

Town of Smithfield FY 2023-2024



Adopted Budget

June 6, 2023



Town of Smithfield,
North Carolina
FY 2023-2024 Adopted Budget
June 6, 2023

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Budget Message

Town of Smithfield Proposed Annual Budget Fiscal Year 2023-2024

To: Honorable Mayor Andy Moore
Members of the Town Council

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

Date: May 17, 2023

RE: FY 2023-2024 Budget Message

Dear Mayor and Council:

Enclosed is the Fiscal Year 2023-2024 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 17, 2023, the budget document was filed in the Office of the Clerk and posted on the Town's website for public inspection. A public hearing date is advertised and scheduled for 7:00 pm, June 6, 2023 in the Town Hall Council Chambers. North Carolina General Statute 159-13(a) directs that the budget ordinance and tax rate adoption take place before July 1, 2023.

This budget has been prepared in accordance with the Local Government Budget and Fiscal Control Act. The budget is based on recommendations from the budget officer, finance director, department heads, and the Mayor and Council following various budget workshops. The budget is balanced in all funds, including the general fund and the utility enterprise funds, has no property tax increase, meets ongoing debt obligations, and includes several necessary capital expenditures. The proposed budget maintains employee benefits at similar levels as exists in the current fiscal year. A two (2) percent salary adjustment for all full-time employees is scheduled to be implemented in July, 2023 and a merit increase with a maximum of two (2) percent is scheduled to be implemented in January 2024. Historically, the Town has offered a nonmatching, five (5) percent of annual salary, 401k benefit for sworn police officers and up to a three (3) percent of annual salary, matching 401k benefit for non-sworn police employees in all departments. This budget proposal continues these benefits at these rates in all funds.

As a result of conservative expenditures and sound fiscal management, the Town has been able to increase its General Fund balance steadily, while minimizing risk and increased debt service. The available cash reserves for both the Water/Sewer Fund and the Electric Fund remain stable and healthy. No fund balance is used in the Water/Sewer Fund however, \$50,000 in the Electric Fund is used to pay for proposed expenditures.

Smithfield has been aggressive with its electric rates by lowering the average customer rate by 12 percent since 2016. ElectriCities does not plan for a wholesale rate increase until April, 2024. However, a rate review by United Financial Solutions (UFS) indicated that a two (2) percent increase in electric rates is needed in fiscal years 2024 and 2025. This two (2) percent average increase in electric rates is included in the Manager's proposed budget.

The Town maintains a fiscal policy that set, as its goal a minimum 25 percent general fund balance. (See attached financial policy.) This proposed budget exceeds the maintenance of that goal.

One state-wide act of legislation will have an adverse impact on the budgets of local governments, including Smithfield's. This issue increases the employer contribution rate to the Local Government Employees Retirement System (LGERS). This increased the Town's contribution rate from 12.15 percent for local government employees, to 12.85 percent and increased Law Enforcement Officer contributions from 13.04 percent to 14.10 percent.

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 funds at over 70 percent. The Town has done a good job of allocating fund balance for major, one-time expenses such as capital equipment and capital projects. The Water and Sewer Fund also maintained a fund balance of 100 percent while the Electric Utility Fund maintained a fund balance of over 60 percent.

This upcoming fiscal year, the Town continues its commitment to adhere to its departmental capital improvement plans; both in the general fund and enterprise funds. This is accomplished by replacing equipment consistent with our capital improvement plan, while evaluating our rolling stock inventory on a regular basis. The budget proposes \$1,203,945 in general fund capital expenditures, \$530,000 in the water plant budget for East Smithfield water system improvements, \$1,055,000 for water/sewer system capital improvements, and \$650,000 for Electric Department capital initiatives.

Finally, the proposed budget continues the practice adopted in FY 2015 regarding annual transfers from both the Electric Fund and Water/Sewer Fund to the General Fund. This is by way of allocating the actual cost for employee support services to the original utility departments that are using these services. Suggested by the Town's auditors, such practice involves charging these direct costs back to those funds that are actually using these services. Thereby, the proposed budget would be consistent with the auditor's suggested actions during that year-end audit. While state statute authorizes a transfer to the General Fund of up to 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. \$333,885 of fund balance is used in the proposed budget. \$279,275 of unrestricted fund balance is used as a transfer to the General Fund Capital Project Fund for the future purchase of a new fire engine in FY 2027. \$54,610 is used from restricted fund balance, Park in Lieu, for improvements to the Dog Park, Eva Ennis Park, Talton Park, Community Park, and Civitan Field.

General Administration/Finance/Planning

The General Fund contains a contingency amount of \$250,799 to cover unanticipated expenditures. There are no new/additional personnel positions included in this budget, although minimum part time wages for employees of the Smithfield Recreation and Aquatic Center (SRAC) were increased by \$3.07 per hour to keep up with competitive salaries in other organizations.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Smithfield maintained employee benefits at existing levels. Health Insurance costs increased about six (6) percent for FY 2024. The Town will continue to make a concerted effort to provide competitive benefit packages and salary packages to its employees, to maintain retention and improve recruitment efforts.

Police/Fire

The Police Department continues to operate at a high level of efficiency and effectiveness. As always, the Town continues paying attention to the crime rate and statistics. Year to date crime has cumulatively decreased including violent crimes such as, Murder, Rape, Robbery and Assault while property crimes have dropped seventeen (17) percent from the previous year. The Smithfield Police Department is a Nationally Accredited Agency and received its second, re-accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA) in 2022.

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 and a second new fire engine in FY 2021. A new, 100-foot ladder truck was purchased in FY 2020. A replacement heavy rescue truck was ordered using ARPA funding in FY 2023. The truck remains in production with an expected delivery date in January 2024. A replacement fire engine is partially included in the FY 2024 budget, with \$300,000 being moved into

General Fund Capital Projects for this purchase. Delivery is expected in FY 2027. The cost of fuel for all Town vehicles will remain a bit of an unknown, as we complete this budget. All fuel lines have been increased due to current market prices.

General Services/Streets/Garage/Sanitation

The street resurfacing program continues in FY 2024 with a budgeted amount of \$279,593. These funds are allocated from Powell Bill proceeds.

The General Services Department budget also includes one (1) replacement mower at a cost of \$17,000.

The General Maintenance Division continues to work to improve the Town's appearance. The Appearance Commission FY 2023 projects included replacing trees on Market Street and purchasing benches and trash receptacles for the new Eva Ennis Trail in District 1.

It is noted that the Sanitation Department is expected to be self-funded by its user fees. The Town has received notice from Johnston County that wholesale solid waste disposal fees are expected to increase by \$1.00/ton in FY 2024. Therefore, sanitation fees were increased proportionally. This increase will equate to 11 cents per customer per month. The Town also provides easy and affordable solutions for our citizens to recycle by having a centralized collection point at the Public Works facility open all day Wednesdays and Saturdays until 12:00. One replacement Sanitation Truck (\$300,000) is planned to be purchased in FY 2024.

Recreation/SRAC

The Town continues to provide superior parks and recreation facilities for Town of Smithfield residents and our neighbors. The Town acquired a parcel of land on Highway 210 where a future soccer complex is planned. Additional planning and engineering are expected to be completed in the next year with construction beginning shortly thereafter.

Utility Funds

The Water Plant expansion and improvement project was complete in FY 2023. \$733,500 is budgeted, as the second debt service payment for the plant expansion loan. Chemicals for the water purification process continue to rise causing the Town to budget additional funds for these expenditures. A four (4) percent increase in water rates has been added to the proposed budget, following a rate analysis by United Financial Services (UFS).

In the Water and Sewer Fund, \$450,000 is used for East Smithfield System improvements. \$200,000 is budgeted for Inflow & Infiltration projects. \$150,000 is budgeted for lift station repair. \$250,000 is budgeted to further Digitized Water Metering, \$100,000 is being used for valve insertions in fire hydrants and \$200,000 is recommended for water line improvements. Two pick-up trucks at a total cost of \$60,000 is also recommended, as well as \$50,000 in Scada upgrades. No changes in sewer fees are proposed in this budget, however, Johnston County is evaluating their billing formulas and possibly increasing their wholesale wastewater fees which would cause sewer fees

in Smithfield to increase a proportionate amount. Currently discussion revolves around a 5% increase in transmission charges and a 4% increase in treatment charges. Any change would take place in September of 2023.

The Electric Department continues to be self-supporting.

Electric rates and fees were reduced three times in the last six years, while remaining stable during a year when the wholesale rate increased by 1.2 percent. In April 2020, ElectriCities reduced the wholesale rate by 1.2 percent, again allowing Smithfield to keep its rates stable. UFS completed a refresher study of electric rates in March of 2021. Several nominal increases and decreases were recommended and implemented. These rate changes left the Town's electric revenue projections unchanged but moved our rates closer to cost of service for each customer. The latest rate refresher is recommending two (2) percent increases in FY 2024 and FY 2025. This two (2) percent increase is included in this proposed budget.

Also included in the FY 2023 budget proposal are the following capital items for the Electric Department:

- \$400,000 Voltage Conversion
- \$50,000 Advanced Metering Infrastructure (AMI)
- \$200,000 Bucket Truck Replacement

\$50,000 in fund balance is used toward the bucket truck purchase. \$220,000 is reserved for contingency costs throughout FY 2024.


Debt Financing

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

Debt Service; June 30, 2023

General Fund Description	Lender	Orig. Loan Amount	Interest Rate	Terms-YRS	Loan Date	Maturity Date
Dump Truck and Fire Dept SUV	FCB	88,500	3.11%	5	02/26/19	01/26/24
Police Department Expansion	UCB	784,572	2.13%	15	04/21/21	04/21/36
Knuckleboom Truck	Truist	160,000	3.92%	5	12/23/22	12/23/27
Hook Leaf Truck	Truist	199,345	2.15%	5	03/17/20	01/01/25
Ladder Truck	USDA	1,126,105	3.875%	20	07/01/19	07/01/39
Smithfield Crossing	USDA	2,806,400	3.75%	30	07/28/14	07/28/44
Fire Engine 1	KS Bank	490,500	2.24%	12	08/24/2017	08/01/29
Water/Sewer Fund						
Water Plant Expansion	NCDEQ	12,050,000	1.11%	20	04/09/23	05/01/43
I&I/Sand Removal	Four Oaks	1,430,000	2.90%	10	02/24/16	02/24/26
Multiple Water and Sewer	Truist	1,181,500	2.06%	10	04/01/16	10/01/26
Electric Fund						
Substation Loan	Southern	3,432,596	2.89%	12	08/15/15	08/15/27

While this is the Manager's Budget Message to the Mayor and Town Council, the input and efforts put into its creation should be attributed to all Town department heads and their staff, with special recognition given to Greg Siler and Shannan Parrish. While this budget proposal for FY 2023-24 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 6, 2023 at 7:00 pm at Town Hall to promote further discussion.


 Michael L. Scott, Town Manager

Items amended after Budget was proposed and prior to adoption:

- \$46,380 of Revenue added to General Fund Balance Appropriation, 10-00-3900-3900-0000,
- \$46,380 added to Aquatics Center, 10-60-6220-5700-7400, "Capital Outlay"
- \$17,680 of Revenue added to 30-71-3500-3505-0001, "Water Sales (Wholesale)"
- \$17,680 added to Water/Sewer Distribution, 30-71-7220-5300-0770, "Property Liability/Work Comp Insurance"
- \$17,680 added to Electric, 31-72-7230-5300-0770, "Property Liability/Work Comp Insurance"
- \$17,680 expenditure reduction to Electric, 31-76-7230-5970-9102, "Transfer to Electric Capital Projects"

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 2023-2024**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, at a meeting in Smithfield, NC on this the 6th day of June, 2023, 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, 2023 and ending June 30, 2024:

Current & Prior Year Property Taxes	8,438,690
Sales and Services	2,472,278
Licenses, Permits and Fees	102,300
Unrestricted Intergovernmental Revenues	4,157,000
Restricted Intergovernmental Revenues	804,448
Investment Earnings	150,000
Loan Proceeds	-
Other	526,257
Fund Balance Appropriated	380,265
	17,031,238

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, 2023 and ending June 30, 2024 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	486,926
Non-Departmental	1,132,505
Debt Service	438,296
Finance	161,390
Information Technology	252,712
Planning	335,303
Police	4,594,400
Fire	3,039,981
General Services	683,548
Streets	518,065
Garage	198,685
Powell Bill	355,318
Sanitation	1,925,660
Storm Water	161,225
Parks/Recreation	1,169,900
Aquatics Center	1,275,305
Sarah Yard Community Center	51,220
Contingency	250,799
	17,031,238

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, 2023 and ending June 30, 2024:

Water Sales	4,992,380
Sewer Sales	4,800,000
Investment Earnings	70,000
Other Revenues	177,000
Fund Balance Appropriated	-
	<hr/>
	10,039,380

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, 2023 and ending June 30, 2024 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	2,926,396
Water and Sewer Distribution	5,807,580
Debt Service	1,030,957
Contingency	274,447
	<hr/>
	10,039,380

Section III. Electric

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Electric Sales	16,320,000
Penalties	80,000
Investment Earnings	75,000
Other Revenues	177,000
Fund Balance Appropriated	50,000
	<hr/>
	16,702,000

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, 2023 and ending June 30, 2024 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	16,139,414
Debt Service	342,586
Contingency	220,000
	<hr/>
	16,702,000

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, 2023 and ending June 30, 2024:

Interest	2,800
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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, 2023 and ending June 30, 2024 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Special Projects	2,800
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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, 2023 and ending June 30, 2024:

Received from State	12,000
Interest	1,950
	<hr/>
	13,950

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, 2023 and ending June 30, 2024 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Firemen's Supplemental Retirement	13,950
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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, 2023 and ending June 30, 2024:

Smithfield Fire District Tax	198,000
Motor Vehicle Tax	18,000
Taxes	23,000
	<hr/>
	239,000

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, 2023 and ending June 30, 2024 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Transfer to General Fund	239,000
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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, 2023 and ending June 30, 2024:

Loan (Fire Truck Replacement)	600,000
Transfer from General Fund	600,000
	<hr/>
	1,200,000

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, 2023 and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

	-
Fire Truck (Replacement)	900,000
Garbage Truck	300,000
	<hr/>
	1,200,000

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, 2023 and ending June 30, 2024:

Transfer from W/S Fund (Dept. 7200)	450,000
Transfer from W/S Fund (Dept. 7220)	900,000
	<hr/>
	1,350,000

The following amounts are hereby appropriated in the Water/Sewer Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

East Smithfield Water System Improvement	450,000
Water Lines Upgrade	200,000
AMI - Nexgrid Metering	250,000
I&I S&W Smithfield	200,000
Upgrade Lift Station Repair	150,000
FH Valve Insertion	100,000
	<hr/>
	1,350,000

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, 2023 and ending June 30, 2024:

Transfer from Electric Fund	632,320
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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, 2023 and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Voltage Conversion	382,320
AMI	50,000
1/2 Bucket Truck	200,000
	<hr/>
	632,320

Section X. ARPA Project Fund

It is estimated that the following revenues will be used from ARPA Funds for General Capital Project Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

ARPA Funds	<hr/>
	-

The following amounts are hereby appropriated in the ARPA Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

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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 2023-2024. 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 selling beer and wine 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.

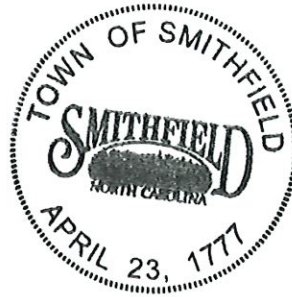
Section XIII- Utilization of Budget and Budget Ordinance


This ordinance and the budget document shall be the basis of the financial plan for the Smithfield Municipal Government during the 2023-2024 fiscal year. The Budget Officer shall administer the budget, and he/she 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 2023-2024
ADOPTED
DEPARTMENTAL FEE SCHEDULE**

Property Tax Rate

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

Administrative Services

Miscellaneous Fees and Charges

Fee for document reproduction(s)	
Black & White 8.5 x 11 Copies.....	\$.10/per page
Color 8.5x 11Copies.....	\$.15/per page
Black & White 8.5 x 14 Copies.....	\$.20/per page
Color 8.5 x 14 Copies	\$.25/per page
CD Copy.....	\$1.50
This fee is for the cost of the CD	
Reproduction of a video copy of any Town Council Meeting.....	\$2.00
This fee is for the cost of the DVD only.	
IT Services needed for compiling information relating to any public record request.....	\$14.00/per hr.
Flash Drives – Actual cost of the Flash Drive	
Any other electronic storage devices shall be charged the actual cost of the device.	

Cemetery Services

Mausoleum Crypts

Row D, Top	\$1600.00
Row C	\$1700.00
Row B	\$1800.00
Row A, Bottom.....	\$2000.00
Crypt Opening and Closing Services.....	\$725.00

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.....	\$725.00
Burial under 36” in length (including cremations).....	\$425.00

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.....	\$725.00
Burial under 36” in length (including cremations).....	\$425.00
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 per building/structure/tenant space not adjoined or separated)

Less than 50,000 sq. Ft.....	\$50.00
50,000 - 100,000 sq. Ft.....	\$100.00
100,000 – 250,000 sq.ft.	\$200.00
More than 250,00 sq ft.....	\$300.00
First Re-Inspection	No Charge
Each subsequent re-inspection.....	\$50.00 ea.

Special Permits

Special Events	\$100.00
Flammable/Combustible Liquid Storage Tank Installation / Removal (per Tank)	\$100.00
Fireworks Sales	\$75.00
Fireworks Public Display (permit & stand-by)	\$150.00
Temporary Tent or Air Supported Structure permit.....	\$100.00
Carnival or Circus Permit and Inspection	\$100.00
Hazardous Materials.....	\$200.00
Fumigation & Insecticidal Fogging Facility.....	\$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.....	\$50.00
Fire Code Citation	\$50.00
Overcrowding/In Excess of Posted Occupancy Load	\$100.00
False Alarm Citation.....	First, Second, & Third Activation... \$0.00
Fourth Activation.....	\$150.00
Fifth Activation.....	\$200.00
Sixth Activation.....	\$250.00
Each Subsequent Activation.....	Additional amount increase of \$50.00

Mileage Reimbursement

Rate (Federal)	Per Federal Rate Schedule
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Parks/Recreation

Late registration Fee \$10.00

Sarah Yard Community Center Admission

	Resident	Nonresident
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

Must register in person to receive discount (unavailable on-line)

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

Resident.....25.00 per player

Nonresident50.00 per player

Football

Resident.....30.00 per player

Nonresident60.00 per player

Kinder - Sports Programs

Resident.....\$20.00 per player

Nonresident\$40.00 per player

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

Athletic Field / Court Rentals

	Resident	Non-Resident
Per Hour	\$ 15 / Field / Court	\$ 30 / Field / Court
1/2 Day (5 Hours)	\$ 60 / Field / Court	\$ 120 / Field / Court
Full Day (Up to 10 Hours)	\$ 120 / Field / Court	\$ 240 / Field / court
Lights	\$ 15 / Hour	\$15 / Hour
Portable Mound Fee	\$ 20 per Rental (upon availability and field usage)	

Tournament Fees

Baseball / Softball - minimum of 8 teams

Soccer / Football / Rugby - minimum of 4 teams

Outdoor Basketball and Tennis Tournaments will use athletic field rental rates.

2 Day Tournament Rental \$150 / Team

1 Day Tournament Rental \$80 / Team

1/2 Day Tournament Rental (4 Hours) \$40 / Team

\$ 200 Deposit Required.

Tournament fees include one field prep per field per day.

Additional preparation will be charged additional field prep fees.

Tournaments may not start before 8:30 am and must end no later than 11:00 pm.

Field Prep Fees

Baseball / Softball	Per Field	\$30 / Field
	3 or More Fields	\$25 / Field

Soccer	Per Field	\$50 / Field
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Football	Per Field	\$ 100 / Field
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Turface (Field Drying Agent)		\$12 / Bag
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Shelter Rentals

Small Shelter (Smith-Collins Park, Gertrude Johnson Park, SCP # 1, SCP #4)

	Resident	Non-Resident
Per Hour	\$ 15	\$ 22.50

1/2 Day (5 Hours)	\$ 50	\$ 90
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Full Day (Up to 8 Hours)	\$ 80	\$ 150
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Minimum 2-hour rental

Rental over 8 hours will incur the hourly rate for each hour over

Medium Shelters (Town Commons, CP #5, 1/2 Rotary)

	Resident	Non-Resident
Per Hour	\$ 20	\$ 30

1/2 Day (5 Hours) \$ 80 \$ 120

Full Day (Up to 8 Hours) \$ 120 \$ 180

Minimum 2-hour rental

Rental over 8 hours will incur the hourly rate for each hour over

Large Shelters (Rotary Shelter)

Per Hour \$ 25 \$ 37.50

1/2 Day (5 Hours) \$ 100 \$ 150

Full Day (Up to 8 Hours) \$ 150 \$ 225

Minimum 2-hour rental

Rental over 8 hours will incur the hourly rate for each hour over

Smithfield Amphitheater

Half-Day (up to 5 hours) 9:00 am – 2:00 pm Residents - \$ 300.00 Non-Residents – \$ 375.00
4:00 pm – 9:00 pm

Full-Day 9:00 am – 9:00 pm Residents - \$ 600.00 Non-Residents - \$750.00

Rentals that go beyond 9:00 pm will require approval from the Parks and Recreation Director or designee, and will require a Temporary Use Permit approved by the Town Council.

Additional rates for hours past 9:00 pm Residents: \$ 75.00 per hour
Non-Residents: \$ 100.00 per hour

\$ 100.00 Deposit to be returned provide venue is left clean and its condition prior to use.

Recreation & Aquatics Center

Membership Rates are based on annual agreements.

Members receive a 10% discounts on services and programs.

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

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

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

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

HOA Membership Rates (Smithfield Town Limits Only)

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

Aquatics Program Fees

Swim Lessons

Resident \$25 / per lesson
Non-resident \$35 / per lesson

SRAC Shark Swim Team / Clinics

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

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

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

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

SRAC Programs

Birthday Parties/ Multipurpose Room

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

Birthday Parties / Banquet Room

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

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

Resident\$125.00/week
Nonresident.....\$165.00/week
Early Drop Off/ Late Pick up\$25.00/ week

Facility Rental Rates

Trash Deposit.....\$50.00 clean-up deposit required for facility use.
(Refundable if trash is picked up and areas are left as deemed due to normal wear and tear)
Cancellation Policy 24-hour notice prior to event.
(If cancellation is received prior to usage, a credit can be applied to a future facility use)

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

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

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

Banquet Room and Catering Kitchen.....

Per Hour \$80.00 \$100.00
\$40.00 Custodial Fee
Deposit fee to book is 1/2 of Rental Fee, and is Non-Refundable

COMMERCIAL RENTAL FEE

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

*** 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/ Conditional 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
• Temporary Use Permits (Council Approval Req.).....\$100.00
 o Non-profit uses..... N/C
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
Storm Water Permit -Residential and nonresidential_Non-Exempt.....\$100/disturbed acre (\$850 minimum)
Storm Water Permit – Exempt.....\$300.00
Wireless Communication (small cell).....\$50.00

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

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

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

Other Fees

Street vender fee.....\$100.00

Annual Locally Grown Agricultural Sales.....	\$100.00
Zoning letter/FOIA requests.....	\$100.00
Flood Certification Letter.....	\$100.00
Oversized Map Copies.....	\$10.00

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.

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

Violation of Tethering Ordinance

1 st offense	\$10.00
2 nd offense.....	\$25.00
3 rd offense.....	\$50.00
4 th offense	\$75.00
5 th offense	Seizure of animal

Parking Violations

Exceeding Time Limit.....	\$25.00
Wrong Side of Street.....	\$25.00
Fire Lane (also included in Fire Dept. Fees).....	\$50.00
Too Close to Corner.....	\$25.00
Across Parking Line.....	\$25.00
On Crosswalk.....	\$25.00
Abandon on Street.....	\$25.00
Over 12" from curb.....	\$25.00
Double Parking.....	\$25.00
Loading Zone.....	\$25.00
Fire Hydrant.....	\$50.00
Driveway.....	\$25.00
Traffic Lane.....	\$25.00
On Sidewalk/Curb.....	\$50.00
Blocking Intersection.....	\$25.00
No Parking Area.....	\$25.00
Handicapped Zone.....	\$75.00
All Other Parking Violations.....	\$25.00

Taxicab Regulation

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

Residential

Standard Collection, Monthly Fee.....	\$18.21(one roll-out container)
Additional Roll-out Container (standard).....	\$18.21(each container)
Backyard Collection, Monthly Fee.....	\$23.21(one roll-out container)
Additional Roll-out Container (backyard).....	\$23.21(each container)
Backyard Collection, Disabled / Age 70 +.....	\$18.21(one roll-out container)
Yard Debris Collection, Monthly Fee.....	\$11.00(required)
Large Pile(s) of Debris Pickup.....	\$94.00 (per truck load = 8 cubic yards) + Landfill Disposal Fees

Dumpster Rental

3 days.....	\$90.00 + Landfill Disposal Fees
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Churches /Non-Profit

Standard Pickup, Monthly Fee.....	\$18.21(two roll-out containers)
Additional Solid Waste Roll-out Container (standard pickup).....	\$18.21(each container)
Backyard Pickup, Monthly Fee.....	\$23.21(two roll-out containers)
Additional Solid Waste Roll-out Container (backyard pickup).....	\$23.21 (each container)
Yard Debris Collection, Monthly Fee.....	\$11.00(required)
Large Pile(s) of Debris Pickup.....	\$94.00 (per truck load = 8 cubic yards) + Landfill Disposal Fees

Public Utilities Services

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

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

Initial and Transfer Service Fees

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

Water Meter Set

3/4"	\$95.00
1"	\$250.00
1 1/2"	\$470.00
2"	\$1605.00
3"	\$2020.00
Meter tampering investigation charge	\$300.00
Delinquent fee for payments after due date but before disconnection	5 %
Meter Test Charge (After First Free Test)	\$35.00
Temporary Construction & Pole Service Charge	Cost of the meter
Landlord Transfer Fee	\$25.00

Credits

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

Sewer Tap Fees (Base fee)

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

Water Tap Fees (Base fee)

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

System Development Fees

Meter Size	Water	Sewer	Total Fee
5/8 "	\$ 420.00	\$ 230.00	\$ 650.00
3/4 "	\$ 650.00	\$ 350.00	\$ 1,000.00
1 "	\$ 1100.00	\$ 600.00	\$ 1,700.00
1 – 1/2 "	\$ 2200.00	\$ 1200.00	\$ 3,400.00

2 "	\$ 3500.00	\$ 1900.00	\$ 5,400.00
4 "	\$ 11000.00	\$ 6000.00	\$ 17,000.00
6 "	\$ 22000.00	\$ 12000.00	\$ 34,000.00

Irrigation (using split yoke)

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

Fire Sprinkler Fees

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

Water Rates

Basic Charge

Inside City Customers (All) \$11.75

Outside City Customers (All) \$20.97

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	\$4.28	\$8.56
Next 6,000 Gallons	\$5.33	\$10.66
All Over 10,000 Gallons	\$6.26	\$12.52

<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	\$5.01	\$10.02
Next 90,000 Gallons	\$5.98	\$11.96
All Over 100,000 Gallons	\$7.05	\$14.10

<u>Residential Irrigation Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 3,000 Gallons	\$6.60	\$13.19
Next 17,000 Gallons	\$7.31	\$14.62
All Over 20,000 Gallons	\$8.22	\$16.44

<u>Commercial Irrigation Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 3,000 Gallons	\$6.60	\$13.19
Next 17,000 Gallons	\$7.31	\$14.62
All Over 20,000 Gallons	\$8.22	\$16.44

<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	\$5.01	\$10.02
Next 75,000 Gallons	\$5.98	\$11.96
All Over 100,000 Gallons	\$7.05	\$14.10

Johnston County Wholesale Rate

2.54 per 1000 Gallons (Effective 8/15/23)

Sewer Rates

Basic Charge

Inside City Customers (All) \$14.50 (Effective 9/1/23)
Outside City Customers (All) \$29.00 (Effective 9/1/23)

<u>Consumption Charges</u>	<u>Inside City</u>	<u>Outside City</u>
	<u>Rate</u>	<u>Rate</u>
Residential Customer (Effective 9/1/23)	\$9.53	\$18.88
Non-Residential Customer (Effective 9/1/23)	\$12.28	\$24.37

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:** \$12.24
- B. Energy Charge:** \$.09420 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):** \$20.40
- 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:** \$18.36
- B. KWh Energy Charge:**
 - On-Peak \$0.09420 kWh
 - Off-Peak \$0.04804 kWh
- C. On-Peak kW Demand Charge:** \$6.75 /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 \$18.36 Single Phase (GD1) GD3 No Sales Tax
\$35.70 Three Phase (GD2) GD4 No Sales Tax

B. Energy Charge:
First 2,500 kWh \$0.06522 /kWh
All Additional kWh \$0.06522 /kWh

C. kW Demand Charge: DS1, DS2, DS3, DS4 \$12.20/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: \$18.36 Single Phase (GS3) and \$24.48 Three Phase (GS4)

B. Energy Charge:

First 1,500 kWh	\$.10884 /kWh
Next 2,500 kWh	\$.09180 /kWh
All Additional kWh over 4,000	\$.09180 /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 \$27.54 Three Phase \$35.70
- B. **KW Demand Charge:** On-Peak Demand \$14.79 /kW
- C. **KWh Energy Charge:** On-Peak \$.08655 /kWh
Off-Peak \$.05313 /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.

- 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 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: | \$524.23 |
| B. kW Demand Charge: | \$19.38 /kW |
| C. Energy Charge: | \$.0628 /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:** \$663.00
- B. kW Demand Charge:**
Coincident Peak Demand \$20.91 /kW
- C. Energy Charge:** \$.05492 /kWh

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

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

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

III Contract Demand

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

IV Determination of kW Demand

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

V Notification by Town

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

VI Excess Facilities

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

Excess Facilities may include special metering required under this Schedule.

VII Payments

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

VIII Contract Period

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

IX General

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

Economic Development Rider **Electric Rate Code ED1**

I Availability

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

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

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

II Monthly Rate reduction

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

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

Applicable Period

10 jobs	1 year
20 jobs	2 years
30 jobs	3 years
40 jobs	4 years
50 jobs	5 years

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

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

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

Large General Service
Coordinated Peak Demand
Electric Rate Code LG3

I Availability

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

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

II Monthly Rate

- A. Basic Customer Charge:** \$663.00
- B. kW Demand Charge:**
 - Coincident Peak Demand \$15.56 /kW
 - Excess Charge \$2.55 /kW
- C. Energy Charge:** \$.04293 /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: \$35.70 Three-phase; \$18.36 Single Phase

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

B. Energy Charge: \$.07893 /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	\$	11.22
11 A1M	\$	21.22
A1P	\$	14.23
A1U	\$	17.34
B7U	\$	22.03
C1	\$	14.99
C1M	\$	23.72
C1P	\$	17.90
C1U	\$	21.01
C2	\$	17.60
C2M	\$	27.49
C2P	\$	20.55
C2U	\$	24.48
C4	\$	25.81
C4M	\$	34.20
C4P	\$	28.66
C4U	\$	32.74
F1	\$	38.45
F1M	\$	48.45
F1P	\$	41.36
F1U	\$	45.34
F4	\$	25.81
F4M	\$	34.20
F4P	\$	28.66
F4U	\$	31.35
MP1	\$	5.46
WP1	\$	2.70

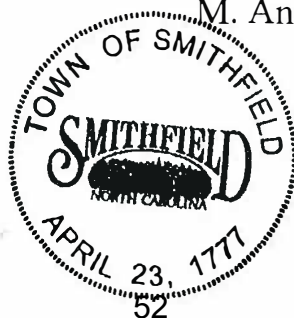
Adopted this the 6th day of June, 2023

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

Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
	\$ 14,852,295	\$ 16,156,954	\$ 15,877,035	\$ 16,799,577	\$ 17,031,238
Less Expenses:					
General Government:	\$ 476,573	\$ 520,617	\$ 445,435	\$ 450,310	\$ 486,926
Non - Departmental:	\$ 881,978	\$ 1,013,828	\$ 1,610,220	\$ 1,225,640	\$ 1,132,505
Debt Service:	\$ 1,023,638	\$ 3,168,809	\$ 448,888	\$ 449,299	\$ 438,296
Finance:	\$ 110,810	\$ 139,420	\$ 151,240	\$ 159,450	\$ 161,390
Info Technology	\$ -	\$ -	\$ 187,125	\$ 182,133	\$ 252,712
Planning:	\$ 321,303	\$ 299,350	\$ 374,235	\$ 353,603	\$ 335,303
Police:	\$ 3,905,757	\$ 4,044,253	\$ 4,391,405	\$ 3,911,995	\$ 4,594,400
Fire:	\$ 2,710,779	\$ 2,222,397	\$ 2,491,720	\$ 2,315,990	\$ 3,039,981
PW -General Services:	\$ 765,954	\$ 568,149	\$ 613,170	\$ 599,670	\$ 683,548
PW-Streets:	\$ 633,194	\$ 540,343	\$ 516,375	\$ 516,375	\$ 518,065
PW-Garage:	\$ 104,009	\$ 129,426	\$ 113,245	\$ 113,245	\$ 198,685
PW-Powell Bill:	\$ 56,474	\$ 335,330	\$ 355,318	\$ 355,318	\$ 355,318
PW-Sanitation:	\$ 1,418,434	\$ 1,572,107	\$ 1,560,760	\$ 1,598,582	\$ 1,925,660
PW-Storm Water	\$ 45,794	\$ 117,044	\$ 157,290	\$ 156,290	\$ 161,225
Recreation:	\$ 856,921	\$ 899,075	\$ 992,110	\$ 977,621	\$ 1,169,900
Aquatic Center:	\$ 837,718	\$ 979,949	\$ 1,140,929	\$ 1,150,160	\$ 1,275,305
SYCC	\$ 71,575	\$ 50,224	\$ 52,570	\$ 46,495	\$ 51,220
Contingency:	\$ -	\$ -	\$ 275,000	\$ 175,000	\$ 250,799
Amount Revenues Over (Under) Expenditures:	\$ 631,384	\$ (443,370)	\$ -	\$ 2,062,400	\$ -

General Fund

Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	
General Fund Revenues:						
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 6,471,612	\$ 6,755,829	\$ 6,750,000	\$ 7,136,500	\$ 7,326,900
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 100,118	\$ 94,755	\$ 94,000	\$ 96,000	\$ 96,000
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 727,182	\$ 801,221	\$ 700,000	\$ 775,000	\$ 775,000
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 2,785	\$ 16,306	\$ 7,000	\$ 3,000	\$ 4,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN	\$ 6,246		\$ -	\$ -	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 7,972	\$ 14,897	\$ 10,000	\$ 10,000	\$ 10,000
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 8,607	\$ 8,750	\$ 8,000	\$ 8,000	\$ 8,000
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 2,470,282	\$ 3,170,249	\$ 3,040,000	\$ 3,040,000	\$ 3,100,000
10-00-3110-3113-1220	EXISE TAX RENTAL VEHICLES	\$ 29,645	\$ 34,241	\$ 33,000	\$ 39,000	\$ 38,000
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 1,270	\$ 1,295	\$ 1,300	\$ 1,300	\$ 1,300
10-00-3200-3201-0100	FRANCHISE TAX	\$ 959,678	\$ 969,531	\$ 960,000	\$ 965,000	\$ 965,000
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 48,527	\$ 45,157	\$ 49,000	\$ 46,000	\$ 46,000
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 228,761	\$ 362,905	\$ 250,000	\$ 395,000	\$ 375,000
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 13,425	\$ 10,655	\$ 8,000	\$ 180,000	\$ 150,000
10-10-3300-3307-0000	GRANT - FEMA	\$ 61,552		\$ -	\$ -	\$ -
10-10-3300-3307-0020	GRANT - JC VISITORS BUREAU	\$ 15,000		\$ 15,000	\$ 15,000	\$ 5,000
10-10-3300-3307-0030	GRANT - REVITALIZATION (WIFI)	\$ -		\$ -	\$ -	\$ -
10-10-3300-3307-0040	GRANT - CARES ACT	\$ 421,535		\$ -	\$ -	\$ -
10-10-3300-3307-0100	GRANT - GOLDEN LEAF (STORM WATER)	\$ -		\$ -	\$ -	\$ -
10-10-3400-3400-0001	SIGN PERMITS	\$ 2,625	\$ 2,200	\$ 2,500	\$ 2,500	\$ 2,500
10-10-3400-3400-0002	ZONING PERMIT	\$ 15,275	\$ 22,698	\$ 18,000	\$ 20,000	\$ 20,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 2,600	\$ 1,025	\$ 2,000	\$ 1,000	\$ 1,000
10-10-3400-3400-0005	SITE PLAN	\$ 20,679	\$ 24,363	\$ 15,000	\$ 12,000	\$ 15,000
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ 17,004	\$ 17,217	\$ 7,000	\$ 131,000	\$ 50,000
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 63,573	\$ 62,167	\$ 65,000	\$ 61,000	\$ 62,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 19,915	\$ 25,975	\$ 25,000	\$ 25,000	\$ 25,000
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 8,350	\$ 35,850	\$ 50,000	\$ 50,000	\$ 50,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 35	\$ 6,150	\$ 6,000	\$ 4,000	\$ 4,500
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 328	\$ 1,432	\$ 3,000	\$ 5,000	\$ 5,000
10-10-3400-3405-0003	REC. CONTRIBUTIONS	\$ 17,571	\$ 26,630	\$ 16,000	\$ 29,000	\$ 25,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER	\$ -		\$ -	\$ -	\$ -
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 154,298	\$ 293,630	\$ 400,000	\$ 330,500	\$ 335,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 33,510	\$ 110,601	\$ 75,000	\$ 100,000	\$ 100,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 35,962	\$ 72,625	\$ 70,000	\$ 70,000	\$ 70,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 88,896	\$ 171,272	\$ 50,000	\$ 100,000	\$ 100,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 4,711	\$ 23,252	\$ 25,000	\$ 25,000	\$ 25,000
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 58,336	\$ 38,159	\$ 15,000	\$ 70,000	\$ 30,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 45,982	\$ 22,750	\$ 24,000	\$ 32,000	\$ 30,000
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS	\$ -		\$ -	\$ -	\$ -
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 67,128	\$ 8,000	\$ 20,000	\$ 40,000	\$ 10,000
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 42,000	\$ 42,032	\$ 42,000	\$ 42,000	\$ 42,000
10-10-3800-3800-0005	STREET ASSESSMENT	\$ -	\$ 1,951	\$ -	\$ -	\$ -
10-10-3800-3800-0006	CELL TOWER RENTAL	\$ 65,969	\$ 69,861	\$ 66,000	\$ 72,177	\$ 69,000
10-10-3800-3800-0007	DSDC-STREETSCAPE LOAN (expires 2039)	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757
10-10-3800-3800-0008	GRASS CUTTINGS (NEW)		\$ 2,140	\$ 700	\$ 700	\$ 700
10-10-3800-3800-0009	DSDC WIFI MONITORING		\$ -	\$ 3,000	\$ -	\$ -
10-20-3300-3307-0000	GRANT - FEMA AFG	\$ 31,850		\$ -	\$ -	\$ -
10-20-3300-3307-0010	SAFER GRANT FUNDS	\$ 43,208		\$ -	\$ -	\$ -

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 3,609	\$ 2,748	\$ 1,500	\$ 2,111	\$ 1,500
10-20-3300-3307-0110	GRANT-DUKE ENERGY (FIRE EQUIP)	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3315-0100	GRANT GHSP	\$ -	\$ 144,614	\$ 68,500	\$ 60,173	\$ 9,130
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ 1,187	\$ -	\$ -	\$ -	\$ -
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 9,881	\$ 9,858	\$ 7,000	\$ 6,000	\$ 7,500
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 5,625	\$ 3,400	\$ 5,000	\$ 10,000	\$ 10,000
10-20-3400-3404-0001	FIRE ALARM FEES	\$ 818	\$ 673	\$ -	\$ -	\$ -
10-20-3800-3800-0000	ABC	\$ 85,902	\$ 58,192	\$ 50,000	\$ 57,000	\$ 57,000
10-20-3800-3800-0001	OFFICER FEES	\$ 3,361	\$ 6,901	\$ 5,000	\$ 2,000	\$ 2,000
10-20-3800-3800-0002	POLICE AUCTIONS PROCEEDS	\$ 733	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0005	CO - 1st RESPONDER MO STIPEND	\$ 6,000	\$ 6,500	\$ 5,500	\$ 6,500	\$ 6,500
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 21,929	\$ 6,104	\$ 5,000	\$ 6,000	\$ 6,000
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 5,147	\$ 6,061	\$ 1,000	\$ 1,000	\$ 1,000
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$11,000 each mo.)	\$ 132,000	\$ 132,000	\$ 132,000	\$ 132,768	\$ 132,768
10-20-3800-3800-0010	SCHOOL RESOURCE OFFICER (Neuse charter & JC school)	\$ 97,436	\$ 74,483	\$ 97,436	\$ -	\$ -
10-20-3800-3800-0011	HOUSING AUTHORITY OFFICER (\$3000 per mo.)	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0012	PARKING FEES	\$ 110	\$ 340	\$ 319	\$ 1,500	\$ 500
10-30-3300-3301-0300	POWELL BILL	\$ 306,806	\$ 355,319	\$ 355,318	\$ 359,021	\$ 355,318
10-40-3100-3104-0101	SANITATION PENALTIES (NEW)	\$ 12,701	\$ 13,279	\$ 13,000	\$ 14,000	\$ 14,000
10-40-3300-3315-0100	CEMETERY GRANT	\$ -	\$ 5,510	\$ 2,500	\$ 6,780	\$ 6,000
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION FEES	\$ 9,420	\$ 18,461	\$ 20,000	\$ 2,500	\$ -
10-40-3400-3400-0006	STORMATER ENG/INSPECTION FEES	\$ 1,250	\$ -	\$ -	\$ -	\$ -
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 38,000	\$ 36,400	\$ 30,000	\$ 45,000	\$ 40,000
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 71,250	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 62,550	\$ 49,300	\$ 40,000	\$ 44,000	\$ 40,000
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,264,739	\$ 1,425,610	\$ 1,462,040	\$ 1,500,000	\$ 1,505,310
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 1,182	\$ 986	\$ -	\$ -	\$ -
10-60-3300-3315-0000	GRANT - NC AGRICULTURE (STREAM RESTORATION)	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-3300-3315-0100	GRANT - COUNTY RECREATION	\$ 20,000	\$ 6,500	\$ -	\$ -	\$ -
10-75-3870-3870-0000	TRNSFR FIRE DIST FUND	\$ 175,400	\$ 175,400	\$ 365,000	\$ 365,000	\$ 239,000
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 88,500	\$ 95,150	\$ 95,150	\$ 95,150	\$ 95,150
10-75-3980-3980-0001	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-00-3900-3900-0000	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ 39,875	\$ -	\$ 380,265
10-75-3900-3900-0900	WATER/SEWER PIL - PROP TAX	\$ -	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640
10-30-3900-3900-0100	FUND BAL. APPROP. -POWELL BILL	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 14,852,295	\$ 16,156,954	\$ 15,877,035	\$ 16,799,577	\$ 17,031,238

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
General Government:						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 127,943	\$ 134,526	\$ 116,000	\$ 116,000	\$ 130,220
10-10-4100-5100-0210	SALARIES (COUNCIL)	\$ 14,057	\$ 14,057	\$ 14,000	\$ 14,000	\$ 14,000
10-10-4100-5100-0250	OVERTIME	\$ -	\$ 8			
10-10-4100-5100-0220	PART TIME ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5120-0500	FICA	\$ 9,921	\$ 10,499	\$ 10,000	\$ 10,000	\$ 11,070
10-10-4100-5125-0600	GROUP INSURANCE	\$ 30,572	\$ 32,737	\$ 27,060	\$ 27,060	\$ 28,960
10-10-4100-5125-0610	RETIREE SUPPLEMENTAL	\$ 1,400	\$ 1,502	\$ 1,500	\$ 1,500	\$ 1,500
10-10-4100-5127-0700	RETIREMENT	\$ 17,524	\$ 19,999	\$ 17,300	\$ 17,300	\$ 20,540
10-10-4100-5300-0751	TOWN MANAGERS CAR ALLOWANCE	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
10-10-4100-5300-0800	TRAINING & EDUCATION	\$ 2,886	\$ 6,918	\$ 20,150	\$ 20,000	\$ 20,150
10-10-4100-5300-1100	TELEPHONE	\$ 6,051	\$ 7,014	\$ 10,300	\$ 10,300	\$ 10,300
10-10-4100-5300-1201	LEGAL FEES	\$ 97,675	\$ 85,738	\$ 80,000	\$ 85,000	\$ 90,000
10-10-4100-5300-1202	AUDIT FEES	\$ 24,078	\$ 27,675	\$ 30,000	\$ 30,000	\$ 30,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	\$ 4,463	\$ 6,083	\$ 5,000	\$ 5,000	\$ 5,500
10-10-4100-5300-1400	ADVERTISING (LEGAL)	\$ 4,584	\$ 8,493	\$ 6,500	\$ 6,500	\$ 6,500
10-10-4100-5300-1401	ADVERTISING (EMPLOYMENT)	\$ 1,711	\$ 2,013	\$ 2,000	\$ 2,000	\$ 2,500
10-10-4100-5300-1500	SERVICE AWARDA/RECOGNITION	\$ 6,894	\$ 6,410	\$ 6,000	\$ 6,000	\$ 9,000
10-10-4100-5300-2900	PROFESSIONAL FEES/DUES	\$ 50,065	\$ 62,225	\$ 52,050	\$ 52,050	\$ 53,820
10-10-4100-5300-3000	FUEL	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3300	SUPPLIES/OPERATIONS	\$ 9,365	\$ 7,796	\$ 10,000	\$ 10,000	\$ 10,000
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	\$ 2,180	\$ 6,297	\$ 5,000	\$ 5,000	\$ 5,000
10-10-4100-5300-3303	IT SUPPLIES	\$ 19,021	\$ 21,141	\$ -	\$ -	\$ -
10-10-4100-5300-3305	MISCELLEANOUS	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3310	NON-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-4501	SERVICE CONTRACTS	\$ 5,782	\$ 6,225	\$ 18,975	\$ 19,000	\$ 19,266
	Sub-Totals:	\$ 439,772	\$ 470,958	\$ 435,435	\$ 440,310	\$ 471,926
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 36,801	\$ 49,659	\$ 10,000	\$ 10,000	\$ 15,000
	Sub-Totals:	\$ 36,801	\$ 49,659	\$ 10,000	\$ 10,000	\$ 15,000
	GENERAL GOVERNMENT TOTALS:	\$ 476,573	\$ 520,617	\$ 445,435	\$ 450,310	\$ 486,926

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4100-5100-0200	Salaries & Wages	127,943	134,526	116,000	116,000	130,220	12%	5 FTEs - 1/3 of salary of Town Manager, Salary of Town Clerk, Human Resources Director, Administrative Asst. & Marketing Technician as equally shared with Utility Depts. Includes Longevity.
10-10-4100-5100-0210	Salaries (Council)	14,057	14,057	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
10-10-4100-5100-0220	Part Time Assistance	-					N/A	Assistance as needed
10-10-4100-5100-0250	Overtime		8					
10-10-4100-5120-0500	FICA	9,921	10,499	10,000	10,000	11,070	11%	
10-10-4100-5125-0600	Group Insurance	30,572	32,737	27,060	27,060	28,960	7%	Medical Insurance
10-10-4100-5125-0610	Retiree Supplemental	1,400	1,502	1,500	1,500	1,500		
10-10-4100-5127-0700	Retirement	17,524	19,999	17,300	17,300	20,540	19%	Includes Retirement Benefits at 12.85%
10-10-4100-5300-0751	Town Manager's Car Allowance	3,600	3,600	3,600	3,600	3,600	0%	Town Manager's Monthly car allowance \$300/month
10-10-4100-5300-0800	Training, Conferences & Education	2,886	6,918	20,150	20,000	20,150	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 & Comm Spec(\$3,000), Town Clerk: (\$2,500), Council: (\$5,000), Miscellaneous travel (\$2,750)
10-10-4100-5300-1100	Telephone	6,051	7,014	10,300	10,300	10,300	0%	Cellphone Allowances: Manager (\$70 month/ \$840 yr.), Human Resource Director/PIO (\$50 month/ \$600 yr.),Town Clerk (\$50 month/ \$600 yr.), Council Phone Stipends (\$50/Month for each), Marketing Tech (\$50 month/\$600 yr.). 2 Verizon Wireless Air Card: (\$80 Month/\$960 yr.) Conference Calling (\$23/month/ \$276 yr.)

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-1201	Legal Fees	97,675	85,738	80,000	85,000	90,000	N/A	Town Attorney legal services and outside legal council as needed.
10-10-4100-5300-1202	Audit Fees	24,078	27,675	30,000	30,000	30,000	N/A	Annual Audit Fees/ Contract approved by Council
10-10-4100-5300-1203	Employee Drug Testing	4,463	6,083	5,000	5,000	5,500	N/A	Employee Drug Testing (Random DOT Testing and New Hires)
10-10-4100-5300-1400	Advertising-Legal	4,584	8,493	6,500	6,500	6,500	0%	Advertising of Miscellaneous Public Hearing Notices.
10-10-4100-5300-1401	Advertising-Employment	1,711	2,013	2,000	2,000	2,500	25%	Posting of Job Notices in News & Observer, Johnstonian News, North Carolina League of Municipalities Publications, Etc.
10-10-4100-5300-1500	Service Awards/Recognition	6,894	6,410	6,000	6,000	9,000	50%	Purchases of memorial flowers, retirement gifts, retirement socials, proclamation plaques and employee Christmas party (\$5,000) Employee Picnic (\$3,000)
10-10-4100-5300-2900	Professional Fees & Dues	50,065	62,225	52,050	52,050	53,820	3%	Elected Officials Dues: NC Black Elected Officials Membership (\$75), Manager Dues: NC City County Manager's Association (\$300), International City County Manager's Association (\$850), Johnston County Rotary (\$600). HR Dues: SHRM (\$199), OMPO (\$100), NC3C (\$100.00). Clerk Dues: IIMC (\$185), NCAMC (\$80). Triangle East Chamber of Commerce: (\$1,030) Professional Fees: ASCAP (\$420.00), BMI (\$421), One Source Document Solution Laserfiche (\$4,674), MuniCode (\$1,385), (\$2,500) for Muni-Code Updates, DM2 Engineering (\$3,000.00 x12 = \$36,000), Cavanaugh McDonald (\$4,900)
10-10-4100-5300-3000	Fuel	-					N/A	Fuel costs
10-10-4100-5300-3300	Supplies / Operations	9,365	7,796	10,000	10,000	10,000	0%	General Govt. Share Beverage and Supplies for Town Hall (\$1,000) Postage for General Government (\$1,000) Miscellaneous Supplies (\$8,000)
10-10-4100-5300-3302	Supplies / Council Meeting	2,180	6,297	5,000	5,000	5,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-10-4100-5300-3303	Supplies / IT	19,021	21,141	-			N/A	Moved to IT Gen Gov Line

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-3305	MISC	-					N/A	
10-10-4100-5300-3310	Non Capital Outlay	-					N/A	
10-10-4100-5300-4501	Contract Serv.	5,782	6,225	18,975	19,000	19,266	N/A	Portion of Lease on Postage Machine (\$420) , Document Disposal Security System (\$76.20/Month) (\$915), Portion of Water Cooler Costs 1/4 (\$11.25/Month) (\$135), Copies According to Agreement (\$10,000) , Healthcare reporting (\$3,900). DL checks for employees (\$3,895).
	Subtotal	439,772	470,958	435,435	440,310	471,926	8%	
10-10-4100-5700-7400	Capital Outlay	36,801	49,659	10,000	10,000	15,000	50%	Refurbish Managers Office
	Subtotal	36,801	49,659	10,000	10,000	15,000	50%	
	GRAND TOTAL	476,573	520,617	445,435	450,310	486,926	9%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Non - Departmental:						
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 104,953	\$ 109,171	\$ 115,900	\$ 115,900	\$ 125,900
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 409	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
10-10-4110-5300-3305	MISCELLANEOUS	\$ 3,272	\$ 1,420	\$ -	\$ 1,420	\$ -
10-10-4110-5300-4500	ELECTION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 8,200
10-10-4110-5300-5503	MISC/SETTLEMENTS AND RELEASE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4110-5300-5600	DOWNTOWN DEVELOPMENT TAX	\$ 143,809	\$ 133,780	\$ 123,695	\$ 123,695	\$ 131,805
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 11,405	\$ 11,506	\$ 11,510	\$ 11,510	\$ 11,510
10-10-4110-5300-5702	TRIANGLE J COG DUES	\$ 4,458	\$ 4,531	\$ 4,560	\$ 4,560	\$ 4,560
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ 1,523	\$ 1,577	\$ 1,590	\$ 1,590	\$ 1,725
10-10-4110-5300-5706	LOCAL SCHOOL SUPPORT	\$ 8,000	\$ 9,000	\$ 10,000	\$ 9,000	\$ 10,500
10-10-4110-5300-5719	DOWNTOWN DEVELOPMENT CONTRIBUTION	\$ 9,705	\$ 14,251	\$ 27,765	\$ 27,765	\$ 29,655
10-10-4110-5300-5720	DOWNTOWN WIFI	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000
10-61-4110-5300-5601	OCCUPANCY TAX	\$ 228,956	\$ 361,953	\$ 250,000	\$ 250,000	\$ 363,750
10-61-4110-5300-5701	HARBOR, INC.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-61-4110-5300-5704	COUNCIL ON AGING	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-61-4110-5300-5705	AVA GARDNER MUSEUM	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 27,000
10-61-4110-5300-5709	CHAMBER OF COMMERCE	\$ -	\$ -	\$ -	\$ -	\$ 1,000
10-61-4110-5300-5710	ECONOMIC DEVELOPMENT	\$ 33,268	\$ 22,597	\$ 25,000	\$ 25,000	\$ 25,000
10-61-4110-5300-5711	PUBLIC LIBRARY	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 285,000
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	\$ -	\$ 20,183	\$ 18,000	\$ 10,000	\$ 10,100
10-61-4110-5300-5716	PEG CHANNELS	\$ 29,220	\$ 23,858	\$ 25,000	\$ 25,000	\$ 25,000
10-61-4110-5300-5717	WEB DESIGN/MAINTENANCE	\$ 2,000	\$ 2,000	\$ 2,200	\$ 2,200	\$ 2,200
10-61-4110-5300-5720	ANNIE D JONES CHILD ENRICHMENT FUND	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
10-10-4110-5300-3306	GF SALARY ADJUSTMENTS	\$ -	\$ -	\$ 680,000	\$ 300,000	\$ -
10-10-4110-5300-5721	APPROVED DOWNTOWN PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 40,000
10-61-4110-5300-5718	SMITHFIELD FIRE FIGHTERS ASSOCIATION	\$ -	\$ -	\$ -	\$ -	\$ 3,600
10-61-4110-5300-5719	PARTNERSHIP FOR CHILDREN	\$ -	\$ -	\$ -	\$ -	\$ 1,000
10-61-4110-5300-5722	RECOVERY ALIVE	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Sub-Totals:		\$ 881,978	\$ 1,013,828	\$ 1,610,220	\$ 1,225,640	\$ 1,132,505

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-10-4110-5300-0770	Insurance & Bonds	104,953	109,171	115,900	115,900	125,900	9%	Property & Liability Insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.
10-10-4110-5300-0771	Unemployment Compensation	409	-	15,000	15,000	15,000	0%	Payment of Projected Unemployment Claims for Fiscal Year
10-10-4110-5300-3305	Miscellaneous	3,272	1,420		1,420			
10-10-4110-5300-4500	Election Expense	-	-	-		8,200		Municipal elections
10-10-4110-5300-5503	Misc./Settlements	-	-					N/A
10-10-4110-5300-5600	Downtown Development Tax	143,809	133,780	123,695	123,695	131,805	7%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District (Includes \$35,805 in MV Taxes)
10-10-4110-5300-5701	League of Municipalities	11,405	11,506	11,510	11,510	11,510	0%	Membership Dues
10-10-4110-5300-5702	Triangle J Council	4,458	4,531	4,560	4,560	4,560	0%	Membership Dues for Triangle J COG
10-10-4110-5300-5703	School of Government Foundation Dues	1,523	1,577	1,590	1,590	1,725	8%	Members Dues for School of Government
10-10-4110-5300-5706	Local School Support	8,000	9,000	10,000	9,000	10,500	N/A	Contributions for Smithfield Schools at the discretion of the Town Council at \$1,500 per school.
10-10-4110-5300-5719	Downtown Development Contribution	9,705	14,251	27,765	27,765	29,655	7%	Town's Contribution to Downtown Smithfield Development Corporation (\$161,460 total) adds \$10,000.
10-10-4110-5300-5720	Downtown WIFI	3,000			3,000	3,000		
10-61-4110-5300-5601	Occupancy Tax	228,956	361,953	250,000	250,000	363,750	46%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-61-4110-5300-5701	Harbor, Inc.	2,500	2,500	2,500	2,500	2,500	0%	Request for Funding From Harbor of Johnston County
10-61-4110-5300-5704	Community & Senior Services	3,500	3,500	3,500	3,500	3,500	0%	Request for Funding From Community and Senior Services of Johnston County (Formerly Johnston County Council on Aging).
10-61-4110-5300-5705	Ava Gardner Museum	22,000	22,000	22,000	22,000	27,000	23%	Request for Funding - Town's Contribution to Ava Gardner Museum (Adds \$5,000 from Tourism 2% funds.)
10-61-4110-5300-5709	Chamber of Commerce	-	-	-	-	1,000		Request for Funding From Greater Smithfield-Selma Area Chamber of Commerce for JoCo Job Works Sponsorship.
10-61-4110-5300-5710	Economic Development	33,268	22,597	25,000	25,000	25,000	0%	General economic development funds for the Town.
10-61-4110-5300-5711	Public Library	270,000	270,000	270,000	270,000	285,000	6%	Library Support
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement	-	20,183	18,000	10,000	10,100	-44%	Reimbursement for Eligible SHARP Projects, and potential other applicants, Sound Station \$10,100.
10-61-4110-5300-5716	PEG Channels	29,220	23,858	25,000	25,000	25,000	0%	Operational Costs for the Town's Cable TV/PEG channel
10-61-4110-5300-5717	Web Design/Maintenance	2,000	2,000	2,200	2,200	2,200	N/A	Annual Maintenance Fee
10-61-4110-5300-5720	Annie D. Jones Child Enrichment Fund	-	-	2,000	2,000	-	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 - 501(c)3 is retiring. No further requests.
10-10-4110-5300-3306	GF Salary Adjustments	-	-	680,000	300,000	-		Money for Salary Adjustments resulting from Salary Study
10-10-4110-5300-5721	Approved Projects for Downtown	-	-	-	-	40,000		Projects to improve Downtown as organized by DSDC.

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-61-4110-5300-5718	Smithfield FF Assoc	-	-	-	-	3,600		Money for Smithfield Firefighter Association to assist with fire fighter association needs.
10-61-4110-5300-5719	Partnership for Children	-	-	-	-	1,000		Assist with Partnership for Children Needs
10-61-4110-5300-5722	Recovery Alive	-	-	-	-	1,000		Assist with Recovery Alive Goals in Smithfield
	Subtotal	881,978	1,013,828	1,610,220	1,225,640	1,132,505	-30%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Debt Service:						
10-20-4120-5400-9529	EMS BUILDING USDA	\$ 111,449	\$ -	\$ -	\$ -	\$ -
10-20-4120-5400-9538	D/S VEHICLES 2014 - (Police, Gen Serv. & Sanitation)	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-4120-5400-9544	ROLLING STOCK 2016	\$ 78,162	\$ -	\$ -	\$ -	\$ -
10-20-4120-5400-9545	FIRE TRUCK	\$ 46,830	\$ 46,830	\$ 46,831	\$ 46,831	\$ 46,831
10-20-4120-5400-9547	LADDER FIRE TRUCK	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697
10-20-4120-5400-9548	STREET PAVING 2008 (STREETS	\$ -	\$ 61,519	\$ 61,520	\$ 61,520	\$ 61,520
10-40-4120-5400-9527	KNUCKLEBOOM TRUCK	\$ -	\$ -	\$ 17,350	\$ 17,775	\$ 35,550
10-30-4120-5400-9543	SMITHFIELD CROSSING LOAN	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411
10-40-4120-5400-9525	GARBAGE TRUCK	\$ 28,791	\$ 28,791	\$ 28,792	\$ 28,778	\$ -
10-60-4120-5400-9534	AQUATIC CENTER 2007 FCB-TOWN	\$ 278,436	\$ 1,645,628	\$ -	\$ -	\$ -
10-60-4120-5400-9535	AQUATIC CENTER 2008 FCB-FOP	\$ 185,575	\$ 1,091,647	\$ -	\$ -	\$ -
10-60-4120-5400-9546	DUMP TRUCK/SUV	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200
10-40-4120-5400-9526	HOOK LIFT TRUCK	\$ 42,087	\$ 42,087	\$ 42,087	\$ 42,087	\$ 42,087
Sub-Totals:		\$ 1,023,638	\$ 3,168,809	\$ 448,888	\$ 449,299	\$ 438,296

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	DEBT SERVICE COMMENTS Town of Smithfield Budget Justification Sheet
10-20-4120-5400-9529	EMS Building/USDA	111,449		-	-	-	N/A	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). Paid off on 6/3/2021.
10-20-4120-5400-9544	Rolling Stock 2016	78,162		-	-	-	N/A	Original Loan of \$376,928, on 4/2016 for 5 years at 1.42%. Maturity Date October 2020. Loan satisfied 10/02/2020.
10-20-4120-5400-9545	Fire Truck	46,830	46,830	46,831	46,831	46,831	N/A	Original Loan of \$490,500 at 2.24% for 12 years on August 24, 2017. Maturity Date August 2029
10-20-4120-5400-9547	Ladder Fire Truck	75,697	75,697	75,697	75,697	75,697		Ladder Truck USDA Original Loan \$1,126,105 on 10/03/2019 for 20 years at 3%. Maturity Date 10/03/2040.
10-20-4120-5400-9548	Police Department Expansion		61,519	61,520	61,520	61,520	0%	Original Loan of \$784,572 from United Community Bank at 2.13% for 15 years. Matures January 2036. Final payment \$30,690.
10-40-4120-5400-9527	Knuckleboom Truck			17,350	17,775	35,550	105%	Original Loan signed 12/23/2022 for \$160,000. Financed for 5 years at 3.92%. Maturing in December 2027. KS Bank.
10-30-4120-5400-9543	Smithfield Crossing Loan	157,411	157,411	157,411	157,411	157,411	0%	Original Loan of \$2,806,400 for 30 Years @ 3.75%. USDA Annual Payment of (\$157,411). Maturity Date January 2044.
10-40-4120-5400-9525	Garbage Truck	28,791	28,791	28,792	28,778	-	N/A	Garbage Truck purchase. Original loan was \$164,989 at 1.54%. Matures 1/20/2023. Final payment made on 1/12/2023.
10-60-4120-5400-9534	Aquatic Center, Town Loan/ First Citizens 2007	278,436	1,645,628	-	-	-	N/A	Original Loan of \$4,500,000 for 20 Years @ 4.060%, Refinanced for 15 yrs. @2.92%. Paid off on 6/14/2022
10-60-4120-5400-9535	Aquatic Center Loan, Friends of Park/First Citizens 2008	185,575	1,091,647	-	-	-	N/A	Original Loan of \$3,000,000 for 20 Years @ 4.060%. Refinanced for 15 yrs. @ 2.92%. Paid off on 6/14/2022.

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	DEBT SERVICE COMMENTS
10-60-4120-5400-9546	Dump Truck/SUV	19,200	19,200	19,200	19,200	19,200		Parks & Rec Dump Truck and FD SUV. Original Loan dated 2/26/2019 for \$88,500 at 3.11% for 5 years with First Citizens. Matures January 2024.
10-40-4120-5400-9526	Hook Lift Truck	42,087	42,087	42,087	42,087	42,087		Original loan dated 3/12/2020 for \$199,345 at 2.15% for 5 years with BB&T. Matures January 1, 2025. Truist Bank
10-10-4120-5400-9530	Streetscape Loan for Downtown 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.
Subtotal		1,023,638	3,168,809	448,888	449,299	438,296	-2%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Finance:						
10-10-4200-5100-0200	SALARIES & WAGES	\$ 63,952	\$ 81,537	\$ 87,500	\$ 89,000	\$ 96,435
10-10-4200-5100-0250	OVERTIME	\$ -	\$ 29	\$ 500	\$ 100	\$ 500
10-10-4200-5120-0500	FICA	\$ 4,809	\$ 6,177	\$ 6,750	\$ 7,000	\$ 7,400
10-10-4200-5125-0600	GROUP INSURANCE	\$ 8,737	\$ 11,337	\$ 13,000	\$ 13,000	\$ 13,010
10-10-4200-5125-0610	RETIREE SUPPLEMENTAL	\$ 1,903	\$ 1,962	\$ 1,950	\$ 2,200	\$ 1,925
10-10-4200-5127-0700	RETIREMENT	\$ 8,519	\$ 11,684	\$ 13,090	\$ 13,500	\$ 15,120
10-10-4200-5300-0800	TRAINING & EDUCATION	\$ 505	\$ 2,845	\$ 4,000	\$ 4,500	\$ 4,500
10-10-4200-5300-1100	TELEPHONE & POSTAGE	\$ 1,679	\$ 1,744	\$ 1,300	\$ 1,000	\$ 1,000
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	\$ 2,610	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
10-10-4200-5300-2900	PROFESSIONAL FEES/DUES	\$ 50	\$ 100	\$ 250	\$ 250	\$ 500
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	\$ 10,349	\$ 14,453	\$ 12,500	\$ 13,000	\$ 13,000
10-10-4200-5300-3305	MISCELLANEOUS	\$ 536	\$ 152	\$ -	\$ -	\$ -
10-10-4200-5300-4501	CONTRACT SERVICES	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 8,000
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 103,649	\$ 139,420	\$ 143,240	\$ 150,950	\$ 161,390
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10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 7,161	\$ -	\$ 8,000	\$ 8,500	\$ -
	Sub-Totals:	\$ 7,161	\$ -	\$ 8,000	\$ 8,500	\$ -
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	FINANCE TOTALS:	\$ 110,810	\$ 139,420	\$ 151,240	\$ 159,450	\$ 161,390

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	FINANCE COMMENTS
10-10-4200-5100-0200	Salaries & Wages	63,952	81,537	87,500	89,000	96,435	10%	4 FTEs - 1/3 Salary of Finance Director, Accounting Tech., Asst Finance Director, and Payroll/Accounting Tech. All salary and benefits shared with Util. Depts.
10-10-4200-5100-0250	PT/Overtime	-	29	500	100	500	0%	Overtime
10-10-4200-5120-0500	FICA	4,809	6,177	6,750	7,000	7,400	10%	7.65% of wages.
10-10-4200-5125-0600	Group Insurance	8,737	11,337	13,000	13,000	13,010	0%	Shared with both utilities. Health Insurance for 4 FTEs and other medical, dental, life, flex plan, long term disability.
10-10-4200-5125-0610	Retiree Supplemental	1,903	1,962	1,950	2,200	1,925		Retiree Supplement
10-10-4200-5127-0700	Retirement	8,519	11,684	13,090	13,500	15,120	16%	Pension Rate at 12.85 Percent.
10-10-4200-5300-0800	Training & Education	505	2,845	4,000	4,500	4,500	13%	Annual Finance Director's Summer Conference and Spring Conference (\$750/\$250), Tyler Training (\$2000), Travel Reimbursement for Finance Staff (\$750); SOG Classes for Asst Finance Director (\$750).
10-10-4200-5300-1100	Telephone	1,679	1,744	1,300	1,000	1,000	-23%	Cell phone for Finance Director (\$50 monthly/ \$600/yr). , Asst Finance Director (\$50 monthly/ \$600/yr.)
10-10-4200-5300-1700	Maintenance/Repair Equipment	2,610	2,400	2,400	2,400	-	-100%	Storage Space
10-10-4200-5300-2900	Professional Fees/Dues	50	100	250	250	500		Government Finance Officer's Association Dues (\$200x2), NCGFOA (\$50x2)

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	FINANCE COMMENTS
10-10-4200-5300-3300	Supplies/Operations	10,349	14,453	12,500	13,000	13,000	4%	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 (\$2,194), Miscellaneous Office Supplies (\$3,000), Miscellaneous Printing (W-2 Forms, Accounts Payable Forms, Etc..) (\$1,627)
10-10-4200-5300-3305	Misc.	536	152		-	-		
10-10-4200-5300-4501	Contract Services	-	5,000	-	5,000	8,000	N/A	Debtbook Software to meet GASB 87 and 96 requirements. 2 year contract ends March 1, 2025
10-76-4200-5970-9100	Transfer to GF Cap Proj		-				N/A	
	Subtotal	103,649	139,420	143,240	150,950	161,390	13%	
10-10-4200-5700-7400	Capital Outlay	7,161	-	8,000	8,500		-100%	
	Subtotal	7,161	-	8,000	8,500	-	-100%	
	GRAND TOTALS	110,810	139,420	151,240	159,450	161,390	7%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
IT-Info Technology:						
10-10-4300-5100-0200	SALARIES & WAGES	\$ -	\$ -	\$ 35,570	\$ 37,273	\$ 39,252
10-10-4300-5100-0250	OVERTIME	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
10-10-4300-5120-0500	FICA	\$ -	\$ -	\$ 2,875	\$ 1,100	\$ 3,020
10-10-4300-5125-0600	GROUP INSURANCE	\$ -	\$ -	\$ 6,420	\$ 6,420	\$ 6,800
10-10-4300-5127-0700	RETIREMENT	\$ -	\$ -	\$ 5,220	\$ 2,300	\$ 6,200
10-10-4300-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 7,730	\$ 7,730	\$ 1,200
10-10-4300-5300-1100	TELEPHONE	\$ -	\$ -	\$ 15,400	\$ 15,400	\$ 15,400
10-10-4300-5300-1700	IT SOFTWARE OPERATION	\$ -	\$ -	\$ 9,100	\$ 9,100	\$ 9,100
10-10-4300-5300-2900	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3000	MILEAGE	\$ -	\$ -	\$ 660	\$ 660	\$ 700
10-10-4300-5300-3100	VEHICLE SUPPLY & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3300	IT SUPPLIES & OPERATIONS	\$ -	\$ -	\$ 19,100	\$ 19,100	\$ 16,500
10-10-4300-5300-3400	IT SUPPLIES-GEN GOV	\$ -	\$ -	\$ 9,800	\$ 9,800	\$ 16,990
10-10-4300-5300-3401	IT SUPPLIES FINANCE	\$ -	\$ -	\$ -	\$ -	\$ 3,900
10-10-4300-5300-3402	IT SUPPLIES PLANNING	\$ -	\$ -	\$ -	\$ -	\$ 1,400
10-10-4300-5300-3403	IT SUPPLIES POLICE	\$ -	\$ -	\$ 18,700	\$ 18,700	\$ 65,100
10-10-4300-5300-3404	IT SUPPLIES FIRE	\$ -	\$ -	\$ 1,600	\$ 1,600	\$ 8,900
10-10-4300-5300-3405	IT SUPPLIES PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ 1,750
10-10-4300-5300-3406	IT SUPPLIES PARKS & RECREATION	\$ -	\$ -	\$ 3,250	\$ 3,250	\$ 2,000
10-10-4300-5300-3407	IT SUPPLIES SRAC	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 2,000
10-10-4300-5300-3408	IT SUPPLIES SYCC	\$ -	\$ -	\$ -	\$ -	\$ 700
Sub-Totals:		\$ -	\$ -	\$ 140,425	\$ 135,433	\$ 202,912
10-10-4300-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 46,700	\$ 46,700	\$ 49,800
Sub-Totals:		\$ -	\$ -	\$ 46,700	\$ 46,700	\$ 49,800
IT-INFO TECH TOTALS:		\$ -	\$ -	\$ 187,125	\$ 182,133	\$ 252,712

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted		FY 24 Adopted		% CHG	Information Technology (IT) Town of Smithfield Budget Justification Sheet
				Budget	FY 23 Projected	Budget			
10-10-4300-5100-0200	Salaries & Wages	-	-	35,570	37,273	39,252	10%	2 FTE's 1/3 of salary for Technology Director, IT Support Specialist. All salary & benefits shared with utility depts.	
10-10-4300-5100-0250	Overtime	-	-	2,000	-	2,000	0%	Overtime for Support Specialist	
10-10-4300-5120-0500	FICA	-	-	2,875	1,100	3,020	5%		
10-10-4300-5125-0600	Group Insurance	-	-	6,420	6,420	6,800	6%	Medical Insurance	
10-10-4300-5127-0700	Retirement	-	-	5,220	2,300	6,200	19%	Pension Rate at 12.85 Percent	
10-10-4300-5300-0800	Training & Education	-	-	7,730	7,730	1,200	-84%	Continuing Education Training	
10-10-4300-5300-1100	Telephone	-	-	15,400	15,400	15,400	0%	Technology Director cell(\$50/month or \$600yr.); IT Support Specialist cell (\$50/month or \$600/yr.) GF Information Technologies Phone Charges,	
10-10-4300-5300-1700	IT Software Operation	-	-	9,100	9,100	9,100	0%	Security Certificates \$600, Wi-Fi Monthly \$4,800, Website Application \$2,000. Trend Security Certificate (\$1,700).	
10-10-4300-5300-2900	Professional Fees	-	-				N/A		
10-10-4300-5300-3000	Mileage	-	-	660	660	700	6%	Mileage for IT Employees	
10-10-4300-5300-3100	Vehicle Supplies & Maint.	-	-				N/A		

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted		FY 24 Adopted		% CHG	Information Technology (IT)
				Budget	FY 23 Projected	Budget			
10-10-4300-5300-3300	IT Supplies/ Operations	-	-	19,100	19,100	16,500		-14%	Miscellaneous Supplies (\$12,500), 2 computers (4,000).
10-10-4300-5300-3400	IT Supplies - Gen Gov	-	-	9,800	9,800	16,990		73%	Microsoft 365 renewal(\$9,800), Archive Social Subscription (\$7,188)
10-10-4300-5300-3401	IT Supplies - Finance	-	-		-	3,900		N/A	2-Desktops (\$2,200.00), 2-Microsoft Office (\$600.00), Fujitus Scanner (\$1,100)
10-10-4300-5300-3402	IT Supplies - Planning	-	-		-	1,400		N/A	1- Desktop (\$1,100) Microsoft Office (\$300)
10-10-4300-5300-3403	IT Supplies - Police	-	-	18,700	18,700	65,100		248%	Miscellaneous Supplies (\$7,500) Office 365 renewal (\$9,200), Network Racking System (\$2,000) New computers and docking stations.
10-10-4300-5300-3404 -	IT Supplies - Fire	-	-	1,600	1,600	8,900		456%	3- Desktop(\$3,300), 1- Laptop (\$1900), Wi-Fi Upgrade (\$1,700), Docking Station (\$400), 3- Microsoft Office (\$800), 1- Microsoft Office Student version (\$200), Adobe Pro (\$600)
10-10-4300-5300-3405	IT Supplies - Public Works	-	-		-	1,750		N/A	2- Monitors (\$350), 1- Desktop (\$1,100), 1- Microsoft Office (\$300)
10-10-4300-5300-3406	IT Supplies - Parks & Rec	-	-	3,250	3,250	2,000		-38%	Miscellaneous Supplies
10-10-4300-5300-3407	IT Supplies- SRAC			3,000	3,000	2,000			Miscellaneous Supplies
10-10-4300-5300-3408	IT Supplies- SYCC				-	700			Miscellaneous Supplies
	Subtotal	-	-	140,425	135,433	202,912			

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted		FY 24 Adopted	% CHG	Information Technology (IT)
				Budget	FY 23 Projected	Budget		
10-10-4300-5700-7400	Capital Outlay	-		46,700	46,700	49,800	7%	Replace the Network Switches used by the Town.
	Subtotal	-	-	46,700	46,700	49,800		
	Grand Totals:	-	-	187,125	182,133	252,712	35%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Planning:						
10-10-4900-5100-0200	SALARIES & WAGES	\$ 193,989	\$ 202,436	\$ 209,560	\$ 209,000	\$ 227,750
10-10-4900-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5120-0500	FICA	\$ 13,871	\$ 14,431	\$ 16,040	\$ 16,000	\$ 6,795
10-10-4900-5125-0600	GROUP INSURANCE	\$ 31,941	\$ 34,346	\$ 31,800	\$ 31,800	\$ 30,910
10-10-4900-5127-0700	RETIREMENT	\$ 25,302	\$ 28,295	\$ 30,040	\$ 30,000	\$ 34,510
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 1,895	\$ 1,970	\$ 4,200	\$ 4,200	\$ 4,200
10-10-4900-5300-1100	TELEPHONE	\$ 2,244	\$ 2,162	\$ 2,000	\$ 1,800	\$ 2,000
10-10-4900-5300-1400	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-1700	EQUIP. MAINTAIN & REPAIR	\$ 16,988	\$ -	\$ 1,088	\$ 1,088	\$ 1,088
10-10-4900-5300-2900	PROFESSIONAL FEES	\$ 5,881	\$ 6,335	\$ 5,992	\$ 6,400	\$ 6,400
10-10-4900-5300-3000	FUEL	\$ 520	\$ 780	\$ 550	\$ 800	\$ 800
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 1,520	\$ 138	\$ 2,000	\$ 2,000	\$ 2,000
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 5,018	\$ 6,329	\$ 11,750	\$ 11,750	\$ 11,750
10-10-4900-5300-3305	MISC	\$ -	\$ 160	\$ -	\$ -	\$ -
10-10-4900-5300-4500	C.S./STORM WATER PLAN ENG.	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-4501	SERVICE CONTRACTS	\$ 15,600	\$ -	\$ 26,900	\$ 7,100	\$ 7,100
10-10-4900-5300-4502	CONDEMNATION	\$ -	\$ 1,968	\$ -	\$ -	\$ -
10-10-4900-5300-4504	COMP GROWTH MGMT	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-4505	COMPREHENSIVE TRANSPORTATION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 314,769	\$ 299,350	\$ 341,920	\$ 321,938	\$ 335,303
10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	\$ 6,534	\$ -	\$ 32,315	\$ 31,665	\$ -
	Sub-Totals:	\$ 6,534	\$ -	\$ 32,315	\$ 31,665	\$ -
	PLANNING TOTALS:	\$ 321,303	\$ 299,350	\$ 374,235	\$ 353,603	\$ 335,303

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	PLANNING COMMENTS
10-10-4900-5100-0200	Salaries & Wages	193,989	202,436	209,560	209,000	227,750	9%	3 FTE's Salary for One Part time Assistant Code Enforcement, Planning Director, Senior Planner, Administrative Assistant.
10-10-4900-5100-0250	Overtime						N/A	
10-10-4900-5120-0500	FICA	13,871	14,431	16,040	16,000	6,795	-58%	
10-10-4900-5125-0600	Group Insurance	31,941	34,346	31,800	31,800	30,910	-3%	Medical Insurance
10-10-4900-5127-0700	Retirement	25,302	28,295	30,040	30,000	34,510	15%	Pension Rate at 12.85 Percent
10-10-4900-5300-0800	Training & Education	1,895	1,970	4,200	4,200	4,200	0%	Continuing Education for the Director (\$1200); Senior Planner (\$1200); NASFPM Cont. Education (\$1200) for MH; Misc. Training (\$600).
10-10-4900-5300-1100	Telephone	2,244	2,162	2,000	1,800	2,000	0%	Cell Phone Allowances. Planning Director cell(\$50/month or \$600/yr); Senior Planner cell (\$50/month or \$600/yr.); Admin Assistant Cell (\$50/month or \$600/yr.)
10-10-4900-5300-1400	Advertising	-						Moved to general government.
10-10-4900-5300-1700	Equip. Maint and Repair	16,988	-	1,088	1,088	1,088	N/A	Maintenance and repair for office equipment primarily computers and large format printer/scanner.
10-10-4900-5300-2900	Professional Fees	5,881	6,335	5,992	6,400	6,400	7%	American Planning Assoc. and AICP Dues (\$632) for SW; APA/AICP Membership for MH (\$500) NCAFPM Membership for MH (\$60) Salary for Planning Board (\$2400); Salary for Board of Adjustments (\$2400).
10-10-4900-5300-3000	Fuel	520	780	550	800	800	45%	Gasoline for Code Enforcement Vehicle
10-10-4900-5300-3100	Vehicle Supplies &	1,520	138	2,000	2,000	2,000	0%	Maintenance and Repair of Code Enforcement Vehicles
10-10-4900-5300-3300	Supplies/ Operations	5,018	6,329	11,750	11,750	11,750	0%	Copy Machine Lease (\$2315); Pitney Bowes Postage Machine Lease (\$360); Postage (\$500); Shredder Service (\$245); Water Cooler (\$135); Miscellaneous Supplies (\$7445)
10-10-4900-5300-3305	Misc.	-	160					

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	PLANNING COMMENTS
10-10-4900-5300-4500	C.S./Storm Water Plan Eng	-						
10-10-4900-5300-4501	Service Contracts	15,600	-	26,900	7,100	7,100		\$4800 for annual CitizenServe contract. Municode hosting of UDO 450 annual fee +/- \$1450 for updates and hosting annually) \$400 for autocad.
10-10-4900-5300-4502	Condemnation	-	1,968	-				
10-10-4900-5300-4504	Comp Growth Mgmt.	-						
10-10-4900-5300-4505	Comp Trans Plan	-						
	Subtotal	314,769	299,350	341,920	321,938	335,303		
10-10-4900-5700-7400	Capital Outlay	6,534		650	650			
				31,665	31,665			
	Subtotal	6,534	-	32,315	32,315	-		
	Grand Totals:	321,303	299,350	374,235	354,253	335,303	-10%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Police:						
10-20-5100-5100-0200	SALARIES & WAGES	\$ 2,164,675	\$ 2,266,613	\$ 2,457,660	\$ 2,180,000	\$ 2,446,675
10-20-5100-5100-0250	OVERTIME	\$ 30,937	\$ 36,092	\$ 40,000	\$ 87,000	\$ 40,000
10-20-5100-5120-0500	FICA	\$ 164,775	\$ 173,191	\$ 192,540	\$ 180,000	\$ 210,000
10-20-5100-5125-0600	GROUP INSURANCE	\$ 444,949	\$ 466,053	\$ 546,830	\$ 510,000	\$ 560,855
10-20-5100-5125-0610	RETIREE SUPPLEMENTAL	\$ 11,764	\$ 11,573	\$ 11,200	\$ 11,200	\$ 14,700
10-20-5100-5127-0700	RETIREMENT	\$ 346,791	\$ 380,066	\$ 446,200	\$ 415,000	\$ 480,335
10-20-5100-5127-0750	EMPLOYEE SEPARATION	\$ 72,747	\$ 66,119	\$ 107,330	\$ 107,330	\$ 137,350
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 8,213	\$ 15,292	\$ 13,895	\$ 9,000	\$ 13,895
10-20-5100-5300-1100	TELEPHONE	\$ 9,818	\$ 10,656	\$ 13,080	\$ 9,000	\$ 13,080
10-20-5100-5300-1300	UTILITIES	\$ 16,112	\$ 15,764	\$ 26,000	\$ 21,000	\$ 30,800
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 41,011	\$ 70,537	\$ 59,600	\$ 52,000	\$ 68,730
10-20-5100-5300-2900	PROFESSIONAL FEES/DUES	\$ 13,700	\$ 13,815	\$ 60,050	\$ 32,000	\$ 18,570
10-20-5100-5300-3000	FUEL	\$ 60,349	\$ 96,929	\$ 132,600	\$ 95,200	\$ 126,420
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 47,323	\$ 48,148	\$ 86,300	\$ 40,000	\$ 86,300
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 53,282	\$ 59,409	\$ 85,150	\$ 63,000	\$ 100,880
10-20-5100-5300-3305	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-3600	UNIFORMS	\$ 29,941	\$ 44,286	\$ 33,300	\$ 25,000	\$ 33,300
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 2,331	\$ 2,557	\$ 4,000	\$ 2,600	\$ 4,000
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 5,000	\$ 15,000	\$ 15,000	\$ 14,000	\$ 15,000
10-20-5100-5300-3702	COMMUNITY POLICING PROJECTS	\$ 2,360	\$ 2,573	\$ 4,000	\$ 4,000	\$ 6,500
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ 733	\$ 4,793	\$ -	\$ -	\$ -
10-20-5100-5300-4002	FED DRUG FORFEITURE	\$ 8,467	\$ 17,179	\$ 7,500	\$ 13,665	\$ 7,500
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 21,049	\$ 22,691	\$ 49,170	\$ 41,000	\$ 58,370
	Sub-Totals:	\$ 3,556,327	\$ 3,839,336	\$ 4,391,405	\$ 3,911,995	\$ 4,473,260
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 349,430	\$ 204,917	\$ -	\$ -	\$ 121,140
	Sub-Totals:	\$ 349,430	\$ 204,917	\$ -	\$ -	\$ 121,140
	POLICE TOTALS:	\$ 3,905,757	\$ 4,044,253	\$ 4,391,405	\$ 3,911,995	\$ 4,594,400

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	POLICE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5100-5100-0200	Salaries & Wages	2,164,675	2,266,613	2,457,660	2,180,000	2,446,675	0%	41 FTE's- Salary of Police Chief, 2 Captains, 5 Lieutenants, 6 Sergeants, 2 CID Investigators, 1 DNE Investigator, 18 Police Officers, 1 COP Officer, 1 SRO, 4 Civilian: 1 Records Clerk and 1 Reception Clerk, 1 Animal Control and 1 Accreditation Manager; The one JCC SRO is funded 100 % by the college. Holiday Pay (20,000) and eight career ladder increases at \$14,400. Eliminates two traffic officers as grant expires 9-1-23
10-20-5100-5100-0250	Overtime	30,937	36,092	40,000	87,000	40,000	0%	Projected Overtime for Investigations, Special Cases, Holiday OT Pay, ETC
10-20-5100-5120-0500	FICA	164,775	173,191	192,540	180,000	210,000	9%	7.65 % of Total Salaries (Base Salaries, Overtime and Separation Allowance
10-20-5100-5125-0600	Group Insurance	444,949	466,053	546,830	510,000	560,855	3%	Health Insurance for 44 currently budgeted employees and all other medical. Health Insurance for 10 Retirees.
10-20-5100-5125-0610	Retiree Supplemental	11,764	11,573	11,200	11,200	14,700	2.5	Retirees
10-20-5100-5127-0700	Retirement	346,791	380,066	446,200	415,000	480,335	8%	12.85% Local Government Retirement , 14.10% Law enforcement Retirement, 5% for LEO and 3% Match for non-LEO 401K for Contribution.
10-20-5100-5127-0750	Employee Separation Allow	72,747	66,119	107,330	107,330	137,350	28%	Police Separation allowance for Retired Police Officers age 62- 3 officers total all FY year, Tommy Choe(January 2027) Bruce Gentry (June 2029), Dale Wood (July 2032), Memmelarr (November 2035), Parker (November 2029), Powell (December 2030) Sinclair (March, 2031), Sheppard (Sept, 2036)
10-20-5100-5300-0800	Training & Education	8,213	15,292	13,895	9,000	13,895	0%	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 Class (\$1,250), OSSI-SunGard Training Conference (\$650), Tuition Assistance (\$1,000)
10-20-5100-5300-1100	Telephone	9,818	10,656	13,080	9,000	13,080	0%	Cellphone Allowance for Chief (\$600),Cellphone Allowance for Administrative Captain (\$600),Cellphone Allowance for Patrol Captain (\$600),Detective Cellphone, Cop Officer, Animal Control Officer Account (\$5,000),Annual Pager Contract for K-9 Officers COP Officer (\$1,620),
10-20-5100-5300-1300	Utilities	16,112	15,764	26,000	21,000	30,800	18%	Town of Smithfield Utility Accounts (\$24,600), Piedmont Natural Gas Account (\$6,200).

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-1700	Equip Maint Repair	41,011	70,537	59,600	52,000	68,730	15%	Fire Extinguisher service (\$200.00), Radio Service Contract and Maintenance(\$4,300) , Radar Units Maintenance (\$2,200), Building Maintenance (\$7,000.00), OSSI Maintenance Contract (\$22,300), Laserfiche Software Maintenance Agreement (\$5,000.00), Fire Alarm Inspections (\$500), Termite Inspection/Treatment (\$500), Generator Maintenance Contract/Repair (\$3,500), 2 Radar Units Replaced (\$7,000), Patrol Rifles Repair Maintenance and Soft Cases (\$7,000.00), Replace five (5) Tasers (\$7,500), DUO Service (\$900.00) Replace All Fire Extinguishers per Fire Code / Inspection (\$800) 2 digital speed signs for downtown, \$6,600.
10-20-5100-5300-2900	Professional Fees/Dues	13,700	13,815	60,050	32,000	18,570		Contract with Police Attorney (\$11,170),Psychological Services for New Hires (\$5,350),Psychological Services for Employees (\$1,000),Credit Reports (\$800),Separation Allowance Attorney Fee (\$250)
10-20-5100-5300-3000	Fuel	60,349	96,929	132,600	95,200	126,420	-5%	Current Police Department Monthly Fuel Average:(3,000), Due to Staffing shortages Estimated Annual Fuel Consumption: (49,000 gals), Estimated Cost Per Gallon of Fuel : (\$2.58) x 49,000.
10-20-5100-5300-3100	Vehicle Supplies/Maint.	47,323	48,148	86,300	40,000	86,300	0%	Vehicle Maintenance and Repair for Police Vehicles. (Oil, Tires, Parts, Etc.)
10-20-5100-5300-3300	Supplies/Operations	53,282	59,409	85,150	63,000	100,880	18%	Ammunition/Shooting Supplies (\$22,000.00), K-9 Supplies/Food/Vet (\$6,000), Fingerprint Supplies/Crime scene processing supplies (\$2,600), Miscellaneous cleaning supplies (\$1,500), Evidence Room Supplies (\$4,000), Office Supplies (\$15,600), Copy Machine lease (\$3,710), Wireless Cards for MDC's (\$18,720), Quick Law Reference (\$800.00), Pre-employment Physicals (\$2,000), Vehicle Equipment (\$9,000), CDs/DVDs (\$3,000), Postage (\$500), Office Equipment (\$5,000) Narcan \$3500, DCI License (\$2,950)
10-20-5100-5300-3305	Miscellaneous							
10-20-5100-5300-3600	Uniforms	29,941	44,286	33,300	25,000	33,300	0%	Uniform Pants (\$6,000), Shirts (long sleeves)(\$4,000) Shirts (short Sleeve) (\$4,100),Jackets (\$1500), Shoes(\$6,000), Ties (\$150), Hats (\$250), Rain Gear (\$500), Replacement Nylon Gear (\$1400), Detective Clothing Allowance (\$3,500), Body Armor (\$9,400)
10-20-5100-5300-3610	Laundry & Dry Cleaning Uniform	2,331	2,557	4,000	2,600	4,000	0%	Dry Cleaning Class A Uniforms.
10-20-5100-5300-3700	Drug Enforcement/Buy Information Funds	5,000	15,000	15,000	14,000	15,000	0%	Funds for Drug Enforcement and Undercover Buy Operations.
10-20-5100-5300-3702	Community Policing Projects	2,360	2,573	4,000	4,000	6,500	63%	Money to fund COP Projects through the year.

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-3710	Johnston County Board of Education	733	4,793		-		N/A	Money received for parking fines and property sales
10-20-5100-5300-4002	Federal Drug Forfeiture	8,467	17,179	7,500	13,665	7,500	0%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives
10-20-5100-5300-4501	Service Contracts	21,049	22,691	49,170	41,000	58,370	19%	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), IDI Core (\$1,200), Verizon Connect (\$16,000), Prologic (\$22,000.00) Cloud storage/Warranty/ IT assistance Car Cameras
	Subtotal	3,556,327	3,839,336	4,391,405	3,911,995	4,473,260	2%	
10-20-5100-5700-7400	Capital Outlay	349,430	204,917	-	-	110,500 8,640 2,000		2 patrol vehicles with equipment New Alarm and Camera Door Access for New Building Metal storage Shelves for the new evidence room/building
	Subtotal	349,430	204,917	-	-	121,140	#DIV/0!	
	Grand totals:	3,905,757	4,044,253	4,391,405	3,911,995	4,594,400	5%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Fire:						
10-20-5300-5100-0200	SALARIES & WAGES	\$ 1,130,428	\$ 1,183,984	\$ 1,274,000	\$ 1,274,000	\$ 1,380,166
10-20-5300-5100-0210	SALARIES/PART-TIME	\$ 40,195	\$ 75,553	\$ 105,000	\$ 115,000	\$ 115,000
10-20-5300-5100-0220	VOLUNTEER FIREMEN	\$ 73,994	\$ 72,528	\$ 85,000	\$ 85,000	\$ 85,000
10-20-5300-5100-0250	OVERTIME	\$ 43,743	\$ 18,635	\$ 18,000	\$ 20,000	\$ 20,000
10-20-5300-5120-0500	FICA	\$ 92,074	\$ 99,123	\$ 113,400	\$ 113,400	\$ 116,175
10-20-5300-5125-0600	GROUP INSURANCE	\$ 213,704	\$ 233,276	\$ 275,540	\$ 275,540	\$ 298,280
10-20-5300-5125-0601	FIREFIGHTER PHYSICALS	\$ 11,127	\$ 8,229	\$ 15,600	\$ 15,000	\$ 15,000
10-20-5300-5127-0700	RETIREMENT	\$ 153,404	\$ 168,473	\$ 193,370	\$ -	\$ 219,970
10-20-5300-5300-0800	TRAINING & EDUCATION	\$ 1,492	\$ 6,270	\$ 17,500	\$ 17,500	\$ 17,500
10-20-5300-5300-1100	TELEPHONE	\$ 11,924	\$ 10,522	\$ 11,040	\$ 9,000	\$ 7,000
10-20-5300-5300-1300	UTILITIES	\$ 30,536	\$ 30,249	\$ 34,020	\$ 35,000	\$ 38,000
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 3,545	\$ 3,220	\$ 3,600	\$ 3,600	\$ 3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$ 39,377	\$ 32,940	\$ 40,000	\$ 46,000	\$ 44,040
10-20-5300-5300-2900	PROFESSIONAL FEES/DUES	\$ 5,122	\$ 11,716	\$ 5,300	\$ 6,600	\$ 7,000
10-20-5300-5300-3000	FUEL	\$ 14,489	\$ 31,478	\$ 60,000	\$ 60,000	\$ 60,000
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 41,033	\$ 48,164	\$ 65,000	\$ 65,000	\$ 65,000
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$ 36,408	\$ 36,908	\$ 65,000	\$ 65,000	\$ 65,000
10-20-5300-5300-3310	NON CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5300-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5300-5330-3470	REIMB. VOL. FIREMEN	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5300-5300-3600	UNIFORMS	\$ 26,020	\$ 28,803	\$ 52,500	\$ 52,500	\$ 104,500
10-20-5300-5300-4501	SERVICE CONTRACTS	\$ 420	\$ 16,940	\$ 1,000	\$ 1,000	\$ 1,250
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$ 560,500	\$ -	\$ -	\$ -	\$ 300,000
	Sub-Totals:	\$ 2,529,535	\$ 2,117,009	\$ 2,434,870	\$ 2,259,140	\$ 2,962,481
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 181,244	\$ 105,388	\$ 56,850	\$ 56,850	\$ 77,500
	Sub-Totals:	\$ 181,244	\$ 105,388	\$ 56,850	\$ 56,850	\$ 77,500
	FIRE TOTALS:	\$ 2,710,779	\$ 2,222,397	\$ 2,491,720	\$ 2,315,990	\$ 3,039,981

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	FIRE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5300-5100-0200	Salaries & Wages	1,130,428	1,183,984	1,274,000	1,274,000	1,380,166	8%	22-FTE's Salary of Fire Chief, Asst. Chief, Fire Marshal, Admin. Assistant, 3-Shift Captains, 3-Shift Lieutenants, 6- Shift Engineers, 2-Fire Fighter II 4-firefighter; Total Base Salaries (\$1,086,702); FLSA Shift Pay (138,146) Eligible Career Ladder promotions; 3 Captains, 2 Engineers
10-20-5300-5100-0210	Salaries/ Part-Time	40,195	75,553	105,000	115,000	115,000	10%	1-PT-Fire inspector and PT EMS.
10-20-5300-5100-0220	Volunteer Firemen	73,994	72,528	85,000	85,000	85,000	0%	Reimbursement to Volunteer Firefighter's; Reimbursement paid bi-weekly for the volunteer members.
10-20-5300-5100-0250	Overtime	43,743	18,635	18,000	20,000	20,000	11%	Overtime for Employee's working beyond standard shift.
10-20-5300-5120-0500	FICA	92,074	99,123	113,400	113,400	116,175	2%	7.65% of Total Salaries
10-20-5300-5125-0600	Group Insurance	213,704	233,276	275,540	275,540	298,280	8%	Health Insurance for 22 FTE's; associated medical.
10-20-5300-5125-0601	Firefighter Physicals	11,127	8,229	15,600	15,000	15,000		Firefighter Physicals
10-20-5300-5127-0700	Retirement	153,404	168,473	193,370		219,970	14%	Pension Rate at 12.85 Percent
10-20-5300-5300-0800	Training & Education	1,492	6,270	17,500	17,500	17,500	0%	International Code Council Publications (\$2,000); National Fire Code Publications(\$1,350); Miscellaneous publications and training (\$3,150), \$1000 for SSS Fire Program Support Added Mid-Winters Conf, and State Conference, NC Executive Development, NC Fire Prevention School, Teambuilding Classes from outside source.
10-20-5300-5300-1100	Telephone	11,924	10,522	11,040	9,000	7,000	-37%	Cellphone allowances: Chief (\$50/month or \$600/yr.), Asst.Chief(\$50/month or \$600/yr.) & Fire Marshal (\$50/month or \$600/yr.); T-Mobile Wireless MCT in Fire Apparatus (\$340/ Month for a total of \$4100); Active 911 fees (475)
10-20-5300-5300-1300	Utilities	30,536	30,249	34,020	35,000	38,000	12%	Town Of Smithfield Public Utilities (\$25,000); Piedmont Natural Gas (\$3,100); Waste Management Dumpster (\$2,650) Parker Gas (\$3,000) Misc. Costs (\$500); Spectrum (7,500 per year)

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	FIRE COMMENTS
10-20-5300-5300-1500	Service Awards/ Recognition	3,545	3,220	3,600	3,600	3,600	0%	For recognition lunches, meal & snack expenses related to late night calls, etc .Budget includes awards for accomplishments for crews. Award pins for crews on accomplishments for certifications, etc.
10-20-5300-5300-1700	Equip Maint & Repair	39,377	32,940	40,000	46,000	44,040	10%	Maintenance/Repair of fire department equipment (\$35,000);
10-20-5300-5300-2900	Professional Fees	5,122	11,716	5,300	6,600	7,000	32%	NC Code Official Qualification Board; ABCHS Dues; JoCo Fireman's Assoc. Dues; Eastern Carolina Firemen's Assoc. Dues; International Code Council Membership Fees; NC Assoc. of Fire Chief's Dues; ICC Certification Renewals; NCCIAAI Membership Dues and subscriptions;
10-20-5300-5300-3000	Fuel	14,489	31,478	60,000	60,000	60,000	0%	Estimated Annual Fuel Usage
10-20-5300-5300-3100	Vehicle Supplies/ Maint.	41,033	48,164	65,000	65,000	65,000	0%	Annual Maintenance and testing of Fire Pumps, Ladders (\$22,000); Miscellaneous of the maintenance and repair of vehicles(\$33,000); Tires and Oil service(\$30,000)
10-20-5300-5300-3300	Supplies/ Operations	36,408	36,908	65,000	65,000	65,000	0%	Fire Manager System(\$3700); Operational supplies for the Department (\$59,700) Blue Beam software for Fire Inpections (\$1600)
10-20-5300-5300-3310	Non Capital Outlay							
10-20-5300-5300-3350	Hurricane							
10-20-5300-5300-3470	Reimb Vol. Firemen							
10-20-5300-5300-3600	Uniforms	26,020	28,803	52,500	52,500	104,500	99%	Purchase of Uniforms, Repair of Gear, (Turn Out Gear.\$105,000); Dry Cleaning (\$2,500)
10-20-5300-5300-4501	Service Contracts	420	16,940	1,000	1,000	1,250	25%	Service Contracts, Pest contol (\$500) Copier(300)Service on Tankless heater (\$200)KitchenHood Cleaning(\$250)

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	FIRE COMMENTS
10-76-5300-5970-9110	Transfer to GFCPF	560,500				300,000		Fire Truck Purchase in FY 2027. Ordered in FY 2024.
	Subtotal	2,529,535	2,117,009	2,434,870	2,259,140	2,962,481	22%	
10-20-5300-5700-7400	Capital Outlay	181,244	105,388	56,850	56,850			
						22,500		Fire Hose Replacement
						20,000		SCBA Containment Unit
						35,000		Battery Operated Extrication tools
	Subtotal	181,244	105,388	56,850	56,850	77,500	36%	
	Grand Totals:	2,710,779	2,222,397	2,491,720	2,315,990	3,039,981	22%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
PW -General Services:						
10-60-5500-5100-0200	SALARIES & WAGES	\$ 222,351	\$ 203,061	\$ 218,205	\$ 218,205	\$ 251,385
10-60-5500-5100-0250	OVERTIME	\$ 1,009	\$ 1,272	\$ 2,000	\$ 2,000	\$ 2,000
10-60-5500-5120-0500	FICA	\$ 16,264	\$ 15,437	\$ 16,850	\$ 16,850	\$ 19,435
10-60-5500-5125-0600	GROUP INSURANCE	\$ 63,354	\$ 69,736	\$ 76,050	\$ 76,050	\$ 73,210
10-60-5500-5127-0700	RETIREMENT	\$ 25,259	\$ 28,710	\$ 28,715	\$ 28,715	\$ 34,610
10-60-5500-5300-0760	TEMP LABOR	\$ 31,665	\$ -	\$ 8,000	\$ 8,000	\$ 18,000
10-60-5500-5300-0800	TRAINING & EDUCATION	\$ 25	\$ 672	\$ 500	\$ 500	\$ 1,000
10-60-5500-5300-1100	TELEPHONE	\$ 900	\$ 1,107	\$ 600	\$ 600	\$ 600
10-60-5500-5300-1300	UTILITIES	\$ 16,040	\$ 17,584	\$ 21,500	\$ 21,500	\$ 21,500
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	\$ 5,900	\$ 14,583	\$ 7,350	\$ 7,350	\$ 10,000
10-60-5500-5300-3000	FUEL	\$ 6,168	\$ 10,066	\$ 13,000	\$ 13,000	\$ 13,000
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 2,666	\$ 3,063	\$ 2,625	\$ 2,625	\$ 5,250
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	\$ 32,058	\$ 12,656	\$ 31,900	\$ 31,900	\$ 32,058
10-60-5500-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 71,250	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
10-60-5500-5300-3420	GRAVE OPENING	\$ 47,075	\$ 39,200	\$ 30,000	\$ 30,000	\$ 30,000
10-60-5500-5300-3430	TREE TRIMMING	\$ 7,700	\$ 10,140	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3440	APPEARANCE COMMISSION	\$ 10,504	\$ 22,247	\$ 15,000	\$ 1,500	\$ 15,000
10-60-5500-5300-3442	COMMUNITY GARDEN	\$ 2,229	\$ 1,973	\$ 2,000	\$ 2,000	\$ 2,000
10-60-5500-5300-3600	UNIFORMS	\$ 2,398	\$ 2,532	\$ 3,500	\$ 3,500	\$ 3,500
10-60-5500-5300-4501	SERVICE CONTRACTS	\$ 51,668	\$ 59,386	\$ 95,375	\$ 95,375	\$ 99,000
10-76-5500-5970-9100	TRANSFER TO GFCR	\$ 100,500	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 716,983	\$ 538,424	\$ 608,170	\$ 594,670	\$ 666,548
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 48,971	\$ 29,725	\$ 5,000	\$ 5,000	\$ 17,000
	Sub-Totals:	\$ 48,971	\$ 29,725	\$ 5,000	\$ 5,000	\$ 17,000
	PW-GENERAL TOTALS:	\$ 765,954	\$ 568,149	\$ 613,170	\$ 599,670	\$ 683,548

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	GENERAL SERVICES COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-5500-5100-0200	Salaries & Wages	222,351	203,061	218,205	218,205	251,385	15%	FTEs - Salary of Public Works Director, Street Sign Specialist, General Maintenance crew leader and 2 Facility Maintenance Specialist.
10-60-5500-5100-0250	Overtime	1,009	1,272	2,000	2,000	2,000	0%	For emergency work after hours and community projects.
10-60-5500-5120-0500	FICA	16,264	15,437	16,850	16,850	19,435	15%	FICA 7.65% of wages and overtime
10-60-5500-5125-0600	Group Insurance	63,354	69,736	76,050	76,050	73,210	-4%	Medical Insurance
10-60-5500-5127-0700	Retirement	25,259	28,710	28,715	28,715	34,610	21%	Pension Rate at 12.85 Percent
10-60-5500-5300-0760	Temp. Labor	31,665	-	8,000	8,000	18,000	N/A	Temporary workers for weed eating 4 month/summer mowing and Appearance Comm Projects
10-60-5500-5300-0800	Training & Education	25	672	500	500	1,000	100%	License Training/Continuing Education
10-60-5500-5300-1100	Telephone	900	1,107	600	600	600	0%	Cell Phone Allowance: Director (\$50/month or \$600/yr)
10-60-5500-5300-1300	Utilities	16,040	17,584	21,500	21,500	21,500	0%	Utilities for Town Hall, Appearance shop, cemeteries, welcome signs etc., New Lights Installed.
10-60-5500-5300-1700	Equip Maint & Repair	5,900	14,583	7,350	7,350	10,000	36%	Repairs to equipment including HVAC units. Older Units require more service
10-60-5500-5300-3000	Fuel	6,168	10,066	13,000	13,000	13,000	0%	Average gallons used (1,405.192) x \$2.60 Price gal on unleaded = \$3,674.32 average Marine gallons (1460.814. x 3.70) = \$5,404.997
10-60-5500-5300-3100	Vehicle Supplies/ Maintenance	2,666	3,063	2,625	2,625	5,250	100%	Maintenance and repair of Appearance vehicles.
10-60-5500-5300-3300	Supplies/ Operations	32,058	12,656	31,900	31,900	32,058	0%	\$18,500 Supplies for Appearance crew, weed eaters, saws, chemicals, mat rentals for Town Hall, rain gear, etc. \$11,400 for mulch, Carolina Phone and Alarms
10-60-5500-5300-3350	Hurricane							
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	71,250	25,000	20,000	20,000	20,000	N/A	Line collects money on lot sales in Riverside Extension cemetery and forwards to owners.

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	GENERAL SERVICES COMMENTS
10-60-5500-5300-3420	Grave Openings	47,075	39,200	30,000	30,000	30,000	0%	Cost to cover opening and closing of graves in town cemeteries.
10-60-5500-5300-3430	Tree Trimming	7,700	10,140	15,000	15,000	15,000	0%	Cut down or trim back Hazardous trees in city limits. Prices are increasing and several trees are at their 100 yr limit.
10-60-5500-5300-3440	Appearance Commission	10,504	22,247	15,000	1,500	15,000	0%	Landscapes and other projects as identified by the Appearance Commission.
10-60-5500-5300-3442	Community Garden	2,229	1,973	2,000	2,000	2,000		Community Garden
10-60-5500-5300-3600	Uniforms	2,398	2,532	3,500	3,500	3,500	0%	Uniform contract with Unifirst (\$250.00/ per month - \$3,000 per year), Safety shoes \$150 each= (\$600.00)
10-60-5500-5300-4501	Service Contracts	51,668	59,386	95,375	95,375	99,000	4%	HVAC Maintenance contract (\$6,684.48 yr.), Lane Lawn Care (right of way) \$43,200 - \$3,225 paid in Powell Bill line = (\$39,975), Cleaning contract \$3,521.79 /month (\$42,261.48/yr.), Cleggs (\$2,640.00yr.), Fire Ext (\$1,000/yr.), Mosquito Control \$11,520) Beaver Control \$13,00.00 yr.). Maintain X work order system \$1500 yr. 2 Tablets \$500/yr.
10-76-5500-5970-9100	Transfer to GCPF	100,500		-				
	Subtotal	716,983	538,424	608,170	594,670	666,548	10%	
10-60-5500-5700-7400	Capital Outlay	48,971	29,725	5,000	5,000	17,000		Scagg 61" zero turn Mower
	Subtotal	48,971	29,725	5,000	5,000	17,000	240%	
	Grand Totals:	765,954	568,149	613,170	599,670	683,548	11%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
PW-Streets:						
10-30-5600-5100-0200	SALARIES & WAGES	\$ 162,492	\$ 163,481	\$ 171,625	\$ 171,625	\$ 172,120
10-30-5600-5100-0250	OVERTIME	\$ 1,426	\$ 991	\$ 4,000	\$ 4,000	\$ 4,000
10-30-5600-5120-0500	FICA	\$ 12,066	\$ 12,395	\$ 13,450	\$ 13,450	\$ 13,500
10-30-5600-5125-0600	GROUP INSURANCE	\$ 53,027	\$ 59,716	\$ 64,000	\$ 64,000	\$ 74,265
10-30-5600-5125-0610	RETIREE SUPPLEMENTAL	\$ 14,011	\$ 15,268	\$ 15,500	\$ 15,500	\$ 20,500
10-30-5600-5127-0700	RETIREMENT	\$ 21,655	\$ 23,752	\$ 25,700	\$ 25,700	\$ 27,350
10-30-5600-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 600	\$ 600	\$ 600
10-30-5600-5300-1100	TELEPHONE	\$ 1,089	\$ 1,299	\$ -	\$ -	\$ -
10-30-5600-5300-1300	UTILITIES	\$ 4,598	\$ 4,591	\$ 7,000	\$ 7,000	\$ 7,000
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 15,543	\$ 4,949	\$ 12,000	\$ 12,000	\$ 12,000
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3000	FUEL	\$ 5,701	\$ 7,290	\$ 12,500	\$ 12,500	\$ 11,500
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 14,274	\$ 7,949	\$ 14,000	\$ 14,000	\$ 14,000
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 13,611	\$ 10,494	\$ 31,800	\$ 31,800	\$ 31,800
10-30-5600-5300-3310	DRAINAGE	\$ 45,794	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3400	STREET LIGHTING	\$ 89,191	\$ 87,411	\$ 100,000	\$ 100,000	\$ 100,000
10-30-5600-5300-3600	UNIFORMS	\$ 1,583	\$ 1,644	\$ 2,700	\$ 2,700	\$ 2,750
10-30-5600-5300-4501	SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ 1,680
10-30-5600-5300-7300	SIDEWALK & CURB REPAIR	\$ 4,133	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	\$ 173,000	\$ 132,000	\$ -	\$ -	\$ -
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 633,194	\$ 533,230	\$ 499,875	\$ 499,875	\$ 518,065
10-30-5600-5700-7400	CAPITAL OUTLAY	\$ -	\$ 7,113	\$ 16,500	\$ 16,500	\$ -
10-30-5600-5700-7401	CAP IMP RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ -	\$ 7,113	\$ 16,500	\$ 16,500	\$ -
	PW-STREETS TOTALS:	\$ 633,194	\$ 540,343	\$ 516,375	\$ 516,375	\$ 518,065

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	STREETS COMMENTS
Town of Smithfield Budget Justification Sheet								
10-30-5600-5100-0200	Salaries & Wages	162,492	163,481	171,625	171,625	172,120	0%	4 FTEs -Salary of Administrative Support Specialist, 2 Equipment Operators, Street Maintenance Worker.
10-30-5600-5100-0250	Overtime	1,426	991	4,000	4,000	4,000	0%	Emergency work as needed.
10-30-5600-5120-0500	FICA	12,066	12,395	13,450	13,450	13,500	0%	
10-30-5600-5125-0600	Group Insurance	53,027	59,716	64,000	64,000	74,265	16%	Medical Insurance
10-30-5600-5125-0610	Retiree Supplemental	14,011	15,268	15,500	15,500	20,500		Retiree Supplemental Policy to Medicare Recipients
10-30-5600-5127-0700	Retirement	21,655	23,752	25,700	25,700	27,350	6%	Pension Rate at 12.85 Percent
10-30-5600-5300-0800	Training & Education	-		600	600	600		Training, Seminars, Education, Operator Schools
10-30-5600-5300-1100	Telephone	1,089	1,299	-		-	N/A	Phone Charges moved to IT. No cell phone allowance.
10-30-5600-5300-1300	Utilities	4,598	4,591	7,000	7,000	7,000	0%	Crossing signal maintenance Blount Street \$2,300/yr., Crossing signal maintenance Peedin Road \$2,000, Towns estimated utilities \$2,700
10-30-5600-5300-1700	Equip Maint & Repair	15,543	4,949	12,000	12,000	12,000	0%	Maintenance and outsource repairs of Street equipment.
10-30-5600-5300-2900	Professional Services	-						Miscellaneous services.
10-30-5600-5300-3000	Fuel	5,701	7,290	12,500	12,500	11,500	-8%	Based on year end Unleaded gallons used (2500) x 2.60 pump price = \$6,500 Diesel gallons used (300) x 3.70 pump price =1,110) 150 gallons marine gas x 3.70 pump= \$555 . Off road Diesel tank at shop 250 x 3.70 = 950
10-30-5600-5300-3100	Vehicle Supplies/Maint.	14,274	7,949	14,000	14,000	14,000	0%	Supplies for maintenance on Street vehicles.
10-30-5600-5300-3300	Supplies/ Operations	13,611	10,494	31,800	31,800	31,800	0%	Street portion of lease on postage machine \$360.00, Asphalt material for street repairs \$8,000, Street portion of copier machine \$1,500, Miscellaneous supplies for street \$9,940, Crack seal supplies \$7,200, Salt supplies \$4,800.

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	STREETS COMMENTS
10-30-5600-5300-3310	Drainage	45,794						Moved to Storm Water Department in FY 2022.
10-30-5600-5300-3350	Hurricane			-				
10-30-5600-5300-3400	Street Lighting	89,191	87,411	100,000	100,000	100,000	0%	Projected cost per month \$8,333 (\$100,000/yr)
10-30-5600-5300-3600	Uniforms	1,583	1,644	2,700	2,700	2,750	2%	Monthly uniform cost with UniFirst \$1,840/yr, Miscellaneous (safety shoes etc.) \$860.00
10-30-5600-5300-4501	Service Contracts	-		-		1,680		Maintain X System \$1500 yearly tablet \$180 yearly.
10-30-5600-5300-7300	Sidewalk/Curb Repairs	4,133	-	25,000	25,000	25,000	0%	Sidewalk and curb repairs as needed.
10-76-5600-5970-9100	Transfer To GF Capital Projects	173,000	132,000					N/A
10-76-5600-5970-9110	Transfer To GF Capital Reserve							N/A
	Subtotal	633,194	533,230	499,875	499,875	518,065	4%	
10-30-5600-5700-7400	Capital Outlay		7,113	16,500	16,500			
	Capital Improvement/ Street Resurfacing	-	-	-	-			
	Subtotal	-	7,113	16,500	16,500	-		
	GRAND TOTALS:	633,194	540,343	516,375	516,375	518,065	0%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
PW-Garage:						
10-30-5650-5100-0200	SALARIES & WAGES	\$ 37,435	\$ 54,788	\$ 58,715	\$ 58,715	\$ 83,710
10-30-5650-5100-0250	OVERTIME	\$ 1,316	\$ 1,139	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5120-0500	FICA	\$ 2,875	\$ 4,203	\$ 4,610	\$ 4,610	\$ 6,550
10-30-5650-5125-0600	GROUP INSURANCE	\$ 23,695	\$ 17,641	\$ 9,650	\$ 9,650	\$ 9,760
10-30-5650-5125-0610	RETIREE SUPPLEMENTAL			\$ 2,500	\$ 2,500	\$ 2,500
10-30-5650-5127-0700	RETIREMENT	\$ 5,400	\$ 6,134	\$ 6,700	\$ 6,700	\$ 10,040
10-30-5650-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 750	\$ 750	\$ 1,500
10-30-5650-5300-1100	TELEPHONE	\$ 1,273	\$ 1,387	\$ 300	\$ 300	\$ 300
10-30-5650-5300-1300	UTILITIES	\$ 7,609	\$ 6,678	\$ 7,000	\$ 7,000	\$ 7,000
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	\$ 2,615	\$ 2,657	\$ 2,000	\$ 2,000	\$ 2,000
10-30-5650-5300-3000	FUEL	\$ 1,318	\$ 2,958	\$ 3,000	\$ 3,000	\$ 3,200
10-30-5650-5300-3100	VEHICLE SUP/MAINT	\$ 1,670	\$ 1,224	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	\$ 17,235	\$ 14,141	\$ 12,000	\$ 12,000	\$ 12,000
10-30-5650-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5650-5300-3600	UNIFORMS	\$ 773	\$ 1,286	\$ 1,020	\$ 1,020	\$ 1,100
10-30-5650-5300-4501	SERVICE CONTRACTS	\$ 795	\$ 961	\$ 2,000	\$ 2,000	\$ 4,180
	Sub-Totals:	\$ 104,009	\$ 115,197	\$ 113,245	\$ 113,245	\$ 146,840
10-5650-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ 14,229	\$ -	\$ -	\$ 51,845
	Sub-Totals:	\$ -	\$ 14,229	\$ -	\$ -	\$ 51,845
	PW-GARAGE TOTALS:	\$ 104,009	\$ 129,426	\$ 113,245	\$ 113,245	\$ 198,685

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23	FY 23	FY 24 Adopted	% CHG	GARAGE COMMENTS
				Adopted Budget	Projected	Budget		
10-30-5650-5100-0200	Salaries & Wages	37,435	54,788	58,715	58,715	83,710	43%	1 FTE - Salary of Equipment Mechanic, Includes 1 half-time mechanic.
10-30-5650-5100-0250	Overtime	1,316	1,139	1,500	1,500	1,500	0%	Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	2,875	4,203	4,610	4,610	6,550	42%	
10-30-5650-5125-0600	Group Insurance	23,695	17,641	9,650	9,650	9,760	1%	Medical Insurance
10-30-5650-5125-0610	Retirement Supplemental			2,500	2,500	2,500		1 retiree
10-30-5650-5127-0700	Retirement	5,400	6,134	6,700	6,700	10,040	50%	Pension Rate at 12.85 Percent
10-30-5650-5300-0800	Train & Education	-		750	750	1,500		Ongoing Training, as needed.
10-30-5650-5300-1100	Telephone	1,273	1,387	300	300	300	0%	Cell Phone Allowance: FT Mechanic (\$25/month or \$300/yr.)
10-30-5650-5300-1300	Utilities	7,609	6,678	7,000	7,000	7,000	0%	
10-30-5650-5300-1700	Equip Maint & Repair	2,615	2,657	2,000	2,000	2,000	0%	Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	1,318	2,958	3,000	3,000	3,200	7%	Gallons used (634.82) x 2.60 = (1,650.53) pump price (Pressure washer 360 diesel gallons yearly) 30 x 12 months =360 x 3.70= (1,332) (Marine gas 21.90 gallons x 3.40=(74.46) .
10-30-5650-5300-3100	Vehicle Supplies/ Maintenance	1,670	1,224	1,500	1,500	1,500	0%	Maintenance of garage vehicle
10-30-5650-5300-3300	Supplies/ Operations	17,235	14,141	12,000	12,000	12,000	0%	For oils, filters, tools etc. (\$8,400). Inspection equipment support service annual fee \$900. Annual software for light truck/vehicle \$2,000., etc.
10-30-5650-5300-3350	Hurricane	-		-				
10-30-5650-5300-3600	Uniforms	773	1,286	1,020	1,020	1,100	8%	Uniforms \$916.00yr, safety boots \$150.00.
10-30-5650-5300-4501	Service Contracts	795	961	2,000	2,000	4,180	109%	Mid Atlantic (\$585) annual service contracts such as lift inspection and air compressors/Cleggs (\$210), Unifirst (\$186). Tablet \$ 180yr Maintain X work order sytem \$1,500.00 yearly.

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23		FY 24 Adopted Budget	% CHG	GARAGE COMMENTS
				Adopted Budget	Projected			
	Subtotal	104,009	115,197	113,245	113,245	146,840	30%	
10-30-5650-5700-7400	Capital Outlay		14,229			7,445 44,400		Plasma Welder Air Compressor(3,400), A/C Recharge(5,500),Diagnostic Equip (\$5,500) Hoist Beam (30,000)
	Subtotal	-	14,229	-	-	51,845		
	GRAND TOTALS:	104,009	129,426	113,245	113,245	198,685	75%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
PW-Powell Bill:						
10-30-5700-5300-1700	EQUIPMENT MAINTENANCE	\$ 591	\$ 1,438	\$ 1,000	\$ 1,000	\$ 1,000
10-30-5700-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 500	\$ 500	\$ 500
10-30-5700-5300-3100	VEHICLE MAINTENANCE	\$ 4,369	\$ 6,434	\$ 3,000	\$ 3,000	\$ 10,000
10-30-5700-5300-3300	SUPPLIES/OPERATIONS	\$ 6,440	\$ 8,464	\$ 12,000	\$ 12,000	\$ 15,000
10-30-5700-5300-3310	DRAINAGE	\$ 9,049	\$ 11,685	\$ 13,000	\$ 13,000	\$ 13,000
10-30-5700-5300-4501	CONTRACT SERV/RIGHT-A-WAYS	\$ 16,225	\$ 16,240	\$ 16,225	\$ 16,225	\$ 16,225
10-30-5700-5300-7300	SIDEWALK & CURB REPAIR	\$ 19,800	\$ 5,940	\$ 20,000	\$ 20,000	\$ 20,000
10-30-5700-5700-7310	PATCH & RESURFACE	\$ -	\$ 285,129	\$ 289,593	\$ 289,593	\$ 279,593
10-30-5700-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -	\$ -
PW-POWELL BILL TOTALS:		\$ 56,474	\$ 335,330	\$ 355,318	\$ 355,318	\$ 355,318

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	POWELL BILL COMMENTS Town of Smithfield Budget Justification Sheet
10-30-5700-5300-1700	Equipment Maintenance	591	1,438	1,000	1,000	1,000	N/A	
10-30-5700-5300-2900	Professional Services		-	500	500	500	N/A	
10-30-5700-5300-3100	Vehicle Maintenance	4,369	6,434	3,000	3,000	10,000	N/A	Street Sweeper
10-30-5700-5300-3300	Supplies/ Operations	6,440	8,464	12,000	12,000	15,000	N/A	Asphalt Repairs
10-30-5700-5300-3310	Drainage	9,049	11,685	13,000	13,000	13,000	N/A	Drainage repairs
10-30-5700-5300-4501	Contract Serv/Right-A-Way	16,225	16,240	16,225	16,225	16,225	N/A	\$13,000 for beaver control and \$3,225 toward right of way contract.
10-30-5700-5300-7300	Sidewalk & Curb	19,800	5,940	20,000	20,000	20,000	N/A	Repairs to sidewalks and curb & gutter.
10-30-5700-5700-7310	Patch & Resurface		285,129	289,593	289,593	279,593	N/A	Resurfacing projects.
10-30-5700-5700-7400	Equipment						N/A	
10-30-5700-5700-7402	Pave Unpaved Street						N/A	
GRAND TOTALS:		56,474	335,330	355,318	355,318	355,318	N/A	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
PW-Sanitation:						
10-40-5800-5100-0200	SALARIES & WAGES	\$ 507,127	\$ 524,263	\$ 621,900	\$ 621,900	\$ 678,180
10-40-5800-5100-0250	OVERTIME	\$ 11,507	\$ 27,234	\$ 7,000	\$ 7,000	\$ 7,000
10-40-5800-5120-0500	FICA	\$ 37,846	\$ 39,575	\$ 48,120	\$ 48,120	\$ 52,540
10-40-5800-5125-0600	GROUP INSURANCE	\$ 145,148	\$ 157,162	\$ 204,450	\$ 204,450	\$ 190,150
10-40-5800-5125-0610	RETIREE SUPPLEMENTAL	\$ 8,503	\$ 7,812	\$ 9,000	\$ 9,000	\$ 8,850
10-40-5800-5127-0700	RETIREMENT	\$ 68,409	\$ 78,061	\$ 93,900	\$ 93,900	\$ 107,240
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ -	\$ 35,822	\$ -	\$ 35,822	\$ -
10-40-5800-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 4,000
10-40-5800-5300-1000	DEBT COLLECTION FEE (18%)	\$ -	\$ 311	\$ -	\$ -	\$ -
10-40-5800-5300-1100	TELEPHONE	\$ 1,118	\$ 1,075	\$ 600	\$ 600	\$ 600
10-40-5800-5300-1300	UTILITIES	\$ 3,259	\$ 3,060	\$ 4,500	\$ 4,500	\$ 4,500
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 18,110	\$ 98,815	\$ 25,000	\$ 25,000	\$ 25,000
10-40-5800-5300-3000	FUEL	\$ 50,425	\$ 89,650	\$ 93,700	\$ 93,700	\$ 93,700
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 152,195	\$ 163,066	\$ 80,000	\$ 80,000	\$ 80,000
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 17,863	\$ 37,405	\$ 32,000	\$ 32,000	\$ 50,000
10-40-5800-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-3600	UNIFORMS	\$ 6,620	\$ 6,936	\$ 8,550	\$ 8,550	\$ 8,550
10-40-5800-5300-4500	LANDFILL FEES	\$ 238,996	\$ 256,808	\$ 302,040	\$ 302,040	\$ 307,350
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 2,756	\$ 2,766	\$ 5,000	\$ 5,000	\$ 8,000
10-76-5800-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ -	\$ 20,000	\$ -	\$ -	\$ -
10-76-5800-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Sub-Totals:		\$ 1,269,882	\$ 1,549,824	\$ 1,537,760	\$ 1,573,582	\$ 1,925,660
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 148,552	\$ 22,283	\$ 23,000	\$ 25,000	\$ -
Sub-Totals:		\$ 148,552	\$ 22,283	\$ 23,000	\$ 25,000	\$ -
PW-SANITATION TOTALS:		\$ 1,418,434	\$ 1,572,107	\$ 1,560,760	\$ 1,598,582	\$ 1,925,660

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	SANITATION COMMENTS
10-40-5800-5100-0200	Salaries & Wages	507,127	524,263	621,900	621,900	678,180	9%	17 - FTEs: Salary of Public Works Supervisor, 13 Sanitation Equipment Operators, 3 Sanitation Workers.
10-40-5800-5100-0250	Overtime	11,507	27,234	7,000	7,000	7,000	0%	Emergency work as needed.
10-40-5800-5120-0500	FICA	37,846	39,575	48,120	48,120	52,540	9%	
10-40-5800-5125-0600	Group Insurance	145,148	157,162	204,450	204,450	190,150	-7%	Medical Insurance
10-40-5800-5125-0610	Retiree Supplemental	8,503	7,812	9,000	9,000	8,850		Supplemental Insurance for Retirees on Medicare.
10-40-5800-5127-0700	Retirement	68,409	78,061	93,900	93,900	107,240	14%	Pension Rate at 12.85 Percent.
10-40-5800-5300-0760	Temp Agency Labor	-	35,822	-	35,822		N/A	Temp labor rate \$16.50 per hour. (end of March cut off)
10-40-5800-5300-0800	Training & Education	-		2,000	2,000	4,000		Education, Classes & training on technologies and seminars. CDL School
10-40-5800-5300-1000	Debt Collection Fee (18%)		311					
10-40-5800-5300-1100	Telephone	1,118	1,075	600	600	600	0%	Cell phone allowance for PW Supervisor (\$50/month or \$600/yr).
10-40-5800-5300-1300	Utilities	3,259	3,060	4,500	4,500	4,500	0%	Utilities for Building
10-40-5800-5300-1700	Equip Maint & Repair	18,110	98,815	25,000	25,000	25,000	0%	Maintenance and repair of equipment.
10-40-5800-5300-3000	Fuel	50,425	89,650	93,700	93,700	93,700	0%	Average Diesel gallons used 20,901.50 x \$ 3.70 pump price = \$77,335.55 Unleaded gallons used (6,137.65) x \$2.60 = \$15,957.88. premium Gas 236.65 gals x \$3.40 = \$804.61
10-40-5800-5300-3100	Vehicle Supplies/ Maint.	152,195	163,066	80,000	80,000	80,000	0%	Vehicle repairs and maintenance.
10-40-5800-5300-3300	Supplies/ Operations	17,863	37,405	32,000	32,000	50,000	56%	Cleaning supplies for equipment, trash can notices for holiday delays, hand tools, roll out container cost increase \$65. per can (Includes 275 new cans)

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	SANITATION COMMENTS
10-40-5800-5300-3350	Hurricane	-						
10-40-5800-5300-3600-	Uniforms	6,620	6,936	8,550	8,550	8,550	0%	Monthly cost for uniform contract UniFirst \$6,000/yr. Purchase of safety shoes \$1,600. Tee shirts and safety vests \$950.
10-40-5800-5300-4500	Landfill Fees	238,996	256,808	302,040	302,040	307,350	2%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc.
10-40-5800-5300-4501	Service Contracts	2,756	2,766	5,000	5,000	8,000	60%	\$1,917.60 for My Fleet Renewal, \$540.00 for data and two tablets. Maintain X system \$1,500 yearly (8)Tablets \$1,500 year.
10-76-5800-5970-9100	Transfer To GF Capital Projects	-	20,000				N/A	
10-76-5800-5970-9110	Transfer To GF Capital Reserve	-				300,000	N/A	Sanitation Truck Purchase
	Subtotal	1,269,882	1,549,824	1,537,760	1,573,582	1,925,660	25%	
10-40-5800-5700-7400	Capital Outlay	148,552	22,283	23,000	25,000	-		
	Subtotal	148,552	22,283	23,000	25,000	-		
	GRAND TOTALS:	1,418,434	1,572,107	1,560,760	1,598,582	1,925,660	23%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Stormwater						
10-40-5900-5100-0200	SALARIES & WAGES	\$ -	\$ 31,880	\$ 34,700	\$ 34,700	\$ 36,055
10-40-5900-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5120-0500	FICA	\$ -	\$ 2,408	\$ 2,660	\$ 2,660	\$ 2,770
10-40-5900-5125-0600	GROUP INSURANCE	\$ -	\$ 8,162	\$ 9,700	\$ 9,700	\$ 9,760
10-40-5900-5127-0700	RETIREMENT	\$ -	\$ 4,594	\$ 4,930	\$ 4,930	\$ 5,730
10-40-5900-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 500	\$ 500	\$ 500
10-40-5900-5300-1100	TELEPHONE	\$ -	\$ -	\$ 300	\$ 300	\$ 300
10-40-5900-5300-1700	EQUIP MAINT & REPAIRS	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
10-40-5900-5300-2900	PROFFESIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5300-3000	FUEL	\$ -	\$ -	\$ 9,500	\$ 9,500	\$ 9,500
10-40-5900-5300-3100	VEHICLE SUPPLIES & MAINTENANCE	\$ -	\$ 5,006	\$ 10,000	\$ 10,000	\$ 10,000
10-40-5900-5300-3300	SUPPLIES & OPERATIONS	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
10-40-5900-5300-3310	DRAINAGE	\$ 45,794	\$ 58,233	\$ 69,000	\$ 69,000	\$ 68,930
10-40-5900-5300-3600	UNIFORMS	\$ -	\$ -	\$ 500	\$ 500	\$ 500
10-40-5900-5300-4501	CONTRACTED SERVICES	\$ -	\$ 6,763	\$ 500	\$ 500	\$ 2,180
	TRANSFER TO GF CAPITAL PROJECTS					\$ -
	TRANSFER TO GF CAPITAL RESERVE					\$ -
	Sub-Totals:	\$ 45,794	\$ 117,044	\$ 157,290	\$ 156,290	\$ 161,225
10-40-5900-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -	\$ -
	STORM WATER TOTALS	\$ 45,794	\$ 117,044	\$ 157,290	\$ 156,290	\$ 161,225

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	STORMWATER COMMENTS
10-40-5900-5100-0200	Salaries	-	31,880	34,700	34,700	36,055	4%	Street Sweeper Salary
10-40-5900-5100-0250	Overtime	-	-					Overtime Needed for operations
10-40-5900-5120-0500	FICA	-	2,408	2,660	2,660	2,770	4%	FICA
10-40-5900-5125-0600	Group Insurance	-	8,162	9,700	9,700	9,760	1%	Health Insurance
10-40-5900-5127-0700	Retirement	-	4,594	4,930	4,930	5,730	16%	Pension at 12.15% and 401K (3%)
10-40-5900-5300-0800	Training and Education	-	-	500	500	500		Personnel Training
10-40-5900-5300-1100	Telephone	-	-	300	300	300		Cell Phone Allowance for Street Sweeper Operator.
10-40-5900-5300-1700	Equip Maintenance and Repair	-	-	5,000	5,000	5,000		Maintenance and repair of equipment
10-40-5900-5300-2900	Professional Fees	-	-	-				Employee certifications and department organizations
10-40-5900-5300-3000	Fuel	-	-	9,500	9,500	9,500		2,500 gallons X 3.70 Diesel gallons = \$9,250
10-40-5900-5300-3100	Vehicle Supplies & Maintenance	-	5,006	10,000	10,000	10,000	0%	Maintenance and service of Street Sweeper and drainage equipment
	Supplies & Operations	-	-	10,000	10,000	10,000		Misc. Supplies for operations.
10-40-5900-5300-3310	Drainage Repairs	45,794	58,233	69,000	69,000	68,930	0%	Miscellaneous drainage repairs and maintenance \$21,338, Triangle J Clean water education partnership \$2,480
10-40-5900-5300-3600	Uniforms	-	-	500	500	500		Uniforms for employee(s)

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	STORMWATER COMMENTS
10-40-5900-5300-4501	Contracted Services	-	6,763	500	500	2,180	336%	Engineering Costs for Storm Water Fees. Tablet \$180 Yr. Maintain X \$1,500.00 yearly
	Transfer to GF Capital Projects	-	-	-				
	Transfer to General Fund Capital Reserve	-	-	-				
	Subtotal	45,794	117,044	157,290	157,290	161,225	3%	
10-40-5900-5700-7400	Capital Outlay	-	-					
	Subtotal	-	-	-	-	-		
	GRAND TOTALS:	45,794	117,044	157,290	157,290	161,225	3%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Recreation:						
10-60-6200-5100-0200	SALARIES & WAGES	\$ 321,924	\$ 329,623	\$ 328,600	\$ 328,600	\$ 364,895
10-60-6200-5100-0210	SALARIES, PART TIME	\$ 10,919	\$ 23,743	\$ 26,240	\$ 26,240	\$ 26,240
10-60-6200-5100-0250	OVERTIME	\$ -	\$ 958	\$ 3,500	\$ 3,500	\$ 3,500
10-60-6200-5120-0500	FICA	\$ 24,765	\$ 26,363	\$ 27,420	\$ 27,420	\$ 32,400
10-60-6200-5125-0600	GROUP INSURANCE	\$ 73,330	\$ 80,573	\$ 92,700	\$ 92,700	\$ 98,060
10-60-6200-5125-0610	RETIREE SUPPLEMENTAL	\$ 4,353	\$ 4,604	\$ 4,550	\$ 4,550	\$ 4,550
10-60-6200-5127-0700	RETIREMENT	\$ 42,593	\$ 47,556	\$ 49,350	\$ 49,350	\$ 57,450
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$ 7,935	\$ 14,078	\$ 18,900	\$ 16,450	\$ 21,600
10-60-6200-5300-0780	UMPIRES/REFEREES	\$ -	\$ -	\$ 16,380	\$ 24,240	\$ 27,900
10-60-6200-5300-0800	TRAINING & EDUCATION	\$ 638	\$ 1,475	\$ 3,000	\$ 2,098	\$ 3,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$ 376	\$ 1,948	\$ 3,500	\$ 1,104	\$ 3,500
10-60-6200-5300-1100	TELEPHONE	\$ 4,465	\$ 4,647	\$ 2,700	\$ 2,525	\$ 2,700
10-60-6200-5300-1300	UTILITIES	\$ 34,931	\$ 41,049	\$ 51,000	\$ 48,525	\$ 58,000
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$ 51,163	\$ 50,301	\$ 61,000	\$ 59,690	\$ 69,050
10-60-6200-5300-2900	PROFESSIONAL FEES	\$ 775	\$ 775	\$ 1,000	\$ 800	\$ 1,000
10-60-6200-5300-3000	FUEL	\$ 5,347	\$ 9,112	\$ 12,250	\$ 9,635	\$ 9,600
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 2,121	\$ 1,022	\$ 4,500	\$ 3,980	\$ 4,000
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$ 44,749	\$ 89,027	\$ 82,000	\$ 80,590	\$ 77,000
10-60-6200-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$ 3,982	\$ 16,881	\$ 16,000	\$ 6,986	\$ 7,000
10-60-6200-5300-3460	COMMUNITY PARK	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3600	UNIFORMS	\$ 2,626	\$ 2,328	\$ 2,750	\$ 2,538	\$ 2,750
10-60-6200-5300-3470	AMPHITHEATER PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 15,000
10-60-6200-5300-4501	SERVICE CONTRACTS	\$ 48,960	\$ 49,649	\$ 75,270	\$ 76,600	\$ 106,820
10-76-6200-5970-9100	TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 685,952	\$ 795,711	\$ 882,610	\$ 868,121	\$ 996,015
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 170,969	\$ 103,364	\$ 109,500	\$ 109,500	\$ 173,885
	Sub-Totals:	\$ 170,969	\$ 103,364	\$ 109,500	\$ 109,500	\$ 173,885
	RECREATION TOTALS:	\$ 856,921	\$ 899,075	\$ 992,110	\$ 977,621	\$ 1,169,900

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23	FY 23	FY 24 Adopted	% CHG	RECREATION COMMENTS
				Adopted Budget	Projected	Budget		
Town of Smithfield Budget Justification Sheet								
10-60-6200-5100-0200	Salaries & Wages	321,924	329,623	328,600	328,600	364,895	11%	7 FTE's: Salary of Parks and Recreation Director, Athletics Program Supervisor, Programs Supervisor, Maintenance Supervisor, (2) Maintenance Specialists, Admin. Support Specialist.
10-60-6200-5100-0210	Salaries/Part-Time	10,919	23,743	26,240	26,240	26,240	0%	Part-Time Facility Supervisors, Scorekeepers, Tournaments, etc. 38 Part-Time Positions approved for Parks & Recreation at any given time.
10-60-6200-5100-0250	Overtime	-	958	3,500	3,500	3,500	0%	Pay Full-Time Staff to work Tournament / Special Events
10-60-6200-5120-0500	FICA	24,765	26,363	27,420	27,420	32,400	18%	
10-60-6200-5125-0600	Group Insurance	73,330	80,573	92,700	92,700	98,060	6%	Medical Insurance
10-60-6200-5125-0610	Retiree Supplemental	4,353	4,604	4,550	4,550	4,550		
10-60-6200-5127-0700	Retirement	42,593	47,556	49,350	49,350	57,450	16%	Pension Rate at 12.85 Percent
10-60-6200-5300-0760	Temp Agency Labor	7,935	14,078	18,900	16,450	21,600	14%	Hiring additional labor through temp service (30 weeks).
10-60-6200-5300-0780	Umpires/Referees	-		16,380	24,240	27,900		Contracted Athletic Officials for Youth and Adult Athletics. 558 projected games. Booking fees for assigners.
10-60-6200-5300-0800	Training/ Education	638	1,475	3,000	2,098	3,000	0%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-60-6200-5300-0900	Travel Allowance	376	1,948	3,500	1,104	3,500	0%	Mileage Reimbursement for Employees
10-60-6200-5300-1100	Telephone	4,465	4,647	2,700	2,525	2,700	0%	Cell Phone Allowances: For Director (\$50/month or \$600/yr.), Athletic Programs Coordinator (\$50/month or \$600/yr.), Recreation Programs Coordinator (\$50/month or \$600/yr.), Facilities Maintenance Supervisor (\$50/month or \$600/yr.), Parks/ Ground Crew Leader (\$25/month or \$300/yr.)
10-60-6200-5300-1300	Utilities	34,931	41,049	51,000	48,525	58,000	14%	Utilities for All Parks, Porta-Jon for Boat Ramp, Football Field, Water for Splash Pad. Increase due to splash pad addition.
10-60-6200-5300-1700	Equip Maint & Repair	51,163	50,301	61,000	59,690	69,050	13%	General Maintenance and Repair of Parks, Restroom Facilities, Shelters, Athletic Fields, Etc. Fire Ant Control to Athletic Fields and Playgrounds. Mulch for plant beds in parks. Increase due to increased cost of chemicals / mulch / supplies. \$ 5000 moved from Operations and Supplies for playground mulch.
10-60-6200-5300-2900	Professional Fees	775	775	1,000	800	1,000	0%	NCRPA Dues:

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	RECREATION COMMENTS
10-60-6200-5300-3000	Fuel	5,347	9,112	12,250	9,635	9,600	-22%	Fuel for Maintenance Vehicles and Equipment
10-60-6200-5300-3100	Vehicle Supplies/ Maint.	2,121	1,022	4,500	3,980	4,000	-11%	Maintenance for Recreation Vehicles.
10-60-6200-5300-3300	Supplies/ Operations	44,749	89,027	82,000	80,590	77,000	-6%	Color Copies Contract (\$8000) Johnston County Tax Office (\$2728) for Johnson Park, Johnston County Tax Office (\$4460) for Civitan Field, Parks Supplies (Soap, Toilet Paper, Liners, Paper Towels, Bags for Dog Waste Stations (\$5000), Athletic Field Paint / Supplies for Athletic Field Maintenance (\$12,000) Misc. Supplies for Parks and Recreation Department (\$47,712) includes Athletic Equipment (football, baseball, soccer, basketball, volleyball, cheer, etc.) Uniforms for athletic teams, program supplies, computer and office supplies, trophies and awards, t-shirts for part-time staff, athletic teams fees, park amenities,
10-60-6200-5300-3350	Hurricane	-						
10-60-6200-5300-3450	Recreation Special Projects	3,982	16,881	16,000	6,986	7,000	-56%	Floats, Sudan / Masonic Groups, Bands/ Floats and Other Associated Costs with Smithfield Christmas Parade (\$3,000), Daddy-Daughter Dance (\$2,000). Veterans Day Celebration (\$10,000 Carried Over). July 4th Celebration with DSDC (\$2,000)
10-60-6200-5300-3460	Community Park	-						
10-60-6200-5300-3600	Uniforms	2,626	2,328	2,750	2,538	2,750	0%	Uniforms for Maintenance Employees
10-60-6200-5300-3470	Amphitheater Projects	-				15,000		Community Entertainment Projects at the Amphitheater
10-60-6200-5300-4501	Service Contracts	48,960	49,649	75,270	76,600	106,820	42%	Document Shredding (\$660), Waste Management (Dumpster) (\$6180), Pest Control (\$480), Turf Management Contract (\$ 10,000). Parks Mowing / Maintenance Contract. (\$89,500). Increase due to additional park space added at Eva Ennis Trail. Will make the contract 12 months.
10-76-6200-5970-9100	Transfer to GFCPF	-						

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23	FY 23	FY 24 Adopted	% CHG	RECREATION COMMENTS
				Adopted Budget	Projected	Budget		
	Subtotal	685,952	795,711	882,610	868,121	996,015	13%	
10-60-6200-5700-7400	Capital Outlay	170,969	103,364	37,500	109,500	75,000		American Legion Hut Repairs
				15,000		30,500		Dog Park Shelter, Lights, Cement and 2 Tables
				30,000		8,110		Eva Ennis Park Amenities
				15,000		18,500		Community Park Soccer Field Drainage
				6,000		12,775		Community Park Playground Repairs
				6,000		8,000		Bleachers for Community Park Soccer
						8,000		12 X 20 Storage Building
						8,000		Turf (Artificial) for Talton/CP/Civ Field
						5,000		Repair Brick Planters at Com. Park
	Subtotal	170,969	103,364	109,500	109,500	173,885	59%	
	GRAND TOTALS:	856,921	899,075	992,110	977,621	1,169,900	18%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Aquatic Center:						
10-60-6220-5100-0200	SALARIES & WAGES	\$ 221,724	\$ 256,542	\$ 263,900	\$ 263,900	\$ 287,100
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$ 59,018	\$ 104,826	\$ 114,400	\$ 114,400	\$ 137,205
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$ 82,909	\$ 102,131	\$ 122,364	\$ 122,350	\$ 133,315
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$ 28,689	\$ 58,459	\$ 65,550	\$ 65,500	\$ 65,550
10-60-6220-5100-0250	OVERTIME	\$ -	\$ 1,173	\$ 1,000	\$ 500	\$ 1,000
10-60-6220-5120-0500	FICA	\$ 29,118	\$ 38,991	\$ 43,400	\$ 43,400	\$ 47,805
10-60-6220-5125-0600	GROUP INSURANCE	\$ 37,497	\$ 48,035	\$ 51,500	\$ 51,500	\$ 54,390
10-60-6220-5127-0700	RETIREMENT	\$ 29,913	\$ 38,213	\$ 35,850	\$ 35,850	\$ 40,910
10-60-6220-5300-0760	TEMP LABOR	\$ -	\$ 400	\$ 5,000	\$ 3,000	\$ 3,500
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$ 190	\$ 1,115	\$ 3,000	\$ 1,600	\$ 3,000
10-60-6220-5300-1100	TELEPHONE	\$ 1,200	\$ 1,200	\$ 1,800	\$ 1,800	\$ 1,800
10-60-6220-5300-1300	UTILITIES	\$ 145,592	\$ 155,391	\$ 175,000	\$ 186,100	\$ 175,000
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$ 14,797	\$ 27,365	\$ 23,665	\$ 27,875	\$ 27,875
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$ 15,591	\$ 26,100	\$ 27,000	\$ 21,000	\$ 25,000
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$ 16,425	\$ 18,682	\$ 35,000	\$ 31,500	\$ 35,000
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$ 11,865	\$ 12,906	\$ 15,000	\$ 13,950	\$ 15,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$ 2,638	\$ 16,387	\$ 25,000	\$ 21,500	\$ 23,000
10-60-6220-5300-4200	ADVERTISING	\$ 3,830	\$ 5,105	\$ 8,500	\$ 8,008	\$ 8,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$ 16,950	\$ 17,959	\$ 18,000	\$ 20,582	\$ 21,200
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$ 7,344	\$ 17,718	\$ 14,500	\$ 24,345	\$ 25,000
	Sub-Totals:	\$ 725,290	\$ 948,699	\$ 1,049,429	\$ 1,058,660	\$ 1,131,150
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ 112,428	\$ 31,251	\$ 91,500	\$ 91,500	\$ 144,155
	Sub-Totals:	\$ 112,428	\$ 31,251	\$ 91,500	\$ 91,500	\$ 144,155
	AQUATIC CENTER TOTALS:	\$ 837,718	\$ 979,949	\$ 1,140,929	\$ 1,150,160	\$ 1,275,305

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	AQUATICS CENTER COMMENTS
								Town of Smithfield Budget Justification Sheet
10-60-6220-5100-0200	Salaries & Wages	221,724	256,542	263,900	263,900	287,100	9%	5 FTE's: SRAC Director, SRAC Center Supervisor, Aquatics Supervisor, Asst. Aquatics Supervisor, Admin. Support Specialist.
10-60-6220-5100-0210	Salaries Part-Time/General	59,018	104,826	114,400	114,400	137,205	20%	Front Desk Staff, Playroom Staff, Facility Supervision.
10-60-6220-5100-0220	Salaries Part-Time/ Aquatics	82,909	102,131	122,364	122,350	133,315	9%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff
10-60-6220-5100-0230	Salaries Part-Time/ Instructors	28,689	58,459	65,550	65,500	65,550	0%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-60-6220-5100-0250	Overtime	-	1,173	1,000	500	1,000	0%	Additional work required for special events / programs (i.e.. Triathlon)
10-60-6220-5120-0500	FICA	29,118	38,991	43,400	43,400	47,805	10%	
10-60-6220-5125-0600	Group Insurance	37,497	48,035	51,500	51,500	54,390	6%	Medical Insurance
10-60-6220-5127-0700	Retirement	29,913	38,213	35,850	35,850	40,910	14%	Pension Rate at 12.85 Percent
10-60-6220-5300-0760	Temporary Labor	-	400	5,000	3,000	3,500	-30%	Custodians / Cleaning on Weekends. Decrease due to school system providing some custodian care on weekends.
10-60-6220-5300-0800	Training/ Conf.	190	1,115	3,000	1,600	3,000	0%	Training and Education for SRAC Staff
10-60-6220-5300-1100	Telephone	1,200	1,200	1,800	1,800	1,800	0%	Cell Allowances: SRAC Director (\$50/month or \$600/yr.), Aquatics Supervisor (\$50/month or \$600/yr.), SRAC Supervisor (\$50/month or \$600/yr.)
10-60-6220-5300-1300	Utilities	145,592	155,391	175,000	186,100	175,000	0%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC Improvements
10-60-6220-5300-1301	Generator Fuel/Maint.	14,797	27,365	23,665	27,875	27,875	18%	Power Secure Monthly Monitoring (\$3,000), Power Secure Preventative Maintenance for Generator (\$3,265), Projected Fuel Cost for Generator. Increase due to increase in diesel fuel.
10-60-6220-5300-1700	Equip Maint & Repair	15,591	26,100	27,000	21,000	25,000	-7%	Replace / Repair Fitness Equipment, Building Repairs, Pool Equipment Repairs and General Repairs to SRAC.

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	AQUATICS CENTER COMMENTS
10-60-6220-5300-3300	Supplies/ Operations	16,425	18,682	35,000	31,500	35,000	0%	General Equipment and Office Supplies, Supplies for Summer Camps, Supplies for Group Classes, Arts and Pottery Classes etc. Operational costs for SRAC.
10-60-6220-5300-3900	Aquatic Supplies	11,865	12,906	15,000	13,950	15,000	0%	Supplies and Operations for Swimming Pool / Splash Park
10-60-6220-5300-4000	Concessions/ Pro Shop	2,638	16,387	25,000	21,500	23,000	-8%	Supplies for Concessions for Aquatics Center, Off-Set with Revenues
10-60-6220-5300-4200	Advertising	3,830	5,105	8,500	8,008	8,500	0%	Marketing and Advertising for SRAC
10-60-6220-5300-4501	Service Contracts	16,950	17,959	18,000	20,582	21,200	18%	Costs related to software program for accounting, membership management, online program registration.
10-60-6220-5300-4509	C.S./PNC Merchant Services	7,344	17,718	14,500	24,345	25,000	72%	Fees paid for Credit Card / Debit Card Services. These fees are revenue driven.
	Subtotal	725,290	948,699	1,049,429	1,058,660	1,131,150	8%	
10-60-6220-5700-7400	Capital Outlay	112,428	31,251	70,000	91,500	\$ 46,000.00		Pool Deck Resurfacing
				9,500		\$ 10,000.00		Replace Pool Heaters
				12,000		\$ 29,900.00		Splash Park Pool Bottom Resurface
						\$ 5,000.00		VOIP Telephone System
						\$ 1,875.00		Rowing Machine Replacement
						\$ 5,000.00		TRX Strength Bay
						\$ 46,380.00		Dectron Repair
	Subtotal	112,428	31,251	91,500	91,500	144,155	58%	
GRAND TOTALS:		837,718	979,949	1,140,929	1,150,160	1,275,305	12%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Sarah Yard Center						
10-60-6240-5100-0210	SALARIES & WAGES	\$ 7,096	\$ 12,075	\$ 15,760	\$ 15,000	\$ 17,760
10-60-6240-5120-0500	FICA	\$ 543	\$ 924	\$ 1,210	\$ 1,200	\$ 1,360
10-60-6240-5300-1300	UTILITIES	\$ 9,171	\$ 10,649	\$ 12,000	\$ 10,922	\$ 12,000
10-60-6240-5300-1701	BLDG MAINTENANCE	\$ 4,030	\$ 8,425	\$ 6,500	\$ 3,585	\$ 6,500
10-60-6240-5300-3300	SUPPLIES & OPERATIONS	\$ 4,072	\$ 5,542	\$ 10,000	\$ 8,688	\$ 10,000
10-60-6240-5300-4501	SERVICE CONTRACTS	\$ 4,093	\$ 4,110	\$ 3,600	\$ 3,600	\$ 3,600
	Sub-Totals:	\$ 29,005	\$ 41,724	\$ 49,070	\$ 42,995	\$ 51,220
10-60-6240-5700-7400	CAPITAL OUTLAY	\$ 42,570	\$ 8,500	\$ 3,500	\$ 3,500	\$ -
	Sub-Totals:	\$ 42,570	\$ 8,500	\$ 3,500	\$ 3,500	\$ -
	SARAH YARD CENTER TOTALS	\$ 71,575	\$ 50,224	\$ 52,570	\$ 46,495	\$ 51,220

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	SYCC COMMENTS
10-60-6240-5100-0210	Salaries	7,096	12,075	15,760	15,000	17,760	13%	Part-time staffing for center.
10-60-6240-5120-0500	FICA	543	924	1,210	1,200	1,360		FICA
10-60-6240-5300-1300	Utilities	9,171	10,649	12,000	10,922	12,000	0%	Electric, Gas, Internet
10-60-6240-5300-1701	Bldg. Maintenance	4,030	8,425	6,500	3,585	6,500	0%	Maintenance and repairs to building as required
10-60-6240-5300-3300	Supplies & Operations	4,072	5,542	10,000	8,688	10,000	0%	Misc. Supplies for operations and activities, special events, outside programs
10-60-6240-5300-4501	Service Contracts	4,093	4,110	3,600	3,600	3,600	0%	Custodial Services
	Subtotal	29,005	41,724	49,070	42,995	51,220	4%	
10-60-6240-5700-7400	Capital Outlay	42,570	8,500	3,500	3,500	-	-100%	
	Subtotal	42,570	8,500	3,500	3,500	-	-100%	
	GRAND TOTALS:	71,575	50,224	52,570	46,495	51,220	-3%	Department Budget % Change

General Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Contingency:						
10-00-9990-5300-0000	CONTINGENCY	\$ -	\$ -	\$ 275,000	\$ 175,000	\$ 250,799
Sub-Totals:		\$ -	\$ -	\$ 275,000	\$ 175,000	\$ 250,799
Total Revenues:		\$ 14,852,295	\$ 16,156,954	\$ 15,877,035	\$ 16,799,577	\$ 17,031,238
Less:						
Total Expenditures:		\$ 14,220,911	\$ 16,600,324	\$ 15,877,035	\$ 14,737,177	\$ 17,031,238
Amount Revenues Over (Under) Expenditures:		\$ 631,384	\$ (443,370)	\$ -	\$ 2,062,400	\$ -

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	CONTINGENCY COMMENTS
10-00-9990-5300-0000	Contingency	-	-	275,000	175,000	250,799	-9%	Includes funds for Vacation Compensation program
GRAND TOTALS:		-	-	275,000	175,000	250,799	-9%	Department Budget % Change

Water/ Sewer Fund

Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Water/Sewer Revenues:	\$ 9,831,574	\$ 9,697,316	\$ 10,862,530	\$ 11,242,880	\$ 10,039,380
Less Expenses:					
Water Plant:	\$ 4,176,959	\$ 2,332,507	\$ 2,511,765	\$ 2,621,065	\$ 2,926,396
Water/Sewer Distribution:	\$ 6,317,177	\$ 4,212,347	\$ 7,028,350	\$ 6,322,770	\$ 5,807,580
Debt Service:	\$ 611,132	\$ 490,594	\$ 967,414	\$ 967,384	\$ 1,030,957
Contingency:	\$ 360,005	\$ -	\$ 355,001	\$ 225,000	\$ 274,447
Amount Revenues Over (Under) Expenditures:	\$ (1,633,699)	\$ 2,661,868	\$ -	\$ 1,106,661	\$ -

Water/Sewer Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Water/Sewer Revenues:						
30-71-3500-3505-0000	WATER SALES	\$ 2,686,128	\$ 2,786,208	\$ 2,870,000	\$ 2,778,000	\$ 2,912,000
30-71-3500-3505-0001	WATER SALES(WHOLESALE)	\$ 1,585,214	\$ 2,071,519	\$ 2,000,000	\$ 2,100,000	\$ 2,080,380
30-71-3500-3510-0000	SEWER SALES	\$ 4,478,097	\$ 4,631,161	\$ 4,505,000	\$ 4,800,000	\$ 4,800,000
30-71-3500-3520-0001	MISC. SALES & SERVICE	\$ 767,552	\$ 25,137	\$ 7,650	\$ -	\$ 2,000
30-71-3500-3505-0002	NON-REFUND WA CUT ON FEE	\$ 17,036	\$ 19,300	\$ 17,000	\$ 20,000	\$ 20,000
30-71-3500-3523-0000	WATER TAPS	\$ 17,785	\$ 10,795	\$ 14,000	\$ 3,000	\$ 3,000
30-71-3500-3523-0010	WATER SYSTEM DEVELOPMENT FEES	\$ 43,706	\$ 40,100	\$ 40,000	\$ 40,000	\$ 40,000
30-71-3500-3524-0000	WATER METER SET FEES	\$ 35,368	\$ 8,530	\$ 10,000	\$ 43,000	\$ 15,000
30-71-3500-3525-0000	SEWER TAPS	\$ 15,195	\$ 5,565	\$ 10,000	\$ 1,000	\$ -
30-71-3500-3525-0010	SEWER SYSTEM DEVELOPMENT FEES	\$ 17,780	\$ 21,900	\$ 15,000	\$ 20,000	\$ 25,000
30-71-3500-3772-0000	SLUDGE PROCESSING	\$ 8,037	\$ 18,180	\$ 15,000	\$ 12,000	\$ 12,000
30-71-3550-3560-0000	PENALTIES	\$ 50,853	\$ 51,735	\$ 55,000	\$ 60,000	\$ 60,000
30-71-3700-3307-0001	GRANT - FEMA	\$ 100,664			\$ -	\$ -
30-71-3700-3307-0003	GRANT - AIA	\$ -		\$ 30,000	\$ 30,000	\$ -
30-71-3800-3800-0003	FIXED ASSET DISPOSAL	\$ 750		\$ -	\$ -	\$ -
30-71-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 7,409	\$ 7,186	\$ 8,000	\$ 70,000	\$ 70,000
30-71-3900-3900-0000	FUND BALANCE APPROPRIATED		\$ -	\$ 1,265,880	\$ 1,265,880	
30-71-3500-3525-0800	HOLLAND DR ASSESSMENTS			\$ -	\$ -	\$ -
	LOAN PROCEEDS	\$ -		\$ -	\$ -	\$ -
30-71-3300-3315-0010	GRANT/GOLDEN LEAF			\$ -	\$ -	\$ -
	Sub-Totals:	\$ 9,831,574	\$ 9,697,316	\$ 10,862,530	\$ 11,242,880	\$ 10,039,380

Water/Sewer Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Water Plant:						
30-71-7200-5100-0200	SALARIES & WAGES	\$ 430,579	\$ 455,471	\$ 471,200	\$ 435,000	\$ 511,675
30-71-7200-5100-0250	OVERTIME	\$ 15,963	\$ 16,490	\$ 15,000	\$ 25,000	\$ 15,000
30-71-7200-5120-0500	FICA TAXES	\$ 32,392	\$ 34,234	\$ 37,200	\$ 37,200	\$ 40,305
30-71-7200-5125-0600	GROUP INSURANCE	\$ 82,805	\$ 93,064	\$ 117,100	\$ 117,100	\$ 116,550
30-71-7200-5125-0610	RETIREE SUPPLEMENTAL	\$ 4,290	\$ 5,443	\$ 5,615	\$ 5,615	\$ 3,225
30-71-7200-5127-0700	RETIREMENT	\$ 56,724	\$ 64,578	\$ 67,500	\$ 67,500	\$ 76,925
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 409	\$ -	\$ -	\$ -	\$ -
30-71-7200-5300-0800	TRAINING & EDUCATION	\$ 5,399	\$ 5,238	\$ 10,000	\$ 7,500	\$ 7,500
30-71-7200-5300-1000	DEBT COLLECTION FEE (18%)	\$ -	\$ 426	\$ -		
30-71-7200-5300-1100	TELEPHONE	\$ 5,440	\$ 5,344	\$ 3,510	\$ 3,510	\$ 3,510
30-71-7200-5300-1201	LEGAL FEES	\$ 4,829	\$ 3,034	\$ 5,000	\$ 25,000	\$ 5,000
30-71-7200-5300-1300	UTILITIES	\$ 180,480	\$ 222,973	\$ 182,000	\$ 180,000	\$ 182,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$ 84,971	\$ 53,796	\$ 90,000	\$ 90,000	\$ 90,000
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$ 30,135	\$ 27,900	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$ 18,503	\$ 24,029	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7200-5300-3000	FUEL	\$ 475	\$ 1,580	\$ 1,500	\$ 1,500	\$ 1,500
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 924	\$ 1,420	\$ 2,000	\$ 2,000	\$ 2,000
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$ 553,419	\$ 623,370	\$ 659,950	\$ 779,950	\$ 922,906
30-71-7200-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7200-5300-3303	IT SUPPLIES	\$ -	\$ -	\$ 3,190	\$ 3,190	\$ 2,000
30-71-7200-5300-3600	UNIFORMS	\$ 5,338	\$ 4,675	\$ 6,500	\$ 6,500	\$ 6,500
30-71-7200-5300-4501	SERVICE CONTRACTS	\$ 273,554	\$ 294,587	\$ 299,300	\$ 299,300	\$ 339,800
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ 2,148,500	\$ 250,000	\$ 400,000	\$ 400,000	\$ 450,000
	Sub-Totals:	\$ 3,935,129	\$ 2,187,651	\$ 2,446,565	\$ 2,555,865	\$ 2,846,396
30-71-7200-5700-7400	CAPITAL OUTLAY	\$ 241,830	\$ 144,856	\$ 65,200	\$ 65,200	\$ 80,000
	Sub-Totals:	\$ 241,830	\$ 144,856	\$ 65,200	\$ 65,200	\$ 80,000
	WATER PLANT TOTALS:	\$ 4,176,959	\$ 2,332,507	\$ 2,511,765	\$ 2,621,065	\$ 2,926,396

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	WATER PLANT COMMENTS
Town of Smithfield Budget Justification Sheet								
30-71-7200-5100-0200	Salaries & Wages	430,579	455,471	471,200	435,000	511,675	9%	10 FTEs: Salary of Water Plant Superintendent, Chief Water Plant Operator, Water Plant Chemist, Water Plant Mechanic, 2 Operator III, 2 Water Plant Operator II, 2 Water Plant Operator I.
30-71-7200-5100-0250	Overtime	15,963	16,490	15,000	25,000	15,000	0%	Projected overtime for employees during holidays & emergencies; covering vacations & sick time; and paying off-duty operators to come in for required training and safety meetings.
30-71-7200-5120-0500	FICA	32,392	34,234	37,200	37,200	40,305	8%	
30-71-7200-5125-0600	Group Insurance	82,805	93,064	117,100	117,100	116,550	0%	Medical Insurance
30-71-7200-5125-0610	Retiree Supplemental	4,290	5,443	5,615	5,615	3,225		
30-71-7200-5127-0700	Retirement	56,724	64,578	67,500	67,500	76,925	14%	Pension Rate at 12.85 Percent
30-71-7200-5300-0771	Unemployment Compensation	409					N/A	
30-71-7200-5300-0800	Training/ Education	5,399	5,238	10,000	7,500	7,500	-25%	State Lab Certification Fee (\$350), NCWOA Dues for Plant Personnel (\$500), NCWTFD Board Certification Renewal (\$1000), Miscellaneous Training to maintain certification (\$1250) Certification school for three operators (\$3,000). Permit to operate a public water system (\$3,000). Discharge Permit fee (\$800).
30-71-7200-5300-1000	Debt Collection Fee (18%)		426					
30-71-7200-5300-1100	Telephone	5,440	5,344	3,510	3,510	3,510	0%	Cellphone Allowance: 5 employees at \$600/yr each. 3 land lines at \$170/yr each.
30-71-7200-5300-1201	Legal Fees	4,829	3,034	5,000	25,000	5,000	0%	
30-71-7200-5300-1300	Utilities	180,480	222,973	182,000	180,000	182,000	0%	Water Plant Electric Bill - Water Plant Water/Sewer Bill, Fuel Oil for water Plant and River Generators.
30-71-7200-5300-1700	Equip Maint & Repair	84,971	53,796	90,000	90,000	90,000	0%	Maintenance and Repair of Motors, Pumps, Valves, Chlorinators, Generators and other associated equipment at the Water Plant.
30-71-7200-5300-1701	Building Maint & Repair	30,135	27,900	35,000	35,000	35,000	0%	Spare pump for sludge (\$25,000). Dumpster for sludge hauling (\$10,000)
30-71-7200-5300-2900	Professional Services	18,503	24,029	35,000	35,000	35,000	0%	Misc. Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5300-3000	Fuel	475	1,580	1,500	1,500	1,500	0%	

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted		FY 24 Adopted		% CHG	WATER PLANT COMMENTS
				Budget	FY 23 Projected	Budget			
30-71-7200-5300-3100	Vehicle Supplies/ Maintenance	924	1,420	2,000	2,000	2,000	0%	Maintenance on 3 service trucks and backhoe.	
30-71-7200-5300-3300	Supplies/ Operations	553,419	623,370	659,950	779,950	922,906	40%	Aluminum Sulfate (\$212,640), Caustic (\$320,600), Ammonia (\$23,200), Captor (\$15,881), Chlorine (\$71,925), Sodium Permanganate (\$20,000), Phosphate (\$80,000), Polymer (\$36,900), Sodium Chlorite (\$72,000), Lab Supplies (\$37,000), Copier (\$760), Tools (\$6,000), Miscellaneous Equipment (\$26,000) Increase in chemicals is industry wide and is not likely to subside in the next few years	
30-71-7200-5300-3350	Hurricane	-	-	-	-	-	-	-	
30-71-7200-5300-3303	IT Supplies	-	-	3,190	3,190	2,000	-	IT Supplies authorized by IT Director for Water Plant Information Technology Systems	
30-71-7200-5300-3600	Uniforms	5,338	4,675	6,500	6,500	6,500	0%	Uniforms and Safety Shoes for Water Plant Employees.	
30-71-7200-5300-4501	Service Contracts	273,554	294,587	299,300	299,300	339,800	14%	Certified Testing for Water Plant (\$40,000), Annual Mowing and Landscape Contract for Plant (\$15,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$40,000), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$5,000), Sludge removal (\$114,000), Technician to service lab equipment (\$8,000), Misc. Contract Services (\$10,000), River Dredging(\$40,000), Janitorial Services (\$10,800), Diver to clean sand from raw pump station (\$45,000)	
30-71-7200-5300-4502	C.S./BLDG Demo & Asbestos	-	-	-	-	-	-	N/A	
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	2,148,500	250,000	400,000	400,000	450,000	N/A	Transfer to Capital Improvement Fund for East Smithfield Water System Improvements	
	Subtotal	3,935,129	2,187,651	2,446,565	2,555,865	2,846,396	16%		
30-71-7200-5700-7400	Capital Outlay	241,830	144,856	65,200	65,200	50,000	-23%	SCADA Upgrades	
						30,000		Work truck (pick-up)	
	Subtotal	241,830	144,856	65,200	65,200	80,000	23%		
	GRAND TOTALS:	4,176,959	2,332,507	2,511,765	2,621,065	2,926,396	17%	Department Budget % Change	

Water/Sewer Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Water/Sewer Distribution:						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 545,639	\$ 614,161	\$ 735,480	\$ 650,000	\$ 886,155
30-71-7220-5100-0210	SALARIES/COUNCIL	\$ 14,008	\$ 14,053	\$ 14,000	\$ 14,000	\$ 14,000
30-71-7220-5100-0250	OVERTIME	\$ 45,470	\$ 46,587	\$ 35,000	\$ 50,000	\$ 35,000
30-71-7220-5120-0500	FICA TAXES	\$ 41,976	\$ 50,354	\$ 56,090	\$ 56,090	\$ 70,480
30-71-7220-5125-0600	GROUP INSURANCE	\$ 140,352	\$ 155,934	\$ 191,700	\$ 165,000	\$ 214,200
30-71-7220-5125-0610	RETIREE SUPPLEMENTAL	\$ 14,909	\$ 16,776	\$ 16,280	\$ 16,280	\$ 18,780
30-71-7220-5127-0700	RETIREMENT	\$ 75,429	\$ 90,093	\$ 114,400	\$ 114,400	\$ 141,835
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	\$ 106,548	\$ 108,780	\$ 115,900	\$ 120,000	\$ 142,680
30-71-7220-5300-0800	TRAINING & EDUCATION	\$ 4,154	\$ 2,055	\$ 7,500	\$ 7,500	\$ 8,250
30-71-7220-5300-1000	DEBT COLLECTION FEE (18%)		\$ 565			
30-71-7220-5300-1100	TELEPHONE	\$ 3,823	\$ 5,597	\$ 3,060	\$ 3,060	\$ 3,060
30-71-7220-5300-1300	UTILITIES	\$ 39,873	\$ 37,598	\$ 38,000	\$ 34,000	\$ 35,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	\$ 24,190	\$ 16,297	\$ 40,000	\$ 35,000	\$ 50,000
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	\$ 3,100	\$ -	\$ 10,000	\$ 8,000	\$ 8,000
30-71-7220-5300-3000	FUEL	\$ 17,649	\$ 33,407	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 27,029	\$ 27,622	\$ 25,000	\$ 25,000	\$ 25,000
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	\$ 182,616	\$ 250,352	\$ 238,740	\$ 238,740	\$ 275,000
30-71-7220-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-3303	IT SUPPLIES	\$ -	\$ -	\$ 6,980	\$ 6,980	\$ 10,000
30-71-7220-5300-3600	UNIFORMS	\$ 5,096	\$ 6,120	\$ 9,000	\$ 7,500	\$ 7,500
30-71-7220-5300-4402	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-4500	SEWAGE TREATMENT	\$ 3,143,910	\$ 2,402,736	\$ 2,800,000	\$ 2,200,000	\$ 2,400,000
30-71-7220-5300-4501	SERVICE CONTRACTS	\$ 307,332	\$ 246,799	\$ 206,000	\$ 206,000	\$ 225,000
30-71-7220-5300-5710	W-S FUND BAL./ECON. DEVEL.	\$ 77,270	\$ 77,234	\$ 95,000	\$ 95,000	\$ 30,000
30-71-7220-5500-9104	WATER/SEWER PIL-PROPERTY TAX	\$ -	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640
30-76-7220-5970-9101	TRANSFER TO W/S CAPITAL PROJ. FUND	\$ 1,150,000	\$ (350,840)	\$ 1,945,880	\$ 1,945,880	\$ 900,000
	Sub-Totals:	\$ 5,970,373	\$ 3,969,919	\$ 6,856,650	\$ 6,151,070	\$ 5,652,580
30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 346,804	\$ 242,427	\$ 171,700	\$ 171,700	\$ 155,000
	Sub-Totals:	\$ 346,804	\$ 242,427	\$ 171,700	\$ 171,700	\$ 155,000
	WATER/SEWER TOTALS:	\$ 6,317,177	\$ 4,212,347	\$ 7,028,350	\$ 6,322,770	\$ 5,807,580

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted	FY 23 Projected	FY 24 Adopted	% CHG	WATER/SEWER COMMENTS
				Budget		Budget		
30-71-7220-5100-0200	Salaries & Wages	545,639	614,161	735,480	650,000	886,155	20%	Salary 14 FTEs: Superintendent for Water/Sewer, 2 Pump Station Mechanic, Waste Water System Tech, 2 Crew Leader, 1 Customer Service Representative, 5 Utility Line Mechanic; 2 Meter Readers. On-call Pay (\$11,280), Call back hours paid at regular pay and not overtime (\$2,600).
30-71-7220-5100-0210	Salaries/Council	14,008	14,053	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
30-71-7220-5100-0250	Overtime	45,470	46,587	35,000	50,000	35,000	0%	Projected overtime for employees during emergencies
30-71-7220-5120-0500	FICA	41,976	50,354	56,090	56,090	70,480	26%	
30-71-7220-5125-0600	Group Insurance	140,352	155,934	191,700	165,000	214,200	12%	Medical Insurance
30-71-7220-5125-0610	Retiree Supplemental	14,909	16,776	16,280	16,280	18,780		
30-71-7220-5127-0700	Retirement	75,429	90,093	114,400	114,400	141,835	24%	Pension Rate at 12.85 Percent
30-71-7220-5300-0770	Prop Liab Ins/WK Comp	106,548	108,780	115,900	120,000	142,680	23%	Property and Liability Insurance; Workers Compensation Insurance
30-71-7220-5300-0800	Training / Education	4,154	2,055	7,500	7,500	8,250	10%	NCWTFO Certifications (\$240) WPCSOCC Certifications (\$350), Certifications & Registrations for NCWTFO Training (\$160), Distribution and Collection School Fees (3 people @\$1,000 ea.), Blood Born Pathogens (\$2,500), Audiological Testing, (\$2,000).
30-71-72205300-100	Debt Collection Fee (18%)		565					
30-71-7220-5300-1100	Telephone	3,823	5,597	3,060	3,060	3,060	0%	Cellphone Allowance for 3 employees (\$600/year = \$1,800), Cellphone Allowance for 7 employees (\$180/year = \$1,260)
30-71-7220-5300-1300	Utilities	39,873	37,598	38,000	34,000	35,000	-8%	Progress Energy Billing for Lift Stations, Town of Smithfield Billing for Lift Stations, Propane Gas for Generators (\$1100), 1/2 TWC Line for SCADA remote access (\$900)
30-71-7220-5300-1700	Equip Maint & Repair	24,190	16,297	40,000	35,000	50,000	25%	Maintenance of Pumps, Motors, SCADA and Controls for Town's Wastewater Pumps for 21 Lift Stations, Test 20 RPZ and replacement of rpz (\$2,600). Pump costs have risen. Degreaser costs have increased.

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted		FY 24 Adopted		% CHG	WATER/SEWER COMMENTS
				Budget	FY 23 Projected	Budget			
30-71-7220-5300-2900	Professional Services	3,100	-	10,000	8,000	8,000	-20%	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 (\$3,000)	
30-71-7220-5300-3000	Fuel	17,649	33,407	35,000	35,000	35,000	0%	Fuel for Water and Sewer Line Maintenance Crews Cost of Fuel increase Meter Readers Added.	
30-71-7220-5300-3100	Vehicle Supplies/ Maintenance	27,029	27,622	25,000	25,000	25,000	0%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment. Added \$5,000 due to increased age of fleet and presumed increased maintenance.	
30-71-7220-5300-3300	Supplies/ Operations	182,616	250,352	238,740	238,740	275,000	15%	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), Copier (\$776), Misc. replacement hand tools for the crews (\$1,800). Degreaser for lift stations (\$68,000) Line Item Increase due to increase in cost of pipe, couplings, fittings & appurtenances.	
30-71-7220-5300-3350	Hurricane	-							
30-71-7220-5300-3307	IT Supplies			6,980	6,980	10,000		IT Supplies by IT Director for Water/Sewer Dept. Replacement of hand-held readers for billing system. Also, for associated upgrades to software & meter reading systems.	
30-71-7220-5300-3600	Uniforms	5,096	6,120	9,000	7,500	7,500	-17%	Uniforms and Safety Shoes for Water/Sewer Employees, Safety Shoe Allowance (\$100 ea.); caps and misc. purchases.	
30-71-7220-5300-4402	Miscellaneous	-							
30-71-7220-5300-4500	Sewage Treatment	3,143,910	2,402,736	2,800,000	2,200,000	2,400,000	-14%	Annual Treatment Costs of Wastewater from Johnston County, 2017-2018 Sewage Treatment Costs (\$1,870,709) 2018-2019 Sewage Treatment Costs (\$2,756,189) 2019-2020 Sewage Treatment Costs (\$2,293,974) 2020-2021 Sewage Treatment Costs (\$3,143,910) 2021-2022 Sewage Treatment Costs (\$2,402,736)	

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted		FY 24 Adopted		% CHG	WATER/SEWER COMMENTS
				Budget	FY 23 Projected	Budget			
30-71-7220-5300-4501	Service Contracts	307,332	246,799	206,000	206,000	225,000	9%	ORC Service for Cross-Connections Requirements (\$750/month or \$9,000), Monthly Water Tank Maintenance contract with Southern Corrosion Inc. (\$41,016), Misc. costs for pump repair, confined space assistance, etc. Dukes Root Control (\$4,500.00), 1/2 janitorial contract OC (\$4,100), Yearly Maintenance Contract for 22 generators at SLS sites (\$18,500), \$120,000 for street cut/street repairs. EDA Grant Administration.	
30-71-7220-5300-5710	W-S Fund Bal. Eco. Devel.	77,270	77,234	95,000	95,000	30,000	-68%	Funds available to assist with economic development.	
30-71-7220-5500-9104	W-S PIL - PROPERTY TAX	-	117,640	117,640	117,640	117,640		Costs attributed to property taxes in lieu.	
30-76-7220-5970-9101	Transfer to W/S Capital Projects	1,150,000	(350,840)	1,945,880	1,945,880	900,000	N/A	I & I Reduction (\$200,000), Lift Station Repair (\$150,000), AMI-Nextgrid (\$250,000), FH Valve insertion (\$100,000), Water Lines Upgrade (\$200,000)	
	Subtotal	5,970,373	3,969,919	6,856,650	6,151,070	5,652,580	-18%		
30-71-7220-5700-7400	Capital Outlay	346,804	242,427	50,000	171,700	50,000	0%	Manhole Rehab	
				30,000					
				75,000		75,000		1/2 Dump Truck - to be purchased in FY 2023/2024	
				16,700					
						30,000		Work Truck (pick-up)	
	Subtotal	346,804	242,427	171,700	171,700	155,000	-10%		
	GRAND TOTALS:	6,317,177	4,212,347	7,028,350	6,322,770	5,807,580	-17%	Department Budget % Change	

Water/Sewer Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Debt Service:						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ -	\$ -	\$ 669,927	\$ 669,927	\$ 733,500
30-71-7240-5400-9503	D/S EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7240-5400-9505	I & I/SAND REMOVAL	\$ 166,114	\$ 166,114	\$ 166,144	\$ 166,114	\$ 166,114
30-71-7240-5400-9506	MULTIPLE W/S PROJECTS	\$ 131,342	\$ 131,342	\$ 131,343	\$ 131,343	\$ 131,343
30-71-7240-5400-9508	BOOKER DAIRY RD-BBT	\$ 313,676	\$ 193,138	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 611,132	\$ 490,594	\$ 967,414	\$ 967,384	\$ 1,030,957
Contingency:						
30-00-9990-5300-0000	CONTINGENCY	\$ 360,005	\$ -	\$ 250,001	\$ 120,000	\$ 274,447
30-71-7200-5300-3306	SALARY ADJUSTMENTS	\$ -	\$ -	\$ 105,000	\$ 105,000	\$ -
	Sub-Totals:	\$ 360,005	\$ -	\$ 355,001	\$ 225,000	\$ 274,447
	DEBT SERVICE/CONTINGENCY TOTALS:	\$ 971,137	\$ 490,594	\$ 1,322,415	\$ 1,192,384	\$ 1,305,404
	Total Revenues:	\$ 9,831,574	\$ 9,697,316	\$ 10,862,530	\$ 11,242,880	\$ 10,039,380
	Less:					
	Total Expenditures:	\$ 11,105,268	\$ 7,035,448	\$ 10,862,530	\$ 10,136,219	\$ 10,039,380
	Amount Revenues Over (Under) Expenditures:	\$ (1,273,694)	\$ 2,661,868	\$ -	\$ 1,106,661	\$ -

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted		FY 24 Adopted	% CHG	WATER/SEWER DEBT SERVICE- CONTINGENCY COMMENTS
				Budget	FY 23 Projected	Budget		
30-71-7240-5400-9502	Water Plant Expansion	-		669,927	669,927	733,500	9%	Water Plant Expansion - NCDEQ. Matures May 2042 Based on \$12,050,000 @1.11%
30-71-7240-5400-9503	D/S Water Loan (Equip)						#DIV/0!	Joint Loan 83% Water/Sewer & 17% Electric Original Loan \$491,185 for 5 Years @ 1.55% Semi-annually issued Dec 23, 2014. Maturity Date Nov 5, 2019
30-71-7240-5400-9505	I & I/Sand Removal	166,114	166,114	166,144	166,114	166,114	0%	1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb., 2026. BBT (Truist)
30-71-7240-5400-9506	Multiple W/S Projects	131,342	131,342	131,343	131,343	131,343	0%	1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026. BBT (Truist)
30-71-7240-5400-9508	Booker Dairy Rd-BBT	313,676	193,138	-	-	-	#DIV/0!	March 22, 2017; \$2.037 million at 2.03 percent for 7 years with annual payments of \$313,675.Matures March 2022.
	Subtotal	611,132	490,594	967,414	967,384	1,030,957	7%	
30-00-9990-5300-0000	Contingency	360,005	-	250,001	120,000	274,447	10%	Includes VCP
	Salary Adjustments	-		105,000	105,000			
	Subtotal	360,005	-	355,001	225,000	274,447	-23%	
	GRAND TOTALS	971,137	490,594	1,322,415	1,192,384	1,305,404	-1%	Department Budget % Change

Electric Fund

Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Electric Revenues:	\$ 14,851,161	\$ 15,468,736	\$ 16,705,650	\$ 16,350,000	\$ 16,702,000
Less Expenses:					
Electric Utility:	\$ 14,787,276	\$ 14,897,406	\$ 15,980,185	\$ 15,845,675	\$ 16,139,414
Electric Debt Service:	\$ 342,585	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:	\$ 332,481	\$ -	\$ 382,879	\$ 205,000	\$ 220,000
Amount Revenues Over (Under) Expenditures:	\$ (611,181)	\$ 228,744	\$ -	\$ (43,261)	\$ -

Electric Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Electric Revenues:						
31-72-3550-3530-0000	ELECTRIC SALES	\$ 14,548,023	\$ 15,190,383	\$ 16,127,650	\$ 16,000,000	\$ 16,320,000
31-72-3550-3560-0000	PENALTIES	\$ 84,335	\$ 74,268	\$ 80,000	\$ 79,000	\$ 80,000
31-72-3550-3580-0000	CUT ON FEE	\$ 76,930	\$ 91,025	\$ 86,000	\$ 88,000	\$ 89,000
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 1,982	\$ 4,943	\$ 3,000	\$ 4,000	\$ 4,000
31-72-3550-3520-0002	ONLINE CONVENIENCE FEE	\$ 95,669	\$ 86,820	\$ 87,000	\$ 80,000	\$ 75,000
31-72-3550-3520-0000	MISCELLANEOUS	\$ 25,220	\$ 10,584	\$ 4,000	\$ 9,000	\$ 9,000
31-72-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 18,252	\$ 10,712	\$ 13,000	\$ 90,000	\$ 75,000
31-72-3900-3900-0799	WRITEOFF RECOVERY			\$ -		
	GRANTS			\$ -		
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$ 750	\$ -	\$ 305,000		\$ 50,000
	LOAN PROCEEDS			\$ -		
Sub-Totals:		\$ 14,851,161	\$ 15,468,736	\$ 16,705,650	\$ 16,350,000	\$ 16,702,000

Electric Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Electric Utility:						
31-72-7230-5100-0200	SALARIES & WAGES	\$ 1,017,794	\$ 1,080,591	\$ 1,162,000	\$ 1,162,000	\$ 1,314,774
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 14,051	\$ 14,051	\$ 14,000	\$ 14,000	\$ 14,000
31-72-7230-5100-0250	OVERTIME	\$ 18,339	\$ 28,657	\$ 16,000	\$ 25,000	\$ 20,000
31-72-7230-5120-0500	FICA TAXES	\$ 75,535	\$ 81,172	\$ 89,715	\$ 89,715	\$ 104,820
31-72-7230-5125-0600	GROUP INSURANCE	\$ 189,991	\$ 204,747	\$ 257,960	\$ 257,960	\$ 286,700
31-72-7230-5125-0610	RETIREE SUPPLEMENTAL	\$ 19,295	\$ 21,617	\$ 22,000	\$ 22,000	\$ 22,950
31-72-7230-5127-0700	RETIREMENT	\$ 128,551	\$ 152,287	\$ 167,500	\$ 167,500	\$ 188,720
31-72-7230-5300-0760	TEMP LABOR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0770	PROP. LIA. INS./WKS COMP	\$ 106,551	\$ 108,211	\$ 115,900	\$ 118,350	\$ 142,680
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 409	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 3,268	\$ 8,836	\$ 15,000	\$ 15,000	\$ 15,000
31-72-7230-5300-1000	DEBT COLLECTION FEE (18%)		\$ 1,703			
31-72-7230-5300-1100	TELEPHONE	\$ 7,523	\$ 9,176	\$ 7,800	\$ 7,800	\$ 7,800
31-72-7230-5300-1121	POSTAGE	\$ 39,178	\$ 41,567	\$ 40,000	\$ 40,000	\$ 40,000
31-72-7230-5300-1201	LEGAL FEES	\$ 111	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-1300	UTILITIES	\$ 16,145	\$ 17,931	\$ 20,000	\$ 18,000	\$ 18,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 43,993	\$ 94,775	\$ 45,000	\$ 30,000	\$ 40,000
31-72-7230-5300-2900	PROFESSIONAL SERVICES	\$ 3,458	\$ 8,908	\$ 15,000	\$ 10,000	\$ 15,000
31-72-7230-5300-3000	FUEL	\$ 12,884	\$ 24,079	\$ 27,500	\$ 25,000	\$ 27,500
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 25,570	\$ 30,915	\$ 30,500	\$ 40,000	\$ 45,000
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ 212,869	\$ (138,498)	\$ 295,500	\$ 295,500	\$ 325,000
31-72-7230-5300-7401	EAST RIVER ELECTRIC INFRASTRUCTURE	\$ 49,402	\$ 229,889	\$ 200,000	\$ 150,000	\$ -
31-72-7260-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 11,087	\$ 11,076	\$ 16,600	\$ 14,000	\$ 17,500
31-72-7230-5300-3303		550000 \$ -	\$ -	\$ 6,560	\$ 2,000	\$ 10,000
31-72-7230-5300-4401	DEBIT/CREDIT CARD FEES	\$ 99,355	\$ 93,970	\$ 93,000	\$ 93,000	\$ 93,000
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 187,290	\$ 144,310	\$ 153,800	\$ 110,000	\$ 156,500
31-72-7230-5300-4502	C.S./LOGICS	\$ 56,346	\$ 58,289	\$ 57,000	\$ 57,000	\$ 57,000
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 11,637,294	\$ 11,821,114	\$ 12,450,000	\$ 12,420,000	\$ 12,450,000
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ 77,270	\$ 77,234	\$ -	\$ -	\$ -
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ.	\$ 620,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 632,320
31-76-7230-5500-9104	ELECTRIC PIL-PROPERTY TAX	\$ 88,500	\$ 95,150	\$ 95,150	\$ 95,150	\$ 95,150
31-76-7230-5970-9108	TRANSFER TO BOOKER DAIRY ROAD CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
31-76-7230-5970-9110	TRANSFER TO ELECTRIC FUND CAP RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 14,762,059	\$ 14,871,758	\$ 15,963,485	\$ 15,828,975	\$ 16,139,414

Electric Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
31-72-7230-5700-7400	CAPITAL OUTLAY	\$ 25,217	\$ 25,648	\$ 16,700	\$ 16,700	\$ -
Sub-Totals:		\$ 25,217	\$ 25,648	\$ 16,700	\$ 16,700	\$ -
ELECTRIC TOTALS:		\$ 14,787,276	\$ 14,897,406	\$ 15,980,185	\$ 15,845,675	\$ 16,139,414

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5100-0200	Salaries & Wages	1,017,794	1,080,591	1,162,000	1,162,000	1,314,774	13%	Town of Smithfield Budget Justification Sheet 17 FTEs: Public Utilities Director, Electric System Superintendent, 3 Crew Leader, 5 Electric Line Technician, 1 Administrative Support Specialist, 1 Engineering Technician, 1 IT Analyst/Billing Supervisor, 2 Customer Service Representative., 1 Meter Tech, 2 PT Collection Assistants. On call pay (\$16,982).
31-72-7230-5100-0210	Salaries/Council	14,051	14,051	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
31-72-7230-5100-0250	Overtime	18,339	28,657	16,000	25,000	20,000	25%	Projected Overtime for Emergency Response and Repairs
31-72-7230-5120-0500	FICA	75,535	81,172	89,715	89,715	104,820	17%	
31-72-7230-5125-0600	Group Insurance	189,991	204,747	257,960	257,960	286,700	11%	Medical Insurance
31-72-7230-5125-0610	Retiree Supplemental	19,295	21,617	22,000	22,000	22,950		
31-72-7230-5127-0700	Retirement	128,551	152,287	167,500	167,500	188,720	13%	Pension Rate at 12.85 Percent
31-72-7230-5300-0760	Temp Labor	-						
31-72-7230-5300-0770	Prop. Lia./Wks Comp	106,551	108,211	115,900	118,350	142,680	23%	Property/Liability and Work Comp Insurance
31-72-7230-5300-0771	Unemployment Compensation	409					N/A	
31-72-7230-5300-0800	Training/ Education	3,268	8,836	15,000	15,000	15,000	0%	ElectriCities Annual Meeting, NCAMES Annual Meeting for Distribution Superintendent, Safety & Performance Training for Department Employees, Infrared Camera Training, Miscellaneous Costs (e.g. safety meeting material). Added 3.500 for Schools
31-72-7230-5300-1000	Debt Collection Fee (18%)		1,703					
31-72-7230-5300-1100	Telephone	7,523	9,176	7,800	7,800	7,800	0%	Cellphone Allowances: 8 employees (\$600/year = \$4,800), Cellphone Allowance for 7 employees (\$300/year = \$2,100) Brogden Station Line (\$900/yr)
31-72-7230-5300-1121	Postage	39,178	41,567	40,000	40,000	40,000	0%	Mailing of Monthly Utility Bills with Cash Cycle Solutions Projected Average (\$3,297/month) (\$39,575), Miscellaneous Postage Costs (\$2.425)
31-72-7230-5300-1201	Legal Fees	111					N/A	
31-72-7230-5300-1300	Utilities	16,145	17,931	20,000	18,000	18,000	-10%	Town of Smithfield Utility Costs, Time Warner Cable Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub.

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5300-1700	Equip Maint & Repair	43,993	94,775	45,000	30,000	40,000	-11%	Maintenance/Repair of Transformers, Substation Equipment, etc.
31-72-7230-5300-2900	Professional Services	3,458	8,908	15,000	10,000	15,000	0%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services
31-72-7230-5300-3000	Fuel	12,884	24,079	27,500	25,000	27,500	0%	Monthly Fuel Costs for Electric Department (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator)
31-72-7230-5300-3100	Vehicle Supplies/ Maintenance	25,570	30,915	30,500	40,000	45,000	48%	Maintenance and Repair of Electric Department and Meter Dept. Vehicles. Adds \$10,000 for the increased cost of repairs and the aging of the trucks (2 vehicles are from 2008 and will need to be replaced soon)
31-72-7230-5300-3300	Supplies/ Operations	212,869	(138,498)	295,500	295,500	325,000	10%	Increase due to the ever increasing price of raw material (copper, aluminum, wood, PVC) Shipping and cost of manufacturing all materials, along with the availability of that material. 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).
31-72-7230-5700-7401	East River Electric Infrastructure	49,402	229,889	200,000	150,000	-		Supplies needed for East River Growth
31-72-7230-5300-3350	Hurricane	-						
31-72-7230-5700-3307	IT Supplies/Phone			6,560	2,000	10,000		IT Supplies authorized by IT Director for Electric Department. Replacement of hand-held readers for billing system. Also, for associated upgrades to software & meter reading systems.
31-72-7230-5300-3600	Uniform Service	11,087	11,076	16,600	14,000	17,500	5%	Uniform Costs with Unifirst, Purchase of Lineman's (6) boots (\$1,500), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$1,500)
31-72-7230-5300-4401	Misc. /Debit-Credit Card Fee	99,355	93,970	93,000	93,000	93,000	N/A	Fees paid to credit card companies for payments made.
31-72-7230-5300-4501	Service Contracts	187,290	144,310	153,800	110,000	156,500	2%	NC 811 Account (\$1,000), Online Information Services (\$2,500), Tree Trimming Services (\$83,000), Cutting of Danger trees (\$20,000), Pole Change outs by contractors (\$40,000), Load Management Services by Mike Wilson. Inc. (\$10,000)
31-72-7230-5300-4502	C.S./Tyler	56,346	58,289	57,000	57,000	57,000	N/A	\$7,284.34 per quarter for Tyler plus \$1,250/month ElectiCities data Storage. Software updates and fixes.
31-72-7230-5300-4504	ESA-BAYWA SOLAR	-					N/A	
31-72-7230-5300-4800	Electricity Purchased	11,637,294	11,821,114	12,450,000	12,420,000	12,450,000	0%	Wholesale Power Purchased from NCEMPA. No change in Wholesale pricing.
31-72-7230-5300-5710	Economic Development	77,270	77,234	-	-		N/A	

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	620,000	550,000	550,000	550,000	632,320	N/A	Voltage Conversion (\$382,320); AMI (\$50,000); 1/2 large bucket truck (\$200,000)
31-76-7230-5500-9104	Contribution to General Fund - Payment in Lieu of Taxes	88,500	95,150	95,150	95,150	95,150	0%	Taxes to GF
31-76-7230-5970-9108	Transfer to Booker Dairy Road Proj Fund						N/A	
31-76-7230-5970-9110	Transfer to Electric Fund Capital Reserve						N/A	
	Subtotal	14,762,059	14,871,758	15,963,485	15,828,975	16,139,414	1%	
31-72-7230-5700-7400	Capital Outlay	25,217	25,648	16,700	16,700	-		
	Subtotal	25,217	25,648	16,700	16,700	-	-100%	
	Grand Totals	14,787,276	14,897,406	15,980,185	15,845,675	16,139,414	1%	Department Budget % Change

Electric Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Electric Debt Service:						
31-72-7250-5400-9500	SUBSTATION LOAN	\$ 342,585	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586
Sub-Totals:		\$ 342,585	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:						
31-00-9990-5300-0000	CONTINGENCY			\$ 277,879	\$ 100,000	\$ 220,000
31-72-7230-5300-3306	SALARY ADJUSTMENT	\$ 332,481	\$ -	\$ 105,000	\$ 105,000	\$ -
Sub-Totals:		\$ 332,481	\$ -	\$ 382,879	\$ 205,000	\$ 220,000
DEBT SERVICE/CONTIGENCY TOTALS:		\$ 675,066	\$ 342,585	\$ 725,465	\$ 547,586	\$ 562,586
Total Revenues:		\$ 14,851,161	\$ 15,468,736	\$ 16,705,650	\$ 16,350,000	\$ 16,702,000
Less:						
Total Expenditures:		\$ 15,129,861	\$ 15,239,992	\$ 16,705,650	\$ 16,393,261	\$ 16,702,000
Amount Revenues Over (Under) Expenditures:		\$ (278,700)	\$ 228,744.18	\$ -	\$ (43,261)	\$ -

Account #	Account Description	FY 21 Actual	FY 22 Actual	FY 23		FY 24 Adopted Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
				Adopted Budget	FY 23 Projected			
31-72-7250-5400-9500	Substation Loan	342,585	342,585	342,586	342,586	342,586	0%	2007 Substation Project Original Note \$5,000,000 @ 4.03% for 20 years. Refinanced in May 2014 \$3,888,730 @3.25% for 13 remaining years. Refinanced in April 2015 @ 2.89% for remaining 12 years. Maturity Date of August 15, 2027
	Subtotal	342,585	342,585	342,586	342,586	342,586	0%	
31-00-9990-5300-0000	Contingency	332,481	-	277,879	100,000	220,000	-21%	Funds available for unanticipated expenses.
	Salary Adjustment	-	-	105,000	105,000	-	-100%	
	Subtotal	332,481	-	382,879	205,000	220,000	-43%	
	Grand Totals	675,066	342,585	725,465	547,586	562,586	-22%	Department Budget % Change

Other Funds

JB George Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
40-61-3300-3310-0300	INTEREST - JB GEORGE	\$ 1,250	\$ 328	\$ 360	\$ 615	\$ 2,300
40-61-3300-3310-0301	INTEREST - JP GEORGE	\$ 241	\$ 35	\$ 40	\$ 40	\$ 500
Sub-Totals:		\$ 1,491	\$ 363	\$ 400	\$ 655	\$ 2,800
JB George Expenditures						
40-61-4100-5300-3400	J.B. GEORGE SPECIAL PROJECTS	\$ 1,263	\$ 3,308	\$ 360	\$ 529	\$ 2,300
40-61-4100-5300-3410	J.P. GEORGE SPECIAL PROJECTS	\$ 146	\$ -	\$ 40	\$ 40	\$ 500
Sub-Totals:		\$ 1,409	\$ 3,308	\$ 400	\$ 569	\$ 2,800
Total Revenues:		\$ 1,491	\$ 363	\$ 400	\$ 655	\$ 2,800
Less:						
Total Expenditures:		\$ 1,409	\$ 3,308	\$ 400	\$ 569	\$ 2,800
Amount Revenues Over (Under) Expenditures:		\$ 82	\$ (2,945)	\$ -	\$ 86	\$ -

Firemen's Relief Fund

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
50-20-3300-3300-0000	RECEIVED FROM STATE	\$ 7,950		\$ 9,000	\$ 13,100	\$ 12,000
50-20-3300-3300-0010	INTEREST EARNED	\$ 64		\$ 50	\$ 900	\$ 1,950
50-20-3300-3310-0000	REIMBURSEMENT	\$ 8,700		\$ -		
50-20-3900-3900-0000	FUND BALANCE APPROPRIATED	\$ -		\$ -		
Sub-Totals:		\$ 16,714	\$ -	\$ 9,050	\$ 14,000	\$ 13,950
Firemen's Relief Expenditures						
50-20-5310-5300-3460	FIREMENS RELIEF EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
50-20-5310-5300-3500	FIREMENS SUPP RET	\$ 8,700	\$ 20,915	\$ 9,050	\$ 5,600	\$ 13,950
Sub-Totals:		\$ 8,700	\$ 20,915	\$ 9,050	\$ 5,600	\$ 13,950
Total Revenues:		\$ 16,714	\$ -	\$ 9,050	\$ 14,000	\$ 13,950
Less:						
Total Expenditures:		\$ 8,700	\$ 20,915	\$ 9,050	\$ 5,600	\$ 13,950
Amount Revenues Over (Under) Expenditures:		\$ 8,014	\$ (20,915)	\$ -	\$ 8,400	\$ -

Smithfield Fire Tax District

Account Number	Account Description	FY 21 Actual	FY 22 Actual	FY 23 Adopted Budget	FY 23 Projected	FY 24 Adopted Budget
Smithfield Fire Tax District Revenues						
51-20-3100-3100-0100	SMITHFIELD FIRE DIST TAX	\$ 158,272	\$ 196,073	\$ 325,000	\$ 197,000	\$ 198,000
51-20-3100-3100-0101	MOTOR VEHICLE TAX	\$ 20,469	\$ 24,167	\$ 18,000	\$ 23,000	\$ 18,000
51-20-3800-3800-0000	JOHNSTON CO CONTRIBUTION/1st RESPONDERS	\$ 13,258	\$ 23,874	\$ 22,000	\$ 23,315	\$ 23,000
		\$ -	\$ -	\$ -		
	Sub-Totals:	\$ 191,999	\$ 244,114	\$ 365,000	\$ 243,315	\$ 239,000
Smithfield Fire Tax District Expenditures						
51-76-5320-5500-9100	CONTRIBUTION GEN FUND	\$ 175,400	\$ 175,400	\$ 365,000		\$ 239,000
	Sub-Totals:	\$ 175,400	\$ 175,400	\$ 365,000	\$ -	\$ 239,000
	Total Revenues:	\$ 191,999	\$ 244,114	\$ 365,000	\$ 243,315	\$ 239,000
	Less:			\$ -	\$ -	
	Total Expenditures:	\$ 175,400	\$ 175,400	\$ 365,000	\$ -	\$ 239,000
	Amount Revenues Over (Under) Expenditures:	\$ 16,599	\$ 68,714	\$ -	\$ 243,315	\$ -

Capital Project Funds

General Capital Project Fund - FUND 46

Account Number	Account Description	Adopted Budget For FY24
Gen Cap. Project Revenues		
46-20-3560-3560-0001	Loan (Fire Truck)	\$ 600,000
46-75-3870-3870-0311	Transfer from General Fund (Fire Truck)	\$ 300,000
46-75-3870-3870-0312	Transfer from General Fund (Garbage Truck)	\$ 300,000
	Sub-Totals:	<u><u>\$ 1,200,000</u></u>
Gen Cap. Project Expenditures		
46-20-5300-5700-7406	Fire Truck Replacement	\$ 900,000
46-40-5800-5700-7402	Garbage Truck	\$ 300,000
	Sub-Totals:	<u><u>\$ 1,200,000</u></u>

Water Sewer Capital Project Fund - FUND 45

Account Number	Account Description	Adopted Budget For FY24
Water Sewer Cap. Project Revenues		
45-75-3870-3870-0309	Transfer From W/S Fund (E. Smithfield Water System)	\$ 450,000
45-75-3870-3870-0303	Transfer From W/S Fund (I & I)	\$ 200,000
45-75-3870-3870-0304	Transfer From W/S Fund (Lift Stations)	\$ 150,000
45-75-3870-3870-0306	Transfer From W/S Fund (AMI)	\$ 250,000
45-75-3870-3870-0310	Transfer From W/S Fund (Water Lines Upgrade)	\$ 200,000
45-75-3870-3870-0313	Transfer From W/S Fund (FH Valve Insertion)	\$ 100,000
Sub-Totals:		<u><u>\$ 1,350,000</u></u>

Water Sewer Cap. Project Expenditures

45-71-7200-5700-7411	East Smithfield Water System Improvements	\$ 450,000
45-71-7220-5700-7413	I&I	\$ 200,000
45-71-7220-5700-7419	Lift Station Repair	\$ 150,000
45-71-7220-5700-7420	AMI	\$ 250,000
45-71-7220-5700-7424	Water Line Upgrades	\$ 200,000
45-71-7220-5700-7426	FH Valve Insertion	\$ 100,000
Sub-Totals:		<u><u>\$ 1,350,000</u></u>

Electric Capital Project Fund - FUND 47

Account Number	Account Description	Adopted Budget For FY24
Electric Cap. Project Revenues		
47-75-3870-3870-0000	Transfer from Electric Fund	\$ 650,000
Sub-Totals:		<u>\$ 650,000</u>
Electric Cap. Project Expenditures		
47-72-7230-5700-7407	Voltage Conversion	\$ 400,000
47-72-7230-5700-7411	Bucket Truck	\$ 200,000
47-72-7230-5700-7420	AMI	\$ 50,000
Sub-Totals:		<u>\$ 650,000</u>

ARPA Capital Project Fund - FUND 20

Account Number	Account Description	Adopted Budget For FY24
ARPA Project Revenue		
		<i>Sub-Totals:</i> <u>\$ -</u>
ARPA Cap. Project Expenditures		
		<i>Sub-Totals:</i> <u>\$ -</u>