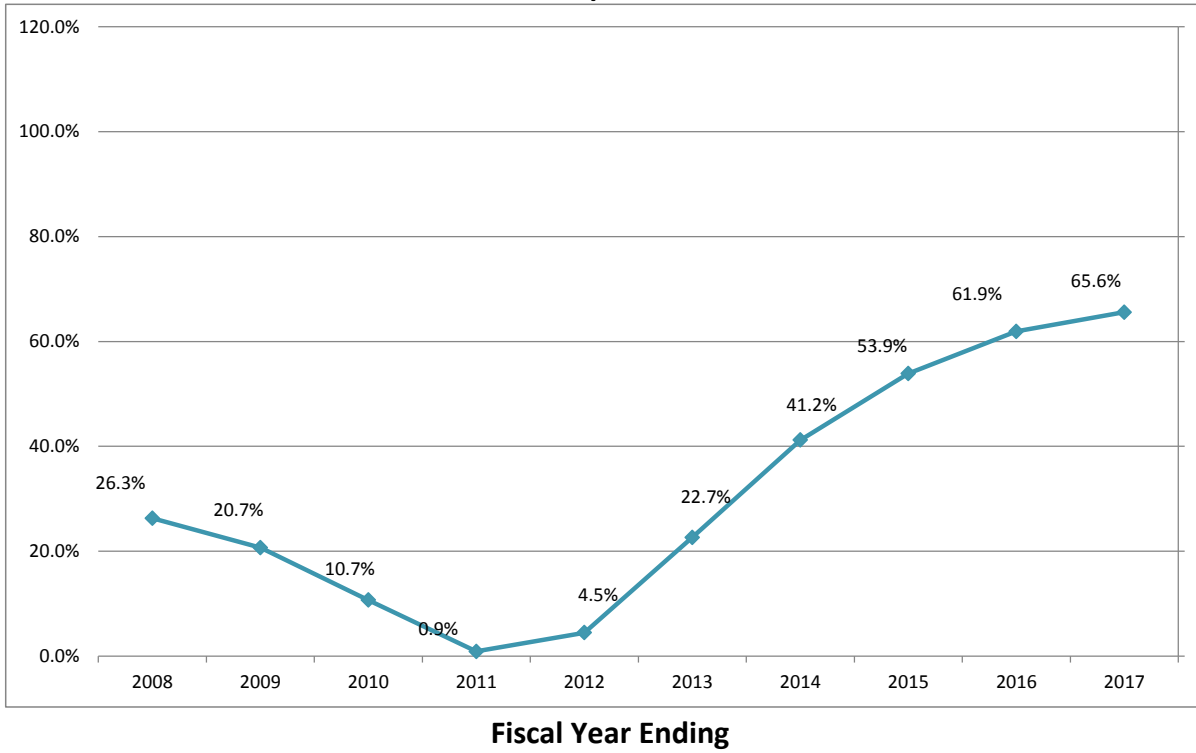
### Dollar Amount (Actual) of Governmental Funds Expenditures



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



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



Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
General Fund Revenues:	\$ 13,654,611	\$ 13,522,943	\$ 12,795,114	\$ 13,859,773	\$ 13,738,975
Less Expenses:					
General Government:	\$ 325,337	\$ 389,408	\$ 376,021	\$ 376,020	\$ 433,806
Non - Departmental:	\$ 853,176	\$ 898,709	\$ 801,299	\$ 827,292	\$ 830,464
Debt Service:	\$ 1,876,164	\$ 1,235,352	\$ 1,294,860	\$ 1,261,726	\$ 1,003,781
Finance:	\$ 124,186	\$ 159,792	\$ 143,501	\$ 142,269	\$ 105,501
Planning:	\$ 338,404	\$ 367,698	\$ 358,138	\$ 313,728	\$ 343,527
Police:	\$ 3,248,398	\$ 3,608,035	\$ 3,725,925	\$ 3,660,853	\$ 3,783,500
Fire:	\$ 1,264,538	\$ 1,494,473	\$ 1,642,133	\$ 1,698,908	\$ 2,106,953
PW -General Services:	\$ 482,069	\$ 474,072	\$ 474,874	\$ 474,011	\$ 522,228
PW-Streets:	\$ 443,370	\$ 1,251,604	\$ 466,482	\$ 453,142	\$ 798,713
PW-Garage:	\$ 88,443	\$ 91,880	\$ 91,392	\$ 77,461	\$ 92,582
PW-Powell Bill:	\$ 374,879	\$ 348,225	\$ 322,725	\$ 322,725	\$ 322,725
PW-Sanitation:	\$ 1,027,470	\$ 1,237,219	\$ 1,097,678	\$ 1,087,832	\$ 1,116,768
Recreation:	\$ 734,955	\$ 817,422	\$ 850,002	\$ 806,249	\$ 932,857
Aquatic Center:	\$ 925,372	\$ 927,503	\$ 932,329	\$ 933,657	\$ 969,779
Sarah Yard Community Center	\$ -	\$ -	\$ -	\$ -	\$ 40,600
Contingency:	\$ 350,160	\$ 173,552	\$ 217,756	\$ 200,000	\$ 335,191
Amount Revenues Over (Under) Expenditures:	\$ 1,572,569	\$ 396,225	\$ (0)	\$ 1,546,625	\$ -

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Water/Sewer Revenues:	\$ 6,402,581	\$ 6,907,210	\$ 7,001,500	\$ 7,416,600	\$ 8,714,000
Less Expenses:					
Water Plant:	\$ 1,990,738	\$ 1,721,097	\$ 1,744,749	\$ 1,740,333	\$ 2,143,049
Water/Sewer Distribution:	\$ 3,872,592	\$ 4,585,521	\$ 4,398,899	\$ 4,026,924	\$ 5,061,174
Debt Service:	\$ 147,831	\$ 495,361	\$ 717,038	\$ 717,038	\$ 1,196,014
Contingency:	\$ -	\$ 105,231	\$ 140,815	\$ 40,000	\$ 313,763
Amount Revenues Over (Under) Expenditures:	\$ 391,420	\$ (0)	\$ (0)	\$ 892,305	\$ -

Electric Revenues:	\$ 18,095,403	\$ 17,337,747	\$ 16,761,000	\$ 16,817,400	\$ 16,774,000
Less Expenses:					
Electric Utility:	\$ 16,081,014	\$ 15,626,362	\$ 15,791,753	\$ 15,772,205	\$ 15,972,038
Electric Debt Service:	\$ 367,876	\$ 359,972	\$ 359,972	\$ 359,972	\$ 359,972
Contingency:	\$ -	\$ 303,502	\$ 609,275	\$ 600,000	\$ 441,990
Amount Revenues Over (Under) Expenditures:	\$ 1,646,513	\$ 1,047,911	\$ 0	\$ 85,223	\$ -



# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>General Fund Revenues:</b>						
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 5,482,247	\$ 5,417,100	\$ 5,450,000	\$ 5,520,000	\$ 5,550,000
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 91,773	\$ 89,679	\$ 90,000	\$ 90,000	\$ 90,000
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 529,342	\$ 470,000	\$ 500,000	\$ 510,000	\$ 515,000
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 8,709	\$ 8,000	\$ 9,000	\$ 10,000	\$ 10,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN	\$ 4,839	\$ 4,000	\$ -	\$ -	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 16,742	\$ 10,000	\$ 10,000	\$ 13,000	\$ 13,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 37,596	\$ 37,000	\$ 32,000	\$ 32,000	\$ 32,000
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 5,733	\$ 2,500	\$ 500	\$ 200	\$ 200
10-10-3400-3400-0001	SIGN PERMITS	\$ 2,450	\$ 2,000	\$ 2,000	\$ 1,600	\$ 2,000
10-10-3400-3400-0002	ZONING PERMIT	\$ 14,625	\$ 16,000	\$ 17,000	\$ 16,000	\$ 16,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 400	\$ 500	\$ 100	\$ 100	\$ 100
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION	\$ 500	\$ 1,500	\$ 100	\$ 3,550	\$ 1,000
10-10-3400-3400-0005	SITE PLAN	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000	\$ 4,000
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 20,565	\$ 20,000	\$ 20,000	\$ 18,000	\$ 18,000
10-20-3400-3404-0001	FIRE ALARM FEES	\$ -	\$ 1,000	\$ 750	\$ 4,700	\$ 2,000
10-00-3110-3113-1220	EXISE TAX RENTAL VEHICLES	\$ 16,428	\$ 14,000	\$ 17,000	\$ 20,000	\$ 19,000
10-00-3200-3201-0100	FRANCHISE TAX	\$ 1,024,799	\$ 1,000,000	\$ 975,000	\$ 974,000	\$ 975,000
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 48,639	\$ 47,000	\$ 48,000	\$ 48,000	\$ 49,000
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 2,241,541	\$ 2,064,700	\$ 2,065,019	\$ 2,400,000	\$ 2,200,000
10-30-3300-3301-0300	POWELL BILL	\$ 323,780	\$ 322,000	\$ 323,000	\$ 323,000	\$ 323,000
10-20-3800-3800-0000	ABC	\$ 65,119	\$ 60,000	\$ 70,000	\$ 71,000	\$ 70,000
10-20-3800-3800-0001	OFFICER FEES	\$ 7,485	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
10-20-3800-3800-0005	CO - 1st RESPONDER MO STIPEND	\$ 5,500	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 10,885	\$ 4,000	\$ 10,000	\$ 8,500	\$ 10,000
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 6,738	\$ 100	\$ 1,000	\$ 2,300	\$ 500
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 9,955	\$ 6,000	\$ 9,000	\$ 13,000	\$ 12,000
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 61,167	\$ 56,000	\$ 56,000	\$ 52,800	\$ 53,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 6,098	\$ 6,100	\$ 6,100	\$ 3,000	\$ 3,000
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 9,357	\$ 12,000	\$ 13,000	\$ 11,750	\$ 11,750
10-10-3400-3405-0003	REC. CONTRIBUTIONS	\$ 23,478	\$ 13,500	\$ 12,000	\$ 12,000	\$ 12,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER	\$ -	\$ -	\$ -	\$ -	\$ 5,000
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 475,323	\$ 454,000	\$ 460,000	\$ 450,000	\$ 450,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 88,928	\$ 70,000	\$ 72,000	\$ 72,000	\$ 72,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 85,519	\$ 75,000	\$ 76,000	\$ 76,000	\$ 76,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 63,300	\$ 38,000	\$ 40,000	\$ 60,000	\$ 60,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 31,641	\$ 28,700	\$ 30,000	\$ 29,000	\$ 29,000
10-10-3400-3407-0006	SRAC - VENDING	\$ 744	\$ -	\$ -	\$ -	\$ -
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS	\$ 10,000	\$ -	\$ -	\$ 7,212	\$ 5,000
10-20-3800-3800-0002	POLICE AUCTIONS PROCEEDS	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 24,076	\$ 10,000	\$ 12,000	\$ 20,000	\$ 20,000
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 25,905	\$ 15,000	\$ 10,000	\$ 630,216	\$ 5,000
10-75-3980-3980-0001	LOAN PROCEEDS	\$ 182,814	\$ 104,000	\$ 25,400	\$ -	\$ 88,500
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 86,124	\$ 86,214	\$ 86,214	\$ 86,214	\$ 86,214
10-75-3900-3900-0810	ELECTRIC CAPITAL ASSET TRANSFER (3%)	\$ 157,328	\$ -	\$ -	\$ -	\$ -
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 47,950	\$ 26,000	\$ 20,000	\$ 20,000	\$ 20,000
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 16,250	\$ 10,000	\$ 2,500	\$ 20,000	\$ 20,000
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 39,500	\$ 25,200	\$ 26,000	\$ 28,000	\$ 26,000

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 14,262	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ -	\$ 7,500	\$ -	\$ -	\$ -
10-20-3300-3307-0010	SAFER GRANT FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 77,600
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 1,642	\$ -	\$ -	\$ -	\$ 7,515
10-40-3300-3315-0100	CEMETERY GRANT	\$ 3,070	\$ 2,500	\$ 2,500	\$ -	\$ -
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 73,223	\$ 65,000	\$ 65,000	\$ 70,000	\$ 68,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 28,071	\$ 25,000	\$ 25,000	\$ 26,000	\$ 26,000
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,307,676	\$ 1,305,000	\$ 1,305,000	\$ 1,305,000	\$ 1,305,000
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 1,108	\$ 1,500	\$ 500	\$ 500	\$ 500
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 5,391	\$ 7,000	\$ 6,000	\$ 6,000	\$ 6,000
10-20-3800-3800-0011	HOUSING AUTHORITY OFFICER	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
10-75-3870-3870-0000	TRNSFR FIRE DIST FUND	\$ 200,000	\$ 175,400	\$ 175,400	\$ 175,000	\$ 175,400
10-10-3800-3800-0005	BLOUNT ST ASSESSMENT	\$ 4,172	\$ 1,000	\$ 1,000	\$ -	\$ -
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$10,812 each)	\$ 108,120	\$ 129,720	\$ 129,720	\$ 129,720	\$ 129,720
10-20-3800-3800-0012	PARKING FEES	\$ 800	\$ 544	\$ 600	\$ 700	\$ 700
10-20-3800-3800-0010	SCHOOL RESOURCE OFFICER (neuse charter & JC school)	\$ 97,436	\$ 97,436	\$ 97,436	\$ 97,436	\$ 97,436
10-10-3800-3800-0006	CELL TOWER RENTAL (AT&T expires 2021)	\$ 54,742	\$ 55,000	\$ 57,000	\$ 57,000	\$ 57,000
10-10-3800-3800-0007	DSDC-STREETSCAPE LOAN (expires 2039)	\$ 45,375	\$ 15,125	\$ 12,575	\$ 12,575	\$ 12,575
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ -	\$ -	\$ 1,000	\$ -	\$ -
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 216,631	\$ 185,000	\$ 195,000	\$ 195,000	\$ 195,700
10-00-3900-3900-0000	FUND BALANCE APPROPRIATION	\$ -	\$ 700,000	\$ 25,000	\$ 25,000	\$ 527,865
	FUND BAL.-UNAUTH. SUB.	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
10-30-3900-3900-0100	FUND BAL. APPROP. -POWELL BILL	\$ -	\$ 26,225	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 13,654,611</b>	<b>\$ 13,522,943</b>	<b>\$ 12,795,114</b>	<b>\$ 13,859,773</b>	<b>\$ 13,738,975</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>General Government:</b>						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 89,973	\$ 96,364	\$ 100,417	\$ 100,417	\$ 116,405
10-10-4100-5100-0210	SALARIES (COUNCIL)	10,411	11,333	11,334	11,334	11,334
10-10-4100-5100-0220	PART TIME ASSISTANCE	-	1,600	1,600	1,600	1,600
10-10-4100-5100-0250	OVERTIME	-	-	-	-	-
10-10-4100-5300-2900	PROFESSIONAL FEES/ DUES	109,472	42,671	48,598	48,598	48,528
10-10-4100-5120-0500	FICA	7,834	8,673	8,671	8,671	9,895
10-10-4100-5125-0600	GROUP INSURANCE	13,183	21,289	21,891	21,891	24,900
10-10-4100-5127-0700	RETIREMENT	6,435	10,032	10,436	10,436	12,021
10-10-4100-5300-1100	TELEPHONE	9,321	6,740	5,376	5,376	5,976
10-10-4100-5300-1201	LEGAL FEES	-	60,000	50,000	50,000	55,000
10-10-4100-5300-1202	AUDIT FEES	-	25,000	23,000	23,000	23,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	-	4,000	4,000	4,000	4,000
10-10-4100-5300-1400	LEGAL ADVERTISING	1,485	2,000	2,500	2,500	7,500
10-10-4100-5300-1401	JOB ADVERTISING	4,108	2,500	2,750	2,750	2,750
10-10-4100-5300-1500	SERVICE AWARDS/RECOGNITION	4,740	5,000	5,000	5,000	5,000
10-10-4100-5300-1700	EQUIP MAINT & REPAIR	-	-	-	-	-
10-10-4100-5300-0800	TRAINING & EDUCATION	12,847	21,400	19,150	19,150	19,150
10-10-4100-5300-0751	TOWN MANAGERS CAR ALLOWANCE	-	3,600	3,600	3,600	3,600
10-10-4100-5300-3000	FUEL	-	250	250	250	250
10-10-4100-5300-3300	SUPPLIES/OPERATIONS	37,926	6,500	6,500	6,500	6,500
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	-	5,000	5,000	5,000	5,000
10-10-4100-5300-3303	IT SUPPLIES	-	10,700	11,300	11,300	13,750
10-10-4100-5300-4501	C.S./ INTERIM MANAGER	17,602	-	-	-	-
10-10-4100-5300-4501	SERVICE CONTRACTS	-	14,174	14,647	14,647	14,647
	<b>Sub-Totals:</b>	<b>\$ 325,337</b>	<b>\$ 358,827</b>	<b>\$ 356,021</b>	<b>\$ 356,020</b>	<b>\$ 390,806</b>
10-10-4100-5700-7400	CAPITAL OUTLAY	-	30,581	20,000	20,000	43,000
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ 30,581</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 43,000</b>
	<b>GENERAL GOVERNMENT TOTALS:</b>	<b>\$ 325,337</b>	<b>\$ 389,408</b>	<b>\$ 376,021</b>	<b>\$ 376,020</b>	<b>\$ 433,806</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
								Town of Smithfield Budget Justification Sheet
10-10-4100-5100-0200	Salaries & Wages	89,973	96,364	100,417	100,417	116,405	16%	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. Adds Marketing Technician \$40,500 divided among 3 funds
10-10-4100-5100-0210	Salaries (Council)	10,411	11,333	11,334	11,334	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)
10-10-4100-5100-0220	Part Time Assistance	-	1,600	1,600	1,600	1,600	N/A	Assistance as needed
10-4100-0250	Overtime	-	-	-	-	-	0%	
10-10-4100-5300-2900	Professional Fees & Dues	109,472	42,671	48,598	48,598	48,528	0%	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: IMC (\$160.00), NCA/MC (\$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 OPEB (\$5,000)
10-10-4100-5120-0500	FICA	7,834	8,673	8,671	8,671	9,895	14%	Adds additional for new Marketing Employee
10-10-4100-5125-0600	Group Insurance	13,183	21,289	21,891	21,891	24,900	14%	Includes 8% increase and new marketing employee
10-10-4100-5127-0700	Retirement	6,435	10,032	10,436	10,436	12,021	15%	Includes Retirement Benefits at 7.85% for new marketing person
10-10-4100-5300-1100	Telephone	9,321	6,740	5,376	5,376	5,976	11%	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: (\$115/Month/ \$1,380 yr.) Information Technology Systems: Monthly Phone Service (\$90 Month/ \$1,080 yr.) Conference Calling (\$23/month/ \$276 yr.) New Marketing Position, \$50/month.
10-10-4100-5300-1201	Legal Fees	-	60,000	50,000	50,000	55,000	N/A	Town Attorney legal services and outside legal council for reimbursement grants
10-10-4100-5300-1202	Audit Fees	-	25,000	23,000	23,000	23,000	N/A	FY2016-2017 Audit Fees
10-10-4100-5300-1203	Employee Drug Testing	-	4,000	4,000	4,000	4,000	N/A	Employee Drug Testing (Random DOT Testing and New Hires)
10-10-4100-5300-1400	Legal Advertising	1,485	2,000	2,500	2,500	7,500	200%	Advertising of Miscellaneous Public Hearing Notices adds \$5,000 from Planning

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-1401	Job Advertising	4,108	2,500	2,750	2,750	2,750	0%	Posting of Job Notices in News & Observer, The Herald, North Carolina League of Municipalities Publications, Etc.
10-10-4100-5300-1500	Service Awards/Recognition	4,740	5,000	5,000	5,000	5,000	0%	Purchases of memorial flowers, retirement gifts, retirement socials, proclamation plaques and employee Christmas party (\$5,000)
10-10-4100-5300-0800	Training & Education	12,847	21,400	19,150	19,150	19,150	0%	Manager: ICMA Conference (\$1,200), NCCCM Winter Conference (\$850), NCCCM Summer (\$850), NCLM Conference (\$750), ElectricCities Annual Meeting (\$750), Miscellaneous Travel (\$1,500) HR Director/PIO & IT Specialist (\$3,000), Town Clerk: (\$2,500), Council: (\$5,000), Miscellaneous travel (\$2,750)
10-10-4100-5300-0751	Town Manager's Car Allowance	-	3,600	3,600	3,600	3,600	N/A	Town Manager's Monthly car allowance \$300/month
10-10-4100-5300-3000	Fuel	-	250	250	250	250	N/A	Fuel costs
10-10-4100-5300-3300	Supplies/Operations	37,926	6,500	6,500	6,500	6,500	0%	General Govt. Share Beverage and Supplies for Town Hall (\$1,000) Postage for General Government (\$1,000) Miscellaneous Supplies (\$4,500)
10-10-4100-5300-3302	Council Meeting Supplies	-	5,000	5,000	5,000	5,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-10-4100-5300-3303	IT Supplies	-	10,700	11,300	11,300	13,750	N/A	Microsoft 365 renewal(\$8,750), Misc. operations and supplies \$5,000
10-4100-3402	C.S./ Interim Manager	17,602	-	-	-	-	N/A	
10-10-4100-5300-4501	Contract Serv.	-	14,174	14,647	14,647	14,647	N/A	Portion of Lease on Postage Machine (\$360) , Document Disposal Security System (\$21/Month) (\$252), Portion of Water Cooler Costs 1/4 (\$11.25/Month) (\$135), Copies According to Agreement (\$10,000) , Healthcare reporting (\$3,900)
	<b>Subtotal</b>	<b>325,337</b>	<b>358,827</b>	<b>356,021</b>	<b>356,020</b>	<b>390,806</b>	10%	
10-4100-7400	Capital Outlay	-	30,581	20,000	20,000	43,000	115%	Office Chairs \$900; Council Carpet \$6,000; Marquis Sign \$33,500; ID Maker \$2,600
	<b>Subtotal</b>	<b>-</b>	<b>30,581</b>	<b>20,000</b>	<b>20,000</b>	<b>43,000</b>	115%	
	<b>GRAND TOTAL</b>	<b>325,337</b>	<b>389,408</b>	<b>376,021</b>	<b>376,020</b>	<b>433,806</b>	15%	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Non - Departmental:</b>						
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-10-4110-5300-5600	DOWNTOWN DEVELOP TAX	\$ 89,020	\$ 89,007	\$ 89,007	\$ 89,007	\$ 89,007
10-10-4110-5300-5719	DOWNTOWN DEVELOPMT CONTRIBUTION	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
10-10-4110-5300-4500	ELECTION EXPENSE	\$ 7,937	\$ -	\$ 14,000	\$ 14,000	\$ -
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 123,702	\$ 124,802	\$ 94,565	\$ 94,565	\$ 104,565
10-10-4110-5300-5503	MISC/SETTLEMENTS AND RELEASE	\$ 5,976	\$ -	\$ -	\$ -	\$ -
10-61-4110-5300-5701	HARBOR, INC	\$ 2,400	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-10-4110-5300-5706	LOCAL SCHOOL SUPPORT	\$ -	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 10,741	\$ 11,000	\$ 11,500	\$ 11,500	\$ 10,570
10-10-4110-5300-5702	TRIANGLE J COG DUES	\$ 4,301	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,330
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ -	\$ -	\$ 1,327	\$ 1,327	\$ 1,420
10-61-4110-5300-5704	COUNCIL ON AGING	\$ 2,400	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-61-4110-5300-5705	AVA GARDNER MUSEUM	\$ 20,431	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
10-61-4110-5300-5709	CHAMBER OF COMMERCE	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
10-61-4110-5300-5710	ECONOMIC DEVEL. INITIATIVE	\$ 1,343	\$ 100,000	\$ -	\$ 26,000	\$ 26,000
10-61-4110-5300-5711	PUBLIC LIBRARY	\$ 277,978	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 14,372
10-61-4110-5300-5601	OCCUPANCY TAX	\$ 212,154	\$ 179,000	\$ 190,000	\$ 190,000	\$ 190,000
10-61-4110-5300-5716	PEG CHANNELS	\$ 28,098	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
10-61-4110-5300-5717	WEB DESIGN/MAINTENANCE	\$ 7,695	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
10-10-4110-5300-5720	ANNIE D JONES CHILD ENRICHMENT FUND	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
<b>Sub-Totals:</b>		<b>\$ 853,176</b>	<b>\$ 898,709</b>	<b>\$ 801,299</b>	<b>\$ 827,292</b>	<b>\$ 830,464</b>

Account #	Account Description	FY 18			FY 19 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
		FY 16 Actual	FY 17 Actual	Adopted Budget			
10-10-4110-5300-0771	Unemployment Compensation	-	15,000	15,000	15,000	0%	Payment of Projected Unemployment Claims for Fiscal Year
10-10-4110-5300-5600	Downtown Development Tax	89,020	89,007	89,007	89,007	0%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District
10-10-4110-5300-5719	Downtown Development Expense	55,000	55,000	55,000	55,000	0%	Town's Contribution to Downtown Smithfield Development Corporation
10-10-4110-5300-4500	Election Expense	7,937	-	14,000	-	-100%	Municipal elections
10-10-4110-5300-0770	Insurance & Bonds	123,702	124,802	94,565	104,565	11%	Property & Liability Insurance Premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.
10-4110-5503	Misc./Settlements	5,976	-	-	-	N/A	
10-61-4110-5300-5701	Harbor, Inc.	2,400	2,500	2,500	2,500	0%	Funding For Harbor of Johnston County
10-10-4110-5300-5706	Local School Support	-	2,000	5,000	5,000	N/A	Contributions to school projects. \$1,000 to South Smithfield Elementary, SSS, Smithfield Middle, Neuse Charter, West Smithfield Elementary
10-10-4110-5300-5701	League of Municipalities	10,741	11,000	11,500	10,570	-8%	Membership Dues
10-10-4110-5300-5720	Triangle J Council Government Dues	4,301	4,700	4,700	4,330	-8%	Membership Dues for Triangle J COG

Account #	Account Description	FY 16		FY 17		FY 18		FY 19		% CHG	NON-DEPARTMENTAL COMMENTS
		Actual	Adopted Budget	Actual	Adopted Budget	Projected	Adopted Budget	Projected	Adopted Budget		
10-10-4110-5300-5703	School of Government Foundation Dues	-	1,327	-	1,327	1,327	1,327	1,420	1,420	7%	Members Dues for School of Government - Previously account for in line item 10-4100-0400
10-61-4110-5300-5704	Council on Aging	2,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500	0%	Request for Funding From Community and Senior Services of Johnston County (Formerly Johnston County Council on Aging).
10-61-4110-5300-5705	Ava Gardner Museum	20,431	22,000	22,000	22,000	22,000	22,000	22,000	22,000	0%	Request for Funding - Town's Contribution to Ava Gardner Museum
10-61-4110-5300-5709	Chamber of Commerce	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0%	Request for Funding From Greater Smithfield-Selma Area Chamber of Commerce.
10-61-4110-5300-5710	Economic Development	1,343	-	100,000	-	26,000	26,000	26,000	26,000	N/A	General economic development funds for the Town. Carry Over \$24,000 from FY 2018 for a total of \$50,000
10-61-4110-5300-5711	Public Library	277,978	250,000	250,000	250,000	250,000	250,000	250,000	250,000	0%	Town of Smithfield Allocation
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement	-	6,000	6,000	6,000	6,000	14,372	14,372	14,372	140%	Reimbursement for Eligible SHARP Projects, Schmedlin Project (\$2,000) 4th of 5 years. Sound Station, \$12,372 1st of 5 years.
10-61-4110-5300-5601	Occupancy Tax	212,154	190,000	179,000	190,000	190,000	190,000	190,000	190,000	0%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%
10-61-4110-5300-5716	PEG Channels	28,098	28,000	28,000	28,000	28,000	28,000	28,000	28,000	0%	Operational Costs for the Town's Cable TV/PEG channel
10-61-4110-5300-5717	Web Design/Maintenance	7,695	2,200	2,200	2,200	2,200	2,200	2,200	2,200	N/A	Annual Maintenance Fee
10-61-4110-5300-5720	Annie D. Jones Child Enrichment Fund	-	3,000	-	3,000	3,000	3,000	3,000	3,000	N/A	Request for Funding: Funding will be used to offer scholarship for disadvantaged children in the community to participate in recreational and cultural activities
<b>Subtotal</b>		<b>853,176</b>	<b>898,709</b>	<b>827,292</b>	<b>801,299</b>	<b>827,292</b>	<b>830,464</b>	<b>830,464</b>	<b>830,464</b>	<b>4%</b>	<b>Department Budget % Change</b>



# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Debt Service:</b>						
10-60-4120-5400-9518	D/S AQUATICS 2015 EQUIP	\$ 35,911	\$ 35,911	\$ 35,911	\$ 35,911	\$ -
10-40-4120-5400-9524	D/S STORMWATER (BOND)	\$ 197,690	\$ 188,225	\$ 179,113	\$ 179,113	\$ -
10-20-4120-5400-9529	D/S EMS GARAGE	\$ 268,316	\$ 8,808	\$ 8,808	\$ 8,808	\$ 8,808
10-10-4120-5400-9530	D/S STREETSCAPE	\$ 220,319	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9534	D/S AQUATIC CENTER-TOWN (Recreation)	\$ 311,505	\$ 305,154	\$ 298,274	\$ 298,274	\$ 291,613
10-60-4120-5400-9535	D/S AQUATIC CENTER-FOP (Recreation)	\$ 207,707	\$ 203,436	\$ 198,850	\$ 198,850	\$ 194,408
10-30-4120-5400-9536	D/S STREET PAVING 2008 (Streets)	\$ 52,670	\$ 51,780	\$ 50,890	\$ 50,890	\$ -
10-30-4120-5400-9537	D/S STREET PAVING 2009 (Streets)	\$ 213,715	\$ -	\$ -	\$ -	\$ -
10-20-4120-5400-9538	D/S VEHICLES 2014 - (Police, Gen Serv. & Sanitation)	\$ 29,209	\$ 29,210	\$ 29,210	\$ 29,210	\$ 29,210
10-30-4120-5400-9542	D/S SMITHFIELD XNG- IP (Streets)	\$ 181,711	\$ 177,347	\$ 172,993	\$ 172,993	\$ 168,639
10-30-4120-5400-9543	SMITHFIELD CROSSINGS LOAN	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411
10-20-4120-5400-9544	ROLLING STOCK 2016	\$ -	\$ 78,070	\$ 78,070	\$ 78,070	\$ 78,070
10-20-4120-5400-9545	FIRE TRUCK	\$ -	\$ -	\$ 49,500	\$ 23,404	\$ 46,830
10-40-4120-5400-9525	GARBAGE TRUCK	\$ -	\$ -	\$ 35,830	\$ 28,792	\$ 28,792
<b>Sub-Totals:</b>		<b>\$ 1,876,164</b>	<b>\$ 1,235,352</b>	<b>\$ 1,294,860</b>	<b>\$ 1,261,726</b>	<b>\$ 1,003,781</b>

**DEBT SERVICE COMMENTS**

Town of Smithfield Budget Justification Sheet

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	
10-60-4120-5400-9518	D/S SRAC 2015 Equip	35,911	35,911	35,911	35,911	-	-100%	36 Month Lease; Monthly Payment of \$2,992.61. Matured May 2018.
10-40-4120-5400-9524	1997 Stormwater General Obligation Bond Wells Fargo	197,690	188,225	179,113	179,113	-	-100%	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.
10-20-4120-5400-9529	EMS Building/USDA	268,316	8,808	8,808	8,808	8,808	0%	Originally two loans - one paid off in FY16. The remaining loan - USDA \$150,000 for 30 Years @ 4.125% (March 8, 2007). Annual Payment on March 8 of (\$8,808). Maturity Date of March 8, 2037.
10-10-4120-5400-9530	Streetscape Loan for Downtwn USDA	220,319	-	-	-	-	N/A	<b>Paid Off in FY16, but monies still owed the town from DSDC of \$12,757 Annually until 2039.</b> 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.
10-60-4120-5400-9534	Aquatic Center, Town Loan/ First Citizens 2007	311,505	305,154	298,274	298,274	291,613	-2%	Original Loan \$4,500,000 for 20 Years @ 4.060%, Refinanced for 15 yrs @ 2.92% in 2013. Maturity Date November 15, 2027.
10-60-4120-5400-9535	Aquatic Center Loan, Friends of Park/First Citizens 2008	207,707	203,436	198,850	198,850	194,408	-2%	Original Loan \$3,000,000 for 20 Years @ 4.060%. Refinanced for 15 yrs @ 2.92% in 2013. Maturity Date Jan. 28, 2028.
10-30-4120-5400-9536	Street Paving 2008/First Citizens	52,670	51,780	50,890	50,890	-	-100%	Original Loan \$500,000 for 10 Years @ 3.22% (May 19, 2008). Maturity Date May 19, 2018.
10-30-4120-5400-9537	Street Paving 2009/BB&T	213,715	-	-	-	-	N/A	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 16 Actual	FY 17 Actual	FY 18		FY 19 Adopted Budget	% CHG	DEBT SERVICE COMMENTS
				Adopted Budget	Projected			
10-20-4120-5400-9538	Equipment Purchases 2014	29,209	29,210	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.
10-30-4120-5400-9542	Crossings Project/Wells Fargo Loan	181,711	177,347	172,993	172,993	168,639	-3%	Original Loan \$1,150,000 for 7 Years @ 2.65% (Nov. 17, 2011). Maturity Date November 1, 2018.
10-30-4120-5400-9543	Smithfield Crossing Loan	157,411	157,411	157,411	157,411	157,411	0%	Original Loan \$2,806,400 for 30 Years @ 3.75%. USDA Annual Payment of (\$157,411). Maturity Date January 2044.
10-20-4120-5400-9544	Rolling Stock 2016	-	78,070	78,070	78,070	78,070	0%	Loan amount of \$376,928 on 4/2016 for 5 years at 1.42%. Maturity Date October 2020.
10-20-4120-5400-9545	Fire Truck	-	-	49,500	23,404	46,830	-5%	Loan amount of \$490,500 on 8/16/17 for 12 yrs at 2.42%. Semi-annual payments of \$23,404. Maturity date August, 2029
10-40-4120-5400-9525	Garbage Truck	-	-	35,830	28,792	28,792	-20%	Loan amount of \$164,989 on 7/12/2017 for 5.5 yrs at 1.54%. Annual payment of \$28,792. Maturity date January, 2023
<b>Subtotal</b>		<b>1,876,164</b>	<b>1,235,352</b>	<b>1,294,860</b>	<b>1,261,726</b>	<b>1,003,781</b>	<b>-22%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Finance:</b>						
10-10-4200-5100-0200	SALARIES & WAGES	\$ 69,680	\$ 56,466	\$ 57,513	\$ 57,513	\$ 59,246
10-10-4200-5100-0250	OVERTIME	124	1,000	2,000	500	1,000
10-10-4200-5300-2900	PROFESSIONAL FEES/DUES	-	-	-	-	-
10-10-4200-5120-0500	FICA	5,202	4,524	4,604	4,800	4,600
10-10-4200-5125-0600	GROUP INSURANCE	13,559	10,665	10,428	10,500	10,500
10-10-4200-5127-0700	RETIREMENT	6,925	6,062	6,373	6,373	6,530
10-10-4200-5300-0800	TELEPHONE & POSTAGE	2,604	4,950	3,500	3,500	3,500
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	-	500	-	-	4,200
10-10-4200-5300-0800	TRAINING & EDUCATION	780	3,425	3,250	3,250	3,250
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	10,708	10,700	10,000	10,000	10,000
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ.	-	57,500	45,833	45,833	-
	<b>Sub-Totals:</b>	<b>\$ 109,582</b>	<b>\$ 155,792</b>	<b>\$ 143,501</b>	<b>\$ 142,269</b>	<b>\$ 102,826</b>
10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 14,604	\$ 4,000	\$ -	\$ -	\$ 2,675
	<b>Sub-Totals:</b>	<b>\$ 14,604</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,675</b>
	<b>FINANCE TOTALS:</b>	<b>\$ 124,186</b>	<b>\$ 159,792</b>	<b>\$ 143,501</b>	<b>\$ 142,269</b>	<b>\$ 105,501</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	FINANCE COMMENTS
								Town of Smithfield Budget Justification Sheet
10-10-4200-5100-0200	Salaries & Wages	69,680	56,466	57,513	57,513	59,246	3%	3 FTEs - 1/3 Salary of Finance Director, Accounting Tech., and Payroll/Accounting Tech. All salary and benefits shared with Util. Depts.
10-10-4200-5100-0250	PT/Overtime	124	1,000	2,000	500	1,000	-50%	Overtime due to RMS data installation
10-10-4200-5300-2900	Professional Fees/Dues	-	-	-	-	-	N/A	
10-10-4200-5120-0500	FICA	5,202	4,524	4,604	4,800	4,600	0%	
10-10-4200-5125-0600	Group Insurance	13,559	10,665	10,428	10,500	10,500	1%	Shared with both utilities. Health Insurance for 3 FTEs and other medical, dental, life, flex plan, long term disab. Supplemental insurance for 2 retirees. Includes 8% Increase
10-10-4200-5127-0700	Retirement	6,925	6,062	6,373	6,373	6,530	2%	7.85% pension rate
10-10-4200-5300-1100	Telephone	2,604	4,950	3,500	3,500	3,500	0%	Finance Director, \$600; \$2,900 long distance and telephone contract
10-10-4200-5300-1700	Maintenance/Repair Equipment	-	500	-	-	4,200	N/A	Added contracted services for storage space
10-10-4200-5300-0800	Training & Education	780	3,425	3,250	3,250	3,250	0%	Government Finance Officer's Association Dues (\$200), Annual Finance Director's Summer Conference and Spring Conference (\$750/\$250), Miscellaneous Training (\$1,300), Travel Reimbursement for Finance Staff (\$750)
10-10-4200-5300-3300	Supplies/Operations	10,708	10,700	10,000	10,000	10,000	0%	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, Etc.) (\$1,627)
10-76-4200-5970-9100	Transfer To GF Cap Proj.	-	57,500	45,833	45,833	-	N/A	Replace Financial Software Package \$137,500 (third of the cost shared with water sewer and electric)
<b>Subtotal</b>		<b>109,582</b>	<b>155,792</b>	<b>143,501</b>	<b>142,269</b>	<b>102,826</b>	<b>-28%</b>	

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18		FY 19 Adopted Budget	% CHG	FINANCE COMMENTS
				Adopted Budget	Projected			
10-10-4200-5700-7400	Capital Outlay	14,604	4,000	-	-	2,675	N/A	Video Surveillance of two clerk windows \$2,675;
<b>Subtotal</b>		<b>14,604</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>2,675</b>	<b>N/A</b>	
<b>GRAND TOTALS</b>		<b>124,186</b>	<b>159,792</b>	<b>143,501</b>	<b>142,269</b>	<b>105,501</b>	<b>-26%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Planning:</b>						
10-10-4900-5100-0200	SALARIES & WAGES	\$ 214,977	\$ 206,228	\$ 199,853	\$ 189,970	\$ 204,787
10-10-4900-5100-0250	OVERTIME	-	-	-	-	-
10-10-4900-5300-2900	PROFESSIONAL FEES	\$ 6,535	\$ 6,000	\$ 6,000	\$ 6,260	\$ 6,500
10-10-4900-5120-0500	FICA	\$ 16,097	\$ 15,585	\$ 15,289	\$ 13,891	\$ 15,667
10-10-4900-5125-0600	GROUP INSURANCE	\$ 24,978	\$ 19,712	\$ 21,167	\$ 21,167	\$ 23,605
10-10-4900-5127-0700	RETIREMENT	\$ 20,505	\$ 19,972	\$ 18,729	\$ 14,418	\$ 18,892
10-10-4900-5300-1100	TELEPHONE	\$ 2,456	\$ 4,000	\$ 4,000	\$ 2,172	\$ 4,000
10-10-4900-5300-1400	ADVERTISING	\$ 3,153	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
10-10-4900-5300-1700	EQUIP. MAINTAIN & REPAIR	-	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 3,440	\$ 5,600	\$ 3,600	\$ 3,600	\$ 4,076
10-10-4900-5300-3000	FUEL	\$ 243	\$ 1,000	\$ 500	\$ 250	\$ 500
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 3	\$ 5,000	\$ 3,000	\$ 1,000	\$ 2,000
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 18,057	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-10-4900-5300-3301	SUPPLIES/OFFICE	-	-	-	-	-
10-10-4900-5300-4501	SERVICE CONTRACTS	\$ 27,960	\$ 43,600	\$ 45,000	\$ 45,000	\$ 45,000
10-10-4900-5300-4502	CONDEMNATION	-	\$ 25,000	\$ 25,000	-	-
	<b>Sub-Totals:</b>	<b>\$ 338,404</b>	<b>\$ 367,698</b>	<b>\$ 358,138</b>	<b>\$ 313,728</b>	<b>\$ 336,027</b>
10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	-	-	-	-	\$ 7,500
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>
	<b>PLANNING TOTALS:</b>	<b>\$ 338,404</b>	<b>\$ 367,698</b>	<b>\$ 358,138</b>	<b>\$ 313,728</b>	<b>\$ 343,527</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted		% CHG	PLANNING COMMENTS
						Budget	Budget		
10-10-4900-5100-0200	Salaries & Wages	214,977	206,228	199,853	189,970	204,787	204,787	2%	Town of Smithfield Budget Justification Sheet 3 FTE's, Planning Director, Senior Planner, Administrative Assistant and 2 parttime Code Enforcement Officers (Total 30 Hour/Week)
10-10-4900-5100-0250	Overtime	-	-	-	-	-	-	N/A	
10-10-4900-5300-2900	Professional Fees	6,535	6,000	6,000	6,260	6,500	6,500	8%	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)
10-10-4900-5120-0500	FICA	16,097	15,585	15,289	13,891	15,667	15,667	2%	7.65% of wages.
10-10-4900-5125-0600	Group Insurance	24,978	19,712	21,167	21,167	23,605	23,605	12%	Includes 8% Increase
10-10-4900-5127-0700	Retirement	20,505	19,972	18,729	14,418	18,892	18,892	1%	7.85% Pension contribution
10-10-4900-5300-1100	Telephone	2,456	4,000	4,000	2,172	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)
10-10-4900-5300-1400	Advertising	3,153	5,000	5,000	5,000	-	-	-100%	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. Moved to general government.
10-10-4900-5300-1700	Equip. Maint and Repair	-	1,000	1,000	1,000	1,000	1,000	N/A	Maintenance and repair for office equipment primarily computers and large format printer/scanner.
10-10-4900-5300-0800	Training & Education	3,440	5,600	3,600	3,600	4,076	4,076	13%	CE Director-AICP (\$1250); CE Director -ASIA (\$500) CE Senior Planner-AICP (\$1250); CE Senior Planner - CZO (\$1076);
10-10-4900-5300-3000	Fuel	243	1,000	500	250	500	500	0%	Gasoline for Code Enforcement Vehicle
10-10-4900-5300-3100	Vehicle Supplies &	3	5,000	3,000	1,000	2,000	2,000	-33%	Maintenance and Repair of Code Enforcement Vehicle
10-10-4900-5300-3300	Supplies/ Operations	18,057	10,000	10,000	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)



Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected Budget	FY 19 Adopted Budget	% CHG	PLANNING COMMENTS
10-10-4900-5300-4501	Service Contracts	27,960	43,600	45,000	45,000	45,000	0%	Engineering fees associated with review of storm water plans and storm water inspections (\$15,000); Complete Engineering Standards Manual \$30,000
10-10-4900-5300-4502	Condemnation	-	25,000	25,000	-	-	N/A	Budget covers the removal of 3 to 4 residential structures. Will encumber \$50K of current years budget for a total of \$50K
<b>Subtotal</b>		<b>338,404</b>	<b>367,698</b>	<b>358,138</b>	<b>313,728</b>	<b>336,027</b>		
10-10-4900-5700-7400	Capital Outlay	-	-	-	-	7,500	N/A	Lobby Seating
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>N/A</b>	
<b>Grand Totals:</b>		<b>338,404</b>	<b>367,698</b>	<b>358,138</b>	<b>313,728</b>	<b>343,527</b>	<b>-4%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Police:</b>						
10-20-5100-5100-0200	SALARIES & WAGES	\$ 1,949,458	\$ 2,050,611	\$ 2,048,015	\$ 2,048,015	\$ 2,109,068
10-20-5100-5100-02XX	NEW EE/EQUIP REQUEST 2 PERSON TRAFFIC TEAM	\$ -	\$ 35,000	\$ 37,500	\$ 35,000	\$ -
10-20-5100-5100-0250	OVERTIME	\$ 30,714	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000
10-20-5100-5127-0750	EMPLOYEE SEPERATION ALLOW	\$ 54,418	\$ 63,448	\$ 72,839	\$ 72,839	\$ 84,417
10-20-5100-5300-2900	PROFESSIONAL FEES	\$ 12,524	\$ 14,150	\$ 14,150	\$ 14,150	\$ 14,150
10-20-5100-5120-0500	FICA	\$ 148,451	\$ 162,749	\$ 165,305	\$ 165,305	\$ 170,862
10-20-5100-5125-0600	GROUP INSURANCE	\$ 342,800	\$ 389,786	\$ 416,204	\$ 416,204	\$ 439,220
10-20-5100-5127-0700	RETIREMENT	\$ 239,236	\$ 265,517	\$ 273,396	\$ 273,396	\$ 286,474
10-20-5100-5300-1100	TELEPHONE	\$ 9,820	\$ 14,360	\$ 14,960	\$ 14,960	\$ 14,780
10-20-5100-5300-1120	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-1300	UTILITIES	\$ 15,923	\$ 20,000	\$ 30,000	\$ 25,000	\$ 23,000
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 43,792	\$ 59,690	\$ 56,984	\$ 56,984	\$ 57,804
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 11,609	\$ 12,490	\$ 20,490	\$ 15,000	\$ 12,400
10-20-5100-5300-3000	FUEL	\$ 46,470	\$ 69,500	\$ 74,592	\$ 70,000	\$ 77,400
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 51,954	\$ 86,300	\$ 86,300	\$ 60,000	\$ 86,300
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 98,427	\$ 75,710	\$ 76,090	\$ 65,000	\$ 76,090
10-20-5100-5300-3600	UNIFORMS	\$ 22,210	\$ 32,100	\$ 32,100	\$ 26,000	\$ 32,100
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 13,239	\$ 27,625	\$ 16,433	\$ 16,433	\$ 17,825
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 3,055	\$ 5,000	\$ 5,000	\$ 2,500	\$ 4,000
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	COMMUNITY POLICING PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 4,000
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ -	\$ 2,000	\$ 2,000	\$ 500	\$ -
10-20-5100-53004002	FED DRUG FORFEITURE	\$ 5,216	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
	<b>Sub-Totals:</b>	<b>\$ 3,114,316</b>	<b>\$ 3,453,535</b>	<b>\$ 3,504,858</b>	<b>\$ 3,439,786</b>	<b>\$ 3,572,390</b>
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 134,082	\$ 154,500	\$ 221,067	\$ 221,067	\$ 211,110
	<b>Sub-Totals:</b>	<b>\$ 134,082</b>	<b>\$ 154,500</b>	<b>\$ 221,067</b>	<b>\$ 221,067</b>	<b>\$ 211,110</b>
	<b>POLICE TOTALS:</b>	<b>\$ 3,248,398</b>	<b>\$ 3,608,035</b>	<b>\$ 3,725,925</b>	<b>\$ 3,660,853</b>	<b>\$ 3,783,500</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted		FY 19 Adopted		% CHG	POLICE COMMENTS
				Budget	Projected	Budget	Budget		
10-20-5100-5100-0200	Salaries & Wages	1,949,458	2,050,611	2,048,015	2,048,015	2,109,068	3%	Town of Smithfield Budget Justification Sheet 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 Accreditation 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 at \$9,308. Includes one retirement 11/1/18	
10-20-5100-5100-02XX	New EE/Equipment Request 2 person traffic team	-	35,000	37,500	35,000	-	N/A	New EE/Equipment Request 2 person traffic team tied to Governor Highway Safety Program Grant. Grant decision expected in Oct, 2018. Town's part of Salary 1st yr-15%, 2nd yr-35%, 3rd yr-50%. Not Requested FY 19.	
10-20-5100-5100-0250	Overtime	30,714	45,000	40,000	40,000	40,000	0%	Projected Overtime for Investigations, Special Cases, Holiday OT Pay, ETC	
10-20-5100-5127-0750	Employee Separation Allow	54,418	63,448	72,839	72,839	84,417	16%	Police Separation allowance for Retired Police Officers age 63- 3 officers total all FY year, 1 officer for 8 pay periods retiring Oct. 2018, RJ Cuddington (November, 2020), Steven Gillikin (June 2020), Walter Martin (June 2022), Tommy Choe (January 2027); Bruce Gentry (June, 2032)	
10-20-5100-5300-2900	Professional Fees	12,524	14,150	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)	
10-20-5100-5120-0500	FICA	148,451	162,749	165,305	165,305	170,862	3%	7.65 % of Total Salaries (Base Salaries, Overtime and Separation Allowance	
10-20-5100-5125-0600	Group Insurance	342,800	389,786	416,204	416,204	439,220	6%	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. Includes 8% increase	
10-20-5100-5127-0700	Retirement	239,236	265,517	273,396	273,396	286,474	5%	7.85 % Local Government Retirement - 8.5% Law enforcement Retirement, 5% for LEO and 3% Match for non 401K for Contribution.	
10-20-5100-5300-1100	Telephone	9,820	14,360	14,960	14,960	14,780	-1%	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 for Animal Control Officer (\$420)	
10-20-5100-5300-1300	Utilities	15,923	20,000	30,000	25,000	23,000	-23%	Town of Smithfield Utility Accounts (\$19,500), Piedmont Natural Gas Account (\$3,500) (SYCC Utilities moved to Parks & Rec.)	

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-1700	Equip Maint Repair	43,792	59,690	56,984	56,984	57,804	1%	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), Termitte 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 4 Laptop Computers (\$6,400), DUO Service (\$594.00), BIS Digital Maintenance(\$500.00)
10-20-5100-5300-0800	Training & Education	11,609	12,490	20,490	15,000	12,400	-39%	NC Narcotic Officers Association Annual Training (\$1,000.00), NC Narcotic Officers Association Dues (\$200.00), Calea Fees (\$4,065), 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)
10-20-5100-5300-3000	Fuel	46,470	69,500	74,592	70,000	77,400	4%	Current Police Department Monthly Fuel Average:(3,000), Estimated Annual Fuel Consumption: (36,000), Estimated Cost Per Gallon of Fuel : (\$2.15)
10-20-5100-5300-3100	Vehicle Supplies/Maint.	51,954	86,300	86,300	60,000	86,300	0%	Vehicle Maintenance and Repair for Police Vehicles. (Oil,Tires, Parts, Etc)
10-20-5100-5300-3300	Supplies/Operatio ns	98,427	75,710	76,090	65,000	76,090	0%	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), Wiretss Cards for MDC's (18t (\$9,000), Quick 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)
10-20-5100-5300-3600	Uniforms	22,210	32,100	32,100	26,000	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)
10-20-5100-5300-4501	Service Contracts	13,239	27,625	16,433	16,433	17,825	8%	DCI Contract (\$4,000), First Service Computer (\$6,600), Waste Management (\$1,000), Alarm Monitoring (\$220.00), Cleaning Supplies/Rugs (\$2,000), Verification Contract (\$1,155), Leads on Line (\$2,850)
10-20-5100-5300-3610	Dry Cleaning Uniform Maint.	3,055	5,000	5,000	2,500	4,000	-20%	Dry Cleaning for Class A Uniforms (\$4,000)
10-20-5100-5300-3700	Drug Enforcement/Buy Information Funds	15,000	15,000	15,000	15,000	15,000	0%	Funds for Drug Enforcement and Undercover Buy Operations (\$15,000)
	Community Policing Projects	-	-	-	-	4,000		COP Project for COP Officer

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-3710	Johnston County Board of Education	-	2,000	2,000	500	-	N/A	Money received for parking fines and property sales
10-20-5100-5300-4002	Federal Drug	5,216	7,500	7,500	7,500	7,500	0%	Purchase of Equipment for Narcotics investigation/Informant Expenses/Community Policing Initiatives
	<b>Subtotal</b>	<b>3,114,316</b>	<b>3,453,535</b>	<b>3,504,858</b>	<b>3,439,786</b>	<b>3,572,390</b>	<b>2%</b>	
10-20-5100-5700-7400	Capital Outlay	134,082	154,500	221,067	221,067	211,110	-5%	Replace (3) Existing Patrol Cars (\$87,000) Replace (3) Unmarked Patrol Cars (\$81,600) 4 Supervisor Laptops (\$7,655) Replace (2) Squad video cameras with new technology (\$15,405) (6) XG 75 Radios(19,450)
	<b>Subtotal</b>	<b>134,082</b>	<b>154,500</b>	<b>221,067</b>	<b>221,067</b>	<b>211,110</b>	<b>-5%</b>	
	<b>Grand totals:</b>	<b>3,248,398</b>	<b>3,608,035</b>	<b>3,725,925</b>	<b>3,660,853</b>	<b>3,783,500</b>	<b>2%</b>	<b>Department Budget % Change from</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Fire:</b>						
10-20-5300-5100-0200	SALARIES & WAGES	\$ 662,421	\$ 793,120	\$ 831,967	\$ 892,887	\$ 976,580
10-20-5300-5100-0XXX	NEW POSITION REQUEST	-	-	24,864	24,864	-
10-20-5300-5100-0210	SALARIES/PART-TIME	\$ 60,831	\$ 51,000	\$ 53,100	\$ 47,000	\$ 53,100
10-20-5300-5100-0250	OVERTIME	\$ 11,712	\$ 6,200	\$ 10,000	\$ 16,105	\$ 16,000
10-20-5300-5300-2900	PROFESSIONAL FEES	\$ 4,098	\$ 3,800	\$ 4,100	\$ 4,100	\$ 4,100
10-20-5300-5100-0220	REIMB VOL FIREMEN	\$ 122,614	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000
10-20-5300-5120-0500	FICA	\$ 62,362	\$ 70,300	\$ 67,912	\$ 67,912	\$ 78,975
10-20-5300-5125-0600	GROUP INSURANCE	\$ 104,131	\$ 149,012	\$ 164,787	\$ 164,787	\$ 184,105
10-20-5300-5127-0700	RETIREMENT	\$ 61,795	\$ 81,367	\$ 87,838	\$ 94,235	\$ 105,605
10-20-5300-5300-1100	TELEPHONE	\$ 9,809	\$ 7,620	\$ 12,488	\$ 12,488	\$ 12,488
10-20-5300-5300-1300	UTILITIES	\$ 19,120	\$ 23,725	\$ 32,360	\$ 32,360	\$ 36,115
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$ 25,698	\$ 41,500	\$ 40,050	\$ 40,500	\$ 41,110
10-20-5300-5300-0800	TRAINING & EDUCATION	\$ 4,078	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,500
10-20-5300-5300-3000	FUEL	\$ 10,363	\$ 17,000	\$ 17,000	\$ 27,000	\$ 27,000
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 18,703	\$ 29,000	\$ 33,850	\$ 33,850	\$ 36,000
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$ 43,571	\$ 47,000	\$ 53,000	\$ 53,000	\$ 53,000
10-20-5300-5300-4501	SERVICE CONTRACTS	\$ 2,194	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-20-5300-5300-3600	UNIFORMS	\$ 35,671	\$ 25,000	\$ 26,000	\$ 26,000	\$ 29,500
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$ -	\$ -	\$ -	\$ -	\$ 261,352
	<b>Sub-Totals:</b>	<b>\$ 1,262,771</b>	<b>\$ 1,473,244</b>	<b>\$ 1,587,416</b>	<b>\$ 1,665,188</b>	<b>\$ 2,043,130</b>
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 1,767	\$ 21,229	\$ 54,717	\$ 33,720	\$ 63,823
	<b>Sub-Totals:</b>	<b>\$ 1,767</b>	<b>\$ 21,229</b>	<b>\$ 54,717</b>	<b>\$ 33,720</b>	<b>\$ 63,823</b>
	<b>FIRE TOTALS:</b>	<b>\$ 1,264,538</b>	<b>\$ 1,494,473</b>	<b>\$ 1,642,133</b>	<b>\$ 1,698,908</b>	<b>\$ 2,106,953</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Projected	FY 19 Adopted		% CHG	FIRE COMMENTS
					Budget	Budget		
10-20-5300-5100-0200	Salaries & Wages	662,421	793,120	831,967	892,887	976,580	17%	Town of Smithfield Budget Justification Sheet 20 FTE's Salary of Fire Chief, Div. Chief, 3-Shift Captains, 3- Shift Engineers, 5-Firefighter II 7-firefighter; Total Base Salaries (\$841,305); FLSA Shift Pay (\$96,678) 3-FFII positions 5% each (\$3,997) for Eligible Career Ladder promotions. Includes promotions for Station 2.
10-20-5300-5100-XXXX	(3) New Positions Requested	-	-	24,864	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. No new positions requested in FY 2019.
10-20-5300-5100-0210	Salaries/ Part-Time	60,831	51,000	53,100	47,000	53,100	0%	4- P/T employee's 3-Fire inspector's (\$45,475); 1-Administrative Assistant(\$7,620)
10-20-5300-5100-0250	Overtime	11,712	6,200	10,000	16,105	16,000	60%	Overtime for Employee's working beyond standard shift. Fire station 2 (\$3,000).
10-20-5300-5300-2900	Professional Fees	4,098	3,800	4,100	4,100	4,100	0%	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;
10-20-5300-5100-0220	Reimbursement/Volunteer Firemen	122,614	118,000	118,000	118,000	118,000	0%	Annual Reimbursement to Volunteer Firefighter's; Reimbursement paid in December for 28 volunteers
10-20-5300-5120-0500	FICA	62,362	70,300	67,912	67,912	78,975	16%	7.65% of Total Salaries Full time Salaries
10-20-5300-5125-0600	Group Insurance	104,131	149,012	164,787	164,787	184,105	12%	Health Insurance for 20 FTE's; associated medical, dental, life, long term, disability Includes 8% Increase
10-20-5300-5127-0700	Retirement	61,795	81,367	87,838	94,235	105,605	20%	7.85% of Full Time Salaries; 3% 401k match
10-20-5300-5300-1100	Telephone	9,809	7,620	12,488	12,488	12,488	0%	Cellphone allowance for Chief, Div. Chief (\$600 each for a total of \$1200); Verizon Wireless MCT in Fire Apparatus (\$535/ Month for a total of \$6,420);Information technology services (\$229/Month for a total of \$2,748); Upgrades to equipment and repairs (\$2,120)

Account #	Account Description	FY 16 Actual		FY 17 Actual		FY 18 Projected		FY 19 Adopted		% CHG	FIRE COMMENTS
10-20-5300-5300-1300	Utilities	19,120	23,725	32,360	32,360	36,115	12%	Town Of Smithfield Public Utilities (\$15,500); Peidmont Natural Gas Sta. #1(\$1,700); Allied Dumpster Srv. (\$2,650) Parker Gas Sta. #2(\$2,500) Misc. Costs (\$500); Time Warner Cable St. #1&#2(\$372/ Month \$3,265); Utilities at Sta. #2 (\$10,000)			
10-20-5300-5300-1500	Service Awards/Recognition	3,600	3,600	3,600	3,600	3,600	0%	Annual contribution to Smithfield Firefighter's Association for recognition lunches, meal & snack expenses related to late night calls, etc.			
10-20-5300-5300-1700	Equip Maint & Repair	25,698	41,500	40,050	40,500	41,110	3%	Maintenance/Repair of fire department equipment (\$35,000); Underground storage tank permit fee(\$840); Termite control Sta. #1&#2 (\$420); 10 fire pager's (\$4,850)			
10-20-5300-5300-0800	Training & Education	4,078	5,000	5,500	5,500	5,500	0%	International Code Council Publications (\$2,000); National Fire Code Publications(\$1,350); Miscellaneous publications(\$2,150)			
10-20-5300-5300-3000	Fuel	10,363	17,000	17,000	27,000	27,000	59%	Estimated Annual Fuel Usage			
10-20-5300-5300-3100	Vehicle Supplies/Maint.	18,703	29,000	33,850	33,850	36,000	6%	Annual Maintenance and testing of Fire Pumps, Ladders (\$9,250); Miscellaneous of the maintenance and repair of vehicles(\$16,000); Tires and Oil service(\$10,750)			
10-20-5300-5300-3300	Supplies/Operations	43,571	47,000	53,000	53,000	53,000	0%	Fire Manager System(\$2,000); Copier Contract and Costs (\$1,200); Operational supplies for the Department (\$49,800)			
10-20-5300-5300-4501	Service Contracts	2,194	1,000	1,000	1,000	1,000	0%	Service Contracts			
10-20-5300-5300-3600	Uniforms	35,671	25,000	26,000	26,000	29,500	13%	Purchase of Uniforms, Turn Out Gear, Etc.(\$23,000); Dry Cleaning (\$2,500)			
10-76-5300-5970-9110	Transfer to GFCPF			261,352				Replace 19 SCBA Packs at \$8,421 each (\$160,000); Rescue Hydraulic equipment \$101,352.			
	<b>Subtotal</b>	<b>1,262,771</b>	<b>1,473,244</b>	<b>1,587,416</b>	<b>1,665,188</b>	<b>2,043,130</b>	<b>29%</b>				
10-20-5300-5700-7400	Capital Outlay	1,767	21,229	54,717	33,720	63,823	17%	Replacement SUV \$47,443; Fire Nozzles \$16,380			
	<b>Subtotal</b>	<b>1,767</b>	<b>21,229</b>	<b>54,717</b>	<b>33,720</b>	<b>63,823</b>	<b>17%</b>				
	<b>Grand Totals:</b>	<b>1,264,538</b>	<b>1,494,473</b>	<b>1,642,133</b>	<b>1,698,908</b>	<b>2,106,953</b>	<b>28%</b>	<b>Department Budget % Change</b>			



# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>PW -General Services:</b>						
10-60-5500-5100-0200	SALARIES & WAGES	\$ 177,280	\$ 180,195	\$ 176,621	\$ 176,621	\$ 187,783
10-60-5500-5100-02XX	NEW POSITION	-	-	-	-	-
10-60-5500-5100-0250	OVERTIME	646	2,000	2,000	2,500	2,000
10-60-5500-5300-0760	TEMPORARY LABOR	2,376	3,000	3,000	4,212	3,000
10-60-5500-5300-2900	PROFESSIONAL FEES	-	-	-	-	-
10-60-5500-5120-0500	FICA	12,273	13,938	13,664	13,664	14,519
10-60-5500-5125-0600	GROUP INSURANCE	51,095	54,979	52,036	52,036	57,212
10-60-5500-5127-0700	RETIREMENT	14,736	15,939	15,360	15,360	16,910
10-60-5500-5300-1100	TELEPHONE	1,215	1,500	1,500	1,500	1,500
10-60-5500-5300-1300	UTILITIES	18,658	22,225	20,000	17,000	20,000
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	10,596	7,000	7,000	6,000	7,000
10-60-5500-5300-0800	TRAINING & EDUCATION	-	500	500	500	500
10-60-5500-5300-3000	FUEL	5,339	7,500	6,000	6,000	7,500
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	3,444	2,000	2,500	2,500	2,500
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	25,000	10,000	2,500	10,000	20,000
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	57,618	16,400	24,100	24,100	24,100
10-60-5500-5300-3420	GRAVE OPENING	29,350	26,000	26,000	24,000	26,000
10-60-5500-5300-3430	TREE TRIMMING	10,000	10,000	10,000	9,825	10,000
10-60-5500-5300-4501	SERVICE CONTRACTS	43,626	54,396	62,593	58,693	63,204
10-60-5500-5300-3600	UNIFORMS	3,446	3,500	3,500	3,500	3,500
10-60-5500-5300-3440	APPEARANCE COMMISSION	15,371	15,000	15,000	15,000	15,000
	<b>Sub-Totals:</b>	<b>\$ 482,069</b>	<b>\$ 446,072</b>	<b>\$ 443,874</b>	<b>\$ 443,011</b>	<b>\$ 482,228</b>
10-60-5500-5700-7400	CAPITAL OUTLAY	-	28,000	31,000	31,000	40,000
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ 28,000</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ 40,000</b>
	<b>PW -GENERAL TOTALS:</b>	<b>\$ 482,069</b>	<b>\$ 474,072</b>	<b>\$ 474,874</b>	<b>\$ 474,011</b>	<b>\$ 522,228</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	GENERAL MAINTENANCE COMMENTS
								Town of Smithfield Budget Justification Sheet
10-60-5500-5100-0200	Salaries & Wages	177,280	180,195	176,621	176,621	187,783	6%	FTEs - 5 - Public Works Director, Street Sign Specialist, General Maintenance crew leader and 2 Facility Maintenance Specialist.
10-60-5500-5100-02XX	New Position	-	-	-	-	-	N/A	
10-60-5500-5100-0250	Overtime	646	2,000	2,000	2,500	2,000	0%	For emergency work after hours and community projects.
10-60-5500-5300-0760	Temp. Labor	2,376	3,000	3,000	4,212	3,000	0%	Temp labor to assist with summer mowing etc.
10-60-5500-5120-0500	FICA	12,273	13,938	13,664	13,664	14,519	6%	
10-60-5500-5125-0600	Group Insurance	51,095	54,979	52,036	52,036	57,212	10%	Includes 8% Increase
10-60-5500-5127-0700	Retirement	14,736	15,939	15,360	15,360	16,910	10%	
10-60-5500-5300-1100	Telephone	1,215	1,500	1,500	1,500	1,500	0%	Telephone line includes Directors cellphone allowance of \$600.00 per year.
10-60-5500-5300-1300	Utilities	18,658	22,225	20,000	17,000	20,000	0%	Utilities for town hall, Appearance shop, cemeteries, welcome signs etc.
10-60-5500-5300-1700	Equip Maint & Repair	10,596	7,000	7,000	6,000	7,000	0%	Repairs to equipment including HVAC units.
10-60-5500-5300-0800	Training & Education	-	500	500	500	500	N/A	License training/ continued
10-60-5500-5300-3000	Fuel	5,339	7,500	6,000	6,000	7,500	25%	Based on year end 16/17 gallons used (3,220.06) x \$2.15 pump price on unleaded = \$6,924.29. Fuel additives \$500.00
10-60-5500-5300-3100	Vehicle Supplies/ Maintenance	3,444	2,000	2,500	2,500	2,500	0%	Maintenance and repair of Appearance vehicles.
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	25,000	10,000	2,500	10,000	20,000	700%	Line collects money on lot sales in Riverside Extension cemetery and forwards to owners.
10-60-5500-5300-3300	Supplies/ Operations	57,618	16,400	24,100	24,100	24,100	0%	\$16,400 Supplies for Appearance crew,(i.e. mulch, weed eaters, saws, chemicals etc.) \$7,680 for mosquito control program.
10-60-5500-5300-3420	Grave Openings	29,350	26,000	26,000	24,000	26,000	0%	Cost to cover opening and closing of graves in town cemeteries.
10-60-5500-5300-3430	Tree Trimming	10,000	10,000	10,000	9,825	10,000	0%	Cut down or trim back Hazardous trees in city limits.

Account #	Account Description	FY 18				FY 19 Adopted Budget	% CHG	GENERAL MAINTENANCE COMMENTS
		FY 16 Actual	FY 17 Actual	Adopted Budget	FY 18 Projected			
10-60-5500-5300-4501	Service Contracts	43,626	54,396	62,593	58,693	63,204	1%	HVAC Maintenance contract (\$6,888 yr), 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), 195 Exits (Brogden Rd & E Market St) (\$12,000yr), West Smithfield beds (\$7,800)
10-60-5500-5300-3600	Uniforms	3,446	3,500	3,500	3,500	3,500	0%	Uniform contract with Unifirst (\$250.00/ per month - \$3,000 per year), Safety shoes etc. (\$500.00)
10-60-5500-5300-3440	Appearance Commission	15,371	15,000	15,000	15,000	15,000	0%	Landscapes, sidewalk and other projects as identified by the Appearance Commission.
	<b>Subtotal</b>	<b>482,069</b>	<b>446,072</b>	<b>443,874</b>	<b>443,011</b>	<b>482,228</b>	<b>9%</b>	
10-60-5500-5700-7400	Capital Outlay	-	28,000	31,000	31,000	40,000	29%	\$13,000 for replacement mower \$27,000 roof replacement on mauseum and painting
	<b>Subtotal</b>	<b>-</b>	<b>28,000</b>	<b>31,000</b>	<b>31,000</b>	<b>40,000</b>	<b>29%</b>	
	<b>Grand Totals:</b>	<b>482,069</b>	<b>474,072</b>	<b>474,874</b>	<b>474,011</b>	<b>522,228</b>	<b>10%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>PW-Streets:</b>						
10-30-5600-5100-0200	SALARIES & WAGES	\$ 180,473	\$ 181,484	\$ 142,780	\$ 142,780	\$ 148,034
10-30-5600-5100-0250	OVERTIME	\$ 1,918	\$ 7,000	\$ 4,000	\$ 3,500	\$ 4,000
10-5600-0300	TEMPORARY LABOR	-	-	-	-	-
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ 2,700	\$ 850	\$ 850	\$ 850	\$ 850
10-30-5600-5120-0500	FICA	\$ 12,486	\$ 14,419	\$ 11,458	\$ 11,458	\$ 14,519
10-30-5600-5125-0600	GROUP INSURANCE	\$ 61,564	\$ 62,128	\$ 66,332	\$ 66,332	\$ 67,500
10-30-5600-5127-0700	RETIREMENT	\$ 17,859	\$ 19,323	\$ 15,862	\$ 15,862	\$ 16,910
10-30-5600-5300-1100	TELEPHONE	\$ 1,434	\$ 2,000	\$ 1,500	\$ 1,100	\$ 1,500
10-30-5600-5300-1300	UTILITIES	\$ 4,944	\$ 6,500	\$ 6,500	\$ 5,500	\$ 6,500
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 6,236	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
10-30-5600-5300-3000	FUEL	\$ 6,943	\$ 13,000	\$ 9,300	\$ 9,000	\$ 11,000
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 7,186	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 18,670	\$ 31,800	\$ 31,800	\$ 31,800	\$ 31,800
10-30-5600-5300-7300	SIDEWALK & CURB REPAIR	-	-	-	-	\$ 320,000
10-30-5600-5300-3400	STREET LIGHTING	\$ 93,213	\$ 102,000	\$ 98,000	\$ 90,000	\$ 98,000
10-30-5600-5300-3310	DRAINAGE	\$ 25,996	\$ 37,000	\$ 24,000	\$ 24,000	\$ 24,000
10-30-5600-5300-3600	UNIFORMS	\$ 1,748	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	-	\$ 700,000	-	-	-
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	-	\$ 50,000	-	-	-
	<b>Sub-Totals:</b>	<b>\$ 443,370</b>	<b>\$ 1,251,604</b>	<b>\$ 436,482</b>	<b>\$ 426,282</b>	<b>\$ 768,713</b>
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10-30-5600-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 30,000	\$ 26,860	\$ 30,000
10-30-5600-5700-7401	CAP IMP RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 26,860</b>	<b>\$ 30,000</b>
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	<b>PW-STREETS TOTALS:</b>	<b>\$ 443,370</b>	<b>\$ 1,251,604</b>	<b>\$ 466,482</b>	<b>\$ 453,142</b>	<b>\$ 798,713</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	STREETS COMMENTS
								Town of Smithfield Budget Justification Sheet
10-30-5600-5100-0200	Salaries & Wages	180,473	181,484	142,780	142,780	148,034	4%	4 FTEs - Administrative Support Specialist, 2 Equipment Operators, Street Maintenance Worker. \$1,872 for new crew leader promotion included.
10-30-5600-5100-0250	Overtime	1,918	7,000	4,000	3,500	4,000	0%	Emergency work as needed.
10-30-5600-5300-2900	Professional Services	2,700	850	850	850	850	0%	Miscellaneous services.
10-30-5600-5120-0500	FICA	12,486	14,419	11,458	11,458	14,519	27%	
10-30-5600-5125-0600	Group Insurance	61,564	62,128	66,332	66,332	67,500	2%	Includes 8% Increase
10-30-5600-5127-0700	Retirement	17,859	19,323	15,862	15,862	16,910	7%	
10-30-5600-5300-1100	Telephone	1,434	2,000	1,500	1,100	1,500	0%	Monthly phone service (information Technology System) 60/month \$720.00/yr, Street portion of lease on phone system GE Capital 60/month \$720.00/yr.
10-30-5600-5300-1300	Utilities	4,944	6,500	6,500	5,500	6,500	0%	Crossing signal maintenance Blount Street \$2,560.31/yr, Crossing signal maintenance Peedlin Road \$1,830, Towns estimated utilities \$2,110
10-30-5600-5300-1700	Equip Maint & Repair	6,236	14,000	14,000	14,000	14,000	0%	Maintenance on Street equipment.
10-30-5600-5300-3000	Fuel	6,943	13,000	9,300	9,000	11,000	18%	Based on year end 16/17 Unleaded gallons used (1622.84) x \$2.15 pump price = \$3,489.11. Diesel gallons used (1,488.69) x \$2.53 pump price = \$3,766.39. Off road Diesel tank at shop \$3,500
10-30-5600-5300-3100	Vehicle Supplies/Maint.	7,186	7,500	7,500	7,500	7,500	0%	Maintenance on Street vehicles.
10-30-5600-5300-3300	Supplies/Operations	18,670	31,800	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.
10-30-5600-5300-7300	Sidewalk/Street/Curb Repairs	-	-	-	-	320,000	N/A	\$320,000 added for additional street repairs in FY 19.
10-30-5600-5300-3400	Street Lighting	93,213	102,000	98,000	90,000	98,000	0%	Projected cost per month \$7,833.33 (\$94,000/yr), new lighting \$4,000
10-30-5600-5300-3310	Drainage	25,996	37,000	24,000	24,000	24,000	0%	Miscellaneous drainage repairs and maintenance \$21,338, Triangle J Cleanwater education partnership \$2,550

Account #	Account Description	FY 16 Actual		FY 17 Actual		FY 18 Adopted Budget		FY 18 Projected		FY 19 Adopted Budget		% CHG	STREETS COMMENTS
		1,748	2,600	2,600	700,000	2,600	2,600	2,600	2,600	2,600	2,600		
10-30-5600-5300-3600	Uniforms											0%	Monthly uniform cost with unifirst corporation \$1,740yr. Miscellaneous (safety shoes etc.) \$860,00
10-76-5600-5970-9100	Transfer To GF Capital Projects	-	700,000	-	-	-	-	-	-	-	-	N/A	
10-76-5600-5970-9110	Transfer To GF Capital Reserve	-	50,000	-	-	-	-	-	-	-	-	N/A	
	<b>Subtotal</b>	<b>443,370</b>	<b>1,251,604</b>	<b>436,482</b>	<b>426,282</b>	<b>768,713</b>						76%	
10-30-5600-5700-7400	Capital Outlay	-	-	30,000	26,860	30,000	30,000	30,000	30,000	30,000	30,000	0%	\$30,000 for replacement pick-up truck
	Capital Improvement/ Street Resurfacing	-	-	-	-	-	-	-	-	-	-	N/A	
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>26,860</b>	<b>30,000</b>	<b>26,860</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0%</b>	
	<b>GRAND TOTALS:</b>	<b>443,370</b>	<b>1,251,604</b>	<b>466,482</b>	<b>453,142</b>	<b>798,713</b>						<b>71%</b>	Department Budget % Change

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>PW-Garage:</b>						
10-30-5650-5100-0200	SALARIES & WAGES	\$ 37,636	\$ 38,105	\$ 39,597	\$ 28,000	\$ 29,800
10-30-5650-5100-02XX	NEW POSITION	-	-	-	-	-
10-30-5650-5100-0250	OVERTIME	1,345	1,500	1,500	1,500	1,500
10-30-5650-5120-0500	FICA	2,517	3,030	3,144	3,144	2,280
10-30-5650-5125-0600	GROUP INSURANCE	15,238	19,735	17,092	17,092	21,592
10-30-5650-5127-0700	RETIREMENT	3,816	4,060	5,875	5,875	3,240
10-30-5650-5300-1100	TELEPHONE	1,146	2,000	1,500	1,500	1,500
10-30-5650-5300-1300	UTILITIES	6,041	7,500	7,000	6,000	7,000
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	963	1,000	1,000	1,000	1,000
10-30-5650-5300-3000	FUEL	1,018	1,400	1,133	800	1,050
10-30-5650-5300-3100	VEHICLE SUP/MAINT	15	300	300	300	300
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	17,546	11,300	11,300	10,300	11,300
10-30-5650-5300-4501	SERVICE CONTRACTS	210	1,000	1,000	1,000	1,000
10-30-5650-5300-3600	UNIFORMS	952	950	950	950	1,020
	<b>Sub-Totals:</b>	<b>\$ 88,443</b>	<b>\$ 91,880</b>	<b>\$ 91,392</b>	<b>\$ 77,461</b>	<b>\$ 82,582</b>
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10-5650-7400	CAPITAL OUTLAY EQUIP	-	-	-	-	10,000
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
	<b>PW-GARAGE TOTALS:</b>	<b>\$ 88,443</b>	<b>\$ 91,880</b>	<b>\$ 91,392</b>	<b>\$ 77,461</b>	<b>\$ 92,582</b>

Account #	Account Description	FY 18		FY 19 Adopted		% CHG	GARAGE COMMENTS
		FY 16 Actual	FY 17 Actual	Adopted Budget	Projected		
10-30-5650-5100-0200	Salaries & Wages	37,636	38,105	39,597	28,000	29,800	-25% 1 FTE - Equipment Mechanic Town of Smithfield Budget Justification Sheet
10-30-5650-5100-02XX	New Position	-	-	-	-	-	N/A
10-30-5650-5100-0250	Overtime	1,345	1,500	1,500	1,500	1,500	0% Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	2,517	3,030	3,144	3,144	2,280	-27%
10-30-5650-5125-0600	Group Insurance	15,238	19,735	17,092	17,092	21,592	26%
10-30-5650-5127-0700	Retirement	3,816	4,060	5,875	5,875	3,240	-45%
10-30-5650-5300-1100	Telephone	1,146	2,000	1,500	1,500	1,500	0% Phone service in garage plus \$25.00 per month cell phone allowance for employee.
10-30-5650-5300-1300	Utilities	6,041	7,500	7,000	6,000	7,000	0%
10-30-5650-5300-1700	Equip Maint & Repair	963	1,000	1,000	1,000	1,000	0% Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	1,018	1,400	1,133	800	1,050	-7% Based on year end 16/17 gallons used (482.37) x \$2.15 pump price on unleaded = \$1,038
10-30-5650-5300-3100	Vehicle Supplies/ Maintenance	15	300	300	300	300	0% Maintenance of garage vehicle.
10-30-5650-5300-3300	Supplies/ Operations	17,546	11,300	11,300	10,300	11,300	0% For oils, filters, parts, tools etc \$8,400. Inspection equipment support service annual fee \$900.00. Annual software for light truck/vehicle \$2,000
10-30-5650-5300-4501	Service Contracts	210	1,000	1,000	1,000	1,000	0% Service contracts such as lift inspection and air compressors



Account #	Account Description	FY 18				FY 19 Adopted		% CHG	GARAGE COMMENTS
		FY 16 Actual	FY 17 Actual	Adopted Budget	FY 18 Projected	Budget	Budget		
10-30-5650-5300-3600	Uniforms	952	950	950	950	1,020	7%	Uniforms \$916.00/yr, safety boots \$100.00.	
	<b>Subtotal</b>	<b>88,443</b>	<b>91,880</b>	<b>91,392</b>	<b>77,461</b>	<b>82,582</b>	-10%		
10-30-5650-5700-7400	Capital Outlay	-	-	-	-	10,000	N/A	Replace fence and gate at shop.	
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>N/A</b>		
<b>GRAND TOTALS:</b>		<b>88,443</b>	<b>91,880</b>	<b>91,392</b>	<b>77,461</b>	<b>92,582</b>	<b>1%</b>	<b>Department Budget % Change from FY 16/17</b>	

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>PW-Powell Bill:</b>						
10-30-5700-5300-2900	PROFESSIONAL SERVICES	\$ 4,051	\$ 500	\$ 500	\$ 500	\$ 500
10-30-5700-5300-1700	EQUIPMENT MAINTENANCE	\$ 1,303	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-30-5700-5300-3100	VEHICLE MAINTENANCE	\$ 2,267	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
10-30-5700-5300-3300	SUPPLIES/OPERATIONS	\$ 10,501	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000
10-30-5700-5300-7300	SIDEWALK & CURB REPAIR	\$ 25,030	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
10-30-5700-5300-3310	DRAINAGE	\$ 12,951	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
10-30-5700-5300-4501	CONTRACT SERV/RIGHT-A-WAYS	\$ 16,225	\$ 3,225	\$ 16,225	\$ 16,225	\$ 16,225
10-30-5700-5700-7310	PATCH & RESURFACE	\$ 302,551	\$ 300,000	\$ 260,000	\$ 260,000	\$ 260,000
10-30-5700-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PW-POWELL BILL TOTALS:</b>		<b>\$ 374,879</b>	<b>\$ 348,225</b>	<b>\$ 322,725</b>	<b>\$ 322,725</b>	<b>\$ 322,725</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	POWELL BILL COMMENTS
10-30-5700-5300-2900	Professional Services	4,051	500	500	500	500	N/A	Town of Smithfield Budget Justification Sheet
10-30-5700-5300-1700	Equipment Maintenance	1,303	1,000	1,000	1,000	1,000	N/A	
10-30-5700-5300-3100	Vehicle Maintenance	2,267	2,500	3,000	3,000	3,000	N/A	
10-30-5700-5300-3300	Supplies/Oerations	10,501	8,000	9,000	9,000	9,000	N/A	
10-30-5700-5300-7300	Sidewalk & Curb Repair	25,030	20,000	20,000	20,000	20,000	N/A	Repairs to sidewalks and curb & gutter.
10-30-5700-5300-3310	Drainage	12,951	13,000	13,000	13,000	13,000	N/A	Drainage repairs
10-30-5700-5300-4501	Contract Serv/Right-A-Way	16,225	3,225	16,225	16,225	16,225	N/A	\$13,000 for beaver control and \$3,225 toward right of way contract.
10-30-5700-5700-7310	Patch & Resurface	302,551	300,000	260,000	260,000	260,000	N/A	Resurfacing projects.
10-30-5700-5700-7400	Equipment	-	-	-	-	-	N/A	
10-30-5700-5700-7402	Pave Unpaved Street	-	-	-	-	-	N/A	
<b>GRAND TOTALS:</b>		<b>374,879</b>	<b>348,225</b>	<b>322,725</b>	<b>322,725</b>	<b>322,725</b>	N/A	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>PW-Sanitation:</b>						
10-40-5800-5100-0200	SALARIES & WAGES	\$ 453,378	\$ 471,185	\$ 478,281	\$ 465,000	\$ 510,412
10-40-5800-5100-0250	OVERTIME	\$ 6,238	\$ 5,000	\$ 7,000	\$ 6,000	\$ 7,000
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ 17,179	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-2900	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5800-5120-0500	FICA	\$ 33,159	\$ 36,499	\$ 36,971	\$ 36,971	\$ 39,429
10-40-5800-5125-0600	GROUP INSURANCE	\$ 133,798	\$ 145,072	\$ 142,573	\$ 142,573	\$ 162,900
10-40-5800-5127-0700	RETIREMENT	\$ 44,579	\$ 48,860	\$ 49,749	\$ 49,749	\$ 55,923
10-40-5800-5300-1100	TELEPHONE	\$ 1,185	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
10-40-5800-5300-1300	UTILITIES	\$ 3,800	\$ 5,000	\$ 4,500	\$ 3,500	\$ 4,500
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 10,948	\$ 12,200	\$ 12,200	\$ 12,498	\$ 12,200
10-40-5800-5300-3000	FUEL	\$ 30,909	\$ 55,000	\$ 45,000	\$ 43,000	\$ 53,000
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 37,159	\$ 35,000	\$ 38,000	\$ 38,000	\$ 38,000
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 13,169	\$ 12,304	\$ 13,304	\$ 13,304	\$ 13,304
10-40-5800-5300-4500	LANDFILL FEES	\$ 209,364	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 35	\$ 1,000	\$ 1,000	\$ 8,137	\$ 1,000
10-40-5800-5300-3600	UNIFORMS	\$ 5,532	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
10-76-5800-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ -	\$ 66,000	\$ 50,000	\$ 50,000	\$ -
10-76-5800-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ 125,000	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 1,000,432</b>	<b>\$ 1,237,219</b>	<b>\$ 1,097,678</b>	<b>\$ 1,087,832</b>	<b>\$ 1,116,768</b>
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 27,038	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 27,038</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>PW-SANITATION TOTALS:</b>	<b>\$ 1,027,470</b>	<b>\$ 1,237,219</b>	<b>\$ 1,097,678</b>	<b>\$ 1,087,832</b>	<b>\$ 1,116,768</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	SANITATION COMMENTS
								Town of Smithfield Budget Justification Sheet
10-40-5800-5100-0200	Salaries & Wages	453,378	471,185	478,281	465,000	510,412	7%	16 - FTEs - Public Works Supervisor, 12 Sanitation Equipment Operators, 3 Sanitation Workers.
10-40-5800-5100-0250	Overtime	6,238	5,000	7,000	6,000	7,000	0%	Emergency work as needed.
10-40-5800-5300-0760	Tem Agency Labor	17,179	-	-	-	-	N/A	
10-40-5800-5120-0500	FICA	33,159	36,499	36,971	36,971	39,429	7%	
10-40-5800-5125-0600	Group Insurance	133,798	145,072	142,573	142,573	162,900	14%	1 employee declined medical insurance Includes one additional employee and 8% increase.
10-40-5800-5127-0700	Retirement	44,579	48,860	49,749	49,749	55,923	12%	
10-40-5800-5300-1100	Telephone	1,185	2,100	2,100	2,100	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.
10-40-5800-5300-1300	Utilities	3,800	5,000	4,500	3,500	4,500	0%	
10-40-5800-5300-1700	Equip Maint & Repair	10,948	12,200	12,200	12,498	12,200	0%	Maintenance and repair of equipment.
10-40-5800-5300-3000	Fuel	30,909	55,000	45,000	43,000	53,000	18%	Based on year end 16/17 gallons Diesel used (18,504) x \$2.53 pump price = \$46,815.12. Unleaded 16/17 gallons used (2,709.7) x \$2.15 pump price = \$5,825.86
10-40-5800-5300-3100	Vehicle Supplies/ Maint.	37,159	35,000	38,000	38,000	38,000	0%	Older equipment requiring more maintenance attention.
10-40-5800-5300-3300	Supplies/ Operations	13,169	12,304	13,304	13,304	13,304	0%	Replacement rollout containers, cleaning supplies for equipment, trash can notices for holiday delays, handtools etc.
10-40-5800-5300-4500	Landfill Fees	209,364	210,000	210,000	210,000	210,000	0%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc.
10-40-5800-5300-4501	Service Contracts	35	1,000	1,000	8,137	1,000	0%	Contracts as needed.
10-40-5800-5300-3600-	Uniforms	5,532	7,000	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

**SANITATION COMMENTS**

Account #	Account Description	FY 18		FY 17 Actual	FY 18		FY 19 Adopted Budget	% CHG
		FY 16 Actual	Adopted Budget		Projected	Budget		
10-76-5800-5970-9100	Transfer To GF Capital Projects	-	50,000	66,000	50,000	50,000	-	N/A
10-76-5800-5970-9110	Transfer To GF Capital Reserve	-	-	125,000	-	-	-	N/A
	<b>Subtotal</b>	<b>1,000,432</b>	<b>1,097,678</b>	<b>1,237,219</b>	<b>1,087,832</b>	<b>1,116,768</b>		<b>2%</b>
10-40-5800-5700-7400	Capital Outlay	27,038	-	-	-	-	-	N/A
	<b>Subtotal</b>	<b>27,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>N/A</b>
	<b>GRAND TOTALS:</b>	<b>1,027,470</b>	<b>1,097,678</b>	<b>1,237,219</b>	<b>1,087,832</b>	<b>1,116,768</b>		<b>2%</b>

Department Budget % Change

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Recreation:</b>						
10-60-6200-5100-0200	SALARIES & WAGES	\$ 254,628	\$ 261,781	\$ 288,770	\$ 288,770	\$ 295,796
10-60-6200-5100-0210	SALARIES, PART TIME	\$ 38,777	\$ 44,000	\$ 44,000	\$ 39,285	\$ 42,500
10-60-6200-5100-0250	OVERTIME	\$ 2,352	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$ 15,435	\$ 18,500	\$ 18,500	\$ 18,500	\$ 16,740
10-60-6200-5300-2900	PROFESSIONAL FEES	\$ 474	\$ 1,000	\$ 1,200	\$ 850	\$ 1,000
10-60-6200-5120-0500	FICA	\$ 21,979	\$ 25,101	\$ 27,140	\$ 22,496	\$ 26,263
10-60-6200-5125-0600	GROUP INSURANCE	\$ 75,918	\$ 78,091	\$ 90,989	\$ 80,700	\$ 88,184
10-60-6200-5127-0700	RETIREMENT	\$ 25,254	\$ 27,196	\$ 30,951	\$ 30,951	\$ 32,474
10-60-6200-5300-1100	TELEPHONE	\$ 7,258	\$ 7,250	\$ 7,250	\$ 5,033	\$ 5,650
10-60-6200-5300-1300	UTILITIES	\$ 46,288	\$ 48,000	\$ 48,000	\$ 39,960	\$ 43,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$ 2,222	\$ 5,000	\$ 3,500	\$ 2,250	\$ 3,500
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$ 32,700	\$ 39,000	\$ 40,000	\$ 38,500	\$ 42,500
10-60-6200-5300-0800	TRAINING & EDUCATION	\$ 2,826	\$ 3,500	\$ 3,000	\$ 2,500	\$ 3,000
10-60-6200-5300-3000	FUEL	\$ 4,694	\$ 5,850	\$ 7,500	\$ 9,575	\$ 9,000
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 3,540	\$ 4,000	\$ 4,000	\$ 3,028	\$ 4,000
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$ 137,889	\$ 80,000	\$ 83,000	\$ 79,980	\$ 83,000
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$ 3,891	\$ 4,000	\$ 4,000	\$ 3,676	\$ 4,000
10-60-6200-5300-4501	SERVICE CONTRACTS	\$ 56,517	\$ 56,427	\$ 44,427	\$ 42,898	\$ 57,710
10-60-6200-5300-3600	UNIFORMS	\$ 1,922	\$ 2,775	\$ 2,775	\$ 2,588	\$ 2,750
10-60-6200-5300-3460	COMMUNITY PARK	\$ -	\$ 1,000	\$ -	\$ -	\$ -
10-60-6200-5300-3900	SWIMMING POOL EMOLITION	\$ 391	\$ 10,000	\$ -	\$ -	\$ 17,000
	<b>Sub-Totals:</b>	<b>\$ 734,955</b>	<b>\$ 725,972</b>	<b>\$ 752,502</b>	<b>\$ 715,040</b>	<b>\$ 781,567</b>
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ -	\$ 91,450	\$ 97,500	\$ 91,209	\$ 151,290
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ 91,450</b>	<b>\$ 97,500</b>	<b>\$ 91,209</b>	<b>\$ 151,290</b>
	<b>RECREATION TOTALS:</b>	<b>\$ 734,955</b>	<b>\$ 817,422</b>	<b>\$ 850,002</b>	<b>\$ 806,249</b>	<b>\$ 932,857</b>

Account #	Account Description	FY 18				FY 19 Adopted Budget	% CHG	RECREATION COMMENTS
		FY 16 Actual	FY 17 Actual	Adopted Budget	FY 18 Projected			
10-60-6200-5100-0200	Salaries & Wages	254,628	261,781	288,770	288,770	295,796	2%	Town of Smithfield Budget Justification Sheet Salaries for Director (\$67,351) Athletics Program Supervisor (\$47,820), Recreation Programs Supervisor (\$39,500), Facility Maint. (\$ 41516), Admin Suppt Spec. (\$36,213), Facility Maint Spec II (\$24,669), Facility Maint. Spec. I (\$30,056)
10-60-6200-5100-0210	Salaries/Part-Time	38,777	44,000	44,000	44,000	42,500	-3%	Umpires, Supervisors, Scorekeepers, Etc 38 part time position approved for P&R at any given time
10-60-6200-5100-0250	Overtime	2,352	3,500	3,500	3,500	3,500	0%	Need for Tournament / Special Events
10-60-6200-5300-0760	Temp Agency Labor	15,435	18,500	18,500	18,500	16,740	-10%	Hiring temporary season during busy periods and/or special projects. Balance Moved to contracted services for additional mowing.
10-60-6200-5300-2900	Professional Fees	474	1,000	1,200	850	1,000	-17%	NCRPA Dues
10-60-6200-5120-0500	FICA	21,979	25,101	27,140	22,496	26,263	-3%	
10-60-6200-5125-0600	Group Insurance	75,918	78,091	90,989	80,700	88,184	-3%	Includes 8% Increase
10-60-6200-5127-0700	Retirement	25,254	27,196	30,951	30,951	32,474	5%	
10-60-6200-5300-1100	Telephone	7,258	7,250	7,250	5,033	5,650	-22%	Cell Phone allowance for Director (\$600), Cell Phone allowance for Athletic Programs Coordinator (\$600), Cell Phone allowance for Recreation Programs Coordinator (\$600), Cell Phone allowance for Facilities Maintenance Supervisor (\$600) , Information Technology (\$3250), Misc (\$600)
10-60-6200-5300-1300	Utilities	46,288	48,000	48,000	39,960	43,000	-10%	Utilities for All Parks, Porta-Ion for Boat Ramp, Football Field, Johnson Park, Bob Wallace Park
10-60-6200-5300-0900	Travel Allowance	2,222	5,000	3,500	2,250	3,500	0%	Mileage Reimbursement for Employees
10-60-6200-5300-1700	Equip Maint & Repair	32,700	39,000	40,000	38,500	42,500	6%	General Maintenance and Repair of Parks, Restroom Facilities, Shelters, Athletic Fields, Etc. Increase due to the addition of the Hastings House Maintenance to the Parks and Recreation Department
10-60-6200-5300-0800	Training/ Educaton	2,826	3,500	3,000	2,500	3,000	0%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-60-6200-5300-3000	Fuel	4,694	5,850	7,500	9,575	9,000	20%	Fuel costs for Vehicles and Equipment
10-60-6200-5300-3100	Vehicle Supplies/Maint.	3,540	4,000	4,000	3,028	4,000	0%	Maintenance for Recreation Vehicles



Account #	Account Description	FY 18			FY 19 Adopted Budget	% CHG	RECREATION COMMENTS
		FY 16 Actual	FY 17 Actual	FY 18 Projected			
10-60-6200-5300-3300	Supplies/ Operations	137,889	80,000	79,980	83,000	0%	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 (\$11500) Misc. Supplies for Parks and Recreation Department (\$48712) 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.
10-60-6200-5300-3450	Recreation Special Projects	3,891	4,000	3,676	4,000	0%	Floats Sudan / Masonic Groups, Bands and Other Associated Costs with Smithfield Christmas Parade, Daddy-Daughter Dance, Senior Prom (Seniors)
10-60-6200-5300-4501	Service Contracts	56,517	56,427	42,898	57,710	30%	Cintas Document Management (\$740), Waste Management (Dumpster) (\$3850), Cleggs Pest Control (\$420), Park Mowing / Landscape Contract (\$42,000), Additional Landscaping by Contractor (ie: Mulching, Pruning, (\$5000) Adds mowing of Community Park. & Smith Collins.
10-60-6200-5300-3600	Uniforms	1,922	2,775	2,588	2,750	-1%	Uniforms for Maintenance Employees
10-60-6200-5300-3460	Community Park	-	1,000	-	-	N/A	
10-60-6200-5300-3900	Swimming Pool removal	391	10,000	-	17,000	N/A	Will carry over \$10,000 from previous budget. (Total of \$27,000)
	<b>Subtotal</b>	<b>734,955</b>	<b>725,972</b>	<b>715,040</b>	<b>781,567</b>	<b>4%</b>	
10-60-6200-5700-7400	Capital Outlay	-	91,450	91,209	151,290	55%	Renovations to Smith Collins Playground (\$56,000) Resurface Basketball Courts at Community Park (\$7,500) Replace 2003 F550 Dump Truck \$51,000 Assessable Parks \$15,400 Parks Amenities Update \$15,250 Sidewalk Repairs Community Park \$5,000
	<b>Subtotal</b>	<b>-</b>	<b>91,450</b>	<b>91,209</b>	<b>151,290</b>	<b>55%</b>	
	<b>GRAND TOTALS:</b>	<b>734,955</b>	<b>817,422</b>	<b>806,249</b>	<b>932,857</b>	<b>10%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Aquatic Center:</b>						
10-60-6220-5100-0200	SALARIES & WAGES	\$ 210,633	\$ 214,311	\$ 219,774	\$ 219,774	\$ 226,388
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$ 96,988	\$ 108,000	\$ 97,000	\$ 103,000	\$ 101,000
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$ 97,853	\$ 98,000	\$ 98,000	\$ 97,850	\$ 98,000
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$ 94,911	\$ 90,000	\$ 90,000	\$ 85,500	\$ 86,000
10-60-6220-5100-0250	OVERTIME	\$ 559	\$ 500	\$ 500	\$ 500	\$ 1,000
10-60-6220-5300-0760	TEMPORARY LABOR	\$ 16,996	\$ 12,000	\$ 17,000	\$ 19,690	\$ 17,000
10-60-6220-5120-0500	FICA	\$ 37,690	\$ 39,910	\$ 39,877	\$ 36,336	\$ 40,384
10-60-6220-5125-0600	GROUP INSURANCE	\$ 34,145	\$ 35,677	\$ 38,368	\$ 38,368	\$ 39,770
10-60-6220-5127-0700	RETIREMENT	\$ 19,041	\$ 19,098	\$ 20,402	\$ 22,410	\$ 21,527
10-60-6220-5300-1100	TELEPHONE	\$ 1,200	\$ 1,000	\$ 900	\$ 900	\$ 1,200
10-60-6220-5300-1300	UTILITIES	\$ 161,962	\$ 165,000	\$ 165,000	\$ 171,610	\$ 170,000
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$ 14,128	\$ 20,000	\$ 22,000	\$ 24,104	\$ 22,000
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$ 17,545	\$ 20,000	\$ 20,000	\$ 18,595	\$ 20,000
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$ 1,513	\$ 2,000	\$ 2,000	\$ 1,300	\$ 2,000
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$ 43,513	\$ 32,500	\$ 32,500	\$ 29,500	\$ 32,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$ 16,546	\$ 16,008	\$ 16,008	\$ 17,735	\$ 17,735
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$ 7,369	\$ 7,000	\$ 7,000	\$ 8,770	\$ 8,775
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$ 14,857	\$ 13,500	\$ 13,000	\$ 11,900	\$ 13,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$ 29,429	\$ 25,000	\$ 25,000	\$ 18,880	\$ 25,000
10-60-6220-5300-4200	ADVERTISING	\$ 8,494	\$ 8,000	\$ 8,000	\$ 6,935	\$ 8,000
	<b>Sub-Totals:</b>	<b>\$ 925,372</b>	<b>\$ 927,503</b>	<b>\$ 932,329</b>	<b>\$ 933,657</b>	<b>\$ 951,279</b>
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 18,500
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,500</b>

Account #	Account Description	FY 18			FY 19 Adopted			% CHG	AQUATICS CENTER COMMENTS
		FY 16 Actual	FY 17 Actual	Adopted Budget	FY 18 Projected	Budget			
10-60-6220-5100-0200	Salaries & Wages	210,633	214,311	219,774	219,774	219,774	226,388	3%	Town of Smithfield Budget Justification Sheet Salaries for : SRAC Director (\$57,990), SRAC Center Supervisor (\$49,150), Aquatics Supervisor (\$50,920), Asst. Aquatics Supervisor (\$29,765), Admin. Support Specialist (\$31,949)
10-60-6220-5100-0210	Salaries Part-Time/General	96,988	108,000	97,000	103,000	101,000	101,000	4%	Front Desk Staff, Playroom Staff, Facility Supervision
10-60-6220-5100-0220	Salaries Part-Time/ Aquatics	97,853	98,000	98,000	97,850	98,000	98,000	0%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff,
10-60-6220-5100-0230	Salaries Part-Time/ Instructors	94,911	90,000	90,000	85,500	86,000	86,000	-4%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-60-6220-5100-0250	Overtime	559	500	500	500	1,000	1,000	100%	Needed for special event staffing.
10-60-6220-5300-0760	Temporary Labor	16,996	12,000	17,000	19,690	17,000	17,000	0%	Custodians / Cleaning on Weekends. Increase due to the high demand on weekends.
10-60-6220-5120-0500	FICA	37,690	39,910	39,877	36,336	40,384	40,384	1%	
10-60-6220-5125-0600	Group Insurance	34,145	35,677	38,368	38,368	39,770	39,770	4%	Includes 8% increase
10-60-6220-5127-0700	Retirement	19,041	19,098	20,402	22,410	21,527	21,527	6%	
10-60-6220-5300-1100	Telephone	1,200	1,000	900	900	1,200	1,200	33%	Cell Allowance for SRAC Director (\$600), Allowance for Aquatics Supervisor (\$600)
10-60-6220-5300-1300	Utilities	161,962	165,000	165,000	171,610	170,000	170,000	3%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC
10-60-6220-5300-1301	Generator Fuel/Maint.	14,128	20,000	22,000	24,104	22,000	22,000	0%	Power Secure Monthly Monitoring (\$3,000), Power Secure Preventative Maintenance for Generator (\$3,265), Projected Fuel Cost for Generator.
10-60-6220-5300-1700	Equip Maint & Repair	17,545	20,000	20,000	18,595	20,000	20,000	0%	Replace / Repair Fitness Equipment, Building Repairs, and General Repairs to SRAC
10-60-6220-5300-0800	Training/ Education	1,513	2,000	2,000	1,300	2,000	2,000	0%	Training and Education for SRAC Staff
10-60-6220-5300-3300	Supplies/ Operations	43,513	32,500	32,500	29,500	32,500	32,500	0%	General Equipment and Office Supplies, Supplies for Summer Camps, Supplies for Group Classes, Operational Costs for SRAC

**AQUATICS CENTER COMMENTS**

Account #	Account Description	FY 18		FY 19 Adopted		% CHG	Comments
		FY 16 Actual	FY 17 Actual	Adopted Budget	Projected		
10-60-6220-5300-4501	Service Contracts	16,546	16,008	16,008	17,735	11%	Monthly Costs for CSI Billing Software (\$17,735)
10-60-6220-5300-4509	C.S./PNC Merchant Services	7,369	7,000	7,000	8,770	25%	Fees paid for Credit Card / Debit Card Services
10-60-6220-5300-3900	Aquatic Supplies	14,857	13,500	13,000	11,900	0%	Supplies and Operations for Swimming Pool / Splash Park
10-60-6220-5300-4000	Concessions/Pro Shop	29,429	25,000	25,000	18,880	0%	Supplies for Concessions for Aquatics Center, Off-Set with Revenues
10-60-6220-5300-4200	Advertising	8,494	8,000	8,000	6,935	0%	Marketing and Advertising for SRAC
	<b>Subtotal</b>	<b>925,372</b>	<b>927,503</b>	<b>932,329</b>	<b>933,657</b>	<b>2%</b>	
10-60-6220-5700-7400	Capital Outlay	-	-	-	18,500	N/A	Pool Bleachers \$7,500; Pool Heater \$5,000; Rebuild UV Lights \$6,000
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,500</b>	<b>N/A</b>	
<b>GRAND TOTALS:</b>		<b>925,372</b>	<b>927,503</b>	<b>932,329</b>	<b>933,657</b>	<b>4%</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>AQUATIC CENTER TOTALS:</b>						
		\$ 925,372	\$ 927,503	\$ 932,329	\$ 933,657	\$ 969,779
<b>Sarah Yard Center</b>						
10-60-6240-5100-0210	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 12,000
10-60-6240-5300-1300	UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 8,000
10-60-6240-5300-1701	BLDG MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 5,000
10-60-6240-5300-3300	SUPPLIES & OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ 12,000
10-60-6240-5300-4501	SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ 3,600
	<b>Sub-Totals:</b>	\$ -	\$ -	\$ -	\$ -	\$ 40,600
<b>SARAH YARD CENTER TOTALS</b>						
		\$ -	\$ -	\$ -	\$ -	\$ 40,600

**SARAH YARD COMMUNITY CENTER COMMENTS**

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	Comments	
10-60-6240-5100-0210	Salaries	-	-	-	-	12,000	N/A	Part Time Salaries + FICA; \$900	
10-60-6240-5300-1300	Utilities	-	-	-	-	8,000	N/A	Estimated from current year	
10-60-6240-5300-1701	Bldg Maintenance	-	-	-	-	5,000	N/A	Estimated from current year	
10-60-6240-5300-3300	Supplies & Operations	-	-	-	-	12,000	N/A	Estimated from current year	
10-60-6240-5300-4501	Service Contracts	-	-	-	-	3,600	N/A	Cleaning Service	
<b>GRAND TOTALS:</b>							<b>40,600</b>	<b>N/A</b>	<b>Department Budget % Change</b>

# General Fund

Acct. Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Contingency:</b>						
10-00-9990-5300-0000	CONTINGENCY	\$ 350,160	\$ 173,552	\$ 217,756	\$ 200,000	\$ 335,191
	SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 350,160</b>	<b>\$ 173,552</b>	<b>\$ 217,756</b>	<b>\$ 200,000</b>	<b>\$ 335,191</b>
	<b>Total Revenues:</b>	<b>\$ 13,654,611</b>	<b>\$ 13,522,943</b>	<b>\$ 12,795,114</b>	<b>\$ 13,859,773</b>	<b>\$ 13,738,975</b>
	<b>Total Expenditures:</b>	<b>\$ 12,456,921</b>	<b>\$ 13,474,943</b>	<b>\$ 12,795,114</b>	<b>\$ 12,635,873</b>	<b>\$ 13,738,975</b>
	<b>Amount Revenues Over (Under) Expenditures:</b>	<b>\$ 1,197,690</b>	<b>\$ 48,000</b>	<b>\$ (0)</b>	<b>\$ 1,223,900</b>	<b>\$ -</b>

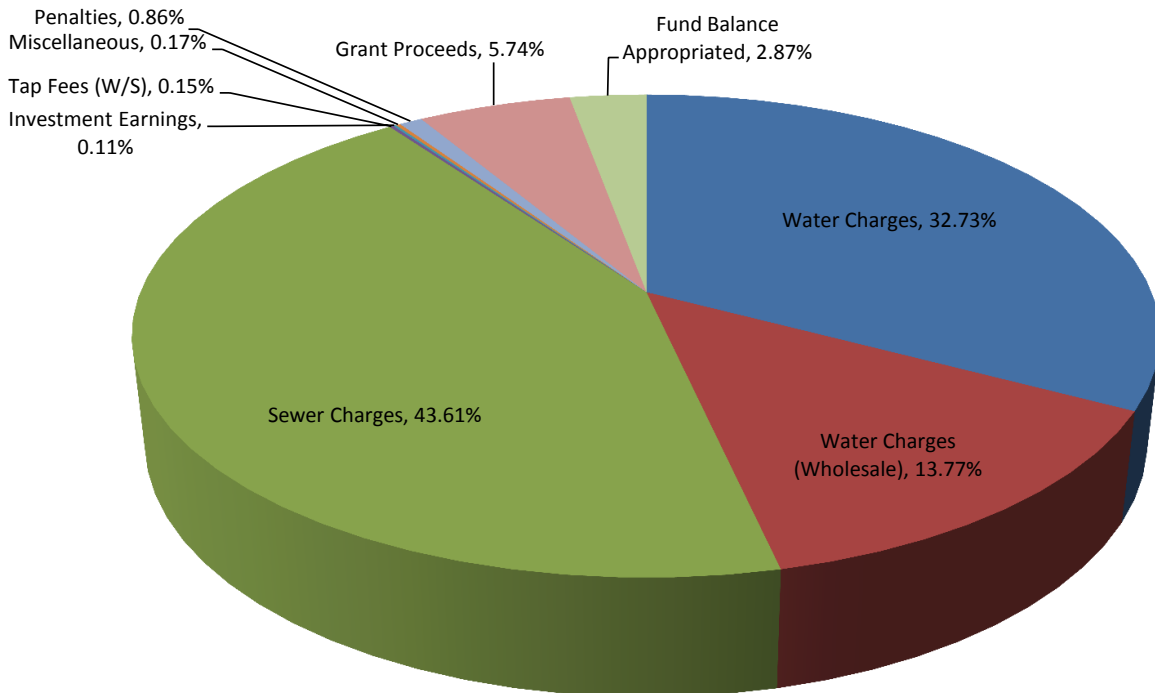
Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	CONTINGENCY COMMENTS
10-00-9990-5300-0000	Contingency	350,160	173,552	217,756	200,000	335,191	54%	Includes \$95,000 VCP
	Salary Adjustments	-	-	-	-	-		3% increase
<b>GRAND TOTALS:</b>		<b>350,160</b>	<b>173,552</b>	<b>217,756</b>	<b>200,000</b>	<b>335,191</b>	<b>-8%</b>	<b>Department Budget % Change</b>



## Water & Sewer Fund Revenues by Source

Source	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimate	FY 18-19 Budget	Percent Change
Water Charges	\$2,474,944	\$2,560,000	\$2,552,000	\$2,852,000	11.4%
Water Charges (Wholesale)	\$978,036	\$955,000	\$1,231,000	\$1,200,000	25.7%
Sewer Charges	\$3,382,627	\$3,350,000	\$3,565,000	\$3,800,000	13.4%
Tap Fees (W/S)	\$29,644	\$15,500	\$12,800	\$13,000	-16.1%
Investment Earnings	\$10,201	\$8,500	\$9,200	\$9,200	8.2%
Miscellaneous	\$11,828	\$7,500	\$14,600	\$14,800	97.3%
Penalties	\$0	\$105,000	\$32,000	\$75,000	-28.6%
Loan Proceeds	\$0	\$0	\$0	\$0	N/A
Grants	\$0	\$0	\$0	\$500,000	N/A
Fund Balance Appropriated	\$0	\$0	\$0	\$250,000	N/A
<b>Total</b>	<b>\$6,887,280</b>	<b>\$7,001,500</b>	<b>\$7,416,600</b>	<b>\$8,714,000</b>	<b>24.5%</b>

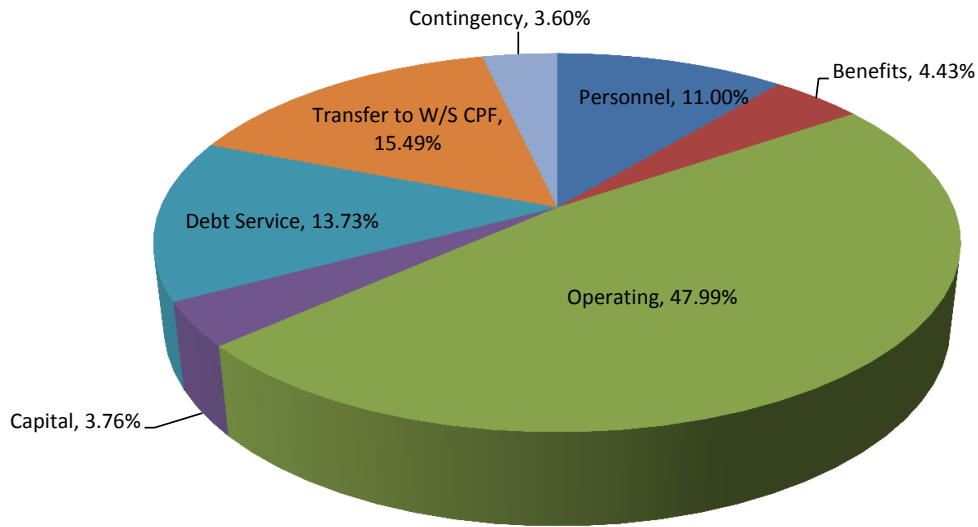
**Water & Sewer Fund Revenues By Source FY18-19**



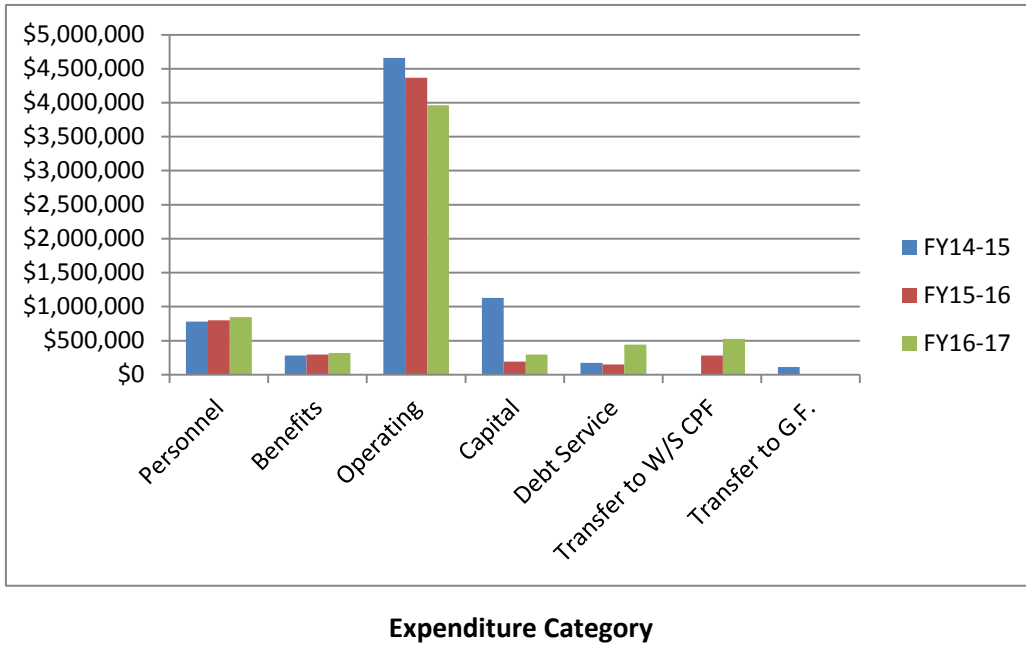
## Water & Sewer Fund Expenditures by Type

Function	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimate	FY 18-19 Budget
Personnel	\$844,461	\$913,158	\$887,693	\$958,273
Benefits	\$317,406	\$360,541	\$354,866	\$385,823
Operating	\$3,961,438	\$3,939,116	\$4,486,170	\$4,182,127
Capital	\$294,603	\$345,833	\$345,833	\$328,000
Debt Service	\$442,715	\$717,038	\$717,038	\$1,196,014
Transfer to W/S Capital Proj. Fund	\$525,000	\$585,000	\$585,000	\$1,350,000
Contingency	\$0	\$140,815	\$0	\$313,763
<b>Total</b>	<b>\$6,385,623</b>	<b>\$7,001,501</b>	<b>\$7,376,600</b>	<b>\$8,714,000</b>

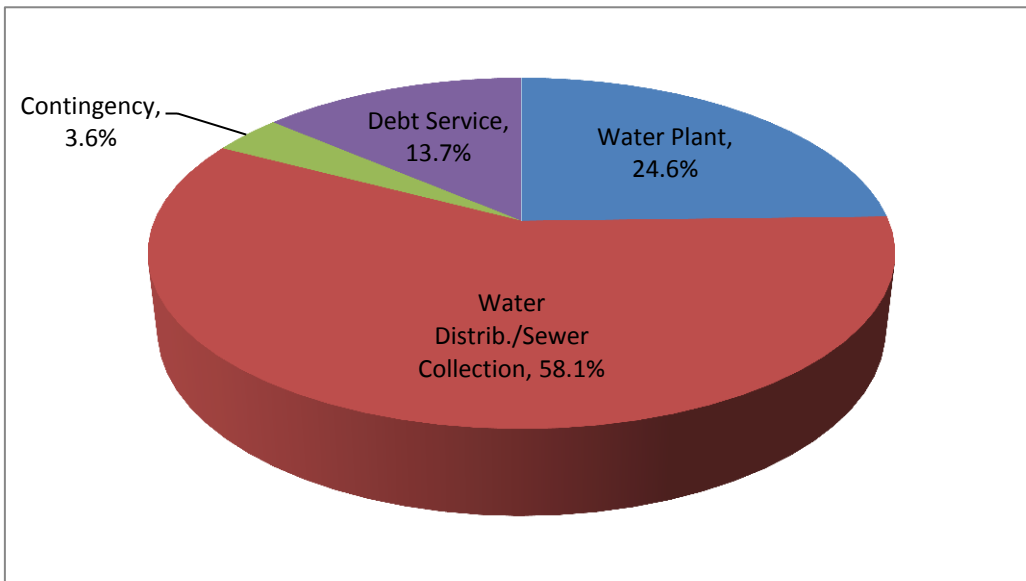
**Water & Sewer Fund Expenditures by Type FY18-19**



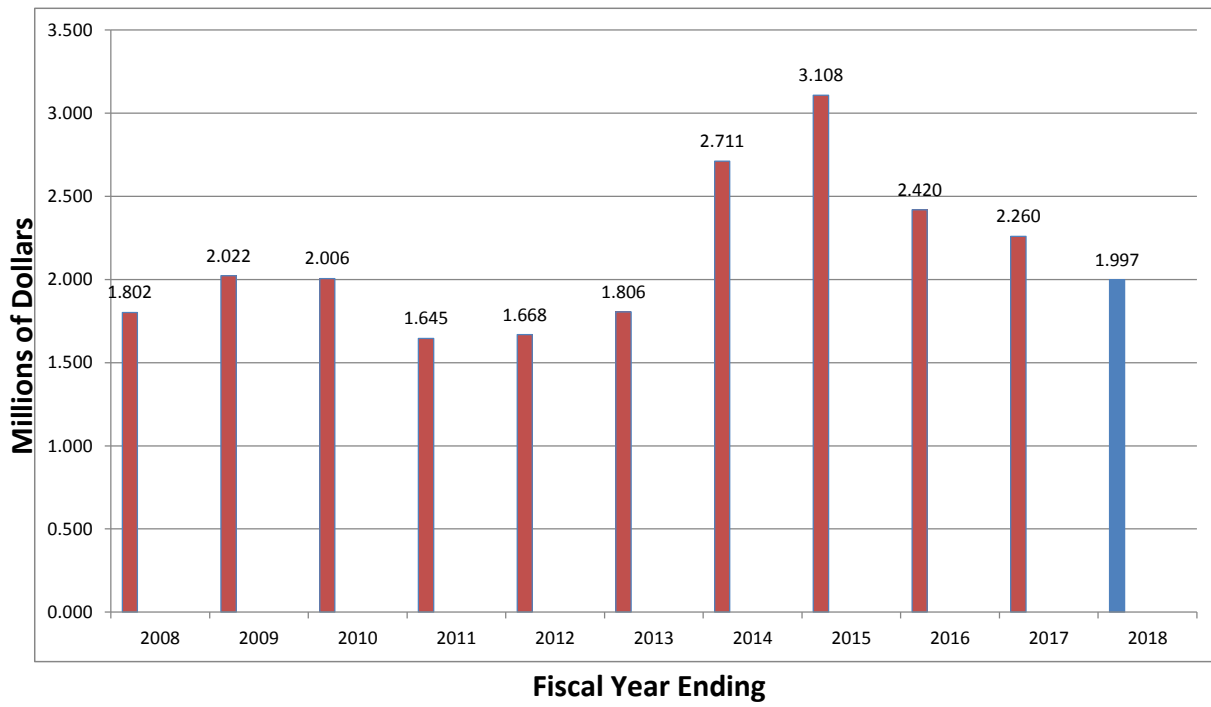
## Water & Sewer Fund Actual Expenditures by Type



## W&S Expenditures by Department FY18-19

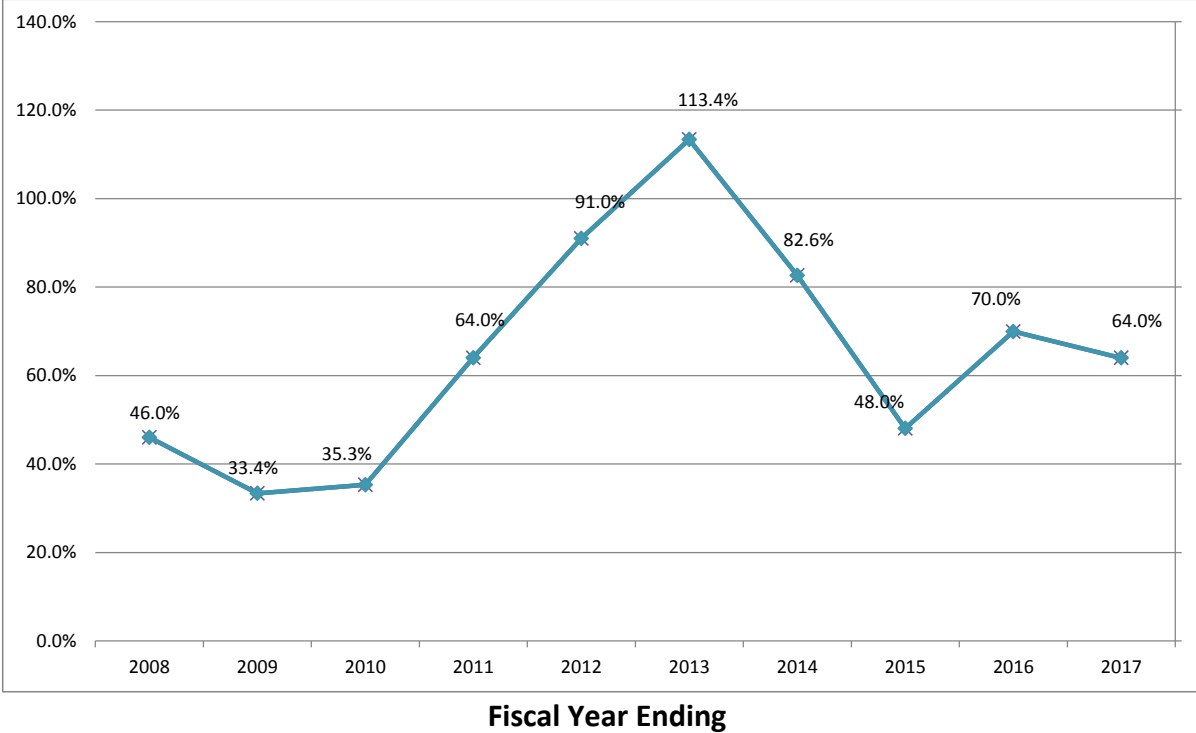


### Sewer Treatment Cost (Millions)



FY08	\$1,802,184
FY09	\$2,022,563
FY10	\$2,006,556
FY11	\$1,645,901
FY12	\$1,668,318
FY13	\$1,806,094
FY14	\$2,711,886
FY15	\$3,107,710
FY16	\$2,419,882
FY17	\$2,259,648
FY18	\$1,996,932 ESTIMATE

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



Fund Balance Reported in FY17 Does Not Include Loan Escrow Funds

Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
Water/Sewer Revenues: (W/S Revenue includes Loans)	\$ 6,402,581	\$ 6,907,210	\$ 7,001,500	\$ 7,416,600	\$ 8,714,000
Less Expenses:					
Water Plant:	\$ 1,990,738	\$ 1,721,097	\$ 1,744,749	\$ 1,740,333	\$ 2,143,049
Water/Sewer Distribution:	\$ 3,872,592	\$ 4,585,521	\$ 4,398,899	\$ 4,026,924	\$ 5,061,174
Debt Service:	\$ 147,831	\$ 495,361	\$ 717,038	\$ 717,038	\$ 1,196,014
Contingency:	\$ -	\$ 105,231	\$ 140,815	\$ 40,000	\$ 313,763
Amount Revenues Over (Under) Expenditures:	\$ 391,420	\$ (0)	\$ (0)	\$ 892,305	\$ -

# Water/Sewer Fund

FY 19 Adopted Budget

FY 18 Adopted Budget      FY 18 Projected      FY 19 Adopted Budget

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Water/Sewer Revenues:</b>						
30-71-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 9,196	\$ 9,000	\$ 8,500	\$ 9,200	\$ 9,200
30-71-3500-3520-0001	MISC. SALES & SERVICE	716	500	500	400	500
30-71-3550-3560-0000	PENALTIES	-	-	105,000	32,000	75,000
30-71-3500-3505-0000	WATER SALES	2,105,522	2,890,000	2,560,000	2,552,000	2,852,000
30-71-3500-3505-0001	WATER SALES(WHOLESALE)	782,577	715,210	955,000	1,231,000	1,200,000
30-71-3500-3505-0002	NON-REFUND WA CUT ON FEE	3,825	4,000	4,000	4,000	4,000
30-71-3500-3523-0000	WATER TAPS	16,610	15,000	15,000	12,000	12,000
30-71-3500-3524-0000	WATER METER SET FEES	6,910	2,000	3,000	2,000	300
30-71-3500-3510-0000	SEWER SALES	2,860,030	3,270,000	3,350,000	3,565,000	3,800,000
30-71-3500-3525-0000	SEWER TAPS	695	1,000	500	800	1,000
30-71-3500-3772-0000	SLUDGE PROCESSING	-	-	-	8,200	10,000
30-71-3900-3900-0000	FUND BALANCE APPROPRIATED	-	-	-	-	250,000
30-71-3500-3525-0800	HOLLAND DR ASSESSMENTS	-	500	-	-	-
30-3980-0007	LOAN PROCEEDS	616,500	-	-	-	-
30-xxx	GRANT PROCEEDS	-	-	-	-	500,000
<b>Sub-Totals:</b>		<b>\$ 6,402,581</b>	<b>\$ 6,907,210</b>	<b>\$ 7,001,500</b>	<b>\$ 7,416,600</b>	<b>\$ 8,714,000</b>

# Water/Sewer Fund

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Water Plant:</b>						
30-71-7200-5100-0200	SALARIES & WAGES	\$ 315,158	\$ 361,380	\$ 383,860	\$ 383,860	\$ 393,140
30-71-7200-5100-02XX	NEW EMPLOYEE REQUEST	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7200-5100-0250	OVERTIME	\$ 6,851	\$ 5,000	\$ 8,500	\$ 10,000	\$ 10,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$ 50,675	\$ 120,000	\$ 40,000	\$ 40,000	\$ 40,000
30-71-7200-5120-0500	FICA TAXES	\$ 23,867	\$ 27,990	\$ 29,748	\$ 29,748	\$ 30,458
30-71-7200-5125-0600	GROUP INSURANCE	\$ 64,111	\$ 79,925	\$ 85,076	\$ 83,410	\$ 90,082
30-71-7200-5127-0700	RETIREMENT	\$ 27,110	\$ 32,202	\$ 35,515	\$ 35,515	\$ 37,297
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ 3,000	\$ -
30-71-7200-5300-1100	TELEPHONE	\$ 3,967	\$ 4,700	\$ 6,700	\$ 4,500	\$ 6,700
30-71-7200-5300-1201	LEGAL FEES	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
30-71-7200-5300-1300	UTILITIES	\$ 147,806	\$ 150,000	\$ 180,000	\$ 175,000	\$ 180,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$ 72,205	\$ 68,000	\$ 75,000	\$ 75,000	\$ 75,000
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$ 18,782	\$ 35,000	\$ 30,000	\$ 38,000	\$ 30,000
30-71-7200-5300-0800	TRAINING & EDUCATION	\$ 5,400	\$ 10,500	\$ 12,000	\$ 8,000	\$ 10,000
30-71-7200-5300-3000	FUEL	\$ 837	\$ 1,000	\$ 1,000	\$ 1,300	\$ 1,500
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 2,930	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$ 585,107	\$ 452,000	\$ 469,450	\$ 470,000	\$ 570,872
30-71-7200-5300-4501	SERVICE CONTRACTS	\$ 326,483	\$ 211,900	\$ 254,900	\$ 250,000	\$ 225,000
30-71-7200-5300-3600	UNIFORMS	\$ 3,749	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ 279,700	\$ 90,000	\$ -	\$ -	\$ 200,000
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ -	\$ -	\$ -	\$ -	\$ 150,000
	Sub-Totals:	\$ 1,934,738	\$ 1,656,097	\$ 1,624,749	\$ 1,620,333	\$ 2,063,049
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30-71-7200-5700-7400	CAPITAL OUTLAY	\$ 56,000	\$ 65,000	\$ 120,000	\$ 120,000	\$ 80,000
	<b>Sub-Totals:</b>	<b>\$ 56,000</b>	<b>\$ 65,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 80,000</b>
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	<b>WATER PLANT TOTALS:</b>	<b>\$ 1,990,738</b>	<b>\$ 1,721,097</b>	<b>\$ 1,744,749</b>	<b>\$ 1,740,333</b>	<b>\$ 2,143,049</b>



Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted		FY 19 Adopted		% CHG	WATER PLANT COMMENTS
				Budget	Budget	Projected	Budget		
30-71-7200-5100-0200	Salaries & Wages	315,158	361,380	383,860	383,860	383,860	383,140	2%	Town of Smithfield Budget Justification Sheet 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, Career Ladder promotions for three (3) operators.
30-31-7200-5100-02XX	New Employee Request	-	-	-	-	-	-	N/A	
30-71-7200-5100-0250	Overtime	6,851	5,000	8,500	10,000	10,000	10,000	18%	Projected overtime for employees during holidays & emergencies; covering vacations & sick time; and paying off-duty operators to come in for required training and safety meetings.
30-71-7200-5300-2900	Professional Services	50,675	120,000	40,000	40,000	40,000	40,000	0%	Misc Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5120-0500	FICA	23,867	27,990	29,748	29,748	29,748	30,458	2%	
30-71-7200-5125-0600	Group Insurance	64,111	79,925	85,076	83,410	83,410	90,082	6%	Included 8% Increase
30-71-7200-5127-0700	Retirement	27,110	32,202	35,515	35,515	35,515	37,297	5%	
30-71-7200-5300-0771	Unemployment Compensation	-	-	-	3,000	3,000	-	N/A	
30-71-7200-5300-1100	Telephone	3,967	4,700	6,700	4,500	4,500	6,700	0%	Cellphone allowance for 5 employees (\$3000/yr), Water Plant portion of Lease on phone System GE Capital (\$110/month)(\$1,320), Century Link Phone Accounts (3) (\$42/month)(\$504), Monthly Phone Service - IT Systems (4140.month)(\$1,680), Verizon cell modems for Remote SCADA (\$196)
30-71-7200-5300-1201	Legal Fees	-	-	5,000	5,000	5,000	5,000	0%	
30-71-7200-5300-1300	Utilities	147,806	150,000	180,000	175,000	175,000	180,000	0%	Water Plant Electric Bill--Water Plant Water/Sewer Bill, Fuel Oil for Water Plant and River Generators, Area light billing (\$8,400), Diesel fuel adjustment (\$3,000) and Sludge Press increase in utility cost (\$18,600)
30-71-7200-5300-1700	Equip Maint & Repair	72,205	68,000	75,000	75,000	75,000	75,000	0%	Maintenance and Repair of Motors, Pumps, Chlorinators, and other associated equipment at the Water Plant.
30-71-7200-5300-1701	Building Maint & Repair	18,782	35,000	30,000	38,000	38,000	30,000	0%	Landscaping (\$5,000), Valve Gallery Flooring (\$10,000), Stairwell (\$10,000), Ceiling Tiles (\$5,000)
30-71-7200-5300-0800	Training/ Education	5,400	10,500	12,000	8,000	8,000	10,000	-17%	State Lab Certification Fee (\$250), NCVOWA Dues for Plant Personnel (\$500), NCVTFO Board Certification Renewal (\$1000), Miscellaneous Training to maintain certification (\$1250) Certification school for four operators (\$4,000). Permit to operate a public water system (\$3,000).
30-71-7200-5300-3000	Fuel	837	1,000	1,000	1,300	1,300	1,500	50%	
30-71-7200-5300-3100	Vehicle Supplies/ Maintenance	2,930	1,500	2,000	2,000	2,000	2,000	0%	Maintenance on 3 service trucks and backhoe

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted		FY 19 Adopted		% CHG	WATER PLANT COMMENTS
				Budget	Budget	FY 18 Projected	Budget		
30-71-7200-5300-3300	Supplies/ Operations	585,107	452,000	469,450	470,000	570,872	22%	Aluminum Sulfate (\$133,750), Caustic (\$147,487), Ammonia (\$12,500), Captor (\$15,125), Chlorine (37,500), Sodium Permanganate (\$20,000), Flouride (\$12,500), Phosphate (\$56,250), polymer (\$27,000), Sodium Chlorite (45,000), Lab Supplies (\$37,000), Copier (\$760), Tools(\$6,000), Miscellaneous Equipment (\$20,000) Increase due to increased water production and rise in both polymer and caustic.	
30-71-7200-5300-4501	Service Contracts	326,483	211,900	254,900	250,000	225,000	-12%	Certified Testing for Water Plant, (\$40,000), Annual Mowing and Landscape Contract for Plant (\$12,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$32,400), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$5,000), Sludge removal (\$80,100), Technician to service lab equipment (\$8,000), Misc. Contract Services (\$10,000)River Dredging(\$17,000), Janitorial Services (\$8,500)	
30-71-7200-5300-4502	C.S./BLDG Demo & Abestos	71,755	-	-	-	-	N/A		
30-71-7200-5300-3600	Uniforms	3,749	5,000	6,000	6,000	6,000	0%	Uniforms and Safety Shoes for Water Plant Employees	
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	279,700	90,000	-	-	200,000	N/A	River Bank Refurbishment and Construction; (\$200,000)	
30-76-7200-5970-9102	Transfer to Water Plant Expansion					150,000		Water Plant Enlargement design & approval (\$150,000)	
	<b>Subtotal</b>	<b>2,006,493</b>	<b>1,656,097</b>	<b>1,624,749</b>	<b>1,620,333</b>	<b>2,063,049</b>	27%		
30-71-7200-5700-7400	Capital Outlay	56,000	65,000	120,000	120,000	80,000	-33%	Sodium Chloride bulk tank and transfer system; (\$30,000) SCADA Upgrades (\$50,000)	
	<b>Subtotal</b>	<b>56,000</b>	<b>65,000</b>	<b>120,000</b>	<b>120,000</b>	<b>80,000</b>	-33%		
	<b>GRAND TOTALS:</b>	<b>2,062,493</b>	<b>1,721,097</b>	<b>1,744,749</b>	<b>1,740,333</b>	<b>2,143,049</b>	23%	<b>Department Budget % Change</b>	

# Water/Sewer Fund

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Water/Sewer Distribution:</b>						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 452,951	\$ 469,928	\$ 491,798	\$ 460,000	\$ 526,100
30-71-7220-5100-02XX	NEW POSITION REQUEST	-	-	-	-	-
30-71-7220-5100-0210	SALARIES/COUNCIL	10,409	11,333	11,333	11,333	11,333
30-71-7220-5100-0250	OVERTIME	15,765	17,667	17,667	24,000	17,700
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	32,708	12,000	10,000	8,500	10,000
30-71-7220-5120-0500	FICA TAXES	35,326	38,169	38,974	38,974	42,060
30-71-7220-5125-0600	GROUP INSURANCE	102,502	113,158	119,009	115,000	128,026
30-71-7220-5127-0700	RETIREMENT	41,723	48,267	52,219	52,219	57,900
30-71-7220-5300-1100	TELEPHONE	7,137	9,500	9,500	4,500	9,500
30-71-7220-5300-1300	UTILITIES	41,611	38,000	38,000	35,000	38,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	24,318	38,000	35,000	35,000	35,000
30-71-7220-5300-0800	TRAINING & EDUCATION	2,831	5,000	7,500	7,500	7,500
30-71-7220-5300-3000	FUEL	17,085	23,000	24,000	20,000	24,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	8,070	14,000	14,000	20,000	16,000
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	304,893	122,000	125,000	140,000	154,000
30-71-7220-5300-4500	SEWAGE TREATMENT	2,419,882	2,500,000	2,300,000	2,000,000	2,100,000
30-71-7220-5300-4501	SERVICE CONTRACTS	92,259	49,000	142,000	142,000	174,285
30-7220-3502	GRANT MATCHING FUNDS	-	-	-	-	250,000
30-71-7220-5300-3600	UNIFORMS	5,138	6,500	7,500	7,500	7,500
30-71-7220-5300-5710	W-S FUND BAL./ECON. DEVEL.	-	50,000	50,000	-	100,000
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	122,135	125,000	94,565	94,565	104,270
30-7220-9100	W/S PIL-PROPERTY TAX	-	-	-	-	-
30-76-7220-5970-9101	TRANSFER TO W/S CAPITAL PROJ. FUN	-	510,000	585,000	585,000	1,000,000
<b>Sub-Totals:</b>		<b>\$ 3,736,743</b>	<b>\$ 4,200,521</b>	<b>\$ 4,173,066</b>	<b>\$ 3,801,091</b>	<b>\$ 4,813,174</b>
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30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 135,849	\$ 385,000	\$ 225,833	\$ 225,833	\$ 248,000
<b>Sub-Totals:</b>		<b>\$ 135,849</b>	<b>\$ 385,000</b>	<b>\$ 225,833</b>	<b>\$ 225,833</b>	<b>\$ 248,000</b>
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<b>WATER/SEWER TOTALS:</b>		<b>\$ 3,872,592</b>	<b>\$ 4,585,521</b>	<b>\$ 4,398,899</b>	<b>\$ 4,026,924</b>	<b>\$ 5,061,174</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19		% CHG	WATER/SEWER COMMENTS
						Adopted Budget	Budget		
30-71-7220-5100-0200	Salaries & Wages	452,951	469,928	491,798	460,000	526,100	7%	Town of Smithfield Budget Justification Sheet 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); three (3) potential career ladder advancements (2 in Fall and 1 in Spring)	
30-31-7220-5100-02XX	New Position Request	-	-	-	-	-	N/A		
30-71-7220-5100-0210	Salaries/Council	10,409	11,333	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)	
30-71-7220-5100-0250	Overtime	15,765	17,667	17,667	24,000	17,700	0%	Projected overtime for employees during emergencies	
30-71-7220-5300-2900	Professional Services	32,708	12,000	10,000	8,500	10,000	0%	Miscellaneous Engineering Fees Related to Work at Water and Sewer Line major repairs and replacements (\$5,000). Survey grade depth GPS readings of subsurface assets as needed (\$5,000)	
30-71-7220-5120-0500	FICA	35,326	38,169	38,974	38,974	42,060	8%		
30-71-7220-5125-0600	Group Insurance	102,502	113,158	119,009	115,000	128,026	8%	Includes 8% Increase	
30-71-7220-5127-0700	Retirement	41,723	48,267	52,219	52,219	57,900	11%		
30-71-7220-5300-1100	Telephone	7,137	9,500	9,500	4,500	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)	
30-71-7220-5300-1300	Utilities	41,611	38,000	38,000	35,000	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)	
30-71-7220-5300-1700	Equip Maint & Repair	24,318	38,000	35,000	35,000	35,000	0%	Maintenance of Pumps, Motors, SCADA and Controls for Town's Wastewater Pumps for 18 Lift Stations, Test 20 RPZ and replacement of rpz (\$2,600)	
30-71-7220-5300-0800	Training/ Education	2,831	5,000	7,500	7,500	7,500	0%	NCWTFO Certifications (\$210) WPCSOCC Certifications (\$300), Certifications & Registrations for NCWTFO Training (\$140), Distribution and Collection School Fees (4 people going to school this year), Safety Training (\$2000) for W&S Crews	
30-71-7220-5300-3000	Fuel	17,085	23,000	24,000	20,000	24,000	0%	Fuel for Water and Sewer Line Maintenance Crews	
30-71-7220-5300-3100	Vehicle Supplies/Maintenance	8,070	14,000	14,000	20,000	16,000	14%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment.	

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	Adopted Budget	% CHG	WATER/SEWER COMMENTS
30-71-7220-5300-3300	Supplies/ Operations	304,893	122,000	125,000	140,000	154,000	23%	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), Self Purchase (\$286), Green Guard Safety Supplies (\$484), NC Rural Water Association Membership (\$350), COECO Cogler (\$776), Cost of construction material continues to increase. Crawler camera repair (\$7,000), VM810 MetroTech locating device (\$4,000), Misc. replacement hand tools for the crews (\$1,500), Root Rat Cutter Kit for Vac Truck (\$1,500)
30-71-7220-5300-4500	Sewage Treatment	2,419,882	2,500,000	2,300,000	2,000,000	2,100,000	-9%	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) 2016/2017 Sewage Treatment Costs (\$2,259,648)
30-71-7220-5300-4501	Service Contracts	92,259	49,000	142,000	142,000	174,285	23%	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 (\$13,714), Contracted Monthly Meter Reading Services with Grid One Solutions, 5,500 meters/month @ \$1.37 meter estimated Annual Costs (\$93,000), Contract to pave streets for utility cuts (\$30,000)
30-7220-3502	Grant Matching Funds	-	-	-	-	250,000	N/A	Matching funds for Golden leaf \$750,000 grant.
30-71-7220-5300-3600	Uniforms	5,138	6,500	7,500	7,500	7,500	0%	Uniforms and Safety Shoes for Water/Sewer Employees; Safety Shoe Allowance (\$100 ea); caps and misc. purchases
30-71-7220-5300-5710	W-S Fund Bal. Eco. Devel.	-	50,000	50,000	-	100,000	100%	Funds available to assist with economic development; fund balance reserves, and early debt retirement
30-71-7220-5300-0770	Prop Liab Ins/WK Comp	122,135	125,000	94,565	94,565	104,270	10%	Property and Liability Insurance; Workers Compensation Insurance-portion charged to W/S
30-7220-9100	Contribution to General Fund - Payment in Lieu of Taxes	-	-	-	-	-	N/A	

Account #	Account Description	FY 18			FY 19		% CHG	WATER/SEWER COMMENTS
		FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected Budget	Adopted Budget		
30-76-7220-5970-9101	Transfer to W/S Capital Projects	-	510,000	585,000	585,000	1,000,000	N/A	I & I Reduction (\$100,000), Lift Station Repair (\$150,000); 16" Water Line along Durwood Stephenson (\$750,000 -Grant and match of \$250,000)
	<b>Subtotal</b>	<b>3,736,743</b>	<b>4,200,521</b>	<b>4,173,066</b>	<b>3,801,091</b>	<b>4,813,174</b>	15%	
30-71-7220-5700-7400	Capital Outlay	135,849	385,000	225,833	225,833	248,000	10%	Water Line Upgrades (\$50,000). Digitized Mapping (\$10,000) Work Truck for crew (\$50,000) Trench Box and Trailer (\$8,000) Old Goldsboro Road Tie In (\$40,000) Fire Hydrant Value Insertions (\$40,000) Manhole Rehab (\$50,000)
	<b>Subtotal</b>	<b>135,849</b>	<b>385,000</b>	<b>225,833</b>	<b>225,833</b>	<b>248,000</b>	10%	
	<b>GRAND TOTALS:</b>	<b>3,872,592</b>	<b>4,585,521</b>	<b>4,398,899</b>	<b>4,026,924</b>	<b>5,061,174</b>	15%	<b>Department Budget % Change</b>

# Water/Sewer Fund

FY 19 Adopted Budget

FY 18 Adopted Budget

FY 18 Projected

FY 17 Actual

FY 16 Actual

Account Description

Account Number

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Debt Service:</b>						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ 62,950	\$ 60,432	\$ 21,024	\$ 21,024	\$ -
30-71-7240-5400-9505	I & I/SAND REMOVAL	-	\$ 166,106	\$ 166,114	\$ 166,114	\$ 166,114
30-71-7240-5400-9503	D/S EQUIPMENT	\$ 84,881	\$ 84,881	\$ 84,881	\$ 84,881	\$ 84,881
30-71-7240-5400-9506	MULTIPLE W/S PROJECTS	-	\$ 131,342	\$ 131,343	\$ 131,343	\$ 131,343
30-7240-9507	FY17 SEWER PROJECTS	-	\$ 52,600	-	-	-
30-71-7240-5400-9508	BOOKER DAIRY RD-BBT	-	-	\$ 313,676	\$ 313,676	\$ 813,676
	<b>Sub-Totals:</b>	<b>\$ 147,831</b>	<b>\$ 495,361</b>	<b>\$ 717,038</b>	<b>\$ 717,038</b>	<b>\$ 1,196,014</b>

**Contingency:**

30-00-9990-5300-0000	CONTINGENCY	\$ -	\$ 105,231	\$ 140,815	\$ 40,000	\$ 313,763
	SALARY ADJUSTMENTS	-	-	-	-	-
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ 105,231</b>	<b>\$ 140,815</b>	<b>\$ 40,000</b>	<b>\$ 313,763</b>

**DEBT SERVICE/CONTINGENCY TOTALS:**

		\$ 147,831	\$ 600,592	\$ 857,853	\$ 757,038	\$ 1,509,777
	<b>Total Revenues:</b>	<b>\$ 6,402,581</b>	<b>\$ 6,907,210</b>	<b>\$ 7,001,500</b>	<b>\$ 7,416,600</b>	<b>\$ 8,714,000</b>

**Less:**

	<b>Total Expenditures:</b>	<b>\$ 6,011,161</b>	<b>\$ 6,907,210</b>	<b>\$ 7,001,500</b>	<b>\$ 6,524,295</b>	<b>\$ 8,714,000</b>
	<b>Amount Revenues Over (Under) Expenditures:</b>	<b>\$ 391,420</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 892,305</b>	<b>\$ -</b>

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

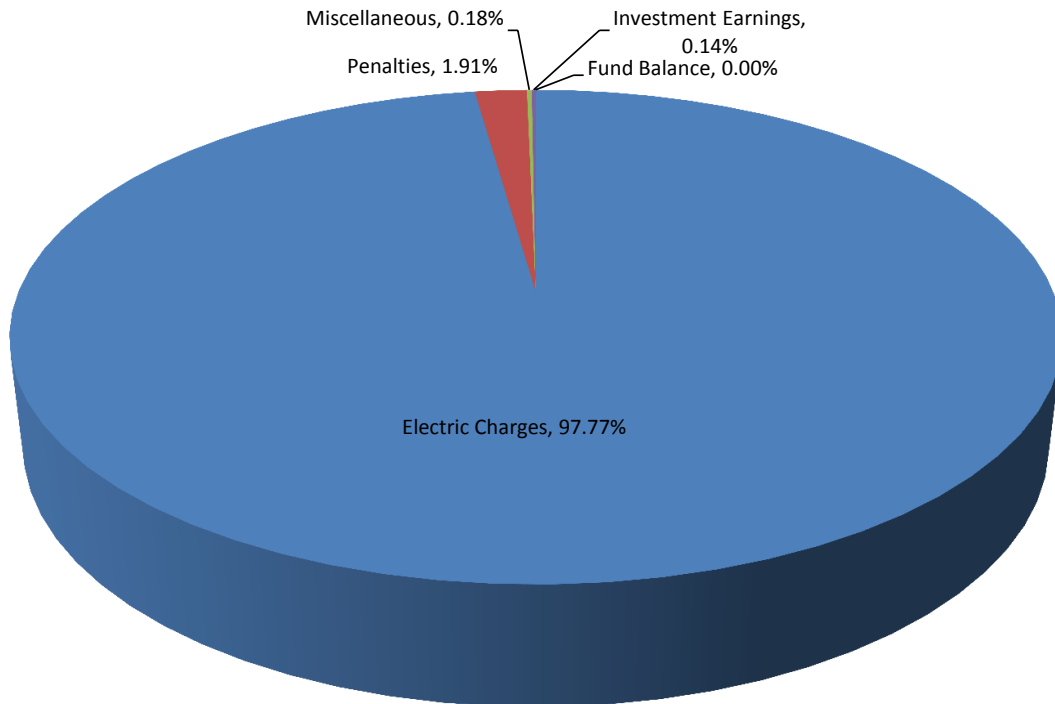
Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	CONTINGENCY COMMENTS
30-71-7240-5400-9502	Water Debt Service DENR Loans	62,950	60,432	21,024	21,024	-	-100%	Construction of Ammonia Treatment Plant and Sludge Handling Facilities; Two Loans - Original Loan #1, \$761,780 for 20 Years @ 5.30% issued on Oct 29, 1997. Maturity Date May 2017 - Paid in Full FY17. Loan #2 \$408,220 for 20 Years @ 3% issued on Sept 1, 1997. Maturity Date May 2018.
30-71-7240-5400-9503	D/S Water Loan (Equip)	84,881	84,881	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
30-71-7240-5400-9505	I & /Sand Removal	-	166,106	166,114	166,114	166,114	0%	1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb., 2026
30-71-7240-5400-9506	Multiple W/S Projects	-	131,342	131,343	131,343	131,343	0%	1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026.
30-7240-9507	FY17 Sewer Projects	-	52,600	-	-	-	N/A	
30-71-7240-5400-9508	Booker Dairy Rd-BBT	-	-	313,676	313,676	813,676	159%	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 \$500,000 one time payment toward additional principle due to NCDOT reimbursement in FY 18.
	<b>Subtotal</b>	<b>147,831</b>	<b>495,361</b>	<b>717,038</b>	<b>717,038</b>	<b>1,196,014</b>	<b>67%</b>	
30-00-9990-5300-0000	Contingency	-	105,231	140,815	40,000	313,763	123%	Includes VCP
	Salary Adjustments	-	-	-	-	-		
	<b>Subtotal</b>	<b>-</b>	<b>105,231</b>	<b>140,815</b>	<b>40,000</b>	<b>313,763</b>	<b>123%</b>	
	<b>GRAND TOTALS</b>	<b>147,831</b>	<b>600,592</b>	<b>857,853</b>	<b>757,038</b>	<b>1,509,777</b>	<b>76%</b>	<b>Department Budget % Change</b>



## Electric Fund Revenues by Source

Source	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimate	FY 18-19 Budget	Percent Change
Electric Charges	\$16,763,569	\$16,400,000	\$16,437,000	\$16,400,000	0.0%
Penalties	\$453,987	\$315,000	\$315,000	\$320,000	1.6%
Miscellaneous	\$35,422	\$27,000	\$27,000	\$30,000	11.1%
Investment Earnings	\$26,572	\$19,000	\$27,050	\$24,000	26.3%
Loan Proceeds	\$0	\$0	\$0	\$0	N/A
Fund Balance Appropriated	\$0	\$0	\$0	\$0	N/A
<b>Total</b>	<b>\$17,279,550</b>	<b>\$16,761,000</b>	<b>\$16,806,050</b>	<b>\$16,774,000</b>	<b>0.1%</b>

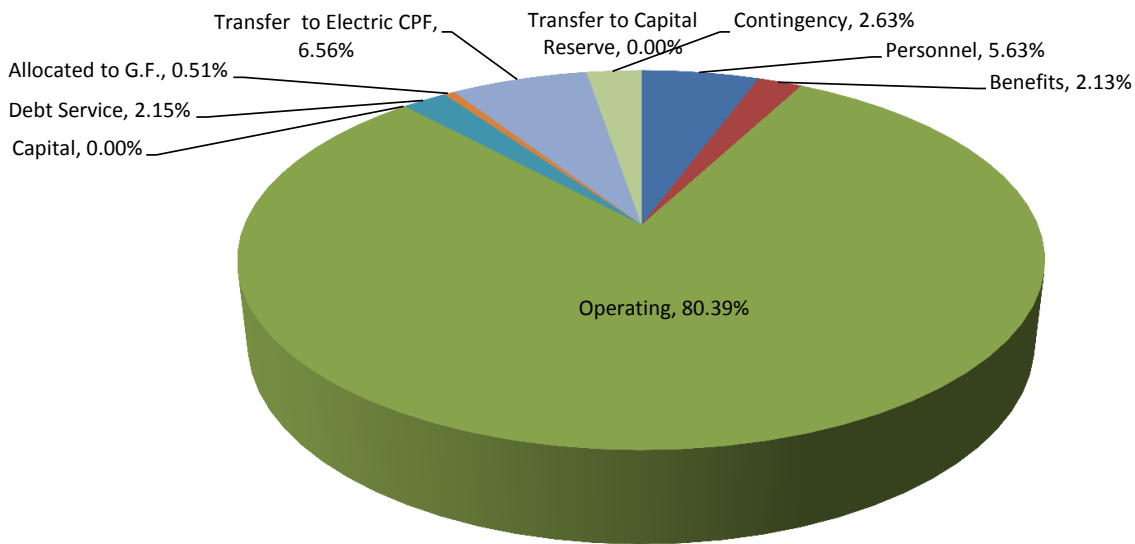
**Electric Fund Revenues by Source FY18-19**



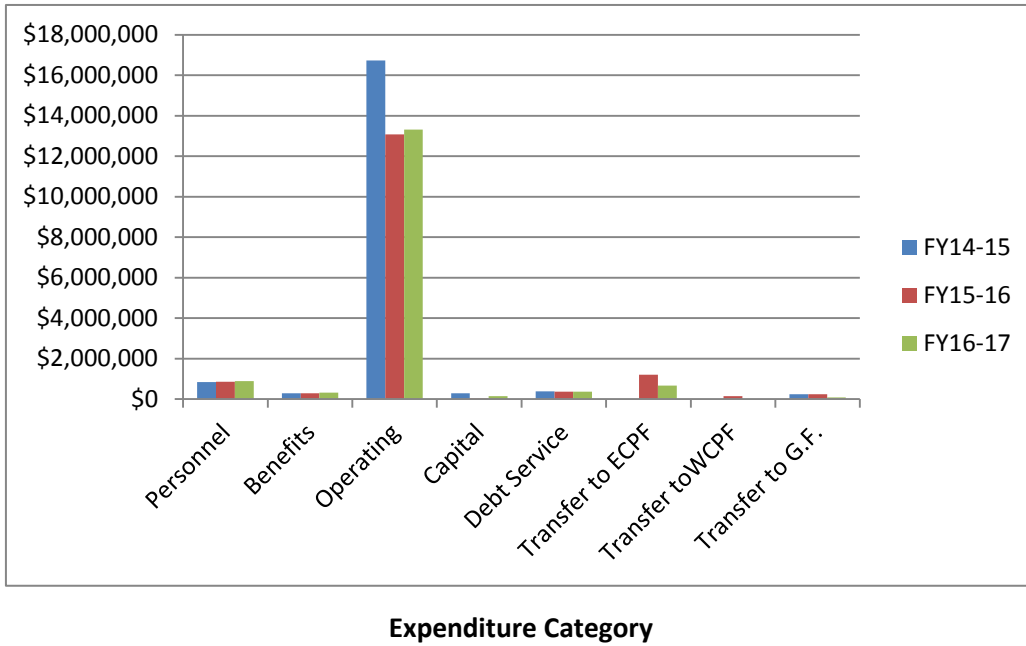
## Electric Fund Expenditures by Type

Function	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimate	FY 18-19 Budget	Percent Change
Personnel	\$888,811	\$939,353	\$939,353	\$944,225	1%
Benefits	\$323,538	\$352,693	\$360,510	\$357,679	1%
Operating	\$13,309,165	\$13,617,660	\$14,075,295	\$13,483,920	-1%
Capital	\$151,736	\$45,833	\$45,833	\$0	-100%
Debt Service	\$359,970	\$359,972	\$359,972	\$359,972	0%
Allocated to G.F.	\$86,214	\$86,214	\$86,214	\$86,214	0%
Transfer to Electric CPF	\$400,000	\$750,000	\$750,000	\$1,100,000	47%
Transfer to Booker Dairy CPF	\$275,000	\$0	\$0	\$0	N/A
Transfer to Capital Reserve	\$0	\$0	\$115,000	\$0	N/A
Contingency	\$0	\$609,275	\$0	\$441,990	-27%
<b>Total</b>	<b>\$15,794,434</b>	<b>\$16,761,000</b>	<b>\$16,732,177</b>	<b>\$16,774,000</b>	<b>0.08%</b>

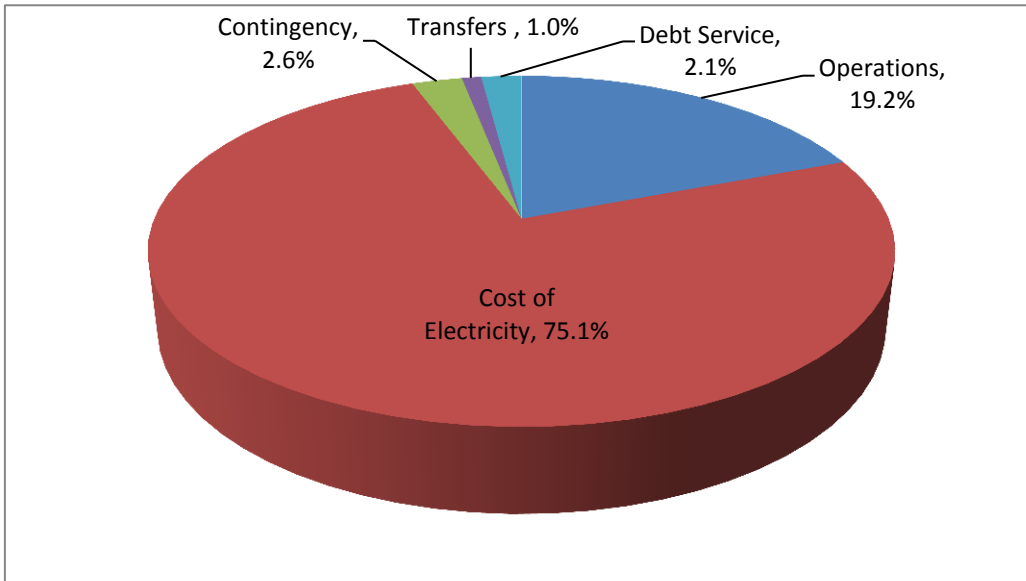
**Electric Fund Expenditures by Type FY18-19**



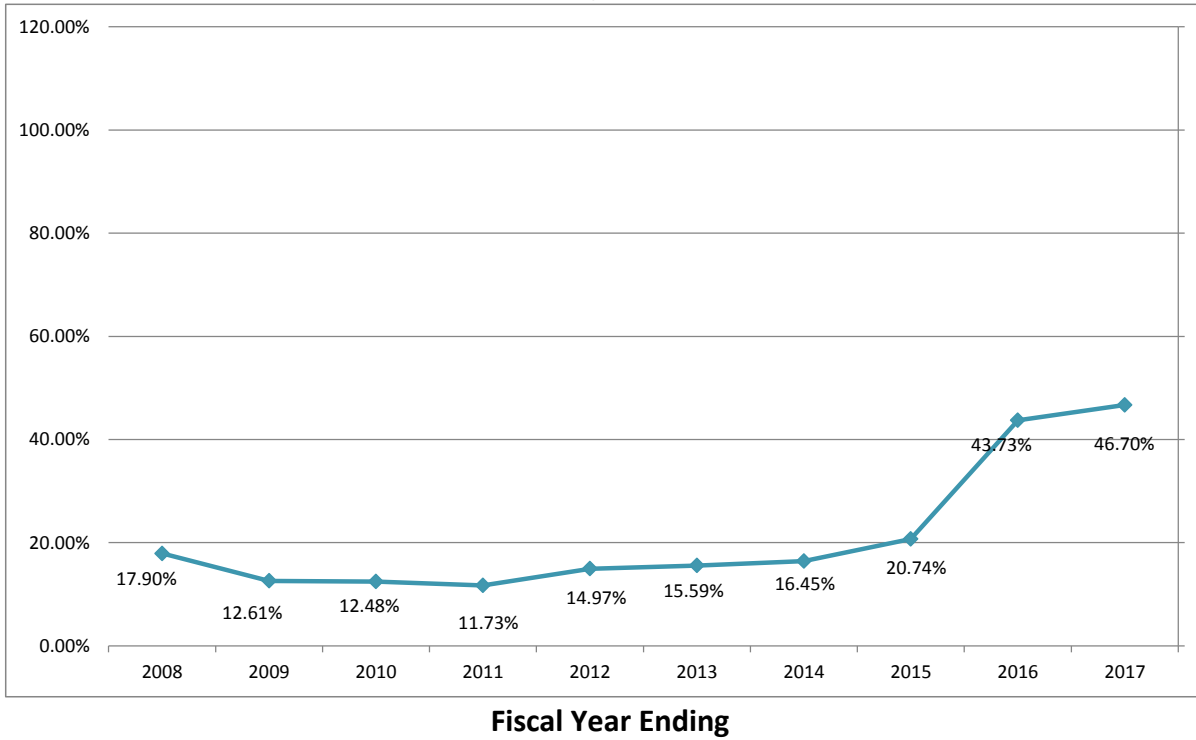
## Electric Fund Actual Expenditures by Type



## Electric Expenditures by Function FY19-19



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



Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
Electric Revenues:	\$ 18,095,403	\$ 17,337,747	\$ 16,761,000	\$ 16,817,400	\$ 16,774,000
Less Expenses:					
Electric Utility:	\$ 16,081,014	\$ 15,626,362	\$ 15,791,753	\$ 15,772,205	\$ 15,972,038
Electric Debt Service:	\$ 367,876	\$ 359,972	\$ 359,972	\$ 359,972	\$ 359,972
Contingency:	\$ -	\$ 303,502	\$ 609,275	\$ 600,000	\$ 441,990
Amount Revenues Over (Under) Expenditures:	\$ 1,646,513	\$ 1,047,911	\$ 0	\$ 85,223	\$ -

# Electric Fund

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 19 Adopted Budget
<b>Electric Revenues:</b>					
31-72-3550-3530-0000	ELECTRIC SALES	\$ 17,599,632	\$ 16,894,747	\$ 16,400,000	\$ 16,437,000
31-72-3550-3560-0000	PENALTIES	\$ 446,632	\$ 400,000	\$ 315,000	\$ 319,000
31-72-3550-3580-0000	NON-REFUND EL CUT ON FEE	\$ 21,763	\$ 22,000	\$ 22,000	\$ 26,000
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 7,756	\$ 5,000	\$ 5,000	\$ 6,000
31-72-3550-3520-0000	MISCELLENOUS	\$ -	\$ -	\$ -	\$ 1,400
31-72-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 18,256	\$ 16,000	\$ 19,000	\$ 28,000
31-72-3900-3900-0799	WRITEOFF RECOVERY	\$ 1,364	\$ -	\$ -	\$ -
31-72-3800-3307-0000	GRANT - CHARGING STATION	\$ -	\$ -	\$ -	\$ -
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$ -	\$ -	\$ -	\$ -
	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 18,095,403</b>	<b>\$ 17,337,747</b>	<b>\$ 16,761,000</b>	<b>\$ 16,817,400</b>
					<b>\$ 16,774,000</b>

# Electric Fund

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 19 Adopted Budget
<b>Electric Utility:</b>					
31-72-7230-5100-0200	SALARIES & WAGES	\$ 840,988	\$ 887,450	\$ 914,352	\$ 914,352
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 10,409	\$ 11,333	\$ 11,334	\$ 11,334
31-72-7230-5100-0250	OVERTIME	\$ 7,644	\$ 13,667	\$ 13,667	\$ 13,667
31-72-7230-5300-2900	PROFESSIONAL FEES	\$ 27,943	\$ 15,000	\$ 15,000	\$ 15,000
31-72-7230-5120-0500	FICA TAXES	\$ 63,416	\$ 69,825	\$ 70,993	\$ 70,994
31-72-7230-5125-0600	GROUP INSURANCE	\$ 161,818	\$ 179,213	\$ 192,153	\$ 194,200
31-72-7230-5127-0700	RETIREMENT	\$ 69,528	\$ 84,477	\$ 89,547	\$ 92,485
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-1100	TELEPHONE	\$ 8,382	\$ 12,400	\$ 12,400	\$ 12,400
31-72-7230-5300-1121	POSTAGE	\$ 40,646	\$ 42,000	\$ 42,000	\$ 45,000
31-72-7230-5300-1201	LEGAL FEES	\$ -	\$ -	\$ 5,000	\$ 5,000
31-72-7230-5300-1300	UTILITIES	\$ 20,643	\$ 21,000	\$ 21,000	\$ 21,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 5,960	\$ 20,000	\$ 25,000	\$ 95,000
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 5,509	\$ 9,000	\$ 11,000	\$ 13,400
31-72-7230-5300-3000	FUEL	\$ 11,474	\$ 15,000	\$ 15,000	\$ 15,000
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 25,963	\$ 18,000	\$ 18,000	\$ 20,000
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ 324,042	\$ 190,000	\$ 190,000	\$ 178,000
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 293,747	\$ 306,000	\$ 213,000	\$ 213,000
31-72-7230-5300-4502	C.S./TYLER & ELECTRICITIES	\$ 21,745	\$ 28,994	\$ 28,994	\$ -
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ 96,415	\$ -	\$ -	\$ -
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 9,520	\$ 9,700	\$ 11,700	\$ 12,200
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ 100,000
31-72-7230-5300-4402	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 12,427,576	\$ 12,552,089	\$ 12,800,000	\$ 12,600,000
31-7230-5000	OPEN	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0770	PROP. LIA. INS./MKS COMP	\$ 122,135	\$ 125,000	\$ 94,565	\$ 104,270
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ.	\$ 1,200,000	\$ 400,000	\$ 750,000	\$ 1,100,000
31-76-7230-5500-9104	ELECTRIC PIL-PROPERTY TAX	\$ 86,124	\$ 86,214	\$ 86,214	\$ 86,214
31-76-7230-5970-9106	ELECTRIC CAPITAL ASSET TRANSFER	\$ 157,328	\$ -	\$ -	\$ -
31-76-7230-5970-9110	TRANSFER TO ELECTRIC FUND CAP RESERVE	\$ -	\$ -	\$ 115,000	\$ -
31-76-7230-5970-9108	TRANSFER TO BOOKER DAIRY ROAD CAP PROJ	\$ -	\$ 275,000	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 16,038,955</b>	<b>\$ 15,371,362</b>	<b>\$ 15,745,920</b>	<b>\$ 15,726,372</b>
<hr/>					
31-72-7230-5700-7400	CAPITAL OUTLAY	\$ 42,059	\$ 255,000	\$ 45,833	\$ -
<b>Sub-Totals:</b>		<b>\$ 42,059</b>	<b>\$ 255,000</b>	<b>\$ 45,833</b>	<b>\$ -</b>
<hr/>					
<b>ELECTRIC TOTALS:</b>		<b>\$ 16,081,014</b>	<b>\$ 15,626,362</b>	<b>\$ 15,791,753</b>	<b>\$ 15,772,205</b>
					<b>\$ 15,972,038</b>

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5100-0200	Salaries & Wages	840,988	887,450	914,352	914,352	919,224	1%	<b>Town of Smithfield Budget Justification Sheet</b> 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 (1) , 2 PT collection assistants; 1/3 Finance & 1/3 Gen Govt
31-72-7230-5100-0210	Salaries/Council	10,409	11,333	11,334	11,334	11,334	0%	Annual Salary of Mayor (\$6,000/3 = \$2,000), Annual Salary of Council Members (\$4,000x7 = \$28,000/3 = \$9,333)
31-72-7230-5100-0250	Overtime	7,644	13,667	13,667	13,667	13,667	0%	Projected Overtime for Emergency Response and Repairs
31-72-7230-5300-2900	Professional Services	27,943	15,000	15,000	15,000	15,000	0%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services
31-72-7230-5120-0500	FICA	63,416	69,825	70,993	70,993	70,994	0%	
31-72-7230-5125-0600	Group Insurance	161,818	179,213	192,153	200,000	194,200	1%	Includes 8% increase
31-72-7230-5127-0700	Retirement	69,528	84,477	89,547	89,547	92,485	3%	
31-7230-0800	Unemployment Compensation	-	-	-	-	-	N/A	
31-72-7230-5300-1100	Telephone	8,382	12,400	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)
31-72-7230-5300-1121	Postage	40,646	42,000	42,000	45,000	45,000	7%	Mailing of Monthly Utility Bills with Cash Cycle Solutions Projected Average (\$3,297/month) (\$39,575), Miscellaneous Postage Costs (\$2,425) Postage Rates Increase
31-72-7230-5300-1201	Legal Fees	-	-	5,000	5,000	5,000	0%	
31-72-7230-5300-1300	Utilities	20,643	21,000	21,000	21,000	21,000	0%	Town of Smithfield Utility Costs, Time Warner Cable Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub (0)
31-72-7230-5300-1700	Equip Maint & Repair	5,960	20,000	25,000	25,000	95,000	280%	Maintenance/Repair of Transformers, Substation Equipment, etc. Increase due to specialized transformer in Delivery point #1 that needs replacement; Includes \$50,000 for building repairs and security upgrades.
31-72-7230-5300-0800	Training/ Education	5,509	9,000	11,000	10,000	13,400	22%	Electricities Annual Meeting, NCAMES Annual Meeting for Distribution Superintendent, Safety & Performance Training for Department Employees, Workzone safety through NCDOT (\$2,400), Infrared Camera Training, Miscellaneous Costs (e.g. safety meeting material)



Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5300-3000	Fuel	11,474	15,000	15,000	15,000	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.
31-72-7230-5300-3100	Vehicle Supplies/Maintenance	25,963	18,000	18,000	20,000	20,000	11%	Maintenance and Repair of Electric Department Vehicles.
31-72-7230-5300-3300	Supplies/ Operations	324,042	190,000	190,000	190,000	178,000	-6%	Miscellaneous Equipment, Supplies, etc. for Electric Crews to maintain Distribution System, connect new customers etc., Cintas Document Management (\$250), Electric Portion of Copy Machine Contracts (\$2,259), Self Purchase (\$286), Green Guard First Aid Account (\$489)
31-72-7230-5300-4501	Service Contracts	293,747	306,000	213,000	213,000	213,000	0%	Contracted Monthly Meter Reading Services with Grid One Solutions. 5,000 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 Merchant Fee(\$8700 est), Elecsys Corp. hand held readers maintenance (\$2500).
31-72-7230-5300-4502	C.S./Tyler & ElectricCities	21,745	28,994	28,994	-	34,650	N/A	Tyler Software Maintenance and ElectricCities
31-72-7230-5300-4504	ESA-BAYWA SOLAR	96,415	-	-	-	-	N/A	
31-72-7230-5300-3600	Uniform Service	9,520	9,700	11,700	11,700	12,200	4%	Uniform Costs with Unifirst, Purchase of Lineman's (6) boots (\$1,500), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$2,200)
31-72-7230-5300-5710	Economic Development	-	-	-	-	100,000	N/A	
31-72-7230-5300-4402	Miscellaneous	-	-	-	-	-	N/A	
31-72-7230-5300-4800	Electricity Purchased	12,427,576	13,600,000	12,800,000	12,800,000	12,600,000	-2%	Wholesale Power Purchased from NCEMPA. Electricities projection \$11,973,305
31-7230-5000	Open	-	-	-	-	-	N/A	
31-72-7230-5300-0770	Prop. Lia./Wiks Comp	122,135	125,000	94,565	94,565	104,270	10%	
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	1,200,000	400,000	750,000	750,000	1,100,000	N/A	For AMI System (\$500,000), Voltage Conversion (\$300,000), 1/2 Bucket Truck (\$150,000), North Circuit Design (\$75,000), Delivery Point #3 (\$75,000)
31-76-7230-5500-9104	Contribution to General Fund - Payment in Lieu of Taxes	86,124	86,214	86,214	86,214	86,214	0%	
31-7230-9106	Transfer to General Fund - Gross Capital Value of System	157,328	-	-	-	-	N/A	

Account #	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-76-7230-5970-9110	Transfer to Electric Fund Capital Reserve	-	-	115,000	115,000	-	N/A	
31-76-7230-5970-9108	Transfer to Booker Dairy Road Proj Fund	-	275,000	-	-	-	N/A	
	<b>Subtotal</b>	<b>16,038,955</b>	<b>16,419,273</b>	<b>15,745,920</b>	<b>15,726,372</b>	<b>15,972,038</b>	<b>1%</b>	
31-72-7230-5700-7400	Capital Outlay	42,059	255,000	45,833	45,833	-	-100%	
	<b>Subtotal</b>	<b>42,059</b>	<b>255,000</b>	<b>45,833</b>	<b>45,833</b>	<b>-</b>	<b>-100%</b>	
	<b>Grand Totals</b>	<b>16,081,014</b>	<b>16,674,273</b>	<b>15,791,753</b>	<b>15,772,205</b>	<b>15,972,038</b>	<b>1%</b>	

Department Budget % Change

# Electric Fund

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 19 Adopted Budget
<b>Electric Debt Service:</b>					
31-72-7250-5400-9500	SUBSTATION LOAN	\$ 350,491	\$ 342,586	\$ 342,586	\$ 342,586
31-72-7250-5400-9501	2015 EQUIPMENT LOAN (1/2 Mini Excavator & 1/2 Track	\$ 17,385	\$ 17,386	\$ 17,386	\$ 17,386
	<b>Sub-Totals:</b>	<b>\$ 367,876</b>	<b>\$ 359,972</b>	<b>\$ 359,972</b>	<b>\$ 359,972</b>
<b>Contingency:</b>					
31-00-9990-5300-0000	CONTINGENCY	\$ -	\$ 303,502	\$ 609,275	\$ 441,990
	SALARY ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ 303,502</b>	<b>\$ 609,275</b>	<b>\$ 441,990</b>
<b>DEBT SERVICE/CONTINGENCY TOTALS:</b>		<b>\$ 367,876</b>	<b>\$ 663,474</b>	<b>\$ 969,247</b>	<b>\$ 801,962</b>
<b>Total Revenues:</b>		<b>\$ 18,095,403</b>	<b>\$ 17,337,747</b>	<b>\$ 16,761,000</b>	<b>\$ 16,817,400</b>
<b>Less:</b>					
<b>Total Expenditures:</b>		<b>\$ 16,448,890</b>	<b>\$ 16,289,836</b>	<b>\$ 16,761,000</b>	<b>\$ 16,732,177</b>
<b>Amount Revenues Over (Under) Expenditures:</b>		<b>\$ 1,646,513</b>	<b>\$ 1,047,911</b>	<b>\$ 0</b>	<b>\$ 85,223</b>
					<b>\$ -</b>

Account #	Account Description	FY 18				FY 19 Adopted Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
		FY 16 Actual	FY 17 Actual	Adopted Budget	FY 18 Projected			
31-72-7250-5400-9500	Substation Loan	350,491	342,586	342,586	342,586	0%	2007 Substation Project Original Note \$5,000,000 @ 4.03% for 20 years. Refinanced in May 2014 \$3,888,730 @3.25% for 13 remaining years. Refinanced in April 2015 @ 2.89% for remaining 12 years. Maturity Date of August 15, 2027	
31-72-7250-5400-9501	2015 Equipment Loan	17,385	17,386	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.	
	<b>Subtotal</b>	<b>367,876</b>	<b>359,972</b>	<b>359,972</b>	<b>359,972</b>	0%		
31-00-9990-5300-0000	Contingency	-	303,502	609,275	600,000	-27%	Funds available for unanticipated expenses; includes \$14,650 for VCP	
	Salary Adjustment	-	-	-	-	N/A		
	<b>Subtotal</b>	<b>-</b>	<b>303,502</b>	<b>609,275</b>	<b>600,000</b>	<b>-27%</b>		
	<b>Grand Totals</b>	<b>367,876</b>	<b>663,474</b>	<b>969,247</b>	<b>959,972</b>	<b>-17%</b>		

# JB George Fund

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>JB George Revenues</b>						
40-61-3300-3310-0300	INTEREST - JB GEORGE	\$ 3,150	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
40-61-3300-3310-0301	INTEREST - JP GEORGE	\$ -	\$ -	\$ 146	\$ 146	\$ 146
	<b>Sub-Totals:</b>	<b>\$ 3,150</b>	<b>\$ 1,200</b>	<b>\$ 1,346</b>	<b>\$ 1,346</b>	<b>\$ 1,346</b>
<b>JB George Expenditures</b>						
40-61-4100-5300-3400	J.B. George Projects	\$ 3,150	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
40-61-4100-5300-3400	J.P. George Projects	\$ -	\$ -	\$ 146	\$ 146	\$ 146
	<b>Sub-Totals:</b>	<b>\$ 3,150</b>	<b>\$ 1,200</b>	<b>\$ 1,346</b>	<b>\$ 1,346</b>	<b>\$ 1,346</b>
	<b>Total Revenues:</b>	<b>\$ 3,150</b>	<b>\$ 1,200</b>	<b>\$ 1,346</b>	<b>\$ 1,346</b>	<b>\$ 1,346</b>
	<b>Less:</b>					
	<b>Total Expenditures:</b>	<b>\$ 3,150</b>	<b>\$ 1,200</b>	<b>\$ 1,346</b>	<b>\$ 1,346</b>	<b>\$ 1,346</b>
	<b>Amount Revenues Over (Under) Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Firemens Relief Fund

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Firemans Relief Revenues</b>						
50-20-3300-3300-0000	RECEIVED FROM STATE	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
50-20-3300-3300-0010	INTEREST EARNED	\$ 50	\$ 90	\$ 60	\$ 60	\$ 60
50-3300-0000	REIMBURSEMENT	\$ -	\$ 9,000	\$ -	\$ -	\$ -
50-3990-0000	FUND BALANCE APPROPRIATED	\$ 14,771	\$ -	\$ -	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 14,821</b>	<b>\$ 9,090</b>	<b>\$ 9,060</b>	<b>\$ 9,060</b>	<b>\$ 9,060</b>
<b>Firemens Relief Expenditures</b>						
50-20-5310-5300-3500	FIREMENS SUPP RET	\$ 14,821	\$ 9,090	\$ 9,060	\$ 9,060	\$ 9,060
50-4010-3600	FIREMENS RELIEF EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
50-4010-9200	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 14,821</b>	<b>\$ 9,090</b>	<b>\$ 9,060</b>	<b>\$ 9,060</b>	<b>\$ 9,060</b>

Total Revenues:	\$ 14,821	\$ 9,090	\$ 9,060	\$ 9,060	\$ 9,060
Less:					
Total Expenditures:	\$ 14,821	\$ 9,090	\$ 9,060	\$ 9,060	\$ 9,060
Amount Revenues Over (Under) Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -

# Smithfield Fire Tax District

Account Number	Account Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted Budget	FY 18 Projected	FY 19 Adopted Budget
<b>Smithfield Fire Tax District Revenues</b>						
51-20-3100-3100-0100	SMITHFIELD FIRE DIST TAX	\$ 139,000	\$ 148,000	\$ 148,000	\$ 148,000	\$ 148,000
51-20-3100-3100-0101	MOTOR VEHICLE TAX	\$ 15,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
51-20-3800-3800-0000	JO CO CONTRIBUTION-1st Responders	-	\$ 9,400	\$ 9,400	\$ 9,400	\$ 9,400
51-3710-0000	FUND BALANCE	-	-	-	-	-
	<b>Sub-Totals:</b>	<b>\$ 154,000</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>
<b>Smithfield Fire Tax District Expenditures</b>						
51-76-5320-5500-9100	CONTRIBUTION GEN FUND	\$ 154,000	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400
	<b>Sub-Totals:</b>	<b>\$ 154,000</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>
	<b>Total Revenues:</b>	<b>\$ 154,000</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>
	<b>Less:</b>					
	<b>Total Expenditures:</b>	<b>\$ 154,000</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>	<b>\$ 175,400</b>
	<b>Amount Revenues Over (Under) Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# General Capital Project Fund - FUND 46

Account Number	Account Description	Prior Budget	Adopted FY 19 Budget	Total	Actual As Of 4/30/2018
<b>Gen Cap. Project Revenues</b>					
46-00-3290-3800-0000	Interest Eamed	\$ 12,588	\$ -	\$ 12,588	\$ 12,587.75
46-60-3800-3800-6200	Miracle Park/Partnership for Children	\$ 260,000	\$ -	\$ 260,000	\$ 260,000.00
46-60-3800-3800-6201	Miracle Park/Miracle League of J. Co.	\$ 101,000	\$ -	\$ 101,000	\$ 101,000.00
46-60-3800-3800-6202	Miracle Park/PARFT Grant	\$ 350,000	\$ -	\$ 350,000	\$ 312,962.00
46-60-3800-3800-6203	Miracle Park/Connect NC Grant	\$ 160,000	\$ -	\$ 160,000	\$ 26,000.00
46-60-3800-3800-6204	Miracle Park/Friends of the Park	\$ -	\$ -	\$ -	\$ 5,000.00
46-75-3870-3870-0300	Transfer General Fund	\$ 1,309,083	\$ 261,352	\$ 1,570,435	\$ 919,333.00
46-75-3870-3870-0301	Transfer Neuse River Theater	\$ 80,000	\$ -	\$ 80,000	\$ 39,304.75
46-10-3410-3410-4110	Revitalization Grant	\$ 96,107	\$ -	\$ 96,107	\$ 96,107.00
46-75-3870-3870-0000	Transfer/Revitalization	\$ 17,000	\$ -	\$ 17,000	\$ -
46-00-3900-3300-4112	BLDG REUSE - ARI Contribution	\$ 22,250	\$ -	\$ 22,250	\$ 8,750.00
46-00-3900-3300-4113	BLDG REUSE - RIA Grant	\$ 175,000	\$ -	\$ 175,000	\$ 134,071.82
46-20-3980-5300-0000	Loan-Proceeds Fire Dept	\$ 530,000	\$ -	\$ 530,000	\$ 490,500.00
46-75-3560-3560-0000	Transfer GF- Smithfield Crossings	\$ 860,000	\$ -	\$ 860,000	\$ 509,703.26
46-30-3560-3560-0001	Loan Proceeds- Smithfield Crossing	\$ 5,408,314	\$ -	\$ 5,408,314	\$ 5,408,313.71
46-30-3560-3560-5602	NCDOT Funds - Smithfield Crossing	\$ 750,000	\$ -	\$ 750,000	\$ 750,000.00
46-30-3560-3560-5603	Developer Contributions - Smithfield Crossings	\$ 500,000	\$ -	\$ 500,000	\$ 500,000.00
46-30-3560-3560-5604	Fed DOT Funds - Smithfield Crossings	\$ 378,700	\$ -	\$ 378,700	\$ 378,699.69
46-40-3980-5800-0000	Loan/Knuckleboom & Flatbed	\$ 230,000	\$ -	\$ 230,000	\$ 194,128.00
46-40-3980-5800-0001	Loan/Garbage Tk	\$ 170,000	\$ -	\$ 170,000	\$ 164,989.00
46-40-3980-5800-0002	Loan/Street Sweeper	\$ 125,000	\$ -	\$ 125,000	\$ -
46-40-3980-5800-xxxx	Loan Proceeds- Hook Leaf Truck	\$ -	\$ 199,345	\$ 199,345	\$ -
46-75-3870-3870-0302	Transfer From GF Capital Reserve	\$ 175,000	\$ -	\$ 175,000	\$ -

**Sub-Totals:** \$ 11,710,042 \$ 460,697 \$ 12,170,739 \$ 10,311,449.98

<b>GenCap. Project Expenditures</b>					
46-10-4110-5700-7300	BLDG REUSE - ARI	\$ 183,750	\$ -	\$ 183,750	\$ 142,821.82
46-10-4110-5700-7310	BLDG REUSE - Consultant	\$ 13,500	\$ -	\$ 13,500	\$ -
46-61-4110-5300-5703	Revitalization/Market St	\$ 113,107	\$ -	\$ 113,107	\$ 96,106.21
46-10-4200-5700-7400	Financial Software	\$ 103,333	\$ -	\$ 103,333	\$ 101,963.39
46-20-5300-5700-7400	Fire Eng #3 Replacement	\$ 530,000	\$ -	\$ 530,000	\$ 491,439.00
46-20-5300-5700-7402	JAS Building Purchase	\$ 425,750	\$ -	\$ 425,750	\$ 533,644.07
46-20-5300-5700-7403	SCBA Packs/Rescue Hydraulic Equip	\$ 261,352	\$ -	\$ 261,352	\$ -
46-30-5600-5700-7404	Smithfield Crossings Area "A"	\$ 1,483,319	\$ -	\$ 1,483,319	\$ 1,483,318.95
46-30-5600-5700-7405	Smithfield Crossings Area "B"	\$ 6,426,283	\$ -	\$ 6,426,283	\$ 6,332,716.49
46-30-5600-5700-7406	Venture Drive	\$ 700,000	\$ -	\$ 700,000	\$ 678,205.50
46-30-5600-5700-7407	Backhoe	\$ 100,000	\$ -	\$ 100,000	\$ -
46-30-5800-5700-7400	Knuckleboom Loader	\$ 140,000	\$ -	\$ 140,000	\$ 129,529.00
46-40-5800-5700-7401	Flatbed	\$ 90,000	\$ -	\$ 90,000	\$ 65,395.45
46-40-5800-5700-7402	Garbage Truck	\$ 170,000	\$ -	\$ 170,000	\$ 166,018.00
46-40-5800-5700-7403	Street Sweeper	\$ 250,000	\$ -	\$ 250,000	\$ 224,506.00
46-40-5800-5700-xxxx	Hook Leaf Truck	\$ -	\$ 199,345	\$ 199,345	\$ -
46-60-6200-5700-7405	Neuse River Theater Repairs	\$ 80,000	\$ -	\$ 80,000	\$ -
46-60-6200-5700-7406	Miracle Pk - Phase II	\$ 701,000	\$ -	\$ 701,000	\$ 747,511.51
46-60-6200-5700-7407	Miracle Pk - Phase I/Site Prep	\$ 200,000	\$ -	\$ 200,000	\$ 151,071.75

**Sub-Totals:** \$ 11,710,042 \$ 460,697 \$ 11,909,387 \$ 11,344,247.14

<b>Total Revenues:</b>	\$ 11,710,042	\$ 460,697	\$ 12,170,739	\$ 10,311,450
<b>Total Expenditures:</b>	\$ 11,710,042	\$ 460,697	\$ 11,909,387	\$ 11,344,247
<b>Amount Revenues Over (Under) Expenditures:</b>	\$ -	\$ -	\$ 261,352	\$ (1,032,797)



# WATER PLANT EXPANSION FUND -FUND 43

Account Number	Account Description	Prior Budget	Adopted FY 19 Budget	Total	Actual As Of 4/30/2018
<b>Revenues</b>					
43-75-3870-3870-XXXX	Transfer from Water Fund	\$ -	\$ 150,000	\$ 150,000	\$ -
43-71-3870-3870-XXXX	Johnston County Government	\$ -	\$ 3,250,000	\$ 3,250,000	\$ -
43-71-3870-3870-XXXX	NC Clean Wtr Loan	\$ -	\$ 12,050,000	\$ 12,050,000	\$ -
<b>Sub-Totals:</b>		<b>\$ -</b>	<b>\$ 15,450,000</b>	<b>\$ 15,450,000</b>	<b>\$ -</b>
<b>Expenditures</b>					
43-71-7200-5700-XXXX	Engineer/Design	\$ -	\$ 1,070,000	\$ 1,070,000	\$ -
43-71-7200-5700-XXXX	Construction	\$ -	\$ 13,980,000	\$ 13,980,000	\$ -
43-71-7200-5700-XXXX	Inspection of Construction	\$ -	\$ 300,000	\$ 300,000	\$ -
43-71-7200-5700-XXXX	Geo Testing	\$ -	\$ 100,000	\$ 100,000	\$ -
<b>Sub-Totals:</b>		<b>\$ -</b>	<b>\$ 15,450,000</b>	<b>\$ 15,450,000</b>	<b>\$ -</b>
<b>Total Revenues:</b>		<b>\$ -</b>	<b>\$ 15,450,000</b>	<b>\$ 15,450,000</b>	<b>\$ -</b>
<b>Less:</b>					
<b>Total Expenditures:</b>		<b>\$ -</b>	<b>\$ 15,450,000</b>	<b>\$ 15,450,000</b>	<b>\$ -</b>
<b>Amount Revenues Over (Under) Expenditures:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Water Sewer Capital Project Fund - FUND 45

Account Number	Account Description	Prior Budget	Adopted FY 19 Budget	Total	Actual As Of 4/30/2018
<b>Water Sewer Cap. Project Revenues</b>					
45-71-3700-7200-0001	AIA Grant -Water	-	-	-	95,443.00
45-71-3700-7220-0002	AIA Grant -Sewer	-	-	-	105,250.00
45-71-3980-7200-0001	Loan - I&I/NC210 Sewer Line/PS #3 Upgd	1,165,000	-	1,165,000	1,165,000.00
45-71-3980-7220-0000	Loan/Sand Removal, Chlorine Dioxide and Other	870,000	-	870,000	830,000.00
45-75-3870-3870-0000	Transfer From Electric Fund	150,000	-	150,000	-
45-75-3870-3870-0301	Transfer From W/S Fund	1,964,233	1,200,000	3,164,233	1,540,533.00
<b>Sub-Totals:</b>		<b>\$ 4,149,233</b>	<b>\$ 1,200,000</b>	<b>\$ 5,349,233</b>	<b>\$ 3,736,226.00</b>
<b>Water Sewer Cap. Project Expenditures</b>					
45-71-7200-5700-7402	Elevate Transformers & Electric Panels	100,000	-	100,000	69,493.95
45-71-7200-5700-7403	Generator/VFDs	99,000	-	99,000	97,700.00
45-71-7200-5700-7404	Chlorine Dioxide System	141,000	-	141,000	134,344.42
45-71-7200-5700-7405	Intake Sand Removal System	465,000	-	465,000	459,087.36
45-71-7200-5700-7406	Sludge Dewatering	369,700	-	369,700	368,546.20
45-71-7200-5700-7407	Water - AIA	165,000	-	165,000	122,452.00
45-71-7200-5700-7408	Grid Bee Mixers	65,000	-	65,000	63,995.37
45-71-7200-5700-XXXX	River Bank Construction and Refurbishment	-	200,000	200,000	-
45-71-7220-5700-7400	Financial Software	45,833	-	45,833	40,750.69
45-71-7220-5700-7413	I&J S&W Smithfield	1,100,000	100,000	1,200,000	1,005,625.01
45-71-7220-5700-7414	NC 210 Sewer Line & PS3 Upgd	415,000	-	415,000	384,795.19
45-71-7220-5700-7415	Booker Dairy Rd Ext	123,700	-	123,700	123,120.00
45-71-7220-5700-7416	Upgd Lift Station #12 and Replace 4 Inch Force Main	210,000	-	210,000	209,902.35
45-71-7220-5700-7417	Install 16 Inch Water Line (Frank Jones Rd)	200,000	-	200,000	-
45-71-7220-5700-7418	Sewer -AIA	165,000	-	165,000	107,916.70
45-71-7220-5700-7419	Lift Station Repair (5 & 11)	100,000	150,000	250,000	73,445.92
45-71-7220-5700-7420	AMI	210,000	-	210,000	72,043.28
45-71-7220-5700-7421	Sanitary Sewer Replacement (Durham St)	175,000	-	175,000	108,603.92
45-71-7220-5700-XXXX	16" Water Line Along Durwood Stephenson	-	750,000	750,000	-
<b>Sub-Totals:</b>		<b>\$ 4,149,233</b>	<b>\$ 1,200,000</b>	<b>\$ 5,349,233</b>	<b>\$ 3,441,822.36</b>
<b>Total Revenues:</b>		<b>\$ 4,149,233</b>	<b>\$ 1,200,000</b>	<b>\$ 5,349,233</b>	<b>\$ 3,736,226.00</b>
<b>Total Expenditures:</b>		<b>\$ 4,149,233</b>	<b>\$ 1,200,000</b>	<b>\$ 5,349,233</b>	<b>\$ 3,441,822.36</b>
<b>Amount Revenues Over (Under) Expenditures:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 294,403.64</b>

# Electric Capital Project Fund - FUND 47

Account Number	Account Description	Prior Budget	Adopted FY 19 Budget	Total	Actual As Of 4/30/2018
<b>Electric Cap. Project Revenues</b>					
47-75-3870-3870-0000	Transfer from Electric Fund	\$ 2,753,930	\$ 1,100,000	\$ 3,853,930	\$ 2,722,415.00
<b>Sub-Totals:</b>		<b>\$ 2,753,930</b>	<b>\$ 1,100,000</b>	<b>\$ 3,853,930</b>	<b>\$ 2,722,415.00</b>
<b>Electric Cap. Project Expenditures</b>					
47-72-7230-5700-7400	Financial Software	\$ 45,833	\$ -	\$ 45,833	\$ 28,131.17
47-72-7230-5700-7406	Substation 2nd Transformer	\$ 1,231,515	\$ -	\$ 1,231,515	\$ 1,145,836.80
47-72-7230-5700-7420	AMI	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 242,184.00
47-72-7230-5700-7407	Voltage Conversion	\$ 650,000	\$ 300,000	\$ 950,000	\$ 315,929.78
47-72-7230-5700-7408	Booker Dairy Road Power Line Relocation	\$ 275,000	\$ -	\$ 275,000	\$ 118,698.30
47-72-7230-5700-XXXX	Delivery Point #3	\$ -	\$ 75,000	\$ 75,000	\$ -
47-72-7230-5700-XXXX	North Circuit Design	\$ -	\$ 75,000	\$ 75,000	\$ -
47-72-7230-5700-XXXX	Bucket Truck	\$ -	\$ 150,000	\$ 150,000	\$ -
<b>Sub-Totals:</b>		<b>\$ 2,702,348</b>	<b>\$ 1,100,000</b>	<b>\$ 3,802,348</b>	<b>\$ 1,850,780.05</b>
<b>Less:</b>					
<b>Total Revenues:</b>		<b>\$ 2,753,930</b>	<b>\$ 1,100,000</b>	<b>\$ 3,853,930</b>	<b>\$ 2,722,415.00</b>
<b>Total Expenditures:</b>		<b>\$ 2,702,348</b>	<b>\$ 1,100,000</b>	<b>\$ 3,802,348</b>	<b>\$ 1,850,780.05</b>
<b>Amount Revenues Over (Under) Expenditures:</b>		<b>\$ 51,582</b>	<b>\$ -</b>	<b>\$ 51,582</b>	<b>\$ 871,634.95</b>