

FY 2019-2020
ADOPTED BUDGET
Adopted June 4, 2019

Budget Message

Town of Smithfield Proposed Annual Budget Fiscal Year 2019-20

To: Honorable Mayor Andy Moore
Members of the Town Council

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

Date: May 24, 2019

RE: FY 2019-2020 Budget Message

Dear Mayor and Council:

Enclosed is the Fiscal Year 2019-2020 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 24, 2019, 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 04, 2019 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, 2019.

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 ongoing debt obligations, and includes several necessary capital expenditures. Importantly, the budget maintains employee benefits at similar levels as exist in the current fiscal year. The 2018-19 Salary study recommendations completed by Piedmont Triad Regional Council are scheduled for implementation on July 1, 2019. A two and one-half (2.5) percent salary adjustment is scheduled to be implemented on January 6, 2020.

As a result of conservative expenditures and sound fiscal management the Town has been able to increase its General Fund balance steadily, while minimizing risk and increased debt service. The available cash reserves for both the Water/Sewer Fund and the Electric Fund remain stable and healthy. The Town Council completed a contract with Johnston County to increase its bulk water allocation by one million gallons of water per day. In exchange Johnston County paid a capacity fee of \$3.25 million which is being allocated to water plant upgrades and the increasing of water storage capacity.

Smithfield has been aggressive with its electric rates by lowering the average customer rate by twelve (12) percent since 2016. ElectriCities implemented a 1.2% wholesale rate increase on April 1, 2019. A rate stabilization fund created in FY 2018-19 allowed the Town to maintain its rate through July 1, 2019. After a rate review by Utility Financial Solutions (UFS), the Council has agreed to hold electric rates stable through FY 2020 and absorb the 1.2% increase implemented on April 1, 2019 and not pass along any electric rate increase in the coming year. ElectriCities has placed its customers on notice that the wholesale electric rate is projected to increase three (3) percent in April of 2020.

Overall, the state of the Economy for Smithfield continues to improve. Several new businesses have arrived in Town and others have expanded. A new hotel is also in the process of being permitted, as well as additional warehouse space. Bella Square residential subdivision has been built out and for the first time in many years the Town has received applications for both contiguous and satellite annexations. The budget proposal includes funding in the amount of \$50,000 for economic initiatives related to technical assistance, incentive development, marketing, as well as grant identification, submission and lobbying.

The Town maintains a fiscal policy that set as its goal a minimum 25% general fund balance. (See attached financial policy.) This proposed budget exceeds the maintenance of that goal, however appropriates \$1,093,000 of fund balance to repair North and South Equity Drive and add a pedestrian sidewalk along one side of the street. This amount also includes the Town's portion of an agreement with NCDOT to improve and enhance the interchange lighting at I-95, Exit 95.

One state-wide act of legislation will have an adverse impact on the budgets of local governments, including Smithfield's. This issue increases the employer contribution rate to the Local Government Employees Retirement System (LGERS). This increased the Town's contribution rate by nine percent (9%) for FY 2020.

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 eighty (80) percent. The Town has done a good job of allocating fund balance for major, one-time expenses like the reconstruction of Venture Drive, the purchase and renovation of Fire Station #2 and in FY 2020 the reconstruction of North and South Equity Drive. The Water and Sewer Fund also

maintained a fund balance of one hundred (100) percent while the Electric Utility Fund maintained a fund balance of over fifty-six (56) 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 \$1,093,000 which includes \$1,000,000 for the reconstruction project of North and South Equity Drive and \$93,000 for upgrading the interchange lighting at I-95, Exit 95. Additional capital expenses included in the FY 2020 proposed budget includes \$200,600 for seven (7) replacement police vehicles, \$27,000 for engineering and the creation of construction plans to add an addition to the existing police department, \$160,000 for the purchase of Fire Department SCBA gear and \$218,500 in Parks and Recreation equipment and park improvements including a new splash park at Smith Collins Park, and \$80,000 toward the purchase of a replacement knuckle boom truck in Sanitation in FY 2021. The normal Powell Bill allocation of \$260,000 for street resurfacing will allow the Town to continue with its annual street resurfacing program. FY 2019 witnessed the revaluation of real properties in Johnston County. The proposed budget keeps the property tax rate unchanged at \$.57, as it has been for the last sixteen (16) years since 2003. The revenue neutral tax rate is \$.52.3

General Administration/Finance/Planning

The General Fund contains a contingency amount of \$272,128 to cover unanticipated expenditures. There are two additional full-time employee positions proposed in the General Fund. Both positions are budgeted to be filled January 1, 2020. One position is an Administrative Assistant for the Fire Department. This position will eliminate a half-time Administrative Position currently in the Fire Department. The second position is a full-time assistant finance director to assist with the additional functions of the Town's increasing finance responsibilities and possibly fill the position of Finance Director, as our current finance director makes plans for retirement in the next five years.

\$15,000 is allocated in Planning to complete a Bicycle/Pedestrian transportation plan throughout town. This will allow us to take advantage of grant opportunities to further trails and walk ways in Town. \$12,000 is also allocated to the Planning Department to reconfigure existing office space within Town Hall.

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 significant increase in healthcare costs in the coming year. Fortunately, Smithfield maintained employee benefits at existing levels, however experienced an increase of five (5) percent in health care costs for FY 2020, 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 at a high level of efficiency and effectiveness. As always, the Town continues paying attention to the crime rate and statistics. FY 2019 saw a decrease in reported criminal activity throughout the Town. Seven (7) additional police vehicles are included in this FY 2020 budget proposal. This will include the beginning of a take home car program for those officers residing within town limits or the Extraterritorial Jurisdiction (ETJ). Thirteen (13) new portable radios are included in the proposed budget to replace existing radios. This replacement regiment will likely continue one additional year. One replacement K-9 Unit is also included in the budget at a cost of \$13,000.

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 July of 2019. The first debt service payment for this purchase is budgeted in the FY 2020 budget. A second fire engine is being ordered to replace a 2001 LaFrance Engine that parts are no longer manufactured for. Delivery should take place in FY 2020 with the first debt service payment being made in FY 2021. \$160,000 is also allocated to replace 19 SCBA air packs that will soon be beyond the OSHA determined life. \$19,500 is budgeted to upgrade the existing brush truck with additional equipment.

General Services/Streets/Garage/Sanitation

The street resurfacing program continues in FY 2020 with a budgeted amount of \$260,000. These funds are allocated from Powell Bill proceeds. \$35,000 is allocated for the purchase of a new service truck and \$80,000 is being place in Capital Reserve to purchase a new Knuckleboom Truck in FY 2021. A two-point lift is being added to the garage at a cost of \$12,000.

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. As mentioned previously, \$1,000,000 is recommended to reconstruct North and South Equity Drives and add sidewalk to one side of the street.

Recreation/SRAC

The Town is in a unique position of funding many parks and recreational needs for our residents when considering the sparse athletic facilities that are provided by Johnston County. \$134,000 has been added to Smith Collins Park to construct a new splash park and add new dug out covers to the baseball field. \$35,500 is allocated for the purchase of a replacement maintenance tractor and mower deck. Two (2) shade structures are also budgeted for the Town's new dog park at a cost of \$9,000.

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 over \$700,000 annually. Debt service payments totaling \$474,920 annually will mature in FY 2028. 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. Minor capital allocations totaling \$13,500 are included in the proposed budget.

Utility Funds

The Booker Dairy Road Extension Project is nearing completion. The Town's portion of this project, \$2.037 million, is complete. The road construction portion is ongoing and expected to be complete in FY 2020.

The Town Council agreed to increase the capacity provided in the Johnston County Bulk Water Agreement. In exchange for the additional one million gallons per day (mgd) allocation, Johnston County paid a one-time capacity fee of \$3.25 million. The Town Council has also voted to increase the bulk water price to \$2.20/mg. A new clear well storage tank is currently being engineered and will be constructed in FY 2020, as part of the water plant expansion project. \$100,000 is also allocated to replace three (3) existing filters in the water plant.

Capital projects in the Water and Sewer Distribution Department include Phase 2 of the addition of a sixteen (16) inch water line along Durwood Stevenson Highway at a cost of \$800,000. \$100,000 is allocated for Inflow and Infiltration (I&I) repairs, \$150,000 for lift station repairs, \$200,000 to expand the Town's AMI-Nexgrid program and \$70,000 for a new outfall machine.

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 increased in the FY 2019 proposed budget to match the tiered rate increase percentages adopted by Council in June of 2016. Water rates are remaining flat in FY 2020 with sewer rates increasing to match the increase proposed by Johnston County to take effect July 1, 2019. The Town Council funded a new water rate study through Utility Financial Services (UFS), as the Wooten Company Study nears the end of its use. The information from UFS is expected to be received prior to January 1, 2020.

Johnston County is considering a ten (10) percent sewer increase that is proposed to become effective on July 1, 2019. The increase is reflected in this budget proposal. Because the Town contracts with Johnston County for all its waste water/sanitary sewer treatment, The Town is forced to pass along this increase to its customers 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 electric 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 Electricities raised its wholesale rate by 1.2% on April 1, 2019. A second increase of three (3) percent is also proposed in the Spring of 2020. The Town Council created a rate stabilization fund during FY 2018. This has allowed the Town to keep electric rates stable as proposed in the current budget and not pass the 1.2% increase that went into effect in April, along to our customers.

Also included in the FY 2018 budget proposal are the following capital items for the Electric Department:

- \$500,000 Advanced Metering Infrastructure (AMI)
- \$300,000 Continued Voltage Conversion Project from Brogden Road Station
- \$950,000 Design and Construct North Circuit
- \$120,000 Raise Hospital Road Transformer to above Hurricane Matthew Flood Stage.

Debt Financing

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

Debt Service; May 23, 2019

<u>General Fund Description</u>	<u>Lender</u>	<u>Orig. Loan Amount</u>	<u>Interest Rate</u>	<u>Terms- YRS</u>	<u>Loan Date</u>	<u>Maturity Date</u>
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
Ladder Truck	USDA	1,126,105	3.875%	20	07/01/19	07/01/39
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
Water/Sewer Fund						
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%	5	3/23/17	03/23/22
I&l/Sand Removal	Four Oaks	1,430,000.00	2.900%	10	02/24/16	02/24/26
Multiple Water and Sewer	BB&T	1,181,500.00	2.060%	10	04/01/16	10/01/26
Electric Fund						
Substation Loan	Southern	3,432,596.52	2.890%	12	08/15/15	08/15/27
D/S Equip Loan Joint loan with Water Sewer 30-71-7240-5400-9503	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 2019-20 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 4th, 2019 at 7:00 pm at Town Hall to promote further discussion.


 Michael L. Scott, Town Manager

Financial Policy Guidelines For:

Town of Smithfield, North Carolina

Authority: North Carolina General Statutes and other Public Finance Law

Review Scheduled: Annually or as needed

Approval Needed: Town Council

Adopted: 12-4-12

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I. FINANCIAL POLICY GUIDELINES – OBJECTIVES

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

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

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

II. FUND BALANCE POLICIES

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

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

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

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

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

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

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

III. BUDGET DEVELOPMENT POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

IV. CAPITAL IMPROVEMENT BUDGET POLICIES

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

IV. CAPITAL IMPROVEMENT BUDGET POLICIES (cont.)

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

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

V. DEBT POLICIES

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

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

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

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

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

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

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

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

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

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

VI. CASH MANAGEMENT AND INVESTMENT POLICY

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

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

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

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

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

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

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

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

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

Budget Ordinance

**TOWN OF SMITHFIELD
BUDGET ORDINANCE
FY 2019-2020**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, meeting in Smithfield, North Carolina this the 4th day of June, 2019, 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, 2019 and ending June 30, 2020:

Current & Prior Year Property Taxes	6,781,000
Sales and Services	2,412,236
Licenses, Permits and Fees	94,800
Unrestricted Intergovernmental Revenues	3,443,000
Restricted Intergovernmental Revenues	600,143
Investment Earnings	40,000
Loan Proceeds	-
Other	555,971
Fund Balance Appropriated	1,093,000
	15,020,150

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, 2019 and ending June 30, 2020 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	424,838
Non-Departmental	914,145
Debt Service	939,258
Finance	115,511
Planning	343,314
Police	4,037,838
Fire	2,169,318
General Services	557,425
Streets	1,491,371
Garage	103,816
Powell Bill	322,725
Sanitation	1,287,765
Parks/Recreation	1,013,025
Aquatics Center	981,173
Sarah Yard Community Center	46,500
Contingency	272,128
	15,020,150

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, 2019 and ending June 30, 2020:

Water Sales	4,252,000
Sewer Sales	4,180,000
Investment Earnings	10,400
Other Revenues	102,500
Fund Balance Appropriated	<u>-</u>
	8,544,900

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, 2019 and ending June 30, 2020 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	1,947,275
Water and Sewer Distribution	5,630,720
Debt Service	653,574
Contingency	<u>313,331</u>
	8,544,900

Section III. Electric

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Electric Sales	16,550,000
Penalties	150,000
Investment Earnings	50,000
Other Revenues	106,000
Fund Balance Appropriated	<u>-</u>
	16,856,000

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, 2019 and ending June 30, 2020 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	16,172,240
Debt Service	351,279
Contingency	<u>332,481</u>
	16,856,000

Section IV. J. B. George Beautification Fund

It is estimated that the following revenues will be available in the J.B. George Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Interest	2,540
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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, 2019 and ending June 30, 2020 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Special Projects	2,540
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Section V. Firemen's Relief Fund

It is estimated that the following revenues will be available in the Firemen's Relief Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Received from State	9,000
Interest	157
	<hr/>
	9,157

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, 2019 and ending June 30, 2020 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Firemen's Supplemental Retirement	9,157
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Section VI. Smithfield Fire Tax District

It is estimated that the following revenues will be available in the Fire District Tax Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Smithfield Fire District Tax	150,000
Motor Vehicle Tax	18,000
Taxes	7,400
	<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, 2019 and ending June 30, 2020 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

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

It is estimated that the following revenues will be available in the General Capital Project Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Loan (Ladder Fire Truck)	1,126,105
Loan (Fire Engine #1 Replacement)	565,000
Transfer from General Fund	<u>952,000</u>
	2,643,105

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, 2019 and ending June 30, 2020, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Fire Truck (Ladder)	1,126,105
Fire Engine #1 Replacement	565,000
Equity Drive Repairs	827,000
Splash Pad-Smith Collins Park	<u>125,000</u>
	2,643,105

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, 2019 and ending June 30, 2020:

Transfer from W/S Fund	1,250,000
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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, 2019 and ending June 30, 2020, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

AMI - Nexgrid Metering	200,000
I&I S&W Smithfield	100,000
Upgrd Lift Station Repair (5 & 11)	150,000
16" Water Line Along Durwoos Stephenson	<u>800,000</u>
	1,250,000

Section IX. Electric Capital Project Fund

It is estimated that the following revenues will be available in the Electric Capital Project Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Transfer from Electric Fund	950,000
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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, 2019 and ending June 30, 2020, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

North Circuit Design/Construction	950,000
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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 2019-2020. A tax rate for the Special Tax District to provide funding for the Downtown Smithfield Development Corporation is established at \$0.19 per \$100 valuation. A tax rate for the Smithfield Rural Fire District is established at \$0.12 per \$100 valuation.

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

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

Section XIII- Special Authorization- Budget Officer

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

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

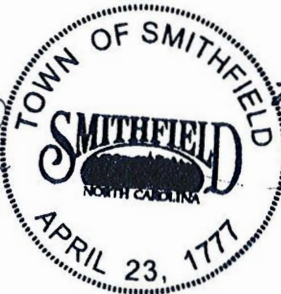
Section XIII- Utilization of Budget and Budget Ordinance

This ordinance and the budget document shall be the basis of the financial plan for the Smithfield Municipal Government during the 2019-2020 fiscal year. The Budget Officer shall administer the budget, and he shall ensure that the operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records which are in agreement with the budget and this ordinance and the appropriate statutes of the State of North Carolina. The fee schedule may be amended by majority vote of Council.

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

ATTEST:


Shannan Parrish, Town Clerk




M. Andy Moore, Mayor

Fee Schedule

TOWN OF SMITHFIELD
FY 2019-2020
DEPARTMENTAL FEE SCHEDULE
ADOPTED
June 4, 2019

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

	<u>Resident</u>	<u>Nonresident</u>
Day.....	Free.....	\$1.00

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 1st additional child

50% for each additional child after the 1st 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, etc.)

Up to 2 hours (day hours) - Resident.....	\$25.00
Up to 2 hours (day hours) - Nonresident.....	\$50.00
Up to 2 hours (night hours) - Resident.....	\$40.00
Up to 2 hours (night hours) - Nonresident	\$80.00
2 - 4 hours - Resident (day hours).....	\$45.00
2 - 4 hours - Nonresident (day hours)	\$90.00
2 - 4 hours - Resident (night hours)	\$90.00
2 - 4 hours - Nonresident (night hours).....	\$150.00
4 hours - All Day - Resident	\$150.00
4 hours - All Day - Nonresident.....	\$220.00

Field/Game Set Up Fees

Baseball/Softball	\$30.00
Soccer	\$50.00

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

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

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

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

Up to 2 hours - Resident \$25.00
Up to 2 hours - Nonresident..... \$50.00
2 - 4 hours - Resident \$50.00
2 - 4 hours - Nonresident \$100.00
4 hours - All Day - Resident \$80.00
4 hours - All Day - Nonresident..... \$160.00

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

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

LARGE PICNIC SHELTERS / (Rotary)

(1/2 Shelter Rates Available for Less than 50 People)

Up to 2 hours:

½ Shelter

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

Entire Shelter

Resident \$75.00
Nonresident..... \$150.00

Up to 4 hours:

½ Shelter

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

Entire Shelter

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

Up to 8 hours:

Entire Shelter

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

Town Hall Park Use

Up to 2 hours:

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

Rental fee for 2-4 hours

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

Rental fee for 4-8 hours

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

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

Recreation & Aquatics Center

Membership Rates are based on annual agreements.

Members receive a 10% discounts on services and programs.

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

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

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

New rates apply upon renewal of contract

Daily Admission

Children 2 and under

ResidentFree
 NonresidentFree

Youth 3 – 17

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

Adult 18-58

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

Seniors 59+

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

Punch Cards – 10 Visits

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

Special Membership Rates

Johnston Community College Student Membership Rates

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 Town Limits Only)

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

Aquatics Program Fees

Swim Lessons

Base Lesson Rate is \$15.00/ per lesson

Non-Resident \$20.00/per lesson

3 Lessons

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

5 Lessons

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

Summer Swim Team

Resident.....	\$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

Swim Meet Rental

	<u>Resident</u>	<u>Nonresident</u>
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 (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 (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

COMMERCIAL RENTAL FEE

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

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

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

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

Planning & Zoning Fees

Application Fees:

Annexation Petition.....	N/C
Zoning Text Amendment	\$400.00
Rezoning	400.00
Planned unit development rezoning.....	\$400.00 + \$10.00 per acre

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

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

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

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

Other Fees

Annual vacant property registration fee.....	\$15.00
Street vender fee.....	\$100.00
Annual Locally Grown Agricultural Sales.....	\$100.00
Zoning letter/FOIA requests.....	\$100.00

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

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

- B) Continuing Violation: The notice of violation and correction order (hereinafter referred to as the “Notice”), shall provide at least 10 days but not more than 30 days for the violation to be corrected, based upon the type and degree of the violation. If a violation is not corrected within the amount of time prescribed, as measured from the receipt of such Notice, then civil penalties accrue starting on the day after the end of the time period provided in the Notice and accrue through and until the violation is corrected. A person receiving a notice of violation and correction order shall pay all accrued civil penalties to the Town within 30 days of receipt of the notice. If the person

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

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

Recording Fees

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

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

Police Department

Animal Control

License Tax and Tag:

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

Violations:

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

Violation of Animal at Large:

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

Parking Violations

Exceeding Time Limit.....	\$10.00
Wrong Side of Street	\$10.00
Fire Lane (also included in Fire Dept. Fees)	\$25.00
Too Close to Corner	\$10.00
Across Parking Line	\$10.00
On Crosswalk	\$10.00
Abandon on Street.....	\$25.00
Over 12" from curb	\$10.00
Double Parking.....	\$10.00
Loading Zone	\$10.00

Fire Hydrant	\$25.00
Driveway	\$10.00
Traffic Lane.....	\$10.00
On Sidewalk	\$10.00
Blocking Intersection	\$10.00
No Parking Area.....	\$10.00
Handicapped Zone.....	\$50.00
All Other Parking Violations.....	\$10.00

Taxicab Regulation

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

Residential

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

Churches /Non-Profit

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

Public Utilities Services

Residential Electric Deposit.....	\$200.00
Residential Electric Deposit - High Risk	\$400.00
Business Deposit.....	2x (times) the monthly avg. bill for this location
Water Deposit	\$50.00
Water Deposit (high risk).....	\$100.00
Utility Phone Payment Convenience Fee.....	2.5% of the total bill
Returned Check Charge	\$35.00
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 (Base fee)

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

Water Tap Fees (Base fee)

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

System Development Fees

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

Irrigation (using split yoke)

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

Fire Sprinkler Fees

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

Water Rates

Basic Charge

Inside City Customers (All)	\$10.42
Outside City Customers (All)	\$18.23

Consumption Rates (per 1,000 gallons):

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

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

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

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

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

Johnston County Wholesale Rate

\$2.20 Rate per 1000 Gallons

Sewer Rates

Basic Charge

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

<u>Consumption Charges</u>	<u>Inside City</u>	<u>Outside City</u>
	<u>Rate</u>	<u>Rate</u>
Residential Customer	\$8.68	\$17.11
Non-Residential Customer	\$10.33	\$20.41

PENALTIES

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

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

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

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

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

Civil Penalties for Major Violations

- a) Any user is found to have failed to comply with any provision of this ordinance, or the orders, rules, regulations and permits issues hereunder, may be assessed a civil penalty of up to twenty-five thousand dollars (\$25,000) per day per violation
 - 1. Penalties between \$10,000 and \$25,000 per day per violation may be assessed against a violator only if:

- a. For any class violations, only if a civil penalty has been imposed against the violator 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

- A. Basic Customer Charge:** \$513.95
- B. kW Demand Charge:** \$19.00/kW
- C. Energy Charge:** \$.0616/kWh
- D. Purchased Power Adjustment Charge:**
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.
- E. Minimum Charge:**
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of

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

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

III Contract Demand

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

IV Determination of kW Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

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

I Availability

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

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

II Monthly Rate

A. Basic Customer Charge: \$513.95

B. kW Demand Charge:
Coincident Peak Demand \$19.10/kW

C. Energy Charge: \$.05554/kWh

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

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

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

III Contract Demand

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

IV Determination of kW Demand

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

V Notification by Town

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

VI Excess Facilities

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

VII Payments

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

VIII Contract Period

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

IX General

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

Economic Development Rider **Electric Rate Code ED1**

I Availability

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

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

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

II Monthly Rate reduction

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

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

- A. **Basic Customer Charge:** \$513.95
- B. **kW Demand Charge:**
 - Coincident Peak Demand \$15.25/kW
 - Excess Charge \$2.50/kW
- C. **Energy Charge:** \$.04209/kWh
- D. **Purchased Power Adjustment Charge:**
 The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.

E. Minimum Charge:

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

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

III Contract Demand

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

IV Determination of kW Demand

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

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

V Notification by Town

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

VI Excess Facilities

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

VII Payments

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

VIII Contract Period

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

IX General

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

Municipal General Service
Electric Rate Code MS1, MS2

I Availability

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

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

II Monthly Rate

A. Basic Customer Charge: \$30.00 Three-phase; \$17.00 Single
Phase
(Determined by comparable rate code {e.g. GD2})

B. Energy Charge: \$.0782 /kWh

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

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

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

III Contract Demand

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

IV Billing Demand

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

V Excess Facilities

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

charges of 2% per month of the installed cost.

VI Payments

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

VII Contract Period

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

VIII General

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

Load Management Rider

I Availability

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

II Monthly Credit

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

III Appliance Criteria

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

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

IV Installation of Switches

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

V Removal of Switches

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

VI Load Management

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

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

RENEWABLE ENERGY GENERATION RIDER- RR1

I Availability:

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

II Applicability:

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

III Type of Service:

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

IV Monthly Credit:

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

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

V Minimum Charge

None

VI Payments:

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

VII Adjustments:

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

VIII Special Conditions:

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

IX Contract Period:

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

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

Rate Schedule for Area Lights:

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

Adopted this the 4th day of June, 2019

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


 M. Andy Moore, Mayor

ATTEST:


 Shannan L. Parrish, Town Clerk

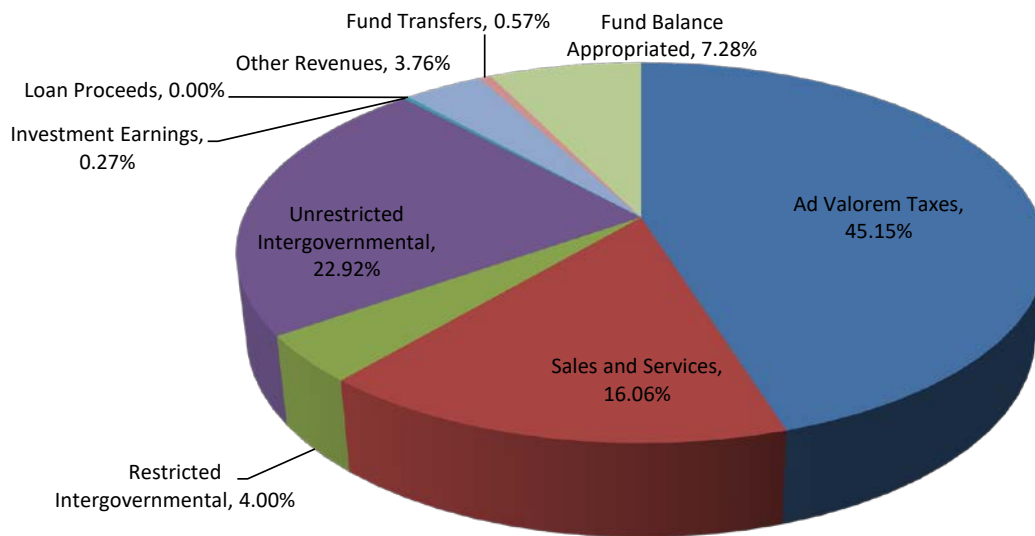


General Fund

General Revenues by Source

Function	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Budget	Percent Change
Ad Valorem Taxes	\$6,459,614	\$6,178,000	\$6,466,500	\$6,781,000	10%
Sales and Services	\$2,524,138	\$2,482,406	\$2,600,000	\$2,412,236	-3%
Restricted Intergovernmental	\$686,330	\$637,315	\$909,241	\$600,143	-6%
Unrestricted Intergovernmental	\$3,771,179	\$3,299,200	\$3,800,000	\$3,443,000	4%
Investment Earnings	\$20,486	\$12,000	\$40,600	\$40,000	233%
Loan Proceeds	\$0	\$88,500	\$88,500	\$0	-100%
Other Revenues	\$975,847	\$427,475	\$390,000	\$564,557	32%
Fund Transfers	\$86,214	\$86,214	\$86,214	\$86,214	0%
Fund Balance Appropriated	\$0	\$527,865	\$0	\$1,093,000	107%
Total	\$14,523,808	\$13,738,975	\$14,381,055	\$15,020,150	9.33%

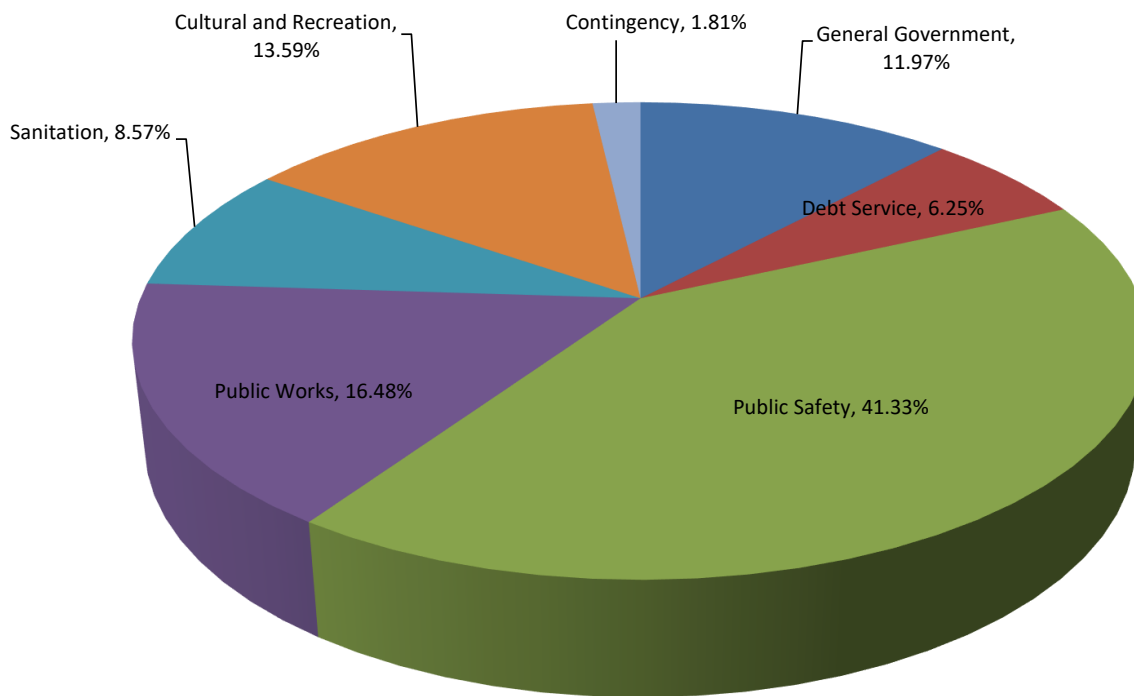
General Fund Revenues by Source FY19-20



General Fund Expenditures by Function

Function	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Budget	Percent Change
General Government	\$1,696,654	\$1,713,298	\$1,873,746	\$1,797,808	4.9%
Debt Service	\$1,258,612	\$1,003,781	\$1,003,306	\$939,258	-6.4%
Public Safety	\$5,225,945	\$5,890,453	\$5,568,722	\$6,207,156	5.4%
Public Works	\$1,119,590	\$1,736,248	\$1,506,000	\$2,475,337	42.6%
Sanitation	\$1,234,306	\$1,116,768	\$1,113,000	\$1,287,765	15.3%
Cultural and Recreation	\$1,747,770	\$1,943,236	\$1,859,000	\$2,040,698	5.0%
Contingency	\$0	\$335,191	\$0	\$272,128	-18.8%
Total	\$12,282,877	\$13,738,975	\$12,923,774	\$15,020,150	9.3%

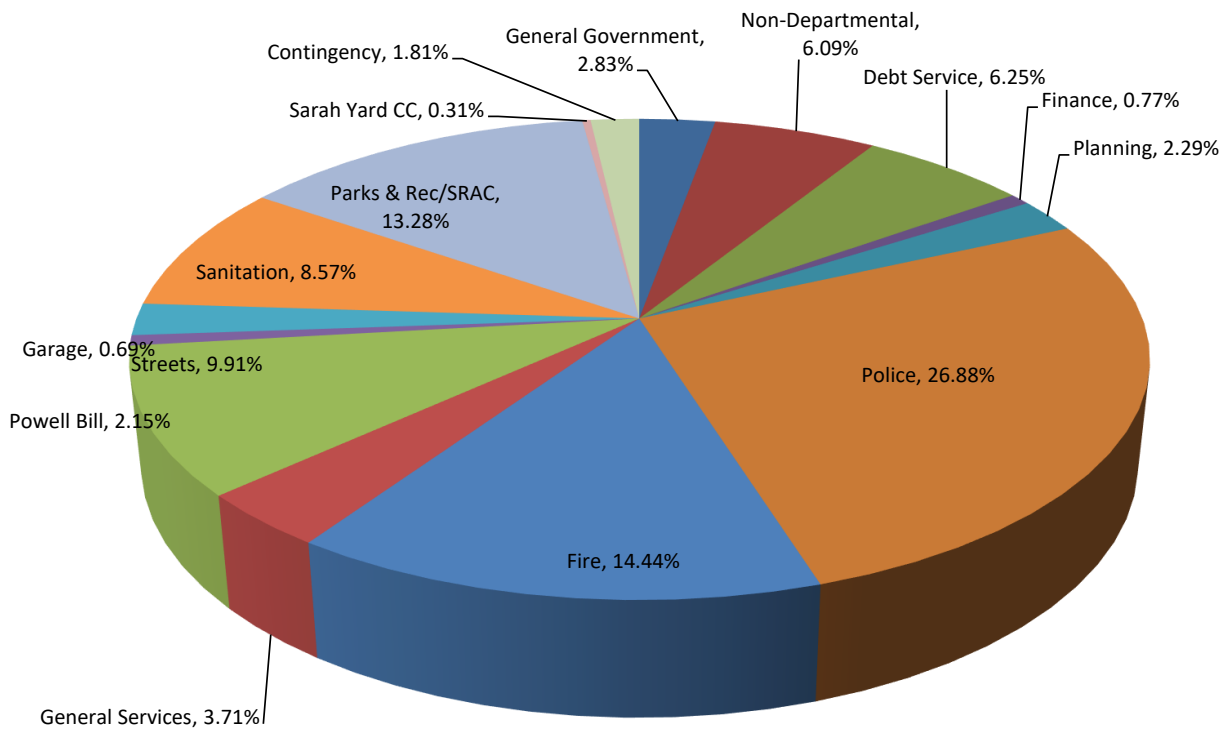
General Fund Expenditures by Function FY19-20



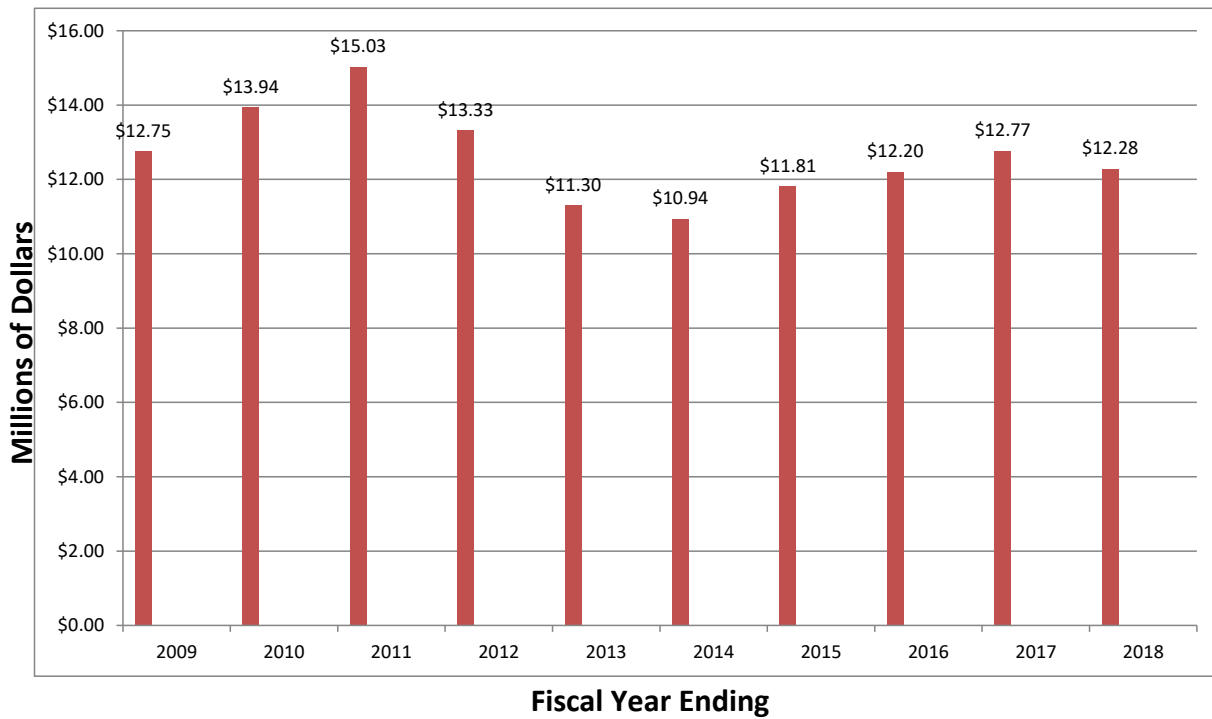
General Fund Expenditures by Department

Function	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Budget	Percent Change
General Government	\$361,610	\$433,806	\$425,000	\$424,838	-2.1%
Non-Departmental	\$865,532	\$830,464	\$879,746	\$914,145	10.1%
Debt Service	\$1,258,612	\$1,003,781	\$1,003,306	\$939,258	-6.4%
Finance	\$139,763	\$105,501	\$105,000	\$115,511	9.5%
Planning	\$329,749	\$343,527	\$464,000	\$343,314	-0.1%
Police	\$3,526,756	\$3,783,500	\$3,437,300	\$4,037,838	6.7%
Fire	\$1,699,189	\$2,106,953	\$2,131,422	\$2,169,318	3.0%
General Services	\$571,656	\$522,228	\$470,000	\$557,425	6.7%
Streets	\$430,953	\$798,713	\$700,000	\$1,491,371	86.7%
Garage	\$65,478	\$92,582	\$84,000	\$103,816	12.1%
Powell Bill	\$51,503	\$322,725	\$252,000	\$322,725	0.0%
Sanitation	\$1,234,306	\$1,116,768	\$1,113,000	\$1,287,765	15.3%
Parks & Rec/SRAC	\$1,747,770	\$1,902,636	\$1,829,000	\$1,994,198	4.8%
Sarah Yard CC	\$0	\$40,600	\$30,000	\$46,500	N/A
Contingency	\$0	\$335,191	\$0	\$272,128	-18.8%
Total	\$12,282,877	\$13,738,975	\$12,923,774	\$15,020,150	9.3%

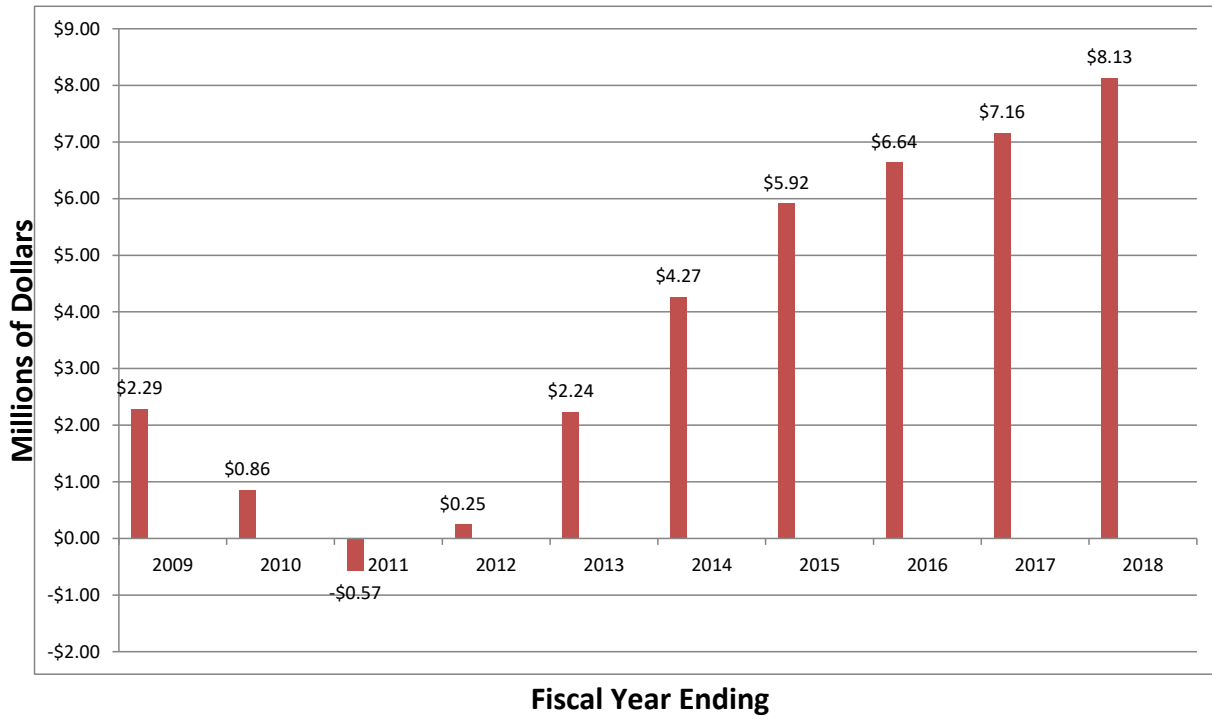
General Fund Expenditures by Department FY19-20



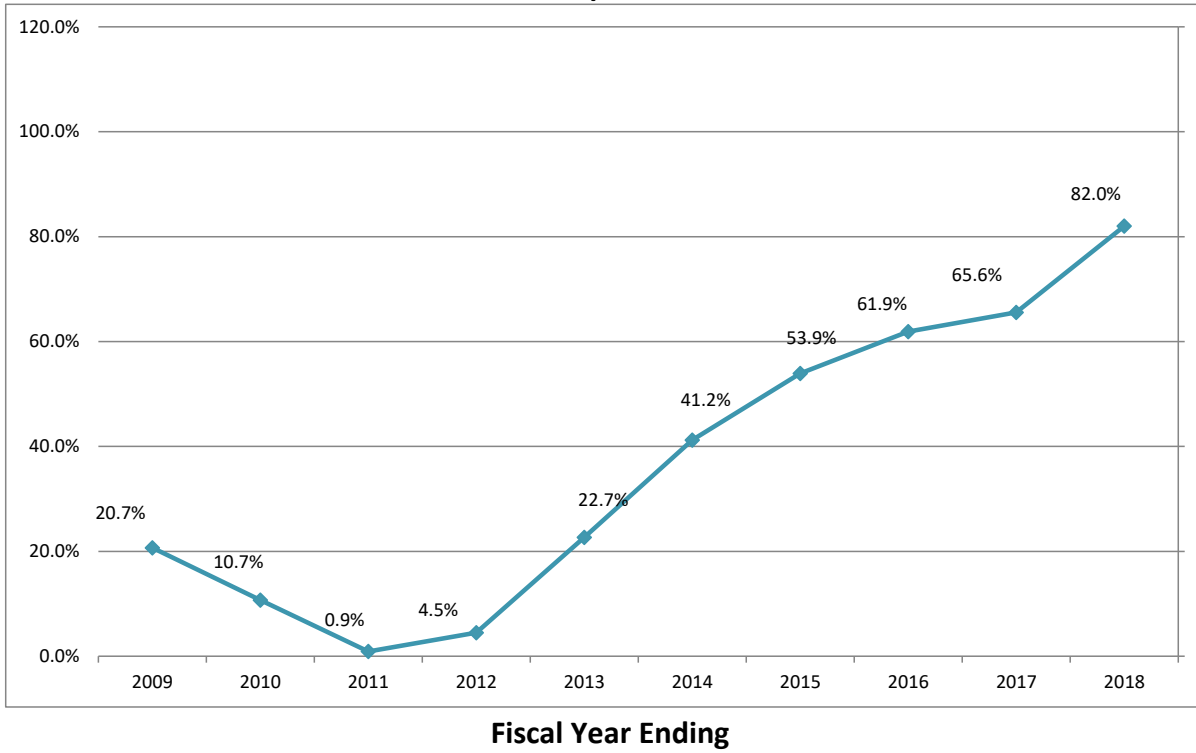
Dollar Amount (Actual) of Governmental Funds Expenditures



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



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



Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
General Fund Revenues:	\$ 13,772,403	\$ 13,888,341	\$ 13,738,975	\$ 14,072,640	\$ 15,020,150
Less Expenses:					
General Government:	\$ 376,234	\$ 361,612	\$ 433,806	\$ 429,201	\$ 424,838
Non - Departmental:	\$ 856,085	\$ 865,533	\$ 830,464	\$ 842,064	\$ 914,145
Debt Service:	\$ 1,235,407	\$ 1,258,614	\$ 1,003,781	\$ 1,003,781	\$ 939,258
Finance:	\$ 152,118	\$ 139,762	\$ 105,501	\$ 105,501	\$ 115,511
Planning:	\$ 310,912	\$ 329,749	\$ 343,527	\$ 294,429	\$ 343,314
Police:	\$ 3,248,596	\$ 3,526,756	\$ 3,783,500	\$ 3,630,976	\$ 4,037,838
Fire:	\$ 1,485,760	\$ 1,699,186	\$ 2,106,953	\$ 2,092,753	\$ 2,169,318
PW -General Services:	\$ 457,700	\$ 571,657	\$ 522,228	\$ 466,888	\$ 557,425
PW-Streets:	\$ 1,192,025	\$ 430,952	\$ 798,713	\$ 445,877	\$ 1,491,371
PW-Garage:	\$ 86,157	\$ 65,479	\$ 92,582	\$ 89,627	\$ 103,816
PW-Powell Bill:	\$ 351,068	\$ 51,503	\$ 322,725	\$ 316,664	\$ 322,725
PW-Sanitation:	\$ 1,188,160	\$ 1,234,307	\$ 1,116,768	\$ 1,106,445	\$ 1,287,765
Recreation:	\$ 824,878	\$ 839,259	\$ 932,857	\$ 925,827	\$ 1,013,025
Aquatic Center:	\$ 929,239	\$ 908,513	\$ 969,779	\$ 952,337	\$ 981,173
SYCC	\$ -	\$ -	\$ 40,600	\$ 31,638	\$ 46,500
Contingency:	\$ -	\$ -	\$ -	\$ -	\$ 272,128

Amount Revenues Over (Under) Expenditures: \$ 1,429,133 \$ 1,656,962 \$ 375,791 \$ 1,686,934 \$ -

Water/Sewer Revenues:	\$ 6,887,281	\$ 8,426,200	\$ 8,714,000	\$ 9,018,387	\$ 8,544,900
Less Expenses:					
Water Plant:	\$ 1,741,116	\$ 1,675,240	\$ 2,143,049	\$ 2,141,799	\$ 1,947,275
Water/Sewer Distribution:	\$ 4,201,793	\$ 3,859,594	\$ 5,061,174	\$ 5,554,974	\$ 5,630,720
Debt Service:	\$ 442,715	\$ 717,037	\$ 1,196,014	\$ 1,196,014	\$ 653,574
Contingency:	\$ 105,231	\$ 140,815	\$ 313,763	\$ 313,763	\$ 313,331
Amount Revenues Over (Under) Expenditures:	\$ 396,426	\$ 2,033,514	\$ -	\$ (188,163)	\$ -

Electric Revenues:	\$ 17,307,160	\$ 16,751,614	\$ 16,774,000	\$ 16,710,275	\$ 16,856,000
Less Expenses:					
Electric Utility:	\$ 15,434,462	\$ 15,228,741	\$ 15,972,038	\$ 15,958,861	\$ 16,172,240
Electric Debt Service:	\$ 359,972	\$ 359,971	\$ 359,972	\$ 359,972	\$ 351,279
Contingency:	\$ 303,502	\$ 609,275	\$ 441,990	\$ 441,990	\$ 332,481
Amount Revenues Over (Under) Expenditures:	\$ 1,209,224	\$ 553,627	\$ -	\$ (50,548)	\$ -

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 20 Adopted Budget
General Fund Revenues:					
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 5,553,866	\$ 5,595,851	\$ 5,550,000	\$ 5,595,000
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 88,155	\$ 89,790	\$ 90,000	\$ 89,700
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 521,581	\$ 543,627	\$ 515,000	\$ 500,000
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 14,427	\$ 12,047	\$ 10,000	\$ 6,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN	\$ -	\$ -	\$ -	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 13,729	\$ 11,682	\$ 13,000	\$ 1,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 31,791	\$ 36,623	\$ 32,000	\$ 32,000
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 1,832	\$ 1,696	\$ 200	\$ 360
10-10-3400-3400-0001	SIGN PERMITS	\$ 2,775	\$ 1,400	\$ 2,000	\$ 400
10-10-3400-3400-0002	ZONING PERMIT	\$ 19,543	\$ 17,519	\$ 16,000	\$ 16,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 50	\$ 1,400	\$ 100	\$ 2,800
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION	\$ 1,063	\$ 4,050	\$ 1,000	\$ 13,000
10-10-3400-3400-0005	SITE PLAN	\$ 5,050	\$ 4,901	\$ 4,000	\$ 9,000
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 19,330	\$ 19,155	\$ 18,000	\$ 19,000
10-20-3400-3404-0001	FIRE ALARM FEES	\$ 1,300	\$ 5,725	\$ 2,000	\$ 1,800
10-00-3110-3113-1220	EXISE TAX RENTAL VEHICLES	\$ 22,849	\$ 19,408	\$ 19,000	\$ 19,000
10-00-3200-3201-0100	FRANCHISE TAX	\$ 991,509	\$ 987,281	\$ 975,000	\$ 975,000
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 50,249	\$ 48,675	\$ 49,000	\$ 49,000
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 2,452,267	\$ 2,535,424	\$ 2,200,000	\$ 2,400,000
10-30-3300-3301-0300	POWELL BILL	\$ 322,308	\$ 323,144	\$ 323,000	\$ 323,143
10-20-3800-3800-0000	ABC	\$ 77,589	\$ 72,047	\$ 70,000	\$ 70,000
10-20-3800-3800-0001	OFFICER FEES	\$ 6,141	\$ 7,166	\$ 6,000	\$ 6,500
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
10-20-3800-3800-0005	CO - 1st RESPONDER MO STIPEND	\$ 5,499	\$ 5,958	\$ 5,200	\$ 5,200
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 88,351	\$ 10,911	\$ 10,000	\$ 4,000
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 14,153	\$ 10,467	\$ 500	\$ 1,500
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 13,273	\$ 20,486	\$ 12,000	\$ 40,000
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 50,340	\$ 56,674	\$ 53,000	\$ 53,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 4,936	\$ 2,025	\$ 3,000	\$ 3,000
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 994	\$ 11,537	\$ 11,750	\$ 11,000
10-10-3400-3405-0003	REC. CONTRIBUTIONS	\$ 12,187	\$ 18,714	\$ 12,000	\$ 12,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER	\$ -	\$ -	\$ 5,000	\$ 1,000
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 447,084	\$ 425,501	\$ 450,000	\$ 415,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 73,127	\$ 74,594	\$ 72,000	\$ 72,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 96,957	\$ 88,543	\$ 76,000	\$ 77,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 80,971	\$ 99,757	\$ 60,000	\$ 65,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 28,560	\$ 29,193	\$ 29,000	\$ 30,000
10-10-3400-3407-0006	SRAC - VENDING	\$ 10,824	\$ -	\$ -	\$ -
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS	\$ -	\$ 7,213	\$ 5,000	\$ -
10-20-3800-3800-0002	POLICE AUCTIONS PROCEEDS	\$ 1,009	\$ -	\$ 1,000	\$ -
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 53,397	\$ 20,339	\$ 20,000	\$ 17,000
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 3,055	\$ 678,930	\$ 5,000	\$ 5,000
10-75-3980-3980-0001	LOAN PROCEEDS	\$ -	\$ -	\$ 88,500	\$ 88,500
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 86,214	\$ 86,214	\$ 86,214	\$ 86,214
10-75-3900-3900-0810	ELECTRIC CAPITAL ASSET TRANSFER (3%)	\$ -	\$ -	\$ -	\$ -
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 20,000	\$ 25,700	\$ 20,000	\$ 20,000
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 27,500	\$ 17,500	\$ 20,000	\$ 20,000
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 43,000	\$ 38,235	\$ 26,000	\$ 39,000

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 4,927	\$ 5,801	\$ 7,500	\$ 4,900	\$ 7,500
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ 659	\$ -	\$ -	\$ -	\$ -
10-20-3300-3307-0010	SAFER GRANT FUNDS	\$ -	\$ 53,143	\$ 77,600	\$ 77,000	\$ 40,000
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 687	\$ 4,725	\$ 7,515	\$ 1,366	\$ 2,000
10-40-3300-3315-0100	CEMETERY GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 73,507	\$ 71,991	\$ 68,000	\$ 70,000	\$ 70,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 27,683	\$ 27,031	\$ 26,000	\$ 27,500	\$ 27,500
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,311,324	\$ 1,314,953	\$ 1,305,000	\$ 1,314,000	\$ 1,314,000
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 1,233	\$ 1,618	\$ 500	\$ 1,800	\$ 1,800
10-40-3100-3104-0101	SANITATION PENALTIES (NEW)	\$ -	\$ 8,816	\$ -	\$ 19,500	\$ 19,500
10-10-3800-3800-0008	GRASS CUTTINGS (NEW)	\$ -	\$ 475	\$ -	\$ 1,150	\$ 1,000
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 7,450	\$ 7,651	\$ 6,000	\$ 7,000	\$ 7,000
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	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,000	\$ 175,000
10-10-3800-3800-0005	BLOUNT ST ASSESSMENT	\$ 1,913	\$ 2,196	\$ -	\$ 4,605	\$ -
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$10,812 each)	\$ 129,744	\$ 129,744	\$ 129,720	\$ 129,744	\$ 132,000
10-20-3800-3800-0012	PARKING FEES	\$ 1,110	\$ 1,880	\$ 700	\$ 1,900	\$ 1,500
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)	\$ 59,853	\$ 62,701	\$ 57,000	\$ 59,000	\$ 57,000
10-10-3800-3800-0007	DSDC-STREETSCAPE LOAN (expires 2039)	\$ 12,757	\$ 12,757	\$ 12,575	\$ 12,757	\$ 12,757
10-10-3300-3315-0100	GRANTS	\$ 182,373	\$ 44,000	\$ -	\$ -	\$ -
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ -	\$ 50	\$ -	\$ 25,000	\$ -
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 247,512	\$ 255,515	\$ 195,700	\$ 250,000	\$ 200,000
10-00-3900-3900-0000	FUND BALANCE APPROPRIATION	\$ -	\$ (534,644)	\$ 527,865	\$ 527,865	\$ 1,093,000
	FUND BAL. APPROP.-UNAUTH. SUB.	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-3900-3900-0100	FUND BAL. APPROP. -POWELL BILL	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 13,772,403	\$ 13,888,341	\$ 13,738,975	\$ 14,072,640	\$ 15,020,150

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
General Government:						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 96,800	\$ 99,680	\$ 116,405	\$ 110,500	\$ 121,751
10-10-4100-5100-0210	SALARIES (COUNCIL)	\$ 11,333	\$ 11,873	\$ 11,334	\$ 11,334	\$ 14,000
10-10-4100-5100-0220	PART TIME ASSISTANCE	\$ 720	\$ -	\$ 1,600	\$ 1,600	\$ -
10-10-4100-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-2900	PROFESSIONAL FEES/ DUES	\$ 48,176	\$ 46,719	\$ 48,528	\$ 48,528	\$ 50,858
10-10-4100-5120-0500	FICA	\$ 8,215	\$ 8,428	\$ 9,895	\$ 9,895	\$ 10,508
10-10-4100-5125-0600	GROUP INSURANCE	\$ 17,243	\$ 18,818	\$ 24,900	\$ 24,900	\$ 28,165
10-10-4100-5127-0700	RETIREMENT	\$ 10,262	\$ 11,017	\$ 12,021	\$ 12,021	\$ 14,533
10-10-4100-5300-1100	TELEPHONE	\$ 5,750	\$ 5,309	\$ 5,976	\$ 6,276	\$ 6,576
10-10-4100-5300-1201	LEGAL FEES	\$ 51,713	\$ 59,609	\$ 55,000	\$ 55,000	\$ 65,000
10-10-4100-5300-1202	AUDIT FEES	\$ 25,000	\$ 22,750	\$ 23,000	\$ 23,000	\$ 23,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	\$ 3,667	\$ 4,998	\$ 4,000	\$ 4,000	\$ 4,000
10-10-4100-5300-1400	LEGAL ADVERTISING	\$ 2,140	\$ 1,635	\$ 7,500	\$ 7,500	\$ 7,500
10-10-4100-5300-1401	JOB ADVERTISING	\$ 3,283	\$ 148	\$ 2,750	\$ 2,750	\$ 2,750
10-10-4100-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 4,577	\$ 4,844	\$ 5,000	\$ 5,000	\$ 6,000
10-10-4100-5300-1700	EQUIP MAINT & REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-0800	TRAINING & EDUCATION	\$ 17,121	\$ 10,554	\$ 19,150	\$ 19,150	\$ 19,150
10-10-4100-5300-0751	TOWN MANAGERS CAR ALLOWANCE	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
10-10-4100-5300-3000	FUEL	\$ 23	\$ 119	\$ 250	\$ 250	\$ 250
10-10-4100-5300-3300	SUPPLIES/OPERATIONS	\$ 6,783	\$ 8,186	\$ 6,500	\$ 7,500	\$ 10,000
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	\$ 3,600	\$ 4,948	\$ 5,000	\$ 5,000	\$ 5,000
10-10-4100-5300-3303	IT SUPPLIES	\$ 8,660	\$ 10,923	\$ 13,750	\$ 13,750	\$ 17,550
10-10-4100-5300-4501	C.S./INTERIM MANAGER	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-4501	SERVICE CONTRACTS	\$ 21,038	\$ 11,405	\$ 14,647	\$ 14,647	\$ 14,647
Sub-Totals:		\$ 349,704	\$ 345,563	\$ 390,806	\$ 386,201	\$ 424,838
Sub-Totals:						
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 26,530	\$ 16,049	\$ 43,000	\$ 43,000	\$ -
Sub-Totals:		\$ 26,530	\$ 16,049	\$ 43,000	\$ 43,000	\$ -
GENERAL GOVERNMENT TOTALS:						
		\$ 376,234	\$ 361,612	\$ 433,806	\$ 429,201	\$ 424,838

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5100-0200	Salaries & Wages	96,800	99,680	116,405	110,500	121,751	5%	Town of Smithfield Budget Justification Sheet 6 FTEs - Salary of Town Manager, Salary of Town Clerk, Salary of Human Resources Director/PIO, IT Specialist, Administrative Asst. & Marketing Technician as allocated with Utility Depts.
10-10-4100-5100-0210	Salaries (Council)	11,333	11,873	11,334	11,334	14,000	24%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
10-10-4100-5100-0220	Part Time Assistance	720	-	1,600	1,600	-	N/A	Assistance as needed
10-10-4100-5100-0250	Overtime	-	-	-	-	-	0%	
10-10-4100-5300-2900	Professional Fees & Dues	48,176	46,719	48,528	48,528	50,858	5%	Elected Officials: Dues: NC Black Elected Officials Membership (\$75.00), Manager: Dues: NC City County Manager's Association (\$250.00), International City County Manager's Association (\$850.00), Johnston County Rotary (\$500.00), HR Dues: SHRM (\$199.00), OMPO (\$50.00), NC3C (\$100.00), Clerk Dues: IIMC (\$175.00), NCAMC (\$70.00), NCAMC (\$70.00), GSSA Chamber of Commerce: \$1,000 Professional Fees: ASCAP (\$345.00), BMI (\$335.00), One Source Document Solution Laserfiche (\$4,674), MuniCode (\$1,385),DM2 Engineering (\$3,000.00 x12 = \$36,000), Cavanaugh McDonald (\$4,900)
10-10-4100-5120-0500	FICA	8,215	8,428	9,895	9,895	10,508	6%	
10-10-4100-5125-0600	Group Insurance	17,243	18,818	24,900	24,900	28,165	13%	Medical Insurance
10-10-4100-5127-0700	Retirement	10,262	11,017	12,021	12,021	14,533	21%	Includes Retirement Benefits at 8.95%
10-10-4100-5300-1100	Telephone	5,750	5,309	5,976	6,276	6,576	10%	Cellphone Allowances: Manager (\$70 month/ \$840 yr.), Human Resource Director/PIO (\$50 month/ \$600 yr.),Town Clerk (\$50 month/ \$600 yr.), IT Specialist (\$50 month/ \$600 yr.), Marketing Tech (\$50 month/ \$600 yr), Verizon Wireless Air Card: (\$115Month/\$1,380 yr.) Information Technology Systems: Monthly Phone Service (\$90 Month/ \$1,080 yr.) Conference Calling (\$23/month/ \$276 yr.)
10-10-4100-5300-1201	Legal Fees	51,713	59,609	55,000	55,000	65,000	N/A	Town Attorney legal services and outside legal council for reimbursement grants.
10-10-4100-5300-1202	Audit Fees	25,000	22,750	23,000	23,000	23,000	N/A	FY2018-2019 Audit Fees
10-10-4100-5300-1203	Employee Drug Testing	3,667	4,998	4,000	4,000	4,000	N/A	Employee Drug Testing (Random DOT Testing and New Hires)
10-10-4100-5300-1400	Advertising-Legal	2,140	1,635	7,500	7,500	7,500	0%	Advertising of Miscellaneous Public Hearing Notices.

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-1401	Advertising-Employment	3,283	148	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	4,577	4,844	5,000	5,000	6,000	20%	Purchases of memorial flowers, retirement gifts, retirement socials, proclamation plaques and employee Christmas party (\$5,000) Adds \$1,000 for anticipated retirements.
10-10-4100-5300-0800	Training, Conferences & Education	17,121	10,554	19,150	19,150	19,150	0%	Manager: ICMA Conference (\$1,200), NCCCM Winter Conference (\$850), NCCCM Summer (\$850), NCLM Conference (\$750), Electricities Annual Meeting (\$750), Miscellaneous Travel (\$1,500) HR Director/PIO & IT Specialist (\$3,000), Town Clerk & Deputy Town Clerk: (\$2,500), Council: (\$5,000), Miscellaneous travel (\$2,750)
10-10-4100-5300-0751	Town Manager's Car Allowance	3,600	3,600	3,600	3,600	3,600	N/A	Town Manager's Monthly car allowance \$300/month
10-10-4100-5300-3000	Fuel	23	119	250	250	250	N/A	Fuel costs
10-10-4100-5300-3300	Supplies / Operations	6,783	8,186	6,500	7,500	10,000	54%	General Govt. Share Beverage and Supplies for Town Hall (\$1,000)Postage for General Government (\$1,000) Miscellaneous Supplies (\$8,000)
10-10-4100-5300-3302	Supplies / Council Meeting	3,600	4,948	5,000	5,000	5,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-10-4100-5300-3303	Supplies / IT	8,660	10,923	13,750	13,750	17,550	N/A	Microsoft 365 renewal(\$7,500), Security Certificates \$600, Wifi Monthly \$4,800, Website Application \$2,000. Misc. operations and supplies \$6,250
	C.S./ Interim Manager	-	-	-	-	-	N/A	
10-10-4100-5300-4501	Contract Serv.	21,038	11,405	14,647	14,647	14,647	N/A	Portion of Lease on Postage Machine (\$360), Document Disposal Security System (\$21/Month) (\$252), Portion of Water Cooler Costs 1/4 (\$11.25/Month) (\$135), Copies According to Agreement (\$10,000), Healthcare reporting (\$3,900)
Subtotal		349,704	345,563	390,806	386,201	424,838	9%	

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5700-7400	Capital Outlay	26,530	16,049	43,000	43,000	-	-100%	
	Subtotal	26,530	16,049	43,000	43,000	-	-100%	
	GRAND TOTAL	376,234	361,612	433,806	429,201	424,838	-2%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Non - Departmental:						
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 14,148	\$ 2,501	\$ 15,000	\$ 15,000	\$ 15,000
10-10-4110-5300-5600	DOWNTOWN DEVELOP TAX	\$ 85,511	\$ 87,088	\$ 89,007	\$ 89,007	\$ 106,744
10-10-4110-5300-5719	DOWNTOWN DEVELOPMT CONTRIBUTION	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 43,316
10-10-4110-5300-4500	ELECTION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 14,000
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 117,921	\$ 93,385	\$ 104,565	\$ 104,565	\$ 113,565
10-10-4110-5300-5503	MISC/SETTLEMENTS AND RELEASE	\$ -	\$ -	\$ -	\$ -	\$ -
10-61-4110-5300-5701	HARBOR, INC	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-10-4100-5300-5706	LOCAL SCHOOL SUPPORT	\$ 2,000	\$ 3,510	\$ 5,000	\$ 5,000	\$ 6,000
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 11,099	\$ 10,568	\$ 10,570	\$ 10,570	\$ 10,570
10-10-4110-5300-5702	TRIANGLE J COG DUES	\$ 4,312	\$ 4,330	\$ 4,330	\$ 4,330	\$ 4,330
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ -	\$ 1,360	\$ 1,420	\$ 1,420	\$ 1,420
10-61-4110-5300-5704	COMMUNITY & SENIOR SERVICES OF JOHNSTON COUNTY	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-61-4110-5300-5705	AVA GARDNER MUSEUM	\$ 23,431	\$ 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	\$ 19,032	\$ 45,008	\$ 26,000	\$ 26,000	\$ 50,000
10-61-4110-5300-5711	PUBLIC LIBRARY	\$ 250,000	\$ 255,374	\$ 250,000	\$ 261,600	\$ 270,000
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	\$ 3,306	\$ 1,102	\$ 14,372	\$ 14,372	\$ 20,000
10-61-4110-5300-5601	OCCUPANCY TAX	\$ 242,028	\$ 250,156	\$ 190,000	\$ 190,000	\$ 194,000
10-61-4110-5300-5716	PEG CHANNELS	\$ 18,297	\$ 21,151	\$ 28,000	\$ 28,000	\$ 28,000
10-61-4110-5300-5717	WEB DESIGN/MAINTENANCE	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 2,200
10-10-4110-5300-5704	ANNIE D JONES CHILD ENRICHMENT FUND	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Sub-Totals:		\$ 856,085	\$ 865,533	\$ 830,464	\$ 842,064	\$ 914,145

Account #	Account Description	FY 19			FY 20 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget			
10-10-4110-5300-0771	Unemployment Compensation	14,148	2,501	15,000	15,000	0%	Town of Smithfield Budget Justification Sheet Payment of Projected Unemployment Claims for Fiscal Year Ending
10-10-4110-5300-5600	Downtown Development Tax	85,511	87,088	89,007	106,744	20%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District (Includes \$11,684 in MV Taxes)
10-10-4110-5300-5719	Downtown Development Expense	55,000	55,000	55,000	43,316	-2.1%	Town's Contribution to Downtown Smithfield Development Corporation (decrease of \$11,684.)
10-10-4110-5300-4500	Election Expense	-	-	-	14,000	#DIV/0!	Municipal elections
10-10-4110-5300-0770	Insurance & Bonds	117,921	93,385	104,565	113,565	9%	Property & Liability Insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.
10-10-4110-5300-5503	Misc./Settlements	-	-	-	-	N/A	
10-61-4110-5300-5701	Harbor, Inc.	2,500	2,500	2,500	2,500	0%	Request for Funding from Harbor of Johnston County
10-10-4110-5300-5706	Local School Support	2,000	3,510	5,000	6,000	N/A	Contributions for Smithfield Schools at the discretion of the Town Council.
10-10-4110-5300-5701	League of Municipalities	11,099	10,568	10,570	10,570	0%	Membership Dues
10-10-4110-5300-5702	Triangle J Council Government Dues	4,312	4,330	4,330	4,330	0%	Membership Dues for Triangle J COG
10-10-4110-5300-5703	School of Government Foundation Dues	-	1,360	1,420	1,420	0%	Members Dues for School of Government - Previously account for in line item 10-4100-0400

Account #	Account Description	FY 19			FY 20 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
		FY 17 Actual	FY 18 Actual	FY 19 Projected			
10-61-4110-5300-5704	Community & Senior Services	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	23,431	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	0%	Request for Funding From Greater Smithfield-Seima Area Chamber of Commerce.
10-61-4110-5300-5710	Economic Development	19,032	45,008	26,000	50,000	92%	General economic development funds for the Town.
10-61-4110-5300-5711	Public Library	250,000	255,374	261,600	270,000	8%	Town of Smithfield Allocation Increase \$747 under request.
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement	3,306	1,102	14,372	20,000	39%	Reimbursement for Eligible SHARP Projects, Schmedlin Project (\$2,000) 4th of 5 Years and potential other applicants
10-61-4110-5300-5601	Occupancy Tax	242,028	250,156	190,000	194,000	2%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%
10-61-4110-5300-5716	PEG Channels	18,297	21,151	28,000	28,000	0%	Operational Costs for the Town's Cable TV/PEG channel
10-61-4110-5300-5717	Web Design/Maintenance	-	-	2,200	2,200	N/A	Annual Maintenance Fee
10-61-4110-5300-5720	Annie D. Jones Child Enrichment Fund	-	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
Subtotal		856,085	865,533	830,464	914,145	10%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Debt Service:						
10-60-4120-5400-9518	D/S AQUATICS 2015 EQUIP	\$ 35,911	\$ 32,919	\$ -	\$ -	\$ -
10-40-4120-5400-9524	D/S STORMWATER (BOND)	\$ 188,343	\$ 179,113	\$ -	\$ -	\$ -
10-20-4120-5400-9529	D/S EMS GARAGE	\$ 8,808	\$ 8,808	\$ 8,808	\$ 8,808	\$ 8,808
10-10-4120-5400-9530	D/S STREETSCAPE	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9534	D/S AQUATIC CENTER-TOWN (Recreation)	\$ 305,118	\$ 298,183	\$ 291,613	\$ 291,613	\$ 291,613
10-60-4120-5400-9535	D/S AQUATIC CENTER-FOP (Recreation)	\$ 203,412	\$ 198,825	\$ 194,408	\$ 194,408	\$ 194,408
10-30-4120-5400-9536	D/S STREET PAVING 2008 (Streets)	\$ 51,780	\$ 50,890	\$ -	\$ -	\$ -
10-30-4120-5400-9537	D/S STREET PAVING 2009 (Streets)	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ 177,345	\$ 172,980	\$ 168,639	\$ 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	\$ 78,069	\$ 78,070	\$ 78,070	\$ 78,070
10-20-4120-5400-9545	FIRE TRUCK	\$ -	\$ 23,415	\$ 46,830	\$ 46,830	\$ 46,830
10-40-4120-5400-9525	GARBAGE TRUCK	\$ -	\$ 28,791	\$ 28,792	\$ 28,792	\$ 28,792
10-40-4120-5400-9546	ROLLING STOCK 2019	\$ -	\$ -	\$ -	\$ -	\$ 63,400
10-40-4120-5400-9547	LADDER TRUCK	\$ -	\$ -	\$ -	\$ -	\$ 40,716
Sub-Totals:		\$ 1,235,407	\$ 1,258,614	\$ 1,003,781	\$ 1,003,781	\$ 939,258

DEBT SERVICE COMMENTS

Town of Smithfield Budget Justification Sheet

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	
10-60-4120-5400-9518	D/S SRAC 2015 Equip	35,911	32,919	-	-	-		36 Month Lease; Monthly Payment of \$2,992.61. Matures May 2018.
10-40-4120-5400-9524	1997 Stormwater General Obligation Bond Wells Fargo	188,343	179,113	-	-	-		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	8,808	8,808	8,808	8,808	8,808	0%	Originally two loans -one paid off in FY16. The remaining loan - USDA \$150,000 for 30 Years @ 4.125% (March 8, 2007). Annual Payment on March 8 of (\$8,808). Maturity Date of March 8, 2037.
10-10-4120-5400-9530	Streetscape Loan for Dwn twn USDA	-	-	-	-	-		Paid Off in FY16 ,but monies still owed the town from DSDC of \$12,757 Annually until 2039. Originally USDA Loan \$250,000 for 30 Years @ 4.375% (Dec. 7, 2006). Annual Payment on Dec. 7 (\$15,125). Maturity Date of Dec. 7, 2036.
10-60-4120-5400-9534	Aquatic Center, Town Loan/ First Citizens 2007	305,118	298,183	291,613	291,613	291,613	0%	Original Loan of \$4,500,000 for 20 Years @ 4.060%, Refinanced for 15 yrs @2.92% in 2013. Maturity Date November 15, 2027.
10-60-4120-5400-9535	Aquatic Center Loan, Friends of Park/First Citizens 2008	203,412	198,825	194,408	194,408	194,408	0%	Original Loan of \$3,000,000 for 20 Years @ 4.060%. Refinanced for 15 yrs @ 2.92% in 2013. Maturity Date Jan. 28, 2028.
10-30-4120-5400-9536	Street Paving 2008/First Citizens	51,780	50,890	-	-	-		Original Loan of \$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	-	-	-	-	-		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.
10-20-4120-5400-9538	Equipment Purchases 2014	29,209	29,210	29,210	29,210	29,210	0%	Original Loan of \$140,000 for 5 Years @ 1.550% Semi-annual payments to purchase 3 police vehicles/outfitted (PD); 1 pick-up truck (Gen. Maint.); and 1 ton flat beddump vehicle for recycling (Sanit.). Maturity Date May 2020.

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	DEBT SERVICE COMMENTS
10-30-4120-5400-9542	Crossings Project/Wells Fargo Loan	177,345	172,980	168,639	168,639	-	-100%	Original Loan of \$1,150,000 for 7 Years @ 2.65% (Nov. 17, 2011). Maturity Date November 1, 2018.
10-30-4120-5400-9543	Smithfield Crossing Loan	157,411	157,411	157,411	157,411	157,411	0%	Original Loan of \$2,806,400 for 30 Years @ 3.75%. USDA Annual Payment of (\$157,411). Maturity Date January 2044.
10-20-4120-5400-9544	Rolling Stock 2016	78,070	78,069	78,070	78,070	78,070	N/A	Original Loan of \$376,928, on 4/2016 for 5 years at 1.42%. Maturity Date October 2020.
10-20-4120-5400-9545	Fire Truck	-	23,415	46,830	46,830	46,830	N/A	Estimated 492K at 3% for 12 years
10-40-4120-5400-9525	Garbage Truck	-	28,791	28,792	28,792	28,792	N/A	Garbage Truck; Maturity in 3 Years.
10-40-4120-5400-9546	Rolling Stock					63,400		Parks Dump Truck, FD SUV, Hook Leaf Truck 5 year loan. Dump Truck and SUV in One Loan of \$88,500, and Hook Leak of \$212,840 in Another.
10-40-4120-5400-9547	Ladder Truck					40,716		Ladder Truck USDA 20 years
	Subtotal	1,235,407	1,258,614	1,003,781	1,003,781	939,258	-6%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Finance:						
10-10-4200-5100-0200	SALARIES & WAGES	\$ 56,623	\$ 57,583	\$ 59,246	\$ 59,246	\$ 69,888
10-10-4200-5100-0250	OVERTIME	42	197	1,000	1,000	1,000
10-10-4200-5300-2900	PROFESSIONAL FEES/DUES	-	-	-	-	-
10-10-4200-5120-0500	FICA	4,278	4,361	4,600	4,600	5,423
10-10-4200-5125-0600	GROUP INSURANCE	10,491	10,345	10,500	10,500	9,300
10-10-4200-5127-0700	RETIREMENT	5,907	6,159	6,530	6,530	8,450
10-10-4200-5300-0800	TELEPHONE & POSTAGE	1,883	1,686	3,500	3,500	3,800
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	-	-	4,200	4,200	3,000
10-10-4200-5300-0800	TRAINING & EDUCATION	1,384	2,161	3,250	3,250	3,450
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	14,010	11,437	10,000	10,000	10,000
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ.	57,500	45,833	-	-	-
	Sub-Totals:	\$ 152,118	\$ 139,762	\$ 102,826	\$ 102,826	\$ 114,311
10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	-	-	2,675	2,675	1,200
	Sub-Totals:	\$ -	\$ -	\$ 2,675	\$ 2,675	\$ 1,200
	FINANCE TOTALS:	\$ 152,118	\$ 139,762	\$ 105,501	\$ 105,501	\$ 115,511

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19		FY 20 Adopted Budget	% CHG	FINANCE COMMENTS
				Adopted Budget	Projected			
10-10-4200-5100-0200	Salaries & Wages	56,623	57,583	59,246	59,246	69,888	18%	Town of Smithfield Budget Justification Sheet 3 FTEs - 1/3 Salary of Finance Director, Accounting Tech., and Payroll/Accounting Tech. All salary and benefits shared with Util. Depts. New Assistant Finance Director hired 1-1-20
10-10-4200-5100-0250	PT/Overtime	42	197	1,000	1,000	1,000	0%	Overtime due to RMS data installation
10-10-4200-5300-2900	Professional Fees/Dues	-	-	-	-	-	N/A	
10-10-4200-5120-0500	FICA	4,278	4,361	4,600	4,600	5,423	18%	7.65% of wages.
10-10-4200-5125-0600	Group Insurance	10,491	10,345	10,500	10,500	9,300	-11%	Shared with both utilities. Health Insurance for 4 FTEs and other medical, dental, life, flex plan, lg term disab. Supplemental insurance for 2 retirees, health insur. For 1 retiree.
10-10-4200-5127-0700	Retirement	5,907	6,159	6,530	6,530	8,450	29%	Pension Rate at 8.95 Percent.
10-10-4200-5300-1100	Telephone	1,883	1,686	3,500	3,500	3,800	9%	Includes phone for new position
10-10-4200-5300-1700	Maintenance/Repair Equipment	-	-	4,200	4,200	3,000	-29%	
10-10-4200-5300-0800	Training & Education	1,384	2,161	3,250	3,250	3,450	6%	Government Finance Officer's Association Dues (\$200), Annual Finance Director's Summer Conferenc and Spring Conference (\$750/\$250), Miscellaneous Training (\$1,500), Travel Reimbursement for Finance Staff (\$750)
10-10-4200-5300-3300	Supplies/Operations	14,010	11,437	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, Ets.) (\$1,627)
10-76-4200-5970-9100	Transfer To GF Cap Proj.	57,500	45,833	-	-	-	N/A	

Account #	Account Description	FY 19			FY 20 Adopted Budget	% CHG	FINANCE COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget			
	10-10-4200-5700-7400 Capital Outlay	152,118	139,762	102,826	114,311	11%	
		-	-	2,675	1,200	-55%	Three Standing Desks
	Subtotal	-	-	2,675	1,200	-55%	
	GRAND TOTALS	152,118	139,762	105,501	115,511	9%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Planning:						
10-10-4900-5100-0200	SALARIES & WAGES	\$ 180,797	\$ 200,456	\$ 204,787	\$ 175,274	\$ 201,292
10-10-4900-5100-0250	OVERTIME	-	-	-	-	-
10-10-4900-5300-2900	PROFESSIONAL FEES	\$ 6,485	\$ 6,709	\$ 6,500	\$ 5,633	\$ 5,740
10-10-4900-5120-0500	FICA	\$ 13,586	\$ 15,111	\$ 15,667	\$ 14,500	\$ 15,400
10-10-4900-5125-0600	GROUP INSURANCE	\$ 17,756	\$ 20,150	\$ 23,605	\$ 23,605	\$ 25,632
10-10-4900-5127-0700	RETIREMENT	\$ 17,623	\$ 15,774	\$ 18,892	\$ 18,892	\$ 21,800
10-10-4900-5300-1100	TELEPHONE	\$ 2,044	\$ 2,169	\$ 4,000	\$ 2,575	\$ 2,940
10-10-4900-5300-1400	ADVERTISING	\$ 4,086	\$ 6,424	-	-	-
10-10-4900-5300-1700	EQUIP. MAINTAIN & REPAIR	-	\$ 1,088	\$ 1,000	\$ 1,000	\$ 1,000
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 3,401	\$ 6,260	\$ 4,076	\$ 3,150	\$ 4,110
10-10-4900-5300-3000	FUEL	\$ 113	\$ 360	\$ 500	\$ 300	\$ 400
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 1,643	\$ 213	\$ 2,000	\$ 2,000	\$ 2,000
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 8,363	\$ 7,448	\$ 10,000	\$ 10,000	\$ 11,000
10-10-4900-5300-3301	SUPPLIES/OFFICE	-	-	-	-	-
10-10-4900-5300-4500		\$ -	\$ 2,668	\$ -	\$ -	\$ -
10-10-4900-5300-4501	SERVICE CONTRACTS	\$ 55,015	\$ 7,175	\$ 45,000	\$ 15,000	\$ 15,000
10-10-4900-5300-4502	CONDEMNATION	-	-	-	\$ 15,000	\$ 25,000
10-10-4900-5300-4504		-	\$ 27,140	-	-	-
10-10-4900-5300-4505		-	\$ 10,604	-	-	-
	Sub-Totals:	\$ 310,912	\$ 329,749	\$ 336,027	\$ 286,929	\$ 331,314
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10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 12,000
	Sub-Totals:	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 12,000
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	PLANNING TOTALS:	\$ 310,912	\$ 329,749	\$ 343,527	\$ 294,429	\$ 343,314

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	PLANNING COMMENTS
10-10-4900-5100-0200	Salaries & Wages	180,797	200,456	204,787	175,274	201,292	-2%	Town of Smithfield Budget Justification Sheet 3 FTE's One Parttime Assistant code Enforcement, Planning Director, Senior Planner, Administrative Assistant
10-10-4900-5100-0250	Overtime	-	-	-	-	-	N/A	
10-10-4900-5300-2900	Professional Fees	6,485	6,709	6,500	5,633	5,740	-12%	American Planning Assoc. and AICP Dues (\$475) for SP (\$405); ASFPM for SP (\$60); Salary for Planning Board (\$2400); Salary for Board of Adjustments (\$2400).
10-10-4900-5120-0500	FICA	13,586	15,111	15,667	14,500	15,400	-2%	
10-10-4900-5125-0600	Group Insurance	17,756	20,150	23,605	23,605	25,632	9%	Medical Insurance
10-10-4900-5127-0700	Retirement	17,623	15,774	18,892	18,892	21,800	15%	Pension Rate at 8.95 Percent
10-10-4900-5300-1100	Telephone	2,044	2,169	4,000	2,575	2,940	-27%	Planning Director cell (\$600); Admin Assistant Cell (\$600); monthly office phone service (\$780); Monthly Lease Office Phone (\$875).
10-10-4900-5300-1400	Advertising	4,086	6,424	-	-	-		Moved to general government.
10-10-4900-5300-1700	Equip. Maint and Repair	-	1,088	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	3,401	6,260	4,076	3,150	4,110	1%	Continuing Education for the Director (\$1200); Senior Planner (\$1200); ASFPM Certification Application \$ Exam (\$110); ASFPM Cont. Education (\$1,200) and misc. (400).
10-10-4900-5300-3000	Fuel	113	360	500	300	400	-20%	Gasoline for Code Enforcement Vehicle
10-10-4900-5300-3100	Vehicle Supplies &	1,643	213	2,000	2,000	2,000	0%	Maintenance and Repair of Code Enforcement Vehicle
10-10-4900-5300-3300	Supplies/Operations	8,363	7,448	10,000	10,000	11,000	10%	Copy Machine Lease (\$2315); Pitney Bowes Postage Machine Lease (\$360); Postage (\$500); Shredder Service (\$245); Water Cooler (\$135); Miscellaneous Supplies (\$7445)
10-10-4900-5300-4500	C.S./ Storm Water Plan Eng.	-	2,668	-	-	-		
10-10-4900-5300-4501	Service Contracts	55,015	7,175	45,000	15,000	15,000	-67%	Bike/PED Planning

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	PLANNING COMMENTS
10-10-4900-5300-4502	Condemnation	-	-	-	15,000	25,000	%	Budget covers the removal of 3 to 4 residential structures. Will carry over \$25,000.
10-10-4900-5300-4504	C.S./Comprehe nsive Growth Mgmt	-	27,140	-	-	-		
10-10-4900-5300-4505	C.S./Comprehe nsive Transportation	-	10,604	-	-	-		
Subtotal		310,912	329,749	336,027	286,929	331,314		
10-10-4900-5700-7400	Capital Outlay	-	-	7,500	7,500	12,000	60%	Office Renovations
Subtotal		-	-	7,500	7,500	12,000	60%	
Grand Totals:		310,912	329,749	343,527	294,429	343,314	0%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
10-20-5100-5100-0200	SALARIES & WAGES	\$ 1,915,146	\$ 2,029,734	\$ 2,109,068	\$ 2,005,000	\$ 2,212,642
10-20-5100-5100-02XX	NEW EE/EQUIP REQUEST 2 PERSON TRAFFIC TEAM	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-5100-0250	OVERTIME	\$ 33,934	\$ 26,332	\$ 40,000	\$ 40,000	\$ 40,000
10-20-5100-5127-0750	EMPLOYEE SEPERATION ALLOW	\$ 62,094	\$ 75,641	\$ 84,417	\$ 84,417	\$ 90,205
10-20-5100-5300-2900	PROFESSIONAL FEES	\$ 11,290	\$ 12,565	\$ 14,150	\$ 14,150	\$ 14,350
10-20-5100-5120-0500	FICA	\$ 145,723	\$ 153,580	\$ 170,862	\$ 160,500	\$ 179,227
10-20-5100-5125-0600	GROUP INSURANCE	\$ 350,419	\$ 394,672	\$ 439,220	\$ 420,000	\$ 458,080
10-20-5100-5127-0700	RETIREMENT	\$ 250,418	\$ 265,385	\$ 286,474	\$ 275,000	\$ 323,757
10-20-5100-5300-1100	TELEPHONE	\$ 8,965	\$ 10,791	\$ 14,780	\$ 14,780	\$ 15,680
10-20-5100-5300-1120	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-1300	UTILITIES	\$ 17,539	\$ 20,601	\$ 23,000	\$ 23,000	\$ 23,000
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 51,308	\$ 53,203	\$ 57,804	\$ 57,804	\$ 58,242
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 8,474	\$ 14,973	\$ 12,400	\$ 12,400	\$ 12,895
10-20-5100-5300-3000	FUEL	\$ 53,678	\$ 64,328	\$ 77,400	\$ 70,000	\$ 77,400
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 49,837	\$ 41,972	\$ 86,300	\$ 86,300	\$ 86,300
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 60,555	\$ 64,364	\$ 76,090	\$ 76,090	\$ 80,190
10-20-5100-5300-3305		\$ -	\$ 9,337	\$ -	\$ -	\$ -
10-20-5100-5300-3600	UNIFORMS	\$ 27,485	\$ 19,170	\$ 32,100	\$ 32,100	\$ 32,100
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 17,138	\$ 8,905	\$ 17,825	\$ 17,825	\$ 24,670
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 1,873	\$ 1,578	\$ 4,000	\$ 4,000	\$ 4,000
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-20-5100-5300-3702	COMMUNITY POLICING PROJECTS	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 5,000
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-4002	FED DRUG FORTEITURE	\$ 4,299	\$ 7,237	\$ 7,500	\$ 7,500	\$ 7,500
	Sub-Totals:	\$ 3,085,175	\$ 3,289,368	\$ 3,572,390	\$ 3,419,866	\$ 3,760,238
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 163,421	\$ 237,388	\$ 211,110	\$ 211,110	\$ 277,600
	Sub-Totals:	\$ 163,421	\$ 237,388	\$ 211,110	\$ 211,110	\$ 277,600
	POLICE TOTALS:	\$ 3,248,596	\$ 3,526,756	\$ 3,783,500	\$ 3,630,976	\$ 4,037,838

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5100-0200	Salaries & Wages	1,915,146	2,029,734	2,109,068	2,005,000	2,212,642	5%	Town of Smithfield Budget Justification Sheet 45 FTE's- Salary of Police Chief, 2 Captains, 5 Lieutenants, 6 Sergeants, 2 CID Investigators, 1 DNE Investigator, 17 Police Officers, 1 COP Officer, 4 Civilian Records and Reception Clerks, Animal Control and Accrediation Manager; Salary of 4 SRO's; 1 Housing Officer. The two ICC 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 eight career ladder increases at \$14,400. Code Enforcement added to police budget.
10-20-5100-5100-02XX	New EE/Equipment Request 2 person traffic team	-	-	-	-	-	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%.
10-20-5100-5100-0250	Overtime	33,934	26,332	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	62,094	75,641	84,417	84,417	90,205	7%	Police Separation allowance for Retired Police Officers age 63- 5 officers total all FY year, RJ Cuddington (November 2020), Steven Gillikin (June 2020), Walter Martin(June 2022), Tommy Choe(January 2027) Bruce Gentry (June 2029)
10-20-5100-5300-2900	Professional Fees	11,290	12,565	14,150	14,150	14,350	1%	Contract with Police Attorney (\$9,800), Psychological Services for New Hires (\$2,900), Psychological Services for Employees (\$1,000), Credit Reports (\$400), Separation Allowance Attorney Fee (\$250)
10-20-5100-5120-0500	FICA	145,723	153,580	170,862	160,500	179,227	5%	7.65 % of Total Salaries (Base Salaries, Overtime and Separation Allowance
10-20-5100-5125-0600	Group Insurance	350,419	394,672	439,220	420,000	458,080	4%	Health Insurance for 43 currently budgeted employees an all other medical, life, dental, flex plan, long term disability. Health Insurance for 6 Retirees, Supplemental Insurance for 5 Retirees.
10-20-5100-5127-0700	Retirement	250,418	265,385	286,474	275,000	323,757	13%	8.95 % Local Government Retirement . 9.70% Law enforcement Retirement, 5% for LEO and 3% Match for non 401K for Contribution.
10-20-5100-5300-1100	Telephone	8,965	10,791	14,780	14,780	15,680	6%	Cellphone Allowance for Chief (\$600), Cellphone Allowance for Administrative Captain (\$600), Cellphone Allowance for Patrol Captain (\$600), Detective Cellphone Account (\$4,500), Annual Pager Contract for K-9 Officers COP Officer (\$1,620), Phone Contract/Long Distance (\$4,340), Monthly Phone Service(Information Technology Services \$200/mth) (\$2,400), Cellphone for Animal Control Officer (\$420) Cop Officer & Code Enforcement Officer
10-20-5100-5300-1300	Utilities	17,539	20,601	23,000	23,000	23,000	0%	Town of Smithfield Utility Accounts (\$19,500), Piedmont Natural Gas Account (\$3,500)

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-1700	Equip Maint Repair	51,308	53,203	57,804	57,804	58,242	1%	Fire Extinguisher service (\$200.00), Radio Service Contract and Maintenance(\$4,300), Radar Units Maintenance (\$1,000.00), Building Maintenance (\$5,000.00), OSS1 Maintenance Contract (\$17,200), Laserfiche Software Maintenance Agreement (\$5,000.00), Fire Alarm Inspections (\$500), Termitte Inspection/Treatment (\$500), Generator Maintenance Contract/Repair (\$3,000), 1 Radar Units Replaced for those eliminated from list (\$1,950), Replace three (3) patrol rifles (\$4,000), Replace five (5) Tasers (\$5,500), Replace 4 Laptop Computers (\$7,000), DUO Service (\$792.00), 200 New Traffic Cones (\$2,300)
10-20-5100-5300-0800	Training & Education	8,474	14,973	12,400	12,400	12,895	4%	NC Narcotic Officers Association Annual Training (\$1,000.00), NC Narcotic Officers Association Dues (\$200.00), Calea Fees (\$4,670), NC Police Executives Association Dues (\$75), FBI NA Luncheon Trainers (\$200.00), FBI National Academy Association dues (\$400.00), IACP Dues (\$200), Homicide Investigators Association Conference (\$1,000.00), DCI Training Conference (\$750.00), In-Service Training (\$2,500), Firearms Instructors Conference (\$1,250), OSS1-Sunguard Training Conference (\$650)
10-20-5100-5300-3000	Fuel	53,678	64,328	77,400	70,000	77,400	0%	Current Police Department Monthly Fuel Average:(3,000), Estimated Annual Fuel Consumption: (36,000), Estimated Cost Per Gallon of Fuel : (\$2.15) x 36,000.
10-20-5100-5300-3100	Vehicle Supplies/Maint.	49,837	41,972	86,300	86,300	86,300	0%	Vehicle Maintenance and Repair for Police Vehicles. (Oil, Tires, Parts, Etc)
10-20-5100-5300-3300	Supplies/Operations	60,555	64,364	76,090	76,090	80,190	5%	Ammunition/Shooting Supplies(\$19,000.00), K-9 Supplies/Food/Vet (\$6,000), Fingerprint Supplies/Crime scene processing supplies (\$2,600), Miscellaneous cleaning supplies (\$1,500), Evidence Room Supplies (\$2,000), Office Supplies (\$13,600), Copy Machine lease (\$3,710), Wirelss Cards for MDC's 20(\$9,600), 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) Narcan \$2500
10-20-5100-5300-3305	Miscellaneous	-	9,337	-	-	-	-	
10-20-5100-5300-3600	Uniforms	27,485	19,170	32,100	32,100	32,100	0%	Uniform Pants (\$5,000), Shirts (long sleeves)(\$4,000) Shirts (short Sleeve) (\$4,100),Jackets (\$1500), Shoes(\$5,000), Ties (\$150), Hats (\$250), Rain Gear (\$500), Replacement Nylon Gear (\$1400), Detective Clothing Allowance (\$3,000), Body Armour (\$7,200)
10-20-5100-5300-4501	Service Contracts	17,138	8,905	17,825	17,825	24,670	38%	DCI Contract (\$4,500), First Service Computer (\$6,600), Waste Management (\$1,000), Alarm Monitoring (\$220.00), Cleaning Supplies/Rugs (\$2,000), Verification Contract (\$2,000), Leads on Line (\$2,850), Office 365 (\$5,500)
10-20-5100-5300-3610	Dry Cleaning Uniform Maint.	1,873	1,578	4,000	4,000	4,000	0%	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).

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-3702	Community Policing Projects	-	-	4,000	4,000	5,000	25%	Money to fund COP Projects through the year.
10-20-5100-5300-3710	Johnston County Board of Education	-	-	-	-	-	N/A	Money received for parking fines and property sales
10-20-5100-5300-4002	Federal Drug Forfeiture	4,299	7,237	7,500	7,500	7,500	0%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives
10-76-5100-5970-9100	Transfer To GF Cap Proj.	-	-	-	-	-	N/A	
Subtotal		3,085,175	3,289,368	3,572,390	3,419,866	3,760,238	5%	
10-20-5100-5700-7400	Capital Outlay	163,421	237,388	211,110	211,110	277,600	31%	Replace (3) Existing Patrol Cars (\$87,000) Replace 2 Unmarked Patrol Cars (\$50,000) 13 portable radios (\$37,000) Replace 1 K-9 (\$13,000) Add 2 vehicles for Take Home Car Program.(63,600) Included Police Building Expansion Design Cost (\$27,000)
Subtotal		163,421	237,388	211,110	211,110	277,600	31%	
Grand totals:		3,248,596	3,526,756	3,783,500	3,630,976	4,037,838	7%	Department Budget % Change from

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Fire:						
10-20-5300-5100-0200	SALARIES & WAGES	\$ 810,224	\$ 949,956	\$ 976,580	\$ 976,580	\$ 1,095,785
10-20-5300-5100-0210	SALARIES/PART-TIME	\$ 40,201	\$ 41,576	\$ 53,100	\$ 53,100	\$ 44,040
10-20-5300-5100-0250	OVERTIME	\$ 34,497	\$ 18,045	\$ 16,000	\$ 24,800	\$ 17,000
10-20-5300-5300-2900	PROFESSIONAL FEES	\$ 1,762	\$ 748	\$ 4,100	\$ 4,100	\$ 4,100
10-20-5300-5300-3470	REIMB VOL FIREMEN	\$ 107,423	\$ 95,098	\$ 118,000	\$ 95,000	\$ 118,000
10-20-5300-5120-0500	FICA	\$ 71,469	\$ 79,520	\$ 78,975	\$ 78,975	\$ 88,500
10-20-5300-5125-0600	GROUP INSURANCE	\$ 137,343	\$ 169,571	\$ 184,105	\$ 184,105	\$ 202,680
10-20-5300-5127-0700	RETIREMENT	\$ 84,512	\$ 98,090	\$ 105,605	\$ 105,605	\$ 132,565
10-20-5300-5300-1100	TELEPHONE	\$ 9,566	\$ 11,214	\$ 12,488	\$ 12,488	\$ 12,488
10-20-5300-5300-1300	UTILITIES	\$ 19,409	\$ 28,794	\$ 36,115	\$ 36,115	\$ 37,000
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 3,600	\$ 3,668	\$ 3,600	\$ 3,600	\$ 3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$ 34,188	\$ 31,298	\$ 41,110	\$ 41,110	\$ 41,110
10-20-5300-5300-0800	TRAINING & EDUCATION	\$ 3,646	\$ 4,911	\$ 5,500	\$ 5,500	\$ 5,500
10-20-5300-5300-3000	FUEL	\$ 13,813	\$ 23,301	\$ 27,000	\$ 27,000	\$ 27,000
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 28,773	\$ 26,611	\$ 36,000	\$ 36,000	\$ 45,750
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$ 40,485	\$ 48,403	\$ 53,000	\$ 53,000	\$ 53,000
10-20-5300-5125-0601	FIREFIGHTER PHYSICALS					\$ 15,600
10-20-5300-5300-3310		\$ 16,574	\$ 10,059	\$ -	\$ -	\$ -
10-20-5300-5300-4501	SERVICE CONTRACTS	\$ 210	\$ 385	\$ 1,000	\$ 1,000	\$ 1,000
10-20-5300-5300-3600	UNIFORMS	\$ 24,865	\$ 25,281	\$ 29,500	\$ 29,500	\$ 30,600
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$ -	\$ -	\$ 261,352	\$ 261,352	\$ -
	Sub-Totals:	\$ 1,482,560	\$ 1,666,529	\$ 2,043,130	\$ 2,028,930	\$ 1,975,318
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10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 3,200	\$ 32,657	\$ 63,823	\$ 63,823	\$ 194,000
	Sub-Totals:	\$ 3,200	\$ 32,657	\$ 63,823	\$ 63,823	\$ 194,000
	FIRE TOTALS:	\$ 1,485,760	\$ 1,699,186	\$ 2,106,953	\$ 2,092,753	\$ 2,169,318

Account #	Account Description	FY 19			FY 20 Adopted		% CHG	FIRE COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget	FY 19 Projected	Budget		
10-20-5300-5100-0200	Salaries & Wages	810,224	949,956	976,580	976,580	1,095,785	12%	Town of Smithfield Budget Justification Sheet 20 FTE's Salary of Fire Chief, Asst. Chief, 3-Shift Captains, 3 Lieutenants, 6-Shift Engineers, 2-Fire Fighter II 4-firefighter; Total Base Salaries (\$905,538); FLSA Shift Pay (138,274) Eligible Career Ladder promotions; (4 FF to FFI for a total potential increase of (\$4,275). Adds FT Office Assistant. 1-1-20 (\$14,737)
10-20-5300-5100-0210	Salaries/Part-Time	40,201	41,576	53,100	53,100	44,040	-17%	2 PT-Fire Inspector's. 1 PT Office Assistant for first 6 months.
10-20-5300-5100-0250	Overtime	34,497	18,045	16,000	24,800	17,000	6%	Overtime for Employee's working beyond standard shift.
10-20-5300-5300-2900	Professional Fees	1,762	748	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; NCCIAA Membership Dues and subscriptions;
10-20-5300-5300-3470	Reimbursement/Volunteer Firemen	107,423	95,098	118,000	95,000	118,000	0%	Annual Reimbursement to Volunteer Firefighter's; Reimbursement paid in December for 28 volunteers
10-20-5300-5120-0500	FICA	71,469	79,520	78,975	78,975	88,500	12%	7.65% of Total Salaries Full time Salaries
10-20-5300-5125-0600	Group Insurance	137,343	169,571	184,105	184,105	202,680	10%	Health Insurance for 20 FTE's; associated medical, dental, life, long term, disability
10-20-5300-5127-0700	Retirement	84,512	98,090	105,605	105,605	132,565	26%	Pension Rate at 8.95 Percent
10-20-5300-5300-1100	Telephone	9,566	11,214	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 (\$420/ Month for a total of \$5040); information technology services (\$229/Month for a total of \$2748) Misc. repairs (\$500) , Fire Station 2 (\$3,000)
10-20-5300-5300-1300	Utilities	19,409	28,794	36,115	36,115	37,000	2%	Town Of Smithfield Public Utilities (\$15,610); Piedmont Natural Gas (\$3,100); Allied Dumpster Srv. (\$2,650) Parker Gas (\$2,500) Misc. Costs (\$500); Time Warner Cable (\$130/ Month \$1,560), Fire Station 2 (\$10,000)
10-20-5300-5300-1500	Service Awards/Recognition	3,600	3,668	3,600	3,600	3,600	0%	Annual contribution to Smithfield Firefighter's Association for recognition lunches, meal & snack expenses related to late night calls, etc.

Account #	Account Description	FY 19			FY 20 Adopted			% CHG	FIRE COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget	FY 19 Projected	Budget	Budget		
10-20-5300-5300-1700	Equip Maint & Repair	34,188	31,298	41,110	41,110	41,110	0%	Maintenance/Repair of fire department equipment (\$35,000); Underground storage tank permit fee(\$840); Termite control(\$210); 10 fire pager's (\$4000)	
10-20-5300-5125-0601	Firefighter Physicals			15,600				Physicals for Fire Fighters that wear SCBA's in IDLH Hazards	
10-20-5300-5300-0800	Training & Education	3,646	4,911	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	13,813	23,301	27,000	27,000	27,000	0%	Estimated Annual Fuel Usage	
10-20-5300-5300-3100	Vehicle Supplies/Maint.	28,773	26,611	36,000	36,000	45,750	27%	Annual Maintenance and testing of Fire Pumps, Ladders (\$14,350); Miscellaneous of the maintenance and repair of vehicles(\$15,500); Tires and Oil service(\$15,900)	
10-20-5300-5300-3300	Supplies/Operations	40,485	48,403	53,000	53,000	53,000	0%	Fire Manager System(\$2,000); Copier Contract and Costs (\$1,200); Operational supplies for the Department (\$43,800), Fire Station 2 (\$6,000)	
10-20-5300-5300-3310	Non-Capital Outlay	16,574	10,059	-	-	-			
10-20-5300-5300-4501	Service Contracts	210	385	1,000	1,000	1,000	0%	Service Contracts	
10-20-5300-5300-3600	Uniforms	24,865	25,281	29,500	29,500	30,600	4%	Purchase of Uniforms, Turn Out Gear, Etc.(\$28,100); Dry Cleaning (\$2,500)	
10-76-5300-5970-9110	Transfer to GFCPF	-	-	261,352	261,352	-			
	Subtotal	1,482,560	1,666,529	2,043,130	2,028,930	1,975,318	-3%		
10-20-5300-5700-7400	Capital Outlay	3,200	32,657	63,823	63,823	194,000	204%	SCBA Airpacks-19- \$160,000. Brush Truck Equipment - \$19,500, Station 2 Upgrades- \$14,500.	
	Subtotal	3,200	32,657	63,823	63,823	194,000	204%		
	Grand Totals:	1,485,760	1,699,186	2,106,953	2,092,753	2,169,318	3%	Department Budget % Change	

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
PW -General Services:						
10-60-5500-5100-0200	SALARIES & WAGES	\$ 171,554	\$ 182,114	\$ 187,783	\$ 182,072	\$ 205,421
10-60-5500-5100-02XX	NEW POSITION	-	-	-	-	-
10-60-5500-5100-0250	OVERTIME	\$ 3,960	\$ 2,511	\$ 2,000	\$ 2,000	\$ 2,000
10-60-5500-5300-0760	TEMPORARY LABOR	\$ 702	\$ 4,212	\$ 3,000	\$ 4,812	\$ 8,000
10-60-5500-5300-2900	PROFESSIONAL FEES	-	-	-	-	-
10-60-5500-5120-0500	FICA	\$ 12,436	\$ 13,190	\$ 14,519	\$ 14,000	\$ 15,870
10-60-5500-5125-0600	GROUP INSURANCE	\$ 44,876	\$ 52,142	\$ 57,212	\$ 57,000	\$ 60,000
10-60-5500-5127-0700	RETIREMENT	\$ 15,501	\$ 17,092	\$ 16,910	\$ 16,000	\$ 20,830
10-60-5500-5300-1100	TELEPHONE	\$ 1,143	\$ 1,272	\$ 1,500	\$ 1,200	\$ 1,500
10-60-5500-5300-1300	UTILITIES	\$ 16,202	\$ 16,129	\$ 20,000	\$ 16,000	\$ 20,000
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	\$ 7,580	\$ 3,611	\$ 7,000	\$ 5,000	\$ 7,000
10-60-5500-5300-0800	TRAINING & EDUCATION	\$ 300	\$ 161	\$ 500	\$ 500	\$ 500
10-60-5500-5300-3000	FUEL	\$ 5,740	\$ 6,905	\$ 7,500	\$ 7,000	\$ 7,500
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 2,483	\$ 2,353	\$ 2,500	\$ 2,500	\$ 2,500
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 27,500	\$ 17,500	\$ 20,000	\$ 17,500	\$ 20,000
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	\$ 17,187	\$ 24,012	\$ 24,100	\$ 24,000	\$ 31,600
10-60-5500-5300-3420	GRAVE OPENING	\$ 29,925	\$ 28,700	\$ 26,000	\$ 26,000	\$ 26,000
10-60-5500-5300-3430	TREE TRIMMING	\$ 9,400	\$ 9,825	\$ 10,000	\$ 10,000	\$ 10,000
10-60-5500-5300-4501	SERVICE CONTRACTS	\$ 53,300	\$ 61,860	\$ 63,204	\$ 63,204	\$ 63,204
10-60-5500-5300-4502		-	\$ 90,000	-	-	-
10-60-5500-5300-3600	UNIFORMS	\$ 2,637	\$ 2,704	\$ 3,500	\$ 3,100	\$ 3,500
10-60-5500-5300-3440	APPEARANCE COMMISSION	\$ 15,000	\$ 8,314	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3442	COMMUNITY GARDEN	-	-	-	-	\$ 2,000
	Sub-Totals:	\$ 437,426	\$ 544,607	\$ 482,228	\$ 466,888	\$ 522,425
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 20,274	\$ 27,050	\$ 40,000	\$ -	\$ 35,000
	Sub-Totals:	\$ 20,274	\$ 27,050	\$ 40,000	\$ -	\$ 35,000
	PW -GENERAL TOTALS:	\$ 457,700	\$ 571,657	\$ 522,228	\$ 466,888	\$ 557,425

Account #	Account Description	FY 19			FY 20 Adopted		% CHG	GENERAL MAINTENANCE COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget	FY 19 Projected	Budget		
10-60-5500-5100-0200	Salaries & Wages	171,554	182,114	187,783	182,072	205,421	9%	FTEs - 5 - Public Works Director, Street Sign Specialist, General Maintenance crew leader and 2 Facility Maintenance Specialist Town of Smithfield Budget Justification Sheet
10-60-5500-5100-02XX	New Position	-	-	-	-	-	N/A	
10-60-5500-5100-0250	Overtime	3,960	2,511	2,000	2,000	2,000	0%	For emergency work after hours and community projects.
10-60-5500-5300-0760	Temp. Labor	702	4,212	3,000	4,812	8,000	167%	Temp labor to assist with summer mowing, and Appearance Commission Requests.
10-60-5500-5120-0500	FICA	12,436	13,190	14,519	14,000	15,870	9%	
10-60-5500-5125-0600	Group Insurance	44,876	52,142	57,212	57,000	60,000	5%	Medical Insurance
10-60-5500-5127-0700	Retirement	15,501	17,092	16,910	16,000	20,830	23%	Pension Rate at 8.95 Percent
10-60-5500-5300-1100	Telephone	1,143	1,272	1,500	1,200	1,500	0%	Telephone line includes Directors cellphone allowance of \$600.00 per year.
10-60-5500-5300-1300	Utilities	16,202	16,129	20,000	16,000	20,000	0%	Utilities for town hall, Appearance shop, cemeteries, welcome signs etc.
10-60-5500-5300-1700	Equip Maint & Repair	7,580	3,611	7,000	5,000	7,000	0%	Repairs to equipment including HVAC units.
10-60-5500-5300-0800	Training & Education	300	161	500	500	500	N/A	License training/ continued ed
10-60-5500-5300-3000	Fuel	5,740	6,905	7,500	7,000	7,500	0%	Based on year end 17/18 gallons used (3,115.06) x 2.1504 pump price on unleaded = \$6,698.63. Fuel additives \$500.00
10-60-5500-5300-3100	Vehicle Supplies/ Maintenance	2,483	2,353	2,500	2,500	2,500	0%	Maintenance and repair of Appearance vehicles.
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	27,500	17,500	20,000	17,500	20,000	N/A	Line collects money on lot sales in Riverside Extension cemetery and forwards to owners.
10-60-5500-5300-3300	Supplies/ Operations	17,187	24,012	24,100	24,000	31,600	31%	\$16,400 Supplies for Appearance crew,(i.e. mulch (Adds \$7,500 for additional mulch), weed eaters, saws, chemicals etc.) \$7,680 for mosquito control program.
10-60-5500-5300-3420	Grave Openings	29,925	28,700	26,000	26,000	26,000	0%	Cost to cover opening and closing of graves in town cemeteries.

Account #	Account Description	FY 19			FY 20 Adopted			% CHG	GENERAL MAINTENANCE COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget	FY 19 Projected	Budget			
10-60-5500-5300-3430	Tree Trimming	9,400	9,825	10,000	10,000	10,000	0%	Cut down or trim back Hazardous trees in city limits.	
10-60-5500-5300-4501	Service Contracts	53,300	61,860	63,204	63,204	63,204	0%	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)	
10-60-5500-5300-4502	Stream Restoration	-	90,000	-	-	-	-		
10-60-5500-5300-3600	Uniforms	2,637	2,704	3,500	3,100	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	15,000	8,314	15,000	15,000	15,000	0%	Landscapes, sidewalk and other projects as identified by the Appearance Commission.	
10-60-5500-5300-3442	Community Garden					2,000		Community Garden	
Subtotal		437,426	544,607	482,228	466,888	522,425	8%		
10-60-5500-5700-7400	Capital Outlay	20,274	27,050	40,000	-	35,000	-13%	Replacement 3/4 ton pick-up	
Subtotal		20,274	27,050	40,000	-	35,000	-13%		
Grand Totals:		457,700	571,657	522,228	466,888	557,425	7%	Department Budget % Change	

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
PW-Streets:						
10-30-5600-5100-0200	SALARIES & WAGES	\$ 165,652	\$ 143,122	\$ 148,034	\$ 145,000	\$ 156,540
10-30-5600-5100-0250	OVERTIME	\$ 4,639	\$ 2,259	\$ 4,000	\$ 3,000	\$ 4,000
10-5600-0300	TEMPORARY LABOR	-	-	-	-	-
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ 180	\$ 850	\$ 850	\$ 500	\$ 850
10-30-5600-5120-0500	FICA	\$ 11,695	\$ 9,825	\$ 14,519	\$ 14,200	\$ 12,285
10-30-5600-5125-0600	GROUP INSURANCE	\$ 62,629	\$ 62,908	\$ 67,500	\$ 67,500	\$ 70,000
10-30-5600-5127-0700	RETIREMENT	\$ 17,614	\$ 15,374	\$ 16,910	\$ 16,500	\$ 19,190
10-30-5600-5300-1100	TELEPHONE	\$ 1,215	\$ 1,085	\$ 1,500	\$ 1,000	\$ 1,500
10-30-5600-5300-1300	UTILITIES	\$ 4,746	\$ 4,914	\$ 6,500	\$ 5,500	\$ 6,500
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 17,381	\$ 13,800	\$ 14,000	\$ 14,000	\$ 14,000
10-30-5600-5300-3000	FUEL	\$ 8,936	\$ 7,247	\$ 11,000	\$ 9,000	\$ 10,200
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 7,691	\$ 7,838	\$ 7,500	\$ 7,000	\$ 7,500
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 28,839	\$ 27,959	\$ 31,800	\$ 28,000	\$ 31,800
10-30-5600-5300-7300	SIDEWALK & CURB REPAIR	\$ -	\$ -	\$ 320,000	\$ -	\$ 112,406
10-30-5600-5300-3400	STREET LIGHTING	\$ 87,169	\$ 87,897	\$ 98,000	\$ 83,000	\$ 98,000
10-30-5600-5300-3310	DRAINAGE	\$ 21,760	\$ 20,413	\$ 24,000	\$ 20,000	\$ 24,000
10-30-5600-5300-3600	UNIFORMS	\$ 1,879	\$ 1,625	\$ 2,600	\$ 2,200	\$ 2,600
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	\$ 700,000	\$ -	\$ -	\$ -	\$ 827,000
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 1,192,025	\$ 407,116	\$ 768,713	\$ 416,400	\$ 1,398,371
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10-30-5600-5700-7400	CAPITAL OUTLAY	\$ -	\$ 23,836	\$ 30,000	\$ 29,477	\$ 93,000
10-30-5600-5700-7401	CAP IMP RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ -	\$ 23,836	\$ 30,000	\$ 29,477	\$ 93,000
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	PW-STREETS TOTALS:	\$ 1,192,025	\$ 430,952	\$ 798,713	\$ 445,877	\$ 1,491,371

Account #	Account Description	FY 19			FY 20 Adopted Budget	% CHG	STREETS COMMENTS
		FY 17 Actual	FY 18 Actual	FY 19 Projected			
10-30-5600-5100-0200	Salaries & Wages	165,652	143,122	145,000	156,540	6%	Town of Smithfield Budget Justification Sheet 4 FTEs - Administrative Sport Specialist, 2 Equipment Operators, Street Maintenance Worker.
10-30-5600-5100-0250	Overtime	4,639	2,259	3,000	4,000	0%	Emergency work as needed.
10-30-5600-5300-2900	Professional Services	180	850	500	850	0%	Miscellaneous services.
10-30-5600-5120-0500	FICA	11,695	9,825	14,200	12,285	-15%	
10-30-5600-5125-0600	Group Insurance	62,629	62,908	67,500	70,000	4%	Medical Insurance
10-30-5600-5127-0700	Retirement	17,614	15,374	16,500	19,190	13%	Pension Rate at 8.95 Percent, (9% Increase)
10-30-5600-5300-1100	Telephone	1,215	1,085	1,000	1,500	0%	Monthly phone service (Information Technology System) 60/month \$720.00Yr, Street portion of lease on phone system GE Capital 60/month \$720.00Yr. Savings is from dropping the animal control officers cell phone \$408.00Yr.
10-30-5600-5300-1300	Utilities	4,746	4,914	5,500	6,500	0%	Crossing signal maintenance Blount Street \$2,560,31Yr, Crossing signal maintenance Peedin Road \$1,830, Towns estimated utilities \$2,110
10-30-5600-5300-1700	Equip Maint & Repair	17,381	13,800	14,000	14,000	0%	Maintenance on Street equipment.
10-30-5600-5300-3000	Fuel	8,936	7,247	9,000	10,200	-7%	Based on year end 17/18 Unleaded gallons used (1,530) x 2.15 pump price = \$3,290, Diesel gallons used (1,338) x 2.53 pump price = 3,392. Off road Diesel tank at shop \$3,500
10-30-5600-5300-3100	Vehicle Supplies/Maint.	7,691	7,838	7,000	7,500	0%	Maintenance on Street vehicles.
10-30-5600-5300-3300	Supplies/Operations	28,839	27,959	28,000	31,800	0%	Street portion of lease on postage machine \$360.00, Asphalt material for street repairs \$8,000, Street portion of copier machine \$1,500, Miscellaneous supplies for street \$9,940, Crack seal supplies \$7,200, Salt supplies \$4,800.
10-30-5600-5300-7300	Sidewalk/Curb Repairs	-	-	-	112,406	-65%	NCDOT Sidewalk Agreements;Kelley Drive, Market Street, Booker Dairy Road
10-30-5600-5300-3400	Street Lighting	87,169	87,897	83,000	98,000	0%	Projected cost per month \$8,167 (\$98,000/yr)
10-30-5600-5300-3310	Drainage	21,760	20,413	20,000	24,000	0%	Miscellaneous drainage repairs and maintenance \$21,338, Triangle J Cleanwater education partnership \$2,550

Account #	Account Description	FY 19			FY 20 Adopted Budget	% CHG	STREETS COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget			
10-30-5600-5300-3600	Uniforms	1,879	1,625	2,600	2,600	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	-	-	827,000	N/A	Equity Drive Repairs Carry Over \$173,000
10-76-5600-5970-9110	Transfer To GF Capital Reserve	50,000	-	-	-	N/A	
	Subtotal	1,192,025	407,116	768,713	1,398,371	82%	
10-30-5600-5700-7400	Capital Outlay	-	23,836	30,000	93,000	210%	195 Bridge Lights
	Capital Improvement/ Street Resurfacing	-	-	-	-	-	
	Subtotal	-	23,836	30,000	29,477	210%	
	GRAND TOTALS:	1,192,025	430,952	798,713	1,491,371	87%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
PW-Garage:						
10-30-5650-5100-0200	SALARIES & WAGES	\$ 38,214	\$ 26,479	\$ 29,800	\$ 29,800	\$ 36,330
10-30-5650-5100-02XX	NEW POSITION	-	-	-	-	-
10-30-5650-5100-0250	OVERTIME	1,922	284	1,500	1,300	1,500
10-30-5650-5120-0500	FICA	2,604	1,790	2,280	2,280	2,900
10-30-5650-5125-0600	GROUP INSURANCE	15,743	15,064	21,592	21,592	21,945
10-30-5650-5127-0700	RETIREMENT	4,157	2,840	3,240	3,240	4,971
10-30-5650-5300-1100	TELEPHONE	1,273	1,456	1,500	1,400	1,500
10-30-5650-5300-1300	UTILITIES	5,944	6,218	7,000	6,000	7,000
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	319	111	1,000	1,000	1,000
10-30-5650-5300-3000	FUEL	783	662	1,050	941	1,050
10-30-5650-5300-3100	VEHICLE SUP/MAINT	292	205	300	300	300
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	13,165	9,520	11,300	10,000	11,300
10-30-5650-5300-4501	SERVICE CONTRACTS	787	210	1,000	758	1,000
10-30-5650-5300-3600	UNIFORMS	954	640	1,020	1,016	1,020
	Sub-Totals:	\$ 86,157	\$ 65,479	\$ 82,582	\$ 79,627	\$ 91,816
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10-30-5650-5700-7400	CAPITAL OUTLAY EQUIP	-	-	10,000	10,000	12,000
	Sub-Totals:	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 12,000
	PW-GARAGE TOTALS:	\$ 86,157	\$ 65,479	\$ 92,582	\$ 89,627	\$ 103,816

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	GARAGE COMMENTS
								Town of Smithfield Budget Justification Sheet
10-30-5650-5100-0200	Salaries & Wages	38,214	26,479	29,800	29,800	36,330	22%	1 FTE - Equipment Mechanic
10-30-5650-5100-02XX	New Position	-	-	-	-	-	N/A	
10-30-5650-5100-0250	Overtime	1,922	284	1,500	1,300	1,500	0%	Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	2,604	1,790	2,280	2,280	2,900	27%	
10-30-5650-5125-0600	Group Insurance	15,743	15,064	21,592	21,592	21,945	2%	Medical Insurance
10-30-5650-5127-0700	Retirement	4,157	2,840	3,240	3,240	4,971	53%	Pension Rate at 8.95 Percent
10-30-5650-5300-1100	Telephone	1,273	1,456	1,500	1,400	1,500	0%	Phone service in garage plus \$25.00 per month cell phone allowance for employee.
10-30-5650-5300-1300	Utilities	5,944	6,218	7,000	6,000	7,000	0%	
10-30-5650-5300-1700	Equip Maint & Repair	319	111	1,000	1,000	1,000	0%	Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	783	662	1,050	941	1,050	0%	Based on year end 17/18 gallons used (488) x 2.15pump price on unleaded = \$1,049
10-30-5650-5300-3100	Vehicle Supplies/Maintenance	292	205	300	300	300	0%	Maintenance of garage vehicle.
10-30-5650-5300-3300	Supplies/Operations	13,165	9,520	11,300	10,000	11,300	0%	For oils, filters, parts, tools etc \$8,400. Inspection equipment support service annual fee \$900.00. Annual software for light truck/vehicle \$2,000
10-30-5650-5300-4501	Service Contracts	787	210	1,000	758	1,000	0%	Service contracts such as lift inspection and air compressors
10-30-5650-5300-3600	Uniforms	954	640	1,020	1,016	1,020	0%	Uniforms \$916.00/yr. safety boots \$100.00.
Subtotal		86,157	65,479	82,582	79,627	91,816	11%	

Account #	Account Description	FY 19			FY 20 Adopted Budget	% CHG	GARAGE COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget			
10-30-5650-5700-7400	Capital Outlay	-	-	10,000	12,000	20%	2 Point Lift
	<i>Subtotal</i>	-	-	10,000	12,000	20%	
GRAND TOTALS:		86,157	65,479	92,582	103,816	12%	Department Budget % Change from FY 16/17

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 20 Adopted Budget
PW-Powell Bill:					
10-30-5700-5300-2900	PROFESSIONAL SERVICES	\$ 500	\$ -	\$ 500	\$ 500
10-30-5700-5300-1700	EQUIPMENT MAINTENANCE	\$ 78	\$ 724	\$ 1,000	\$ 1,000
10-30-5700-5300-3100	VEHICLE MAINTENANCE	\$ 3,653	\$ 2,800	\$ 3,000	\$ 3,000
10-30-5700-5300-3300	SUPPLIES/OPERATIONS	\$ 6,927	\$ 8,817	\$ 9,000	\$ 9,000
10-30-5700-5300-7300	SIDEWALK & CURB REPAIR	\$ 19,461	\$ 20,000	\$ 20,000	\$ 20,000
10-30-5700-5300-3310	DRAINAGE	\$ 4,137	\$ 2,937	\$ 13,000	\$ 13,000
10-30-5700-5300-4501	CONTRACT SERV/RIGHT-A-WAYS	\$ 16,225	\$ 16,225	\$ 16,225	\$ 16,225
10-30-5700-5700-7310	PATCH & RESURFACE	\$ 300,087	\$ -	\$ 260,000	\$ 260,000
10-30-5700-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -
10-30-5700-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -
PW-POWELL BILL TOTALS:		\$ 351,068	\$ 51,503	\$ 322,725	\$ 322,725

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	POWELL BILL COMMENTS
10-30-5700-5300-2900	Professional Services	500	-	500	500	500	N/A	Town of Smithfield Budget Justification Sheet
10-30-5700-5300-1700	Equipment Maintenance	78	724	1,000	1,000	1,000	N/A	
10-30-5700-5300-3100	Vehicle Maintenance	3,653	2,800	3,000	2,939	3,000	N/A	
10-30-5700-5300-3300	Supplies/Operations	6,927	8,817	9,000	9,000	9,000	N/A	
10-30-5700-5300-7300	Sidewalk & Curb Repair	19,461	20,000	20,000	20,000	20,000	N/A	Repairs to sidewalks and curb & gutter.
10-30-5700-5300-3310	Drainage	4,137	2,937	13,000	7,000	13,000	N/A	Drainage repairs
10-30-5700-5300-4501	Contract Serv/Right-A-Way	16,225	16,225	16,225	16,225	16,225	N/A	\$13,000 for beaver control and \$3,225 toward right of way contract.
10-30-5700-5700-7310	Patch & Resurface	300,087	-	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	
GRAND TOTALS:		351,068	51,503	322,725	316,664	322,725	N/A	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 20 Adopted Budget
PW-Sanitation:					
10-40-5800-5100-0200	SALARIES & WAGES	\$ 433,827	\$ 488,381	\$ 510,412	\$ 505,000
10-40-5800-5100-0250	OVERTIME	\$ 13,891	\$ 5,481	\$ 7,000	\$ 9,900
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ 17,516	\$ -	\$ -	\$ -
10-40-5800-5300-2900	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -
10-40-5800-5120-0500	FICA	\$ 32,897	\$ 36,363	\$ 39,429	\$ 39,429
10-40-5800-5125-0600	GROUP INSURANCE	\$ 130,258	\$ 143,471	\$ 162,900	\$ 162,900
10-40-5800-5127-0700	RETIREMENT	\$ 46,054	\$ 50,437	\$ 55,923	\$ 55,923
10-40-5800-5300-1100	TELEPHONE	\$ 1,012	\$ 1,236	\$ 2,100	\$ 1,137
10-40-5800-5300-1300	UTILITIES	\$ 3,200	\$ 3,208	\$ 4,500	\$ 3,300
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 17,012	\$ 12,098	\$ 12,200	\$ 12,200
10-40-5800-5300-3000	FUEL	\$ 37,285	\$ 48,796	\$ 53,000	\$ 52,656
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 36,960	\$ 36,926	\$ 38,000	\$ 37,000
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 13,964	\$ 12,603	\$ 13,304	\$ 14,000
10-40-5800-5300-4500	LANDFILL FEES	\$ 202,158	\$ 206,445	\$ 210,000	\$ 205,000
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 5,350	\$ 8,137	\$ 1,000	\$ 1,000
10-40-5800-5300-3600	UNIFORMS	\$ 5,776	\$ 5,725	\$ 7,000	\$ 7,000
10-76-5800-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ 66,000	\$ 175,000	\$ -	\$ -
10-76-5800-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ 125,000	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 1,188,160	\$ 1,234,307	\$ 1,116,768	\$ 1,106,445
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -
	PW-SANITATION TOTALS:	\$ 1,188,160	\$ 1,234,307	\$ 1,116,768	\$ 1,106,445
					\$ 1,287,765

Account #	Account Description	FY 19			FY 20 Adopted		% CHG	SANITATION COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget	Projected	Budget		
10-40-5800-5100-0200	Salaries & Wages	433,827	488,381	510,412	505,000	555,040	9%	Town of Smithfield Budget Justification Sheet 16 - FTEs - Public Works Supervisor, 12 Sanitation Equipment Operators, 3 Sanitation Workers.
10-40-5800-5100-0250	Overtime	13,891	5,481	7,000	9,900	7,000	0%	Emergency work as needed.
10-40-5800-5300-0760	Tem Agency Labor	17,516	-	-	-	-	N/A	
10-40-5800-5120-0500	FICA	32,897	36,363	39,429	39,429	43,000	9%	
10-40-5800-5125-0600	Group Insurance	130,258	143,471	162,900	162,900	170,325	5%	1 employee declined medical insurance Includes 5% increase.
10-40-5800-5127-0700	Retirement	46,054	50,437	55,923	55,923	67,100	20%	Pension Rate at 8.95 Percent.
10-40-5800-5300-1100	Telephone	1,012	1,236	2,100	1,137	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	3,200	3,208	4,500	3,300	4,500	0%	
10-40-5800-5300-1700	Equip Maint & Repair	17,012	12,098	12,200	12,200	12,200	0%	Maintenance and repair of equipment.
10-40-5800-5300-3000	Fuel	37,285	48,796	53,000	52,656	63,250	19%	Based on year end 18/19 gallons Diesel used 21,769 x 2.53 pump price = \$55,167. Unleaded gallons used (3,758) x 2.15 pump price = \$8,082.
10-40-5800-5300-3100	Vehicle Supplies/ Maint.	36,960	36,926	38,000	37,000	38,000	0%	Older equipment requiring more maintenance attention.
10-40-5800-5300-3300	Supplies/ Operations	13,964	12,603	13,304	14,000	20,500	54%	Cleaning supplies for equipment, trash can notices for holiday delays, handtools, etc. Additional money (\$7,200) is requested for 100 new roll out containers for new homes.
10-40-5800-5300-4500	Landfill Fees	202,158	206,445	210,000	205,000	215,500	3%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc. Additional \$5,550 to cover 50 new homes built in the FY, 3 tons per household x \$37/ton tipping fee.
10-40-5800-5300-4501	Service Contracts	5,350	8,137	1,000	1,000	2,250	125%	Contracts as needed. Includes \$1,250 for MY Fleet Renewal.

Account #	Account Description	FY 19			FY 20 Adopted		% CHG	SANITATION COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget	FY 19 Projected	Budget		
10-40-5800-5300-3600	Uniforms	5,776	5,725	7,000	7,000	7,000	0%	Monthly cost for uniform contract Unifirst \$435/month \$5,220/yr., Purchase of safety shoes, vest etc. \$1,780.
10-76-5800-5970-9100	Transfer To GF Capital Projects	66,000	175,000	-	-	-	N/A	
10-76-5800-5970-9110	Transfer To GF Capital Reserve	125,000	-	-	-	80,000	N/A	50% Knuckleboom Truck
	Subtotal	1,188,160	1,234,307	1,116,768	1,106,445	1,287,765	15%	
10-40-5800-5700-7400	Capital Outlay	-	-	-	-	-		
	Subtotal	-	-	-	-	-		
	GRAND TOTALS:	1,188,160	1,234,307	1,116,768	1,106,445	1,287,765	15%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Recreation:						
10-60-6200-5100-0200	SALARIES & WAGES	\$ 260,778	\$ 286,881	\$ 295,796	\$ 295,796	\$ 310,575
10-60-6200-5100-0210	SALARIES, PART TIME	\$ 37,939	\$ 35,820	\$ 42,500	\$ 40,280	\$ 42,500
10-60-6200-5100-0250	OVERTIME	\$ 4,005	\$ 1,658	\$ 3,500	\$ 2,500	\$ 3,500
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$ 17,834	\$ 14,121	\$ 16,740	\$ 16,740	\$ 18,900
10-60-6200-5300-2900	PROFESSIONAL FEES	\$ 1,123	\$ 550	\$ 1,000	\$ 810	\$ 1,000
10-60-6200-5120-0500	FICA	\$ 22,205	\$ 23,800	\$ 26,263	\$ 26,263	\$ 27,280
10-60-6200-5125-0600	GROUP INSURANCE	\$ 74,647	\$ 79,664	\$ 88,184	\$ 88,184	\$ 92,305
10-60-6200-5127-0700	RETIREMENT	\$ 27,379	\$ 30,440	\$ 32,474	\$ 32,474	\$ 37,535
10-60-6200-5300-1100	TELEPHONE	\$ 6,229	\$ 4,794	\$ 5,650	\$ 4,300	\$ 5,650
10-60-6200-5300-1300	UTILITIES	\$ 37,401	\$ 37,055	\$ 43,000	\$ 38,000	\$ 43,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$ 1,008	\$ 1,113	\$ 3,500	\$ 2,300	\$ 3,500
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$ 39,254	\$ 38,189	\$ 42,500	\$ 41,000	\$ 45,000
10-60-6200-5300-0800	TRAINING & EDUCATION	\$ 1,637	\$ 1,960	\$ 3,000	\$ 2,000	\$ 3,000
10-60-6200-5300-3000	FUEL	\$ 6,654	\$ 10,261	\$ 9,000	\$ 9,062	\$ 9,000
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 3,023	\$ 3,294	\$ 4,000	\$ 4,275	\$ 4,500
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$ 81,130	\$ 84,998	\$ 83,000	\$ 79,500	\$ 83,000
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$ 3,529	\$ 4,299	\$ 4,000	\$ 3,900	\$ 4,000
10-60-6200-5300-4501	SERVICE CONTRACTS	\$ 54,951	\$ 43,483	\$ 57,710	\$ 54,000	\$ 57,530
10-60-6200-5300-3600	UNIFORMS	\$ 2,192	\$ 2,435	\$ 2,750	\$ 2,950	\$ 2,750
10-60-6200-5300-3460	COMMUNITY PARK	\$ 972	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3900	SWIMMING POOL DEMOLITION	\$ -	\$ 594	\$ 17,000	\$ 33,493	\$ -
10-76-6200-5970-9100	TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ -	\$ -	\$ -	\$ 125,000
	Sub-Totals:	\$ 683,890	\$ 705,409	\$ 781,567	\$ 777,827	\$ 919,525
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 140,988	\$ 133,850	\$ 151,290	\$ 148,000	\$ 93,500
	Sub-Totals:	\$ 140,988	\$ 133,850	\$ 151,290	\$ 148,000	\$ 93,500
	RECREATION TOTALS:	\$ 824,878	\$ 839,259	\$ 932,857	\$ 925,827	\$ 1,013,025

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19		FY 20 Adopted Budget	% CHG	RECREATION COMMENTS
				Adopted Budget	Projected			
10-60-6200-5100-0200	Salaries & Wages	260,778	286,881	295,796	295,796	310,575	5%	Town of Smithfield Budget Justification Sheet Salaries for Parks and Recreation Director, Athletics Program Supervisor, Programs Supervisor, maintenance Supervisor, Maintenance Specialist I, Maintenance Specialist II, Admin. Support Specialist.
10-60-6200-5100-0210	Salaries/Part-Time	37,939	35,820	40,280	42,500	42,500	0%	Umpires, Supervisors, Scorekeepers, Etc 38 part time position approved for P&R at any given time
10-60-6200-5100-0250	Overtime	4,005	1,658	2,500	3,500	3,500	0%	Need for Tournament / Special Events
10-60-6200-5300-0760	Temp Agency Labor	17,834	14,121	16,740	16,740	18,900	13%	Hiring Labor through Temp Service (31 weeks) Adds 4 weeks (160 man hours) for off-season labor.
10-60-6200-5300-2900	Professional Fees	1,123	550	810	1,000	1,000	0%	NCRPA Dues:
10-60-6200-5120-0500	FICA	22,205	23,800	26,263	26,263	27,280	4%	Medical Insurance
10-60-6200-5125-0600	Group Insurance	74,647	79,664	88,184	88,184	92,305	5%	
10-60-6200-5127-0700	Retirement	27,379	30,440	32,474	32,474	37,535	16%	Pension Rate at 8.95 Percent
10-60-6200-5300-1100	Telephone	6,229	4,794	4,300	5,650	5,650	0%	Cell Phone allowance for Director (\$600), Cell Phone allowance for Recreation Programs Coordinator (\$600), Cell Phone allowance for Facilities Maintenance Supervisor (\$600), Cell Phone allowance for Parks/ Ground Crew Leader (\$300). Information Technology (\$3750).
10-60-6200-5300-1300	Utilities	37,401	37,055	38,000	43,000	43,000	0%	Utilities for All Parks, Porta-Jon for Boat Ramp, Football Field
10-60-6200-5300-0900	Travel Allowance	1,008	1,113	2,300	3,500	3,500	0%	Mileage Reimbursement for Employees
10-60-6200-5300-1700	Equip Maint & Repair	39,254	38,189	41,000	42,500	45,000	6%	General Maintenance and Repair of Parks, Restroom Facilities, Shelters, Athletic Fields, Etc. Adds Fire Ant Control to Athletic Fields and Playgrounds.
10-60-6200-5300-0800	Training/ Education	1,637	1,960	2,000	3,000	3,000	0%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-60-6200-5300-3000	Fuel	6,654	10,261	9,062	9,000	9,000	0%	Number of vehicles and equipment used increased to additional employee
10-60-6200-5300-3100	Vehicle Supplies/Maint.	3,023	3,294	4,275	4,000	4,500	13%	Maintenance for Recreation Vehicles. Increase due to aging Fleet.

Account #	Account Description	FY 19			FY 20 Adopted Budget	% CHG	RECREATION COMMENTS	
		FY 17 Actual	FY 18 Actual	Adopted Budget				FY 19 Projected
10-60-6200-5300-3300	Supplies/ Operations	81,130	84,998	83,000	79,500	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 (\$10000) Misc. Supplies for Parks and Recreation Department (\$47,212) includes Athletic Equipment (football, baseball, soccer, basketball, volleyball, cheer, etc) Uniforms for athletic teams, program supplies, computer and office supplies, trophies and awards, t-shirts for part-time staff, athletic teams fees, park amenities, Mulch for playgrounds/parks (\$5000)
10-60-6200-5300-3450	Recreation Special Projects	3,529	4,299	4,000	3,900	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	54,951	43,483	57,710	54,000	57,530	0%	Cintas Document Management (\$600), Waste Management (Dumpster) (\$1400), Cleggs Pest Control (\$420), Park Mowing / Landscape Contract (\$47,610), Additional Landscaping by Contractor (ie: Mulching, Pruning, (\$7500)
10-60-6200-5300-3600	Uniforms	2,192	2,435	2,750	2,950	2,750	0%	Uniforms for Maintenance Employees
10-60-6200-5300-3460	Community Park	972	-	-	-	-		
10-60-6200-5300-3900	Swimming Pool Removal	-	594	17,000	33,493	-	N/A	
10-76-6200-5970-9100	Transfer to GF CPF Subtotal	683,890	705,409	781,567	777,827	125,000	18%	Splash Pad at Smith Collins \$125,000
10-60-6200-5700-7400	Capital Outlay	140,988	133,850	151,290	148,000	93,500	-38%	Mower Deck for Ventrac \$9,000 John Deere Tractor \$26,500 Community Park Playground Repair \$10,000 2 Shade Structures at Dog Park \$9,000 Kayak Launch \$5,000 Fitness Stations @ Community Park and Dug Out Covers @ Smith Collins = \$34,000
	Subtotal	140,988	133,850	151,290	148,000	93,500	-38%	
	GRAND TOTALS:	824,878	839,259	932,857	925,827	1,013,025	9%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Aquatic Center:						
10-60-6220-5100-0200	SALARIES & WAGES	\$ 215,129	\$ 219,668	\$ 226,388	\$ 226,388	\$ 236,433
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$ 101,415	\$ 107,494	\$ 101,000	\$ 101,000	\$ 101,000
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$ 99,810	\$ 95,545	\$ 98,000	\$ 103,323	\$ 102,400
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$ 87,577	\$ 73,718	\$ 86,000	\$ 75,250	\$ 81,000
10-60-6220-5100-0250	OVERTIME	\$ 456	\$ 62	\$ 1,000	\$ 600	\$ 1,000
10-60-6220-5300-0760	TEMPORARY LABOR	\$ 17,012	\$ 16,070	\$ 17,000	\$ 19,500	\$ 19,500
10-60-6220-5120-0500	FICA	\$ 37,906	\$ 37,230	\$ 40,384	\$ 40,384	\$ 39,925
10-60-6220-5125-0600	GROUP INSURANCE	\$ 36,483	\$ 36,247	\$ 39,770	\$ 39,770	\$ 41,660
10-60-6220-5127-0700	RETIREMENT	\$ 20,894	\$ 23,744	\$ 21,527	\$ 21,527	\$ 25,180
10-60-6220-5300-1100	TELEPHONE	\$ 1,100	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
10-60-6220-5300-1300	UTILITIES	\$ 161,487	\$ 171,171	\$ 170,000	\$ 176,000	\$ 175,100
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$ 24,821	\$ 18,429	\$ 22,000	\$ 22,020	\$ 22,000
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$ 24,081	\$ 12,123	\$ 20,000	\$ 18,750	\$ 20,000
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$ 1,305	\$ 1,640	\$ 2,000	\$ 1,000	\$ 2,000
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$ 28,976	\$ 27,371	\$ 32,500	\$ 27,875	\$ 32,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$ 18,164	\$ 18,657	\$ 17,735	\$ 14,000	\$ 12,000
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$ 8,259	\$ 8,743	\$ 8,775	\$ 8,050	\$ 8,775
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$ 12,817	\$ 9,796	\$ 13,000	\$ 10,350	\$ 13,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$ 22,917	\$ 21,594	\$ 25,000	\$ 22,450	\$ 25,000
10-60-6220-5300-4200	ADVERTISING	\$ 8,630	\$ 8,011	\$ 8,000	\$ 7,400	\$ 8,000
	Sub-Totals:	\$ 929,239	\$ 908,513	\$ 951,279	\$ 936,837	\$ 987,673
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 18,500	\$ 15,500	\$ 13,500
	Sub-Totals:	\$ -	\$ -	\$ 18,500	\$ 15,500	\$ 13,500
	AQUATIC CENTER TOTALS:	\$ 929,239	\$ 908,513	\$ 969,779	\$ 952,337	\$ 981,173

Account #	Account Description	FY 19			FY 20 Adopted Budget	% CHG	AQUATICS CENTER COMMENTS
		FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget			
10-60-6220-5100-0200	Salaries & Wages	215,129	219,668	226,388	236,433	4%	Town of Smithfield Budget Justification Sheet Salaries for : SRAC Director, SRAC Center Supervisor, Aquatics Supervisor, Asst. Aquatics Supervisor, Admin. Support Specialist
10-60-6220-5100-0210	Salaries Part-Time/General	101,415	107,494	101,000	101,000	0%	Front Desk Staff, Playroom Staff, Facility Supervision
10-60-6220-5100-0220	Salaries Part-Time/ Aquatics	99,810	95,545	98,000	102,400	4%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff,
10-60-6220-5100-0230	Salaries Part-Time/ Instructors	87,577	73,718	86,000	81,000	-6%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-60-6220-5100-0250	Overtime	456	62	1,000	1,000	0%	
10-60-6220-5300-0760	Temporary Labor	17,012	16,070	17,000	19,500	15%	Custodians / Cleaning on Weekends. Increase due to the high demand on weekends and no longer using General Part-Time labor.
10-60-6220-5120-0500	FICA	37,906	37,230	40,384	39,925	-1%	
10-60-6220-5125-0600	Group Insurance	36,483	36,247	39,770	41,660	5%	Medical Insurance
10-60-6220-5127-0700	Retirement	20,894	23,744	21,527	25,180	17%	Pension Rate at 8.95 Percent
10-60-6220-5300-1100	Telephone	1,100	1,200	1,200	1,200	0%	Cell Allowance for SRAC Director (\$600), Allowance for Aquatics Supervisor (\$600)
10-60-6220-5300-1300	Utilities	161,487	171,171	170,000	175,100	3%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC Improvements
10-60-6220-5300-1301	Generator Fuel/Maint.	24,821	18,429	22,000	22,000	0%	Power Secure Monthly Monitoring (\$3,000), Power Secure Preventative Maintenance for Generator (\$3,265), Projected Fuel Cost for Generator. Increase due to increase in fuel.
10-60-6220-5300-1700	Equip Maint & Repair	24,081	12,123	20,000	20,000	0%	Replace / Repair Fitness Equipment, Building Repairs, and General Repairs to SRAC
10-60-6220-5300-0800	Training/ Education	1,305	1,640	2,000	2,000	0%	Training and Education for SRAC Staff
10-60-6220-5300-3300	Supplies/ Operations	28,976	27,371	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

Monthly Costs for CSI Billing Software (\$11,400), Pool Heater Preventative Maintenance (\$600)

Fees paid for Credit Card / Debit Card Services

Supplies and Operations for Swimming Pool / Splash Park

Supplies for Concessions for Aquatics Center, Off-Set with Revenues

Marketing and Advertising for SRAC

Gym Curtain Divider \$7,500
Wibit Pool Features \$6,000

Account #	Account Description	FY 19			FY 20 Adopted Budget	% CHG
		FY 17 Actual	FY 18 Actual	FY 19 Projected		
10-60-6220-5300-4501	Service Contracts	18,164	18,657	17,735	12,000	-32%
10-60-6220-5300-4509	C.S./PNC Merchant Services	8,259	8,743	8,775	8,775	0%
10-60-6220-5300-3900	Aquatic Supplies	12,817	9,796	13,000	13,000	0%
10-60-6220-5300-4000	Concessions/Pro Shop	22,917	21,594	25,000	25,000	0%
10-60-6220-5300-4200	Advertising	8,630	8,011	8,000	8,000	0%
	Subtotal	929,239	908,513	951,279	967,673	2%
10-60-6220-5700-7400	Capital Outlay	-	-	18,500	13,500	-27%
	Subtotal	-	-	18,500	13,500	-27%
GRAND TOTALS:		929,239	908,513	969,779	981,173	1%

Department Budget % Change

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Sarah Yard Center						
10-60-6240-5100-0210	SALARIES & WAGES	\$ -	\$ -	\$ 12,000	\$ 9,063	\$ 9,900
10-60-6240-5300-1300	UTILITIES	\$ -	\$ -	\$ 8,000	\$ 8,575	\$ 8,500
10-60-6240-5300-1701	BLDG MAINTENANCE	\$ -	\$ -	\$ 5,000	\$ 2,500	\$ 5,000
10-60-6240-5300-3300	SUPPLIES & OPERATIONS	\$ -	\$ -	\$ 12,000	\$ 8,200	\$ 12,000
10-60-6240-5300-4501	SERVICE CONTRACTS	\$ -	\$ -	\$ 3,600	\$ 3,300	\$ 3,600
10-60-6240-5300-4501	SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ 7,500
	Sub-Totals:	\$ -	\$ -	\$ 40,600	\$ 31,638	\$ 46,500
SARAH YARD CENTER TOTALS \$ - \$ 40,600 \$ 31,638 \$ 46,500						

SARAH YARD COMMUNITY CENTER

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG
10-60-6240-5100-0210	Salaries	-	-	12,000	9,063	9,900	-18%
10-60-6240-5300-1300	Utilities	-	-	8,000	8,575	8,500	6%
10-60-6240-5300-1701	Bldg Maintenance	-	-	5,000	2,500	5,000	0%
10-60-6240-5300-3300	Supplies & Operations	-	-	12,000	8,200	12,000	0%
10-60-6240-5300-4501	Service Contracts	-	-	3,600	3,300	3,600	0%
10-60-6240-5300-7400	Capital Outlay	-	-	-	-	7,500	
	Restroom Partitions						
GRAND TOTALS:		-	-	40,600	31,638	46,500	-22%

General Fund

Acct. Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Contingency:						
10-00-9990-5300-0000	CONTINGENCY	\$ 173,552	\$ 217,756	\$ 335,191	\$ 335,161	\$ 272,128
	SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -	\$ 272,128
	Total Revenues:	\$ 13,772,403	\$ 13,888,341	\$ 13,738,975	\$ 14,072,640	\$ 15,020,150
	Less:					
	Total Expenditures:	\$ 12,694,339	\$ 12,282,882	\$ 13,403,784	\$ 12,734,008	\$ 15,020,150
	Amount Revenues Over (Under) Expenditures:	\$ 1,078,065	\$ 1,605,459	\$ 335,191	\$ 1,338,632	\$ -

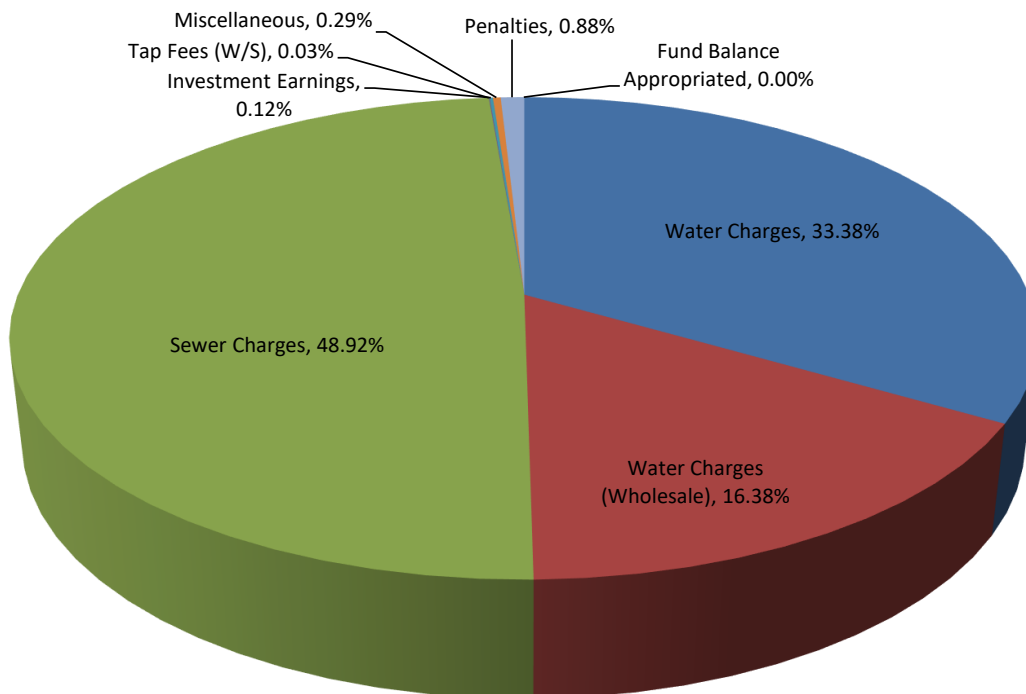
Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	CONTINGENCY COMMENTS
10-00-9990-5300-0000	Contingency	173,552	217,756	335,191	335,161	272,128	-19%	Includes funds for Vacation Compensation program
	Salary Adjustments	-	-	-	-	-		
	GRAND TOTALS:	173,552	217,756	335,191	335,161	272,128	0%	Department Budget % Change

Water/ Sewer Fund

Water & Sewer Fund Revenues by Source

Source	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Budget	Percent Change
Water Charges	\$2,528,456	\$2,852,000	\$2,692,000	\$2,852,000	0.0%
Water Charges (Wholesale)	\$1,435,721	\$1,200,000	\$1,520,000	\$1,400,000	16.7%
Sewer Charges	\$3,699,332	\$3,800,000	\$4,266,800	\$4,180,000	10.0%
Tap Fees (W/S)	\$10,835	\$13,000	\$4,100	\$2,500	-80.8%
Investment Earnings	\$10,472	\$9,200	\$14,200	\$10,400	13.0%
Miscellaneous	\$38,223	\$14,800	\$30,000	\$25,000	68.9%
Penalties	\$33,111	\$75,000	\$80,206	\$75,000	0.0%
Loan Proceeds	\$0	\$0	\$0	\$0	#DIV/0!
Grants	\$670,051	\$500,000	\$148,087	\$0	-100.0%
Fund Balance Appropriated	\$0	\$250,000	\$0	\$0	-100.0%
Total	\$8,426,201	\$8,714,000	\$8,755,393	\$8,544,900	-1.9%

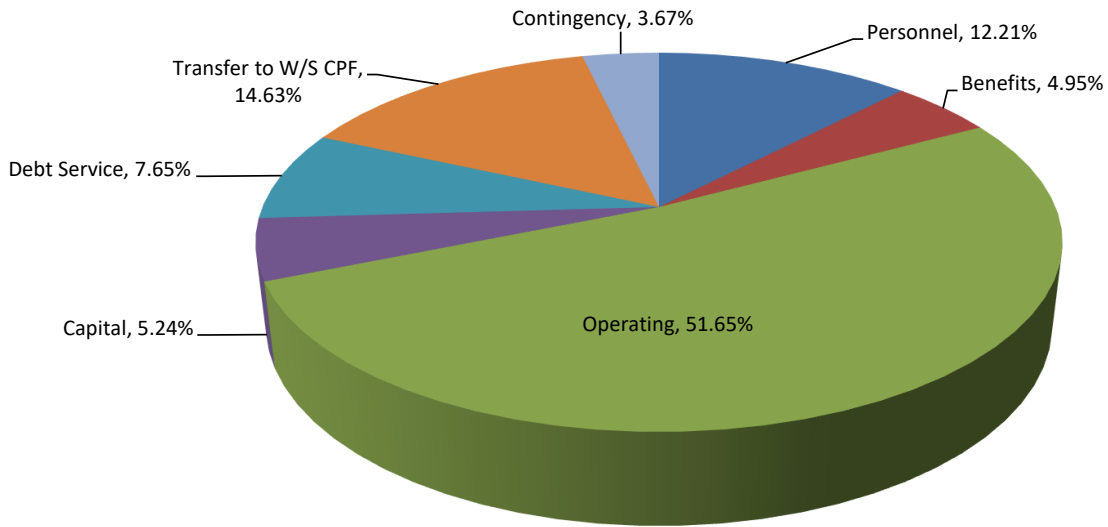
Water & Sewer Fund Revenues By Source FY19-20



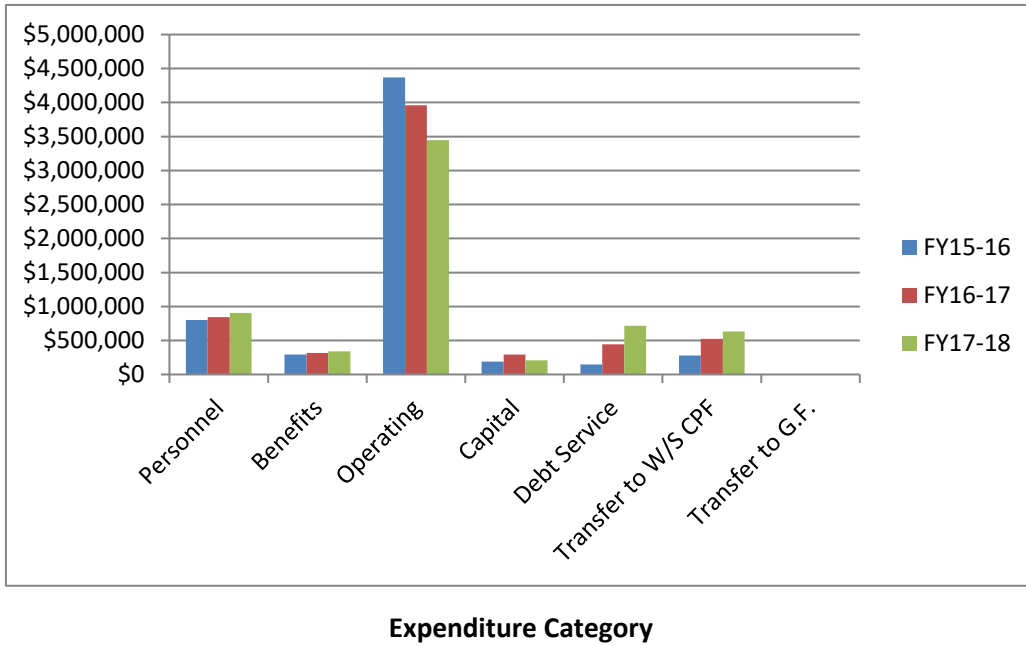
Water & Sewer Fund Expenditures by Type

Function	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Budget
Personnel	\$907,264	\$958,273	\$970,000	\$1,043,060
Benefits	\$340,197	\$385,823	\$370,000	\$423,080
Operating	\$3,447,075	\$4,182,127	\$4,219,317	\$4,413,855
Capital	\$209,466	\$328,000	\$297,948	\$448,000
Debt Service	\$717,035	\$1,196,014	\$1,382,893	\$653,574
Transfer to W/S Capital Proj. Fund	\$630,833	\$1,350,000	\$1,476,045	\$1,250,000
Contingency	\$0	\$313,763	\$0	\$313,331
Total	\$6,251,870	\$8,714,000	\$8,716,203	\$8,544,900

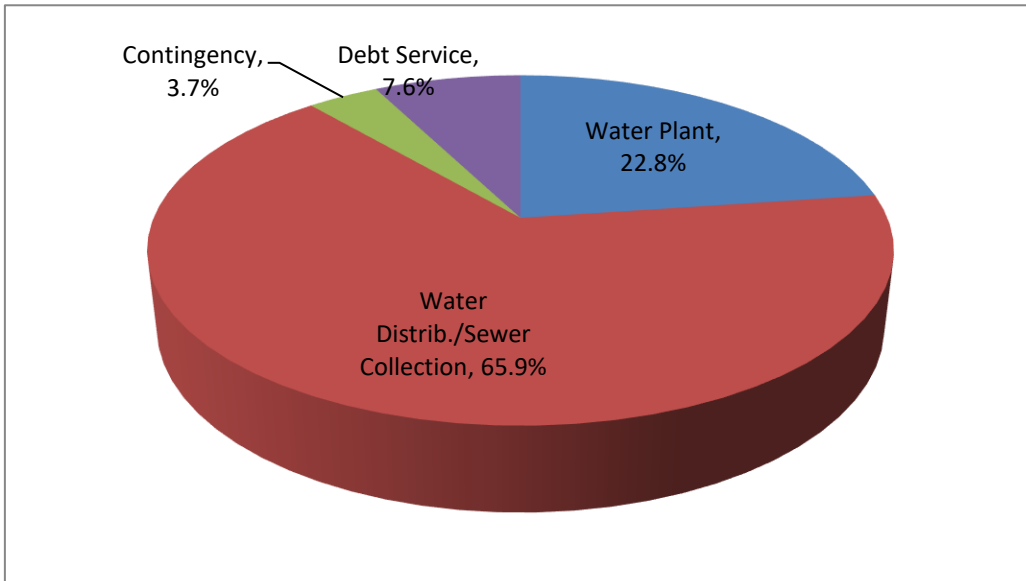
Water & Sewer Fund Expenditures by Type FY19-20



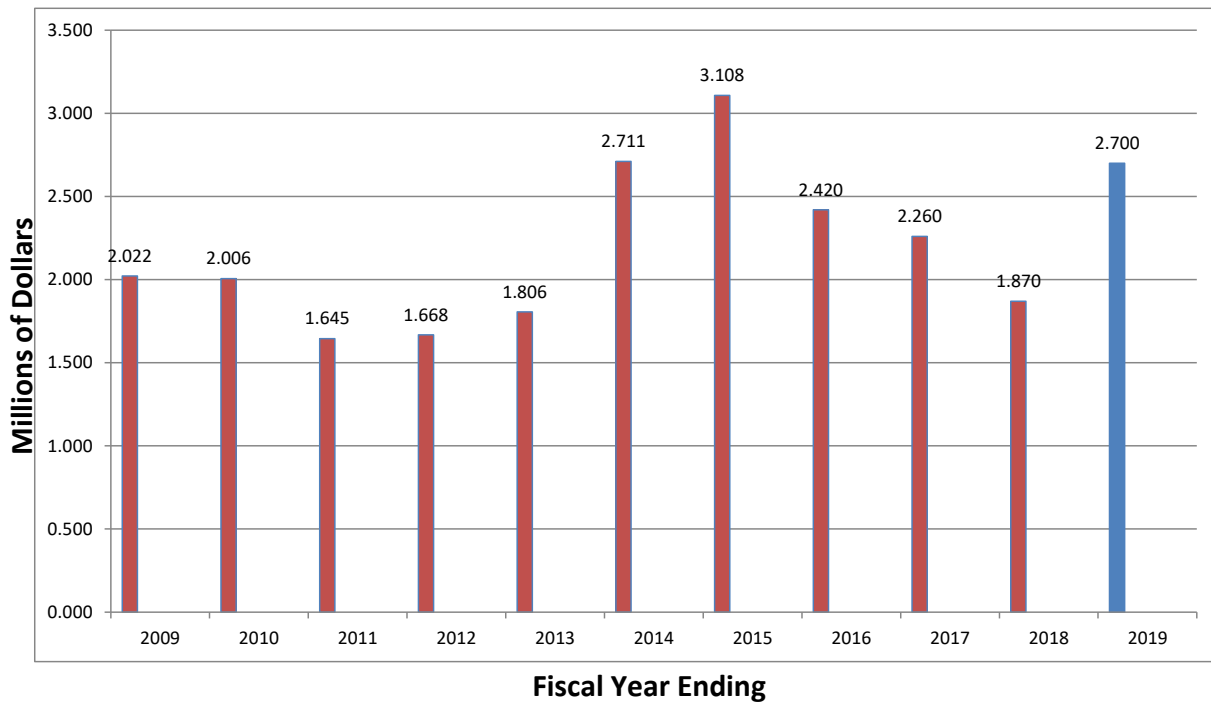
Water & Sewer Fund Actual Expenditures by Type



W&S Expenditures by Department FY19-20

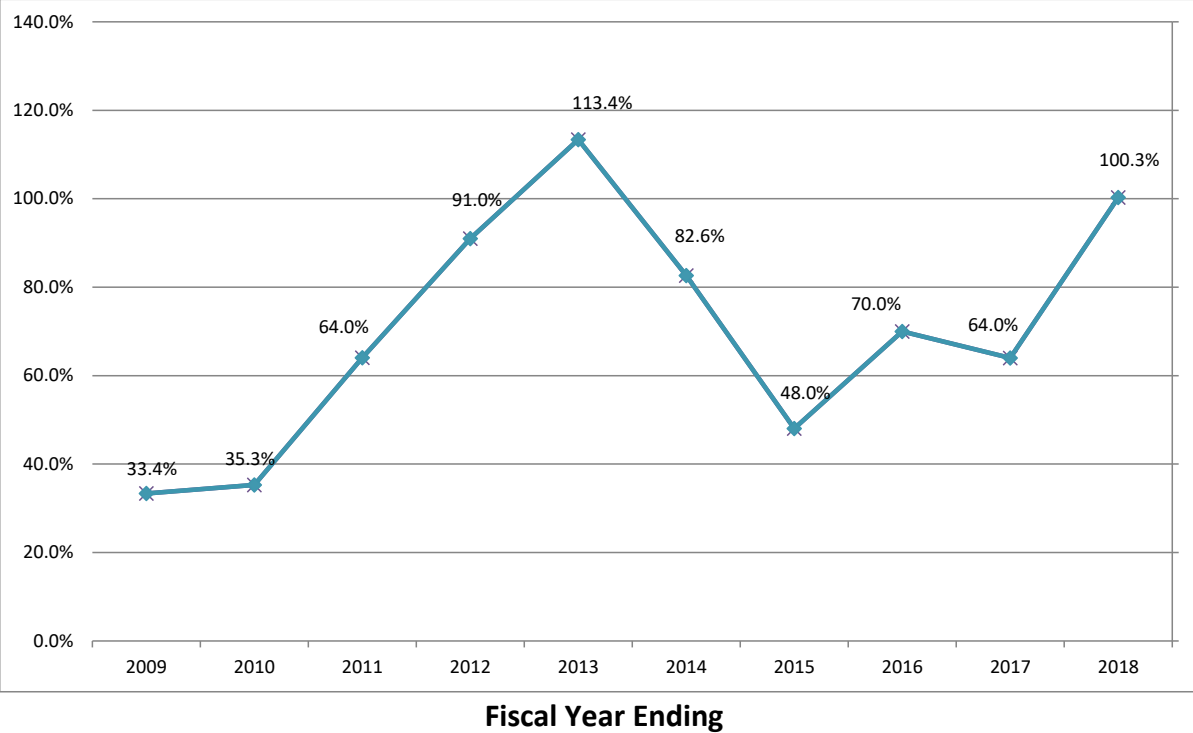


Sewer Treatment Cost (Millions)



FY07	\$2,163,001
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	\$1,870,709
FY19	\$2,739,393 ESTIMATED

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



Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Water/Sewer Revenues: (W/S Revenue includes Loans)	\$ 6,887,281	\$ 8,426,200	\$ 8,714,000	\$ 9,018,387	\$ 8,544,900
Less Expenses:					
Water Plant:	\$ 1,741,116	\$ 1,675,240	\$ 2,143,049	\$ 2,141,799	\$ 1,947,275
Water/Sewer Distribution:	\$ 4,201,793	\$ 3,859,594	\$ 5,061,174	\$ 5,554,974	\$ 5,630,720
Debt Service:	\$ 442,715	\$ 717,037	\$ 1,196,014	\$ 1,196,014	\$ 653,574
Contingency:	\$ 105,231	\$ 140,815	\$ 313,763	\$ 313,763	\$ 313,331
Amount Revenues Over (Under) Expenditures:	\$ 396,426	\$ 2,033,514	\$ -	\$ (188,163)	\$ -

Water/Sewer Fund

FY 20 Adopted Budget

FY 19 Adopted Budget FY 19 Projected FY 18 Actual FY 17 Actual

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Water/Sewer Revenues:						
30-71-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 10,201	\$ 10,472	\$ 9,200	\$ 10,400	\$ 10,400
30-71-3500-3520-0001	MISC. SALES & SERVICE	\$ 278	\$ 582	\$ 500	\$ 2,900	\$ 1,000
30-71-3550-3560-0000	PENALTIES	\$ -	\$ 33,111	\$ 75,000	\$ 75,000	\$ 75,000
30-71-3500-3505-0000	WATER SALES	\$ 2,474,945	\$ 2,528,456	\$ 2,852,000	\$ 2,700,000	\$ 2,852,000
30-71-3500-3505-0001	WATER SALES(WHOLESALE)	\$ 978,036	\$ 1,435,721	\$ 1,200,000	\$ 1,300,000	\$ 1,400,000
30-71-3500-3505-0002	NON-REFUND WA CUT ON FEE	\$ 2,900	\$ 8,225	\$ 4,000	\$ 11,000	\$ 4,000
30-71-3500-3523-0000	WATER TAPS	\$ 28,604	\$ 10,140	\$ 12,000	\$ 2,000	\$ 2,000
30-71-3500-3524-0000	WATER METER SET FEES	\$ 4,650	\$ 5,260	\$ 300	\$ 7,000	\$ 5,000
30-71-3500-3510-0000	SEWER SALES	\$ 3,382,627	\$ 3,699,332	\$ 3,800,000	\$ 4,000,000	\$ 4,180,000
30-71-3500-3525-0000	SEWER TAPS	\$ 1,040	\$ 695	\$ 1,000	\$ -	\$ 500
30-71-3500-3772-0000	SLUDGE PROCESSING	\$ 4,000	\$ 24,155	\$ 10,000	\$ 12,000	\$ 15,000
30-71-3900-3900-0000	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
30-71-3500-3525-0800	HOLLAND DR ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
30-3980-0007	GRANT PROCEEDS	\$ -	\$ 670,051	\$ -	\$ 148,087	\$ -
Sub-Totals:		\$ 6,887,281	\$ 8,426,200	\$ 8,714,000	\$ 9,018,387	\$ 8,544,900

Water/Sewer Fund

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Water Plant:						
30-71-7200-5100-0200	SALARIES & WAGES	\$ 345,355	\$ 385,032	\$ 393,140	\$ 393,140	\$ 403,425
30-71-7200-5100-02XX	NEW EMPLOYEE REQUEST	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7200-5100-0250	OVERTIME	\$ 14,408	\$ 19,438	\$ 10,000	\$ 20,000	\$ 15,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$ 61,292	\$ 39,998	\$ 40,000	\$ 40,000	\$ 40,000
30-71-7200-5120-0500	FICA TAXES	\$ 26,124	\$ 28,557	\$ 30,458	\$ 30,458	\$ 32,010
30-71-7200-5125-0600	GROUP INSURANCE	\$ 73,428	\$ 78,987	\$ 90,082	\$ 90,082	\$ 85,800
30-71-7200-5127-0700	RETIREMENT	\$ 32,488	\$ 38,928	\$ 37,297	\$ 37,297	\$ 44,040
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ 2,473	\$ -	\$ -	\$ -
30-71-7200-5300-1100	TELEPHONE	\$ 4,179	\$ 4,918	\$ 6,700	\$ 6,700	\$ 6,700
30-71-7200-5300-1201	LEGAL FEES	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
30-71-7200-5300-1300	UTILITIES	\$ 153,215	\$ 170,144	\$ 180,000	\$ 175,000	\$ 175,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$ 65,658	\$ 85,055	\$ 75,000	\$ 75,000	\$ 75,000
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$ 33,840	\$ 28,837	\$ 30,000	\$ 30,000	\$ 30,000
30-71-7200-5300-0800	TRAINING & EDUCATION	\$ 10,342	\$ 11,753	\$ 10,000	\$ 10,000	\$ 10,000
30-71-7200-5300-3000	FUEL	\$ 1,177	\$ 1,645	\$ 1,500	\$ 1,500	\$ 1,500
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 660	\$ 654	\$ 2,000	\$ 750	\$ 1,500
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$ 565,032	\$ 466,843	\$ 570,872	\$ 570,872	\$ 591,000
30-71-7200-5300-4501	SERVICE CONTRACTS	\$ 179,120	\$ 198,634	\$ 225,000	\$ 225,000	\$ 250,300
30-71-7200-5300-3600	UNIFORMS	\$ 5,114	\$ 5,974	\$ 6,000	\$ 6,000	\$ 6,000
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ 105,000	\$ -	\$ 200,000	\$ 200,000	\$ -
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -
Sub-Totals:		\$ 1,676,432	\$ 1,567,870	\$ 2,063,049	\$ 2,061,799	\$ 1,772,275
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30-71-7200-5700-7400	CAPITAL OUTLAY	\$ 64,684	\$ 107,370	\$ 80,000	\$ 80,000	\$ 175,000
Sub-Totals:		\$ 64,684	\$ 107,370	\$ 80,000	\$ 80,000	\$ 175,000
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WATER PLANT TOTALS:		\$ 1,741,116	\$ 1,675,240	\$ 2,143,049	\$ 2,141,799	\$ 1,947,275

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	WATER PLANT COMMENTS
30-71-7200-5100-0200	Salaries & Wages	345,355	385,032	393,140	393,140	403,425	3%	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, 1 Water Plant Operator II, 2 Water Plant Operator I.
30-31-7200-5100-02XX	New Employee Request	-	-	-	-	-	N/A	
30-71-7200-5100-0250	Overtime	14,408	19,438	10,000	20,000	15,000	50%	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	61,292	39,998	40,000	40,000	40,000	0%	Misc Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5120-0500	FICA	26,124	28,557	30,458	30,458	32,010	5%	
30-71-7200-5125-0600	Group Insurance	73,428	78,987	90,082	90,082	85,800	-5%	Medical Insurance
30-71-7200-5127-0700	Retirement	32,488	38,928	37,297	37,297	44,040	18%	Pension Rate at 8.95 Percent
30-71-7200-5300-0771	Unemployment Compensation	-	2,473	-	-	-	N/A	
30-71-7200-5300-1100	Telephone	4,179	4,918	6,700	6,700	6,700	0%	Cellphone allowance for 5 employees (\$3000/yr), Water Plant portion of Lease on phone System GE Capital (\$110/month)(\$1,320), Century Link Phone Accounts (3) (\$42/month)(\$504), Monthly Phone Service - IT Systems (4140/month)(\$1,680), Verizon cell modems for Remote SCADA (\$196)
30-71-7200-5300-1201	Legal Fees	-	-	5,000	-	5,000	0%	
30-71-7200-5300-1300	Utilities	153,215	170,144	180,000	175,000	175,000	-3%	Water Plant Electric Bill - Wter Plant Water/Sewer Bill, Fuel Oil for water Plant and River Generators.
30-71-7200-5300-1700	Equip Maint & Repair	65,658	85,055	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	33,840	28,837	30,000	30,000	30,000	0%	Lab Flooring repair (\$20,000) new 200 amp 120 volt panel install upstairs (\$10,000).
30-71-7200-5300-0800	Training/ Education	10,342	11,753	10,000	10,000	10,000	0%	State Lab Certification Fee (\$350), NCVWA Dues for Plant Personnel (\$500), NCVTFO Board Certification Renewal (\$1000), Miscellaneous Training to maintain certification (\$1250) Certification school for three operators (\$3,000), Permit to operate a public water system (\$3,000), Discharge Permit fee (\$800).
30-71-7200-5300-3000	Fuel	1,177	1,645	1,500	1,500	1,500	0%	
30-71-7200-5300-3100	Vehicle Supplies/ Maintenance	660	654	2,000	750	1,500	-25%	Maintenance on 3 service trucks and backhoe

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	WATER PLANT COMMENTS
30-71-7200-5300-3300	Supplies/ Operations	565,032	466,843	570,872	570,872	591,000	4%	Aluminum Sulfate (\$153,850), Caustic (\$147,500), 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 rise in Aluminum Sulfate
30-71-7200-5300-4501	Service Contracts	179,120	198,634	225,000	225,000	250,300	11%	Certified Testing for Water Plant (\$40,000), Annual Mowing and Landscape Contract for Plant (\$12,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$32,400), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$5,000), Sludge removal (\$80,100), Technician to service lab equipment (\$8,000), Misc. Contract Services (\$10,000)River Dredging(\$40,000), Janitorial Services (\$10,800)
30-71-7200-5300-4502	C.S./BLDG Demo & Abestos	-	-	-	-	-	N/A	
30-71-7200-5300-3600	Uniforms	5,114	5,974	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	105,000	-	200,000	200,000	-	N/A	
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	-	-	150,000	150,000	-	N/A	
	Subtotal	1,676,432	1,567,870	2,063,049	2,061,799	1,772,275	-14%	
30-71-7200-5700-7400	Capital Outlay	64,684	107,370	80,000	80,000	175,000	119%	Scads Upgrades (\$75,000) Replace Filter Media in 3 existing filters (\$100,000)
	Subtotal	64,684	107,370	80,000	80,000	175,000	119%	
	GRAND TOTALS:	1,741,116	1,675,240	2,143,049	2,141,799	1,947,275	-9%	Department Budget % Change

Water/Sewer Fund

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected Budget	FY 20 Adopted Budget
Water/Sewer Distribution:						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 452,636	\$ 463,521	\$ 526,100	\$ 526,100	\$ 585,635
30-71-7220-5100-02XX	NEW POSITION REQUEST	-	-	-	-	-
30-71-7220-5100-0210	SALARIES/COUNCIL	12,221	11,871	11,333	11,333	14,000
30-71-7220-5100-0250	OVERTIME	19,841	27,402	17,700	24,000	25,000
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	-	1,080	10,000	10,000	10,000
30-71-7220-5120-0500	FICA TAXES	35,646	36,755	42,060	42,060	46,240
30-71-7220-5125-0600	GROUP INSURANCE	102,637	106,755	128,026	128,026	144,230
30-71-7220-5127-0700	RETIREMENT	47,083	50,214	57,900	57,900	70,760
30-71-7220-5300-1100	TELEPHONE	6,772	4,643	9,500	7,500	7,800
30-71-7220-5300-1300	UTILITIES	33,605	33,759	38,000	38,000	38,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	9,260	24,548	35,000	30,000	30,000
30-71-7220-5300-0800	TRAINING & EDUCATION	3,920	2,475	7,500	7,500	7,500
30-71-7220-5300-3000	FUEL	16,172	22,366	24,000	22,000	24,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	11,868	14,450	16,000	12,000	15,000
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	276,886	127,266	154,000	154,000	175,000
30-71-7220-5300-4500	SEWAGE TREATMENT	2,259,648	1,870,709	2,100,000	2,600,000	2,530,000
30-71-7220-5300-4501	SERVICE CONTRACTS	44,292	229,748	174,285	174,285	245,285
30-7220-3502	OPEN	-	-	250,000	250,000	-
30-71-7220-5300-3600	UNIFORMS	6,257	5,718	7,500	8,000	8,000
30-71-7220-5300-5710	W-S FUND BAL./ECON. DEVEL.	-	-	100,000	100,000	100,000
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	108,130	93,385	104,270	104,270	104,270
30-7220-9100	W/S PIL-PROPERTY TAX	-	-	-	-	-
30-76-7220-5970-9101	TRANSFER TO W/S CAPITAL PROJ. FUN	525,000	630,833	1,000,000	1,000,000	1,250,000
	Sub-Totals:	\$ 3,971,874	\$ 3,757,498	\$ 4,813,174	\$ 5,306,974	\$ 5,430,720
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30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 229,919	\$ 102,096	\$ 248,000	\$ 248,000	\$ 200,000
	Sub-Totals:	\$ 229,919	\$ 102,096	\$ 248,000	\$ 248,000	\$ 200,000
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	WATER/SEWER TOTALS:	\$ 4,201,793	\$ 3,859,594	\$ 5,061,174	\$ 5,554,974	\$ 5,630,720

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted		FY 20 Adopted		% CHG	WATER/SEWER COMMENTS
				Budget	FY 19 Projected	Budget	FY 20 Projected		
30-71-7220-5100-0200	Salaries & Wages	452,636	463,521	526,100	526,100	585,635	585,635	11%	Town of Smithfield Budget Justification Sheet Salary 10 FTEs: Superintendent for Water/Sewer, Pump Station Mechanic, Waste Water System Tech, 2 Crew Leader, 5 Utility Line Mechanic; On-call Pay (\$11,280), Call back hours paid at regular pay and not overtime (\$2,600). The increase is caused by three (3) potential career ladder advancements. Includes \$8,700 for Asst Finance Director/6 months
30-31-7220-5100-02XX	New Position Request	-	-	-	-	-	-	N/A	
30-71-7220-5100-0210	Salaries/Council	12,221	11,871	11,333	11,333	14,000	14,000	24%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
30-71-7220-5100-0250	Overtime	19,841	27,402	17,700	24,000	25,000	25,000	41%	Projected overtime for employees during emergencies
30-71-7220-5300-2900	Professional Services	-	1,080	10,000	10,000	10,000	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	35,646	36,755	42,060	42,060	46,240	46,240	10%	
30-71-7220-5125-0600	Group Insurance	102,637	106,755	128,026	128,026	144,230	144,230	13%	Medical Insurance
30-71-7220-5127-0700	Retirement	47,083	50,214	57,900	57,900	70,760	70,760	22%	Pension Rate at 8.95 Percent
30-71-7220-5300-1100	Telephone	6,772	4,643	9,500	7,500	7,800	7,800	-18%	Cellphone Allowance for 3 employees (\$600/year = \$1,800), Cellphone Allowance for 7 employees (\$180/year = \$1,260), Monthly Phone Service (Information Technology Systems (\$352/month) (\$4,224), Water & Sewer Portion of Lease on Phone System GE Capital (\$42/month) (\$504).
30-71-7220-5300-1300	Utilities	33,605	33,759	38,000	38,000	38,000	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	9,260	24,548	35,000	30,000	30,000	30,000	-14%	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	3,920	2,475	7,500	7,500	7,500	7,500	0%	NCWTFO Certifications (\$210) WPCOCC Certifications (\$300), Certifications & Registrations for NCWTFO Training (\$140), Distribution and Collection School Fees (4 people going to school this year), Blod Born Pathogens (\$2,500) Skid Steer Certification Training, (\$2,500)
30-71-7220-5300-3000	Fuel	16,172	22,366	24,000	22,000	24,000	24,000	0%	Fuel for Water and Sewer Line Maintenance Crews

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted		FY 20 Adopted		% CHG	WATER/SEWER COMMENTS
				Budget	FY 19 Projected	Budget	FY 20 Projected		
30-71-7220-5300-3100	Vehicle Supplies/ Maintenance	11,868	14,450	16,000	12,000	15,000	-6%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment.	
30-71-7220-5300-3300	Supplies/ Operations	276,886	127,266	154,000	154,000	175,000	14%	Purchase of Supplies, Materials for Water and Sewer Line Maintenance and Connecting New Customers, Division of Water Quality Wastewater Collection Permit (\$810), Division of Water Supply Distribution Permits (\$3,380), Green Guard Safety Supplies (\$600), NC Rural Water Association Membership (\$350), COECO Copier (\$776), Misc. replacement hand tools for the crews (\$1,500), Degreaser for lift stations (\$48,000) Tarriffs have driven up costs of supplies.	
30-71-7220-5300-4500	Sewage Treatment	2,259,648	1,870,709	2,100,000	2,600,000	2,530,000	20%	Annual Treatment Costs of Wastewater from Johnston County,	
30-71-7220-5300-4501	Service Contracts	44,292	229,748	174,285	174,285	245,285	41%	2012/2013 Sewage Treatment Costs (\$1,806,904) 2013/2014 Sewage Treatment Costs (\$2,711,885) 2014/2015 Sewage Treatment Costs (\$3,107,710) 2015/2016 Sewage Treatment Costs (\$2,420,000) 2017/2018 Sewage Treatment Costs (\$1,870,709) ORC Service for Cross-Connections Requirements (\$650/month or \$7,800), Monthly Water Tank Maintenance contract with Southern Corrosion Inc. (\$26,573), Test some Large Water Meters (\$2,650) Misc. costs for pump repair, confined space assistance, etc. Dukes Root Control (\$3,500.00), 1/2 janitorial contract OC (\$4,100), Yearly Maintenance Contract for 15 generators at SLS sites (\$11,429), Contracted Monthly Meter Reading Services with Grid One Solutions. 10,000 meters/month @ \$1.37 meter estimated Annual Costs (\$93, 000) adds \$70,000 for street cut/street repairs.	
30-7220-3502	Grant Matching Money	-	-	250,000	250,000	-	N/A		
30-71-7220-5300-3600	Uniforms	6,257	5,718	7,500	8,000	8,000	7%	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.	-	-	100,000	100,000	100,000	0%	Funds available to assist with economic development. Will encumber \$100,000 from FY18 budget for a total of \$200,000.	
30-71-7220-5300-0770	Prop Liab Ins/WK Comp	108,130	93,385	104,270	104,270	104,270	0%	Property and Liability Insurance; Workers Compensation Insurance-portion charged to W/S Need Updated Number	
30-7220-9100	Contribution to General Fund - Payment in Lieu of Taxes	-	-	-	-	-	N/A		

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted		FY 20 Adopted		% CHG	WATER/SEWER COMMENTS
				Budget	FY 19 Projected	Budget	FY 20 Projected		
30-76-7220-5970-9101	Transfer to W/S Capital Projects	525,000	630,833	1,000,000	1,000,000	1,250,000	1,250,000	N/A	I & I Reduction (\$100,000), Lift Station Repair (\$150,000), AMI-Nextgrid (\$200,000), Phase 2 of Durwood Stephenson 16" Water Line Extension (\$800,000)
	Subtotal	3,971,874	3,757,498	4,813,174	5,306,974	5,430,720	5,430,720	13%	
30-71-7220-5700-7400	Capital Outlay	229,919	102,096	248,000	248,000	200,000	200,000	-19%	Manhole Rehab (\$50,000); Water Line Upgrades (\$50,000); Digitized mapping (\$30,000); Outfall Machine (\$70,000)
	Subtotal	229,919	102,096	248,000	248,000	200,000	200,000	-19%	
	GRAND TOTALS:	4,201,793	3,859,594	5,061,174	5,554,974	5,630,720	5,630,720	11%	

Department Budget % Change

Water/Sewer Fund

Account Number	Account Description	FY 17 Actual		FY 18 Actual		FY 19 Adopted Budget		FY 20 Adopted Budget	
Debt Service:									
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$	60,378	\$	21,023	\$	-	\$	-
30-71-7240-5400-9503	D/S EQUIPMENT	\$	84,881	\$	84,881	\$	84,881	\$	84,881
30-71-7240-5400-9505	I & I/SAND REMOVAL	\$	166,114	\$	166,114	\$	166,114	\$	166,114
30-71-7240-5400-9506	MULTIPLE W/S PROJECTS	\$	131,342	\$	131,343	\$	131,343	\$	131,343
30-71-7240-5400-9508	BOOKER DAIRY RD-BBT	\$	-	\$	313,676	\$	813,676	\$	313,676
	Sub-Totals:	\$	442,715	\$	717,037	\$	1,196,014	\$	1,196,014
Contingency:									
30-00-9990-5300-0000	CONTINGENCY	\$	105,231	\$	140,815	\$	313,763	\$	313,763
	SALARY ADJUSTMENTS	\$	-	\$	-	\$	-	\$	-
	Sub-Totals:	\$	105,231	\$	140,815	\$	313,763	\$	313,763
DEBT SERVICE/CONTINGENCY TOTALS:		\$	547,946	\$	857,852	\$	1,509,777	\$	966,905
Total Revenues:		\$	6,887,281	\$	8,426,200	\$	8,714,000	\$	9,018,387
Total Expenditures:		\$	6,490,855	\$	6,392,686	\$	8,714,000	\$	9,206,550
Amount Revenues Over (Under) Expenditures:		\$	396,426	\$	2,033,514	\$	-	\$	(188,163)

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

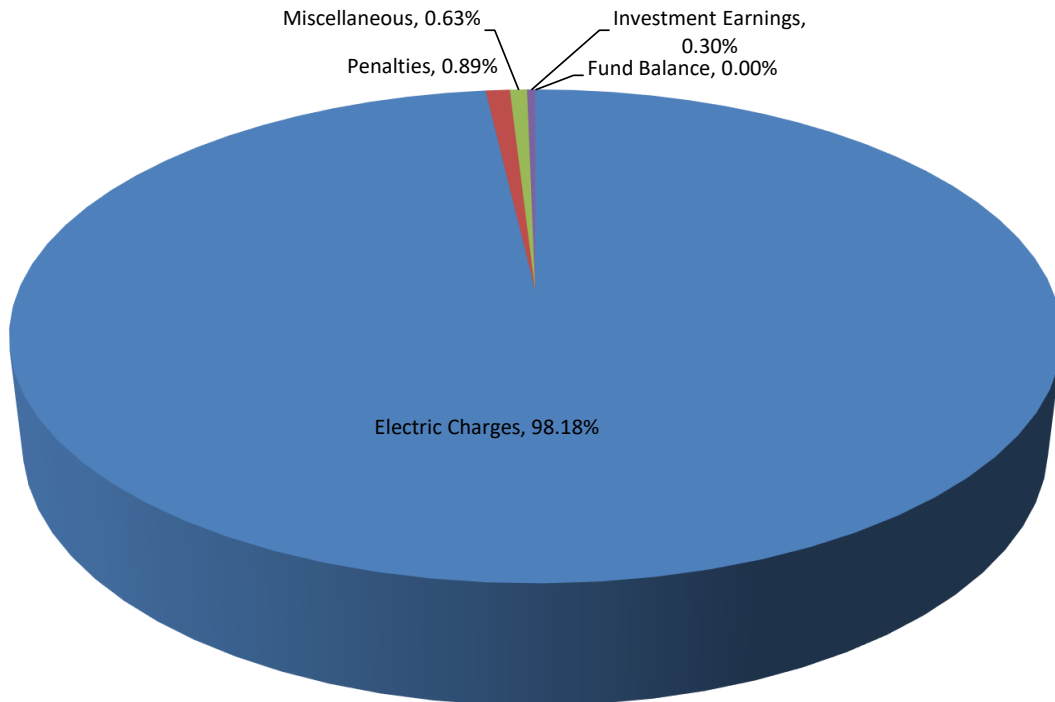
Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	CONTINGENCY COMMENTS
30-71-7240-5400-9502	Water Debt Service DENR Loans	60,378	21,023	-	-	-		Construction of Ammonia Treatment Plant and Sludge Handling Facilities; Two Loans : Original 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	42,441	-50%	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	166,114	166,114	166,114	166,114	166,114	0%	1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb, 2026
30-71-7240-5400-9506	Multiple W/S Projects	131,342	131,343	131,343	131,343	131,343	0%	1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026.
30-71-7240-5400-9508	Booker Dairy Rd-BBT	-	313,676	813,676	813,676	313,676	-61%	March 22, 2017; \$2.037 million at 2.03 percent for 7 years with annual pymts of \$313,675. Maturity reduced to March, 2022 due to escrow payment and \$500k prin. pymt.
Subtotal		442,715	717,037	1,196,014	1,196,014	653,574	-45%	
30-00-9990-5300-0000	Contingency	105,231	140,815	313,763	313,763	313,331	0%	
	Salary Adjustments	-	-	-	-	-		
Subtotal		105,231	140,815	313,763	313,763	313,331	0%	
GRAND TOTALS		547,946	857,852	1,509,777	1,509,777	966,905	-36%	Department Budget % Change

Electric Fund

Electric Fund Revenues by Source

Source	FY 17-18 Actual	FY 18-19 Budget	FY 19-19 Estimate	FY 19-20 Budget	Percent Change
Electric Charges	\$16,238,535	\$16,400,000	\$16,000,000	\$16,550,000	0.9%
Penalties	\$303,518	\$320,000	\$142,100	\$150,000	-53.1%
Miscellaneous	\$69,816	\$30,000	\$120,000	\$106,000	253.3%
Investment Earnings	\$41,455	\$24,000	\$62,500	\$50,000	108.3%
Loan Proceeds	\$0	\$0	\$0	\$0	N/A
Fund Balance Appropriated	\$0	\$0	\$0	\$0	N/A
Total	\$16,653,324	\$16,774,000	\$16,324,600	\$16,856,000	0.5%

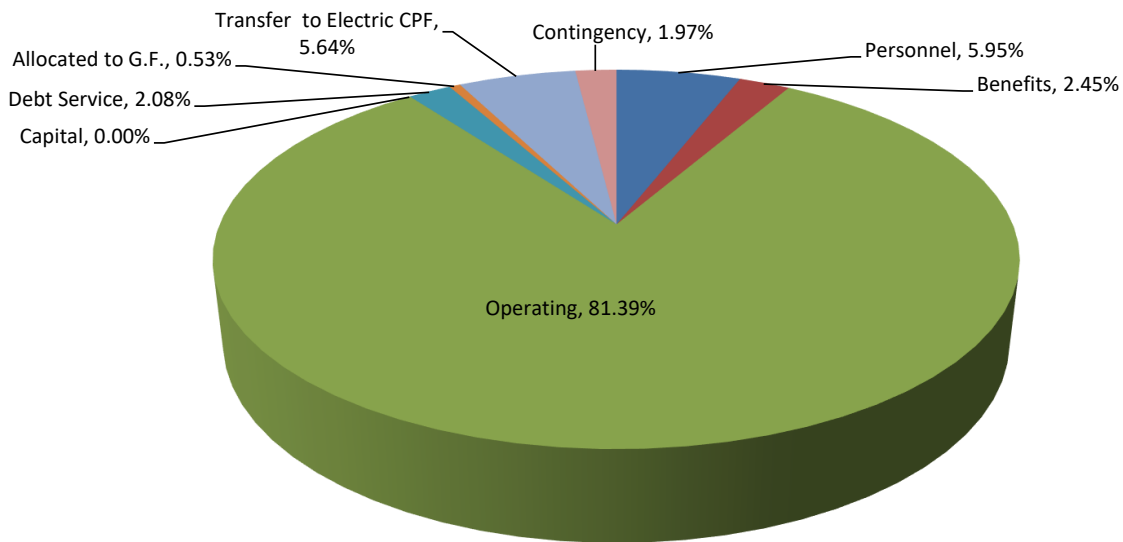
Electric Fund Revenues by Source FY18-19



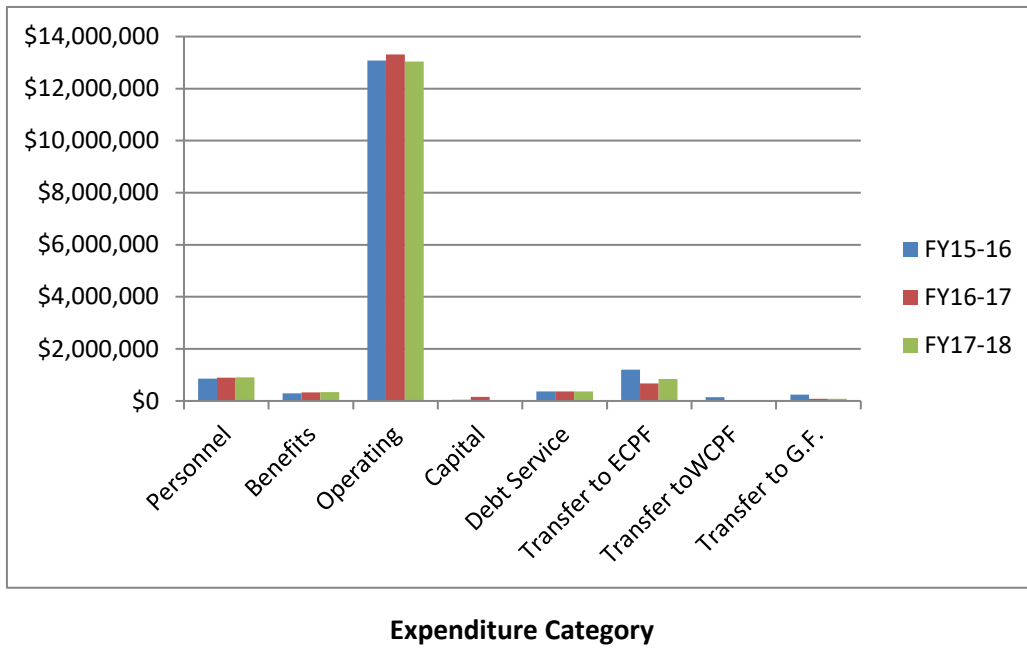
Electric Fund Expenditures by Type

Function	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimate	FY 19-20 Budget	Percent Change
Personnel	\$911,060	\$944,225	\$975,130	\$1,002,130	6%
Benefits	\$334,900	\$357,679	\$360,500	\$412,600	15%
Operating	\$13,042,748	\$13,483,920	\$13,260,000	\$13,719,010	2%
Capital	\$6,405	\$0	\$0	\$0	#DIV/0!
Debt Service	\$359,970	\$359,972	\$359,970	\$351,279	-2%
Allocated to G.F.	\$86,214	\$86,214	\$86,214	\$88,500	3%
Transfer to Electric CPF	\$847,415	\$1,100,000	\$1,215,000	\$950,000	-14%
Transfer to Booker Dairy CPF	\$0	\$0	\$0	\$0	N/A
Transfer to Capital Reserve	\$0	\$0	\$0	\$0	N/A
Contingency	\$0	\$441,990	\$0	\$332,481	-25%
Total	\$15,588,712	\$16,774,000	\$16,256,814	\$16,856,000	0.49%

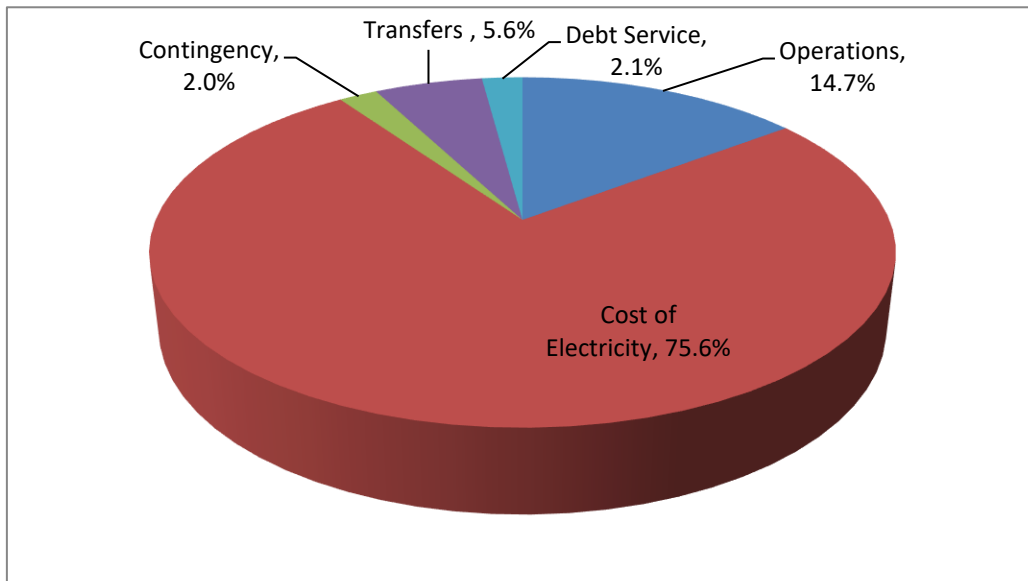
Electric Fund Expenditures by Type FY19-20



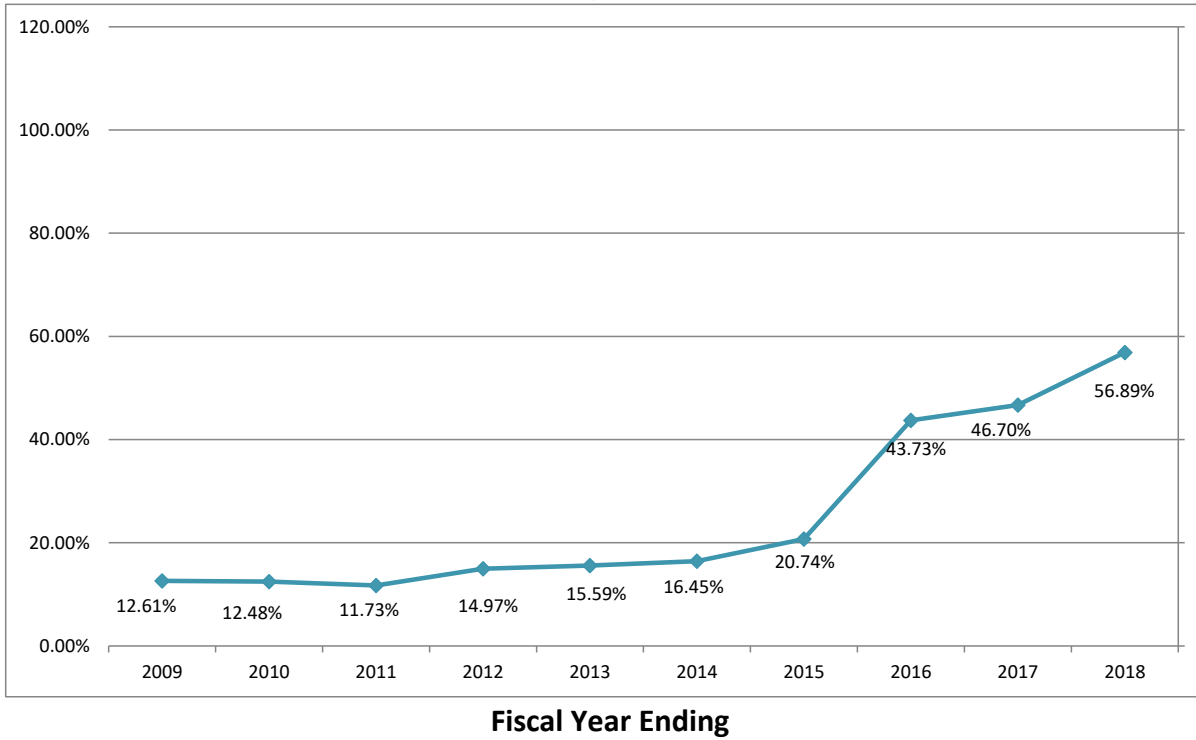
Electric Fund Actual Expenditures by Type



Electric Expenditures by Function FY19-20



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



Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Electric Revenues:	\$ 17,307,160	\$ 16,751,614	\$ 16,774,000	\$ 16,710,275	\$ 16,856,000
Less Expenses:					
Electric Utility:	\$ 15,434,462	\$ 15,228,741	\$ 15,972,038	\$ 15,958,861	\$ 16,172,240
Electric Debt Service:	\$ 359,972	\$ 359,971	\$ 359,972	\$ 359,972	\$ 351,279
Contingency:	\$ 303,502	\$ 609,275	\$ 441,990	\$ 441,990	\$ 332,481
Amount Revenues Over (Under) Expenditures:	\$ 1,209,224	\$ 553,627	\$ -	\$ (50,548)	\$ -

Electric Fund

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Electric Revenues:						
31-72-3550-3530-0000	ELECTRIC SALES	\$ 16,737,258	\$ 16,336,826	\$ 16,400,000	\$ 16,400,000	\$ 16,550,000
31-72-3550-3560-0000	PENALTIES	\$ 453,987	\$ 303,518	\$ 320,000	\$ 150,000	\$ 150,000
31-72-3550-3580-0000	NON-REFUND EL CUT ON FEE	\$ 21,641	\$ 52,578	\$ 23,000	\$ 70,000	\$ 70,000
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 4,768	\$ 11,052	\$ 5,500	\$ 3,500	\$ 4,000
31-72-3550-3520-0002	ONLINE CONVENIENCE FEE	\$	\$ 2,982	\$	\$ 30,000	\$ 30,000
31-72-3550-3520-0000	MISCELLENOUS	\$ 6,268	\$ 1,289	\$ 1,500	\$ 6,000	\$ 2,000
31-72-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 26,572	\$ 41,455	\$ 24,000	\$ 50,000	\$ 50,000
31-72-3900-3900-0799	WRITEOFF RECOVERY	\$ 2,744	\$ 1,914	\$	\$ 775	\$
	GRANTS	\$ 53,922	\$	\$	\$	\$
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$	\$	\$	\$	\$
	LOAN PROCEEDS	\$	\$	\$	\$	\$
	Sub-Totals:	\$ 17,307,160	\$ 16,751,614	\$ 16,774,000	\$ 16,710,275	\$ 16,856,000

Electric Fund

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Electric Utility:						
31-72-7230-5100-0200	SALARIES & WAGES	\$ 866,916	\$ 884,534	\$ 919,224	\$ 919,224	\$ 973,130
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 11,331	\$ 11,870	\$ 11,334	\$ 11,334	\$ 14,000
31-72-7230-5100-0250	OVERTIME	\$ 10,564	\$ 14,645	\$ 13,667	\$ 17,000	\$ 15,000
31-72-7230-5300-2900	PROFESSIONAL FEES	\$ 10,117	\$ 13,787	\$ 15,000	\$ 12,000	\$ 15,000
31-72-7230-5120-0500	FICA TAXES	\$ 64,886	\$ 65,990	\$ 70,994	\$ 70,994	\$ 75,670
31-72-7230-5125-0600	GROUP INSURANCE	\$ 175,024	\$ 181,914	\$ 194,200	\$ 194,200	\$ 228,120
31-72-7230-5127-0700	RETIREMENT	\$ 83,628	\$ 86,996	\$ 92,485	\$ 92,485	\$ 108,810
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ 2,474	\$ -	\$ -	\$ -
31-72-7230-5300-1100	TELEPHONE	\$ 8,183	\$ 7,650	\$ 12,400	\$ 12,400	\$ 12,400
31-72-7230-5300-1121	POSTAGE	\$ 39,749	\$ 36,310	\$ 45,000	\$ 35,000	\$ 40,000
31-72-7230-5300-1201	LEGAL FEES	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
31-72-7230-5300-1300	UTILITIES	\$ 19,847	\$ 19,165	\$ 21,000	\$ 21,000	\$ 21,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 3,995	\$ 24,837	\$ 95,000	\$ 95,000	\$ 65,000
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 5,804	\$ 5,389	\$ 13,400	\$ 13,400	\$ 12,000
31-72-7230-5300-3000	FUEL	\$ 12,985	\$ 16,079	\$ 15,000	\$ 15,000	\$ 15,000
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 41,461	\$ 27,783	\$ 20,000	\$ 20,000	\$ 20,000
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ 183,187	\$ 180,090	\$ 178,000	\$ 180,000	\$ 185,000
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 284,248	\$ 136,921	\$ 213,000	\$ 213,000	\$ 213,000
31-72-7230-5300-4502	C.S./LOGICS	\$ 29,093	\$ 54,673	\$ 34,650	\$ 29,140	\$ 29,140
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 10,275	\$ 10,511	\$ 12,200	\$ 12,200	\$ 12,200
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
31-72-7230-5300-4402	MISCELLANEOUS	\$ -	\$ 51,154	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 12,552,089	\$ 12,362,549	\$ 12,600,000	\$ 12,600,000	\$ 12,750,000
31-72-7230-5300-0770	PROP. LIA. INS./WKS COMP	\$ 108,130	\$ 93,385	\$ 104,270	\$ 104,270	\$ 104,270
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ.	\$ 400,000	\$ 847,415	\$ 1,100,000	\$ 1,100,000	\$ 950,000
31-76-7230-5500-9104	ELECTRIC PIL-PROPERTY TAX	\$ 86,214	\$ 86,214	\$ 86,214	\$ 86,214	\$ 88,500
31-76-7230-5970-9106	ELECTRIC CAPITAL ASSET TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
31-76-7230-5970-9110	TRANSFER TO ELECTRIC FUND CAP RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
31-76-7230-5970-9108	TRANSFER TO BOOKER DAIRY ROAD CAP PROJ	\$ 275,000	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 15,282,726	\$ 15,222,335	\$ 15,972,038	\$ 15,958,861	\$ 16,052,240

Electric Fund

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
31-72-7230-5700-7400	CAPITAL OUTLAY	\$ 151,736	\$ 6,406	\$ -	\$ -	\$ 120,000
	Sub-Totals:	\$ 151,736	\$ 6,406	\$ -	\$ -	\$ 120,000
	ELECTRIC TOTALS:	\$ 15,434,462	\$ 15,228,741	\$ 15,972,038	\$ 15,958,861	\$ 16,172,240

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5100-0200	Salaries & Wages	866,916	884,534	919,224	919,224	973,130	6%	Town of Smithfield Budget Justification Sheet Salary of 14 FTEs (9-utility field operations/5-admin./billing): Public Utilities Director, Electric System Superintendent, 2 Crew Leader, 2 Journeyman Lineman, 2 Electric Line Technician, 1 Administrative Support Specialist, 1 Engineering Technician, 1 IT Analyst/Billing Supervisor, 1 Sr. Customer Service Representative, 1 Customer Service Representative, 1 Meter Reader, 1 PT Collection Assistants. On call pay (\$16,982). Includes Assist. Finance Director at \$8,700/six months
31-72-7230-5100-0210	Salaries/Council	11,331	11,870	11,334	11,334	14,000	24%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
31-72-7230-5100-0250	Overtime	10,564	14,645	13,667	17,000	15,000	10%	Projected Overtime for Emergency Response and Repairs
31-72-7230-5300-2900	Professional Services	10,117	13,787	15,000	12,000	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	64,886	65,990	70,994	70,994	75,670	7%	
31-72-7230-5125-0600	Group Insurance	175,024	181,914	194,200	194,200	228,120	17%	Medical Insurance
31-72-7230-5127-0700	Retirement	83,628	86,996	92,485	92,485	108,810	18%	Pension Rate at 8.95 Percent
31-72-7230-5300-0771	Unemployment Compensation	-	2,474	-	-	-	N/A	
31-72-7230-5300-1100	Telephone	8,183	7,650	12,400	12,400	12,400	0%	Cellphone Allowance for 7 employees (\$600/year = \$4,200), Cellphone Allowance for 5 employees (\$300/year = \$1,500), Monthly Phone Service (Information Technology Systems (\$275/month) (\$3,300), Electric Portion of Lease on Phone System GE Capital (\$193/month) (\$17,586), Miscellaneous Cost (\$1,075/mo = \$12,391)
31-72-7230-5300-1121	Postage	39,749	36,310	45,000	35,000	40,000	-11%	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	19,847	19,165	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.
31-72-7230-5300-1700	Equip Maint & Repair	3,995	24,837	95,000	95,000	65,000	-32%	Maintenance/Repair of Transformers, Substation Equipment, etc. Includes \$20,000 for building repairs and security upgrades
31-72-7230-5300-0800	Training/ Education	5,804	5,389	13,400	13,400	12,000	-10%	Electricities Annual Meeting, NCAMES Annual Meeting for Distribution Superintendent, Safety & Performance Training for Department Employees, Infrared Camera Training, Miscellaneous Costs (e.g. safety meeting material)
31-72-7230-5300-3000	Fuel	12,985	16,079	15,000	15,000	15,000	0%	Monthly Fuel Costs for Electric Department (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator)

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5300-3100	Vehicle Supplies/ Maintenance	41,461	27,783	20,000	20,000	20,000	0%	Maintenance and Repair of Electric Department Vehicles.
31-72-7230-5300-3300	Supplies/ Operations	183,187	180,090	178,000	180,000	185,000	4%	Miscellaneous Equipment, Supplies, etc. for Electric Crews to maintain Distribution System, connect new customers etc., Annual Maintenance on New Software (\$12,000), Cintas Document Management (\$250), Electric Portion of Copy Machine Contracts (\$2,259), Green Guard First Aid Account (\$600)
31-72-7230-5300-4501	Service Contracts	284,248	136,921	213,000	213,000	213,000	0%	Contracted Monthly Meter Reading Services with Grid One Solutions. 10,000 meters/month @ \$1.37 meter estimated Annual Costs (\$61,200), NC 811 Account (\$1,000), Online Information Services (\$2,500), Tree Trimming Services (\$57,000), Cutting of Danger trees (\$10,000), Pole Change outs by contractors (\$20,000), Load Management Services by Mike Wilson, Inc. (\$10,000), Miscellaneous Contracted Services Merchant Fee(\$8700 est)
31-72-7230-5300-4502	C.S./Tyler	29,093	54,673	34,650	29,140	29,140	N/A	\$7,284.34 per quarter.
31-72-7230-5300-4504	ESA-BAYWA SOLAR	-	-	-	-	-	N/A	
31-72-7230-5300-3600	Uniform Service	10,275	10,511	12,200	12,200	12,200	0%	Uniform Costs with Unifirst, Purchase of Lineman's (6) boots (\$1,500), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$1,500)
31-72-7230-5300-5710	Economic Development	-	-	100,000	100,000	100,000	N/A	
31-72-7230-5300-4401	Misc. /Debit-Credit Card Fee	-	51,154	-	-	-	N/A	
31-72-7230-5300-4800	Electricity Purchased	12,552,089	12,362,549	12,600,000	12,600,000	12,750,000	1%	Wholesale Power Purchased from NCEMPA.
31-72-7230-5300-0770	Prop. Lia./Wks Comp	108,130	93,385	104,270	104,270	104,270	0%	
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	400,000	847,415	1,100,000	1,100,000	950,000	N/A	Design and Construct North Circuit (\$950,000)
31-76-7230-5500-9104	Contribution to General Fund - Payment in Lieu of Taxes	86,214	86,214	86,214	86,214	88,500	3%	
31-7230-9106	Transfer to General Fund - Gross Capital Value of System	-	-	-	-	-		
31-76-7230-5970-9110	Transfer to Electric Fund Capital Reserve	-	-	-	-	-	N/A	
31-76-7230-5970-9108	Transfer to Booker Dairy Road Proj Fund	275,000	-	-	-	-	N/A	
Subtotal		15,282,726	15,222,335	15,972,038	15,958,861	16,052,240	1%	

Account #	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 20 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5700-7400	Capital Outlay	151,736	6,406	-	120,000		Raise Hospital Transformer (\$120,000)
	Subtotal	151,736	6,406	-	120,000		
	Grand Totals	15,434,462	15,228,741	15,972,038	16,172,240	1%	Department Budget % Change

Electric Fund

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected Budget	FY 20 Adopted Budget
Electric Debt Service:						
31-72-7250-5400-9500	SUBSTATION LOAN	\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586
31-72-7250-5400-9501	2015 EQUIPMENT LOAN (1/2 Mini Excavator & 1/2 Track	\$ 17,386	\$ 17,385	\$ 17,386	\$ 17,386	\$ 8,693
	Sub-Totals:	\$ 359,972	\$ 359,971	\$ 359,972	\$ 359,972	\$ 351,279
Contingency:						
31-00-9990-5300-0000	CONTINGENCY	\$ 303,502	\$ 609,275	\$ 441,990	\$ 441,990	\$ 332,481
	SALARY ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 303,502	\$ 609,275	\$ 441,990	\$ 441,990	\$ 332,481
	DEBT SERVICE/CONTINGENCY TOTALS:	\$ 663,474	\$ 969,246	\$ 801,962	\$ 801,962	\$ 683,760
	Total Revenues:	\$ 17,307,160	\$ 16,751,614	\$ 16,774,000	\$ 16,710,275	\$ 16,856,000
	Less:					
	Total Expenditures:	\$ 16,097,936	\$ 16,197,987	\$ 16,774,000	\$ 16,760,823	\$ 16,856,000
	Amount Revenues Over (Under) Expenditures:	\$ 1,209,224	\$ 553,627.00	\$ -	\$ (50,548)	\$ -

Account #	Account Description	FY 19				FY 20 Adopted Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
		FY 17 Actual	FY 18 Actual	Adopted Budget	FY 19 Projected			
31-72-7250-5400-9500	Substation Loan	342,586	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	17,386	17,385	17,386	17,386	-50%	Joint Loan 83% Water/Sewer & 17% Electric Original Loan \$491,185 for 5 Years @ 1.55% Semi-annually issued Dec 23, 2014, Maturity Date Nov 5, 2019.	
	Subtotal	359,972	359,971	359,972	359,972	-2%		
31-00-9990-5300-0000	Contingency	303,502	609,275	441,990	441,990	-25%	Funds available for unanticipated expenses.	
	Salary Adjustment	-	-	-	-			
	Subtotal	303,502	609,275	441,990	441,990	-25%		
	Grand Totals	663,474	969,246	801,962	801,962	-15%		

Other Funds

JB George Fund

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
JB George Revenues						
40-61-3300-3310-0300	INTEREST - JB GEORGE	\$ 1,350	\$ 1,250	\$ 1,200	\$ 1,730	\$ 2,160
40-61-3300-3310-0301	INTEREST - JP GEORGE	\$ 165	\$ 241	\$ 146	\$ 330	\$ 380
	Sub-Totals:	\$ 1,515	\$ 1,491	\$ 1,346	\$ 2,060	\$ 2,540
JB George Expenditures						
40-61-4100-5300-3400	J.B. GEORGE SPECIAL PROJECTS	\$ 1,503	\$ 1,263	\$ 1,200	\$ 990	\$ 2,160
40-61-4100-5300-3410	J.P. GEORGE SPECIAL PROJECTS	\$ 1,473	\$ 146	\$ 146	\$ -	\$ 380
	Sub-Totals:	\$ 2,976	\$ 1,409	\$ 1,346	\$ 990	\$ 2,540
	Total Revenues:	\$ 1,515	\$ 1,491	\$ 1,346	\$ 2,060	\$ 2,540
	Less:					
	Total Expenditures:	\$ 2,976	\$ 1,409	\$ 1,346	\$ 990	\$ 2,540
	Amount Revenues Over (Under) Expenditures:	\$ (1,461)	\$ 82	\$ -	\$ 1,070	\$ -

Firemens Relief Fund

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected Budget	FY 20 Adopted Budget
Firemans Relief Revenues						
50-20-3300-3300-0000	RECEIVED FROM STATE	\$ 9,842	\$ 7,950	\$ 9,000	\$ 561	\$ 9,000
50-20-3300-3300-0010	INTEREST EARNED	\$ 69	\$ 64	\$ 60	\$ 157	\$ 157
50-20-3300-3310-000	REIMBURSEMENT	\$ 22,820	\$ 8,700	-	-	-
50-20-3900-3900-000	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 32,731	\$ 16,714	\$ 9,060	\$ 718	\$ 9,157

Firemens Relief Expenditures

50-20-5310-5300-3460	FIREMENS RELIEF EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
50-20-5310-5300-3500	FIREMENS SUPP RET	\$ 22,820	\$ 8,700	\$ 9,060	\$ 9,000	\$ 9,157
	Sub-Totals:	\$ 22,820	\$ 8,700	\$ 9,060	\$ 9,000	\$ 9,157

Total Revenues: \$ 32,731 \$ 16,714 \$ 9,060 \$ 718 \$ 9,157

Less:

Total Expenditures: \$ 22,820 \$ 8,700 \$ 9,060 \$ 9,000 \$ 9,157
 Amount Revenues Over (Under) Expenditures: \$ 9,911 \$ 8,014 \$ - \$ (8,282) \$ -

Smithfield Fire Tax District

Account Number	Account Description	FY 17 Actual	FY 18 Actual	FY 19 Adopted Budget	FY 19 Projected	FY 20 Adopted Budget
Smithfield Fire Tax District Revenues						
51-20-3100-31000-0100	SMITHFIELD FIRE DIST TAX	\$ 148,424	\$ 158,272	\$ 148,000	\$ 157,488	\$ 150,000
51-20-3100-3100-0101	MOTOR VEHICLE TAX	\$ 18,888	\$ 20,469	\$ 18,000	\$ 17,000	\$ 18,000
51-20-3800-38000-0000	JOHNSTON CO CONTRIBUTION	\$ 10,868	\$ 13,258	\$ 9,400	\$ 17,695	\$ 7,400
		\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 178,180	\$ 191,999	\$ 175,400	\$ 192,183	\$ 175,400

Smithfield Fire Tax District Expenditures						
51-76-5320-5500-9100	CONTRIBUTION GEN FUND	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400
	Sub-Totals:	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400

Total Revenues:	\$ 178,180	\$ 191,999	\$ 175,400	\$ 175,400	\$ 175,400
Less:					
Total Expenditures:	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400
Amount Revenues Over (Under) Expenditures:	\$ 2,780	\$ 16,599	\$ -	\$ -	\$ -

Capital Project Funds

General Capital Project Fund - FUND 46
3/31/2019

Account Number	Account Description	Total Budget at 6/30/2019	Additional Budget For FY20	Total Budget For FY20	Actual As Of 3/31/2019	Period Activity FY20	YTD		Total Project Activity
							Fiscal Activity	Activity	
Gen Cap. Project Revenues									
46-00-3290-3800-0000	Interest Earned	\$ 12,588	\$ -	\$ 12,588	\$ 12,587.75	\$ -	\$ -	\$ -	\$ 12,587.75
46-00-3900-3300-4112	BLDG REUSE - ARI Contribution	22,250	\$ -	22,250	8,750.00	\$ -	\$ -	\$ -	8,750.00
46-00-3900-3300-4113	BLDG REUSE - RIA Grant	175,000	\$ -	175,000	134,071.82	\$ -	\$ -	\$ -	134,071.82
46-10-3410-3410-4115	Federal Grant/Wayfinding	99,256	\$ -	99,256	-	\$ -	\$ -	\$ -	-
46-10-3410-4900-4115	Visitor's Bureau/Wayfinding	75,000	\$ -	75,000	133,919.00	\$ -	\$ -	\$ -	133,919.00
46-10-3410-4900-4116	DSDC/Wayfinding	29,375	\$ -	29,375	29,375.00	\$ -	\$ -	\$ -	29,375.00
46-20-3980-5300-0000	Loan Proceeds - Fire Engine #3 Replacement	530,000	\$ -	530,000	490,500.00	\$ -	\$ -	\$ -	490,500.00
46-30-3560-3560-0001	Loan Proceeds - Smithfield Crossing	5,408,314	\$ -	5,408,314	5,408,313.71	\$ -	\$ -	\$ -	5,408,313.71
46-30-3560-3560-0002	Loan Proceeds - Fire Engine #1 Replacement	\$ -	\$ 565,000	\$ 565,000	\$ -	\$ -	\$ -	\$ -	\$ -
46-30-3560-3560-0003	Loan Proceeds - Ladder Truck	\$ -	\$ 1,126,105	\$ 1,126,105	\$ -	\$ -	\$ -	\$ -	\$ -
46-30-3560-3560-5602	NCDOT Funds - Smithfield Crossing	\$ 750,000	\$ -	\$ 750,000	\$ 750,000.00	\$ -	\$ -	\$ -	\$ 750,000.00
46-30-3560-3560-5603	Developer Contributions - Smithfield Crossings	\$ 500,000	\$ -	\$ 500,000	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00
46-30-3560-3560-5604	Fed DOT Funds - Smithfield Crossings	\$ 378,700	\$ -	\$ 378,700	\$ 378,699.69	\$ -	\$ -	\$ -	\$ 378,699.69
46-40-3980-5800-0003	Loan Proceeds - Hook Leaf Truck	199,345	\$ -	199,345	\$ -	\$ -	\$ -	\$ -	\$ -
46-60-3800-3800-6200	Miracle Park/Partnership for Children	260,000	\$ -	260,000	260,000.00	\$ -	\$ -	\$ -	260,000.00
46-60-3800-3800-6201	Miracle Park/Miracle League of J. Co.	101,000	\$ -	101,000	101,000.00	\$ -	\$ -	\$ -	101,000.00
46-60-3800-3800-6202	Miracle Park/PART Grant	350,000	\$ -	350,000	350,000.00	\$ -	\$ -	\$ -	350,000.00
46-60-3800-3800-6203	Miracle Park/Connect NC Grant	160,000	\$ -	160,000	129,550.84	\$ -	\$ -	\$ -	129,550.84
46-60-3800-3800-6204	Miracle Park/Friends of the Park	62,000	\$ -	62,000	64,482.10	\$ -	\$ -	\$ -	64,482.10
46-75-3560-3560-0000	Transfer GF- Smithfield Crossings	860,000	\$ -	860,000	509,703.26	\$ -	\$ -	\$ -	509,703.26
46-75-3870-3870-0300	Transfer General Fund	1,542,178	\$ -	1,542,178	1,578,977.00	\$ -	\$ -	\$ -	1,578,977.00
46-75-3870-3870-0302	Transfer From GF Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46-75-3870-3870-0303	Transfer GF -SCBA Packs	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
46-75-3870-3870-0304	Transfer GF- Splash Pad	\$ -	\$ 827,000	\$ 827,000	\$ -	\$ -	\$ -	\$ -	\$ -
46-75-3870-3870-0305	Transfer GF - Equity Drive Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 11,690,006	\$ 2,643,105	\$ 14,333,111	\$ 11,101,282.17	\$ 0.00	\$ -	\$ -	\$ 11,101,282.17
GenCap. Project Expenditures									
46-10-4110-5700-7300	BLDG REUSE - ARI	\$ 183,750	\$ -	\$ 183,750	\$ 142,821.82	\$ -	\$ -	\$ -	\$ 142,821.82
46-10-4110-5700-7310	BLDG REUSE - Consultant	13,500	\$ -	13,500	\$ -	\$ -	\$ -	\$ -	\$ -
46-10-4200-5700-7400	Financial Software	103,333	\$ -	103,333	101,963.39	\$ -	\$ -	\$ -	101,963.39
46-10-4900-5700-7400	Wayfinding	203,631	\$ -	203,631	96,001.00	\$ -	\$ -	\$ -	96,001.00
46-20-5300-5700-7400	Fire Eng #3 Replacement	530,000	\$ -	530,000	491,439.00	\$ -	\$ -	\$ -	491,439.00
46-20-5300-5700-7402	JAS Building Purchase	533,845	\$ -	533,845	533,644.07	\$ -	\$ -	\$ -	533,644.07
46-20-5300-5700-7403	SCBA Packs/Rescue Hydraulic Equip	\$ 261,352	\$ -	\$ 261,352	\$ -	\$ -	\$ -	\$ -	\$ -
46-20-5300-5700-7404	Fire Eng #1 R replacement	\$ -	\$ 565,000	\$ 565,000	\$ -	\$ -	\$ -	\$ -	\$ -
46-20-5300-5700-7405	Fire Truck (Ladder)	\$ 1,483,319	\$ 1,126,105	\$ 1,126,105	\$ -	\$ -	\$ -	\$ -	\$ -
46-30-5600-5700-7404	Smithfield Crossings Area "A"	6,426,283	\$ -	6,426,283	1,483,318.95	\$ -	\$ -	\$ -	1,483,318.95
46-30-5600-5700-7405	Smithfield Crossings Area "B"	\$ 700,000	\$ -	\$ 700,000	6,332,716.49	\$ -	\$ -	\$ -	6,332,716.49
46-30-5600-5700-7406	Venture Drive	\$ 124,000	\$ -	\$ 124,000	678,205.50	\$ -	\$ -	\$ -	678,205.50
46-30-5600-5700-7407	Backhoe	\$ -	\$ 827,000	\$ 827,000	\$ -	\$ -	\$ -	\$ -	\$ -
46-30-5600-5700-7408	Equity Drive Repairs	\$ 226,000	\$ -	\$ 226,000	\$ 224,506.00	\$ -	\$ -	\$ -	\$ 224,506.00
46-40-5800-5700-7403	Street Sweeper	199,345	\$ -	199,345	\$ -	\$ -	\$ -	\$ -	\$ -
46-40-5800-5700-7404	Hook Leaf Truck	\$ 763,000	\$ -	\$ 763,000	\$ 761,089.51	\$ -	\$ -	\$ -	\$ 761,089.51
46-60-6200-5700-7406	Miracle Pk - Phase I/ Site Prep	\$ 200,000	\$ -	\$ 200,000	\$ 159,438.56	\$ -	\$ -	\$ -	\$ 159,438.56
46-60-6200-5700-7407	Miracle Pk - Phase II	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
46-60-6200-5700-7408	Splash Pad-Smith Collins Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 11,951,358	\$ 2,643,105	\$ 14,594,463	\$ 11,121,241.29	\$ -	\$ -	\$ -	\$ 11,121,241.29

Water Sewer Capital Project Fund - FUND 45

3/31/2019

Account Number	Account Description	Total Budget at 6/30/2019	Additional Budget For FY20	Total Budget For FY20	Actual As Of 3/31/2019	Period Activity FY20	YTD Fiscal Activity	Total Project Activity
Water Sewer Cap. Project Revenues								
45-71-3700-7200-0001	AIA Grant-Water	\$ 150,000	\$ -	\$ 150,000	\$ 148,901.00	0.00	\$ -	\$ 148,901.00
45-71-3700-7200-0002	AIA Grant-Sewer	\$ 150,000	\$ -	\$ 150,000	\$ 150,000.00	0.00	\$ -	\$ 150,000.00
45-71-3880-7220-0000	Loan - I&I/NC210 Sewer Line/PS #3 Upgd	\$ 1,165,000	\$ -	\$ 1,165,000	\$ 1,165,000.00	\$ -	\$ -	\$ 1,165,000.00
45-75-3870-3870-0000	Transfer From Electric Fund	\$ 150,000	\$ -	\$ 150,000	\$ -	0.00	\$ -	\$ -
45-75-3870-3870-0301	Transfer From W/S Fund	\$ 2,981,233	\$ -	\$ 2,981,233	\$ 2,740,533.00	\$ -	\$ -	\$ 2,740,533.00
45-75-3870-3870-0302	Transfer From W/S Fund (Riverbank)	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
45-75-3870-3870-0303	Transfer From W/S Fund (I & I)	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
45-75-3870-3870-0304	Transfer From W/S Fund (Lift Stations)	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -
45-75-3870-3870-0305	Transfer From W/S Fund (Durwood Stephens)	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
45-75-3870-3870-0306	Transfer From W/S Fund (AMI)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 4,596,233	\$ 1,250,000	\$ 4,596,233	\$ 4,204,434.00	0.00	\$ 0.00	\$ 4,204,434.00
Water Sewer Cap. Project Expenditures								
45-71-7200-5700-7406	Sludge Dewatering	\$ 369,700	\$ -	\$ 369,700	\$ 368,546.20	\$ -	\$ -	\$ 368,546.20
45-71-7200-5700-7407	Water - AIA	\$ 165,000	\$ -	\$ 165,000	\$ 163,902.50	\$ -	\$ -	\$ 163,902.50
45-71-7200-5700-7409	River Bank Construction and Refurbishment (FY19)	\$ 317,000	\$ -	\$ 317,000	\$ 147,350.72	\$ -	\$ -	\$ 147,350.72
45-71-7220-5700-7400	Financial Software	\$ 45,833	\$ -	\$ 45,833	\$ 40,750.69	\$ -	\$ -	\$ 40,750.69
45-71-7220-5700-7413	I&I S&W Smithfield	\$ 120,000	\$ 100,000	\$ 220,000	\$ 1,159,905.31	\$ -	\$ -	\$ 1,159,905.31
45-71-7220-5700-7414	NC 210 Sewer Line & PS3 Upgd	\$ 415,000	\$ -	\$ 415,000	\$ 384,795.19	\$ -	\$ -	\$ 384,795.19
45-71-7220-5700-7415	Booker Dairy Rd Ext	\$ 123,700	\$ -	\$ 123,700	\$ 123,120.00	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ 209,902.35
45-71-7220-5700-7417	Install 16 inch Water Line (Frank Jones Rd)	\$ 200,000	\$ -	\$ 200,000	\$ 71,672.20	\$ -	\$ -	\$ 71,672.20
45-71-7220-5700-7418	Sewer -AIA	\$ 165,000	\$ -	\$ 165,000	\$ 155,100.70	\$ -	\$ -	\$ 155,100.70
45-71-7220-5700-7419	Lift Station Repair (5&11)	\$ 250,000	\$ 150,000	\$ 400,000	\$ 204,344.62	\$ -	\$ -	\$ 204,344.62
45-71-7220-5700-7420	AMI	\$ 210,000	\$ 200,000	\$ 410,000	\$ 124,017.82	\$ -	\$ -	\$ 124,017.82
45-71-7220-5700-7421	Sanitary Sewer Replacement (Durham St)	\$ 175,000	\$ -	\$ 175,000	\$ 179,778.30	\$ -	\$ -	\$ 179,778.30
45-71-7220-5700-7422	16" Water Line Along Durwood Stephenson (FY19)	\$ 750,000	\$ 800,000	\$ 1,550,000	\$ 551,295.71	\$ -	\$ -	\$ 551,295.71
Sub-Totals:		\$ 3,516,233	\$ 1,250,000	\$ 4,766,233	\$ 3,884,482.31	0.00	\$ 0.00	\$ 3,884,482.31

Total Revenues:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount Revenues Over (Under) Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Electric Capital Project Fund - FUND 47
3/31/2019

Account Number	Account Description	Total Budget at 6/30/2019	Additional Budget For FY20	Total Budget For FY20	Actual As Of 3/31/2019	Period Activity FY20	Fiscal Activity	Total Project Activity
Electric Cap. Project Revenues								
47-75-3870-3870-0000	Transfer from Electric Fund	\$ 3,853,930	\$ 950,000	\$ 4,803,930	\$ 3,822,415.00	\$ -	\$ -	\$ 3,822,415.00
Sub-Totals:		\$ 3,853,930	\$ 950,000	\$ 4,803,930	\$ 3,822,415.00	\$ -	\$ -	\$ 3,822,415.00
Electric Cap. Project Expenditures								
47-72-7230-5700-7400	Financial Software	\$ 45,833	\$ -	\$ 45,833	\$ 44,145.04	\$ -	\$ -	\$ 44,145.04
47-72-7230-5700-7406	Substation 2nd Transformer	\$ 1,231,515	\$ -	\$ 1,231,515	\$ 1,145,836.80	\$ -	\$ -	\$ 1,145,836.80
47-72-7230-5700-7407	Voltage Conversion	\$ 950,000	\$ -	\$ 950,000	\$ 488,046.59	\$ -	\$ -	\$ 488,046.59
47-72-7230-5700-7408	Booker Dairy Road Power Line Relocation	\$ 275,000	\$ -	\$ 275,000	\$ 118,698.30	\$ -	\$ -	\$ 118,698.30
47-72-7230-5700-7409	Delivery Point 3	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
47-72-7230-5700-7410	North Circuit Design	\$ 75,000	\$ 950,000	\$ 1,025,000	\$ 64,206.68	\$ -	\$ -	\$ 64,206.68
47-72-7230-5700-7411	Bucket Truck	\$ 150,000	\$ -	\$ 150,000	\$ 2,561.88	\$ -	\$ -	\$ 2,561.88
47-72-7230-5700-7420	AMI	\$ 1,051,582	\$ -	\$ 1,051,582	\$ 604,260.27	\$ -	\$ -	\$ 604,260.27
Sub-Totals:		\$ 3,853,930	\$ 950,000	\$ 4,803,930	\$ 2,467,755.56	\$ -	\$ -	\$ 2,467,755.56