

Town of Smithfield FY 2024-2025



Draft Budget

Presented to the Town Council
March 1, 2024

Town of Smithfield
Letter of Transmittal
Draft Budget
Fiscal Year 2024-2025

To: Honorable Mayor Andy Moore
Members of the Town Council

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

Date: March 1, 2024

RE: FY 2025 Letter of Transmittal

Dear Mayor and Council:

Please find attached the Manager's first DRAFT Budget document for the Town of Smithfield's General Fund, Water and Sewer Fund, and Electric Fund. All funds are currently balanced, meaning that expenditures equal revenues in each fund. The DRAFT does not include any transfers from Enterprise Funds to the General Fund or from the General Fund to Enterprise Funds. The DRAFT Budget should not be confused with the Manager's Proposed Budget which will follow budget workshops and discussions with the Council, currently scheduled to be available on May 22nd.

The DRAFT does not include any change to the current property tax rate of 57 cents. Once cent on the property tax rate is equivalent to about \$150,000. Some fee increases exist in the Draft Budget. Primarily these fee changes are created by increases in wholesale rates for the Town. These include a \$2.00/load increase by Spain Farms where the Town dumps its yard waste. This necessitated a 55 cent/month increase in yard waste fees per customer. An increase in Duke/Progress wholesale electric rates and riders equated to a five percent increase for the Town. The Smithfield Electric Utility was previously scheduled for a two percent increase in its electric rates to cover its Capital Plan. Between these two issues, the DRAFT Budget increases electric rates by six percent. This still keeps the Town's residential rates lower than the electric costs for the same residential property served by Duke Energy. We are also expecting a six percent increase in wholesale sewer fees from Johnston County, effective September 1st. This increase in the wholesale rate necessitates the Town's sewer fees to increase by a like amount.

No new debt exists in the DRAFT Budget. \$280,000 of General Fund, unrestricted Fund Balance was used. \$230,000 is placed in General Fund Capital Reserve for the

purchase of the fire engine recently approved. \$50,000 is in General Government Capital Outlay for the resurfacing of the Town Hall parking lot. \$90,000 of restricted fund balance, Fee in Lieu, is used for Park repairs.

\$215,000 is used from the Town's two percent Tourism funds; \$210,000 for construction plans for the Hwy 210 Soccer Complex and \$5,000 for the partial Town donation to the Ava Gardner Museum, keeping the donation consistent with FY 2024.

In the Water and Sewer Fund, no new financing exists. \$150,000 of fund balance is used, to be placed in the Water and Sewer Fund Capital Reserve to be held for the partial purchase costs of a replacement VAC truck.

In the Electric Fund, \$1,000,000 of fund balance is used for capital projects which include preparation of the required upgrade to Delivery Point 1, the Town Voltage Conversion project and the second half of the large bucket truck purchase, already ordered.

Several departments requested additional personnel. No new personnel exist in the DRAFT budget in the utility/enterprise funds. In the General Fund, two additional maintenance workers were added to the Public Works General Maintenance Department to better improve the Town's appearance. One new, full-time Code Enforcement Officer was added to the Planning Department, while the two part-time code enforcement positions were eliminated.

The DRAFT Budget includes revenue projections for each Fund and expenditure spreadsheets for each department within each fund. Following each department's expenditure spreadsheet is a list of significant items the department heads requested but were not funded in the DRAFT Budget. These include Capital requests, as well as Personnel requests.

The use of additional American Rescue Plan Act funds is not used in the DRAFT Budget. This equates to about \$1.33 million. Outlet Center Drive, Market Street sidewalk repairs and the removal and replacement of the Bradford Pear Trees on South Second Street is not included in the DRAFT Budget, as staff is still obtaining quotes/costs for these projects at the time of the completion of the DRAFT Budget.


Michael L. Scott, Town Manager

Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25	
					Requested Budget	Requested Budget
10-10-4100-5100-0200	\$ 16,156,954	\$ 17,829,309	\$ 17,031,238	\$ 18,453,528	\$	\$ 18,713,320
Less Expenses:						
General Government:	\$ 520,617	\$ 464,501	\$ 486,926	\$ 544,506	\$	\$ 575,600
Non - Departmental:	\$ 1,013,828	\$ 1,049,759	\$ 1,132,505	\$ 1,119,630	\$	\$ 1,659,327
Debt Service:	\$ 3,168,809	\$ 449,297	\$ 438,296	\$ 438,296	\$	\$ 419,096
Finance:	\$ 139,420	\$ 157,646	\$ 161,390	\$ 137,550	\$	\$ 156,550
Info Technology	\$ -	\$ 120,880	\$ 252,712	\$ 250,160	\$	\$ 153,760
Planning:	\$ 299,350	\$ 411,595	\$ 335,303	\$ 335,395	\$	\$ 408,865
Police:	\$ 4,044,253	\$ 3,969,550	\$ 4,594,400	\$ 4,306,635	\$	\$ 4,959,840
Fire:	\$ 2,222,397	\$ 2,618,175	\$ 3,039,981	\$ 2,967,081	\$	\$ 3,284,715
PW -General Services:	\$ 568,149	\$ 688,436	\$ 683,548	\$ 672,028	\$	\$ 1,157,382
PW-Streets:	\$ 540,343	\$ 421,228	\$ 518,065	\$ 503,450	\$	\$ 548,052
PW-Garage:	\$ 129,426	\$ 106,258	\$ 198,685	\$ 188,835	\$	\$ 172,400
PW-Powell Bill:	\$ 335,330	\$ 413,727	\$ 355,318	\$ 470,500	\$	\$ 398,195
PW-Sanitation:	\$ 1,572,107	\$ 1,525,388	\$ 1,925,660	\$ 1,939,332	\$	\$ 1,791,813
PW-Storm Water	\$ 117,044	\$ 68,550	\$ 161,225	\$ 161,225	\$	\$ 201,825
Recreation:	\$ 899,075	\$ 1,085,697	\$ 1,169,900	\$ 1,144,662	\$	\$ 1,350,715
Aquatic Center:	\$ 979,949	\$ 1,221,753	\$ 1,275,305	\$ 1,211,921	\$	\$ 1,163,885
SYCC	\$ 50,224	\$ 52,902	\$ 51,220	\$ 37,950	\$	\$ 51,300
Contingency:	\$ -	\$ 275,000	\$ 250,799	\$ 200,000	\$	\$ 260,000

Amount Revenues Over (Under) Expenditures: \$ (443,370) \$ 2,728,967 \$ - \$ 1,824,372 \$ -

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
General Fund Revenues:						
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 6,755,829	\$ 7,081,345	\$ 7,326,900	\$ 7,500,000	\$ 7,648,810
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 94,755	\$ 96,587	\$ 96,000	\$ 95,000	\$ 96,000
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 801,221	\$ 760,809	\$ 775,000	\$ 825,000	\$ 825,000
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 16,306	\$ 6,301	\$ 4,000	\$ 4,000	\$ 4,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN	\$ -	\$ -	\$ -	\$ -	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 14,897	\$ 26,352	\$ 10,000	\$ 15,000	\$ 10,000
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 8,750	\$ 9,077	\$ 8,000	\$ 8,000	\$ 8,000
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 3,170,249	\$ 3,807,220	\$ 3,100,000	\$ 3,950,000	\$ 3,700,000
10-00-3110-3113-1220	EXISE TAX RENTAL VEHICLES	\$ 34,241	\$ 39,999	\$ 38,000	\$ 44,000	\$ 46,000
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 1,295	\$ 1,405	\$ 1,300	\$ 1,400	\$ 1,400
10-00-3200-3201-0100	FRANCHISE TAX	\$ 969,531	\$ 1,023,115	\$ 965,000	\$ 1,100,000	\$ 1,000,000
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 45,157	\$ 53,073	\$ 46,000	\$ 47,000	\$ 48,000
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 362,905	\$ 402,527	\$ 375,000	\$ 415,000	\$ 400,000
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 10,655	\$ 202,618	\$ 150,000	\$ 400,000	\$ 350,000
10-10-3300-3307-0000	GRANT - FEMA	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3300-3307-0020	GRANT - JC VISITORS BUREAU	\$ -	\$ 15,000	\$ 5,000	\$ 5,000	\$ 215,000
10-10-3300-3307-0030	GRANT - REVITALIZATION (WIFI)	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3300-3307-0040	GRANT - CARES ACT	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3300-3307-0100	GRANT - GOLDEN LEAF (STORM WATER)	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3400-3400-0001	SIGN PERMITS	\$ 2,200	\$ 2,350	\$ 2,500	\$ 1,000	\$ 2,500
10-10-3400-3400-0002	ZONING PERMIT	\$ 22,698	\$ 22,554	\$ 20,000	\$ 22,000	\$ 21,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 1,025	\$ 825	\$ 1,000	\$ 1,000	\$ 1,000
10-10-3400-3400-0005	SITE PLAN	\$ 24,363	\$ 10,014	\$ 15,000	\$ 9,000	\$ 10,000
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ 17,217	\$ 146,396	\$ 50,000	\$ 10,000	\$ 10,000
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 62,167	\$ 60,245	\$ 62,000	\$ 57,000	\$ 57,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 25,975	\$ 25,600	\$ 25,000	\$ 25,000	\$ 25,000
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 35,850	\$ 48,097	\$ 50,000	\$ 48,000	\$ 50,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 6,150	\$ 6,650	\$ 4,500	\$ 6,000	\$ 6,000
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 1,432	\$ 4,831	\$ 5,000	\$ 5,600	\$ 5,000
10-10-3400-3405-0003	REC. CONTRIBUTIONS	\$ 26,630	\$ 44,186	\$ 25,000	\$ 36,000	\$ 30,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 293,630	\$ 370,510	\$ 335,000	\$ 350,000	\$ 350,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 110,601	\$ 133,635	\$ 100,000	\$ 130,000	\$ 120,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 72,625	\$ 92,764	\$ 70,000	\$ 100,000	\$ 90,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 171,272	\$ 142,908	\$ 100,000	\$ 120,000	\$ 73,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 23,252	\$ 29,711	\$ 25,000	\$ 35,000	\$ 35,000
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 38,159	\$ 87,835	\$ 30,000	\$ 35,000	\$ 35,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 22,750	\$ 32,808	\$ 30,000	\$ 47,195	\$ 40,000
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ 3,000	\$ -
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 8,000	\$ 25,696	\$ 10,000	\$ 4,000	\$ 10,000
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 42,032	\$ 38,500	\$ 42,000	\$ 44,500	\$ 42,000
10-10-3800-3800-0005	STREET ASSESSMENT	\$ 1,951	\$ -	\$ -	\$ -	\$ -
10-10-3800-3800-0006	CELL TOWER RENTAL	\$ 69,861	\$ 72,950	\$ 69,000	\$ 69,000	\$ 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	\$ -	\$ -
10-10-3800-3800-0009	DSDC WIFI MONITORING	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3307-0000	GRANT - FEMA AFG	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3307-0010	SAFER GRANT FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 2,748	\$ 3,681	\$ 1,500	\$ 3,000	\$ 2,500
10-20-3300-3307-0110	GRANT-DUKE ENERGY (FIRE EQUIP)	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3315-0100	GRANT GHSP	\$ 144,614	\$ 77,091	\$ 9,130	\$ 13,063	\$ -
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 9,858	\$ 6,152	\$ 7,500	\$ 3,000	\$ 3,000
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 3,400	\$ 10,300	\$ 10,000	\$ 11,000	\$ 10,000
10-20-3400-3404-0001	FIRE ALARM FEES	\$ 673	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0000	ABC	\$ 58,192	\$ 36,944	\$ 57,000	\$ 38,000	\$ 38,000
10-20-3800-3800-0001	OFFICER FEES	\$ 6,901	\$ 1,881	\$ 2,000	\$ 500	\$ 1,000
10-20-3800-3800-0002	POLICE AUCTIONS PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0005	CO - 1st RESPONDER MO STIPEND	\$ 6,500	\$ 6,500	\$ 6,500	\$ 100	\$ 650
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 6,104	\$ 10,855	\$ 6,000	\$ 7,000	\$ 7,000
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 6,061	\$ 7,602	\$ 1,000	\$ 550	\$ 1,000
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$11,000 each mo.)	\$ 132,000	\$ 121,704	\$ 132,768	\$ 132,768	\$ 132,768
10-20-3800-3800-0010	SCHOOL RESOURCE OFFICER (Neuse charter & JC school)	\$ 74,483	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0012	PARKING FEES	\$ 340	\$ 1,501	\$ 500	\$ 2,000	\$ 2,000
10-30-3300-3301-0300	POWELL BILL	\$ 355,319	\$ 359,021	\$ 355,318	\$ 398,195	\$ 398,195
10-40-3100-3104-0101	SANITATION PENALTIES (NEW)	\$ 13,279	\$ 14,439	\$ 14,000	\$ 15,000	\$ 15,000
10-40-3300-3315-0100	CEMETERY GRANT	\$ 5,510	\$ -	\$ 6,000	\$ -	\$ -
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION FEES	\$ 18,461	\$ 3,400	\$ -	\$ 4,000	\$ 6,000
10-40-3400-3400-0006	STORMWATER ENG/INSPECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 36,400	\$ 61,000	\$ 40,000	\$ 40,000	\$ 40,000
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 25,000	\$ 16,250	\$ 20,000	\$ 7,500	\$ 10,000
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 49,300	\$ 57,675	\$ 40,000	\$ 40,000	\$ 30,000
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,425,610	\$ 1,518,229	\$ 1,505,310	\$ 1,505,310	\$ 1,544,600
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 986	\$ 1,044	\$ -	\$ 1,300	\$ 1,300
10-60-3300-3315-0000	GRANT - NC AGRICULTURE (STREAM RESTORATION)	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-3300-3315-0100	GRANT - COUNTY RECREATION	\$ 6,500	\$ -	\$ -	\$ -	\$ -
10-75-3870-3870-0000	TRNSFR FIRE DIST FUND	\$ 175,400	\$ 365,000	\$ 239,000	\$ 400,000	\$ 500,000
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 95,150	\$ 95,150	\$ 95,150	\$ 95,150	\$ 95,150
10-75-3980-3980-0001	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-00-3900-3900-0000	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ 380,265	\$ -	\$ 370,000
10-75-3900-3900-0900	WATER/SEWER PIL - PROP TAX	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640
10-30-3900-3900-0100	FUND BAL. APPROP. -POWELL BILL	\$ -	\$ -	\$ -	\$ 38,000	\$ -
Sub-Totals:		\$ 16,156,954	\$ 17,829,309	\$ 17,031,238	\$ 18,453,528	\$ 18,772,270

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
General Government:						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 134,526	\$ 123,591	\$ 130,220	\$ 130,220	\$ 131,200
10-10-4100-5100-0210	SALARIES (COUNCIL)	\$ 14,057	\$ 14,057	\$ 14,000	\$ 14,000	\$ 21,000
10-10-4100-5100-0250	OVERTIME	\$ 8	\$ -	\$ -	\$ -	\$ -
10-10-4100-5100-0220	PART TIME ASSISTANCE	\$ -	\$ 1,834	\$ -	\$ -	\$ -
10-10-4100-5120-0500	FICA	\$ 10,499	\$ 10,893	\$ 11,070	\$ 11,070	\$ 11,640
10-10-4100-5125-0600	GROUP INSURANCE	\$ 32,737	\$ 31,192	\$ 28,960	\$ 28,960	\$ 31,800
10-10-4100-5125-0610	RETIRE SUPPLEMENTAL	\$ 1,502	\$ 1,804	\$ 1,500	\$ 1,900	\$ 1,900
10-10-4100-5127-0700	RETIREMENT	\$ 19,999	\$ 21,103	\$ 20,540	\$ 20,540	\$ 21,700
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	\$ 6,918	\$ 4,233	\$ 20,150	\$ 20,150	\$ 20,150
10-10-4100-5300-1100	TELEPHONE	\$ 7,014	\$ 5,739	\$ 10,300	\$ 10,300	\$ 10,300
10-10-4100-5300-1201	LEGAL FEES	\$ 85,738	\$ 103,904	\$ 90,000	\$ 140,000	\$ 100,000
10-10-4100-5300-1202	AUDIT FEES	\$ 27,675	\$ 30,110	\$ 30,000	\$ 33,000	\$ 27,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	\$ 6,083	\$ 5,234	\$ 5,500	\$ 6,000	\$ 9,000
10-10-4100-5300-1400	ADVERTISING (LEGAL)	\$ 8,493	\$ 6,297	\$ 6,500	\$ 6,500	\$ 7,000
10-10-4100-5300-1401	ADVERTISING (EMPLOYMENT)	\$ 2,013	\$ 295	\$ 2,500	\$ 3,000	\$ 3,000
10-10-4100-5300-1500	SERVICE AWARD/RECOGNITION	\$ 6,410	\$ 8,277	\$ 9,000	\$ 9,000	\$ 10,000
10-10-4100-5300-2900	PROFESSIONAL FEES/DUES	\$ 62,225	\$ 56,870	\$ 53,820	\$ 57,000	\$ 57,000
10-10-4100-5300-3000	FUEL	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3300	SUPPLIES/OPERATIONS	\$ 7,796	\$ 6,568	\$ 10,000	\$ 10,000	\$ 10,000
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	\$ 6,297	\$ 5,882	\$ 5,000	\$ 5,000	\$ 10,000
10-10-4100-5300-3303	IT SUPPLIES	\$ 21,141	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3305	MISCELLANEOUS	\$ -	\$ 578	\$ -	\$ -	\$ -
10-10-4100-5300-3310	NON-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-4501	SERVICE CONTRACTS	\$ 6,225	\$ 12,094	\$ 19,266	\$ 19,266	\$ 39,310
	Sub-Totals:	\$ 470,958	\$ 454,155	\$ 471,926	\$ 529,506	\$ 525,600
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 49,659	\$ 10,346	\$ 15,000	\$ 15,000	\$ 50,000
	Sub-Totals:	\$ 49,659	\$ 10,346	\$ 15,000	\$ 15,000	\$ 50,000
	GENERAL GOVERNMENT TOTALS:	\$ 520,617	\$ 464,501	\$ 486,926	\$ 544,506	\$ 575,600

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected Budget	FY 25 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5100-0200	Salaries & Wages	134,526	123,591	130,220	130,220	131,200	1%	Town of Smithfield Budget Justification Sheet 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	21,000	50%	Annual Salary of the Mayor (\$10,500/3= \$3,500) Annual Salary of Council Members (\$7,500 x 7 = \$52,500/3=\$17,500)
10-10-4100-5100-0220	Part Time Assistance		1,834			-	N/A	Assistance as needed
10-10-4100-5100-0250	Overtime	8	-			-		
10-10-4100-5120-0500	FICA	10,499	10,893	11,070	11,070	11,640	5%	.0765% of wages
10-10-4100-5125-0600	Group Insurance	32,737	31,192	28,960	28,960	31,800	10%	Medical Insurance
10-10-4100-5125-0610	Retiree Supplemental	1,502	1,804	1,500	1,900	1,900		
10-10-4100-5127-0700	Retirement	19,999	21,103	20,540	20,540	21,700	6%	Includes Retirement Benefits at 13.60%
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	6,918	4,233	20,150	20,150	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	7,014	5,739	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 (\$50/month/ \$600 yr.)

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected Budget	FY 25 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-1201	Legal Fees	85,738	103,904	90,000	140,000	100,000	N/A	Town Attorney legal services and outside legal council as needed.
10-10-4100-5300-1202	Audit Fees	27,675	30,110	30,000	33,000	27,000	N/A	Annual Audit Fees/ Contract approved by Council
10-10-4100-5300-1203	Employee Drug Testing	6,083	5,234	5,500	6,000	9,000	N/A	Employee Drug Testing (Random DOT Testing and New Hires)
10-10-4100-5300-1400	Advertising-Legal	8,493	6,297	6,500	6,500	7,000	8%	Advertising of Miscellaneous Public Hearing Notices.
10-10-4100-5300-1401	Advertising-Employment	2,013	295	2,500	3,000	3,000	20%	Posting of Job Notices in News & Observer, Johnstonian News, North Carolina League of Municipalities Publications, Etc.
10-10-4100-5300-1500	Service Awards/Recognition	6,410	8,277	9,000	9,000	10,000	11%	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	62,225	56,870	53,820	57,000	57,000	6%	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: (\$1,075) Professional Fees: ASCAP (\$500.00), BMI (\$435), One Source Document Solution Laserfiche (\$4,908), 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	7,796	6,568	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	6,297	5,882	5,000	5,000	10,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-10-4100-5300-3303	Supplies / IT	21,141	-	-	-	-	N/A	Moved to IT Gen Gov Line

GENERAL GOVERNMENT COMMENTS

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-3305	MISC		578				N/A	
10-10-4100-5300-3310	Non Capital Outlay						N/A	
10-10-4100-5300-4501	Contract Serv.	6,225	12,094	19,266	19,266	39,310	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), Neo-Gov Software (\$20,040)
	Subtotal	470,958	454,155	471,926	529,506	525,600	11%	
10-10-4100-5700-7400	Capital Outlay	49,659	10,346	15,000	15,000	50,000	233%	Re-Pave Parking lot & repair curbing
	Subtotal	49,659	10,346	15,000	15,000	50,000	233%	
	GRAND TOTAL	520,617	464,501	486,926	544,506	575,600	18%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ General Government

Human Resource Generalist	\$72,130
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Replacement Generator	\$55,550
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General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Non - Departmental:						
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 109,171	\$ 132,871	\$ 125,900	\$ 142,680	\$ 164,100
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	-	1,824	15,000	15,000	15,000
10-10-4110-5300-3305	MISCELLANEOUS	1,420	1,304	-	-	-
10-10-4110-5300-4500	ELECTION EXPENSE	-	-	8,200	8,200	-
10-10-4110-5300-5503	MISC/SETTLEMENTS AND RELEASE	-	-	-	-	-
10-10-4110-5300-5600	DOWNTOWN DEVELOPMENT TAX	\$ 133,780	\$ 118,114	\$ 131,805	\$ 131,805	\$ 130,935
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 11,506	\$ 11,332	\$ 11,510	\$ 11,510	\$ 12,125
10-10-4110-5300-5702	TRIANGLE J COG DUES	\$ 4,531	\$ 4,437	\$ 4,560	\$ 4,560	\$ 4,802
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ 1,577	\$ 1,586	\$ 1,725	\$ 1,725	\$ 1,725
10-10-4110-5300-5706	LOCAL SCHOOL SUPPORT	\$ 9,000	\$ 9,000	\$ 10,500	\$ 10,500	\$ 12,000
10-10-4110-5300-5719	DOWNTOWN DEVELOPMENT CONTRIBUTION	\$ 14,251	\$ 27,765	\$ 29,655	\$ 20,000	\$ 30,525
10-10-4110-5300-5720	DOWNTOWN WIFE	-	-	\$ 3,000	\$ 3,000	\$ 3,000
10-61-4110-5300-5601	OCCUPANCY TAX	\$ 361,953	\$ 401,220	\$ 363,750	\$ 363,750	\$ 388,000
10-61-4110-5300-5701	HARBOR, INC.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-61-4110-5300-5704	COUNCIL ON AGING	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-61-4110-5300-5705	AVA GARDNER MUSEUM	\$ 22,000	\$ 22,000	\$ 27,000	\$ 27,000	\$ 27,000
10-61-4110-5300-5709	CHAMBER OF COMMERCE	-	-	\$ 1,000	\$ 1,000	\$ 1,000
10-61-4110-5300-5710	ECONOMIC DEVELOPMENT	\$ 22,597	\$ 230	\$ 25,000	\$ 25,000	\$ 25,000
10-61-4110-5300-5711	PUBLIC LIBRARY	\$ 270,000	\$ 292,929	\$ 285,000	\$ 285,000	\$ 285,000
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	\$ 20,183	-	\$ 10,100	\$ 10,100	-
10-61-4110-5300-5716	PEG CHANNELS	\$ 23,858	\$ 15,147	\$ 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	-	-	-
10-10-4110-5300-3306	GF SALARY ADJUSTMENTS	-	-	-	-	\$ 500,315
10-10-4110-5300-5721	APPROVED DOWNTOWN PROJECTS	-	-	\$ 40,000	\$ 20,000	\$ 20,000
10-61-4110-5300-5718	SMITHFIELD FIRE FIGHTERS ASSOCIATION	-	-	\$ 3,600	\$ 3,600	\$ 3,600
10-61-4110-5300-5719	PARTNERSHIP FOR CHILDREN	-	-	\$ 1,000	\$ 1,000	\$ 1,000
10-61-4110-5300-5722	RECOVERY ALIVE	-	-	\$ 1,000	\$ 1,000	\$ 1,000
Sub-Totals:		\$ 1,013,828	\$ 1,049,759	\$ 1,132,505	\$ 1,119,630	\$ 1,659,327

Account #	Account Description	FY 24			FY 25 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
		FY 22 Actual	FY 23 Actual	Adopted Budget			
10-10-4110-5300-0770	Insurance & Bonds	109,171	132,871	125,900	142,680	164,100	Town of Smithfield Budget Justification Sheet Property & Liability insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.
10-10-4110-5300-0771	Unemployment Compensation	-	1,824	15,000	15,000	15,000	0% Payment of Projected Unemployment Claims for Fiscal Year
10-10-4110-5300-3305	Miscellaneous	1,420	1,304				
10-10-4110-5300-4500	Election Expense	-		8,200	8,200	-	Municipal elections
10-10-4110-5300-5503	Misc./Settlements	-					N/A
10-10-4110-5300-5600	Downtown Development Tax	133,780	118,114	131,805	131,805	130,935	-1% Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District (Includes \$34,935 in MV Taxes)
10-10-4110-5300-5701	League of Municipalities	11,506	11,332	11,510	11,510	12,125	5% Membership Dues
10-10-4110-5300-5702	Central Pines COG	4,531	4,437	4,560	4,560	4,802	5% Membership Dues for Southern Pines COG formerly Triangle J.
10-10-4110-5300-5703	School of Government Foundation Dues	1,577	1,586	1,725	1,725	1,725	0% Members Dues for School of Government
10-10-4110-5300-5706	Local School Support	9,000	9,000	10,500	10,500	12,000	N/A Contributions for Smithfield Schools at the discretion of the Town Council at \$1,500 per school. Adds Early College.
10-10-4110-5300-5719	Downtown Development Contribution	14,251	27,765	29,655	20,000	30,525	3% Town's Contribution to Downtown Smithfield Development Corporation (\$161,460 total).
10-10-4110-5300-5720	Downtown WIFI	-	-	3,000	3,000	3,000	
10-61-4110-5300-5601	Occupancy Tax	361,953	401,220	363,750	363,750	388,000	7% Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%

Account #	Account Description	FY 24			FY 25 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
		FY 22 Actual	FY 23 Actual	Adopted Budget			
10-61-4110-5300-5701	Harbor, Inc.	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	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	27,000	0%	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	22,597	230	25,000	0%	General economic development funds for the Town.	
10-61-4110-5300-5711	Public Library	270,000	292,929	285,000	0%	Library Support	
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement	20,183	-	10,100	-100%	Reimbursement for Eligible SHARP Projects, and potential other applicants.	
10-61-4110-5300-5716	PEG Channels	23,858	15,147	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	N/A	Annual Maintenance Fee	
10-61-4110-5300-5720	Annie D. Jones Child Enrichment Fund	-	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			500,315		Money for Salary and Benefit Adjustments	
10-10-4110-5300-5721	Approved Projects for Downtown	-	-	20,000		Projects to improve Downtown as organized by DSDC.	

Account #	Account Description	FY 24				FY 25 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
		FY 22 Actual	FY 23 Actual	Adopted Budget	FY 24 Projected			
10-61-4110-5300-5718	Smithfield FF Assoc	-		3,600	3,600	3,600	Money for Smithfield Firefighter Association to assist with fire fighter association needs.	
10-61-4110-5300-5719	Partnership for Children	-		1,000	1,000	1,000	Assist with Partnership for Children Needs	
10-61-4110-5300-5722	Recovery Alive	-		1,000	1,000	1,000	Assist with Recovery Alive Goals in Smithfield	
Subtotal		1,013,828	1,049,759	1,132,505	1,119,630	1,659,327	47%	

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Debt Service:						
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	POLICE DEPARTMENT EXPANSION	\$ 61,519	\$ 61,519	\$ 61,520	\$ 61,520	\$ 61,520
10-40-4120-5400-9527	KNUCKLEBOOM TRUCK	-	\$ 17,775	\$ 35,550	\$ 35,550	\$ 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	\$ 28,778	-	-	-
10-60-4120-5400-9534	AQUATIC CENTER 2007 FCB-TOWN	\$ 1,645,628	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9535	AQUATIC CENTER 2008 FCB-FOP	\$ 1,091,647	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9546	DUMP TRUCK/SUV	\$ 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:		\$ 3,168,809	\$ 449,297	\$ 438,296	\$ 438,296	\$ 419,096

Account #	Account Description	FY 24			FY 25		% CHG	DEBT SERVICE COMMENTS
		FY 22 Actual	FY 23 Actual	Adopted Budget	FY 24 Projected	Requested Budget		
10-20-4120-5400-9545	Fire Truck	46,830	46,830	46,831	46,831	46,831	0%	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	0%	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	61,519	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	17,775	17,775	35,550	35,550	35,550	0%	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	28,778	-	-	-	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	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	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.
10-60-4120-5400-9546	Dump Truck/SUV	19,200	19,200	19,200	19,200	-	N/A	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	0%	Original loan dated 3/12/2020 for \$199,345 at 2.15% for 5 years with BB&T. Matures January 1, 2025. Truist Bank

DEBT SERVICE COMMENTS

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.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	Department Budget % Change
		3,168,809	449,297	438,296	438,296	419,096	-4%	
	Subtotal							

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Finance:						
10-10-4200-5100-0200	SALARIES & WAGES	\$ 81,537	\$ 94,313	\$ 96,435	\$ 91,000	\$ 92,500
10-10-4200-5100-0250	OVERTIME	\$ 29	\$ 34	\$ 500	\$ -	\$ -
10-10-4200-5120-0500	FICA	\$ 6,177	\$ 7,164	\$ 7,400	\$ 7,000	\$ 7,100
10-10-4200-5125-0600	GROUP INSURANCE	\$ 11,337	\$ 12,960	\$ 13,010	\$ 12,150	\$ 11,200
10-10-4200-5125-0610	RETIREE SUPPLEMENTAL	\$ 1,962	\$ 2,281	\$ 1,925	\$ 2,400	\$ 2,400
10-10-4200-5127-0700	RETIREMENT	\$ 11,684	\$ 14,360	\$ 15,120	\$ -	\$ 12,150
10-10-4200-5300-0800	TRAINING & EDUCATION	\$ 2,845	\$ 2,679	\$ 4,500	\$ 3,000	\$ 5,000
10-10-4200-5300-1100	TELEPHONE & POSTAGE	\$ 1,744	\$ 800	\$ 1,000	\$ 850	\$ 1,200
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	\$ 2,400	\$ 2,520	\$ -	\$ 1,050	\$ -
10-10-4200-5300-2900	PROFESSIONAL FEES/DUES	\$ 100	\$ 50	\$ 500	\$ 100	\$ 500
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	\$ 14,453	\$ 12,342	\$ 13,000	\$ 12,000	\$ 13,000
10-10-4200-5300-3305	MISCELLANEOUS	\$ 152	\$ 143	\$ -	\$ -	\$ -
10-10-4200-5300-4501	CONTRACT SERVICES	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 9,000
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 139,420	\$ 157,646	\$ 161,390	\$ 137,550	\$ 154,050
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10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Sub-Totals:		\$ -	\$ -	\$ -	\$ -	\$ 2,500
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FINANCE TOTALS:		\$ 139,420	\$ 157,646	\$ 161,390	\$ 137,550	\$ 156,550

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	FINANCE COMMENTS
								Town of Smithfield Budget Justification Sheet
10-10-4200-5100-0200	Salaries & Wages	81,537	94,313	96,435	91,000	92,500	-4%	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	34	500	-	-	-100%	Overtime
10-10-4200-5120-0500	FICA	6,177	7,164	7,400	7,000	7,100	-4%	7.65% of wages.
10-10-4200-5125-0600	Group Insurance	11,337	12,960	13,010	12,150	11,200	-14%	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	1,962	2,281	1,925	2,400	2,400		Retiree Supplement
10-10-4200-5127-0700	Retirement	11,684	14,360	15,120		12,150	-20%	Pension Rate at 13.60 Percent.
10-10-4200-5300-0800	Training & Education	2,845	2,679	4,500	3,000	5,000	11%	Finance Director's Certification Classes (2@ \$750 each) and Summer Conference/Spring Conference (\$750/\$250), Tyler Training (\$1,000), Travel Reimbursement for Finance Staff (\$750), Tyler classes for Asst Finance Director (\$750).
10-10-4200-5300-1100	Telephone	1,744	800	1,000	850	1,200	20%	Cell phone for Finance Director (\$50 monthly/ \$600/yr). , Asst Finance Director (\$50 monthly/ \$600/yr.)
10-10-4200-5300-1700	Maintenance/Repair Equipment	2,400	2,520	-	1,050	-		Storage Space
10-10-4200-5300-2900	Professional Fees/Dues	100	50	500	100	500		Government Finance Officer's Association Dues (\$200x2), NCGFOA (\$50x2)

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	FINANCE COMMENTS
10-10-4200-5300-3300	Supplies/ Operations	14,453	12,342	13,000	12,000	13,000	0%	Finance Portion of Coffee/Supplies for Town Hall (\$500), Portion of Lease on Postage Machine (\$360), Portion of Lease on Copy Machine (\$191/month) (\$2592), Copies Under Managed Print Services for HP Printers in Finance Office (\$400), Document Disposal Security System (\$16/month) (\$192), Portion of Water Cooler Costs 1/4 (\$11.25/month) (\$135), Postage for Finance Office (\$2,194), Miscellaneous Office Supplies (\$3,000), Miscellaneous Printing (W-2 Forms, Accounts Payable Forms, Etc..) (\$1,627)
10-10-4200-5300-3305	Misc.	152	143	-	-	-		
10-10-4200-5300-4501	Contract Services	5,000	8,000	8,000	8,000	9,000	N/A	5th Asset Inc. DBA 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		139,420	157,646	161,390	137,550	154,050	-5%	
10-10-4200-5700-7400	Capital Outlay	-	-	-	-	2,500		Replace Intercom Systems at Service Windows
Subtotal		-	-	-	-	2,500		
GRAND TOTALS		139,420	157,646	161,390	137,550	156,550	-3%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ Finance

Nothing

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
IT-Info Technology:						
10-10-4300-5100-0200	SALARIES & WAGES	\$ -	\$ 39,121	\$ 39,252	\$ 39,300	\$ 40,020
10-10-4300-5100-0250	OVERTIME	\$ -	\$ -	\$ 2,000	\$ -	\$ -
10-10-4300-5120-0500	FICA	\$ -	\$ 2,008	\$ 3,020	\$ 3,020	\$ 3,100
10-10-4300-5125-0600	GROUP INSURANCE	\$ -	\$ 5,131	\$ 6,800	\$ 6,800	\$ 8,710
10-10-4300-5127-0700	RETIREMENT	\$ -	\$ 4,187	\$ 6,200	\$ 6,200	\$ 6,600
10-10-4300-5300-0800	TRAINING & EDUCATION	\$ -	\$ 2,880	\$ 1,200	\$ 1,200	\$ 4,900
10-10-4300-5300-1100	TELEPHONE	\$ -	\$ 12,336	\$ 15,400	\$ 15,400	\$ 15,400
10-10-4300-5300-1700	IT SOFTWARE OPERATION	\$ -	\$ 7,682	\$ 9,100	\$ 9,100	\$ 10,400
10-10-4300-5300-2900	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3000	MILEAGE	\$ -	\$ 418	\$ 700	\$ 700	\$ 800
10-10-4300-5300-3100	VEHICLE SUPPLY & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3300	IT SUPPLIES & OPERATIONS	\$ -	\$ 17,927	\$ 16,500	\$ 16,500	\$ 17,500
10-10-4300-5300-3400	IT SUPPLIES-GEN GOV	\$ -	\$ 6,303	\$ 16,990	\$ 16,990	\$ 16,990
10-10-4300-5300-3401	IT SUPPLIES FINANCE	\$ -	\$ -	\$ 3,900	\$ 3,900	\$ 1,000
10-10-4300-5300-3402	IT SUPPLIES PLANNING	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ 3,600
10-10-4300-5300-3403	IT SUPPLIES POLICE	\$ -	\$ 16,008	\$ 65,100	\$ 65,000	\$ 12,600
10-10-4300-5300-3404	IT SUPPLIES FIRE	\$ -	\$ 1,600	\$ 8,900	\$ 8,900	\$ 2,300
10-10-4300-5300-3405	IT SUPPLIES PUBLIC WORKS	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ 2,500
10-10-4300-5300-3406	IT SUPPLIES PARKS & RECREATION	\$ -	\$ 2,769	\$ 2,000	\$ 2,000	\$ 2,500
10-10-4300-5300-3407	IT SUPPLIES SRAC	\$ -	\$ 2,510	\$ 2,000	\$ 2,000	\$ 1,950
10-10-4300-5300-3408	IT SUPPLIES SYCC	\$ -	\$ -	\$ 700	\$ 200	\$ 2,890
	Sub-Totals:	\$ -	\$ 120,880	\$ 202,912	\$ 200,360	\$ 153,760
10-10-4300-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 49,800	\$ 49,800	\$ -
	Sub-Totals:	\$ -	\$ -	\$ 49,800	\$ 49,800	\$ -
	IT-INFO TECH TOTALS:	\$ -	\$ 120,880	\$ 252,712	\$ 250,160	\$ 153,760

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected Budget	FY 25 Requested Budget	% CHG	Information Technology (IT) Town of Smithfield Budget Justification Sheet
10-10-4300-5100-0200	Salaries & Wages	-	39,121	39,252	39,300	40,020	2%	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	-	-	-100%	Overtime for Support Specialist
10-10-4300-5120-0500	FICA	-	2,008	3,020	3,020	3,100	3%	
10-10-4300-5125-0600	Group Insurance	-	5,131	6,800	6,800	8,710	28%	Medical Insurance
10-10-4300-5127-0700	Retirement	-	4,187	6,200	6,200	6,600	6%	Pension Rate at 13.60 Percent
10-10-4300-5300-0800	Training & Education	-	2,880	1,200	1,200	4,900	308%	Continuing Education Training
10-10-4300-5300-1100	Telephone	-	12,336	15,400	15,400	15,400	0%	Technology Director cell (\$50/month or \$600/yr.); IT Support Specialist cell (\$50/month or \$600/yr.) GF Information Technologies Phone Charges.
10-10-4300-5300-1700	IT Software Operation	-	7,682	9,100	9,100	10,400	14%	Security Certificates \$600, Miscellaneous Software \$5,900, Website Application \$2,000. Trend Security Certificate (\$1,900).
10-10-4300-5300-2900	Professional Fees	-	-	-	-	-	N/A	
10-10-4300-5300-3000	Mileage	-	418	700	700	800	14%	Mileage for IT Employees
10-10-4300-5300-3100	Vehicle Supplies & Maint.	-	-	-	-	-	N/A	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected Budget	FY 25 Requested Budget	% CHG	Information Technology (IT)
10-10-4300-5300-3300	IT Supplies/Operations	-	17,927	16,500	16,500	17,500	6%	Miscellaneous Supplies (\$17,500)
10-10-4300-5300-3400	IT Supplies - Gen Gov	-	6,303	16,990	16,990	16,990	0%	Microsoft 365 renewal(\$9,800), Archive Social Subscription (\$7,188)
10-10-4300-5300-3401	IT Supplies - Finance	-	-	3,900	3,900	1,000	N/A	Miscellaneous Supplies.
10-10-4300-5300-3402	IT Supplies - Planning	-	-	1,400	1,400	3,600	N/A	1- Monitor (\$1,900) Desktop (1,300) Monitor (400)
10-10-4300-5300-3403	IT Supplies - Police	-	16,008	65,100	65,000	12,600	-81%	2-Laptop (\$3,400) Office 365 renewal (\$9,200)
10-10-4300-5300-3404	IT Supplies - Fire	-	1,600	8,900	8,900	2,300	-74%	1- Laptop (\$1000), Docking Station (\$400), 2- Microsoft Office (\$650), Adobe Pro (\$300)
10-10-4300-5300-3405	IT Supplies - Public Works	-	-	1,750	1,750	2,500	N/A	2- Monitors (\$350), 2- Desktop (\$1,100), 2- Microsoft Office (\$650), Printer (400)
10-10-4300-5300-3406	IT Supplies - Parks & Rec	-	2,769	2,000	2,000	2,500	25%	1-Laptop (\$1,300) 1-Laptop (1,200)
10-10-4300-5300-3407	IT Supplies- SRAC	-	2,510	2,000	2,000	1,950		2 desk tops
10-10-4300-5300-3408	IT Supplies- SYCC	-	-	700	200	2,890		3 desk tops
Subtotal		-	120,880	202,912	200,360	153,760		

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected Budget	FY 25 Requested Budget	% CHG	Information Technology (IT)
10-10-4300-5700-7400	Capital Outlay	-	-	49,800	49,800	-	-100%	
Subtotal		-	-	49,800	49,800	-		
Grand Totals:		-	120,880	252,712	250,160	153,760	-39%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ Information Technology

Nothing

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Planning:						
10-10-4900-5100-0200	SALARIES & WAGES	\$ 202,436	\$ 239,951	\$ 227,750	\$ 225,000	\$ 249,040
10-10-4900-5100-0250	OVERTIME	-	-	-	-	-
10-10-4900-5120-0500	FICA	\$ 14,431	\$ 17,218	\$ 6,795	\$ 15,625	\$ 19,050
10-10-4900-5125-0600	GROUP INSURANCE	\$ 34,346	\$ 36,292	\$ 30,910	\$ 34,000	\$ 64,515
10-10-4900-5127-0700	RETIREMENT	\$ 28,295	\$ 31,946	\$ 34,510	\$ 33,000	\$ 41,340
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 1,970	\$ 5,349	\$ 4,200	\$ 2,000	\$ 2,000
10-10-4900-5300-1100	TELEPHONE	\$ 2,162	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
10-10-4900-5300-1400	ADVERTISING	-	-	-	-	-
10-10-4900-5300-1700	EQUIP. MAINTAIN & REPAIR	-	-	\$ 1,088	\$ 1,000	\$ 1,100
10-10-4900-5300-2900	PROFESSIONAL FEES	\$ 6,335	\$ 5,730	\$ 6,400	\$ 5,470	\$ 5,470
10-10-4900-5300-3000	FUEL	\$ 780	\$ 755	\$ 800	\$ 800	\$ 800
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 138	\$ 2,102	\$ 2,000	\$ 1,500	\$ 2,000
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 6,329	\$ 5,342	\$ 11,750	\$ 8,000	\$ 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	-	\$ 41,685	\$ 7,100	\$ 7,000	\$ 9,800
10-10-4900-5300-4502	CONDEMNATION	\$ 1,968	\$ 23,725	-	-	-
10-10-4900-5300-4504	COMP GROWTH MGMT	-	-	-	-	-
10-10-4900-5300-4505	COMPREHENSIVE TRANSPORTATION PLAN	-	-	-	-	-
	Sub-Totals:	\$ 299,350	\$ 411,595	\$ 335,303	\$ 335,395	\$ 408,865
10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -	\$ -
	PLANNING TOTALS:	\$ 299,350	\$ 411,595	\$ 335,303	\$ 335,395	\$ 408,865

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	PLANNING COMMENTS
10-10-4900-5100-0200	Salaries & Wages	202,436	239,951	227,750	225,000	249,040	9%	4 FTE's Salary for Planning Director, Planner I, Administrative Assistant. Code Enforcement Officer.
10-10-4900-5100-0250	Overtime					-	N/A	
10-10-4900-5120-0500	FICA	14,431	17,218	6,795	15,625	19,050	180%	
10-10-4900-5125-0600	Group Insurance	34,346	36,292	30,910	34,000	64,515	109%	Medical Insurance
10-10-4900-5127-0700	Retirement	28,295	31,946	34,510	33,000	41,340	20%	Pension Rate 13.60%
10-10-4900-5300-0800	Training & Education	1,970	5,349	4,200	2,000	2,000	-52%	Continuing Education for the Director (\$1300); Misc. Training (\$700).
10-10-4900-5300-1100	Telephone	2,162	1,500	2,000	2,000	2,000	0%	Cell Phone Allowances. Planning Director cell(\$50/month or \$600/yr); Planner I 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	-		1,088	1,000	1,100	N/A	Maintenance and repair for office equipment primarily computers and large format printer/scanner.
10-10-4900-5300-2900	Professional Fees	6,335	5,730	6,400	5,470	5,470	-15%	American Planning Assoc. and AICP Dues (\$667) for SW; Salary for Planning Board (\$2400); Salary for Board of Adjustments (\$2400).
10-10-4900-5300-3000	Fuel	780	755	800	800	800	0%	Gasoline for Code Enforcement Vehicle
10-10-4900-5300-3100	Vehicle Supplies &	138	2,102	2,000	1,500	2,000	0%	Maintenance and Repair of Code Enforcement Vehicles
10-10-4900-5300-3300	Supplies/Operations	6,329	5,342	11,750	8,000	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 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	Requested Budget	% CHG	PLANNING COMMENTS
10-10-4900-5300-4500	C.S./Storm Water Plan Eng							
10-10-4900-5300-4501	Service Contracts	-	41,685	7,100	7,000	9,800		\$4800 for annual CitizenServe contract. Municode hosting of UDO 540 annual fee +/- \$1450 for updates and hosting annually) adds \$3000/year for ArcGIS Pro Standard
10-10-4900-5300-4502	Condemnation	1,968	23,725	-	-	-		Condemn and raise properties that are unsafe and blighted.
10-10-4900-5300-4504	Comp Growth Mgmt.		-					
10-10-4900-5300-4505	Comp Trans Plan		-					
	Subtotal	299,350	411,595	335,303	335,395	408,865		
10-10-4900-5700-7400	Capital Outlay							
	Subtotal	-	-	-	-	-		
	Grand Totals:	299,350	411,595	335,303	335,395	408,865		Department Budget % Change 2.2%

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ Planning

Nothing

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Police:						
10-20-5100-5100-0200	SALARIES & WAGES	\$ 2,266,613	\$ 2,191,163	\$ 2,446,675	\$ 2,300,000	\$ 2,568,960
10-20-5100-5100-0250	OVERTIME	\$ 36,092	\$ 104,672	\$ 40,000	\$ 100,000	\$ 50,000
10-20-5100-5120-0500	FICA	\$ 173,191	\$ 176,482	\$ 210,000	\$ 205,000	\$ 208,250
10-20-5100-5125-0600	GROUP INSURANCE	\$ 466,053	\$ 443,692	\$ 560,855	\$ 500,000	\$ 580,000
10-20-5100-5125-0610	RETIREE SUPPLEMENTAL	\$ 11,573	\$ 14,392	\$ 14,700	\$ 16,000	\$ 16,905
10-20-5100-5127-0700	RETIREMENT	\$ 380,066	\$ 402,459	\$ 480,335	\$ 400,000	\$ 513,155
10-20-5100-5127-0750	EMPLOYEE SEPARATION	\$ 66,119	\$ 112,652	\$ 137,350	\$ 137,350	\$ 137,350
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 15,292	\$ 10,512	\$ 13,895	\$ 13,895	\$ 40,000
10-20-5100-5300-1100	TELEPHONE	\$ 10,656	\$ 7,648	\$ 13,080	\$ 13,080	\$ 14,000
10-20-5100-5300-1300	UTILITIES	\$ 15,764	\$ 16,335	\$ 30,800	\$ 33,500	\$ 33,500
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 70,537	\$ 46,465	\$ 68,730	\$ 69,000	\$ 59,500
10-20-5100-5300-2900	PROFESSIONAL FEES/DUES	\$ 13,815	\$ 22,637	\$ 18,570	\$ 25,000	\$ 26,000
10-20-5100-5300-3000	FUEL	\$ 96,929	\$ 85,805	\$ 126,420	\$ 82,000	\$ 130,000
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 48,148	\$ 39,701	\$ 86,300	\$ 86,300	\$ 95,300
10-20-5100-5300-xxxx	K-9 SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 14,000
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 59,409	\$ 77,398	\$ 100,880	\$ 80,000	\$ 93,920
10-20-5100-5300-3305	MISCELLANEOUS	\$ -	\$ 273	\$ -	\$ -	\$ -
10-20-5100-5300-3600	UNIFORMS	\$ 44,286	\$ 24,588	\$ 33,300	\$ 33,000	\$ 36,000
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 2,557	\$ 1,799	\$ 4,000	\$ 4,000	\$ 4,000
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
10-20-5100-5300-3702	COMMUNITY POLICING PROJECTS	\$ 2,573	\$ 2,295	\$ 6,500	\$ 6,500	\$ 10,000
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ 4,793	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-4002	FED DRUG FORFEITURE	\$ 17,179	\$ 19,755	\$ 7,500	\$ 7,500	\$ 7,500
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 22,691	\$ 29,176	\$ 58,370	\$ 58,370	\$ 65,000
	Sub-Totals:	\$ 3,839,336	\$ 3,844,899	\$ 4,473,260	\$ 4,185,495	\$ 4,718,340
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 204,917	\$ 124,651	\$ 121,140	\$ 121,140	\$ 241,500
	Sub-Totals:	\$ 204,917	\$ 124,651	\$ 121,140	\$ 121,140	\$ 241,500
	POLICE TOTALS:	\$ 4,044,253	\$ 3,969,550	\$ 4,594,400	\$ 4,306,635	\$ 4,959,840

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25		% CHG	POLICE COMMENTS
						Requested Budget	Justification Sheet		
10-20-5100-5100-0200	Salaries & Wages	2,266,613	2,191,163	2,446,675	2,300,000	2,568,960	5%	42 FTE's- Salary of Police Chief, 1 Deputy Chief, 1 Captain, 4 Lieutenants, 6 Sergeants, 1 CID Investigator, 19 Police Officers, 1 COP Officer, 1 SRO, 4 Civilian; (2 Records Clerk, 1 Accreditation Manager, 1 PSA). The one JCC SRO is funded 100 % by the college. Holiday Pay (20,000). Longevity included. Eliminates full time animal control and replace with one police officer.	
10-20-5100-5100-0250	Overtime	36,092	104,672	40,000	100,000	50,000	25%	Projected Overtime for Investigations, Special Cases, Holiday OT Pay...	
10-20-5100-5120-0500	FICA	173,191	176,482	210,000	205,000	208,250	-1%	7.65 % of Total Salaries (Base Salaries, Overtime and Separation Allowance	
10-20-5100-5125-0600	Group Insurance	466,053	443,692	560,855	500,000	580,000	3%	Health Insurance for 41 currently budgeted employees and all other medical. Health Insurance for 10 Retirees.	
10-20-5100-5125-0610	Retiree Supplemental	11,573	14,392	14,700	16,000	16,905		3 Retirees	
10-20-5100-5127-0700	Retirement	380,066	402,459	480,335	400,000	513,155	7%	13.60% Local Government Retirement , 15.10% Law enforcement Retirement, 5% for LEO and 3% Match for non-LEO 401K Contribution.	
10-20-5100-5127-0750	Employee Separation Allow	66,119	112,652	137,350	137,350	137,350	0%	Police Separation allowance for Retired Police Officers age 62- 8 officers total all FY year, Choe (January 2027), Bruce Gentry (June 2029), Parker (November 2029), Wood (July 2032), Memmelarr (November 2035), Powell (December 2030) Sinclair (March, 2031), Sheppard (Sept, 2036)	
10-20-5100-5300-0800	Training & Education	15,292	10,512	13,895	13,895	40,000	188%	New detectives, new officers, new supervisors will require increased training. Need all officers trained on radar, FST, and intox. \$1000 per employee to start to begin training to an adequate level.	
10-20-5100-5300-1100	Telephone	10,656	7,648	13,080	13,080	14,000	7%	Cellphone Allowance for Chief (\$600),Cellphone Allowance for Logistics Captain (\$600),Cellphone Allowance for Deputy Chief (\$600),Detective Cellphone, Cop Officer, Animal Control Officer. K-9 Cell Phones, COP Officer (\$1,620).	
10-20-5100-5300-1300	Utilities	15,764	16,335	30,800	33,500	33,500	9%	Town of Smithfield Utility Accounts (\$24,600), Piedmont Natural Gas Account (\$6,200).	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25		% CHG	POLICE COMMENTS
						Requested Budget	Budget		
10-20-5100-5300-1700	Equip Maint Repair	70,537	46,465	68,730	69,000	59,500	-13%	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 (\$5,000.00), DUO Service (\$900.00) Replace All Fire Extinguishers per Fire Code / Inspection (\$800)	
10-20-5100-5300-2900	Professional Fees/Dues	13,815	22,637	18,570	25,000	26,000		Contract with Police Attorney (\$11,170), Psychological Services for New Hires (\$6,350), Psychological Services for Employees (\$1,000), Credit Reports (\$800), Separation Allowance Attorney Fee (\$250)	
10-20-5100-5300-3000	Fuel	96,929	85,805	126,420	82,000	130,000	3%	Current Police Department Monthly Fuel Average:(3,000), Due to Staffing shortages Estimated Annual Fuel Consumption: (49,000 gals),	
10-20-5100-5300-3100	Vehicle Supplies/Maint.	48,148	39,701	86,300	86,300	95,300	10%	Vehicle Maintenance and Repair for Police Vehicles. (Oil, Tires, Parts, Etc.)	
10-20-5100-5300-3300	Supplies/Operations	59,409	77,398	100,880	80,000	93,920	-7%	Ammunition/Shooting Supplies (\$22,000.00), 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), CDs/DVDs (\$3,000), Postage (\$500), Office Equipment (\$5,000) Narcan \$3500, DCI License (\$3,990)	
10-20-5100-5300-xxxx	Police K-9 Supplies	-	-	-	-	14,000		Supplies and equipment for police department's three K-9 dogs. Moved from 3300/Supplies	
10-20-5100-5300-3305	Miscellaneous		273						
10-20-5100-5300-3600	Uniforms	44,286	24,588	33,300	33,000	36,000	8%	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	2,557	1,799	4,000	4,000	4,000	0%	Dry Cleaning Class A Uniforms.	
10-20-5100-5300-3700	Drug Enforcement/Buy Information Funds	15,000	15,000	15,000	15,000	15,000	0%	Funds for Drug Enforcement and Undercover Buy Operations.	
10-20-5100-5300-3702	Community Policing Projects	2,573	2,295	6,500	6,500	10,000	54%	Money to fund COP Projects through the year.	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-3710	Johnston County Board of Education	4,793	-				N/A	Money received for parking fines and property sales
10-20-5100-5300-4002	Federal Drug Forfeiture	17,179	19,755	7,500	7,500	7,500	0%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives
10-20-5100-5300-4501	Service Contracts	22,691	29,176	58,370	58,370	65,000	11%	DCI Contract (\$4,500), First Service Computer (\$6,600), Waste Management (\$1,000), Alarm Monitoring (\$220,000), 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, Clear View(\$4,500.)
Subtotal		3,839,336	3,844,899	4,473,260	4,185,495	4,718,340	5%	
10-20-5100-5700-7400	Capital Outlay	204,917	124,651	110,500	110,500	110,500		2 Explorer Vehicles Taser Relacement 2 Cameras ASP Baton Replacement Flock Camera System
Subtotal		204,917	124,651	121,140	121,140	241,500	99%	
Grand totals:		4,044,253	3,969,550	4,594,400	4,306,635	4,959,840	8%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ Police

2 SUV Patrol Vehicles	\$110,000
2 Vehicle Cameras	\$ 9,000
1 Polaris UTV	\$ 21,000
1 Drone	\$ 9,200
1 Additional Detective	\$ 74,740 + \$55,000 for vehicle
5 Additional Officers:	
2 Patrol Officers	\$149,480 + \$119,000 for vehicle
2 COP Officers	\$149,480 + \$119,000 for vehicle
1 Task Force Officer	\$ 74,740 - vehicle supplied by Fed Govt
6 SROs	\$165,400-Year 1- Working with School System.

TOWN OF SMITHFIELD
PERSONNEL SCHEDULE - FULL TIME
FORM FT

FUNCTION: Police Department		DEPARTMENT: Police Department						ACTIVITY: POLICE		
POSITION CLASSIFICATION	POS CODE	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	BUDGET 2023/2024	ESTIMATED 2023/2024	REQUEST 2024/2025	TOWN MANAGER RECOMMENDATION 2024/2025		
Chief	3059	1	1	1	1	1	1			
Deputy Chief	7720	0	0	0	0	1	1			
Captain	3057	2	2	2	2	1	1			
Lieutenant	3048	5	5	5	5	4	4			
Sergeant	3044	6	6	6	6	6	7			
Police Officer	3043/3049/3047	18	20	20	18	19	20			
Detective	3047	4	3	3	3	4	5			
Animal Control	3021	1	1	0	1	0	0			
Administrative Assistant	3045	1	1	1	1	0	0			
Police Accreditation Manager	3033	1	1	1	1	1	1			
School Resource Officer	3047	4	4	4	1	1	1			
Housing Authority Officer	3047	1	0	0	0	0	0			
COP Position	3047	1	1	1	1	1	4			
Police Records Clerk	3040	1	1	1	1	2	2			
PSA		0	0	0	0	1	1			
TOTALS		46	46	45	41	42	48			

Sworn Numbers

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General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
	Fire:					
10-20-5300-5100-0200	SALARIES & WAGES	\$ 1,183,984	\$ 1,402,122	\$ 1,380,166	\$ 1,342,948	\$ 1,488,350
10-20-5300-5100-0210	SALARIES/PART-TIME	\$ 75,553	\$ 140,759	\$ 115,000	\$ 105,017	\$ 144,950
10-20-5300-5100-0220	VOLUNTEER FIREMEN	\$ 72,528	\$ 73,562	\$ 85,000	\$ 75,000	\$ 90,000
10-20-5300-5100-0250	OVERTIME	\$ 18,635	\$ 36,481	\$ 20,000	\$ 52,100	\$ 25,000
10-20-5300-5120-0500	FICA	\$ 99,123	\$ 122,035	\$ 116,175	\$ 114,755	\$ 125,215
10-20-5300-5125-0600	GROUP INSURANCE	\$ 233,276	\$ 268,633	\$ 298,280	\$ 296,245	\$ 335,200
10-20-5300-5125-0601	FIREFIGHTER PHYSICALS	\$ 8,229	\$ 3,204	\$ 15,000	\$ 10,720	\$ 12,000
10-20-5300-5127-0700	RETIREMENT	\$ 168,473	\$ 209,474	\$ 219,970	\$ 208,519	\$ 247,100
10-20-5300-5300-0800	TRAINING & EDUCATION	\$ 6,270	\$ 11,099	\$ 17,500	\$ 16,000	\$ 17,500
10-20-5300-5300-1100	TELEPHONE	\$ 10,522	\$ 8,647	\$ 7,000	\$ 5,875	\$ 7,000
10-20-5300-5300-1300	UTILITIES	\$ 30,249	\$ 29,421	\$ 38,000	\$ 39,000	\$ 42,500
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 3,220	\$ 2,540	\$ 3,600	\$ 3,600	\$ 3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$ 32,940	\$ 37,131	\$ 44,040	\$ 42,000	\$ 44,000
10-20-5300-5300-2900	PROFESSIONAL FEES/DUES	\$ 11,716	\$ 9,898	\$ 7,000	\$ 8,552	\$ 10,000
10-20-5300-5300-3000	FUEL	\$ 31,478	\$ 33,758	\$ 60,000	\$ 35,000	\$ 45,000
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 48,164	\$ 50,998	\$ 65,000	\$ 63,500	\$ 65,000
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$ 36,908	\$ 44,435	\$ 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	\$ 28,803	\$ 53,414	\$ 104,500	\$ 104,500	\$ 114,000
10-20-5300-5300-4501	SERVICE CONTRACTS	\$ 16,940	\$ 385	\$ 1,250	\$ 1,250	\$ 1,300
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 230,000
	Sub-Totals:	\$ 2,117,009	\$ 2,537,996	\$ 2,962,481	\$ 2,889,581	\$ 3,112,715
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 105,388	\$ 80,179	\$ 77,500	\$ 77,500	\$ 172,000
	Sub-Totals:	\$ 105,388	\$ 80,179	\$ 77,500	\$ 77,500	\$ 172,000
	FIRE TOTALS:	\$ 2,222,397	\$ 2,618,175	\$ 3,039,981	\$ 2,967,081	\$ 3,284,715

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25		% CHG	FIRE COMMENTS
						Requested Budget	Budget		
10-20-5300-5100-0200	Salaries & Wages	1,183,984	1,402,122	1,380,166	1,342,948	1,488,350	8%	25-FTE's Salary of Fire Chief, Asst. Chief, Fire Marshal, Admin. Assistant, 3-Shift Captains, 3-Shift Lieutenants, 6- Shift Engineers, 5-Fire Fighter II 4-firefighter; FLSA Shift Pay, Eligible Career Ladder promotions; Town of Smithfield Budget Justification Sheet	
10-20-5300-5100-0210	Salaries/ Part-Time	75,553	140,759	115,000	105,017	144,950	26%	1-PT-Fire inspector (999 hours) and PT Fire Fighters (6,240 hours).	
10-20-5300-5100-0220	Volunteer Firemen	72,528	73,562	85,000	75,000	90,000	6%	Reimbursement to Volunteer Firefighter's; Reimbursement paid bi-weekly for the volunteer members.	
10-20-5300-5100-0250	Overtime	18,635	36,481	20,000	52,100	25,000	25%	Overtime for Employee's working beyond standard shift.	
10-20-5300-5120-0500	FICA	99,123	122,035	116,175	114,755	125,215	8%	7.65% of Total Salaries	
10-20-5300-5125-0600	Group Insurance	233,276	268,633	298,280	296,245	335,200	12%	Health Insurance for 22 FTE's; associated medical.	
10-20-5300-5125-0601	Firefighter Physicals	8,229	3,204	15,000	10,720	12,000		Firefighter Physicals	
10-20-5300-5127-0700	Retirement	168,473	209,474	219,970	208,519	247,100	12%	Pension Rate at 13.60 Percent	
10-20-5300-5300-0800	Training & Education	6,270	11,099	17,500	16,000	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	10,522	8,647	7,000	5,875	7,000	0%	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	30,249	29,421	38,000	39,000	42,500	12%	Town Of Smithfield Public Utilities (\$25,000); Piedmont Natural Gas (\$3,000); Waste Managment Dumpster (\$2,650) Parker Gas (\$3,000) Misc. Costs (\$500); Spectrum (7,500 per year)	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25		% CHG	FIRE COMMENTS
						Requested Budget	Budget		
10-20-5300-5300-1500	Service Awards/Recognition	3,220	2,540	3,600	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	32,940	37,131	44,040	42,000	44,000	44,000	0%	Maintenance/Repair of fire department equipment (\$44,000);
10-20-5300-5300-2900	Professional Fees	11,716	9,898	7,000	8,552	10,000	10,000	43%	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; NCCIAA Membership Dues and subscriptions; Johnston County Fireman's Benevolence.
10-20-5300-5300-3000	Fuel	31,478	33,758	60,000	35,000	45,000	45,000	-25%	Estimated Annual Fuel Usage
10-20-5300-5300-3100	Vehicle Supplies/Maint.	48,164	50,998	65,000	63,500	65,000	65,000	0%	Annual Maintenance and testing of Fire Pumps, Ladders (\$17,000); Miscellaneous of the maintenance and repair of vehicles(\$30,000); Tires and Oil service(\$18,000)
10-20-5300-5300-3300	Supplies/Operations	36,908	44,435	65,000	65,000	65,000	65,000	0%	Fire Manager System(\$4500); Operational supplies for the Department (\$59,000) Blue Beam software for Fire Inspections (\$1500)
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	28,803	53,414	104,500	104,500	114,000	114,000	9%	Purchase of Uniforms, Repair of Gear, (Turn Out Gear.\$111,000); Dry Cleaning (\$3,000)
10-20-5300-5300-4501	Service Contracts	16,940	385	1,250	1,250	1,300	1,300	4%	Service Contracts, Pest control (\$500) Copier(300)Service on Tankless heater (\$200)KitchenHood Cleaning(\$250)

FIRE COMMENTS

Fire Truck Purchase in FY 2027. Ordered in FY 2024. \$70,000 added from County Tax in FY 2024

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected Budget	FY 25 Requested Budget	% CHG
10-76-5300-5970-9110	Transfer to GFCPF			300,000	300,000	230,000	
	Subtotal	2,117,009	2,537,996	2,962,481	2,889,581	3,112,715	5%
10-20-5300-5700-7400	Capital Outlay	105,388	80,179	22,500	77,500	45,000	
							Station 2 Roof Replacement
							Digital Knox Box System
				20,000		8,000	Station 1 Crew Quarters Upgrade
				35,000		60,000	Battery Operated Tools
						45,000	Furniture
						14,000	
	Subtotal	105,388	80,179	77,500	77,500	172,000	122%
	Grand Totals:	2,222,397	2,618,175	3,039,981	2,967,081	3,284,715	8%

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ Fire

Station 3 Design/Planning	\$100,000
1 Drone	\$ 9,200
6 Additional Fire Fighters	\$423,444 or \$70,574 Each
1 Additional FT Fire Inspector	\$144,425 includes \$51,795 for Vehicle

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
PW -General Services:						
10-60-5500-5100-0200	SALARIES & WAGES	\$ 203,061	\$ 240,108	\$ 251,385	\$ 240,000	\$ 358,000
10-60-5500-5100-0250	OVERTIME	\$ 1,272	\$ 643	\$ 2,000	\$ 2,000	\$ 4,000
10-60-5500-5120-0500	FICA	\$ 15,437	\$ 18,229	\$ 19,435	\$ 19,300	\$ 19,200
10-60-5500-5125-0600	GROUP INSURANCE	\$ 69,736	\$ 76,389	\$ 73,210	\$ 73,210	\$ 81,540
10-60-5500-5127-0700	RETIREMENT	\$ 28,710	\$ 36,333	\$ 34,610	\$ 34,610	\$ 36,700
10-60-5500-5300-0760	TEMP LABOR	\$ -	\$ 7,581	\$ 18,000	\$ 18,000	\$ 54,000
10-60-5500-5300-0800	TRAINING & EDUCATION	\$ 672	\$ 769	\$ 1,000	\$ 1,000	\$ 3,000
10-60-5500-5300-1100	TELEPHONE	\$ 1,107	\$ 600	\$ 600	\$ 600	\$ 600
10-60-5500-5300-1300	UTILITIES	\$ 17,584	\$ 17,443	\$ 21,500	\$ 21,500	\$ 21,500
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	\$ 14,583	\$ 13,828	\$ 10,000	\$ 10,000	\$ 15,000
10-60-5500-5300-3000	FUEL	\$ 10,066	\$ 8,851	\$ 13,000	\$ 13,000	\$ 28,092
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 3,063	\$ 1,279	\$ 5,250	\$ 5,250	\$ 5,250
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	\$ 12,656	\$ 11,284	\$ 32,058	\$ 32,058	\$ 43,500
10-60-5500-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 25,000	\$ 16,250	\$ 20,000	\$ 20,000	\$ 20,000
10-60-5500-5300-3420	GRAVE OPENING	\$ 39,200	\$ 39,450	\$ 30,000	\$ 30,000	\$ 30,000
10-60-5500-5300-3430	TREE TRIMMING	\$ 10,140	\$ 6,625	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3440	APPEARANCE COMMISSION	\$ 22,247	\$ 20,490	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3442	COMMUNITY GARDEN	\$ 1,973	\$ 2,327	\$ 2,000	\$ 2,000	\$ 8,000
10-60-5500-5300-3600	UNIFORMS	\$ 2,532	\$ 2,597	\$ 3,500	\$ 3,500	\$ 3,500
10-60-5500-5300-4501	SERVICE CONTRACTS	\$ 59,386	\$ 89,698	\$ 99,000	\$ 99,000	\$ 99,500
10-76-5500-5970-9100	TRANSFER TO GFCR	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 538,424	\$ 610,774	\$ 666,548	\$ 655,028	\$ 861,382
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 29,725	\$ 77,662	\$ 17,000	\$ 17,000	\$ 296,000
	Sub-Totals:	\$ 29,725	\$ 77,662	\$ 17,000	\$ 17,000	\$ 296,000
	PW -GENERAL TOTALS:	\$ 568,149	\$ 688,436	\$ 683,548	\$ 672,028	\$ 1,157,382

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	GENERAL SERVICES COMMENTS
								Town of Smithfield Budget Justification Sheet
10-60-5500-5100-0200	Salaries & Wages	203,061	240,108	251,385	240,000	358,000	42%	7 FTEs - Salary of Public Works Director, Street Sign Specialist, General Maintenance crew leader and 4 Facility Maintenance Specialists.
10-60-5500-5100-0250	Overtime	1,272	643	2,000	2,000	4,000	100%	For emergency work after hours and community projects.
10-60-5500-5120-0500	FICA	15,437	18,229	19,435	19,300	19,200	-1%	FICA 7.65% of wages and overtime
10-60-5500-5125-0600	Group Insurance	69,736	76,389	73,210	73,210	81,540	11%	Medical Insurance
10-60-5500-5127-0700	Retirement	28,710	36,333	34,610	34,610	36,700	6%	Pension Rate at 13.60 Percent
10-60-5500-5300-0760	Temp. Labor	-	7,581	18,000	18,000	54,000	N/A	Temporary workers for Appearance Comm Projects and special projects. Adds \$36,000 for summer help.
10-60-5500-5300-0800	Training & Education	672	769	1,000	1,000	3,000	200%	License Training/Continuing Education
10-60-5500-5300-1100	Telephone	1,107	600	600	600	600	0%	Cell Phone Allowance: Director (\$50/month or \$600/yr)
10-60-5500-5300-1300	Utilities	17,584	17,443	21,500	21,500	21,500	0%	Utilities for Town Hall, Appearance shop, cetereteries, welcome signs etc.
10-60-5500-5300-1700	Equip Maint & Repair	14,583	13,828	10,000	10,000	15,000	50%	Repairs to equipment including HVAC units. Older Units require more service
10-60-5500-5300-3000	Fuel	10,066	8,851	13,000	13,000	28,092	116%	Ave. gals. Used 6 month (2,088.42) x \$3.22 (24/25yr.) Price unleaded = \$6,724.71 Average Marine gallons 6 months (1,730.09; x 4.23 (24/25yr.) = \$7,318.2807 year 24/25 price list per Kevin Keen of Go Energies Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318
10-60-5500-5300-3100	Vehicle Supplies/Maintenance	3,063	1,279	5,250	5,250	5,250	0%	Maintenance and repair of Appearance vehicles.
10-60-5500-5300-3300	Supplies/Operations	12,656	11,284	32,058	32,058	43,500	36%	\$18,500 Supplies for Appearance crew, weed eaters, saws, chemicals, mat rentals for Town Hall, rain gear, etc. \$12,800 for mulch, Carolina Phone and Alarms Doubled Mulch Amount.
10-60-5500-5300-3350	Hurricane							

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24		FY 25		% CHG	GENERAL SERVICES COMMENTS
				Adopted Budget	FY 24 Projected	Requested Budget			
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	25,000	16,250	20,000	20,000	20,000	N/A	Line collects money on lot sales in Riverside Extension cemetery and forwards to owners.	
10-60-5500-5300-3420	Grave Openings	39,200	39,450	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	10,140	6,625	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	22,247	20,490	15,000	15,000	15,000	0%	Landscapes and other projects as identified by the Appearance Commission.	
10-60-5500-5300-3442	Community Garden	1,973	2,327	2,000	2,000	8,000		Community Garden	
10-60-5500-5300-3600	Uniforms	2,532	2,597	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	59,386	89,698	99,000	99,000	99,500	1%	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 (\$2,640.00/yr.), Fire Ext (\$1,000/yr.), Mosquito Control \$11,520 Beaver Control \$13,000.00 yr.), Maintain X work order system \$1500 yr. 2 Tablets \$500/yr.	
10-76-5500-5970-9100	Transfer to GCPF								
	Subtotal	538,424	610,774	666,548	655,028	861,382	29%		
	Capital Outlay	29,725	77,662	17,000	17,000	66,000		A/C Units for Town Hall. Trimmers and equipment for part-time workers. Replacement Christmas Decorations. Repave Sunset Cemetery	
	Subtotal	29,725	77,662	17,000	17,000	296,000	1641%		
	Grand Totals:	568,149	688,436	683,548	672,028	1,157,382	69%	Department Budget % Change	

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ PW General Services

Market Street Sidewalk Repairs Awaiting Costs

R&R Bradford Pear Trees Awaiting Costs

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
PW-Streets:						
10-30-5600-5100-0200	SALARIES & WAGES	\$ 163,481	\$ 172,298	\$ 172,120	\$ 172,120	\$ 163,240
10-30-5600-5100-0250	OVERTIME	\$ 991	\$ 213	\$ 4,000	\$ 4,000	\$ 4,000
10-30-5600-5120-0500	FICA	\$ 12,395	\$ 12,817	\$ 13,500	\$ 13,500	\$ 12,500
10-30-5600-5125-0600	GROUP INSURANCE	\$ 59,716	\$ 53,964	\$ 74,265	\$ 60,000	\$ 69,900
10-30-5600-5125-0610	RETIREE SUPPLEMENTAL	\$ 15,268	\$ 13,231	\$ 20,500	\$ 20,500	\$ 18,630
10-30-5600-5127-0700	RETIREMENT	\$ 23,752	\$ 25,179	\$ 27,350	\$ 27,000	\$ 27,070
10-30-5600-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 600	\$ 600	\$ 1,000
10-30-5600-5300-1100	TELEPHONE	\$ 1,299	\$ 75	\$ -	\$ -	\$ -
10-30-5600-5300-1300	UTILITIES	\$ 4,591	\$ 4,633	\$ 7,000	\$ 7,000	\$ 7,000
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 4,949	\$ 7,655	\$ 12,000	\$ 12,000	\$ 12,000
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3000	FUEL	\$ 7,290	\$ 9,234	\$ 11,500	\$ 11,500	\$ 19,257
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 7,949	\$ 7,700	\$ 14,000	\$ 14,000	\$ 14,000
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 10,494	\$ 9,244	\$ 31,800	\$ 31,800	\$ 31,800
10-30-5600-5300-3310	DRAINAGE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3400	STREET LIGHTING	\$ 87,411	\$ 84,560	\$ 100,000	\$ 100,000	\$ 100,000
10-30-5600-5300-3600	UNIFORMS	\$ 1,644	\$ 1,807	\$ 2,750	\$ 2,750	\$ 2,750
10-30-5600-5300-4501	SERVICE CONTRACTS	\$ -	\$ -	\$ 1,680	\$ 1,680	\$ 4,905
10-30-5600-5300-7300	SIDEWALK, CURB & ASPHALT REPAIR	\$ -	\$ 4,379	\$ 25,000	\$ 25,000	\$ 60,000
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	\$ 132,000	\$ -	\$ -	\$ -	\$ -
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 533,230	\$ 406,989	\$ 518,065	\$ 503,450	\$ 548,052
10-30-5600-5700-7400	CAPITAL OUTLAY	\$ 7,113	\$ 14,239	\$ -	\$ -	\$ -
10-30-5600-5700-7401	CAP IMP RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 7,113	\$ 14,239	\$ -	\$ -	\$ -
	PW-STREETS TOTALS:	\$ 540,343	\$ 421,228	\$ 518,065	\$ 503,450	\$ 548,052

Account #	Account Description	FY 24			FY 25 Requested Budget	% CHG	STREETS COMMENTS
		FY 22 Actual	FY 23 Actual	Adopted Budget			
10-30-5600-5100-0200	Salaries & Wages	163,481	172,298	172,120	163,240	-5%	Town of Smithfield Budget Justification Sheet 4 FTEs -Salary of Administrative Support Specialist, 2 Equipment Operators, Street Maintenance Worker.
10-30-5600-5100-0250	Overtime	991	213	4,000	4,000	0%	Emergency work as needed.
10-30-5600-5120-0500	FICA	12,395	12,817	13,500	12,500	-7%	
10-30-5600-5125-0600	Group Insurance	59,716	53,964	74,265	69,900	-6%	Medical Insurance
10-30-5600-5125-0610	Retiree Supplemental	15,268	13,231	20,500	18,630		Retiree Supplemental Policy to Medicare Recipients
10-30-5600-5127-0700	Retirement	23,752	25,179	27,350	27,070	-1%	Pension Rate at 13.60 Percent
10-30-5600-5300-0800	Training & Education		-	600	1,000		Training, Seminars, Education, Operator Schools
10-30-5600-5300-1100	Telephone	1,299	75	-		N/A	Phone Charges moved to IT. No cell phone allowance.
10-30-5600-5300-1300	Utilities	4,591	4,633	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	4,949	7,655	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	7,290	9,234	11,500	19,257	67%	Based on year 24/25 Unleaded gallons used 6month (1,844.15 x 3.22 pump price = \$8,772.43 Diesel gallons used 6 month average (1,036.93 x 4.01 (24/25yr. pump price = \$4,168.46) 150 gallons marine gas x 3.70 pump= \$555 . Off road Diesel tank at shop gallons used 801 x 4.01 = \$3,212.01 (year 24/25 price list per Kevin Keen of Go Energies) Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318
10-30-5600-5300-3100	Vehicle Supplies/Maint.	7,949	7,700	14,000	14,000	0%	Supplies for maintenance on Street vehicles.

Account #	Account Description	FY 24			FY 25 Requested		% CHG	STREETS COMMENTS
		FY 22 Actual	FY 23 Actual	Adopted Budget	FY 24 Projected	Budget		
10-30-5600-5300-3300	Supplies/Operations	10,494	9,244	31,800	31,800	31,800	0%	Street portion of lease on postage machine \$360.00, Asphalt material for street repairs \$8,000, Street portion of copier machine \$1,500, Miscellaneous supplies for street \$9,940, Crack seal supplies \$7,200, Salt supplies \$4,800.
10-30-5600-5300-3310	Drainage							Moved to Storm Water Department in FY 2022.
10-30-5600-5300-3350	Hurricane							
10-30-5600-5300-3400	Street Lighting	87,411	84,560	100,000	100,000	100,000	0%	Projected cost per month \$8,333 (\$100,000/yr)
10-30-5600-5300-3600	Uniforms	1,644	1,807	2,750	2,750	2,750	0%	Monthly uniform cost with UniFirst \$1,840/yr, Miscellaneous (safety shoes etc.) \$860.00
10-30-5600-5300-4501	Service Contracts		-	1,680	1,680	4,905		Maintain X System \$1500 yearly tablet \$180 yearly, Right of Way Contract
10-30-5600-5300-7300	Sidewalk/Curb/Asphalt Repairs	-	4,379	25,000	25,000	60,000	140%	Sidewalk, asphalt and curb repairs as needed.
10-76-5600-5970-9100	Transfer To GF Capital Projects	132,000	-				N/A	
10-76-5600-5970-9110	Transfer To GF Capital Reserve						N/A	
	Subtotal	533,230	406,989	518,065	503,450	548,052	6%	
10-30-5600-5700-7400	Capital Outlay	7,113	14,239					
	Capital Improvement/Street Resurfacing	-	-					
	Subtotal	7,113	14,239	-	-	-		
	GRAND TOTALS:	540,343	421,228	518,065	503,450	548,052	6%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ PW Streets

1 Additional Street Maintenance Worker	\$51,708
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General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
PW-Garage:						
10-30-5650-5100-0200	SALARIES & WAGES	\$ 54,788	\$ 53,635	\$ 83,710	\$ 83,710	\$ 84,625
10-30-5650-5100-0250	OVERTIME	\$ 1,139	\$ 310	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5120-0500	FICA	\$ 4,203	\$ 4,103	\$ 6,550	\$ 6,500	\$ 6,600
10-30-5650-5125-0600	GROUP INSURANCE	\$ 17,641	\$ 4,747	\$ 9,760	\$ 10,700	\$ 11,160
10-30-5650-5125-0610	RETIREE SUPPLEMENTAL			\$ 2,500	\$ 2,500	\$ 2,500
10-30-5650-5127-0700	RETIREMENT	\$ 6,134	\$ 4,516	\$ 10,040	\$ 10,000	\$ 10,615
10-30-5650-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5300-1100	TELEPHONE	\$ 1,387	\$ 100	\$ 300	\$ 300	\$ 300
10-30-5650-5300-1300	UTILITIES	\$ 6,678	\$ 6,683	\$ 7,000	\$ 7,000	\$ 7,500
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	\$ 2,657	\$ 1,854	\$ 2,000	\$ 2,000	\$ 2,000
10-30-5650-5300-3000	FUEL	\$ 2,958	\$ 2,946	\$ 3,200	\$ 3,200	\$ 4,000
10-30-5650-5300-3100	VEHICLE SUP/MAINT	\$ 1,224	\$ 1,172	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	\$ 14,141	\$ 14,462	\$ 12,000	\$ 12,000	\$ 15,000
10-30-5650-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5650-5300-3600	UNIFORMS	\$ 1,286	\$ 1,212	\$ 1,100	\$ 1,100	\$ 1,400
10-30-5650-5300-4501	SERVICE CONTRACTS	\$ 961	\$ 193	\$ 4,180	\$ 4,180	\$ 4,200
	Sub-Totals:	\$ 115,197	\$ 95,933	\$ 146,840	\$ 147,690	\$ 154,400
10-5650-7400	CAPITAL OUTLAY EQUIP	\$ 14,229	\$ 10,325	\$ 51,845	\$ 41,145	\$ 18,000
	Sub-Totals:	\$ 14,229	\$ 10,325	\$ 51,845	\$ 41,145	\$ 18,000
	PW-GARAGE TOTALS:	\$ 129,426	\$ 106,258	\$ 198,685	\$ 188,835	\$ 172,400

Town of Smithfield Budget Justification Sheet

GARAGE COMMENTS

1 FTE - Salary of Equipment Mechanic, Includes 1 half-time mechanic.

Projected overtime for emergency repairs.

Medical Insurance

I retiree

Pension Rate at 13.60 Percent

Ongoing Training, as needed.

Cell Phone Allowance: FT Mechanic (\$25/month or \$300/yr.)

Gallons used 6months (680) x 3.22 (24/25 price \$2189.60= (1) pump price (Pressure washer 360 diesel gallons yearly) 30 x12 months =360 x 4.01= (1.443.60) (Marine gas 21.90 gallons x 4.23=(992.637) . year 24/25 price list per kevin keen of Go Energies Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318

Maintenance of garage vehicle

For oils, filters, tools etc. (\$8,400). Inspection equipment support service annual fee \$900. Annual software for light truck/vehicle \$2,000., etc.

Uniforms \$916.00/yr. safety boots \$150.00.

Mid Atlantic (\$796) annual service contracts such as lift inspection and air compressors/Cleggs (\$210), Unifirst (\$186). Tablet \$ 180/yr Maintain X work order sytem \$1,500.00 yearly.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	
10-30-5650-5100-0200	Salaries & Wages	54,788	53,635	83,710	83,710	84,625	1%	1 FTE - Salary of Equipment Mechanic, Includes 1 half-time mechanic.
10-30-5650-5100-0250	Overtime	1,139	310	1,500	1,500	1,500	0%	Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	4,203	4,103	6,550	6,500	6,600	1%	
10-30-5650-5125-0600	Group Insurance	17,641	4,747	9,760	10,700	11,160	14%	Medical Insurance
10-30-5650-5125-0610	Retirement Supplemental		-	2,500	2,500	2,500		I retiree
10-30-5650-5127-0700	Retirement	6,134	4,516	10,040	10,000	10,615	6%	Pension Rate at 13.60 Percent
10-30-5650-5300-0800	Train & Education		-	1,500	1,500	1,500		Ongoing Training, as needed.
10-30-5650-5300-1100	Telephone	1,387	100	300	300	300	0%	Cell Phone Allowance: FT Mechanic (\$25/month or \$300/yr.)
10-30-5650-5300-1300	Utilities	6,678	6,683	7,000	7,000	7,500	7%	
10-30-5650-5300-1700	Equip Maint & Repair	2,657	1,854	2,000	2,000	2,000	0%	Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	2,958	2,946	3,200	3,200	4,000	25%	Gallons used 6months (680) x 3.22 (24/25 price \$2189.60= (1) pump price (Pressure washer 360 diesel gallons yearly) 30 x12 months =360 x 4.01= (1.443.60) (Marine gas 21.90 gallons x 4.23=(992.637) . year 24/25 price list per kevin keen of Go Energies Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318
10-30-5650-5300-3100	Vehicle Supplies/ Maintenance	1,224	1,172	1,500	1,500	1,500	0%	Maintenance of garage vehicle
10-30-5650-5300-3300	Supplies/ Operations	14,141	14,462	12,000	12,000	15,000	25%	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	1,286	1,212	1,100	1,100	1,400	27%	Uniforms \$916.00/yr. safety boots \$150.00.
10-30-5650-5300-4501	Service Contracts	961	193	4,180	4,180	4,200	0%	Mid Atlantic (\$796) annual service contracts such as lift inspection and air compressors/Cleggs (\$210), Unifirst (\$186). Tablet \$ 180/yr Maintain X work order sytem \$1,500.00 yearly.

GARAGE COMMENTS

Account #	Account Description	FY 24		FY 25		% CHG	
		FY 22 Actual	FY 23 Actual	Adopted Budget	FY 24 Projected		Requested Budget
	Subtotal	115,197	95,933	146,840	147,690	154,400	5%
10-30-5650-5700-7400	Capital Outlay	14,229	10,325	7,445	7,445	18,000	Tire Balancer
	Subtotal	14,229	10,325	51,845	41,145	18,000	
	GRAND TOTALS:	129,426	106,258	198,685	188,835	172,400	-13% Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ Garage

Nothing

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
PW-Powell Bill:						
10-30-5700-5300-1700	EQUIPMENT MAINTENANCE	\$ 1,438	\$ 29	\$ 1,000	\$ 1,000	\$ -
10-30-5700-5300-2900	PROFESSIONAL SERVICES	-	-	\$ 500	\$ 500	\$ -
10-30-5700-5300-3100	VEHICLE MAINTENANCE	\$ 6,434	\$ 1,559	\$ 10,000	\$ 10,000	\$ -
10-30-5700-5300-3300	SUPPLIES/OPERATIONS	\$ 8,464	\$ 3,384	\$ 15,000	\$ 15,000	\$ -
10-30-5700-5300-3310	DRAINAGE	\$ 11,685	\$ 426	\$ 13,000	\$ 13,000	\$ -
10-30-5700-5300-4501	CONTRACT SERV/RIGHT-A-WAYS	\$ 16,240	\$ 13,000	\$ 16,225	\$ 16,000	\$ -
10-30-5700-5300-7300	SIDEWALK & CURB REPAIR	\$ 5,940	\$ 27,840	\$ 20,000	\$ 20,000	\$ -
10-30-5700-5700-7310	PATCH & RESURFACE	\$ 285,129	\$ 367,489	\$ 279,593	\$ 395,000	\$ 398,195
10-30-5700-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -	\$ -
PW-POWELL BILL TOTALS:		\$ 335,330	\$ 413,727	\$ 355,318	\$ 470,500	\$ 398,195

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	POWELL BILL COMMENTS
10-30-5700-5300-1700	Equipment Maintenance	1,438	29	1,000	1,000		N/A	
10-30-5700-5300-2900	Professional Services	-	-	500	500		N/A	
10-30-5700-5300-3100	Vehicle Maintenance	6,434	1,559	10,000	10,000	-	N/A	Street Sweeper
10-30-5700-5300-3300	Supplies/Operations	8,464	3,384	15,000	15,000	-	N/A	Asphalt Repairs
10-30-5700-5300-3310	Drainage	11,685	426	13,000	13,000	-	N/A	Drainage repairs
10-30-5700-5300-4501	Contract Serv/Right-A-Way	16,240	13,000	16,225	16,000	-	N/A	\$13,000 for beaver control and \$3,225 toward right of way contract.
10-30-5700-5300-7300	Sidewalk & Curb	5,940	27,840	20,000	20,000	-	N/A	Repairs to sidewalks and curb & gutter.
10-30-5700-5700-7310	Patch & Resurface	285,129	367,489	279,593	395,000	398,195	N/A	Resurfacing projects.
10-30-5700-5700-7400	Equipment						N/A	
10-30-5700-5700-7402	Pave Unpaved Street						N/A	
GRAND TOTALS:		335,330	413,727	355,318	470,500	398,195	N/A	Department Budget % Change

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
PW-Sanitation:						
10-40-5800-5100-0200	SALARIES & WAGES	\$ 524,263	\$ 552,426	\$ 678,180	\$ 650,000	\$ 684,360
10-40-5800-5100-0250	OVERTIME	\$ 27,234	\$ 10,353	\$ 7,000	\$ 7,000	\$ 11,000
10-40-5800-5120-0500	FICA	\$ 39,575	\$ 40,893	\$ 52,540	\$ 52,540	\$ 52,230
10-40-5800-5125-0600	GROUP INSURANCE	\$ 157,162	\$ 158,706	\$ 190,150	\$ 190,150	\$ 204,650
10-40-5800-5125-0610	RETIREE SUPPLEMENTAL	\$ 7,812	\$ 8,816	\$ 8,850	\$ 8,850	\$ 8,850
10-40-5800-5127-0700	RETIREMENT	\$ 78,061	\$ 83,607	\$ 107,240	\$ 107,240	\$ 113,350
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ 35,822	\$ 44,616	\$ -	\$ 43,202	\$ -
10-40-5800-5300-0800	TRAINING & EDUCATION	\$ -	\$ 425	\$ 4,000	\$ 4,000	\$ 10,000
10-40-5800-5300-1000	DEBT COLLECTION FEE (18%)	\$ 311	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-1100	TELEPHONE	\$ 1,075	\$ 600	\$ 600	\$ 600	\$ 600
10-40-5800-5300-1300	UTILITIES	\$ 3,060	\$ 3,106	\$ 4,500	\$ 4,500	\$ 4,500
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 98,815	\$ 49,207	\$ 25,000	\$ 25,000	\$ 25,000
10-40-5800-5300-3000	FUEL	\$ 89,650	\$ 89,821	\$ 93,700	\$ 93,700	\$ 197,323
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 163,066	\$ 86,076	\$ 80,000	\$ 80,000	\$ 80,000
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 37,405	\$ 32,276	\$ 50,000	\$ 50,000	\$ 50,000
10-40-5800-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-3600	UNIFORMS	\$ 6,936	\$ 7,045	\$ 8,550	\$ 8,550	\$ 9,000
10-40-5800-5300-4500	LANDFILL FEES	\$ 256,808	\$ 291,542	\$ 307,350	\$ 306,000	\$ 332,950
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 2,766	\$ 621	\$ 8,000	\$ 8,000	\$ 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	\$ 300,000	\$ -
	Sub-Totals:	\$ 1,549,824	\$ 1,460,136	\$ 1,925,660	\$ 1,939,332	\$ 1,791,813
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 22,283	\$ 65,252	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 22,283	\$ 65,252	\$ -	\$ -	\$ -
	PW-SANITATION TOTALS:	\$ 1,572,107	\$ 1,525,388	\$ 1,925,660	\$ 1,939,332	\$ 1,791,813

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	SANITATION COMMENTS
								Town of Smithfield Budget Justification Sheet
10-40-5800-5100-0200	Salaries & Wages	524,263	552,426	678,180	650,000	684,360	1%	17 - FTEs: Salary of Public Works Supervisor, 13 Sanitation Equipment Operators, 3 Sanitation Workers.
10-40-5800-5100-0250	Overtime	27,234	10,353	7,000	7,000	11,000	57%	Emergency work as needed.
10-40-5800-5120-0500	FICA	39,575	40,893	52,540	52,540	52,230	-1%	
10-40-5800-5125-0600	Group Insurance	157,162	158,706	190,150	190,150	204,650	8%	Medical Insurance
10-40-5800-5125-0610	Retiree Supplemental	7,812	8,816	8,850	8,850	8,850		Supplemental Insurance for Retirees on Medicare.
10-40-5800-5127-0700	Retirement	78,061	83,607	107,240	107,240	113,350	6%	Pension Rate at 13.60 Percent.
10-40-5800-5300-0760	Temp Agency Labor	35,822	44,616	43,202	43,202	-	N/A	Temp labor rate \$16.50 per hour. (end of March cut off)
10-40-5800-5300-0800	Training & Education	425	425	4,000	4,000	10,000		Education, Classes & training on technologies and seminars. CDI School
10-40-5800-5300-1000	Debt Collection Fee (18%)	311	56					
10-40-5800-5300-1100	Telephone	1,075	600	600	600	600	0%	Cell phone allowance for PW Supervisor (\$50/month or \$600/yr).
10-40-5800-5300-1300	Utilities	3,060	3,106	4,500	4,500	4,500	0%	Utilities for Building
10-40-5800-5300-1700	Equip Maint & Repair	98,815	49,207	25,000	25,000	25,000	0%	Maintenance and repair of equipment.
10-40-5800-5300-3000	Fuel	89,650	89,821	93,700	93,700	197,323	111%	Average Diesel gallons used 22,976.62x \$4.01(24/25yr pump price = \$77,335.55 Unleaded gallons used (1973.62) x \$3.22 = \$6,355.05, premium Gas 40.27 gals x \$4.23 = \$ price list per Kevin Keen of Go Energies Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318 year 24/25
10-40-5800-5300-3100	Vehicle Supplies/Maint.	163,066	86,076	80,000	80,000	80,000	0%	Vehicle repairs and maintenance.

Account #	Account Description	FY 24			FY 25 Requested Budget	% CHG	SANITATION COMMENTS
		FY 22 Actual	FY 23 Actual	FY 24 Projected			
10-40-5800-5300-3300	Supplies/ Operations	37,405	32,276	50,000	50,000	0%	Cleaning supplies for equipment, trash can notices for holiday delays, hand tools, roll out container cost increase \$65. per can (Includes 275 new cans)
10-40-5800-5300-3350	Hurricane						
10-40-5800-5300-3600-	Uniforms	6,936	7,045	8,550	9,000	5%	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	256,808	291,542	306,000	332,950	8%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc.
10-40-5800-5300-4501	Service Contracts	2,766	621	8,000	8,000	0%	\$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	300,000	N/A	Trash Truck to Purchase FY 2024
Subtotal		1,549,824	1,460,192	1,925,660	1,939,332	-7%	
10-40-5800-5700-7400	Capital Outlay	22,283	65,252				
Subtotal		22,283	65,252	-	-		
GRAND TOTALS:		1,572,107	1,525,444	1,925,660	1,939,332	-7%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ PW Sanitation

Nothing

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Stormwater						
10-40-5900-5100-0200	SALARIES & WAGES	\$ 31,880	\$ 20,491	\$ 36,055	\$ 36,055	\$ 37,800
10-40-5900-5100-0250	OVERTIME	-	-	-	-	-
10-40-5900-5120-0500	FICA	2,408	1,552	2,770	2,770	2,900
10-40-5900-5125-0600	GROUP INSURANCE	8,162	5,726	9,760	9,760	11,155
10-40-5900-5127-0700	RETIREMENT	4,594	3,104	5,730	5,730	6,275
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	15,000
10-40-5900-5300-2900	PROFESSIONAL FEES	-	-	-	-	-
10-40-5900-5300-3000	FUEL	-	-	9,500	9,500	9,500
10-40-5900-5300-3100	VEHICLE SUPPLIES & MAINTENANCE	5,006	8,664	10,000	10,000	14,000
10-40-5900-5300-3300	SUPPLIES & OPERATIONS	-	-	10,000	10,000	10,000
10-40-5900-5300-3310	DRAINAGE	58,233	14,247	68,930	68,930	78,715
10-40-5900-5300-3600	UNIFORMS	-	-	500	500	500
10-40-5900-5300-4501	CONTRACTED SERVICES	6,763	2,171	2,180	2,180	15,180
	TRANSFER TO GF CAPITAL PROJECTS					
	TRANSFER TO GF CAPITAL RESERVE					
	Sub-Totals:	\$ 117,044	\$ 55,955	\$ 161,225	\$ 161,225	\$ 201,825
10-40-5900-5700-7400	CAPITAL OUTLAY					
	Sub-Totals:	\$ -	\$ 12,595	\$ -	\$ -	\$ -
	STORM WATER TOTALS	\$ 117,044	\$ 68,550	\$ 161,225	\$ 161,225	\$ 201,825

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24		FY 25		% CHG	STORMWATER COMMENTS
				Adopted Budget	Projected	Requested Budget			
10-40-5900-5100-0200	Salaries	31,880	20,491	36,055	36,055	37,800		4.8%	Street Sweeper Salary
10-40-5900-5100-0250	Overtime	-	-	-	-	-			Overtime Needed for operations
10-40-5900-5120-0500	FICA	2,408	1,552	2,770	2,770	2,900		4.7%	FICA
10-40-5900-5125-0600	Group Insurance	8,162	5,726	9,760	9,760	11,155		14.3%	Health Insurance
10-40-5900-5127-0700	Retirement	4,594	3,104	5,730	5,730	6,275		9.5%	Pension at 13.60% 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	15,000			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 year 24/25 price list per Kevin Keen of Go Energies Diesel- 4.0158 Gas- 3.2230 Prem- 4.2318
10-40-5900-5300-3100	Vehicle Supplies & Maintenance	5,006	8,664	10,000	10,000	14,000		40.0%	Maintenance and service of Street Sweeper and drainage equipment
10-40-5900-5300-3300	Supplies & Operations	-	-	10,000	10,000	10,000			Misc. Supplies for operations.
10-40-5900-5300-3310	Drainage Repairs	58,233	14,247	68,930	68,930	78,715		14.2%	Miscellaneous drainage repairs and maintenance \$21,338, CentralPines Clean water education partnership \$2,490 (CWEP)
10-40-5900-5300-3600	Uniforms	-	-	500	500	500			Uniforms for employee(s)

Engineering Costs for Storm Water Fees. Tablet
 \$180 Yr. Maintain X \$1,500.00 yearly; Beaver
 Control

10-40-5900-5300-4501	Contracted Services	6,763	2,171	2,180	2,180	2,180	15,180	596.3%
	Transfer to GF Capital Projects	-	-					
	Transfer to General Fund							
	Capital Reserve	-	-					
	Subtotal	117,044	55,955	161,225	161,225	161,225	201,825	25.2%
10-40-5900-5700-7400	Capital Outlay	-	12,595					
	Subtotal	-	12,595	-	-	-	-	
	GRAND TOTALS:	117,044	68,550	161,225	161,225	161,225	201,825	25.2%

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ PW Storm Water

New Street Sweeper	\$234,000
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General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Recreation:						
10-60-6200-5100-0200	SALARIES & WAGES	\$ 329,623	\$ 358,899	\$ 364,895	\$ 364,895	\$ 370,000
10-60-6200-5100-0210	SALARIES, PART TIME	\$ 23,743	\$ 29,900	\$ 26,240	\$ 27,833	\$ 33,890
10-60-6200-5100-0250	OVERTIME	\$ 958	\$ 4,269	\$ 3,500	\$ 3,350	\$ 4,000
10-60-6200-5120-0500	FICA	\$ 26,363	\$ 29,676	\$ 32,400	\$ 28,000	\$ 32,200
10-60-6200-5125-0600	GROUP INSURANCE	\$ 80,573	\$ 83,787	\$ 98,060	\$ 98,060	\$ 99,950
10-60-6200-5125-0610	RETIREE SUPPLEMENTAL	\$ 4,604	\$ 5,491	\$ 4,550	\$ 5,600	\$ 4,390
10-60-6200-5127-0700	RETIREMENT	\$ 47,556	\$ 54,115	\$ 57,450	\$ 54,000	\$ 60,900
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$ 14,078	\$ 9,812	\$ 21,600	\$ 12,240	\$ 21,600
10-60-6200-5300-0780	UMPIRES/REFEREES	\$ -	\$ 22,135	\$ 27,900	\$ 25,775	\$ 28,445
10-60-6200-5300-0800	TRAINING & EDUCATION	\$ 1,475	\$ 2,016	\$ 3,000	\$ 2,500	\$ 4,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$ 1,948	\$ 506	\$ 3,500	\$ 1,000	\$ 3,500
10-60-6200-5300-1100	TELEPHONE	\$ 4,647	\$ 1,750	\$ 2,700	\$ 2,500	\$ 3,000
10-60-6200-5300-1300	UTILITIES	\$ 41,049	\$ 50,338	\$ 58,000	\$ 58,134	\$ 60,000
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$ 50,301	\$ 51,627	\$ 69,050	\$ 65,500	\$ 71,000
10-60-6200-5300-2900	PROFESSIONAL FEES	\$ 775	\$ 800	\$ 1,000	\$ 540	\$ 1,000
10-60-6200-5300-3000	FUEL	\$ 9,112	\$ 8,014	\$ 9,600	\$ 8,300	\$ 9,600
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 1,022	\$ 3,327	\$ 4,000	\$ 3,300	\$ 4,000
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$ 89,027	\$ 82,266	\$ 77,000	\$ 78,500	\$ 90,000
10-60-6200-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$ 16,881	\$ 9,176	\$ 7,000	\$ 8,200	\$ 9,000
10-60-6200-5300-3460	COMMUNITY PARK	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3600	UNIFORMS	\$ 2,328	\$ 3,164	\$ 2,750	\$ 2,750	\$ 3,000
10-60-6200-5300-3470	AMPHITHEATER PROJECTS	\$ -	\$ -	\$ 15,000	\$ 25,000	\$ 30,000
10-60-6200-5300-4501	SERVICE CONTRACTS	\$ 49,649	\$ 68,819	\$ 106,820	\$ 105,000	\$ 107,240
10-76-6200-5970-9100	TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ 10,410	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 795,711	\$ 890,297	\$ 996,015	\$ 990,977	\$ 1,050,715
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 103,364	\$ 195,400	\$ 173,885	\$ 163,685	\$ 300,000
	Sub-Totals:	\$ 103,364	\$ 195,400	\$ 173,885	\$ 163,685	\$ 300,000
	RECREATION TOTALS:	\$ 899,075	\$ 1,085,697	\$ 1,169,900	\$ 1,144,662	\$ 1,350,715

Account #	Account Description	FY 24			FY 25 Requested		% CHG	RECREATION COMMENTS
		FY 22 Actual	FY 23 Actual	Adopted Budget	Projected	Budget		
10-60-6200-5100-0200	Salaries & Wages	329,623	358,899	364,895	364,895	370,000	1%	Town of Smithfield Budget Justification Sheet 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	23,743	29,900	26,240	27,833	33,890	29%	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	4,269	3,500	3,350	4,000	14%	Pay Full-Time Staff to work Tournament / Special Events
10-60-6200-5120-0500	FICA	26,363	29,676	32,400	28,000	32,200	-1%	
10-60-6200-5125-0600	Group Insurance	80,573	83,787	98,060	98,060	99,950	2%	Medical Insurance
10-60-6200-5125-0610	Retiree Supplemental	4,604	5,491	4,550	5,600	4,390		
10-60-6200-5127-0700	Retirement	47,556	54,115	57,450	54,000	60,900	6%	Pension Rate at 13.60 Percent
10-60-6200-5300-0760	Temp Agency Labor	14,078	9,812	21,600	12,240	21,600	0%	Hiring additional labor through temp service (30 weeks).
10-60-6200-5300-0780	Umpires/Referees		22,135	27,900	25,775	28,445		Contracted Athletic Officials for Youth and Adult Athletics. 558 projected games. Booking fees for assigners.
10-60-6200-5300-0800	Training/ Education	1,475	2,016	3,000	2,500	4,000	33%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-60-6200-5300-0900	Travel Allowance	1,948	506	3,500	1,000	3,500	0%	Mileage Reimbursement for Employees
10-60-6200-5300-1100	Telephone	4,647	1,750	2,700	2,500	3,000	11%	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.) Parks Maintenance Worker (\$25/month or \$300/yr)
10-60-6200-5300-1300	Utilities	41,049	50,338	58,000	58,134	60,000	3%	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	50,301	51,627	69,050	65,500	71,000	3%	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.
10-60-6200-5300-2900	Professional Fees	775	800	1,000	540	1,000	0%	NCRPA Dues:

Account #	Account Description	FY 24		FY 25 Requested		% CHG	RECREATION COMMENTS
		FY 22 Actual	FY 23 Actual	Adopted Budget	Projected		
10-60-6200-5300-3000	Fuel	9,112	8,014	9,600	8,300	9,600	Fuel for Maintenance Vehicles and Equipment
10-60-6200-5300-3100	Vehicle Supplies/ Maint.	1,022	3,327	4,000	3,300	4,000	Maintenance for Recreation Vehicles.
10-60-6200-5300-3300	Supplies/ Operations	89,027	82,266	77,000	78,500	90,000	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 (\$13,500) Misc. Supplies for Parks and Recreation Department (\$45,812 includes Athletic Equipment (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, Football Equipment Replacement (\$5,000). Soccer and BB Goal Replacement (\$5,500).
10-60-6200-5300-3350	Hurricane						
10-60-6200-5300-3450	Recreation Special Projects	16,881	9,176	7,000	8,200	9,000	Floats, Sudan / Masonic Groups, Bands/ Floats and Other Associated Costs with Smithfield Christmas Parade (\$3,500), Daddy-Daughter Dance (\$3,500), July 4th Celebration with DSDC (\$2,000), Christmas Parade and Daddy Daughter Dance offset with revenues.
10-60-6200-5300-3460	Community Park						
10-60-6200-5300-3600	Uniforms	2,328	3,164	2,750	2,750	3,000	Uniforms for Maintenance Employees
10-60-6200-5300-3470	Amphitheater Projects		-	15,000	25,000	30,000	Community Entertainment Projects at the Amphitheater
10-60-6200-5300-4501	Service Contracts	49,649	68,819	106,820	105,000	107,240	Document Shredding (\$660), Waste Management (Dumpster) (\$6600), 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.

RECREATION COMMENTS

Account #	Account Description	FY 24		FY 23 Actual	FY 24 Projected	FY 25 Requested Budget	% CHG	RECREATION COMMENTS
		FY 24 Actual	Adopted Budget					
10-76-6200-5970-9101	Transfer to SCIF Fund	10,410						
	Subtotal	795,711	890,297	996,015	980,977	1,050,715	5%	
10-60-6200-5700-7400	Capital Outlay	103,364	195,400	173,885	163,685	25,000		Community Park Parking Lot Repairs
						210,000		Soccer Park Construction Plans
						40,000		Baseball Diamond Repairs
						25,000		Smith Collins BB Court Repairs
	Subtotal	103,364	195,400	173,885	163,685	300,000	73%	
	GRAND TOTALS:	899,075	1,085,697	1,169,900	1,144,662	1,350,715	15%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ Parks & Recreation

Nothing

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Aquatic Center:						
10-60-6220-5100-0200	SALARIES & WAGES	\$ 256,542	\$ 291,404	\$ 287,100	\$ 274,000	\$ 290,400
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$ 104,826	\$ 100,231	\$ 137,205	\$ 125,162	\$ 137,205
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$ 102,131	\$ 144,083	\$ 133,315	\$ 141,550	\$ 133,315
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$ 58,459	\$ 62,903	\$ 65,550	\$ 63,635	\$ 65,500
10-60-6220-5100-0250	OVERTIME	\$ 1,173	\$ 130	\$ 1,000	\$ 1,200	\$ 1,000
10-60-6220-5120-0500	FICA	\$ 38,991	\$ 44,599	\$ 47,805	\$ 47,805	\$ 47,500
10-60-6220-5125-0600	GROUP INSURANCE	\$ 48,035	\$ 50,701	\$ 54,390	\$ 54,390	\$ 74,150
10-60-6220-5127-0700	RETIREMENT	\$ 38,213	\$ 46,250	\$ 40,910	\$ 40,910	\$ 43,400
10-60-6220-5300-0760	TEMP LABOR	\$ 400	\$ 780	\$ 3,500	\$ 1,450	\$ 3,500
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$ 1,115	\$ 1,904	\$ 3,000	\$ 1,200	\$ 4,000
10-60-6220-5300-1100	TELEPHONE	\$ 1,200	\$ 1,700	\$ 1,800	\$ 1,650	\$ 1,800
10-60-6220-5300-1300	UTILITIES	\$ 155,391	\$ 161,459	\$ 175,000	\$ 179,411	\$ 180,000
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$ 27,365	\$ 22,857	\$ 27,875	\$ 27,483	\$ 27,875
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$ 26,100	\$ 20,118	\$ 25,000	\$ 30,680	\$ 30,000
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$ 18,682	\$ 18,361	\$ 35,000	\$ 21,500	\$ 35,000
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$ 12,906	\$ 14,176	\$ 15,000	\$ 13,500	\$ 15,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$ 16,387	\$ 21,544	\$ 23,000	\$ 25,250	\$ 25,000
10-60-6220-5300-4200	ADVERTISING	\$ 5,105	\$ 8,555	\$ 8,500	\$ 5,190	\$ 8,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$ 17,959	\$ 20,582	\$ 21,200	\$ 23,000	\$ 23,690
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$ 17,718	\$ 23,501	\$ 25,000	\$ 25,000	\$ 25,000
	Sub-Totals:	\$ 948,699	\$ 1,055,838	\$ 1,131,150	\$ 1,103,966	\$ 1,171,835
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ 31,251	\$ 165,915	\$ 144,155	\$ 107,955	\$ 51,000
	Sub-Totals:	\$ 31,251	\$ 165,915	\$ 144,155	\$ 107,955	\$ 51,000
	AQUATIC CENTER TOTALS:	\$ 979,949	\$ 1,221,753	\$ 1,275,305	\$ 1,211,921	\$ 1,222,835

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	AQUATICS CENTER COMMENTS
10-60-6220-5100-0200	Salaries & Wages	256,542	291,404	287,100	274,000	290,400	1%	Town of Smithfield Budget Justification Sheet 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	104,826	100,231	137,205	125,162	137,205	0%	Front Desk Staff, Playroom Staff, Facility Supervision.
10-60-6220-5100-0220	Salaries Part-Time/Aquatics	102,131	144,083	133,315	141,550	133,315	0%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff
10-60-6220-5100-0230	Salaries Part-Time/Instructors	58,459	62,903	65,550	63,635	65,500	-90%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-60-6220-5100-0250	Overtime	1,173	130	1,000	1,200	1,000	0%	Additional work required for special events / programs (i.e., Triathlon)
10-60-6220-5120-0500	FICA	38,991	44,599	47,805	47,805	47,500	-1%	
10-60-6220-5125-0600	Group Insurance	48,035	50,701	54,390	54,390	74,150	36%	Medical Insurance
10-60-6220-5127-0700	Retirement	38,213	46,250	40,910	40,910	43,400	6%	Pension Rate at 13.60 Percent
10-60-6220-5300-0760	Temporary Labor	400	780	3,500	1,450	3,500	0%	Additional Custodians / Cleaning on Weekends.
10-60-6220-5300-0800	Training/ Conf.	1,115	1,904	3,000	1,200	4,000	33%	Training and Education for SRAC Staff
10-60-6220-5300-1100	Telephone	1,200	1,700	1,800	1,650	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	155,391	161,459	175,000	179,411	180,000	3%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC
10-60-6220-5300-1301	Generator Fuel/Maint.	27,365	22,857	27,875	27,483	27,875	0%	Power Secure Monthly Monitoring (\$3,000), Power Secure Preventative Maintenance for Generator (\$3,265), Projected Fuel Cost for Generator. Increase due to increase in diesel fuel.
10-60-6220-5300-1700	Equip Maint & Repair	26,100	20,118	25,000	30,680	30,000	20%	Replace / Repair Fitness Equipment, Building Repairs, Pool Equipment Repairs and General Repairs to SRAC. Annual UV Light bulb replacement (\$3,500) added.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	AQUATICS CENTER COMMENTS
10-60-6220-5300-3300	Supplies/Operations	18,682	18,361	35,000	21,500	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	12,906	14,176	15,000	13,500	15,000	0%	Supplies and Operations for Swimming Pool / Splash Park
10-60-6220-5300-4000	Concessions/Pro Shop	16,387	21,544	23,000	25,250	25,000	9%	Supplies for Concessions for Aquatics Center, Off-Set with Revenues
10-60-6220-5300-4200	Advertising	5,105	8,555	8,500	5,190	8,500	0%	Marketing and Advertising for SRAC
10-60-6220-5300-4501	Service Contracts	17,959	20,582	21,200	23,000	23,690	12%	Costs related to software program for accounting, membership management, online program registration.
10-60-6220-5300-4509	C.S./PNC Merchant Services	17,718	23,501	25,000	25,000	25,000	0%	Fees paid for Credit Card / Debit Card Services. These fees are revenue driven.
	Subtotal	948,699	1,055,838	1,131,150	1,103,966	1,171,835	-2%	
10-60-6220-5700-7400	Capital Outlay	31,251	165,915	144,155	107,955	12,500		Replace Sand Filters (towns 1/2) Wibit Equipment Replacement Pool Bealcher Replacement (Towns 1/2)
	Subtotal	31,251	165,915	144,155	107,955	51,000	-65%	
	GRAND TOTALS:	979,949	1,221,753	1,275,305	1,211,921	1,222,835	-9%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ SRAC

Nothing

General Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Sarah Yard Center						
10-60-6240-5100-0210	SALARIES & WAGES	\$ 12,075	\$ 9,684	\$ 17,760	\$ 11,700	\$ 13,200
10-60-6240-5120-0500	FICA	\$ 924	\$ 741	\$ 1,360	\$ 850	\$ 1,000
10-60-6240-5300-1300	UTILITIES	\$ 10,649	\$ 8,359	\$ 12,000	\$ 8,600	\$ 12,000
10-60-6240-5300-1701	BLDG MAINTENANCE	\$ 8,425	\$ 2,776	\$ 6,500	\$ 5,000	\$ 6,500
10-60-6240-5300-3300	SUPPLIES & OPERATIONS	\$ 5,542	\$ 5,899	\$ 10,000	\$ 8,200	\$ 10,000
10-60-6240-5300-4501	SERVICE CONTRACTS	\$ 4,110	\$ 3,943	\$ 3,600	\$ 3,600	\$ 3,600
	Sub-Totals:	\$ 41,724	\$ 31,402	\$ 51,220	\$ 37,950	\$ 46,300
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10-60-6240-5700-7400	CAPITAL OUTLAY	\$ 8,500	\$ 21,500	\$ -	\$ -	\$ 5,000
	Sub-Totals:	\$ 8,500	\$ 21,500	\$ -	\$ -	\$ 5,000
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	SARAH YARD CENTER TOTALS	\$ 50,224	\$ 52,902	\$ 51,220	\$ 37,950	\$ 51,300

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25		% CHG	SYCC COMMENTS
						Requested Budget	Requested Budget		
10-60-6240-5100-0210	Salaries	12,075	9,684	17,760	11,700	13,200	13,200	-26%	Part-time staffing for center.
10-60-6240-5120-0500	FICA	924	741	1,360	850	1,000	1,000		FICA
10-60-6240-5300-1300	Utilities	10,649	8,359	12,000	8,600	12,000	12,000	0%	Electric, Gas, Internet
10-60-6240-5300-1701	Bldg. Maintenance	8,425	2,776	6,500	5,000	6,500	6,500	0%	Maintenance and repairs to building as required
10-60-6240-5300-3300	Supplies & Operations	5,542	5,899	10,000	8,200	10,000	10,000	0%	Misc. Supplies for operations and activities, special events, outside programs
10-60-6240-5300-4501	Service Contracts	4,110	3,943	3,600	3,600	3,600	3,600	0%	Custodial Services
	Subtotal	41,724	31,402	51,220	37,950	46,300	46,300	-10%	
10-60-6240-5700-7400	Capital Outlay	8,500	21,500	-	-	5,000	5,000		LED Light Conversion
	Subtotal	8,500	21,500	-	-	5,000	5,000		
	GRAND TOTALS:	50,224	52,902	51,220	37,950	51,300	51,300	0%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

General Fund/ SYCC

Nothing

General Fund

Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
10-10-4100-5100-0200					
Contingency:					
10-00-9990-5300-0000 CONTINGENCY	\$ -	275,000 \$	250,799 \$	200,000 \$	260,000 \$
Sub-Totals:	\$ -	275,000 \$	250,799 \$	200,000 \$	260,000 \$
Total Revenues:	\$ 16,156,954	\$ 17,829,309	\$ 17,031,238	\$ 18,453,528	\$ 18,713,320
Less:					
Total Expenditures:	\$ 16,600,324	\$ 15,100,342	\$ 17,031,238	\$ 16,629,156	\$ 18,713,320
Amount Revenues Over (Under) Expenditures:	\$ (443,370)	\$ 2,728,967	\$ -	\$ 1,824,372	\$ -

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	CONTINGENCY COMMENTS
10-00-9990-5300-0000	Contingency	273,524	275,000	250,799	200,000	260,000	4%	Includes funds for Vacation Compensation program
GRAND TOTALS:		273,524	275,000	250,799	200,000	260,000	4%	Department Budget % Change

Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
10-10-4100-5100-0200 (W/S Revenue includes Loans)	\$ 9,697,316	\$ -	\$ 10,039,380	\$ 10,812,360	\$ 11,272,000
Less Expenses:					
Water Plant:	\$ 2,332,081	\$ 2,535,975	\$ 2,926,396	\$ 2,941,625	\$ 3,328,700
Water/Sewer Distribution:	\$ 4,211,782	\$ 6,164,599	\$ 5,807,580	\$ 5,605,880	\$ 6,516,695
Debt Service:	\$ 490,594	\$ 967,383	\$ 1,030,957	\$ 1,027,024	\$ 1,020,336
Contingency:	\$ 248,859	\$ 250,001	\$ 274,447	\$ 175,000	\$ 406,269
Amount Revenues Over (Under) Expenditures:	\$ 2,414,000	\$ (9,917,958)	\$ -	\$ 1,062,831	\$ -

Water/Sewer Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Water/Sewer Revenues:						
30-71-3500-3505-0000	WATER SALES	\$ 2,786,208		\$ 2,912,000	\$ 2,950,000	\$ 2,950,000
30-71-3500-3505-0001	WATER SALES(WHOLESALE)	\$ 2,071,519		\$ 2,080,380	\$ 2,600,000	\$ 2,610,000
30-71-3500-3510-0000	SEWER SALES	\$ 4,631,161		\$ 4,800,000	\$ 4,700,000	\$ 5,000,000
30-71-3500-3520-0001	MISC. SALES & SERVICE	\$ 25,137		\$ 2,000	\$ 4,000	\$ 2,000
30-71-3500-3505-0002	NON-REFUND WA CUT ON FEE	\$ 19,300		\$ 20,000	\$ 25,000	\$ 25,000
30-71-3500-3523-0000	WATER TAPS	\$ 10,795		\$ 3,000	\$ 14,000	\$ 10,000
30-71-3500-3523-0010	WATER SYSTEM DEVELOPMENT FEES	\$ 40,100		\$ 40,000	\$ 34,000	\$ 40,000
30-71-3500-3524-0000	WATER METER SET FEES	\$ 8,530		\$ 15,000	\$ 22,000	\$ 20,000
30-71-3500-3525-0000	SEWER TAPS	\$ 5,565		\$ -	\$ 7,000	\$ 5,000
30-71-3500-3525-0010	SEWER SYSTEM DEVELOPMENT FEES	\$ 21,900		\$ 25,000	\$ 144,360	\$ 200,000
30-71-3500-3772-0000	SLUDGE PROCESSING	\$ 18,180		\$ 12,000	\$ -	\$ -
30-71-3550-3560-0000	PENALTIES	\$ 51,735		\$ 60,000	\$ 62,000	\$ 60,000
30-71-3700-3307-0001	GRANT - FEMA			\$ -		
30-71-3700-3307-0003	GRANT - AIA			\$ -		
30-71-3800-3800-0003	FIXED ASSET DISPOSAL			\$ -		
30-71-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 7,186		\$ 70,000	\$ 250,000	\$ 200,000
30-71-3900-3900-0000	FUND BALANCE APPROPRIATED			\$ -		\$ 150,000
30-71-3500-3525-0800	HOLLAND DR ASSESSMENTS			\$ -		
	LOAN PROCEEDS			\$ -		
30-71-3300-3315-0010	GRANT/GOLDEN LEAF			\$ -		
Sub-Totals:		\$ 9,697,316	\$ -	\$ 10,039,380	\$ 10,812,360	\$ 11,272,000

Water/Sewer Fund

10-10-4100-5100-0200		Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Water Plant:							
30-71-7200-5100-0200	SALARIES & WAGES	\$	455,471	470,803	511,675	495,000	\$ 519,520
30-71-7200-5100-0250	OVERTIME	\$	16,490	36,335	15,000	30,000	\$ 20,000
30-71-7200-5120-0500	FICA TAXES	\$	34,234	37,384	40,305	40,000	\$ 40,625
30-71-7200-5125-0600	GROUP INSURANCE	\$	93,064	88,305	116,550	105,000	\$ 112,200
30-71-7200-5125-0610	RETIREE SUPPLEMENTAL	\$	5,443	5,477	3,225	3,225	\$ 3,225
30-71-7200-5127-0700	RETIREMENT	\$	64,578	72,237	76,925	78,000	\$ 82,230
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	\$	-	1,824	-	-	\$ -
30-71-7200-5300-0800	TRAINING & EDUCATION	\$	5,238	4,771	7,500	5,500	\$ 10,180
30-71-7200-5300-1000	DEBT COLLECTION FEE (18%)	\$	-	356	-	-	\$ -
30-71-7200-5300-1100	TELEPHONE	\$	5,344	3,863	3,510	4,800	\$ 4,110
30-71-7200-5300-1201	LEGAL FEES	\$	3,034	23,926	5,000	20,200	\$ 5,000
30-71-7200-5300-1300	UTILITIES	\$	222,973	195,661	182,000	198,000	\$ 198,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$	53,796	90,224	90,000	90,000	\$ 103,500
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$	27,900	34,171	35,000	35,000	\$ 35,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$	24,029	31,603	35,000	35,000	\$ 35,000
30-71-7200-5300-3000	FUEL	\$	1,580	1,929	1,500	1,800	\$ 1,600
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$	1,420	2,385	2,000	1,800	\$ 2,500
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$	623,370	703,935	922,906	922,000	\$ 1,006,710
30-71-7200-5300-3350	HURRICANE	\$	-	-	-	-	\$ -
30-71-7200-5300-3303	IT SUPPLIES	\$	-	2,676	2,000	2,000	\$ 2,000
30-71-7200-5300-3600	UNIFORMS	\$	4,675	4,177	6,500	4,500	\$ 4,500
30-71-7200-5300-4501	SERVICE CONTRACTS	\$	294,587	263,987	339,800	339,800	\$ 367,800
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$	250,000	400,000	450,000	450,000	\$ 625,000
Sub-Totals:		\$	2,187,225	2,476,029	2,846,396	2,861,625	\$ 3,178,700
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30-71-7200-5700-7400	CAPITAL OUTLAY	\$	144,856	59,946	80,000	80,000	\$ 150,000
Sub-Totals:		\$	144,856	59,946	80,000	80,000	\$ 150,000
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WATER PLANT TOTALS:		\$	2,332,081	2,535,975	2,926,396	2,941,625	\$ 3,328,700

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	Requested Budget	% CHG	WATER PLANT COMMENTS
30-71-7200-5100-0200	Salaries & Wages	455,471	470,803	511,675	495,000	519,520	2%	Town of Smithfield Budget Justification Sheet 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	16,490	36,335	15,000	30,000	20,000	33%	Projected overtime for employees during holidays & emergencies; covering vacations & sick time; and paying off-duty operators to come in for required training and safety meetings.
30-71-7200-5120-0500	FICA	34,234	37,384	40,305	40,000	40,625	1%	
30-71-7200-5125-0600	Group Insurance	93,064	88,305	116,550	105,000	112,200	-4%	Medical Insurance
30-71-7200-5125-0610	Retiree Supplemental	5,443	5,477	3,225	3,225	3,225		
30-71-7200-5127-0700	Retirement	64,578	72,237	76,925	78,000	82,230	7%	Pension Rate at 13.60 Percent
30-71-7200-5300-0771	Unemployment Compensation		1,824				N/A	
30-71-7200-5300-0800	Training/ Education	5,238	4,771	7,500	5,500	10,180	36%	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 two operators (\$2,000). Permit to operate a public water system (\$4,220). Discharge Permit fee (\$860).
30-71-7200-5300-1000	Debt Collection Fee (18%)	426	356					
30-71-7200-5300-1100	Telephone	5,344	3,863	3,510	4,800	4,110	17%	Cellphone Allowance: 6 employees at \$600/yr each, 3 land lines at \$170/yr each.
30-71-7200-5300-1201	Legal Fees	3,034	23,926	5,000	20,200	5,000	0%	
30-71-7200-5300-1300	Utilities	222,973	195,661	182,000	198,000	198,000	9%	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	53,796	90,224	90,000	90,000	103,500	15%	Maintenance and Repair of Motors, Pumps, Valves, Chlorinators, Generators and other associated equipment at the Water Plant. Cost of Parts and Repair have risen 15%.
30-71-7200-5300-1701	Building Maint & Repair	27,900	34,171	35,000	35,000	35,000	0%	Purchase submersible pumps, paint the lab, replace fencing around ammonia tanks, etc.
30-71-7200-5300-2900	Professional Services	24,029	31,603	35,000	35,000	35,000	0%	Misc. Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5300-3000	Fuel	1,580	1,929	1,500	1,800	1,600	7%	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	Requested Budget	% CHG	WATER PLANT COMMENTS
30-71-7200-5300-3100	Vehicle Supplies/Maintenance	1,420	2,385	2,000	1,800	2,500	25%	Maintenance on 3 service trucks and backhoe.
30-71-7200-5300-3300	Supplies/ Operations	623,370	703,935	922,906	922,000	1,006,710	9%	Aluminum Sulfate (\$233,904), Caustic (\$343,042), Ammonia (\$24,824), Captor (\$17,470), Chlorine (\$79,120), Sodium Permanganate (\$20,000), Phosphate (\$88,000), Polymer (\$40,590), Sodium Chlorite (\$72,000), Lab Supplies (\$50,000), Copier (\$760), Tools (\$7,000), Miscellaneous Equipment (\$30,000) Increase in chemicals continues economic trend. Lab supplies also up 35%
30-71-7200-5300-3350	Hurricane	-	-	-	-	-	-	
30-71-7200-5300-3303	IT Supplies	2,676	2,676	2,000	2,000	2,000		IT Supplies authorized by IT Director for Water Plant Information Technology Systems
30-71-7200-5300-3600	Uniforms	4,675	4,177	6,500	4,500	4,500	-31%	Uniforms and Safety Shoes for Water Plant Employees.
30-71-7200-5300-4501	Service Contracts	294,587	263,987	339,800	339,800	367,800	8%	Certified Testing for Water Plant (\$42,000), Annual Mowing and Landscape Contract for Plant (\$20,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$42,000), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$13,000), Sludge removal (\$114,000), Technician to service lab equipment (\$8,000), Misc. Contract Services (\$15,000), River Dredging (\$46,000), Janitorial Services (\$10,800), Diver to clean sand from raw pump station (\$45,000) Testing services have risen and service contract for new plant generators are now included
30-71-7200-5300-4502	C.S./BLDG Demo & Asbestos						N/A	
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	250,000	400,000	450,000	450,000	625,000	N/A	East Smithfield Water Improvements (\$400,000) Plant Intake Improvements (\$75,000) South Smithfield Water improvements (\$150,000)
	Subtotal	2,187,651	2,476,029	2,846,396	2,861,625	3,178,700	12%	
30-71-7200-5700-7400	Capital Outlay	144,856	59,946	50,000	80,000	150,000	200%	Pump rebuilds for raw water and river pumps.
	Subtotal	144,856	59,946	80,000	80,000	150,000	88%	
	GRAND TOTALS:	2,332,507	2,535,975	2,926,396	2,941,625	3,328,700	14%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

Water Plant- W/S Utility:

Nothing

Water/Sewer Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Water/Sewer Distribution:						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 614,161	\$ 708,078	\$ 886,155	\$ 805,000	\$ 1,003,980
30-71-7220-5100-0210	SALARIES/COUNCIL	\$ 14,053	\$ 14,053	\$ 14,000	\$ 14,000	\$ 21,000
30-71-7220-5100-0250	OVERTIME	\$ 46,587	\$ 77,976	\$ 35,000	\$ 60,000	\$ 40,000
30-71-7220-5120-0500	FICA TAXES	\$ 50,354	\$ 58,487	\$ 70,480	\$ 65,000	\$ 79,175
30-71-7220-5125-0600	GROUP INSURANCE	\$ 155,934	\$ 158,205	\$ 214,200	\$ 205,000	\$ 258,650
30-71-7220-5125-0610	RETIREE SUPPLEMENTAL	\$ 16,776	\$ 18,764	\$ 18,780	\$ 18,780	\$ 18,780
30-71-7220-5127-0700	RETIREMENT	\$ 90,093	\$ 116,624	\$ 141,835	\$ 135,000	\$ 166,720
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	\$ 108,780	\$ 124,262	\$ 142,680	\$ 151,000	\$ 164,100
30-71-7220-5300-0800	TRAINING & EDUCATION	\$ 2,055	\$ 5,372	\$ 8,250	\$ 7,200	\$ 8,750
30-71-7220-5300-1000	DEBT COLLECTION FEE (18%)	\$	\$ 25			
30-71-7220-5300-1100	TELEPHONE	\$ 5,597	\$ 5,395	\$ 3,060	\$ 5,000	\$ 4,860
30-71-7220-5300-1300	UTILITIES	\$ 37,598	\$ 38,741	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	\$ 16,297	\$ 20,360	\$ 50,000	\$ 50,000	\$ 75,000
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	\$ -	\$ 1,930	\$ 8,000	\$ 2,500	\$ 5,000
30-71-7220-5300-3000	FUEL	\$ 33,407	\$ 37,130	\$ 35,000	\$ 32,000	\$ 35,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 27,622	\$ 29,662	\$ 25,000	\$ 30,000	\$ 35,000
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	\$ 250,352	\$ 208,433	\$ 275,000	\$ 275,000	\$ 302,500
30-71-7220-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-3303	IT SUPPLIES	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 2,040
30-71-7220-5300-3600	UNIFORMS	\$ 6,120	\$ 5,732	\$ 7,500	\$ 8,400	\$ 8,500
30-71-7220-5300-4402	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-4500	SEWAGE TREATMENT	\$ 2,402,736	\$ 2,049,762	\$ 2,400,000	\$ 2,100,000	\$ 2,230,000
30-71-7220-5300-4501	SERVICE CONTRACTS	\$ 246,799	\$ 147,768	\$ 225,000	\$ 225,000	\$ 220,000
30-71-7220-5300-4503	COUNTY SYSTEM DEVELOPMENT FEE	\$ -	\$ -	\$ -	\$ 159,360	\$ 200,000
30-71-7220-5300-5710	W-S FUND BAL./ECON. DEVEL.	\$ 77,234	\$ 42,212	\$ 30,000	\$ 40,000	\$ 30,000
30-71-7220-5500-9104	WATER/SEWER PIL-PROPERTY TAX	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640
30-76-7220-5970-9101	TRANSFER TO W/S CAPITAL PROJ. FUND	\$ (350,840)	\$ 2,001,130	\$ 900,000	\$ 900,000	\$ 1,350,000
	Sub-Totals:	\$ 3,969,354	\$ 5,987,741	\$ 5,652,580	\$ 5,450,880	\$ 6,411,695
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30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 242,427	\$ 176,858	\$ 155,000	\$ 155,000	\$ 105,000
	Sub-Totals:	\$ 242,427	\$ 176,858	\$ 155,000	\$ 155,000	\$ 105,000
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	WATER/SEWER TOTALS:	\$ 4,211,782	\$ 6,164,599	\$ 5,807,580	\$ 5,605,880	\$ 6,516,695

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25		% CHG	WATER/SEWER COMMENTS
						Requested Budget	Requested Budget		
30-71-7220-5100-0200	Salaries & Wages	614,161	708,078	886,155	805,000	1,003,980	13%	Town of Smithfield Budget Justification Sheet Salary 15 FTEs: 1/2 Public Utilities Director, 1/2 Billing Analyst, 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	14,053	14,053	14,000	14,000	21,000	50%	Annual Salary of the Mayor (\$10,500/3=\$3,500) Annual Salary of Council Members (\$7,500 x 7 = \$52,500/3=\$17,500)	
30-71-7220-5100-0250	Overtime	46,587	77,976	35,000	60,000	40,000	14%	Projected overtime for employees during emergencies	
30-71-7220-5120-0500	FICA	50,354	58,487	70,480	65,000	79,175	12%		
30-71-7220-5125-0600	Group Insurance	155,934	158,205	214,200	205,000	258,650	21%	Medical Insurance	
30-71-7220-5125-0610	Retiree Supplemental	16,776	18,764	18,780	18,780	18,780			
30-71-7220-5127-0700	Retirement	90,093	116,624	141,835	135,000	166,720	18%	Pension Rate at 13.60 Percent	
30-71-7220-5300-0770	Prop Liab Ins/WK Comp	108,780	124,262	142,680	151,000	164,100	15%	Property and Liability Insurance; Workers Compensation Insurance	
30-71-7220-5300-0800	Training / Education	2,055	5,372	8,250	7,200	8,750	6%	NCWTFO Certifications (\$240) WPCSOCC Certifications (\$350), Certifications & Registrations for NCWTFO Training (\$160), Distribution and Collection School Fees (2 people @\$1,000 ea.), Blood Borne Pathogens (\$2,500), Audiological Testing, (\$2,000), CDL training & renewal (\$1,500)	
30-71-7220-5300-100	Debt Collection Fee (18%)	565	25						
30-71-7220-5300-1100	Telephone	5,597	5,395	3,060	5,000	4,860	59%	Cellphone Allowance for 3 employees (\$600/year = \$1,800), Cellphone Allowance for 7 employees (\$180/year = \$1,260) Land Line Costs, \$1,800.	
30-71-7220-5300-1300	Utilities	37,598	38,741	35,000	35,000	35,000	0%	Progress Energy Billing for Lift Stations, Town of Smithfield Billing for Lift Stations, Propane Gas for Generators (\$1100), 1/2 TWC Line for SCADA remote access (\$900)	
30-71-7220-5300-1700	Equip Maint & Repair	16,297	20,360	50,000	50,000	75,000	50%	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). Degreaser costs have risen. Needing to buy floats, switches, timers & pumps as spare parts & stock.	
30-71-7220-5300-2900	Professional Services	-	1,930	8,000	2,500	5,000	-38%	Miscellaneous Engineering Fees Related to Work at Water and Sewer Line major repairs and replacements (\$5,000).	

**FY 25
Requested Budget**

WATER/SEWER COMMENTS

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	Requested Budget	% CHG	
30-71-7220-5300-3000	Fuel	33,407	37,130	35,000	32,000	35,000	0%	Fuel for Water and Sewer Line Maintenance Crews and meter readers.
30-71-7220-5300-3100	Vehicle Supplies/ Maintenance	27,622	29,662	25,000	30,000	35,000	40%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment. Added \$10,000 due to increased age of fleet and presumed increased maintenance.
30-71-7220-5300-3300	Supplies/ Operations	250,352	208,433	275,000	275,000	302,500	10%	Purchase of Supplies, Materials for Water and Sewer Line Maintenance and Connecting New Customers, Division of Water Quality Wastewater Collection Permit (\$8.10), Division of Water Supply Distribution Permits (\$4,220), Green Guard Safety Supplies (\$600), NC Rural Water Association Membership (\$350), Copier (\$776), Misc. replacement hand tools for the crews (\$2,000). Degreaser for lift stations (\$80,000) Line Item Increase due to increase in cost of pipe, couplings, fittings & appurtenances - everything seems to up about 10%.
30-71-7220-5300-3350	Hurricane	-	-	-	-	-	-	
30-71-7220-5300-3307	IT Supplies	-	-	10,000	10,000	2,040		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	6,120	5,732	7,500	8,400	8,500	13%	Uniforms and Safety Shoes for Water/Sewer Employees, Safety Shoe Allowance (\$150 ea.); caps and misc. purchases.
30-71-7220-5300-4402	Miscellaneous							
30-71-7220-5300-4500	Sewage Treatment	2,402,736	2,049,762	2,400,000	2,100,000	2,230,000	-7%	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) 2022-2023 Sewage Treatment Cost (\$2,049,762)
30-71-7220-5300-4501	Service Contracts	246,799	147,768	225,000	225,000	220,000	-2%	ORC Service for Cross-Connections Requirements (\$800/month or \$9,600), Monthly Water Tank Maintenance contract with Southern Corrosion Inc. (\$42,700), Misc. costs for pump repair, confined space assistance, etc. Dukes Root Control (\$4,500), 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.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25		% CHG	WATER/SEWER COMMENTS
						Requested Budget	Requested Budget		
30-71-7220-5300-4503	County System Development Fee	-	-	-	159,360	200,000			Fees paid to Johnston County for Wholesale County Sewer System Development
30-71-7220-5300-5710	W-S Fund Bal. Eco. Devel.	77,234	42,212	30,000	40,000	30,000		0%	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	117,640			Costs attributed to property taxes in lieu.
30-76-7220-5970-9101	Transfer to W/S Capital Projects	(350,840)	2,001,130	900,000	900,000	1,350,000		N/A	I & I Reduction (\$100,000), Lift Station Repair (\$200,000), AMI-Nextgrid (\$300,000), FH Valve Insertion (\$200,000), Water Lines Upgrade (\$200,000), 1/3 of a Vac-Truck (\$350,000)
	Subtotal	3,969,919	5,987,741	5,652,580	5,450,880	6,411,695		13%	
30-71-7220-5700-7400	Capital Outlay	242,427	176,858	50,000	155,000	75,000		50%	Manhole Rehab
				75,000		30,000			Digitized Mapping of Water & Sewer system.
	Subtotal	242,427	176,858	155,000	155,000	105,000		-32%	
	GRAND TOTALS:	4,212,347	6,164,599	5,807,580	5,605,880	6,516,695		12%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

Water & Sewer Utility:

Line Locator Position: \$70,125

Water/Sewer Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Debt Service:						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ -	\$ 669,927	\$ 733,500	\$ 729,567	\$ 722,880
30-71-7240-5400-9505	I & I/SAND REMOVAL	\$ 166,114	\$ 166,114	\$ 166,114	\$ 166,114	\$ 166,114
30-71-7240-5400-9506	MULTIPLE W/S PROJECTS	\$ 131,342	\$ 131,342	\$ 131,343	\$ 131,343	\$ 131,342
30-71-7240-5400-9508	BOOKER DAIRY RD-BBT	\$ 193,138	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 490,594	\$ 967,383	\$ 1,030,957	\$ 1,027,024	\$ 1,020,336
Contingency:						
30-00-9990-5300-0000	CONTINGENCY	\$ 248,859	\$ 250,001	\$ 274,447	\$ 175,000	\$ 275,000
30-71-7200-5300-3306	SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ 131,269
	Sub-Totals:	\$ 248,859	\$ 250,001	\$ 274,447	\$ 175,000	\$ 406,269
	DEBT SERVICE/CONTINGENCY TOTALS:	\$ 739,453	\$ 1,217,384	\$ 1,305,404	\$ 1,202,024	\$ 1,426,605
	Total Revenues:	\$ 9,697,316	\$ -	\$ 10,039,380	\$ 10,812,360	\$ 11,272,000
	Less:					
	Total Expenditures:	\$ 7,034,456	\$ 9,667,957	\$ 10,039,380	\$ 9,749,529	\$ 11,272,000
	Amount Revenues Over (Under) Expenditures:	\$ 2,662,859	\$ (9,667,957)	\$ -	\$ 1,062,831	\$ -

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

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	CONTINGENCY COMMENTS
30-71-7240-5400-9502	Water Plant Expansion	-	669,927	733,500	729,567	722,880	-1%	Water Plant Expansion - NCDEQ. Matures May 2042. Based on \$12,050,000 @1.11%
30-71-7240-5400-9505	I & I/Sand Removal	166,114	166,114	166,114	166,114	166,114	0%	1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb., 2026. BBT (Truist)
30-71-7240-5400-9506	Multiple W/S Projects	131,342	131,342	131,343	131,343	131,342	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	193,138	-	-	-	-	N/A	March 22, 2017; \$2.037 million at 2.03 percent for 7 years with annual payments of \$313,675. Matured March 2022.
	Subtotal	490,594	967,383	1,030,957	1,027,024	1,020,336	-1%	
30-00-9990-5300-0000	Contingency	248,859	250,001	274,447	175,000	275,000	0%	Includes VCP
	Salary Adjustments					131,269		Salary/Benefit Increases
	Subtotal	248,859	250,001	274,447	175,000	406,269	48%	
	GRAND TOTALS	739,453	1,217,384	1,305,404	1,202,024	1,426,605	9%	Department Budget % Change

Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25	
					Requested Budget	Requested Budget
10-10-4100-5100-0200	\$ 15,468,736	\$ 15,573,324	\$ 16,702,000	\$ 16,219,500	\$ 17,798,540	\$ 17,798,540
Less Expenses:						
Electric Utility:	\$ 14,715,216	\$ 14,989,664	\$ 16,139,414	\$ 15,864,830	\$ 17,126,305	\$ 17,126,305
Electric Debt Service:	\$ 342,585	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:	\$ 332,481	\$ -	\$ 220,000	\$ 100,000	\$ 329,649	\$ 329,649
Amount Revenues Over (Under) Expenditures:	\$ 78,454	\$ 241,075	\$ -	\$ (87,916)	\$ -	\$ -

Electric Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Electric Revenues:						
31-72-3550-3530-0000	ELECTRIC SALES	\$ 15,190,383	\$ 15,126,217	\$ 16,320,000	\$ 15,602,000	\$ 16,270,040
31-72-3550-3560-0000	PENALTIES	\$ 74,268	\$ 93,894	\$ 80,000	\$ 88,000	\$ 85,000
31-72-3550-3580-0000	CUT ON FEE	\$ 91,025	\$ 95,057	\$ 89,000	\$ 94,000	\$ 92,000
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 4,943	\$ 4,222	\$ 4,000	\$ 4,500	\$ 4,500
31-72-3550-3520-0002	ONLINE CONVENIENCE FEE	\$ 86,820	\$ 88,486	\$ 75,000	\$ 100,000	\$ 90,000
31-72-3550-3520-0000	MISCELLANEOUS	\$ 10,584	\$ 8,356	\$ 9,000	\$ 6,000	\$ 7,000
31-72-3850-3850-0000	INTEREST ON INVESTMENTS	\$	\$	\$	\$	\$
31-72-3900-3900-0799	WRITEOFF RECOVERY	\$ 10,712	\$ 157,092	\$ 75,000	\$ 275,000	\$ 250,000
	GRANTS					
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$	\$	\$ 50,000	\$ 50,000	\$ 1,000,000
	LOAN PROCEEDS					
	Sub-Totals:	\$ 15,468,736	\$ 15,573,324	\$ 16,702,000	\$ 16,219,500	\$ 17,798,540

Electric Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget
Electric Utility:						
31-72-7230-5100-0200	SALARIES & WAGES	\$ 1,080,591	\$ 1,269,158	\$ 1,314,774	\$ 1,270,000	\$ 1,243,070
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 14,051	\$ 14,051	\$ 14,000	\$ 14,000	\$ 21,000
31-72-7230-5100-0250	OVERTIME	\$ 28,657	\$ 35,856	\$ 20,000	\$ 25,000	\$ 25,000
31-72-7230-5120-0500	FICA TAXES	\$ 81,172	\$ 97,152	\$ 104,820	\$ 100,000	\$ 99,030
31-72-7230-5125-0600	GROUP INSURANCE	\$ 204,747	\$ 227,890	\$ 286,700	\$ 250,000	\$ 298,640
31-72-7230-5125-0610	RETIREE SUPPLEMENTAL	\$ 21,617	\$ 24,388	\$ 22,950	\$ 22,950	\$ 25,900
31-72-7230-5127-0700	RETIREMENT	\$ 152,287	\$ 190,384	\$ 188,720	\$ 188,720	\$ 195,925
31-72-7230-5300-0760	TEMP LABOR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0770	PROP. LIA. INS./WKS COMP	\$ 108,211	\$ 123,985	\$ 142,680	\$ 151,000	\$ 164,100
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ 1,825	\$ -	\$ 750	\$ -
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 8,836	\$ 10,848	\$ 15,000	\$ 12,500	\$ 25,000
31-72-7230-5300-1000	DEBT COLLECTION FEE (18%)	\$ -	\$ 1,703	\$ -	\$ -	\$ -
31-72-7230-5300-1100	TELEPHONE	\$ 9,176	\$ 8,845	\$ 7,800	\$ 8,400	\$ 8,100
31-72-7230-5300-1121	POSTAGE	\$ 41,567	\$ 44,247	\$ 40,000	\$ 40,000	\$ 40,000
31-72-7230-5300-1201	LEGAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-1300	UTILITIES	\$ 17,931	\$ 17,013	\$ 18,000	\$ 17,500	\$ 18,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 94,775	\$ 24,516	\$ 40,000	\$ 40,000	\$ 45,000
31-72-7230-5300-2900	PROFESSIONAL SERVICES	\$ 8,908	\$ 13,852	\$ 15,000	\$ 32,540	\$ 16,500
31-72-7230-5300-3000	FUEL	\$ 24,079	\$ 27,653	\$ 27,500	\$ 25,000	\$ 35,000
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 30,915	\$ 61,156	\$ 45,000	\$ 30,000	\$ 45,000
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ (138,498)	\$ (157,786)	\$ 325,000	\$ 325,000	\$ 373,350
31-72-7230-5300-7401	EAST RIVER ELECTRIC INFRASTRUCTURE	\$ 49,402	\$ 37,660	\$ -	\$ -	\$ -
31-72-7260-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 11,076	\$ 11,916	\$ 17,500	\$ 17,500	\$ 20,000
31-72-7230-5300-3303		\$ 55,000	\$ -	\$ 10,000	\$ 10,000	\$ 2,040
31-72-7230-5300-4401	DEBIT/CREDIT CARD FEES	\$ 93,970	\$ 111,702	\$ 93,000	\$ 140,000	\$ 140,000
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 144,310	\$ 103,849	\$ 156,500	\$ 156,500	\$ 173,500
31-72-7230-5300-4502	C.S./LOGICS	\$ 58,289	\$ 91,402	\$ 57,000	\$ 57,000	\$ 57,000
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 11,821,114	\$ 11,732,959	\$ 12,450,000	\$ 12,200,000	\$ 12,925,000
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ 77,234	\$ 42,212	\$ -	\$ -	\$ -
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ.	\$ 550,000	\$ 550,000	\$ 632,320	\$ 635,320	\$ 1,000,000
31-76-7230-5500-9104	ELECTRIC PIL-PROPERTY TAX	\$ 95,150	\$ 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:		\$ 14,689,568	\$ 14,818,203	\$ 16,139,414	\$ 15,864,830	\$ 17,091,305
31-72-7230-5700-7400	CAPITAL OUTLAY	\$ 25,648	\$ 171,461	\$ -	\$ -	\$ 35,000
Sub-Totals:		\$ 25,648	\$ 171,461	\$ -	\$ -	\$ 35,000
ELECTRIC TOTALS:		\$ 14,715,216	\$ 14,989,664	\$ 16,139,414	\$ 15,864,830	\$ 17,126,305

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5100-0200	Salaries & Wages	1,080,591	1,289,158	1,314,774	1,270,000	1,243,070	-5%	Town of Smithfield Budget Justification Sheet 15 FTEs: 1/2 Public Utilities Director, 1/2 Billing Analyst Superintendent, 3 Crew Leader, 5 Electric Line Technician, 1 Administrative Support Specialist, 1 Engineering Technician, 1/2 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	21,000	50%	Annual Salary of the Mayor (\$10,500/3= \$3,500) Annual Salary of Council Members (\$7,500 x 7 = \$52,500/3=\$17,500)
31-72-7230-5100-0250	Overtime	28,657	35,856	20,000	25,000	25,000	25%	Projected Overtime for Emergency Response and Repairs
31-72-7230-5120-0500	FICA	81,172	97,152	104,820	100,000	99,030	-6%	
31-72-7230-5125-0600	Group Insurance	204,747	227,890	286,700	250,000	298,640	4%	Medical Insurance
31-72-7230-5125-0610	Retiree Supplemental	21,617	24,388	22,950	22,950	25,900		
31-72-7230-5127-0700	Retirement	152,287	190,384	188,720	188,720	195,925	4%	Pension Rate at 13.60 Percent
31-72-7230-5300-0760	Temp Labor	-	-	-	-	-		
31-72-7230-5300-0770	Prop. Lia./Wks Comp	108,211	123,985	142,680	151,000	164,100	15%	Property/Liability and Work Comp Insurance
31-72-7230-5300-0771	Unemployment Compensation		1,825		750		N/A	
31-72-7230-5300-0800	Training/ Education	8,836	10,848	15,000	12,500	25,000	67%	Electricities Annual Meeting, NCAEMES Annual Meeting for Distribution Superintendent, Safety & Performance Training for Department Employees, Infrared Camera Training, Miscellaneous Costs (e.g. safety meeting material). Added 12,400 for Schools and Lineman Apprenticeship program
31-72-7230-5300-1000	Debt Collection Fee (18%)	1,703	79					
31-72-7230-5300-1100	Telephone	9,176	8,845	7,800	8,400	8,100	4%	Cellphone Allowances: 8 employees (\$600/year = \$4,800), Cellphone Allowance for 7 employees (\$300/year = \$2,100) Brogden Station Line (1,200/vr)
31-72-7230-5300-1121	Postage	41,567	44,247	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		-				N/A	
31-72-7230-5300-1300	Utilities	17,931	17,013	18,000	17,500	18,000	0%	Town of Smithfield Utility Costs, Time Warner Cable Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub.

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5300-1700	Equip Maint & Repair	94,775	24,516	40,000	40,000	45,000	13%	Maintenance/Repair of Transformers, Substation Equipment, etc.
31-72-7230-5300-2900	Professional Services	8,908	13,852	15,000	32,540	16,500	10%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services
31-72-7230-5300-3000	Fuel	24,079	27,653	27,500	25,000	35,000	27%	Monthly Fuel Costs for Electric Department (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator)
31-72-7230-5300-3100	Vehicle Supplies/Maintenance	30,915	61,156	45,000	30,000	45,000	0%	Maintenance and Repair of Electric Department and Meter Dept. Vehicles. (2 vehicles are from 2008 and will need to be replaced soon)
31-72-7230-5300-3300	Supplies/ Operations	(138,498)	(157,786)	325,000	325,000	373,350	15%	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	229,889	37,660	-	-	-		Supplies needed for East River Growth
31-72-7230-5300-3350	Hurricane	-	-	-	-	-		
31-72-7230-5700-3307	IT Supplies/Phone	4,617	4,617	10,000	10,000	2,040		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	11,076	11,916	17,500	17,500	20,000	14%	Uniform Costs with Unifirst, Purchase of Lineman's (8) boots (\$2,000), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$1,500)
31-72-7230-5300-4401	Misc. /Debit-Credit Card Fee	93,970	111,702	93,000	140,000	140,000	N/A	Fees paid to credit card companies for payments made.
31-72-7230-5300-4501	Service Contracts	144,310	103,849	156,500	156,500	173,500	11%	NC 811 Account (\$1,000), Online Information Services (\$2,500), Tree Trimming Services (\$100,000), 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	58,289	91,402	57,000	57,000	57,000	N/A	\$7,284.34 per quarter for Tyler plus \$1,250/month ElectriCities data Storage. Software updates and fixes.
31-72-7230-5300-4504	ESA-BAYWA SOLAR	-	-	-	-	-	N/A	
31-72-7230-5300-4800	Electricity Purchased	11,821,114	11,732,959	12,450,000	12,200,000	12,800,000	3%	Wholesale Power Purchased from NCEMPA. No change in Wholesale pricing. Includes annual defeasance debt payment of \$1,156,176.
31-72-7230-5300-5710	Economic Development	77,234	42,212	45,000	45,000	45,000	N/A	

Account #	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested Budget	% CHG	ELECTRIC COMMENTS
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	550,000	550,000	632,320	635,320	1,000,000	N/A	Voltage Conversion (\$500,000); 1/2 large bucket truck (\$200,000) Delivery Point one Improvements (300,000)
31-76-7230-5500-9104	Contribution to General Fund - Payment in Lieu of Taxes	95,150	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	14,871,758	14,816,579	16,139,414	15,909,830	16,966,305	5%	
31-72-7230-5700-7400	Capital Outlay	25,648	171,461	-	-	35,000		Work Truck
	Subtotal	25,648	171,461	-	-	35,000		
	Grand Totals	14,897,406	14,988,040	16,139,414	15,909,830	17,001,305	5%	Department Budget % Change

Significant Items Requested, not included, in FY 2024-25 Draft Budget

Electric Utility:

Work Truck reduced from \$50,000 to \$35,000.

Electric Fund

10-10-4100-5100-0200	Account Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted Budget	FY 24 Projected	FY 25 Requested 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	\$ 332,481	\$ 277,879	\$ 220,000	\$ 100,000	\$ 220,000
31-72-7230-5300-3306	SALARY ADJUSTMENT	\$ 332,481	\$ -	\$ 220,000	\$ 100,000	\$ 109,649
	Sub-Totals:	\$ 664,962	\$ 277,879	\$ 440,000	\$ 200,000	\$ 329,649
	DEBT SERVICE/CONTINGENCY TOTALS:	\$ 675,066	\$ 342,585	\$ 562,586	\$ 442,586	\$ 672,235
	Total Revenues:	\$ 15,468,736	\$ 15,573,324	\$ 16,702,000	\$ 16,219,500	\$ 17,798,540
	Less:					
	Total Expenditures:	\$ 15,057,801	\$ 15,332,249	\$ 16,702,000	\$ 16,307,416	\$ 17,798,540
	Amount Revenues Over (Under) Expenditures:	\$ 410,935	\$ 241,074.99	\$ -	\$ (87,916)	\$ -

Account #	Account Description	FY 24				FY 25 Requested Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
		FY 22 Actual	FY 23 Actual	Adopted Budget	FY 24 Projected			
10-10-4100-5100-0200	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	220,000	-	220,000	0%	Funds available for unanticipated expenses.
	Salary Adjustment	-	-	-	-	109,649		
	Subtotal	332,481	277,879	220,000	-	329,649	50%	
	Grand Totals	675,066	620,464	562,586	342,586	672,235	19%	Department Budget % Change