

Town of Smithfield FY 2025-2026



Manager's Proposed Budget

Presented to the Town Council
May 21, 2025



Town of Smithfield,
North Carolina
FY 2025-2026 Manager's
Proposed Budget
May 21, 2025

	<u>Page</u>
I. Budget Message	1
a. Financial Policy.....	7
II. Budget Ordinance	15
III. Fee Schedule.....	21
IV. General Fund Revenues.....	53
V. General Fund Expenditures	
a. General Government.....	55
b. Non-Departmental.....	59
c. Debt Service.....	63
d. Finance.....	65
e. Information Technology (IT).....	68
f. Planning.....	72
g. Police.....	75
h. Fire.....	79
i. Public Works	
i. General Services.....	83
ii. Streets.....	86
iii. Garage.....	89
iv. Powell Bill.....	92
v. Sanitation.....	94
vi. Stormwater.....	97

	<u>Page</u>
j. Parks and Recreation.....	100
k. Aquatics/ SRAC.....	104
l. Sarah Yard Community Center.....	107
m. Contingency.....	109
VI. Water/Sewer Fund Revenues.....	112
VII. Water/Sewer Fund Expenditures	
a. Water Plant.....	113
b. Water/Sewer.....	117
c. Debt Service & Contingency.....	121
VIII. Electric Fund Revenues.....	124
IX. Electric Fund Expenditures.....	125
a. Debt Service and Contingency.....	129
X. Other Funds	
a. J B George Fund.....	131
b. Firemen’s Relief Fund.....	132
c. Smithfield Fire Tax District.....	133
XI. Capital Project & Reserve Funds	
a. General Capital Project Fund.....	134
b. Water/Sewer Capital Project Fund.....	135
c. Electric Capital Project Fund.....	136
d. ARPA Capital Project Fund.....	137
e. General Capital Reserve Fund.....	138
f. Water/Sewer Capital Reserve Fund.....	139
g. Electric Capital Reserve Fund.....	140

Town of Smithfield Proposed Annual Budget Fiscal Year 2025-2026

To: Honorable Mayor Andy Moore
Members of the Town Council

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

Date: May 21, 2025

RE: FY 2025-2026 Budget Message

Dear Mayor and Council:

Enclosed is the Fiscal Year 2025-2026 proposed budget for the Town of Smithfield. This document represents the single most important fiscal management planning tool utilized by the Town in support of its key mission of providing high quality key government service activities, while maintaining the impact of taxes and fees at an acceptable, minimum level. The document is being presented to the Mayor and Town Council for the governing body's review and consideration. On this same day, May 21, 2025, the budget document was filed in the Office of the Clerk and posted on the Town's website for public inspection. A public hearing date is advertised and scheduled for 7:00 pm, June 3, 2025 in the Town Hall Council Chambers. North Carolina General Statute 159-13(a) directs that the budget ordinance and tax rate adoption take place before July 1, 2025.

This budget has been prepared in accordance with the Local Government Budget and Fiscal Control Act. The budget is based on recommendations from the budget officer, finance director, department heads, and the Mayor and Council following various budget workshops. The budget is balanced in all funds, including the general fund and the utility enterprise funds, meets ongoing debt obligations, and includes several necessary capital expenditures. The proposed budget maintains employee benefits at similar levels, as exists in the current fiscal year. An additional school resource officer is budgeted for the recently annexed West Smithfield Elementary School. It is anticipated the school system will pay the contracted match for the officer during the school year. Two additional sanitation workers, one additional public safety aid for police, one additional fire inspector, three additional fire fighters and one line locator/inspector position are included in the proposed budget.

As a result of conservative expenditures and sound fiscal management, the Town has been able to increase its General Fund balance steadily, while minimizing risk and increased debt service. The available cash reserves for both the Water/Sewer Fund and the Electric Fund remain stable and healthy. No fund balance is utilized in the Electric enterprise fund. \$300,000 of fund balance is used in the Water and Sewer Fund to help minimize the pass through of a wholesale sewer rate increase to Town customers. The Town sends its waste-water to the Johnston County facility for treatment. Johnston

County has provided notice of a recommended ten (10) percent increase to wholesale rates effective September 1, 2025. The Town has elected to only pass along about 3.1 percent of this increase to Town customers, effective September 1, 2025. No other increases for waste-water, treated water or sanitation are included in the proposed budget.

Smithfield has been aggressive with its electric rates by lowering the average customer rate by twelve (12) percent since 2016. Electricities has plans for wholesale and rider increases that equate to a 3.5 percent electric rate increase for Town customers. Therefore, an overall 3.5 percent rate increase for electric fees is included in the proposed budget.

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

One state-wide act of legislation will have an adverse impact on the budgets of local governments, including Smithfield's. This issue increases the employer contribution rate to the Local Government Employees Retirement System (LGERS). This increased the Town's contribution rate from 13.60 percent for local government employees to 14.35 percent and increased Law Enforcement Officer contributions from 15.10 percent to 16.10 percent.

Budget Format

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

In the past fiscal year, the Town maintained its General Fund, fund balance of unrestricted funds at over 110 percent. The Town has done a good job of allocating fund balance for major, one-time expenses such as capital equipment and capital projects. The Water and Sewer Fund also maintained a fund balance of over 100 percent while the Electric Utility Fund maintained a fund balance of over 70 percent. In FY 2025 the Town did amend its budget and allocate 895,000 of General Fund Balance to street resurfacing. This is in addition to the \$2 million allocated in the proposed budget for the same purpose. An additional 1 million dollars of fund balance is intended to be allocated in the FY 2025 budget for additional street resurfacing.

This upcoming fiscal year, the Town continues its commitment to adhere to its departmental capital improvement plans; both in the general fund and enterprise funds.

This is accomplished by replacing equipment consistent with our capital improvement plan, while evaluating our rolling stock inventory on a regular basis. The budget proposes \$1,923,175 in general fund capital expenditures, \$1,225,000 in the water plant budget for water system improvements, \$2,391,122 for water/sewer system, capital improvements and \$1,750,000 for Electric Department capital initiatives.

Finally, the proposed budget continues the practice of eliminating transfers from both the Electric Fund and Water/Sewer Fund to the General Fund. Finances are shared between funds using the actual cost for employee support services to the original utility departments that are using these services. This practice involves charging these direct costs back to those funds that are actually using these services. Thereby, the proposed budget would be consistent with our auditor's previous recommendations. While state statute authorizes a transfer to the General Fund of up to three (3) percent of the capital asset value, no such transfer exists in the proposed budget. The General Fund Property Tax rate is set at 47 cents per \$100 tax evaluation while the Downtown Service District is set at 16 cents per \$100 tax evaluation. Revenue neutral rates are 42 cents and 16 cents respectively, however a significant amount of Smithfield tax re-evaluations remain under appeal with Johnston County which may impact these numbers.

General Fund

The General Fund budget recommendation is balanced. \$2.2 million of fund balance is used in the proposed budget. \$290,000 of unrestricted fund balance is used as a transfer to the General Fund Capital Project Fund for the purchase of a new fire engine in FY 2026 and \$2 million is being used for street resurfacing/repair.

General Administration/Finance/Planning/Non-Departmental

The General Fund contains a contingency amount of \$309,668 to cover unanticipated expenditures. There are seven new full-time positions added to the general fund. Four are in the fire department, including three additional fire fighters and one additional fire inspector and one additional Public Safety Aid position in the Police Department. The other two positions are in Public Works/Sanitation and are additional labor positions for sanitation collection.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Health insurance costs increased about three (3) percent for FY 2026. This increase was significantly less than expected due to the change of our health care provider from Cigna to BlueCross/BlueShield and our insurance pool changing to the Gallagher Group in FY 2025. The Town will continue to make a concerted effort to provide competitive benefit packages and salary packages to its employees, to maintain retention and improve recruitment efforts.

The proposed budget includes \$1,812,950 in Non-Departmental expenses including \$285,000 for the Smithfield Johnston County Library, \$649,750 in economic development incentive tax reimbursements and an additional \$13,500 for local schools including West Smithfield Elementary which was recently annexed into the Town and Wilson's Mills Elementary where the majority of West Smithfield residential students attend. Tourism funds allocated for Town tourism uses/benefits will also be used for administrative

services at the Ava Gardner Museum and Downtown Smithfield Development Corporation (DSDC). Tourism will allocate \$60,000 for the Ava Gardner Museum and \$80,000 for DSDC.

Police/Fire

The Police Department continues to operate at a high level of efficiency and effectiveness. Due in part to Council decisions to increase salary and bonus pay for new hire positions, the police department has been full-staffed for the first time in several years. One new Public Safety Aid (PSA) position is included in the proposed budget. The Smithfield Police Department is a Nationally Accredited Agency and received its second, re-accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA) in 2022. Its next re-accreditation will take place in FY 2027.

As has been the case for several years, there is a responsibility to pay close attention to Fire Department needs for new and/or replacement fire vehicles, such as fire engine apparatus and the need for additional fire stations. The Town took delivery of one new fire engine in 2017 and a second new fire engine in FY 2021. A new, 100-foot ladder truck was purchased in FY 2020. A replacement heavy rescue truck was ordered using ARPA funding in FY 2023. This truck remains in production with an expected delivery date in October 2026. A replacement fire engine is partially included in the FY 2026 budget, with \$290,000 being moved into General Fund Capital Reserve to complete this purchase. Delivery is expected in FY 2026. The cost of fuel for all Town vehicles will remain a bit of an unknown, as we complete this budget. All fuel expenditure lines have been examined due to current volatility in market prices.

General Services/Streets/Garage/Sanitation/Storm Water

The street resurfacing program continues in FY 2026 with a budgeted amount of \$2,440,900. These funds are allocated from Powell Bill proceeds and the General Fund, fund balance transfer to the Street Department. Outlet Center Drive is currently being resurfaced in FY 2025 at a cost of \$897,000, along with an additional \$1 million of street repairs planned for FY 2025.

It is noted that the Sanitation Department is expected to be self-funded by its user fees. The proposed budget does not include an increase in sanitation or yard waste fees, due to tipping fees anticipated to remain status quo through FY 2026. The Town also provides easy and affordable solutions for our citizens to recycle by having a centralized collection point at the Public Works facility open all day Wednesdays and Saturdays until 12:00 pm. One replacement knuckleboom is included in the proposed budget.

\$290,000 has been allocated in the Storm Water budget to purchase a new street sweeper.

Recreation/SRAC

The Town continues to provide superior parks and recreation facilities for Town of Smithfield residents and our neighbors. \$146,500 of capital improvements are budgeted

for park and equipment purchases. An additional \$75,000 is included to complete plans for the Highway 210 Soccer Complex.

Utility Funds

The Water Plant expansion and improvement project was complete in FY 2023. Chemicals for the water purification process continue to rise causing the Town to budget additional funds for these expenditures. Water rates in the proposed budget have remained unchanged while the sewer wholesale rates are increasing by 9.5 percent effective September 1, 2025. This will cause the Town to increase its sewer fees to its customers by an anticipated 3.1 percent on September 1, 2025.

In the Water and Sewer Fund, \$400,000 is used for East Smithfield System improvements. \$300,000 is budgeted for water plant intake improvements and \$425,000 is used for South Smithfield System improvements. \$50,000 is allocated for SCADA Upgrades. \$225,000 is allocated to complete the purchase of a replacement VAC Truck and \$350,000 is set aside for Inflow and Infiltration (I&I) improvements.

\$256,696 is included as Contingency Funds in the Water/Sewer fund.

The Electric Department continues to be self-supporting.

Electric rates and fees were reduced three times in the last six years, while remaining stable during a year when the wholesale rate increased by 1.2 percent. In April 2020, ElectriCities reduced the wholesale rate by 1.2 percent, again allowing Smithfield to keep its rates stable. UFS completed a refresher study of electric rates in March of 2021. Two, two (2) percent increases were recommended and applied in the last two fiscal years. No recommended increase is recommended in FY 2026, however a 3.5 percent increase in wholesale rates will necessitate a similar increase to our fee schedule.

Also included in the FY 2026 budget proposal are the following capital items for the Electric Department:

- \$450,000 Voltage Conversion
- \$300,000 Delivery Point One Improvements
- \$200,000 Digger Derrick Truck Replacement
- \$200,000 AMI

\$317,754 is reserved for contingency costs throughout FY 2026.

Debt Financing

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

Debt Service; June 30, 2025

<u>General Fund Description</u>	<u>Lender</u>	<u>Orig. Loan Amount</u>	<u>Interest Rate</u>	<u>Terms-YRS</u>	<u>Loan Date</u>	<u>Maturity Date</u>
Knuckleboom Truck	Truist	160,000	3.92%	5	12/23/22	12/23/27
Fire Engine 1	KS Bank	490,500	2.24%	12	08/24/17	08/01/29
Police Department Expansion	UCB	784,572	2.13%	15	04/21/21	04/21/36
Ladder Truck	USDA	1,126,105	3.00%	20	10/03/19	10/03/39
Smithfield Crossing	USDA	2,806,400	3.75%	30	07/28/14	07/28/44
Water/Sewer Fund						
I&I/Sand Removal	Four Oaks	1,430,000	2.90%	10	02/24/16	02/24/26
Multiple Water and Sewer	Truist	1,181,500	2.06%	10	04/01/16	10/01/26
Lead Service Line Project	NCDEQ	199,552	0.00%	5	10/01/24	05/02/29
Water Plant Expansion	NCDEQ	12,050,000	1.11%	20	04/09/23	05/01/43
Electric Fund						
Substation Loan	Southern	3,432,596	2.89%	12	08/15/15	08/15/27

While this is the Manager’s Budget Message to the Mayor and Town Council, the input and efforts put into its creation should be attributed to all Town department heads and their staff, with special recognition given to Andrew Harris and Elaine Andrews. While this budget proposal for FY 2025-26 is balanced in all funds and provides a plan and vision to continue moving Smithfield forward both economically and conservatively, this proposal is only a portion of the budget process. A public hearing regarding the budget proposal has been scheduled for June 3, 2025 at 7:00 pm at Town Hall to promote further discussion.


 Michael L. Scott, Town Manager

Financial Policy Guidelines For:

Town of Smithfield, North Carolina

Authority: North Carolina General Statutes and other Public Finance Law

Review Scheduled: Annually or as needed

Approval Needed: Town Council

Adopted: 12-4-12

TABLE OF CONTENTS

- I. Objectives
- II. Fund Balance Policy
- III. Budget Development Policies
- IV. Capital Improvement Budget Policies
- V. Debt Policies
- VI. Cash Management and Investment Policies

I. FINANCIAL POLICY GUIDELINES – OBJECTIVES

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

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

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

II. FUND BALANCE POLICIES

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

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

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

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

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

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

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

III. BUDGET DEVELOPMENT POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

IV. CAPITAL IMPROVEMENT BUDGET POLICIES

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

IV. CAPITAL IMPROVEMENT BUDGET POLICIES (cont.)

9. The Town will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
10. The Town will attempt to determine the most cost effective and flexible financing method for all new projects.

V. DEBT POLICIES

1. The Town will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues or fund balance except where approved justification is provided.
2. The Town will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.
3. When the Town finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be calculated at least every two years and included in the review of financial trends.
4. Where feasible, the Town will explore the usage of special assessment revenue, or other self-supporting bonds instead of general obligation bonds.
5. The Town will retire tax anticipation debt, if any, annually when taxes are collected only if cash flow is needed.
6. Prior to the issuance of new General Obligation (GO) debt, consideration shall be given to forecasted tax rate requirements, ratio of net GO debt to assessed taxable value, net GO debt per capita, and debt service payments to General Fund operating budget.
7. Direct net debt as a percentage of total assessed value of taxable property should not exceed 2.5%. Direct net debt is defined as any and all debt that is tax-supported.
8. The ratio of direct debt service expenditures as a percent of total governmental fund expenditures will be targeted to remain at or below 10.0%.
9. The Town recognizes the importance of underlying and overlapping debt in analyzing financial condition. The Town will regularly analyze total indebtedness including underlying and overlapping debt.

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

VI. CASH MANAGEMENT AND INVESTMENT POLICY

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

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

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

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

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

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

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

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

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

**TOWN OF SMITHFIELD
BUDGET ORDINANCE
FY 2025-2026**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, meeting in Smithfield this ____ day of June, 2025, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

Section 1. General Fund

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Current & Prior Year Property Taxes	11,333,600
Sales and Services	3,472,410
Licenses, Permits and Fees	123,000
Unrestricted Intergovernmental Revenues	5,221,400
Restricted Intergovernmental Revenues	945,400
Investment Earnings	500,000
Loan Proceeds	-
Other	709,757
Fund Balance Appropriated	2,200,000
	24,505,567

The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	907,110
Non-Departmental	1,812,950
Debt Service	377,009
Finance	172,480
Information Technology	188,190
Planning	500,395
Police	6,446,980
Fire	4,006,650
General Services	979,710
Streets	2,608,915
Garage	183,460
Powell Bill	440,900
Sanitation	2,294,460
Storm Water	525,600
Parks/Recreation	1,403,910
Aquatics Center	1,278,370
Sarah Yard Community Center	68,810
Contingency	309,668
	24,505,567

Section II. Water and Sewer Fund

It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Water Sales	6,550,000
Sewer Sales	5,945,090
Investment Earnings	225,775
Other Revenues	734,000
Fund Balance Appropriated	300,000
	<hr/>
	13,754,865

The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	4,052,050
Water and Sewer Distribution	8,385,872
Debt Service	1,060,247
Contingency	256,696
	<hr/>
	13,754,865

Section III. Electric

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Electric Sales	18,420,000
Penalties	90,000
Investment Earnings	250,000
Other Revenues	201,000
Fund Balance Appropriated	-
	<hr/>
	18,961,000

The following amounts are hereby appropriated in the Electric Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	18,300,660
Debt Service	342,586
Contingency	317,754
	<hr/>
	18,961,000

Section IV. J. B. George Beautification Fund

It is estimated that the following revenues will be available in the J.B. George Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Interest	4,800
----------	-------

The following amounts are hereby appropriated in the J.B. George Fund for the operation of the Town Government's Special Projects for the fiscal year beginning July 1, 2025 and ending June 30, 2026 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Special Projects	4,800
------------------	-------

Section V. Firemen's Relief Fund

It is estimated that the following revenues will be available in the Firemen's Relief Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Received from State	12,000
Interest	3,800
	<hr/>
	15,800

The following amounts are hereby appropriated in the Firemen's Relief Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Firemen's Supplemental Retirement	15,800
-----------------------------------	--------

Section VI. Smithfield Fire Tax District

It is estimated that the following revenues will be available in the Fire District Tax Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Smithfield Fire District Tax	50,000
Motor Vehicle Tax	10,000
1st Responders	440,000
	<hr/>
	500,000

The following amounts are hereby appropriated in the Fire District Tax Fund for the operation of the Town Government's Fire Service activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Transfer to General Fund	500,000
--------------------------	---------

Section VII. General Capital Project Fund

It is estimated that the following revenues will be available in the General Capital Project Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Loan	-
Transfer from General Fund	835,000
	<hr/>
	835,000

The following amounts are hereby appropriated in the General Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Architectural Plan for Town Hall Expansion	250,000
Knuckleboom Truck	220,000
Street Sweeper	290,000
Hwy 210 Soccer Park Plans	75,000
	<hr/>
	835,000

Section VIII. Water/Sewer Capital Project Fund

It is estimated that the following revenues will be available in the Water/Sewer Capital Project Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer from W/S Fund (Dept. 7200)	1,125,000
Transfer from W/S Fund (Dept. 7220)	1,120,000
	<hr/>
	2,245,000

The following amounts are hereby appropriated in the Water/Sewer Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

East Smithfield Water System Improvement	400,000
Water Plant Intake Improvements	300,000
South Smithfield Water Improvements	425,000
Water Lines Upgrade	220,000
AMI - Nexgrid Metering	300,000
I&I	350,000
Lift Station Repair	150,000
FH Valve Insertion	100,000
	<hr/>
	2,245,000

Section IX. Electric Capital Project Fund

It is estimated that the following revenues will be available in the Electric Capital Project Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer from Electric Fund	1,150,000
	<hr/>
	1,150,000

The following amounts are hereby appropriated in the Electric Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Voltage Conversion	450,000
1/2 Digger Derrick Truck	200,000
Delivery Point One Improvements	300,000
AMI Meters	200,000
	1,150,000

Section X. General Fund Capital Reserve Fund

It is estimated that the following revenues will be available in the General Fund Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer from General Fund	290,000
	290,000

The following amounts are hereby appropriated in the General Fund Capital Reserve Fund for the operation of the Town Government and its capital reserve activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield.

Fire Truck Reserve	290,000
	290,000

Section XI. Water & Sewer Fund Capital Reserve Fund

It is estimated that the following revenues will be available in the Water & Sewer Fund Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer from Water & Sewer Fund (Dept. 7220)	800,000
	800,000

The following amounts are hereby appropriated in the Water & Sewer Fund Capital Reserve Fund for the operation of the Town Government and its capital reserve activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield.

Water System Development Fees	75,000
Sewer System Development Fees	500,000
VAC Truck Reserve	225,000
	800,000

Section XIII Tax Rate Established

An Ad Valorem Tax Rate of \$.47 per \$100 at full valuation based on estimated 99.9% tax collection percentage is hereby established as the official tax rate for the Town of Smithfield for the fiscal year 2025-2026. A tax rate for the Special Tax District to provide funding for the Downtown Smithfield Development Corporation is established at \$0.16 per \$100 valuation. A tax rate for the Smithfield Rural Fire District is established at \$0.12 per \$100 valuation.

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

The fee schedule attached hereto and limited privilege license for the privilege of selling beer and wine within the Town of Smithfield are hereby levied at Council adopted rates provided by the General Statute guidelines and fee schedule attached hereto.

Section XV- Special Authorization- Budget Officer

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

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

Section XVI- Utilization of Budget and Budget Ordinance

This ordinance and the budget document shall be the basis of the financial plan for the Smithfield Municipal Government during the 2025-2026 fiscal year. The Budget Officer shall administer the budget, and he/she shall ensure that the operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records which are in agreement with the budget and this ordinance and the appropriate statutes of the State of North Carolina. The fee schedule may be amended by majority vote of Council.

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

M. Andy Moore, Mayor

ATTEST: _____
Elaine Andrews, Town Clerk

**TOWN OF SMITHFIELD
FY 2025-2026
Proposed
DEPARTMENTAL FEE SCHEDULE**

Property Tax Rate

Rate.....	\$0.47/\$100 valuation
Downtown Smithfield Tax District.....	\$0.16/\$100 valuation
Smithfield Fire District.....	\$0.12/\$100 valuation

Administrative Services

Miscellaneous Fees and Charges

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

IT Services needed for compiling information relating to any public record request : The Special Service Charge will be the hourly rate in accordance with the lowest paid employee who would be conducting the work.

Flash Drives – Actual cost of the Flash Drive

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

Cemetery Services

Mausoleum Crypts

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

Lot Sales: Sunset Memorial Park

Single Grave	\$1000.00
Two Grave Lot	\$2000.00
Four Grave Lot	\$4000.00
Six Grave Lot	\$6000.00
Grave Opening and Closing Services.....	\$775.00
Burial under 36” in length (including cremations).....	\$475.00

Lot Sales: Riverside Extension Cemetery

Single Grave Lot.....	\$1250.00
Two Grave Lot	\$2500.00

Four Grave Lot	\$5000.00
Six Grave Lot	\$7500.00
Grave Opening and Closing Services.....	\$775.00
Burial under 36” in length (including cremations).....	\$475.00
Columbarium opening/closing fee for committal service	\$350.00

Public Works

Overgrown Lot Clearance

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

Fire Department Fees

Commercial Plan Review/Trade Fire Inspections

Commercial & Subdivision Site	\$100.00
Commercial/Building Construction.....	\$100.00
Change of Tenant/Use	\$50.00
Commercial Hood/Spray Booth Fire Suppression System.....	\$50.00
Fire Pump System	\$400.00

All Fire Protection Systems Plan Review (per sq. ft. gross floor area with a minimum of \$100)\$0.02

Note: Fire Protection Systems include but not limited to the installation and/or modification to any Fire Alarm, Fire Sprinkler, Clean Agent, or Emergency Responder Radio Coverage (BDA) systems.

Above Fees include plans review, permit issuance, and first round of inspections.

Failures and re-inspections follow the re-inspection fee schedule below.

Re-Inspections

First Re-Inspection	No Charge
Second Re-Inspection.....	\$50.00
Each subsequent Re-inspection	\$100.00 ea.

Periodic Fire Inspections (all occupancies per building/structure/tenant space not adjoined or separated)

Less than 50,000 sq. Ft.....	\$50.00
50,000 - 99,999 sq. Ft.....	\$100.00
100,000 – 249,999 sq. Ft	\$200.00
250,000 – 499,999 sq. Ft	\$300.00
More than 500,000 sq Ft.....	\$500.00
First Re-Inspection	No Charge
Second Re-Inspection.....	\$50.00
Each subsequent Re-inspection	\$100.00 ea.

After Hours Inspections

Smithfield Fire Department has the capability to conduct scheduled after hours inspections. All non-emergency, after hours inspections can be conducted at a rate of \$125 per hour with a two (2) hour minimum. After hours inspections shall also be both prepaid and approved by the Fire Marshal.

Special Permits

Special Events	\$100.00
Flammable/Combustible Liquid Storage Tank Installation / Removal (per Tank)	\$100.00
Fireworks Sales	\$100.00
Blasting/Fireworks Public Display (permit & stand-by).....	\$300.00

Temporary Tent or Air Supported Structure permit (per Tent)	\$100.00
Carnival or Circus Permit and Inspection	\$100.00
Hazardous Materials	\$200.00
Fumigation & Insecticidal Fogging Facility	\$100.00

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

Citations

Fire Lane Citation	\$50.00
Fire Code Citation	\$50.00
Overcrowding/In Excess of Posted Occupancy Load	\$100.00
False Alarm Citation.....	First, Second, & Third Activation..... \$0.00
Fourth Activation.....	\$250.00
Fifth Activation.....	\$300.00
Sixth Activation.....	\$350.00
Each Subsequent Activation.....	Additional amount increase of \$50.00

Mileage Reimbursement

Rate (Federal)	Per Federal Rate Schedule
----------------------	---------------------------

Parks/Recreation

<u>Late registration Fee</u>	\$10.00
---	---------

Sarah Yard Community Center Admission

	Resident	Nonresident
Day.....	Free.....	\$1.00

<u>Administration Fee for Participant Withdrawal Without Cause</u>	\$10.00
---	---------

Adult Team Sports

	Team
Softball	\$475.00
Basketball.....	\$525.00
Volleyball.....	\$475.00

Youth Team Sports (Boys and Girls)

Scholarships are available based on need.

Baseball (9-15), Girls Softball, Coach Pitch, T-Ball Soccer, Volleyball, Basketball & Cheerleading	
Resident.....	25.00 per player
Nonresident	50.00 per player

Football	
Resident.....	30.00 per player
Nonresident	60.00 per player

Kinder - Sports Programs

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

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

Athletic Field / Court Rentals

	Resident	Non-Resident
Per Hour	\$25 / Field / Court	\$40 / Field / Court
Lights	\$20 / Hour	\$20 / Hour
Portable Mound Fee	\$ 20 per Day (upon availability and field usage)	

Tournament Fees

Baseball / Softball - minimum of 8 teams

Soccer / Football / Rugby - minimum of 4 teams

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

2 Day Tournament Rental	\$150 / Team
1 Day Tournament Rental	\$80 / Team
1/2 Day Tournament Rental (4 Hours)	\$50 / Team

\$ 200 Deposit Required.

Tournament fees include one field prep per field per day.

Additional preparation will be charged additional field prep fees.

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

Field Prep Fees

Baseball / Softball	Per Field	\$50 / Field
Soccer	Per Field	\$150/ Field
Football	Per Field	\$200 / Field
Turface (Field Drying Agent)		\$15 / Bag

5K Run Fee / Rental

Race / Course Rental with Shelter (up to 4 hours)	\$150	\$200
Each additional hour	\$37.50	\$50

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

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

Large Shelters (Rotary Shelter)

Per Hour

\$ 25 \$ 37.50

Smithfield Amphitheater

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

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

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

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

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

Recreation & Aquatics Center

Membership Rates are based on annual agreements.

Members receive a 10% discounts on services and programs.

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

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

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

New rates apply upon renewal of contract

Daily Admission

Children 2 and under

ResidentFree
NonresidentFree

Youth 3 – 17

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

Adult 18-58

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

Seniors 59+

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

Punch Cards – 10 Visits

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

Special Membership Rates

Johnston Community College Student Membership Rates

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

HOA Membership Rates (Smithfield Town Limits Only)

\$26.50 per household for residential subdivision of 100 or more residences.
 \$35 enrollment fee per household

Aquatics Program Fees

Swim Lessons

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

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

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

<u>Swim Meet Rental</u>	<u>Resident</u>	<u>Nonresident</u>
Timing System (8 Hours)	\$500.00.....	\$550.00
Timing System (4 Hours).....	\$250.00.....	\$275.00
Pool Rental (8 Hours).....	\$1,000.00	\$1,200.00
Pool Rental (4 Hours)	\$500.00	\$600.00

SRAC Programs

Birthday Parties/ Multipurpose Room

Resident.....	\$125.00/ Up to 35 guests
Non resident.....	\$165.00/ Up to 35 guests
Instructor/Supplies Fee (Pottery Party).....	\$100.00

Birthday Parties / Banquet Room

Resident..... \$175.00 / 36 guests and above

- Minor subdivision..... \$100.00 + 5.00 per lot
- Major subdivision preliminary plat and construction plans \$500.00 + 5.00 per lot
- Major subdivision final plat.....\$250.00

Storm Water Permit -Residential and nonresidential_Non-Exempt.....\$100/disturbed acre (\$850 minimum)

Storm Water Permit – Exempt.....\$300.00

Wireless Communication (small cell).....\$50.00

Certificate of Appropriateness Application.....\$100.00

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

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

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

Other Fees

Street vender fee.....\$100.00

Annual Locally Grown Agricultural Sales..... \$100.00

Zoning letter/FOIA requests.....\$100.00

Flood Certification Letter.....\$100.00

Oversized Map Copies.....\$10.00

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

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

Recording Fees

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

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

Police Department

Animal Control

License Tax and Tag:

Each neutered/spayed cat or dog..... \$5.00

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

Violations:

Unsanitary conditions.....\$50.00

Pet defecating on private or public property \$50.00

Failure to display current pet tag \$50.00

Excessive Barking \$50.00

Failure to have rabies inoculation	\$100.00
Animal Bite	\$125.00

Violation of Animal at Large:

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

Violation of Tethering Ordinance

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

Parking Violations

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

Taxicab Regulation

Driver's Permit.....	\$15.00
----------------------	---------

Solid Waste Collection

Residential

Standard Collection, Monthly Fee	\$18.55(one roll-out container)
Additional Roll-out Container (standard)	\$18.55 (each container)
Backyard Collection, Monthly Fee	\$23.55(one roll-out container)
Additional Roll-out Container (backyard)	\$23.55 (each container)
Backyard Collection, Disabled / Age 70 +	\$18.55 (one roll-out container)
Yard Debris Collection, Monthly Fee.....	\$11.55 (required)
Large Pile(s) of Debris Pickup.....	\$94.00 (per truck load = 8 cubic yards)
	+ Landfill Disposal Fees

Dumpster Rental

3 days

\$90.00 + Landfill Disposal Fees

Churches /Non-Profit

- Standard Pickup, Monthly Fee\$18.55 (two roll-out containers)
- Additional Solid Waste Roll-out Container (standard pickup) \$18.55 (each container)
- Backyard Pickup, Monthly Fee\$23.55 (two roll-out containers)
- Additional Solid Waste Roll-out Container (backyard pickup) \$23.55 (each container)
- Yard Debris Collection, Monthly Fee..... \$11.55 (required)
- Large Pile(s) of Debris Pickup \$94.00 (per truck load = 8 cubic yards)
+ Landfill Disposal Fees

Public Utilities Services

- Residential Electric Deposit\$200.00
- Residential Electric Deposit - High Risk\$400.00
- Business Deposit 2x (times) the monthly avg. bill for this location
- Water Deposit.....\$50.00
- Water Deposit (high risk)\$100.00
- Returned Check Charge.....\$35.00
- Connection Fee when first 2 attempts are unsuccessful\$50.00
- Reconnection (9 a.m. to 4 p.m.) \$50.00
- Reconnection after Hours\$70.00
- Special Use Meter Reading & Billing
(i.e. water for filling pools)\$35.00
- Meter Reread: 2 per calendar year at no cost, additional reread (if no error found) \$25.00 per occurrence
- Electric Meter Tampering Investigation Charge.....\$500.00

Initial and Transfer Service Fees

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

Water Meter Set

- 3/4"\$295.00
- 1"\$400.00
- 1 1/2".....\$825.00
- 2".....\$990.00
- 3".....\$2020.00
- Meter tampering investigation charge.....\$300.00
- Delinquent fee for payments after due date but before disconnection 5 %
- Meter Test Charge (After First Free Test)\$35.00
- Temporary Construction & Pole Service Charge..... Cost of the meter
- Landlord Transfer Fee.....\$25.00

Credits

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

Sewer Tap Fees (Base fee)

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

Water Tap Fees (Base fee)

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

Water Meter Fees (New Users)

Meter Size	
3/4 " w/AMI	\$ 295.00
1 " w/AMI	\$ 400.00
1 – 1/2 "	\$ 825.00
2 "	\$ 990.00
4 "	Cost to Town, passed through
6 "	Cost to Town, passed through

System Development Fees

Meter Size	Water	Sewer	Total Fee
5/8 "	\$ 595.00	\$ 763.00	\$ 1,358.00
3/4 "	\$ 893.00	\$ 1,145.00	\$ 1,145.00
1 "	\$ 1,480.00	\$ 1,908.00	\$ 3,388.00
1 – 1/2 "	\$ 2,975.00	\$ 3,815.00	\$ 6,790.00
2 "	\$ 4,760.00	\$ 6,104.00	\$ 10,864.00
4 "	\$ 14,875.00	\$ 19,070.00	\$ 33,950.00
6 "	\$ 29,750.00	\$ 38,150.00	\$ 67,900.00

In accordance with 2023 Session Law; SB673 NCGS 162A-201(9) – The Town will additionally impose a one-time fee to reflect the Johnston County Sewer Capacity Fee plus a 2% administrative fee, charged to new system users. This current County amount for the fee is published in the Johnston County Fee Schedule, annually.

Irrigation (using split yoke)

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

Fire Sprinkler Fees

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

Water Rates

Basic Charge

Inside City Customers (All) \$11.75

Outside City Customers (All) \$20.97

Consumption Rates (per 1,000 gallons):

<u>Residential Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 4,000 Gallons	\$4.28	\$8.56
Next 6,000 Gallons	\$5.33	\$10.66
All Over 10,000 Gallons	\$6.26	\$12.52

<u>Commercial Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 10,000 Gallons	\$5.01	\$10.02
Next 90,000 Gallons	\$5.98	\$11.96
All Over 100,000 Gallons	\$7.05	\$14.10

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

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

<u>Industrial/Institutional Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 25,000 Gallons	\$5.01	\$10.02
Next 75,000 Gallons	\$5.98	\$11.96
All Over 100,000 Gallons	\$7.05	\$14.10

Johnston County Wholesale Rate

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

Sewer Rates (Changes to be effective 9-1-2025)

Basic Charge

Inside City Customers (All) \$14.95

Outside City Customers (All) \$29.90

<u>Consumption Charges</u>	<u>Inside Town</u>	<u>Outside Town</u>
	<u>Rate</u>	<u>Rate</u>

Residential Customer (Effective 9/1/25)	\$10.08	\$	\$19.91
Non-Residential Customer (Effective 9/1/25)	\$12.92		\$25.62

PENALTIES

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

<u>Size of Service Connection</u>	<u>Penalty</u>
<u>.75 Inch</u>	<u>\$30.00</u>
<u>1 Inch</u>	<u>\$40.00</u>
<u>1.5 Inch</u>	<u>\$50.00</u>
<u>2 Inch</u>	<u>\$60.00</u>

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

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

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

Civil Penalties for Major Violations

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

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

Electric Rates

Residential Service (RS1)

I Availability

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

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

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

II Monthly Rate

A. Basic Customer Charge: \$13.46

- B. **Energy Charge:** 0.10334 kWh
- C. **Purchased Power Adjustment Charge:**
The monthly bill may include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale purchased power costs fully.
- D. **Three-Phase Service Basic Charge (RS4):** \$22.38
- E. **Minimum Charge:**
The monthly minimum charge shall be the "Basic Customer Charge."
- F. When applicable, North Carolina sales tax will be added to all charges listed above.

III Excess Facilities

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

IV Payments

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

VI General

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

Residential TIME-OF-USE Service **Electric Rate Code RS7 (TU1/TU2, DD7)**

I Availability

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

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

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

II Monthly Rate

- A. **Basic Customer Charge:** \$20.14
- B. **KWh Energy Charge:** On-Peak \$0.10334 kWh
Off-Peak \$0.0527 kWh
- C. **On-Peak kW Demand Charge:** \$7.41/kW
- E. **Minimum Charge:**
The minimum charge shall be the "Basic Customer Charge."
- F. When applicable, North Carolina sales tax will be added to all charges listed above.

III Determination of On-Peak

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

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

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

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

IV Excess Facilities

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

V Payments

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

VII Load Management

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

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

VIII Contract Period

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

General Service

Electric Rate Codes GD1, GD2, GD3, GD4

I Availability

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

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

II Monthly Rate

- A. **Basic Customer Charge** \$20.14 Single Phase (GD1) GD3 No Sales Tax
\$39.16 Three Phase (GD2) GD4 No Sales Tax

- B. **Energy Charge:**
First 2,500 kWh \$0.07155 /kWh
All Additional kWh \$0.07155 /kWh

- C. **kW Demand Charge:** DS1, DS2, DS3, DS4 \$13.38 /kW
(kW Demand is highest 15-minute usage each month)

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

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

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

III Contract Demand

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

IV Billing Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

Small General Service
Electric Rate Codes GS3, GS4

I Availability

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

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

II Monthly Rate

A. Basic Customer Charge: \$20.14 Single Phase (GS3) and \$26.86 Three Phase (GS4)

B. Energy Charge:	
First 1,500 kWh	\$0.11934 /kWh
Next 2,500 kWh	\$0.10072 /kWh
All Additional kWh over 4,000	\$0.10072 /kWh

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

D. Minimum Charge:

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

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

III Contract Demand

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

IV Billing Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

Commercial Time-of-Use

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

I Availability

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

Service available under this Schedule is 60 Hertz alternating current at the Town's standard voltages of 240 volts or higher. This Schedule is available for all electric service supplied

to Customer's premises at one point of delivery through one meter.

II Monthly Rate

A.	Basic Customer Charge:	Single Phase	\$30.21	Three Phase	\$39.16
B.	KW Demand Charge:	On-Peak Demand			\$16.23 /kW
C.	KWh Energy Charge:	On-Peak			\$0.09495 /kWh
		Off-Peak			\$0.05829 /kWh

D. **Purchased Power Adjustment Charge:**

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

E. **Minimum Charge:**

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

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

III Contract Demand

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

IV Determination of kW Demand

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

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

Large General Service **Electric Rate Code LG1**

I Availability

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

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

II Monthly Rate

- A. Basic Customer Charge:** \$575.13
- B. kW Demand Charge:** \$21.26/kW
- C. Energy Charge:** \$0.06890 /kWh
- D. Purchased Power Adjustment Charge:**
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.
- E. Minimum Charge:**
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.
- F.** When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

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

IV Determination of kW Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

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

I Availability

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

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

II Monthly Rate

A. Basic Customer Charge: \$727.38

- B. kW Demand Charge:**
Coincident Peak Demand \$22.94/kW
- C. Energy Charge:** \$0.06026 /kWh
- D. Purchased Power Adjustment Charge:**
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.
- E. Minimum Charge:**
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.
- F.** When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

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

IV Determination of kW Demand

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

V Notification by Town

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

VI Excess Facilities

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

VII Payments

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

VIII Contract Period

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

IX General

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

Economic Development Rider
Electric Rate Code ED1

I Availability

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

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

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

II Monthly Rate reduction

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

Number of New Full-Time Equivalent Jobs Brought to Smithfield and Employed by applicant	Applicable Period
10 jobs	1 year
20 jobs	2 years
30 jobs	3 years
40 jobs	4 years
50 jobs	5 years

Since this Rider applies only to the load-shedding Rate Code LG2, the applicant must successfully shed a minimum of 75% of their Coincident Peak (CP) load when signaled by

ElectriCities of North Carolina. This Rider will automatically terminate if less than 75% of the CP load is shed during the preceding four-month period. Customer is and will be responsible for all non-reduced rate costs if for any reason it fails to shed 75% of its CP as set forth above.

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

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

Large General Service
Coordinated Peak Demand
Electric Rate Code LG3

I Availability

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

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

II Monthly Rate

- A. Basic Customer Charge:** \$727.38
- B. kW Demand Charge:**
 - Coincident Peak Demand \$17.07/kW
 - Excess Charge \$2.79/kW
- C. Energy Charge:** \$0.04710 /kWh
- D. Purchased Power Adjustment Charge:**

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

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

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

III Contract Demand

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

IV Determination of kW Demand

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

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

V Notification by Town

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

VI Excess Facilities

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

VII Payments

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

VIII Contract Period

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

IX General

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

Municipal General Service
Electric Rate Code MS1, MS2

I Availability

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

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

II Monthly Rate

A. Basic Customer Charge: \$39.16 Three-phase; \$20.14 Single Phase

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

B. Energy Charge: \$0.08660 /kWh

C. Purchased Power Adjustment Charge:

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

D. Minimum Charge:

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

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

III Contract Demand

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

IV Billing Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

Load Management Rider

I Availability

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

II Monthly Credit

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

III Appliance Criteria

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

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

IV Installation of Switches

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

V Removal of Switches

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

VI Load Management

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

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

RENEWABLE ENERGY GENERATION RIDER- RR1

I Availability:

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

II Applicability:

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

III Type of Service:

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

IV Monthly Credit:

\$.0549 per kWh for all kWh

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

V Minimum Charge

None

VI Payments:

When applicable, bills are due when rendered and are payable within twenty (20) days from the billing date shown on the bill. If any bill is not so paid, the Town has the right to

suspend service in accordance with its service regulations. If service is disconnected for non-payment of the bill, the customer shall pay the full amount of the delinquent account plus all applicable charges.

VII Adjustments:

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

VIII Special Conditions:

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

IX Contract Period:

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

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

Rate Schedule for Area Lights:

Monthly Charge:		
A1	\$	12.31
11 A1M	\$	23.28
A1P	\$	15.61
A1U	\$	19.02
B7U	\$	24.17
C1	\$	16.45
C1M	\$	26.02
C1P	\$	19.63
C1U	\$	23.05
C2	\$	19.31
C2M	\$	30.16
C2P	\$	22.54
C2U	\$	26.86
C4	\$	28.32
C4M	\$	37.52
C4P	\$	31.44
C4U	\$	35.91
F1	\$	42.19
F1M	\$	53.16
F1P	\$	45.37
F1U	\$	49.17
F4	\$	28.32
F4M	\$	37.52
F4P	\$	31.44
F4U	\$	34.39
MP1	\$	5.99
WP1	\$	2.96

Adopted this the ___ day of June, 2025

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

M. Andy Moore, Mayor

ATTEST:

Elaine Andrews, Town Clerk

Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
General Fund Total Revenues	\$ 17,829,309	\$ 19,861,217	\$ 19,882,512	\$ 20,538,011	\$ 24,505,567
Less Expenses:					
General Government:	\$ 464,501	\$ 500,553	\$ 706,840	\$ 695,840	\$ 907,110
Non - Departmental:	\$ 1,049,759	\$ 1,148,086	\$ 1,465,743	\$ 1,453,308	\$ 1,812,950
Debt Service:	\$ 449,297	\$ 438,274	\$ 419,096	\$ 419,096	\$ 377,009
Finance:	\$ 157,646	\$ 163,597	\$ 157,950	\$ 158,750	\$ 172,480
Info Technology	\$ 120,880	\$ 243,037	\$ 150,100	\$ 130,075	\$ 188,190
Planning:	\$ 411,595	\$ 337,823	\$ 413,850	\$ 409,970	\$ 500,395
Police:	\$ 3,969,550	\$ 4,212,086	\$ 5,896,015	\$ 5,878,125	\$ 6,446,980
Fire:	\$ 2,618,175	\$ 3,118,475	\$ 3,399,565	\$ 3,356,470	\$ 4,006,650
PW -General Services:	\$ 688,436	\$ 667,279	\$ 1,223,751	\$ 1,229,940	\$ 979,710
PW-Streets:	\$ 421,228	\$ 409,467	\$ 572,027	\$ 569,405	\$ 2,608,915
PW-Garage:	\$ 106,258	\$ 181,421	\$ 173,700	\$ 154,410	\$ 183,460
PW-Powell Bill:	\$ 413,727	\$ 521,253	\$ 398,195	\$ 440,000	\$ 440,900
PW-Sanitation:	\$ 1,525,444	\$ 1,847,427	\$ 1,706,469	\$ 1,741,025	\$ 2,294,460
PW-Storm Water	\$ 68,550	\$ 159,647	\$ 282,630	\$ 297,985	\$ 525,600
Recreation:	\$ 1,085,697	\$ 1,213,117	\$ 1,380,275	\$ 1,237,586	\$ 1,403,910
Aquatic Center:	\$ 1,221,753	\$ 1,174,372	\$ 1,232,310	\$ 1,186,906	\$ 1,278,370
SYCC	\$ 52,902	\$ 44,187	\$ 51,300	\$ 37,983	\$ 68,810
Contingency:	\$ 275,000	\$ 225,000	\$ 252,696	\$ 252,696	\$ 309,668
Amount Revenues Over (Under) Expenditures:	\$ 2,728,911	\$ 3,256,116	\$ -	\$ 888,441	\$ -

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
General Fund Revenues:						
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 7,081,345	\$ 8,077,943	\$ 8,000,000	\$ 8,310,000	\$ 10,240,000
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 95,587	\$ 99,319	\$ 96,000	\$ 99,000	\$ 101,600
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 760,809	\$ 799,562	\$ 825,000	\$ 943,000	\$ 703,000
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 6,301	\$ 4,581	\$ 4,000	\$ 3,300	\$ 4,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN	\$ -	\$ -	\$ -	\$ -	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 26,352	\$ 15,671	\$ 10,000	\$ 15,000	\$ 15,000
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 9,077	\$ 9,367	\$ 8,000	\$ 9,166	\$ 9,200
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 3,807,220	\$ 4,060,016	\$ 3,700,000	\$ 3,700,000	\$ 3,820,000
10-00-3110-3113-1220	EXISE TAX RENTAL VEHICLES	\$ 39,999	\$ 45,972	\$ 46,000	\$ 45,500	\$ 45,200
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 1,405	\$ 1,605	\$ 1,400	\$ 1,500	\$ 1,500
10-00-3200-3201-0100	FRANCHISE TAX	\$ 1,023,115	\$ 1,188,577	\$ 1,000,000	\$ 1,200,000	\$ 1,250,000
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 53,073	\$ 57,706	\$ 48,000	\$ 57,000	\$ 57,000
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 402,527	\$ 405,885	\$ 400,000	\$ 380,000	\$ 415,000
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 202,618	\$ 479,557	\$ 350,000	\$ 530,000	\$ 500,000
10-10-3300-3307-0000	GRANT - FEMA	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3300-3307-0020	GRANT - JC VISITORS BUREAU	\$ 15,000	\$ 5,000	\$ 215,000	\$ 210,000	\$ 50,000
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	\$ 2,350	\$ 1,850	\$ 2,500	\$ 3,500	\$ 2,500
10-10-3400-3400-0002	ZONING PERMIT	\$ 22,554	\$ 24,003	\$ 21,000	\$ 40,000	\$ 35,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 825	\$ 400	\$ 1,000	\$ 1,500	\$ 1,000
10-10-3400-3400-0005	SITE PLAN	\$ 10,014	\$ 14,949	\$ 10,000	\$ 18,000	\$ 15,000
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ 146,396	\$ 62,151	\$ 50,000	\$ 45,000	\$ 45,000
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 60,245	\$ 68,089	\$ 57,000	\$ 40,000	\$ 40,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 25,600	\$ 32,217	\$ 25,000	\$ 25,000	\$ 25,000
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 48,097	\$ 48,953	\$ 50,000	\$ 60,000	\$ 60,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 6,650	\$ 7,409	\$ 6,000	\$ 9,000	\$ 8,000
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 4,831	\$ 5,810	\$ 5,000	\$ 9,000	\$ 9,000
10-10-3400-3405-0003	REC. CONTRIBUTIONS	\$ 44,186	\$ 35,587	\$ 30,000	\$ 45,000	\$ 40,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 370,510	\$ 421,941	\$ 350,000	\$ 420,000	\$ 420,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 133,635	\$ 145,387	\$ 120,000	\$ 160,000	\$ 160,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 92,764	\$ 108,045	\$ 90,000	\$ 88,000	\$ 88,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 142,908	\$ 103,407	\$ 73,000	\$ 70,000	\$ 70,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 29,711	\$ 34,342	\$ 35,000	\$ 28,000	\$ 28,000
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 87,835	\$ 135,472	\$ 35,000	\$ 60,000	\$ 50,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 32,808	\$ 47,195	\$ 40,000	\$ 59,319	\$ 60,000
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS	\$ -	\$ 3,000	\$ -	\$ -	\$ 1,000
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 25,696	\$ 48,410	\$ 10,000	\$ 51,297	\$ 35,000
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 38,500	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
10-10-3800-3800-0005	STREET ASSESSMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3800-3800-0006	CELL TOWER RENTAL	\$ 72,950	\$ 77,697	\$ 69,000	\$ 72,000	\$ 72,000
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)	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3800-3800-0009	DSDC WIFI MONITORING	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3900-3900-0770	INSURANCE RECOVERY	\$ -	\$ 7,234	\$ -	\$ 47,000	\$ -
10-20-3300-3307-0000	GRANT - FEMA AFG	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
10-20-3300-3307-0001	GRANT-STATE (FIRE EQUIP/GEAR/ETC.)	\$ -	\$ -	\$ -	\$ 15,000	\$ -
10-20-3300-3307-0010	SAFER GRANT FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 3,681	\$ 3,627	\$ 2,500	\$ 3,500	\$ 3,000
10-20-3300-3307-0110	GRANT-DUKE ENERGY (FIRE EQUIP)	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3300-3315-0100	GRANT GHSP	\$ 77,091	\$ 13,063	\$ -	\$ -	\$ -
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ -	\$ 3,360	\$ -	\$ -	\$ -
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 6,152	\$ 6,496	\$ 3,000	\$ 1,000	\$ 3,000
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 10,300	\$ 12,000	\$ 10,000	\$ 5,000	\$ 7,000
10-20-3400-3404-0001	FIRE ALARM FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0000	ABC	\$ 36,944	\$ 68,338	\$ 38,000	\$ 40,000	\$ 40,000
10-20-3800-3800-0001	OFFICER FEES	\$ 1,881	\$ 180	\$ 1,000	\$ 2,000	\$ 2,000
10-20-3800-3800-0002	POLICE AUCTIONS PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0005	CO - 1st RESPONDER MO STIPEND	\$ 6,500	\$ 54	\$ 650	\$ -	\$ -
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 10,855	\$ 12,187	\$ 7,000	\$ 17,721	\$ 12,000
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 7,602	\$ 5,282	\$ 1,000	\$ 3,000	\$ 3,000
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$11,000 each mo.)	\$ 121,704	\$ 132,768	\$ 132,768	\$ -	\$ -
10-20-3800-3800-0010	SCHOOL RESOURCE OFFICER (JCPS)	\$ -	\$ -	\$ 526,372	\$ 526,380	\$ 614,110
10-20-3800-3800-0012	PARKING FEES	\$ 1,501	\$ 6,880	\$ 2,000	\$ -	\$ -
10-30-3300-3301-0300	POWELL BILL	\$ 359,021	\$ 398,195	\$ 398,195	\$ 440,891	\$ 440,900
10-40-3100-3104-0101	SANITATION PENALTIES (NEW)	\$ 14,439	\$ 15,273	\$ 15,000	\$ 15,000	\$ 15,000
10-40-3300-3315-0100	CEMETERY GRANT	\$ -	\$ 7,210	\$ -	\$ -	\$ -
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION FEES	\$ 3,400	\$ 4,490	\$ 6,000	\$ 16,880	\$ 11,000
10-40-3400-3400-0006	STORMATER ENG/INSPECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 61,000	\$ 48,725	\$ 40,000	\$ 40,000	\$ 40,000
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 16,250	\$ 5,000	\$ 10,000	\$ 7,500	\$ 7,500
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 57,675	\$ 38,251	\$ 30,000	\$ 38,000	\$ 35,000
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,518,229	\$ 1,714,621	\$ 1,544,600	\$ 1,700,000	\$ 1,785,000
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 1,044	\$ 1,362	\$ 1,300	\$ 1,300	\$ 1,300
10-60-3300-3315-0000	GRANT - NC AGRICULTURE (STREAM RESTORATION)	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-3300-3315-0100	GRANT - COUNTY RECREATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-75-3870-3870-0000	TRNSFR FIRE DIST FUND	\$ 365,000	\$ 412,000	\$ 500,000	\$ 500,000	\$ 500,000
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 95,150	\$ 95,150	\$ 95,150	\$ 105,000	\$ 105,000
10-75-3980-3980-0001	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
10-00-3900-3900-0000	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ 562,680	\$ -	\$ 2,200,000
10-75-3900-3900-0900	WATER/SEWER PIL - PROP TAX	\$ 117,640	\$ 117,640	\$ 117,640	\$ 150,000	\$ 150,000
10-30-3900-3900-0100	FUND BAL. APPROP. -POWELL BILL	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 17,829,309	\$ 19,861,217	\$ 19,882,512	\$ 20,538,011	\$ 24,505,567

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
General Government:						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 123,591	\$ 132,218	\$ 221,330	\$ 198,000	\$ 201,000
10-10-4100-5100-0210	SALARIES (COUNCIL)	\$ 14,057	\$ 14,004	\$ 21,000	\$ 21,000	\$ 21,000
10-10-4100-5100-0220	PART TIME ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5100-0250	OVERTIME	\$ 1,834	\$ -	\$ 1,700	\$ 350	\$ 1,500
10-10-4100-5120-0500	FICA	\$ 10,893	\$ 10,525	\$ 18,538	\$ 18,538	\$ 17,100
10-10-4100-5125-0600	GROUP INSURANCE	\$ 31,192	\$ 30,418	\$ 42,320	\$ 35,000	\$ 31,500
10-10-4100-5125-0610	RETIREE SUPPLEMENTAL	\$ 1,804	\$ 2,276	\$ 1,900	\$ 1,900	\$ 1,700
10-10-4100-5127-0700	RETIREMENT	\$ 21,103	\$ 21,683	\$ 41,092	\$ 41,092	\$ 38,800
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	\$ 4,233	\$ 5,401	\$ 20,150	\$ 20,150	\$ 20,150
10-10-4100-5300-1100	TELEPHONE	\$ 5,739	\$ 5,787	\$ 10,900	\$ 10,900	\$ 10,900
10-10-4100-5300-1201	LEGAL FEES	\$ 103,904	\$ 131,315	\$ 100,000	\$ 120,000	\$ 120,000
10-10-4100-5300-1202	AUDIT FEES	\$ 30,110	\$ 39,544	\$ 27,000	\$ 27,000	\$ 27,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	\$ 5,234	\$ 7,327	\$ 9,000	\$ 9,000	\$ 9,000
10-10-4100-5300-1400	ADVERTISING (LEGAL)	\$ 6,297	\$ 6,702	\$ 7,000	\$ 7,000	\$ 7,000
10-10-4100-5300-1401	ADVERTISING (EMPLOYMENT)	\$ 295	\$ 2,507	\$ 3,000	\$ 3,000	\$ 3,000
10-10-4100-5300-1500	SERVICE AWARDA/RECOGNITION	\$ 8,277	\$ 9,959	\$ 12,000	\$ 12,000	\$ 12,000
10-10-4100-5300-2900	PROFESSIONAL FEES/DUES	\$ 56,870	\$ 42,991	\$ 57,000	\$ 57,000	\$ 67,350
10-10-4100-5300-3000	FUEL	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3300	SUPPLIES/OPERATIONS	\$ 6,568	\$ 7,288	\$ 10,000	\$ 11,000	\$ 12,200
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	\$ 5,882	\$ 8,565	\$ 10,000	\$ 10,000	\$ 10,000
10-10-4100-5300-3305	MISCELLEANOUS	\$ 578	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3310	NON-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-4501	SERVICE CONTRACTS	\$ 12,094	\$ 11,028	\$ 39,310	\$ 39,310	\$ 42,310
10-76-4100-5970-9100	GFCPF	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	Sub-Totals:	\$ 454,155	\$ 493,138	\$ 656,840	\$ 645,840	\$ 907,110
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 10,346	\$ 7,415	\$ 50,000	\$ 50,000	\$ -
	Sub-Totals:	\$ 10,346	\$ 7,415	\$ 50,000	\$ 50,000	\$ -
	GENERAL GOVERNMENT TOTALS:	\$ 464,501	\$ 500,553	\$ 706,840	\$ 695,840	\$ 907,110

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5100-0200	Salaries & Wages	123,591	132,218	221,330	221,330	201,000	-9%	6 FTEs - 1/3 of salary of Town Manager, Salary of Asst Town Manager, Town Clerk, Human Resources Director, Administrative Asst. & Marketing Technician as equally shared with Utility Depts. Position. Includes Longevity.
10-10-4100-5100-0210	Salaries (Council)	14,057	14,004	21,000	21,000	21,000	0%	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	-	-	1,700	350	1,500		
10-10-4100-5120-0500	FICA	10,893	10,525	18,538	18,538	17,100	-8%	.0765% of wages
10-10-4100-5125-0600	Group Insurance	31,192	30,418	42,320	35,000	31,500	-26%	Medical Insurance
10-10-4100-5125-0610	Retiree Supplemental	1,804	2,276	1,900	1,900	1,700		
10-10-4100-5127-0700	Retirement	21,103	21,683	41,092	41,092	38,800	-6%	Includes Retirement Benefits at 14.35% 5% 401k Match.
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	4,233	5,401	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	5,739	5,787	10,900	10,900	10,900	0%	Cellphone Allowances: Manager (\$70 month/ \$840 yr.), Human Resource Director (\$50 month/ \$600 yr.), Town Clerk (\$50 month/ \$600 yr.), Asst Manager (\$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.)

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-1201	Legal Fees	103,904	131,315	100,000	120,000	120,000	N/A	Town Attorney legal services and outside legal council as needed.
10-10-4100-5300-1202	Audit Fees	30,110	39,544	27,000	27,000	27,000	N/A	Annual Audit Fees/ Contract approved by Council
10-10-4100-5300-1203	Employee Drug Testing	5,234	7,327	9,000	9,000	9,000	N/A	Employee Drug Testing (Random DOT Testing and New Hires)
10-10-4100-5300-1400	Advertising-Legal	6,297	6,702	7,000	7,000	7,000	0%	Advertising of Miscellaneous Public Hearing Notices.
10-10-4100-5300-1401	Advertising-Employment	295	2,507	3,000	3,000	3,000	0%	Posting of Job Notices in News & Observer, Johnstonian News, North Carolina League of Municipalities Publications, Etc.
10-10-4100-5300-1500	Service Awards/Recognition	8,277	9,959	12,000	12,000	12,000	0%	Purchases of memorial flowers, retirement gifts, retirement socials, proclamation plaques and employee Christmas party (\$5,000) Employee Picnic (\$5,000)
10-10-4100-5300-2900	Professional Fees & Dues	56,870	42,991	57,000	57,000	67,350	18%	Elected Officials Dues: NC Black Elected Officials Membership (\$75), Manager and AM Dues: NC City County Manager's Association (\$600), International City County Manager's Association (\$1700), Johnston County Rotary (\$300). HR Dues: 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 (\$3,750.00 x12 = \$45,000), Cavanaugh McDonald (\$4,900) Mayor's Association Dues (\$500)
10-10-4100-5300-3000	Fuel	-	-	-	-	-	N/A	Fuel costs
10-10-4100-5300-3300	Supplies / Operations	6,568	7,288	10,000	11,000	12,200	22%	General Govt. Share Beverage and Supplies for Town Hall (\$1,000) Postage for General Government (\$1,000) Miscellaneous Supplies (\$10,000) Printer for HR (\$200)
10-10-4100-5300-3302	Supplies / Council Meeting	5,882	8,565	10,000	10,000	10,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-10-4100-5300-3305	MISC	578	-	-	-	-	N/A	

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5300-3310	Non Capital Outlay		-	-			N/A	
10-10-4100-5300-4501	Contract Serv.	12,094	11,028	39,310	39,310	42,310	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 (\$22,240) Alarm Monitoring (\$800).
10-76-4100-5970-9100	Transfer to GF Capital Projects Fund					250,000		Architectural Plans for Town Hall Expansion
	Subtotal	454,155	493,138	656,840	669,170	907,110	38%	
10-10-4100-5700-7400	Capital Outlay	10,346	7,415	50,000	50,000		-100%	
	Subtotal	10,346	7,415	50,000	50,000	-	-100%	
	GRAND TOTAL	464,501	500,553	706,840	719,170	907,110	28%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Non - Departmental:						
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 132,871	\$ 152,485	\$ 171,408	\$ 171,408	\$ 175,775
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 1,824	\$ 364	\$ 15,000	\$ 1,500	\$ 15,000
10-10-4110-5300-3305	MISCELLANEOUS	\$ 1,304	\$ 1,408	\$ -	\$ -	\$ -
10-10-4110-5300-4500	ELECTION EXPENSE	\$ -	\$ 6,350	\$ -	\$ -	\$ 7,600
10-10-4110-5300-5503	MISC/SETTLEMENTS AND RELEASE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4110-5300-5600	DOWNTOWN DEVELOPMENT TAX	\$ 118,114	\$ 136,843	\$ 130,935	\$ 135,000	\$ 141,350
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 11,332	\$ 12,151	\$ 12,125	\$ 12,125	\$ 12,125
10-10-4110-5300-5702	TRIANGLE J COG DUES	\$ 4,437	\$ 11,447	\$ 5,225	\$ 5,225	\$ 5,225
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ 1,586	\$ 1,725	\$ 1,725	\$ 1,725	\$ 1,825
10-10-4110-5300-5706	LOCAL SCHOOL SUPPORT	\$ 9,000	\$ 10,500	\$ 12,000	\$ 12,000	\$ 13,500
10-10-4110-5300-5719	DOWNTOWN DEVELOPMENT CONTRIBUTION	\$ 27,765	\$ 27,184	\$ 30,525	\$ 30,525	\$ -
10-10-4110-5300-5720	DOWNTOWN WIFI	\$ -	\$ -	\$ 3,000	\$ -	\$ -
10-61-4110-5300-5601	OCCUPANCY TAX	\$ 401,220	\$ 387,314	\$ 388,000	\$ 388,000	\$ 402,000
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	\$ 27,000	\$ 27,000	\$ 27,000	\$ -
10-61-4110-5300-5709	CHAMBER OF COMMERCE	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-61-4110-5300-5710	ECONOMIC DEVELOPMENT	\$ 230	\$ 288	\$ 25,000	\$ 25,000	\$ 45,000
10-61-4110-5300-5711	PUBLIC LIBRARY	\$ 292,929	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 649,750
10-61-4110-5300-5716	PEG CHANNELS	\$ 15,147	\$ 28,205	\$ 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	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -
10-10-4110-5300-5718	APPROVED DOWNTOWN PROJECTS	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
10-61-4110-5300-5718	SMITHFIELD FIRE FIGHTERS ASSOCIATION	\$ -	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
10-61-4110-5300-5719	PARTNERSHIP FOR CHILDREN	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-61-4110-5300-5722	RECOVERY ALIVE	\$ -	\$ 1,000	\$ -	\$ -	\$ -
10-76-4110-5970-9000		\$ -	\$ 45,222	\$ -	\$ -	\$ -
Sub-Totals:		\$ 1,049,759	\$ 1,148,086	\$ 1,465,743	\$ 1,453,308	\$ 1,812,950

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4110-5300-0770	Insurance & Bonds	132,871	152,485	171,408	171,408	175,775	3%	Property & Liability Insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.
10-10-4110-5300-0771	Unemployment Compensation	1,824	364	15,000	1,500	15,000	0%	Payment of Projected Unemployment Claims for Fiscal Year
10-10-4110-5300-3305	Miscellaneous	1,304	1,408	-	-	-		
10-10-4110-5300-4500	Election Expense	-	6,350	-	-	7,600		Municipal elections
10-10-4110-5300-5503	Misc./Settlements	-	-	-				N/A
10-10-4110-5300-5600	Downtown Development Tax	118,114	136,843	130,935	135,000	141,350	8%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District (Includes \$39,781 in MV Taxes)
10-10-4110-5300-5701	League of Municipalities	11,332	12,151	12,125	12,125	12,125	0%	Membership Dues
10-10-4110-5300-5702	Central Pines COG	4,437	11,447	5,225	5,225	5,225	0%	Membership Dues for Central Pines COG.
10-10-4110-5300-5703	School of Government Foundation Dues	1,586	1,725	1,725	1,725	1,825	6%	Members Dues for School of Government
10-10-4110-5300-5706	Local School Support	9,000	10,500	12,000	12,000	13,500	N/A	Contributions for Smithfield Schools at the discretion of the Town Council at \$1,500 per school.
10-10-4110-5300-5719	Downtown Development Contribution	27,765	27,184	30,525	30,525	-	-100%	Town's Contribution to Downtown Smithfield Development Corporation. Moves Personnel Costs to Tourism.
10-10-4110-5300-5720	Downtown WIFI	-	-	3,000	-	-		
10-61-4110-5300-5601	Occupancy Tax	401,220	387,314	388,000	388,000	402,000	4%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-61-4110-5300-5701	Harbor, Inc.	2,500	2,500	2,500	2,500	2,500	0%	Request for Funding From Harbor of Johnston County
10-61-4110-5300-5704	Community & Senior Services	3,500	3,500	3,500	3,500	3,500	0%	Request for Funding From Community and Senior Services of Johnston County (Formerly Johnston County Council on Aging).
10-61-4110-5300-5705	Ava Gardner Museum	22,000	27,000	27,000	27,000	-	-100%	Request for Funding - Town's Contribution to Ava Gardner Museum Moves Personnel Costs to Tourism
10-61-4110-5300-5709	Chamber of Commerce	-	1,000	1,000	1,000	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	230	288	25,000	25,000	45,000	80%	General economic development funds for the Town.
10-61-4110-5300-5711	Public Library	292,929	285,000	285,000	285,000	285,000	0%	Library Support
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement	-	-	-	-	649,750	#DIV/0!	Reimbursement for Eligible SHARP Projects, and potential other applicants. Neyer = \$83,775 Amazon,; \$325,255 + \$240,190, + \$490 = \$565,935
10-61-4110-5300-5716	PEG Channels	15,147	28,205	25,000	25,000	25,000	0%	Operational Costs for the Town's Cable TV/PEG channel
10-61-4110-5300-5717	Web Design/Maintenance	2,000	2,000	2,200	2,200	2,200	N/A	Annual Maintenance Fee
10-61-4110-5300-5720	Annie D. Jones Child Enrichment Fund	2,000	-	-	-	-	N/A	Request for Funding: Funding will be used to offer scholarship for disadvantage 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	-	-	300,000	300,000	-		Money for Salary and Benefit Adjustments

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-10-4110-5300-5718	Approved Projects for Downtown	-	-	20,000	20,000	20,000		Projects to improve Downtown as organized by DSDC.
10-61-4110-5300-5718	Smithfield FF Assoc	-	3,600	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	1,000		Assist with Partnership for Children Needs
10-61-4110-5300-5722	Recovery Alive	-	1,000	-	-	-		Assist with Recovery Alive Goals in Smithfield
10-76-4110-5970-9000	Transfer to GFCP	-	45,222	-	-	-		
	Subtotal	1,049,759	1,148,086	1,465,743	1,453,308	1,812,950	24%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 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	\$ 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	\$ 28,778	\$ -	\$ -	\$ -	\$ -
10-60-4120-5400-9546	DUMP TRUCK/SUV	\$ 19,200	\$ 19,180	\$ -	\$ -	\$ -
10-40-4120-5400-9526	HOOK LIFT TRUCK	\$ 42,087	\$ 42,087	\$ 42,087	\$ 42,087	\$ -
Sub-Totals:		\$ 449,297	\$ 438,274	\$ 419,096	\$ 419,096	\$ 377,009

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	DEBT SERVICE COMMENTS
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	35,550	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	28,778	-	-	-	-	N/A	Garbage Truck purchase. Original loan was \$164,989 at 1.54%. Matures 1/20/2023. Final payment made on 1/12/2023.
10-60-4120-5400-9546	Dump Truck/SUV	19,200	19,180	-	-	-	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	-	#DIV/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
10-10-4120-5400-9530	Streetscape Loan for Downtown USDA	Paid by DSDC	Paid by DSDC	Paid by DSDC	Paid by DSDC	Paid by DSDC		Paid Off in FY16 ,but monies still owed the town from DSDC. Original loan of \$250,000 from USDA for 30 Years @ 4.375% (Dec. 7, 2006). Annual Payment on Dec. 7 (\$12,757). Maturity Date of Dec. 7, 2036.
Subtotal		449,297	438,274	419,096	419,096	377,009	-10%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Finance:						
10-10-4200-5100-0200	SALARIES & WAGES	\$ 94,313	\$ 98,741	\$ 92,500	\$ 103,100	\$ 103,100
10-10-4200-5100-0250	OVERTIME	\$ 34	\$ 212	\$ -	\$ -	\$ -
10-10-4200-5120-0500	FICA	\$ 7,164	\$ 7,440	\$ 7,100	\$ 6,375	\$ 7,900
10-10-4200-5125-0600	GROUP INSURANCE	\$ 12,960	\$ 12,676	\$ 11,200	\$ 9,775	\$ 12,600
10-10-4200-5125-0610	RETIREE SUPPLEMENTAL	\$ 2,281	\$ 2,154	\$ 2,400	\$ 2,250	\$ 2,900
10-10-4200-5127-0700	RETIREMENT	\$ 14,360	\$ 15,791	\$ 13,550	\$ 12,000	\$ 15,800
10-10-4200-5300-0800	TRAINING & EDUCATION	\$ 2,679	\$ 4,279	\$ 5,000	\$ 2,000	\$ 9,000
10-10-4200-5300-1100	TELEPHONE & POSTAGE	\$ 800	\$ 733	\$ 1,200	\$ 1,100	\$ 1,380
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	\$ 2,520	\$ 1,962	\$ -	\$ -	\$ -
10-10-4200-5300-2900	PROFESSIONAL FEES/DUES	\$ 50	\$ 100	\$ 500	\$ 500	\$ 300
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	\$ 12,342	\$ 11,307	\$ 13,000	\$ 10,750	\$ 11,000
10-10-4200-5300-3305	MISCELLANEOUS	\$ 143	\$ 202	\$ -	\$ -	\$ -
10-10-4200-5300-4501	CONTRACT SERVICES	\$ 8,000	\$ 8,000	\$ 9,000	\$ 8,400	\$ 8,500
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 157,646	\$ 163,597	\$ 155,450	\$ 156,250	\$ 172,480
10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
	Sub-Totals:	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
	FINANCE TOTALS:	\$ 157,646	\$ 163,597	\$ 157,950	\$ 158,750	\$ 172,480

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	FINANCE COMMENTS
FINANCE COMMENTS								
Town of Smithfield Budget Justification Sheet								
10-10-4200-5100-0200	Salaries & Wages	94,313	98,741	92,500	103,100	103,100	11%	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	34	212	-	-	-		Overtime
10-10-4200-5120-0500	FICA	7,164	7,440	7,100	6,375	7,900	11%	7.65% of wages.
10-10-4200-5125-0600	Group Insurance	12,960	12,676	11,200	9,775	12,600	13%	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	2,281	2,154	2,400	2,250	2,900		Retiree Supplement
10-10-4200-5127-0700	Retirement	14,360	15,791	13,550	12,000	15,800	17%	Pension Rate at 14.35 Percent. 5% 401k Match.
10-10-4200-5300-0800	Training & Education	2,679	4,279	5,000	2,000	9,000	80%	Finance Director's Certification Classes (2@ \$750 each) and other \$500), AP Tech Training and Schooling (\$1,500). (All training amounts include travel). Includes Finance Director to SOG Management Class.
10-10-4200-5300-1100	Telephone	800	733	1,200	1,100	1,380	15%	Cell phone for Finance Director (\$50 monthly/ \$600/yr). , Asst Finance Director (\$50 monthly/ \$600/yr.) Accts Payable Clerk \$15/month (\$180).(Security Authentication.)
10-10-4200-5300-1700	Maintenance/Repair Equipment	2,520	1,962	-	-	-	#DIV/0!	Storage Space
10-10-4200-5300-2900	Professional Fees/Dues	50	100	500	500	300		Government Finance Officer's Association Dues (\$200), NCGFOA (\$100)
10-10-4200-5300-3300	Supplies/Operations	12,342	11,307	13,000	10,750	11,000	-15%	Finance Portion of Coffee/Supplies for Town Hall (\$500), Portion of Lease on Postage Machine (\$360), Portion of Lease on Copy Machine (\$191/month) (\$2400), 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..) (\$1,819)

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	FINANCE COMMENTS
10-10-4200-5300-3305	Misc.	143	202	-				
10-10-4200-5300-4501	Contract Services	8,000	8,000	9,000	8,400	8,500	N/A	5th Asset Inc. DBA Debtbook Software to meet GASB 87 and 96 requirements.
10-76-4200-5970-9100	Transfer to GF Cap Proj	-	-	-			N/A	
	Subtotal	157,646	163,597	155,450	156,250	172,480	11%	
10-10-4200-5700-7400	Capital Outlay	-	-	2,500	2,500	-		
	Subtotal	-	-	2,500	2,500	-		
	GRAND TOTALS	157,646	163,597	157,950	158,750	172,480	9%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
IT-Info Technology:						
10-10-4300-5100-0200	SALARIES & WAGES	\$ 39,121	\$ 37,912	\$ 15,600	\$ 15,600	\$ 21,100
10-10-4300-5100-0250	OVERTIME	\$ -	\$ -	\$ 1,000	\$ -	\$ -
10-10-4300-5120-0500	FICA	\$ 2,008	\$ 2,731	\$ 400	\$ 400	\$ 1,615
10-10-4300-5125-0600	GROUP INSURANCE	\$ 5,131	\$ 7,308	\$ 3,790	\$ 3,790	\$ 3,755
10-10-4300-5127-0700	RETIREMENT	\$ 4,187	\$ 5,975	\$ 1,010	\$ 3,100	\$ 4,020
10-10-4300-5300-0800	TRAINING & EDUCATION	\$ 2,880	\$ -	\$ 3,000	\$ 2,000	\$ 2,000
10-10-4300-5300-1100	TELEPHONE	\$ 12,336	\$ 11,261	\$ 14,800	\$ 15,000	\$ 14,800
10-10-4300-5300-1700	IT SOFTWARE OPERATION	\$ 7,682	\$ 7,842	\$ 10,400	\$ 10,250	\$ 10,250
10-10-4300-5300-2900	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3000	MILEAGE	\$ 418	\$ 328	\$ 800	\$ 325	\$ 325
10-10-4300-5300-3100	VEHICLE SUPPLY & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3300	IT SUPPLIES & OPERATIONS	\$ 17,927	\$ 15,654	\$ 17,500	\$ 4,000	\$ 17,250
10-10-4300-5300-3400	IT SUPPLIES-GEN GOV	\$ 6,303	\$ 12,226	\$ 16,990	\$ 15,500	\$ 17,400
10-10-4300-5300-3401	IT SUPPLIES FINANCE	\$ -	\$ 3,541	\$ 1,000	\$ 1,000	\$ 1,850
10-10-4300-5300-3402	IT SUPPLIES PLANNING	\$ -	\$ 1,269	\$ 3,600	\$ 4,200	\$ 4,250
10-10-4300-5300-3403	IT SUPPLIES POLICE	\$ 16,008	\$ 55,163	\$ 12,600	\$ 12,000	\$ 35,325
10-10-4300-5300-3404	IT SUPPLIES FIRE	\$ 1,600	\$ 8,414	\$ 2,300	\$ 1,850	\$ 2,450
10-10-4300-5300-3405	IT SUPPLIES PUBLIC WORKS	\$ -	\$ 1,750	\$ 2,500	\$ 1,800	\$ 2,525
10-10-4300-5300-3406	IT SUPPLIES PARKS & RECREATION	\$ 2,769	\$ 1,561	\$ 2,500	\$ 2,500	\$ 5,700
10-10-4300-5300-3407	IT SUPPLIES SRAC	\$ 2,510	\$ 1,350	\$ 1,950	\$ 1,950	\$ 1,950
10-10-4300-5300-3408	IT SUPPLIES SYCC	\$ -	\$ -	\$ 2,890	\$ -	\$ 2,875
10-10-4300-5300-4501	SERVICE CONTRACTS	\$ -	\$ -	\$ 35,470	\$ 34,810	\$ 38,750
Sub-Totals:		\$ 120,880	\$ 174,285	\$ 150,100	\$ 130,075	\$ 188,190
<hr/>						
10-10-4300-5700-7400	CAPITAL OUTLAY	\$ -	\$ 68,752	\$ -	\$ -	\$ -
Sub-Totals:		\$ -	\$ 68,752	\$ -	\$ -	\$ -
<hr/>						
IT-INFO TECH TOTALS:		\$ 120,880	\$ 243,037	\$ 150,100	\$ 130,075	\$ 188,190

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted		FY 26 Requested		% CHG	Information Technology (IT) Town of Smithfield Budget Justification Sheet
				Budget	FY 25 Projected	Budget			
10-10-4300-5100-0200	Salaries & Wages	39,121	37,912	15,600	15,600	21,100	35%	1 FTE 1/3 of salary for IT Support Specialist. All salary & benefits shared with utility depts.	
10-10-4300-5100-0250	Overtime	-	-	1,000	-	-	-100%	Overtime for Support Specialist	
10-10-4300-5120-0500	FICA	2,008	2,731	400	400	1,615	304%		
10-10-4300-5125-0600	Group Insurance	5,131	7,308	3,790	3,790	3,755	-1%	Medical Insurance	
10-10-4300-5127-0700	Retirement	4,187	5,975	1,010	3,100	4,020	298%	Pension Rate at 14.35 Percent. 5% 401k Match.	
10-10-4300-5300-0800	Training & Education	2,880	-	3,000	2,000	2,000	-33%	Continuing Education Training	
10-10-4300-5300-1100	Telephone	12,336	11,261	14,800	15,000	14,800	0%	IT Support Specialist cell (\$50/month or \$600/yr.) GF Information Technologies Phone Charges, \$1,900	
10-10-4300-5300-1700	IT Software Operation	7,682	7,842	10,400	10,250	10,250	-1%	Security Certificates \$600, Miscellaneous Software \$5,750., 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	328	800	325	325	-59%	Mileage for IT Employees	
10-10-4300-5300-3100	Vehicle Supplies & Maint.	-	-	-			N/A		

Account #	Account Description	FY 25 Adopted			FY 26 Requested		% CHG	Information Technology (IT)
		FY 23 Actual	FY 24 Actual	Budget	FY 25 Projected	Budget		
10-10-4300-5300-3300	IT Supplies/ Operations	17,927	15,654	17,500	4,000	17,250	-1%	Miscellaneous Supplies (\$17,250)
10-10-4300-5300-3400	IT Supplies - Gen Gov	6,303	12,226	16,990	15,500	17,400	2%	Microsoft 365 renewal(\$9,800), Archive Social Subscription (\$7,200), Adobe License (\$120), Phone headset (\$270)
10-10-4300-5300-3401	IT Supplies - Finance	-	3,541	1,000	1,000	1,850	N/A	Misc Supplies (\$410), Adobe subscriptions (\$1,440),
10-10-4300-5300-3402	IT Supplies - Planning	-	1,269	3,600	4,200	4,250	N/A	Misc Supplies(\$4,110), Adobe subscription (\$240)
10-10-4300-5300-3403	IT Supplies - Police	16,008	55,163	12,600	12,000	35,325	180%	Misc supplies and Microsoft 365 renewal (\$12,515), 3-phone headsets (\$810). Replacement Server (\$22,000)
10-10-4300-5300-3404 -	IT Supplies - Fire	1,600	8,414	2,300	1,850	2,450	7%	1- Laptop (\$1000), 2-Desktops (\$1,200), Adobe subscriptions (\$240).
10-10-4300-5300-3405	IT Supplies - Public Works	-	1,750	2,500	1,800	2,525	N/A	Misc Supplies (\$2,250). 1-headset \$270)
10-10-4300-5300-3406	IT Supplies - Parks & Rec	2,769	1,561	2,500	2,500	5,700	128%	Misc Supplies
10-10-4300-5300-3407	IT Supplies- SRAC	2,510	1,350	1,950	1,950	1,950		Misc Supplies
10-10-4300-5300-3408	IT Supplies- SYCC	-	-	2,890	-	2,875		Misc Supplies
10-10-4300-5300-4501	Service Contracts		-	35,470	34,810	38,750		VC3 Service Contract (\$36,550), Intelliplex (\$2,200), 1/3 split between funds.
	Subtotal	120,880	174,285	150,100	130,075	188,190		
10-10-4300-5700-7400	Capital Outlay	-	68,752	-	-	-	#DIV/0!	

Account #	Account Description	FY 25 Adopted			FY 26 Requested		% CHG	Information Technology (IT)
		FY 23 Actual	FY 24 Actual	Budget	FY 25 Projected	Budget		
					-	-		
	Subtotal	-	68,752	-	-	-		
	Grand Totals:	120,880	243,037	150,100	130,075	188,190	25%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Planning:						
10-10-4900-5100-0200	SALARIES & WAGES	\$ 239,951	\$ 212,066	\$ 249,040	\$ 245,000	\$ 281,650
10-10-4900-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5120-0500	FICA	\$ 17,218	\$ 15,351	\$ 19,050	\$ 19,000	\$ 21,550
10-10-4900-5125-0600	GROUP INSURANCE	\$ 36,292	\$ 39,916	\$ 64,515	\$ 64,000	\$ 65,125
10-10-4900-5127-0700	RETIREMENT	\$ 31,946	\$ 32,275	\$ 46,325	\$ 46,000	\$ 54,500
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 5,349	\$ 2,925	\$ 2,000	\$ 1,500	\$ 4,800
10-10-4900-5300-1100	TELEPHONE	\$ 1,500	\$ 1,150	\$ 2,000	\$ 2,600	\$ 2,600
10-10-4900-5300-1400	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-1700	EQUIP. MAINTAIN & REPAIR	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 1,100
10-10-4900-5300-2900	PROFESSIONAL FEES	\$ 5,730	\$ 5,014	\$ 5,470	\$ 5,470	\$ 5,620
10-10-4900-5300-3000	FUEL	\$ 755	\$ 731	\$ 800	\$ 1,600	\$ 1,600
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 2,102	\$ 757	\$ 2,000	\$ 1,500	\$ 500
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 5,342	\$ 5,083	\$ 11,750	\$ 11,750	\$ 11,750
10-10-4900-5300-3305	MISC	\$ -	\$ 30	\$ -	\$ -	\$ -
10-10-4900-5300-4500	C.S./STORM WATER PLAN ENG.	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-4501	SERVICE CONTRACTS	\$ 41,685	\$ 22,525	\$ 9,800	\$ 4,450	\$ 4,600
10-10-4900-5300-4502	CONDEMNATION	\$ 23,725	\$ -	\$ -	\$ 6,000	\$ 10,000
10-10-4900-5300-4504	COMP GROWTH MGMT	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-4505	COMPREHENSIVE TRANSPORTATION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 411,595	\$ 337,823	\$ 413,850	\$ 409,970	\$ 465,395
10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ -	\$ -	\$ -	\$ 35,000
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -	\$ 35,000
	PLANNING TOTALS:	\$ 411,595	\$ 337,823	\$ 413,850	\$ 409,970	\$ 500,395

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	PLANNING COMMENTS
10-10-4900-5100-0200	Salaries & Wages	239,951	212,066	249,040	245,000	281,650	13%	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	17,218	15,351	19,050	19,000	21,550	13%	
10-10-4900-5125-0600	Group Insurance	36,292	39,916	64,515	64,000	65,125	1%	Medical Insurance
10-10-4900-5127-0700	Retirement	31,946	32,275	46,325	46,000	54,500	18%	Pension Rate 14.35%. 5% 401k Match.
10-10-4900-5300-0800	Training & Education	5,349	2,925	2,000	1,500	4,800	140%	Continuing Education for the Director (\$1300); CZO Training for Staff, \$2,800 plus \$800 continuing education. Misc. Training (\$700).
10-10-4900-5300-1100	Telephone	1,500	1,150	2,000	2,600	2,600	30%	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.) Code Enforcement \$50/month.
10-10-4900-5300-1400	Advertising	-	-	-	-	-		Moved to general government.
10-10-4900-5300-1700	Equip. Maint and Repair	-	-	1,100	1,100	1,100	N/A	Maintenance and repair for office equipment primarily computers and large format printer/scanner.
10-10-4900-5300-2900	Professional Fees	5,730	5,014	5,470	5,470	5,620	3%	American Planning Assoc. and AICP Dues (\$667) for SW; Salary for Planning Board (\$2400); Salary for Board of Adjustments (\$2400). CZO membership Dues (\$150)
10-10-4900-5300-3000	Fuel	755	731	800	1,600	1,600	100%	Gasoline for Code Enforcement Vehicle
10-10-4900-5300-3100	Vehicle Supplies &	2,102	757	2,000	1,500	500	-75%	Maintenance and Repair of Code Enforcement Vehicles
10-10-4900-5300-3300	Supplies/ Operations	5,342	5,083	11,750	11,750	11,750	0%	Copy Machine Lease (\$2315); Pitney Bowes Postage Machine Lease (\$360); Postage (\$500); Shredder Service (\$245); Water Cooler (\$135); Miscellaneous Supplies (\$7445)

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	PLANNING COMMENTS
10-10-4900-5300-3305	Misc.	-	30	-				
10-10-4900-5300-4500	C.S./Storm Water Plan Eng		-	-				
10-10-4900-5300-4501	Service Contracts	41,685	22,525	9,800	4,450	4,600		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	23,725	-	-	6,000	10,000		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	411,595	337,823	413,850	409,970	465,395		
10-10-4900-5700-7400	Capital Outlay	-	-	-	-	35,000		Code Enforcement Vehicle
	Subtotal	-	-	-	-	35,000		Code Enforcement Vehicle
	Grand Totals:	411,595	337,823	413,850	409,970	500,395	21%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Police:						
10-20-5100-5100-0200	SALARIES & WAGES	\$ 2,191,163	\$ 2,321,291	\$ 3,169,880	\$ 3,150,000	\$ 3,495,000
10-20-5100-5100-0250	OVERTIME	\$ 104,672	\$ 150,589	\$ 80,000	\$ 100,000	\$ 100,000
10-20-5100-5120-0500	FICA	\$ 176,482	\$ 194,549	\$ 260,160	\$ 260,000	\$ 286,700
10-20-5100-5125-0600	GROUP INSURANCE	\$ 443,692	\$ 380,650	\$ 643,000	\$ 620,000	\$ 604,400
10-20-5100-5125-0610	RETIREE SUPPLEMENTAL	\$ 14,392	\$ 17,196	\$ 16,905	\$ 16,905	\$ 25,260
10-20-5100-5127-0700	RETIREMENT	\$ 402,459	\$ 437,462	\$ 646,500	\$ 640,000	\$ 743,850
10-20-5100-5127-0750	EMPLOYEE SEPARATION	\$ 112,652	\$ 138,340	\$ 137,350	\$ 140,000	\$ 153,000
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 10,512	\$ 10,390	\$ 40,000	\$ 40,000	\$ 42,000
10-20-5100-5300-1100	TELEPHONE	\$ 7,648	\$ 8,701	\$ 14,000	\$ 14,000	\$ 24,000
10-20-5100-5300-1300	UTILITIES	\$ 16,335	\$ 17,135	\$ 33,500	\$ 33,500	\$ 33,500
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 46,465	\$ 61,227	\$ 65,500	\$ 65,500	\$ 62,000
10-20-5100-5300-2900	PROFESSIONAL FEES/DUES	\$ 22,637	\$ 26,730	\$ 26,000	\$ 26,000	\$ 26,000
10-20-5100-5300-3000	FUEL	\$ 85,805	\$ 84,722	\$ 130,000	\$ 130,000	\$ 130,000
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 39,701	\$ 61,327	\$ 95,300	\$ 95,300	\$ 105,200
10-20-5100-5300-3200	K-9 SUPPLIES	\$ -	\$ -	\$ 14,000	\$ 16,000	\$ 16,000
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 77,398	\$ 46,763	\$ 93,920	\$ 93,920	\$ 95,000
10-20-5100-5300-3305	MISCELLANEOUS	\$ 273	\$ 4,500	\$ -	\$ -	\$ -
10-20-5100-5300-3600	UNIFORMS	\$ 24,588	\$ 35,244	\$ 36,000	\$ 43,000	\$ 49,200
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 1,799	\$ 1,846	\$ 4,000	\$ 4,000	\$ 4,000
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 15,000	\$ 2,568	\$ 15,000	\$ 15,000	\$ 15,000
10-20-5100-5300-3702	COMMUNITY POLICING PROJECTS	\$ 2,295	\$ 4,180	\$ 10,000	\$ 10,000	\$ 10,000
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-4002	FED DRUG FORFEITURE	\$ 19,755	\$ 11,533	\$ 7,500	\$ 7,500	\$ 7,500
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 29,176	\$ 52,537	\$ 65,000	\$ 65,000	\$ 125,615
	Sub-Totals:	\$ 3,844,899	\$ 4,069,480	\$ 5,603,515	\$ 5,585,625	\$ 6,153,225
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 124,651	\$ 142,606	\$ 292,500	\$ 292,500	\$ 293,755
	Sub-Totals:	\$ 124,651	\$ 142,606	\$ 292,500	\$ 292,500	\$ 293,755
	POLICE TOTALS:	\$ 3,969,550	\$ 4,212,086	\$ 5,896,015	\$ 5,878,125	\$ 6,446,980

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	POLICE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5100-5100-0200	Salaries & Wages	2,191,163	2,321,291	3,169,880	3,150,000	3,495,000	10%	49 FTE's- Salary of Police Chief, 1 Deputy Chief, 1 Captain, 4 Lieutenants, 6 Sergeants, 5 CID Investigators, 18 Police Officers, 1 COP Officer, 7 SRO, 5 Civilian: (2 Records Clerk, 1 Accreditation Manager; 2 PSA.) Holiday Pay (20,000). Longevity Included. 1 PT Animal Control Officer.
10-20-5100-5100-0250	Overtime	104,672	150,589	80,000	100,000	100,000	25%	Projected Overtime for Investigations, Special Cases, Holiday OT Pay...
10-20-5100-5120-0500	FICA	176,482	194,549	260,160	260,000	286,700	10%	7.65 % of Total Salaries (Base Salaries, Overtime and Separation Allowance
10-20-5100-5125-0600	Group Insurance	443,692	380,650	643,000	620,000	604,400	-6%	Health Insurance for 41 currently budgeted employees and all other medical. Health Insurance for 10 Retirees.
10-20-5100-5125-0610	Retiree Supplemental	14,392	17,196	16,905	16,905	25,260		4 Retirees
10-20-5100-5127-0700	Retirement	402,459	437,462	646,500	640,000	743,850	15%	14.35% Local Government Retirement , 16.10% Law enforcement Retirement. 5% 401k Match for non-sworn. 5% 401k for sworn police.
10-20-5100-5127-0750	Employee Separation Allow	112,652	138,340	137,350	140,000	153,000	11%	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), Mommelaar (November 2035), Powell (December 2030) Sinclair (March, 2031), Sheppard (Sept, 2036), West (Oct, 2034).
10-20-5100-5300-0800	Training & Education	10,512	10,390	40,000	40,000	42,000	5%	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	7,648	8,701	14,000	14,000	24,000	71%	Body Worn Cameras Replace All Cell Phones @ \$2,000/month.
10-20-5100-5300-1300	Utilities	16,335	17,135	33,500	33,500	33,500	0%	Town of Smithfield Utility Accounts (\$24,600), Piedmont Natural Gas Account (\$6,200).
10-20-5100-5300-1700	Equip Maint Repair	46,465	61,227	65,500	65,500	62,000	-5%	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 Fire Extinguishers per Fire Code / Inspection (\$800)) Includes 3 new handguns. (\$3,500).

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-2900	Professional Fees/Dues	22,637	26,730	26,000	26,000	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	85,805	84,722	130,000	130,000	130,000	0%	Current Police Department Monthly Fuel Average:(3,000), Estimated Annual Fuel Consumption: (49,000 gals),
10-20-5100-5300-3100	Vehicle Supplies/Maint.	39,701	61,327	95,300	95,300	105,200	10%	Vehicle Maintenance and Repair for Police Vehicles. (Oil, Tires, Parts, Etc.)
10-20-5100-5300-3300	Supplies/Operations	77,398	46,763	93,920	93,920	95,000	1%	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 (\$7200)
10-20-5100-5300-3200	Police K-9 Supplies	-	-	14,000	16,000	16,000		Supplies and equipment for police department's three K-9 dogs.
10-20-5100-5300-3305	Miscellaneous	273	4,500	-	-	-		
10-20-5100-5300-3600	Uniforms	24,588	35,244	36,000	43,000	49,200	37%	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) replacement of outer carriers and duty equipment 40 outers and 40 belts \$
10-20-5100-5300-3610	Laundry & Dry Cleaning Uniform	1,799	1,846	4,000	4,000	4,000	0%	Dry Cleaning Class A Uniforms.
10-20-5100-5300-3700	Drug Enforcement/Buy Information Funds	15,000	2,568	15,000	15,000	15,000	0%	Funds for Drug Enforcement and Undercover Buy Operations.
10-20-5100-5300-3702	Community Policing Projects	2,295	4,180	10,000	10,000	10,000	0%	Money to fund COP Projects through the year.
10-20-5100-5300-3710	Johnston County Board of Education	-	-	-	-	-	N/A	Money received for parking fines and property sales
10-20-5100-5300-4002	Federal Drug Forfeiture	19,755	11,533	7,500	7,500	7,500	0%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-4501	Service Contracts	29,176	52,537	65,000	65,000	125,615	93%	DCI Contract (\$1500), First Service Computer (\$6,600), Waste Management (\$1,000), Alarm Monitoring (\$220.00), Cleaning Supplies/Rugs (\$2,000), Verification Contract (\$2,000), Leads on Line (\$2,850), IDI Core (\$1,200), Verizon Connect (\$16,000), Prologic (\$22,000.00) Cloud storage/Warranty/ IT assistance Car Cameras, Clear View(\$4,500.) Visual Labs BWC (\$33,000), Casper \$4613. Adds \$21,000 for annual flock camera contract. ACS Cable Repair (\$2,000).
	Subtotal	3,844,899	4,069,480	5,603,515	5,585,625	6,153,225	10%	
						9,000		Flock Cameras
						16,000		Replacement K-9
						27,440		Tasers
						138,000		2 SUV Police Vehicles
10-20-5100-5700-7400	Capital Outlay	124,651	142,606	292,500	292,500	9,600		Tip 411
						65,000		Additional PSA
						28,715		Lexipol
	Subtotal	124,651	142,606	292,500	292,500	293,755	0%	
	Grand totals:	3,969,550	4,212,086	5,896,015	5,878,125	6,446,980	9%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Fire:						
10-20-5300-5100-0200	SALARIES & WAGES	\$ 1,402,122	\$ 1,415,627	\$ 1,488,350	\$ 1,550,000	\$ 1,912,600
10-20-5300-5100-0210	SALARIES/PART-TIME	\$ 140,759	\$ 113,379	\$ 144,950	\$ 120,000	\$ 147,250
10-20-5300-5100-0220	VOLUNTEER FIREMEN	\$ 73,562	\$ 50,777	\$ 90,000	\$ 35,000	\$ 75,000
10-20-5300-5100-0250	OVERTIME	\$ 36,481	\$ 58,995	\$ 25,000	\$ 20,000	\$ 25,000
10-20-5300-5120-0500	FICA	\$ 122,035	\$ 120,534	\$ 125,215	\$ 126,000	\$ 147,300
10-20-5300-5125-0600	GROUP INSURANCE	\$ 268,633	\$ 313,497	\$ 335,200	\$ 335,200	\$ 412,600
10-20-5300-5125-0601	FIREFIGHTER PHYSICALS	\$ 3,204	\$ 11,442	\$ 12,000	\$ 6,000	\$ 12,000
10-20-5300-5127-0700	RETIREMENT	\$ 209,474	\$ 225,338	\$ 276,950	\$ 280,000	\$ 412,650
10-20-5300-5300-0800	TRAINING & EDUCATION	\$ 11,099	\$ 7,866	\$ 17,500	\$ 14,750	\$ 18,500
10-20-5300-5300-1100	TELEPHONE	\$ 8,647	\$ 5,498	\$ 7,000	\$ 6,750	\$ 7,000
10-20-5300-5300-1300	UTILITIES	\$ 29,421	\$ 29,853	\$ 42,500	\$ 38,500	\$ 42,500
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 2,540	\$ 2,362	\$ 3,600	\$ 3,600	\$ 3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$ 37,131	\$ 20,520	\$ 44,000	\$ 43,800	\$ 45,000
10-20-5300-5300-2900	PROFESSIONAL FEES/DUES	\$ 9,898	\$ 7,661	\$ 10,000	\$ 10,000	\$ 10,000
10-20-5300-5300-3000	FUEL	\$ 33,758	\$ 32,610	\$ 45,000	\$ 37,500	\$ 45,000
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 50,998	\$ 58,113	\$ 65,000	\$ 65,000	\$ 70,000
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$ 44,435	\$ 52,440	\$ 65,000	\$ 62,000	\$ 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	\$ 53,414	\$ 111,959	\$ 114,000	\$ 114,000	\$ 136,500
10-20-5300-5300-4501	SERVICE CONTRACTS	\$ 385	\$ 864	\$ 1,300	\$ 1,370	\$ 1,400
10-76-5300-5970-0072	TRANSFER TO GFCRF	\$ -	\$ -	\$ -	\$ -	\$ 290,000
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$ -	\$ 370,000	\$ 230,000	\$ 230,000	\$ -
	Sub-Totals:	\$ 2,537,996	\$ 3,009,335	\$ 3,142,565	\$ 3,099,470	\$ 3,878,900
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 80,179	\$ 109,140	\$ 257,000	\$ 257,000	\$ 127,750
	Sub-Totals:	\$ 80,179	\$ 109,140	\$ 257,000	\$ 257,000	\$ 127,750
	FIRE TOTALS:	\$ 2,618,175	\$ 3,118,475	\$ 3,399,565	\$ 3,356,470	\$ 4,006,650

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	FIRE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5300-5100-0200	Salaries & Wages	1,402,122	1,415,627	1,488,350	1,550,000	1,912,600	29%	29-FTE's Salary of Fire Chief, Asst. Chief, Fire Marshal, Fire Inspector, Admin. Assistant, 3-Shift Captains, 3-Shift Lieutenants, 6- Shift Engineers, 3-Fire Fighter II 9-firefighter I; Total Base Salaries FLSA Shift Pay Eligible Career Ladder promotions; 4 Firefighters can promote to Firefighter II within this budget.
10-20-5300-5100-0210	Salaries/ Part-Time	140,759	113,379	144,950	120,000	147,250	2%	1-PT-Fire inspector (999 hours) and PT Fire Fighters (6,240 hours).
10-20-5300-5100-0220	Volunteer Firemen	73,562	50,777	90,000	35,000	75,000	-17%	Reimbursement to Volunteer Firefighter's; Reimbursement paid bi-weekly for the volunteer members.
10-20-5300-5100-0250	Overtime	36,481	58,995	25,000	20,000	25,000	0%	Overtime for Employee's working beyond standard shift.
10-20-5300-5120-0500	FICA	122,035	120,534	125,215	126,000	147,300	18%	7.65% of Total Salaries
10-20-5300-5125-0600	Group Insurance	268,633	313,497	335,200	335,200	412,600	23%	Health Insurance for 25 FTE's; associated medical.
10-20-5300-5125-0601	Firefighter Physicals	3,204	11,442	12,000	6,000	12,000		Firefighter Physicals
10-20-5300-5127-0700	Retirement	209,474	225,338	276,950	280,000	412,650	49%	Pension Rate at 14.35 Percent. 5% 401k Match.
10-20-5300-5300-0800	Training & Education	11,099	7,866	17,500	14,750	18,500	6%	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	8,647	5,498	7,000	6,750	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	29,421	29,853	42,500	38,500	42,500	0%	Town Of Smithfield Public Utilities (\$25,000); Piedmont Natural Gas (\$3,000); Waste Management Dumpster (\$2,650) Parker Gas (\$3,000) Misc. Costs (\$500); Spectrum (7,500 per year)

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	FIRE COMMENTS
10-20-5300-5300-1500	Service Awards/ Recognition	2,540	2,362	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	37,131	20,520	44,000	43,800	45,000	2%	Maintenance/Repair of fire department equipment (\$45,000);
10-20-5300-5300-2900	Professional Fees	9,898	7,661	10,000	10,000	10,000	0%	NC Code Official Qualification Board; ABCHS Dues; JoCo Fireman's Assoc. Dues; Eastern Carolina Firemen's Assoc. Dues; International Code Council Membership Fees; NC Assoc. of Fire Chief's Dues; ICC Certification Renewals; NCCIAAI Membership Dues and subscriptions; Johnston County Fireman's Benevolence.
10-20-5300-5300-3000	Fuel	33,758	32,610	45,000	37,500	45,000	0%	Estimated Annual Fuel Usage
10-20-5300-5300-3100	Vehicle Supplies/ Maint.	50,998	58,113	65,000	65,000	70,000	8%	Annual Maintenance and testing of Fire Pumps, Ladders (\$17,000); Miscellaneous of the maintenance and repair of vehicles(\$35,000); Tires and Oil service(\$18,000)
10-20-5300-5300-3300	Supplies/ Operations	44,435	52,440	65,000	62,000	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	53,414	111,959	114,000	114,000	136,500	20%	Purchase of Uniforms, Repair of Gear, (Turn Out Gear.\$133,000); Dry Cleaning (\$3,500) Includes 3 new FF.
10-20-5300-5300-4501	Service Contracts	385	864	1,300	1,370	1,400	8%	Service Contracts, Pest control (\$500) Copier(300)Service on Tankless heater (\$200)KitchenHood Cleaning(\$325)

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	FIRE COMMENTS
10-76-5300-5970-0072	Transfer to GFCRF	-	-	-	-	290,000		Last Transfer for Fire Engine. Delivery is scheduled for FY 2026.
10-76-5300-5970-9110	Transfer to GFCPF		370,000	230,000	230,000	-		
	Subtotal	2,537,996	3,009,335	3,142,565	3,099,470	3,878,900	23%	
10-20-5300-5700-7400	Capital Outlay	80,179	109,140	257,000	257,000	30,000		Station I Ceiling Repairs
						30,000		Station II Wall & Ceiling Repairs
						7,500		Station II Gear Extractor
						60,250		Truck for Inspector and Equipment
	Subtotal	80,179	109,140	257,000	257,000	127,750	-50%	
	Grand Totals:	2,618,175	3,118,475	3,399,565	3,356,470	4,006,650	18%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
PW -General Services:						
10-60-5500-5100-0200	SALARIES & WAGES	\$ 240,108	\$ 251,097	\$ 326,200	\$ 330,000	\$ 350,550
10-60-5500-5100-0250	OVERTIME	\$ 643	\$ 1,815	\$ 4,000	\$ 3,500	\$ 4,000
10-60-5500-5120-0500	FICA	\$ 18,229	\$ 18,740	\$ 28,800	\$ 28,000	\$ 29,000
10-60-5500-5125-0600	GROUP INSURANCE	\$ 76,389	\$ 80,426	\$ 97,090	\$ 97,090	\$ 94,600
10-60-5500-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ 3,976	\$ -	\$ 3,000	\$ 5,240
10-60-5500-5127-0700	RETIREMENT	\$ 36,333	\$ 38,848	\$ 60,220	\$ 61,000	\$ 68,650
10-60-5500-5300-0760	TEMP LABOR	\$ 7,581	\$ 14,711	\$ 54,000	\$ 54,000	\$ 54,000
10-60-5500-5300-0800	TRAINING & EDUCATION	\$ 769	\$ 2,833	\$ 3,000	\$ 3,000	\$ 3,000
10-60-5500-5300-1100	TELEPHONE	\$ 600	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200
10-60-5500-5300-1300	UTILITIES	\$ 17,443	\$ 15,988	\$ 21,500	\$ 21,500	\$ 22,200
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	\$ 13,828	\$ 19,443	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3000	FUEL	\$ 8,851	\$ 8,922	\$ 28,091	\$ 28,000	\$ 28,000
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 1,279	\$ 1,820	\$ 5,250	\$ 5,250	\$ 5,250
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	\$ 11,284	\$ 15,857	\$ 43,500	\$ 43,500	\$ 30,000
10-60-5500-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 16,250	\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000
10-60-5500-5300-3420	GRAVE OPENING	\$ 39,450	\$ 33,100	\$ 30,000	\$ 30,000	\$ 30,000
10-60-5500-5300-3430	TREE TRIMMING	\$ 6,625	\$ 3,750	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3440	APPEARANCE COMMISSION	\$ 20,490	\$ 24,262	\$ 15,000	\$ 15,000	\$ 15,000
10-60-5500-5300-3442	COMMUNITY GARDEN	\$ 2,327	\$ 2,103	\$ 8,000	\$ 8,000	\$ 4,000
10-60-5500-5300-3600	UNIFORMS	\$ 2,597	\$ 2,360	\$ 4,400	\$ 4,400	\$ 4,400
10-60-5500-5300-4501	SERVICE CONTRACTS	\$ 89,698	\$ 93,505	\$ 147,500	\$ 147,500	\$ 120,000
10-76-5500-5970-9100	TRANSFER TO GFCR	\$ -	\$ 9,000	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 610,774	\$ 648,156	\$ 927,751	\$ 933,940	\$ 919,090
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 77,662	\$ 19,123	\$ 296,000	\$ 296,000	\$ 60,620
	Sub-Totals:	\$ 77,662	\$ 19,123	\$ 296,000	\$ 296,000	\$ 60,620
	PW -GENERAL TOTALS:	\$ 688,436	\$ 667,279	\$ 1,223,751	\$ 1,229,940	\$ 979,710

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	GENERAL SERVICES COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-5500-5100-0200	Salaries & Wages	240,108	251,097	326,200	330,000	350,550	7%	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	643	1,815	4,000	3,500	4,000	0%	For emergency work after hours and community projects.
10-60-5500-5120-0500	FICA	18,229	18,740	28,800	28,000	29,000	1%	FICA 7.65% of wages and overtime
10-60-5500-5125-0600	Group Insurance	76,389	80,426	97,090	97,090	94,600	-3%	Medical Insurance
10-60-5500-5125-0610	Retiree Supplemental	-	3,976	-	3,000	5,240	#DIV/0!	Retiree Supplemental Policy to Medicare Recipients
10-60-5500-5127-0700	Retirement	36,333	38,848	60,220	61,000	68,650	14%	Pension Rate at 14.35 Percent. 5% 401k Match.
10-60-5500-5300-0760	Temp. Labor	7,581	14,711	54,000	54,000	54,000	N/A	Temporary workers for Appearance Comm Projects and special projects. Includes \$36,000 for summer help.
10-60-5500-5300-0800	Training & Education	769	2,833	3,000	3,000	3,000	0%	License Training/Continuing Education
10-60-5500-5300-1100	Telephone	600	600	1,200	1,200	1,200	0%	Cell Phone Allowance: Director & Crew Leader (\$50/month or \$600/yr each)
10-60-5500-5300-1300	Utilities	17,443	15,988	21,500	21,500	22,200	3%	Utilities for Town Hall, Appearance shop, cemeteries, welcome signs etc.
10-60-5500-5300-1700	Equip Maint & Repair	13,828	19,443	15,000	15,000	15,000	0%	Repairs to equipment including HVAC units.
10-60-5500-5300-3000	Fuel	8,851	8,922	28,091	28,000	28,000	0%	Fuel for Vehicles and Equipment
10-60-5500-5300-3100	Vehicle Supplies/ Maintenance	1,279	1,820	5,250	5,250	5,250	0%	Maintenance and repair of Appearance vehicles.
10-60-5500-5300-3300	Supplies/ Operations	11,284	15,857	43,500	43,500	30,000	-31%	\$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.
10-60-5500-5300-3350	Hurricane		-					

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	GENERAL SERVICES COMMENTS
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	16,250	5,000	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	39,450	33,100	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	6,625	3,750	15,000	15,000	15,000	0%	Cut down or trim back Hazardous trees in city limits.
10-60-5500-5300-3440	Appearance Commission	20,490	24,262	15,000	15,000	15,000	0%	Landscapes and other projects as identified by the Appearance Commission.
10-60-5500-5300-3442	Community Garden	2,327	2,103	8,000	8,000	4,000		Community Garden
10-60-5500-5300-3600	Uniforms	2,597	2,360	4,400	4,400	4,400	0%	Uniform contract with Unifirst (\$250.00/ per month - \$3,000 per year), Safety shoes \$200 each= (\$1400.00)
10-60-5500-5300-4501	Service Contracts	89,698	93,505	147,500	147,500	120,000	-19%	HVAC Maintenance contract (\$6,684.48 yr.), Lane Lawn Care (right of way) \$43,200, Cleaning contract \$3,521.79 /month (\$42,261.48/yr.), Cleggs (\$2,640/yr.), Fire Ext (\$1,000/yr.), Mosquito Control \$11,520) Beaver Control \$13,000/yr.). Maintain X work order system \$1500/yr. 2 Tablets \$500/yr. Adds \$20,000 for tree replacement
10-76-5500-5970-9100	Transfer to GCPF		9,000					
	Subtotal	610,774	648,156	927,751	933,940	919,090	-1%	
10-60-5500-5700-7400	Capital Outlay	77,662	19,123	296,000	296,000	35,000		Ford Ranger Pick-up
						15,620		Scagg Mower
						10,000		Bagger for Scagg
	Subtotal	77,662	19,123	296,000	296,000	60,620	-80%	
	Grand Totals:	688,436	667,279	1,223,751	1,229,940	979,710	-20%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
PW-Streets:						
10-30-5600-5100-0200	SALARIES & WAGES	\$ 172,298	\$ 158,300	\$ 163,240	\$ 165,000	\$ 185,000
10-30-5600-5100-0250	OVERTIME	\$ 213	\$ 1,969	\$ 4,000	\$ 4,000	\$ 4,000
10-30-5600-5120-0500	FICA	\$ 12,817	\$ 11,525	\$ 12,500	\$ 13,000	\$ 14,460
10-30-5600-5125-0600	GROUP INSURANCE	\$ 53,964	\$ 61,873	\$ 69,900	\$ 69,900	\$ 59,760
10-30-5600-5125-0610	RETIREE SUPPLEMENTAL	\$ 13,231	\$ 13,304	\$ 18,630	\$ 20,000	\$ 22,340
10-30-5600-5127-0700	RETIREMENT	\$ 25,179	\$ 25,462	\$ 30,245	\$ 30,250	\$ 36,600
10-30-5600-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,500
10-30-5600-5300-1100	TELEPHONE	\$ 75	\$ -	\$ 600	\$ 600	\$ 900
10-30-5600-5300-1300	UTILITIES	\$ 4,633	\$ 4,614	\$ 7,000	\$ 7,000	\$ 7,000
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 7,655	\$ 7,408	\$ 12,000	\$ 12,000	\$ 12,000
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3000	FUEL	\$ 9,234	\$ 8,240	\$ 19,257	\$ 13,000	\$ 13,000
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 7,700	\$ 2,387	\$ 14,000	\$ 14,000	\$ 14,000
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 9,244	\$ 9,340	\$ 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	\$ 84,560	\$ 101,340	\$ 100,000	\$ 100,000	\$ 110,000
10-30-5600-5300-3600	UNIFORMS	\$ 1,807	\$ 1,754	\$ 2,950	\$ 2,950	\$ 2,950
10-30-5600-5300-4501	SERVICE CONTRACTS	\$ -	\$ 1,951	\$ 4,905	\$ 4,905	\$ 4,905
10-30-5600-5300-7300	SIDEWALK, CURB & ASPHALT REPAIR	\$ 4,379	\$ -	\$ 80,000	\$ 80,000	\$ 40,000
10-30-5600-5300-7301	STREET REPAIRING	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 406,989	\$ 409,467	\$ 572,027	\$ 569,405	\$ 2,561,215
10-30-5600-5700-7400	CAPITAL OUTLAY	\$ 14,239	\$ -	\$ -	\$ -	\$ 47,700
10-30-5600-5700-7401	CAP IMP RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 14,239	\$ -	\$ -	\$ -	\$ 47,700
	PW-STREETS TOTALS:	\$ 421,228	\$ 409,467	\$ 572,027	\$ 569,405	\$ 2,608,915

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	STREETS COMMENTS
10-30-5600-5100-0200	Salaries & Wages	172,298	158,300	163,240	165,000	185,000	13%	4 FTEs -Salary of Administrative Support Specialist, 2 Equipment Operators, Street Maintenance Worker.
10-30-5600-5100-0250	Overtime	213	1,969	4,000	4,000	4,000	0%	Emergency work as needed.
10-30-5600-5120-0500	FICA	12,817	11,525	12,500	13,000	14,460	16%	
10-30-5600-5125-0600	Group Insurance	53,964	61,873	69,900	69,900	59,760	-15%	Medical Insurance
10-30-5600-5125-0610	Retiree Supplemental	13,231	13,304	18,630	20,000	22,340		Retiree Supplemental Policy to Medicare Recipients
10-30-5600-5127-0700	Retirement	25,179	25,462	30,245	30,250	36,600	21%	Pension Rate at 14.35 Percent. 5% 401k Match.
10-30-5600-5300-0800	Training & Education	-	-	1,000	1,000	2,500		Training, Seminars, Education, Operator Schools
10-30-5600-5300-1100	Telephone	75	-	600	600	900	N/A	Cell Phone Allowance-Crew Leader (\$600), Admin Asst (\$300)
10-30-5600-5300-1300	Utilities	4,633	4,614	7,000	7,000	7,000	0%	Crossing signal maintenance Blount Street \$2,300/yr., Crossing signal maintenance Peedin Road \$2,000, Towns estimated utilities \$2,700
10-30-5600-5300-1700	Equip Maint & Repair	7,655	7,408	12,000	12,000	12,000	0%	Maintenance and outsource repairs of Street equipment.
10-30-5600-5300-2900	Professional Services	-	-					Miscellaneous services.
10-30-5600-5300-3000	Fuel	9,234	8,240	19,257	13,000	13,000	-32%	Fuel for Street Department vehicles and equipment.
10-30-5600-5300-3100	Vehicle Supplies/Maint.	7,700	2,387	14,000	14,000	14,000	0%	Supplies for maintenance on Street vehicles.

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	STREETS COMMENTS
10-30-5600-5300-3300	Supplies/ Operations	9,244	9,340	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	84,560	101,340	100,000	100,000	110,000	10%	Projected cost per month \$8,333 (\$100,000/yr)
10-30-5600-5300-3600	Uniforms	1,807	1,754	2,950	2,950	2,950	0%	Monthly uniform cost with UniFirst \$1,840/yr, Miscellaneous (safety shoes etc.) \$1060.00
10-30-5600-5300-4501	Service Contracts	-	1,951	4,905	4,905	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	-	80,000	80,000	40,000	-50%	Sidewalk, asphalt and curb repairs as needed.
10-30-5600-5300-7301	Street Repairing					2,000,000		Street Resurfacing
10-76-5600-5970-9100	Transfer To GF Capital Projects	-	-					N/A
10-76-5600-5970-9110	Transfer To GF Capital Reserve		-					N/A
	Subtotal	406,989	409,467	572,027	569,405	2,561,215	348%	
10-30-5600-5700-7400	Capital Outlay	14,239	-	-	-	44,600		Replacement Truck
	Capital Improvement/ Street Resurfacing	-	-			3,100		Water Tank
	Subtotal	14,239	-	-	-	47,700		
	GRAND TOTALS:	421,228	409,467	572,027	569,405	2,608,915	356%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
PW-Garage:						
10-30-5650-5100-0200	SALARIES & WAGES	\$ 53,635	\$ 82,135	\$ 84,625	\$ 84,000	\$ 91,300
10-30-5650-5100-0250	OVERTIME	\$ 310	\$ 1,303	\$ 1,500	\$ 1,000	\$ 1,500
10-30-5650-5120-0500	FICA	\$ 4,103	\$ 6,365	\$ 6,600	\$ 6,500	\$ 7,100
10-30-5650-5125-0600	GROUP INSURANCE	\$ 4,747	\$ 10,034	\$ 11,160	\$ 11,160	\$ 11,300
10-30-5650-5125-0610	RETIREE SUPPLEMENTAL			\$ 2,500	\$ 2,500	\$ -
10-30-5650-5127-0700	RETIREMENT	\$ 4,516	\$ 8,156	\$ 11,865	\$ 11,800	\$ 13,560
10-30-5650-5300-0800	TRAINING & EDUCATION	\$ -	\$ 150	\$ 1,500	\$ 1,500	\$ 1,500
10-30-5650-5300-1100	TELEPHONE	\$ 100	\$ -	\$ 300	\$ 300	\$ 300
10-30-5650-5300-1300	UTILITIES	\$ 6,683	\$ 7,129	\$ 7,500	\$ 7,500	\$ 7,500
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	\$ 1,854	\$ 3,736	\$ 2,000	\$ 2,000	\$ 2,000
10-30-5650-5300-3000	FUEL	\$ 2,946	\$ 1,468	\$ 4,000	\$ 4,000	\$ 4,000
10-30-5650-5300-3100	VEHICLE SUP/MAINT	\$ 1,172	\$ 2,217	\$ 1,500	\$ 1,500	\$ 7,500
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	\$ 14,462	\$ 17,067	\$ 15,000	\$ 15,000	\$ 20,000
10-30-5650-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5650-5300-3600	UNIFORMS	\$ 1,212	\$ 2,004	\$ 1,450	\$ 1,450	\$ 1,450
10-30-5650-5300-4501	SERVICE CONTRACTS	\$ 193	\$ 2,313	\$ 4,200	\$ 4,200	\$ 4,200
	Sub-Totals:	\$ 95,933	\$ 144,077	\$ 155,700	\$ 154,410	\$ 173,210
10-5650-7400	CAPITAL OUTLAY EQUIP	\$ 10,325	\$ 37,344	\$ 18,000	\$ -	\$ 10,250
	Sub-Totals:	\$ 10,325	\$ 37,344	\$ 18,000	\$ -	\$ 10,250
	PW-GARAGE TOTALS:	\$ 106,258	\$ 181,421	\$ 173,700	\$ 154,410	\$ 183,460

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	GARAGE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-30-5650-5100-0200	Salaries & Wages	53,635	82,135	84,625	84,000	91,300	8%	1 FTE - Salary of Equipment Mechanic, Includes 1 half-time mechanic.
10-30-5650-5100-0250	Overtime	310	1,303	1,500	1,000	1,500	0%	Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	4,103	6,365	6,600	6,500	7,100	8%	
10-30-5650-5125-0600	Group Insurance	4,747	10,034	11,160	11,160	11,300	1%	Medical Insurance
10-30-5650-5125-0610	Retirement Supplemental	-	-	2,500	2,500	-		No Retiree
10-30-5650-5127-0700	Retirement	4,516	8,156	11,865	11,800	13,560	14%	Pension Rate at 14.35 Percent.5% 401k Match.
10-30-5650-5300-0800	Train & Education	-	150	1,500	1,500	1,500		Ongoing Training, as needed.
10-30-5650-5300-1100	Telephone	100	-	300	300	300	0%	Cell Phone Allowance: FT Mechanic (\$25/month or \$300/yr.)
10-30-5650-5300-1300	Utilities	6,683	7,129	7,500	7,500	7,500	0%	Utilities for Garage
10-30-5650-5300-1700	Equip Maint & Repair	1,854	3,736	2,000	2,000	2,000	0%	Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	2,946	1,468	4,000	4,000	4,000	0%	Fuel for Garage Equipment and ServiceTruck
10-30-5650-5300-3100	Vehicle Supplies/ Maintenance	1,172	2,217	1,500	1,500	7,500	400%	Maintenance of garage vehicle Includes \$6,000 for refrigerant for A/C
10-30-5650-5300-3300	Supplies/ Operations	14,462	17,067	15,000	15,000	20,000	33%	For equipment/ 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	1,212	2,004	1,450	1,450	1,450	0%	Uniforms \$916.00/yr, safety boots \$200.00.
10-30-5650-5300-4501	Service Contracts	193	2,313	4,200	4,200	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 system \$1,500/yr

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	GARAGE COMMENTS
	Subtotal	95,933	144,077	155,700	154,410	173,210	11%	
10-30-5650-5700-7400	Capital Outlay	10,325	37,344	18,000		10,250		Wheel Balancer
	Subtotal	10,325	37,344	18,000	-	10,250		
	GRAND TOTALS:	106,258	181,421	173,700	154,410	183,460	6%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
PW-Powell Bill:						
10-30-5700-5300-1700	EQUIPMENT MAINTENANCE	\$ 29	\$ -	\$ -	\$ -	\$ -
10-30-5700-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5300-3100	VEHICLE MAINTENANCE	\$ 1,559	\$ 3,953	\$ -	\$ -	\$ -
10-30-5700-5300-3300	SUPPLIES/OPERATIONS	\$ 3,384	\$ 5,988	\$ -	\$ -	\$ -
10-30-5700-5300-3310	DRAINAGE	\$ 426	\$ 16,021	\$ -	\$ -	\$ -
10-30-5700-5300-4501	CONTRACT SERV/RIGHT-A-WAYS	\$ 13,000	\$ 16,756	\$ -	\$ -	\$ -
10-30-5700-5300-7300	SIDEWALK & CURB REPAIR	\$ 27,840	\$ 16,240	\$ -	\$ -	\$ -
10-30-5700-5700-7310	PATCH & RESURFACE	\$ 367,489	\$ 462,295	\$ 398,195	\$ 440,000	\$ 440,900
10-30-5700-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -	\$ -
PW-POWELL BILL TOTALS:		\$ 413,727	\$ 521,253	\$ 398,195	\$ 440,000	\$ 440,900

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	POWELL BILL COMMENTS Town of Smithfield Budget Justification Sheet
10-30-5700-5300-1700	Equipment Maintenance	29	-	-			N/A	
10-30-5700-5300-2900	Professional Services	-	-	-			N/A	
10-30-5700-5300-3100	Vehicle Maintenance	1,559	3,953	-			N/A	
10-30-5700-5300-3300	Supplies/Operations	3,384	5,988	-			N/A	
10-30-5700-5300-3310	Drainage	426	16,021	-			N/A	
10-30-5700-5300-4501	Contract Serv/Right-A-Way	13,000	16,756	-			N/A	
10-30-5700-5300-7300	Sidewalk & Curb	27,840	16,240	-			N/A	
10-30-5700-5700-7310	Patch & Resurface	367,489	462,295	398,195	440,000	440,900	N/A	Funds from the State for Street Repairs
10-30-5700-5700-7400	Equipment	-	-	-			N/A	
10-30-5700-5700-7402	Pave Unpaved Street	-	-	-			N/A	
GRAND TOTALS:		413,727	521,253	398,195	440,000	440,900	N/A	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
PW-Sanitation:						
10-40-5800-5100-0200	SALARIES & WAGES	\$ 552,426	\$ 624,162	\$ 684,360	\$ 715,000	\$ 898,800
10-40-5800-5100-0250	OVERTIME	\$ 10,353	\$ 14,460	\$ 11,000	\$ 11,000	\$ 11,000
10-40-5800-5120-0500	FICA	\$ 40,893	\$ 47,209	\$ 52,230	\$ 55,000	\$ 69,600
10-40-5800-5125-0600	GROUP INSURANCE	\$ 158,706	\$ 175,655	\$ 204,650	\$ 204,650	\$ 228,300
10-40-5800-5125-0610	RETIREE SUPPLEMENTAL	\$ 8,816	\$ 8,384	\$ 8,850	\$ 10,000	\$ 6,400
10-40-5800-5127-0700	RETIREMENT	\$ 83,607	\$ 99,327	\$ 126,775	\$ 126,775	\$ 176,100
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ 44,616	\$ 50,480	\$ -	\$ -	\$ -
10-40-5800-5300-0800	TRAINING & EDUCATION	\$ 425	\$ 4,852	\$ 10,000	\$ 10,000	\$ 10,000
10-40-5800-5300-1000	DEBT COLLECTION FEE (18%)	\$ 56	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-1100	TELEPHONE	\$ 600	\$ 630	\$ 1,200	\$ 1,200	\$ 1,200
10-40-5800-5300-1300	UTILITIES	\$ 3,106	\$ 3,257	\$ 4,500	\$ 4,500	\$ 4,500
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 49,207	\$ 11,477	\$ 25,000	\$ 25,000	\$ 25,000
10-40-5800-5300-3000	FUEL	\$ 89,821	\$ 82,611	\$ 96,554	\$ 96,550	\$ 96,560
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 86,076	\$ 79,674	\$ 80,000	\$ 80,000	\$ 80,000
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 32,276	\$ 53,644	\$ 50,000	\$ 50,000	\$ 60,000
10-40-5800-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-3600	UNIFORMS	\$ 7,045	\$ 8,470	\$ 10,400	\$ 10,400	\$ 12,400
10-40-5800-5300-4500	LANDFILL FEES	\$ 291,542	\$ 280,354	\$ 332,950	\$ 332,950	\$ 350,000
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 621	\$ 2,781	\$ 8,000	\$ 8,000	\$ 8,000
10-76-5800-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 220,000
10-76-5800-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Sub-Totals:		\$ 1,460,192	\$ 1,847,427	\$ 1,706,469	\$ 1,741,025	\$ 2,257,860
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 65,252	\$ -	\$ -	\$ -	\$ 36,600
Sub-Totals:		\$ 65,252	\$ -	\$ -	\$ -	\$ 36,600
PW-SANITATION TOTALS:		\$ 1,525,444	\$ 1,847,427	\$ 1,706,469	\$ 1,741,025	\$ 2,294,460

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	SANITATION COMMENTS
10-40-5800-5100-0200	Salaries & Wages	552,426	624,162	684,360	715,000	898,800	31%	19 - FTEs: Salary of Public Works Supervisor, 13 Sanitation Equipment Operators, 3 Sanitation Workers.
10-40-5800-5100-0250	Overtime	10,353	14,460	11,000	11,000	11,000	0%	Emergency work as needed.
10-40-5800-5120-0500	FICA	40,893	47,209	52,230	55,000	69,600	33%	
10-40-5800-5125-0600	Group Insurance	158,706	175,655	204,650	204,650	228,300	12%	Medical Insurance
10-40-5800-5125-0610	Retiree Supplemental	8,816	8,384	8,850	10,000	6,400		Supplemental Insurance for Retirees on Medicare.
10-40-5800-5127-0700	Retirement	83,607	99,327	126,775	126,775	176,100	39%	Pension Rate at 14.35 Percent.5% 401k Match.
10-40-5800-5300-0760	Temp Agency Labor	44,616	50,480	-	-	-	N/A	Temp labor rate \$16.50 per hour. (end of March cut off)
10-40-5800-5300-0800	Training & Education	425	4,852	10,000	10,000	10,000		Education, Classes & training on technologies and seminars. CDL School
10-40-5800-5300-1000	Debt Collection Fee (18%)	56	-					
10-40-5800-5300-1100	Telephone	600	630	1,200	1,200	1,200	0%	Cell phone allowance for PW Supervisor \$ Crew Leader (\$50/month or \$600/yr each).
10-40-5800-5300-1300	Utilities	3,106	3,257	4,500	4,500	4,500	0%	Utilities for Building
10-40-5800-5300-1700	Equip Maint & Repair	49,207	11,477	25,000	25,000	25,000	0%	Maintenance and repair of equipment.
10-40-5800-5300-3000	Fuel	89,821	82,611	96,554	96,550	96,560	0%	Fuel for Sanitation Vehicles and Equipment.
10-40-5800-5300-3100	Vehicle Supplies/ Maint.	86,076	79,674	80,000	80,000	80,000	0%	Vehicle repairs and maintenance.

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	SANITATION COMMENTS
10-40-5800-5300-3300	Supplies/ Operations	32,276	53,644	50,000	50,000	60,000	20%	Cleaning supplies for equipment, trash can notices for holiday delays, hand tools, (roll out container cost increase \$65. per can (89) home detached single family homes (220) attached single-family homes / Franklin Townes (134)Town homes / Elk Creek (93) home and to replace broken roll outs
10-40-5800-5300-3350	Hurricane	-	-					
10-40-5800-5300-3600-	Uniforms	7,045	8,470	10,400	10,400	12,400	19%	Monthly cost for uniform contract UniFirst \$7,600/yr. Purchase of safety shoes \$3,600. Tee shirts and safety vests \$1200.
10-40-5800-5300-4500	Landfill Fees	291,542	280,354	332,950	332,950	350,000	5%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc.
10-40-5800-5300-4501	Service Contracts	621	2,781	8,000	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	-	-	-	-	220,000	N/A	Knuckleboom Replacement-\$220,000
10-76-5800-5970-9110	Transfer To GF Capital Reserve	-	300,000				N/A	
	Subtotal	1,460,192	1,847,427	1,706,469	1,741,025	2,257,860	32%	
10-40-5800-5700-7400	Capital Outlay	65,252		-		36,600		Pick-up Replacement
	Subtotal	65,252	-	-	-	36,600		
	GRAND TOTALS:	1,525,444	1,847,427	1,706,469	1,741,025	2,294,460	34%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Stormwater						
10-40-5900-5100-0200	SALARIES & WAGES	\$ 20,491	\$ 16,121	\$ 37,800	\$ 41,000	\$ 45,900
10-40-5900-5100-0250	OVERTIME	\$ -	\$ 1,131	\$ -	\$ -	\$ -
10-40-5900-5120-0500	FICA	\$ 1,552	\$ 1,312	\$ 2,900	\$ 3,000	\$ 3,520
10-40-5900-5125-0600	GROUP INSURANCE	\$ 5,726	\$ 3,741	\$ 11,155	\$ 11,155	\$ 11,260
10-40-5900-5127-0700	RETIREMENT	\$ 3,104	\$ 2,769	\$ 7,030	\$ 7,800	\$ 8,890
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	\$ -	\$ 1,885	\$ 15,000	\$ 15,000	\$ 15,000
10-40-5900-5300-2900	PROFFESIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5300-3000	FUEL	\$ -	\$ 1,758	\$ 9,500	\$ 4,500	\$ 4,500
10-40-5900-5300-3100	VEHICLE SUPPLIES & MAINTENANCE	\$ 8,664	\$ 615	\$ 14,000	\$ 14,000	\$ 20,000
10-40-5900-5300-3300	SUPPLIES & OPERATIONS	\$ -	\$ 3,594	\$ 10,000	\$ 10,000	\$ 10,000
10-40-5900-5300-3310	DRAINAGE	\$ 14,247	\$ 126,180	\$ 78,715	\$ 100,000	\$ 100,000
10-40-5900-5300-3600	UNIFORMS	\$ -	\$ -	\$ 550	\$ 550	\$ 550
10-40-5900-5300-4501	CONTRACTED SERVICES	\$ 2,171	\$ 541	\$ 15,180	\$ 15,180	\$ 15,180
10-76-5900-5970-9100	TRANSFER TO GF CAPITAL PROJECTS					\$ 290,000
	TRANSFER TO GF CAPITAL RESERVE					\$ -
	Sub-Totals:	\$ 55,955	\$ 159,647	\$ 202,630	\$ 222,985	\$ 525,600
10-40-5900-5700-7400	CAPITAL OUTLAY	\$ 12,595	\$ -	\$ 80,000	\$ 75,000	\$ -
	Sub-Totals:	\$ 12,595	\$ -	\$ 80,000	\$ 75,000	\$ -
	STORM WATER TOTALS	\$ 68,550	\$ 159,647	\$ 282,630	\$ 297,985	\$ 525,600

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	STORMWATER COMMENTS
10-40-5900-5100-0200	Salaries	20,491	16,121	37,800	41,000	45,900	21.4%	Street Sweeper Salary
10-40-5900-5100-0250	Overtime	-	1,131	-	-	-		Overtime Needed for operations
10-40-5900-5120-0500	FICA	1,552	1,312	2,900	3,000	3,520	21.4%	FICA
10-40-5900-5125-0600	Group Insurance	5,726	3,741	11,155	11,155	11,260	0.9%	Health Insurance
10-40-5900-5127-0700	Retirement	3,104	2,769	7,030	7,800	8,890	26.5%	Pension at 14.35%. 5% 401k Match.
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	-	1,885	15,000	15,000	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	-	1,758	9,500	4,500	4,500		Fuel for Street Sweeper
10-40-5900-5300-3100	Vehicle Supplies & Maintenance	8,664	615	14,000	14,000	20,000	42.9%	Maintenance and service of Street Sweeper and drainage equipment
10-40-5900-5300-3300	Supplies & Operations	-	3,594	10,000	10,000	10,000		Misc. Supplies for operations.
10-40-5900-5300-3310	Drainage Repairs	14,247	126,180	78,715	100,000	100,000	27.0%	Miscellaneous drainage repairs and maintenance \$97,460,CentralPines Clean water education partnership \$2,540 (CWEP)
10-40-5900-5300-3600	Uniforms	-	-	550	550	550		Uniforms for employee(s)

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	STORMWATER COMMENTS
10-40-5900-5300-4501	Contracted Services	2,171	541	15,180	15,180	15,180	0.0%	Engineering Costs for Storm Water Fees. Tablet \$180 Yr. Maintain X \$1,500.00 yearly; Beaver Control
10-76-5900-5970-9100	Transfer to GF Capital Projects	-	-	-	-	290,000		Street Sweeper-\$290,000
	Transfer to General Fund Capital Reserve	-	-	-	-	-		
	Subtotal	55,955	159,647	202,630	222,985	525,600	159.4%	
10-40-5900-5700-7400	Capital Outlay	12,595		80,000	75,000			
	Subtotal	12,595	-	80,000	75,000	-		
	GRAND TOTALS:	68,550	159,647	282,630	297,985	525,600	86.0%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Recreation:						
10-60-6200-5100-0200	SALARIES & WAGES	\$ 358,899	\$ 367,009	\$ 370,000	\$ 400,000	\$ 432,080
10-60-6200-5100-0210	SALARIES, PART TIME	\$ 29,900	\$ 33,166	\$ 33,890	\$ 36,650	\$ 36,500
10-60-6200-5100-0250	OVERTIME	\$ 4,269	\$ 3,592	\$ 4,000	\$ 5,760	\$ 5,000
10-60-6200-5120-0500	FICA	\$ 29,676	\$ 30,377	\$ 32,200	\$ 33,000	\$ 36,230
10-60-6200-5125-0600	GROUP INSURANCE	\$ 83,787	\$ 97,245	\$ 99,950	\$ 99,950	\$ 100,800
10-60-6200-5125-0610	RETIREE SUPPLEMENTAL	\$ 5,491	\$ 5,647	\$ 4,390	\$ 4,400	\$ 8,855
10-60-6200-5127-0700	RETIREMENT	\$ 54,115	\$ 57,762	\$ 67,960	\$ 70,000	\$ 84,620
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$ 9,812	\$ 10,784	\$ 21,600	\$ 22,425	\$ 31,200
10-60-6200-5300-0780	UMPIRES/REFEREES	\$ 22,135	\$ 27,810	\$ 28,445	\$ 31,905	\$ 34,425
10-60-6200-5300-0800	TRAINING & EDUCATION	\$ 2,016	\$ 3,105	\$ 4,000	\$ 3,765	\$ 4,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$ 506	\$ 491	\$ 3,500	\$ 1,000	\$ 3,500
10-60-6200-5300-1100	TELEPHONE	\$ 1,750	\$ 1,800	\$ 3,000	\$ 3,000	\$ 3,000
10-60-6200-5300-1300	UTILITIES	\$ 50,338	\$ 49,052	\$ 60,000	\$ 58,886	\$ 61,200
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$ 51,627	\$ 38,148	\$ 71,000	\$ 71,416	\$ 73,500
10-60-6200-5300-2900	PROFESSIONAL FEES	\$ 800	\$ 569	\$ 1,000	\$ 568	\$ 1,300
10-60-6200-5300-3000	FUEL	\$ 8,014	\$ 7,673	\$ 9,600	\$ 7,239	\$ 9,600
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 3,327	\$ 2,303	\$ 4,000	\$ 1,375	\$ 4,000
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$ 82,266	\$ 72,648	\$ 90,000	\$ 94,919	\$ 98,000
10-60-6200-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$ 9,176	\$ 8,047	\$ 9,000	\$ 8,042	\$ 9,000
10-60-6200-5300-3460	COMMUNITY PARK	\$ -	\$ -	\$ -	\$ -	\$ -
10-60-6200-5300-3470	AMPHITHEATER PROJECTS	\$ -	\$ 25,765	\$ 30,000	\$ 27,000	\$ 30,000
10-60-6200-5300-3600	UNIFORMS	\$ 3,164	\$ 2,459	\$ 3,000	\$ 2,797	\$ 3,000
10-60-6200-5300-4501	SERVICE CONTRACTS	\$ 68,819	\$ 101,631	\$ 107,240	\$ 105,989	\$ 112,600
10-76-6200-5970-9100	TRANSFER TO CAPITAL PROJECT FUND	\$ 10,410	\$ -	\$ 210,000	\$ 35,000	\$ 75,000
10-76-6200-5970-0072	TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 890,297	\$ 947,083	\$ 1,267,775	\$ 1,125,086	\$ 1,257,410
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 195,400	\$ 266,034	\$ 112,500	\$ 112,500	\$ 146,500
Sub-Totals:		\$ 195,400	\$ 266,034	\$ 112,500	\$ 112,500	\$ 146,500
RECREATION TOTALS:		\$ 1,085,697	\$ 1,213,117	\$ 1,380,275	\$ 1,237,586	\$ 1,403,910

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	RECREATION COMMENTS Town of Smithfield Budget Justification Sheet
10-60-6200-5100-0200	Salaries & Wages	358,899	367,009	370,000	400,000	432,080	17%	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	29,900	33,166	33,890	36,650	36,500	8%	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	4,269	3,592	4,000	5,760	5,000	25%	Pay Full-Time Staff to work Tournament / Special Events
10-60-6200-5120-0500	FICA	29,676	30,377	32,200	33,000	36,230	13%	
10-60-6200-5125-0600	Group Insurance	83,787	97,245	99,950	99,950	100,800	1%	Medical Insurance
10-60-6200-5125-0610	Retiree Supplemental	5,491	5,647	4,390	4,400	8,855		
10-60-6200-5127-0700	Retirement	54,115	57,762	67,960	70,000	84,620	25%	Pension Rate at 14.35 Percent.5% 401k Match.
10-60-6200-5300-0760	Temp Agency Labor	9,812	10,784	21,600	22,425	31,200	44%	Hiring additional labor through temp service (40 weeks).
10-60-6200-5300-0780	Umpires/Referees	22,135	27,810	28,445	31,905	34,425		Contracted Athletic Officials for Youth and Adult Athletics. Increase due to increased participation. 558 projected games. Booking Fees for assigners.
10-60-6200-5300-0800	Training/ Education	2,016	3,105	4,000	3,765	4,000	0%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-60-6200-5300-0900	Travel Allowance	506	491	3,500	1,000	3,500	0%	Mileage Reimbursement for Employees
10-60-6200-5300-1100	Telephone	1,750	1,800	3,000	3,000	3,000	0%	Cell Phone Allowances: For Director (\$50/month or \$600/yr.), Athletic Programs Coordinator (\$50/month or \$600/yr.), Recreation Programs Coordinator (\$50/month or \$600/yr.), Facilities Maintenance Supervisor (\$50/month or \$600/yr.), Parks/ Ground Crew Leader (\$25/month or \$300/yr.) Parks Maintenance Worker (\$25/month or \$300/yr)
10-60-6200-5300-1300	Utilities	50,338	49,052	60,000	58,886	61,200	2%	Utilities for All Parks, Porta-Jon for Boat Ramp, Johnson Park, Football Field, Water for Splash Pad. Increase due to utility rate increase.
10-60-6200-5300-1700	Equip Maint & Repair	51,627	38,148	71,000	71,416	73,500	4%	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. Work Order System (Maintain X).

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	RECREATION COMMENTS
10-60-6200-5300-2900	Professional Fees	800	569	1,000	568	1,300	30%	NCRPA Dues and NRPA Dues
10-60-6200-5300-3000	Fuel	8,014	7,673	9,600	7,239	9,600	0%	Fuel for Maintenance Vehicles and Equipment
10-60-6200-5300-3100	Vehicle Supplies/ Maint.	3,327	2,303	4,000	1,375	4,000	0%	Maintenance for Recreation Vehicles.
10-60-6200-5300-3300	Supplies/ Operations	82,266	72,648	90,000	94,919	98,000	9%	Johnston County Tax Office) for Johnson Park and Civitan Field, Parks Supplies (Soap, Toilet Paper, Liners, Paper Towels, Bags for Dog Waste Stations , Athletic Field Paint / Supplies for Athletic Field Maintenance) Misc. Supplies for Parks and Recreation Department) 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, athletics management software, docusign software. Increase due to increased participation
10-60-6200-5300-3350	Hurricane	-	-	-	-	-		
10-60-6200-5300-3450	Recreation Special Projects	9,176	8,047	9,000	8,042	9,000	0%	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		-					
10-60-6200-5300-3470	Amphitheater Projects	-	25,765	30,000	27,000	30,000		Community Entertainment Projects at the Amphitheater
10-60-6200-5300-3600	Uniforms	3,164	2,459	3,000	2,797	3,000	0%	Uniforms for Maintenance Employees
10-60-6200-5300-4501	Service Contracts	68,819	101,631	107,240	105,989	112,600	5%	Document Shredding, Waste Management (Dumpster), Pest Control, Turf Management Contract Parks Mowing / Maintenance Contract.
10-76-6200-5970-9100	Transfer to GFCPF	10,410	-	210,000	35,000	75,000		Soccer Park Construction Plans
10-76-6200-5970-0072	Transfer to GFCRF	-	-	-	-	-		
	Subtotal	890,297	947,083	1,267,775	1,125,086	1,257,410	-1%	
10-60-6200-5700-7400	Capital Outlay	195,400	266,034	112,500	112,500			

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	RECREATION COMMENTS
						70000		Court Resurfacing -SC & Comm
						10000		Athletic Field Lights Automation
						10000		Greenway Fencing
						17000		Scag Mower
						22000		Boom Sickle Mower (Ventrac)
						10000		Loader Bucket (Ventrac)
						7500		Dog Park Amenities (Obstacles)
	Subtotal	195,400	266,034	112,500	112,500	146,500		
	GRAND TOTALS:	1,085,697	1,213,117	1,380,275	1,237,586	1,403,910		

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Aquatic Center:						
10-60-6220-5100-0200	SALARIES & WAGES	\$ 291,404	\$ 252,195	\$ 290,400	\$ 300,000	\$ 321,000
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$ 100,231	\$ 128,328	\$ 137,205	\$ 127,471	\$ 139,000
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$ 144,083	\$ 146,283	\$ 133,315	\$ 136,735	\$ 137,200
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$ 62,903	\$ 52,225	\$ 65,500	\$ 56,247	\$ 65,500
10-60-6220-5100-0250	OVERTIME	\$ 130	\$ 596	\$ 1,000	\$ 750	\$ 1,000
10-60-6220-5120-0500	FICA	\$ 44,599	\$ 42,751	\$ 47,500	\$ 48,000	\$ 50,800
10-60-6220-5125-0600	GROUP INSURANCE	\$ 50,701	\$ 51,089	\$ 74,150	\$ 74,150	\$ 75,000
10-60-6220-5127-0700	RETIREMENT	\$ 46,250	\$ 41,876	\$ 52,875	\$ 54,000	\$ 62,320
10-60-6220-5300-0760	TEMP LABOR	\$ 780	\$ 540	\$ 3,500	\$ 2,080	\$ 3,500
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$ 1,904	\$ 1,976	\$ 4,000	\$ 3,939	\$ 4,000
10-60-6220-5300-1100	TELEPHONE	\$ 1,700	\$ 1,550	\$ 1,800	\$ 1,800	\$ 2,100
10-60-6220-5300-1300	UTILITIES	\$ 161,459	\$ 184,338	\$ 180,000	\$ 172,026	\$ 185,000
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$ 22,857	\$ 18,157	\$ 27,875	\$ 16,653	\$ 27,875
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$ 20,118	\$ 41,520	\$ 30,000	\$ 23,591	\$ 30,000
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$ 18,361	\$ 19,320	\$ 35,000	\$ 29,063	\$ 35,000
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$ 14,176	\$ 13,021	\$ 15,000	\$ 10,205	\$ 15,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$ 21,544	\$ 25,719	\$ 25,000	\$ 24,431	\$ 25,000
10-60-6220-5300-4200	ADVERTISING	\$ 8,555	\$ 3,972	\$ 8,500	\$ 5,574	\$ 8,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$ 20,582	\$ 22,799	\$ 23,690	\$ 23,865	\$ 24,575
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$ 23,501	\$ 24,759	\$ 25,000	\$ 25,326	\$ 26,000
	Sub-Totals:	\$ 1,055,838	\$ 1,073,014	\$ 1,181,310	\$ 1,135,906	\$ 1,238,370
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ 165,915	\$ 101,358	\$ 51,000	\$ 51,000	\$ 40,000
	Sub-Totals:	\$ 165,915	\$ 101,358	\$ 51,000	\$ 51,000	\$ 40,000
	AQUATIC CENTER TOTALS:	\$ 1,221,753	\$ 1,174,372	\$ 1,232,310	\$ 1,186,906	\$ 1,278,370

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	AQUATICS CENTER COMMENTS
10-60-6220-5100-0200	Salaries & Wages	291,404	252,195	290,400	300,000	321,000	11%	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	100,231	128,328	137,205	127,471	139,000	1%	Front Desk Staff, Playroom Staff, Facility Supervision.
10-60-6220-5100-0220	Salaries Part-Time/ Aquatics	144,083	146,283	133,315	136,735	137,200	3%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff
10-60-6220-5100-0230	Salaries Part-Time/ Instructors	62,903	52,225	65,500	56,247	65,500	0%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-60-6220-5100-0250	Overtime	130	596	1,000	750	1,000	0%	Additional work required for special events / programs (i.e.. Triathlon)
10-60-6220-5120-0500	FICA	44,599	42,751	47,500	48,000	50,800	7%	
10-60-6220-5125-0600	Group Insurance	50,701	51,089	74,150	74,150	75,000	1%	Medical Insurance
10-60-6220-5127-0700	Retirement	46,250	41,876	52,875	54,000	62,320	18%	Pension Rate at 14.35 Percent. 5% 401k Match.
10-60-6220-5300-0760	Temporary Labor	780	540	3,500	2,080	3,500	0%	Additional Custodians / Cleaning on Weekends.
10-60-6220-5300-0800	Training/ Conf.	1,904	1,976	4,000	3,939	4,000	0%	Training and Education for SRAC Staff
10-60-6220-5300-1100	Telephone	1,700	1,550	1,800	1,800	2,100	17%	Cell Allowances: SRAC Director (\$50/month or \$600/yr.), Aquatics Supervisor (\$50/month or \$600/yr.), SRAC Supervisor (\$50/month or \$600/yr.) Asst Aquatics Supervisor (\$25/mo or \$300/vr)
10-60-6220-5300-1300	Utilities	161,459	184,338	180,000	172,026	185,000	3%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC
10-60-6220-5300-1301	Generator Fuel/Maint.	22,857	18,157	27,875	16,653	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	20,118	41,520	30,000	23,591	30,000	0%	Replace / Repair Fitness Equipment, Building Repairs, Pool Equipment Repairs and General Repairs to SRAC. Annual UV Light bulb replacement (\$3,500).

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	AQUATICS CENTER COMMENTS
10-60-6220-5300-3300	Supplies/ Operations	18,361	19,320	35,000	29,063	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	14,176	13,021	15,000	10,205	15,000	0%	Supplies and Operations for Swimming Pool / Splash Park
10-60-6220-5300-4000	Concessions/ Pro Shop	21,544	25,719	25,000	24,431	25,000	0%	Supplies for Concessions for Aquatics Center, Off-Set with Revenues
10-60-6220-5300-4200	Advertising	8,555	3,972	8,500	5,574	8,500	0%	Marketing and Advertising for SRAC
10-60-6220-5300-4501	Service Contracts	20,582	22,799	23,690	23,865	24,575	4%	Costs related to software program for accounting, membership management, online program registration.
10-60-6220-5300-4509	C.S./PNC Merchant Services	23,501	24,759	25,000	25,326	26,000	4%	Fees paid for Credit Card / Debit Card Services. These fees are revenue driven.
	Subtotal	1,055,838	1,073,014	1,181,310	1,135,906	1,238,370	5%	
10-60-6220-5700-7400	Capital Outlay	165,915	101,358	\$ 51,000	51,000	\$ 32,500 \$ 7,500		Resurface Splash Pad Bottom (Split 50/50 with Schools) Refinish Locker Room Floors (Split 50/50 with Schools)
	Subtotal	165,915	101,358	51,000	51,000	40,000	-22%	
	GRAND TOTALS:	1,221,753	1,174,372	1,232,310	1,186,906	1,278,370	4%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Sarah Yard Center						
10-60-6240-5100-0210	SALARIES & WAGES	\$ 9,684	\$ 11,598	\$ 13,200	\$ 12,083	\$ 13,200
10-60-6240-5120-0500	FICA	\$ 741	\$ 887	\$ 1,000	\$ 920	\$ 1,010
10-60-6240-5300-1300	UTILITIES	\$ 8,359	\$ 8,830	\$ 12,000	\$ 8,713	\$ 12,000
10-60-6240-5300-1701	BLDG MAINTENANCE	\$ 2,776	\$ 1,015	\$ 6,500	\$ 3,395	\$ 6,500
10-60-6240-5300-3300	SUPPLIES & OPERATIONS	\$ 5,899	\$ 9,303	\$ 10,000	\$ 9,272	\$ 10,000
10-60-6240-5300-4501	SERVICE CONTRACTS	\$ 3,943	\$ 5,078	\$ 3,600	\$ 3,600	\$ 3,600
	Sub-Totals:	\$ 31,402	\$ 36,711	\$ 46,300	\$ 37,983	\$ 46,310
10-60-6240-5700-7400	CAPITAL OUTLAY	\$ 21,500	\$ 7,476	\$ 5,000	\$ -	\$ 22,500
	Sub-Totals:	\$ 21,500	\$ 7,476	\$ 5,000	\$ -	\$ 22,500
	SARAH YARD CENTER TOTALS	\$ 52,902	\$ 44,187	\$ 51,300	\$ 37,983	\$ 68,810

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	SYCC COMMENTS
10-60-6240-5100-0210	Salaries	9,684	11,598	13,200	12,083	13,200	0%	Part-time staffing for center.
10-60-6240-5120-0500	FICA	741	887	1,000	920	1,010		FICA
10-60-6240-5300-1300	Utilities	8,359	8,830	12,000	8,713	12,000	0%	Electric, Gas, Internet
10-60-6240-5300-1701	Bldg. Maintenance	2,776	1,015	6,500	3,395	6,500	0%	Maintenance and repairs to building as required
10-60-6240-5300-3300	Supplies & Operations	5,899	9,303	10,000	9,272	10,000	0%	Misc. Supplies for operations and activities, special events, outside programs
10-60-6240-5300-4501	Service Contracts	3,943	5,078	3,600	3,600	3,600	0%	Custodial Services
	Subtotal	31,402	36,711	46,300	37,983	46,310	0%	
						7,500		Replace A/C Unit
10-60-6240-5700-7400	Capital Outlay	21,500	7,476	5,000	-	5,000		Repaint Interior
						10,000		Crossing improvements at Splash Pad
	Subtotal	21,500	7,476	5,000	-	22,500		
	GRAND TOTALS:	52,902	44,187	51,300	37,983	68,810	34%	Department Budget % Change

General Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Contingency:						
10-00-9990-5300-0000	CONTINGENCY	\$ 275,000	\$ 225,000	\$ 252,696	\$ 252,696	\$ 309,668
Sub-Totals:		\$ 275,000	\$ 225,000	\$ 252,696	\$ 252,696	\$ 309,668
Total Revenues:		\$ 17,829,309	\$ 19,861,217	\$ 19,882,512	\$ 20,538,011	\$ 24,505,567
Less:						
Total Expenditures:		\$ 15,100,398	\$ 16,605,101	\$ 19,882,512	\$ 19,649,570	\$ 24,505,567
Amount Revenues Over (Under) Expenditures:		\$ 2,728,911	\$ 3,256,116	\$ -	\$ 888,441	\$ -

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	CONTINGENCY COMMENTS
10-00-9990-5300-0000	Contingency	275,000	225,000	252,696	252,696	309,668	23%	Includes funds for Vacation Compensation program
GRAND TOTALS:		275,000	225,000	252,696	252,696	309,668	23%	Department Budget % Change

Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
W/S Revenue Includes Loans	\$ 10,703,394	\$ 13,086,125	\$ 11,272,000	\$ 14,147,200	\$ 13,754,865
Less Expenses:					
Water Plant:	\$ 2,535,619	\$ 2,819,866	\$ 3,339,715	\$ 3,357,588	\$ 4,052,050
Water/Sewer Distribution:	\$ 6,164,599	\$ 5,808,496	\$ 6,529,463	\$ 7,703,840	\$ 8,385,872
Debt Service:	\$ 967,383	\$ 1,027,023	\$ 1,020,336	\$ 1,060,247	\$ 1,060,247
Contingency:	\$ 250,001	\$ -	\$ 382,486	\$ 314,000	\$ 256,696
Amount Revenues Over (Under) Expenditures:	\$ 785,792	\$ 3,430,739	\$ -	\$ 1,711,525	\$ -

Water/Sewer Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Water/Sewer Revenues:						
30-71-3500-3505-0000	WATER SALES	\$ 2,914,222	\$ 3,735,576	\$ 2,950,000	\$ 3,840,000	\$ 3,750,000
30-71-3500-3505-0001	WATER SALES (BULK)	\$ 2,209,589	\$ 2,804,752	\$ 2,610,000	\$ 2,829,200	\$ 2,800,000
30-71-3500-3510-0000	SEWER SALES	\$ 5,025,978	\$ 5,804,153	\$ 5,000,000	\$ 5,800,000	\$ 5,945,090
30-71-3500-3520-0001	MISC. SALES & SERVICE	\$ 1,284	\$ 4,482	\$ 2,000	\$ 4,000	\$ 4,000
30-71-3500-3505-0002	NON-REFUND WA CUT ON FEE	\$ 25,135	\$ 30,400	\$ 25,000	\$ 30,000	\$ 30,000
30-71-3500-3523-0000	WATER TAPS	\$ 5,375	\$ 14,580	\$ 10,000	\$ 8,000	\$ 10,000
30-71-3500-3523-0010	WATER SYSTEM DEVELOPMENT FEES	\$ 136,265	\$ 69,330	\$ 40,000	\$ 105,000	\$ 75,000
30-71-3500-3524-0000	WATER METER SET FEES	\$ 115,905	\$ 69,354	\$ 20,000	\$ 45,000	\$ 45,000
30-71-3500-3525-0000	SEWER TAPS	\$ 755	\$ 11,735	\$ 5,000	\$ 15,000	\$ 10,000
30-71-3500-3525-0010	SEWER SYSTEM DEVELOPMENT FEES	\$ 67,250	\$ 167,280	\$ 200,000	\$ 1,100,000	\$ 500,000
30-71-3500-3772-0000	SLUDGE PROCESSING	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-3550-3560-0000	PENALTIES	\$ 15,700	\$ 63,276	\$ 60,000	\$ 65,000	\$ 60,000
30-71-3700-3307-0001	GRANT - FEMA	\$ 74,551	\$ -	\$ -	\$ -	\$ -
30-71-3700-3307-0003	GRANT - AIA	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-3800-3800-0003	FIXED ASSET DISPOSAL	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 7,526	\$ 311,207	\$ 200,000	\$ 306,000	\$ 225,775
30-71-3900-3900-0000	FUND BALANCE APPROPRIATED	\$ 103,859	\$ -	\$ 150,000	\$ -	\$ 300,000
30-71-3500-3525-0800	HOLLAND DR ASSESSMENTS		\$ -	\$ -	\$ -	\$ -
	LOAN PROCEEDS		\$ -	\$ -	\$ -	\$ -
30-71-3300-3315-0010	GRANT/GOLDEN LEAF		\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 10,703,394	\$ 13,086,125	\$ 11,272,000	\$ 14,147,200	\$ 13,754,865

Water/Sewer Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Water Plant:						
30-71-7200-5100-0200	SALARIES & WAGES	\$ 470,803	\$ 523,030	\$ 519,520	\$ 521,000	\$ 600,080
30-71-7200-5100-0250	OVERTIME	\$ 36,335	\$ 29,653	\$ 20,000	\$ 20,000	\$ 20,000
30-71-7200-5120-0500	FICA TAXES	\$ 37,384	\$ 41,270	\$ 40,625	\$ 41,000	\$ 47,450
30-71-7200-5125-0600	GROUP INSURANCE	\$ 88,305	\$ 101,812	\$ 106,000	\$ 106,000	\$ 112,600
30-71-7200-5125-0610	RETIREE SUPPLEMENTAL	\$ 5,477	\$ 4,450	\$ 4,300	\$ 4,300	\$ 4,300
30-71-7200-5127-0700	RETIREMENT	\$ 72,237	\$ 86,379	\$ 98,370	\$ 99,000	\$ 120,140
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 1,824	\$ 364	\$ -	\$ -	\$ -
30-71-7200-5300-0800	TRAINING & EDUCATION	\$ 4,771	\$ 7,004	\$ 10,180	\$ 10,180	\$ 10,180
30-71-7200-5300-1000	DEBT COLLECTION FEE (18%)	\$ -	\$ 17	\$ -	\$ -	\$ -
30-71-7200-5300-1100	TELEPHONE	\$ 3,863	\$ 4,715	\$ 4,110	\$ 4,110	\$ 5,010
30-71-7200-5300-1201	LEGAL FEES	\$ 23,926	\$ 26,548	\$ 5,000	\$ 21,388	\$ 5,000
30-71-7200-5300-1300	UTILITIES	\$ 195,661	\$ 220,601	\$ 198,000	\$ 198,000	\$ 198,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$ 90,224	\$ 79,037	\$ 103,500	\$ 103,500	\$ 100,000
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$ 34,171	\$ 29,193	\$ 35,000	\$ 35,000	\$ 40,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$ 31,603	\$ 34,613	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7200-5300-3000	FUEL	\$ 1,929	\$ 2,369	\$ 1,600	\$ 1,600	\$ 1,600
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 2,385	\$ 2,480	\$ 2,500	\$ 1,500	\$ 2,500
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$ 703,935	\$ 801,708	\$ 1,006,710	\$ 1,006,710	\$ 1,099,090
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	\$ 4,177	\$ 5,092	\$ 4,500	\$ 4,500	\$ 4,500
30-71-7200-5300-4501	SERVICE CONTRACTS	\$ 263,987	\$ 281,965	\$ 367,800	\$ 367,800	\$ 419,600
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ 400,000	\$ 450,000	\$ 625,000	\$ 625,000	\$ 1,125,000
	Sub-Totals:	\$ 2,475,673	\$ 2,732,299	\$ 3,189,715	\$ 3,207,588	\$ 3,952,050
30-71-7200-5700-7400	CAPITAL OUTLAY	\$ 59,946	\$ 87,567	\$ 150,000	\$ 150,000	\$ 100,000
	Sub-Totals:	\$ 59,946	\$ 87,567	\$ 150,000	\$ 150,000	\$ 100,000
	WATER PLANT TOTALS:	\$ 2,535,619	\$ 2,819,866	\$ 3,339,715	\$ 3,357,588	\$ 4,052,050

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26	% CHG	WATER PLANT COMMENTS
						Requested Budget		
Town of Smithfield Budget Justification Sheet								
30-71-7200-5100-0200	Salaries & Wages	470,803	523,030	519,520	521,000	600,080	16%	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	36,335	29,653	20,000	20,000	20,000	0%	Projected overtime for employees during holidays & emergencies; covering vacations & sick time; and paying off-duty operators to come in for required training and safety meetings.
30-71-7200-5120-0500	FICA	37,384	41,270	40,625	41,000	47,450	17%	
30-71-7200-5125-0600	Group Insurance	88,305	101,812	106,000	106,000	112,600	6%	Medical Insurance
30-71-7200-5125-0610	Retiree Supplemental	5,477	4,450	4,300	4,300	4,300		
30-71-7200-5127-0700	Retirement	72,237	86,379	98,370	99,000	120,140	22%	Pension Rate at 14.35 Percent. 5% 401k Match.
30-71-7200-5300-0771	Unemployment Compensation	1,824	364	-	-	-	N/A	
30-71-7200-5300-0800	Training/ Education	4,771	7,004	10,180	10,180	10,180	0%	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%)	356	17	-	-	-		
30-71-7200-5300-1100	Telephone	3,863	4,715	4,110	4,110	5,010	22%	Cellphone Allowance: 6 employees at \$600/yr each. 3 land lines at \$170/yr each. 3 operator phones (\$900)
30-71-7200-5300-1201	Legal Fees	23,926	26,548	5,000	21,388	5,000	0%	
30-71-7200-5300-1300	Utilities	195,661	220,601	198,000	198,000	198,000	0%	Water Plant Electric Bill - Water Plant Water/Sewer Bill, Fuel Oil for Water Plant and River Generators.
30-71-7200-5300-1700	Equip Maint & Repair	90,224	79,037	103,500	103,500	100,000	-3%	Maintenance and Repair of Motors, Pumps, Valves, Chlorinators, Generators and other associated equipment at the Water Plant
30-71-7200-5300-1701	Building Maint & Repair	34,171	29,193	35,000	35,000	40,000	14%	Replace some carpet and painting. Replace rails around filters 1, 2, & 3.
30-71-7200-5300-2900	Professional Services	31,603	34,613	35,000	35,000	35,000	0%	Misc. Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5300-3000	Fuel	1,929	2,369	1,600	1,600	1,600	0%	For water plant service trucks and equipment.

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted		FY 26	% CHG	WATER PLANT COMMENTS
				Budget	FY 25 Projected	Requested Budget		
30-71-7200-5300-3100	Vehicle Supplies/ Maintenance	2,385	2,480	2,500	1,500	2,500	0%	Maintenance on 3 service trucks and backhoe.
30-71-7200-5300-3300	Supplies/ Operations	703,935	801,708	1,006,710	1,006,710	1,099,090	9%	Aluminum Sulfate (\$245,600), Caustic (\$378,203), Ammonia (\$26,065), Captor (\$18,343), Chlorine (\$90,100), Sodium Permanganate (\$21,000), Phosphate (\$92,400), Polymer (\$42,619), Sodium Chlorite (\$72,000), Lab Supplies (\$75,000), Copier (\$760), Tools (\$7,000), Miscellaneous Equipment (\$30,000) Increase in chemicals continues economic trend. Lab supplies also up 50%
30-71-7200-5300-3350	Hurricane	-	-					
30-71-7200-5300-3303	IT Supplies	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	4,177	5,092	4,500	4,500	4,500	0%	Uniforms and Safety Shoes for Water Plant Employees.
30-71-7200-5300-4501	Service Contracts	263,987	281,965	367,800	367,800	419,600	14%	Certified Testing for Water Plant (\$42,000), Annual Mowing and Landscape Contract for Plant (\$25,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$51,200), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$18,000), Sludge removal (\$114,000), Technician to service lab equipment (\$10,000), Misc. Contract Services (\$15,000), River Dredging (\$46,000), Janitorial Services (\$10,800), Diver to clean sand from raw pump station (\$75,000) Testing services have risen and service contract and warranty for new plant generators are now included. Added new clearwell to service contract.
30-71-7200-5300-4502	C.S./BLDG Demo & Asbestos		-	-	-	-	N/A	
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	400,000	450,000	625,000	625,000	1,125,000	N/A	East Smithfield Water Improvements (\$400,000) Plant Intake Improvements (\$300,000) South Smithfield Water improvements (\$425,000)

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted		FY 26	% CHG	WATER PLANT COMMENTS
				Budget	FY 25 Projected	Requested Budget		
	Subtotal	2,476,029	2,732,299	3,189,715	3,207,588	3,952,050	24%	
30-71-7200-5700-7400	Capital Outlay	59,946	87,567	150,000	150,000	50,000	-67%	Scada Upgrades at Town Water Tanks and Raw Water Pump House. Replace 18 inch gate valve and check valve (\$50,000).
	Subtotal	59,946	87,567	150,000	150,000	100,000	-33%	
	GRAND TOTALS:	2,535,975	2,819,866	3,339,715	3,357,588	4,052,050	21%	Department Budget % Change

Water/Sewer Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Water/Sewer Distribution:						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 708,078	\$ 872,167	\$ 978,000	\$ 980,000	\$ 1,214,100
30-71-7220-5100-0210	SALARIES/COUNCIL	\$ 14,053	\$ 13,999	\$ 21,000	\$ 21,000	\$ 21,000
30-71-7220-5100-0250	OVERTIME	\$ 77,976	\$ 55,219	\$ 41,700	\$ 50,000	\$ 50,000
30-71-7220-5120-0500	FICA TAXES	\$ 58,487	\$ 68,856	\$ 77,815	\$ 78,200	\$ 98,310
30-71-7220-5125-0600	GROUP INSURANCE	\$ 158,205	\$ 191,353	\$ 237,000	\$ 237,000	\$ 262,820
30-71-7220-5125-0610	RETIREE SUPPLEMENTAL	\$ 18,764	\$ 20,693	\$ 18,780	\$ 18,780	\$ 19,000
30-71-7220-5127-0700	RETIREMENT	\$ 116,624	\$ 143,192	\$ 184,000	\$ 185,000	\$ 239,900
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	\$ 124,262	\$ 152,190	\$ 171,408	\$ 164,100	\$ 175,775
30-71-7220-5300-0800	TRAINING & EDUCATION	\$ 5,372	\$ 4,498	\$ 8,750	\$ 8,750	\$ 8,750
30-71-7220-5300-1000	DEBT COLLECTION FEE (18%)	\$ 25	\$ 10	\$ -	\$ -	\$ -
30-71-7220-5300-1100	TELEPHONE	\$ 5,395	\$ 5,429	\$ 4,860	\$ 4,860	\$ 4,860
30-71-7220-5300-1300	UTILITIES	\$ 38,741	\$ 45,504	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	\$ 20,360	\$ 39,514	\$ 75,000	\$ 75,000	\$ 100,000
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	\$ 1,930	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
30-71-7220-5300-3000	FUEL	\$ 37,130	\$ 37,747	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 29,662	\$ 37,000	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	\$ 208,433	\$ 295,545	\$ 302,500	\$ 302,500	\$ 366,025
30-71-7220-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-3303	IT SUPPLIES	\$ -	\$ -	\$ 2,040	\$ 2,040	\$ 2,040
30-71-7220-5300-3600	UNIFORMS	\$ 5,732	\$ 7,619	\$ 8,500	\$ 8,500	\$ 8,500
30-71-7220-5300-4402	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-4500	SEWAGE TREATMENT	\$ 2,049,762	\$ 2,192,293	\$ 2,230,000	\$ 2,500,000	\$ 2,817,000
30-71-7220-5300-4501	SERVICE CONTRACTS	\$ 147,768	\$ 212,955	\$ 255,470	\$ 255,470	\$ 255,470
30-71-7220-5300-4503	COUNTY SYSTEM DEVELOPMENT FEE	\$ -	\$ 125,597	\$ 200,000	\$ 1,100,000	\$ -
30-71-7220-5300-5710	W-S FUND ECON. DEVEL.	\$ 42,212	\$ 129,364	\$ 30,000	\$ 30,000	\$ 91,200
30-71-7220-5500-9104	WATER/SEWER PIL-PROPERTY TAX	\$ 117,640	\$ 117,640	\$ 117,640	\$ 117,640	\$ 150,000
30-76-7220-5970-0070	TRANSFER TO W/S CAPITAL RES FUND	\$ -	\$ -	\$ -	\$ -	\$ 800,000
30-76-7220-5970-9101	TRANSFER TO W/S CAPITAL PROJ. FUND	\$ 2,001,130	\$ 900,000	\$ 1,350,000	\$ 1,350,000	\$ 1,120,000
	Sub-Totals:	\$ 5,987,741	\$ 5,668,384	\$ 6,424,463	\$ 7,598,840	\$ 7,914,750
30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 176,858	\$ 140,112	\$ 105,000	\$ 105,000	\$ 471,122
	Sub-Totals:	\$ 176,858	\$ 140,112	\$ 105,000	\$ 105,000	\$ 471,122
	WATER/SEWER TOTALS:	\$ 6,164,599	\$ 5,808,496	\$ 6,529,463	\$ 7,703,840	\$ 8,385,872

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted		FY 26		WATER/SEWER COMMENTS
				Budget	FY 25 Projected	Requested Budget	% CHG	
Town of Smithfield Budget Justification Sheet								
30-71-7220-5100-0200	Salaries & Wages	708,078	872,167	978,000	980,000	1,214,100	24%	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	13,999	21,000	21,000	21,000	0%	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	77,976	55,219	41,700	50,000	50,000	20%	Projected overtime for employees during emergencies. Continue to have more water line breaks and the Town continues to grow.
30-71-7220-5120-0500	FICA	58,487	68,856	77,815	78,200	98,310	26%	
30-71-7220-5125-0600	Group Insurance	158,205	191,353	237,000	237,000	262,820	11%	Medical Insurance
30-71-7220-5125-0610	Retiree Supplemental	18,764	20,693	18,780	18,780	19,000		
30-71-7220-5127-0700	Retirement	116,624	143,192	184,000	185,000	239,900	30%	Pension Rate at 14.35 Percent.5% 401k Match.
30-71-7220-5300-0770	Prop Liab Ins/WK Comp	124,262	152,190	164,100	164,100	175,775	7%	Property and Liability Insurance; Workers Compensation Insurance
30-71-7220-5300-0800	Training / Education	5,372	4,498	8,750	8,750	8,750	0%	NCWTFO Certifications (\$240) WPCSOCC Certifications (\$350), Certifications & Registrations for NCWTFO Training (\$160), Distribution and Collection School Fees (2 people @\$1,000 ea.), Blood Born Pathogens (\$2,500), Audiological Testing, (\$2,000), CDL training & renewal (\$1,500)
30-71-7220-5300-100	Debt Collection Fee (18%)	25	10	-	-	-		
30-71-7220-5300-1100	Telephone	5,395	5,429	4,860	4,860	4,860	0%	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	38,741	45,504	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	20,360	39,514	75,000	75,000	100,000	33%	Maintenance of Pumps, Motors, SCADA and Controls for Town's Wastewater Pumps for 22 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. Price of pumps continuing to increase.

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26		WATER/SEWER COMMENTS
						Requested Budget	% CHG	
30-71-7220-5300-2900	Professional Services	1,930	-	5,000	5,000	5,000	0%	Miscellaneous Engineering Fees Related to Work at Water and Sewer Line major repairs and replacements (\$5,000).
30-71-7220-5300-3000	Fuel	37,130	37,747	35,000	35,000	35,000	0%	Fuel for Water and Sewer Line Maintenance Crews and meter readers.
30-71-7220-5300-3100	Vehicle Supplies/ Maintenance	29,662	37,000	35,000	35,000	35,000	0%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment.
30-71-7220-5300-3300	Supplies/ Operations	208,433	295,545	302,500	302,500	366,025	21%	Purchase of Supplies, Materials for Water and Sewer Line Maintenance and Connecting New Customers, Division of Water Quality Wastewater Collection Permit (\$1,160), 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 (\$5,000). Degreaser for lift stations (\$80,000) Line Item Increase due to increase in cost of pipe, couplings, fittings & appurtenances. Have many signs and cones need to be replaced. Battery operated hand tools need replacing along with purchasing extra batteries.
30-71-7220-5300-3350	Hurricane	-	-	-	-	-		
30-71-7220-5300-3307	IT Supplies	-	-	2,040	2,040	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	5,732	7,619	8,500	8,500	8,500	0%	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	2,049,762	2,192,293	2,230,000	2,500,000	2,817,000	26%	Annual Treatment Costs of Wastewater from Johnston County, Includes anticipated rise in price from Johnston County and wetter weather next year. 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) 2023-2024 Sewage Treatment Cost (\$2,192,293)

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted		FY 26		% CHG	WATER/SEWER COMMENTS
				Budget	FY 25 Projected	Requested	Budget		
30-71-7220-5300-4501	Service Contracts	147,768	212,955	255,470	255,470	255,470	0%	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. Dukess 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. 1/3 contract for VC3 (\$35,470).	
30-71-7220-5300-4503	County System Development Fee	-	125,597	200,000	1,100,000	-		Moved to WSCRF	
30-71-7220-5300-5710	W-S Fund Eco. Devel.	42,212	129,364	30,000	30,000	91,200	204%	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	150,000		Costs attributed to property taxes in lieu.	
30-71-7220-5970-0070	Transfer to W/S Capital Reserve Fund	-	-	-	-	800,000		Balance of Vac-Truck (\$225,000) and Sewer System Development Fees (\$500,000) Water System Development Fees (\$75,000).	
30-76-7220-5970-9101	Transfer to W/S Capital Projects	2,001,130	900,000	1,350,000	1,350,000	1,120,000	N/A	I & I Reduction (\$350,000), Lift Station Repair (\$150,000), AMI-Nextgrid (\$300,000), FH Valve insertion (\$100,000), Water Lines Upgrade (\$220,000)	
	Subtotal	5,987,741	5,668,384	6,417,155	7,598,840	7,914,750	23%		
30-71-7220-5700-7400	Capital Outlay	176,858	140,112	105,000	105,000	75,000	-29%	Manhole Rehab	
						15,000		Hydraulic hammer for street cutting	
						286,782		Overrun on EDA Project	
						59,340		Line Locator Position (1) at 75%	
						35,000		Pick-up for Line Locator	
	Subtotal	176,858	140,112	105,000	105,000	471,122	349%		
	GRAND TOTALS:	6,164,599	5,808,496	6,522,155	7,703,840	8,385,872	29%	Department Budget % Change	

Water/Sewer Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Debt Service:						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ 669,927	\$ 729,567	\$ 722,880	\$ 722,880	\$ 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	\$ 131,342	\$ 131,342	\$ 131,342
30-71-7240-5400-9510	LEAD SERVICE LINE LOAN	\$ -	\$ -	\$ -	\$ 39,911	\$ 39,911
Sub-Totals:		\$ 967,383	\$ 1,027,023	\$ 1,020,336	\$ 1,060,247	\$ 1,060,247
Contingency:						
30-00-9990-5300-0000	CONTINGENCY	\$ 250,001	\$ -	\$ 267,692	\$ 200,000	\$ 256,696
30-71-7200-5300-3306	SALARY ADJUSTMENTS	\$ -	\$ -	\$ 114,794	\$ 114,000	\$ -
Sub-Totals:		\$ 250,001	\$ -	\$ 382,486	\$ 314,000	\$ 256,696
DEBT SERVICE/CONTINGENCY TOTALS:		\$ 1,217,384	\$ 1,027,023	\$ 1,402,822	\$ 1,374,247	\$ 1,316,943
Total Revenues:		\$ 10,703,394	\$ 13,086,125	\$ 11,272,000	\$ 14,147,200	\$ 13,754,865
Less:						
Total Expenditures:		\$ 9,917,602	\$ 9,655,386	\$ 11,272,000	\$ 12,435,675	\$ 13,754,865
Amount Revenues Over (Under) Expenditures:		\$ 785,792	\$ 3,430,739	\$ -	\$ 1,711,525	\$ -

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted		FY 26 Requested	% CHG	WATER/SEWER DEBT SERVICE- CONTINGENCY COMMENTS
				Budget	FY 25 Projected	Budget		
30-71-7240-5400-9502	Water Plant Expansion	669,927	729,567	722,880	722,880	722,880	0%	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	131,342	131,342	131,342	0%	1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026. BBT (Truist)
30-71-7240-5400-9510	Lead Service Line Loan	-	-	-	39,911	39,911		SRF-D-LSL-0016/ \$199,552 @ 0.0% Interest Loan Date 10/01/2024. Maturity Date 05/02/2029.
	Subtotal	967,383	1,027,023	1,020,336	1,060,247	1,060,247	4%	
30-00-9990-5300-0000	Contingency	250,001		267,692	200,000	256,696	-4%	Includes VCP
	Salary Adjustments			114,794	114,000			
	Subtotal	250,001	-	382,486	314,000	256,696	-33%	
	GRAND TOTALS	1,217,384	1,027,023	1,402,822	1,374,247	1,316,943	-6%	Department Budget % Change

Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Electric Revenues	\$ 15,573,324	\$ 18,401,565	\$ 17,798,540	\$ 18,941,500	\$ 18,961,000
Less Expenses:					
Electric Utility:	\$ 14,989,664	\$ 16,292,441	\$ 17,170,633	\$ 17,192,008	\$ 18,300,660
Electric Debt Service:	\$ 342,585	\$ -	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:	\$ 277,879	\$ -	\$ 285,321	\$ 272,600	\$ 317,754
Amount Revenues Over (Under) Expenditures:	\$ (36,804)	\$ 2,109,124	\$ -	\$ 1,134,306	\$ -

Electric Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Electric Revenues:						
31-72-3550-3530-0000	ELECTRIC SALES	\$ 15,126,217	\$ 17,764,980	\$ 16,270,040	\$ 17,850,000	\$ 18,420,000
31-72-3550-3560-0000	PENALTIES	\$ 93,894	\$ 90,283	\$ 85,000	\$ 91,000	\$ 90,000
31-72-3550-3580-0000	CUT ON FEE	\$ 95,057	\$ 94,475	\$ 92,000	\$ 88,000	\$ 86,000
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 4,222	\$ 2,170	\$ 4,500	\$ 3,500	\$ 4,000
31-72-3550-3520-0002	ONLINE CONVENIENCE FEE	\$ 88,486	\$ 116,483	\$ 90,000	\$ 126,000	\$ 110,000
31-72-3550-3520-0000	MISCELLANEOUS	\$ 8,356	\$ 3,954	\$ 7,000	\$ 1,000	\$ 1,000
31-72-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 157,092	\$ 319,220	\$ 250,000	\$ 272,000	\$ 250,000
31-72-3900-3900-0799	WRITEOFF RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-3700-3307-0002	GRANT - ELECTRICITIES	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$ -	\$ -	\$ 1,000,000	\$ 500,000	\$ -
	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 15,573,324	\$ 18,401,565	\$ 17,798,540	\$ 18,941,500	\$ 18,961,000

Electric Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Electric Utility:						
31-72-7230-5100-0200	SALARIES & WAGES	\$ 1,269,158	\$ 1,327,359	\$ 1,233,000	\$ 1,250,000	\$ 1,322,500
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 14,051	\$ 13,998	\$ 21,000	\$ 21,000	\$ 21,000
31-72-7230-5100-0250	OVERTIME	\$ 35,856	\$ 31,361	\$ 26,700	\$ 30,000	\$ 50,000
31-72-7230-5120-0500	FICA TAXES	\$ 97,152	\$ 100,441	\$ 97,532	\$ 98,100	\$ 109,500
31-72-7230-5125-0600	GROUP INSURANCE	\$ 227,890	\$ 242,895	\$ 286,653	\$ 265,000	\$ 260,000
31-72-7230-5125-0610	RETIREE SUPPLEMENTAL	\$ 24,388	\$ 24,763	\$ 25,900	\$ 25,900	\$ 25,000
31-72-7230-5127-0700	RETIREMENT	\$ 190,384	\$ 204,427	\$ 219,330	\$ 221,000	\$ 255,300
31-72-7230-5300-0760	TEMP LABOR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0770	PROP. LIA. INS./WKS COMP	\$ 123,985	\$ 152,190	\$ 171,408	\$ 171,408	\$ 175,775
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 1,825	\$ 363	\$ -	\$ -	\$ -
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 10,848	\$ 10,545	\$ 25,000	\$ 25,000	\$ 25,000
31-72-7230-5300-1000	DEBT COLLECTION FEE (18%)	\$ 1,703	\$ 46	\$ -	\$ -	\$ -
31-72-7230-5300-1100	TELEPHONE	\$ 8,845	\$ 8,642	\$ 8,100	\$ 8,100	\$ 8,100
31-72-7230-5300-1121	POSTAGE	\$ 44,247	\$ 48,178	\$ 40,000	\$ 40,000	\$ 40,000
31-72-7230-5300-1201	LEGAL FEES	\$ -	\$ 1,266	\$ -	\$ -	\$ -
31-72-7230-5300-1300	UTILITIES	\$ 17,013	\$ 17,704	\$ 18,000	\$ 18,000	\$ 18,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 24,516	\$ 41,167	\$ 45,000	\$ 45,000	\$ 45,000
31-72-7230-5300-2900	PROFESSIONAL SERVICES	\$ 13,852	\$ 128,883	\$ 16,500	\$ 28,000	\$ 20,000
31-72-7230-5300-3000	FUEL	\$ 27,653	\$ 29,031	\$ 35,000	\$ 30,000	\$ 30,000
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 61,156	\$ 49,649	\$ 45,000	\$ 45,000	\$ 45,000
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ (157,786)	\$ 285,249	\$ 373,350	\$ 378,350	\$ 430,485
31-72-7230-5300-7401	EAST RIVER ELECTRIC INFRASTRUCTURE	\$ 37,660	\$ -	\$ -	\$ -	\$ -
31-72-7260-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 11,916	\$ 14,901	\$ 20,000	\$ 20,000	\$ 20,000
31-72-7230-5300-3303	IT SUPPLIES/PHONE	\$ 4,617	\$ -	\$ 2,040	\$ 5,000	\$ 3,000
31-72-7230-5300-4401	DEBIT/CREDIT CARD FEES	\$ 111,702	\$ 153,510	\$ 140,000	\$ 140,000	\$ 150,000
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 103,849	\$ 137,119	\$ 208,970	\$ 210,000	\$ 210,000
31-72-7230-5300-4502	C.S./LOGICS	\$ 91,402	\$ 59,971	\$ 57,000	\$ 62,000	\$ 62,000
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 11,732,959	\$ 12,461,053	\$ 12,925,000	\$ 12,925,000	\$ 13,100,000
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ 42,212	\$ 20,260	\$ -	\$ -	\$ 20,000
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ.	\$ 550,000	\$ 632,320	\$ 1,000,000	\$ 1,000,000	\$ 1,150,000
31-76-7230-5500-9104	ELECTRIC PIL-PROPERTY TAX	\$ 95,150	\$ 95,150	\$ 95,150	\$ 95,150	\$ 105,000
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:		\$ 14,818,203	\$ 16,292,441	\$ 17,135,633	\$ 17,157,008	\$ 17,700,660
31-72-7230-5700-7400	CAPITAL OUTLAY	\$ 171,461	\$ -	\$ 35,000	\$ 35,000	\$ 600,000
Sub-Totals:		\$ 171,461	\$ -	\$ 35,000	\$ 35,000	\$ 600,000
ELECTRIC TOTALS:		\$ 14,989,664	\$ 16,292,441	\$ 17,170,633	\$ 17,192,008	\$ 18,300,660

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	ELECTRIC COMMENTS
Town of Smithfield Budget Justification Sheet								
31-72-7230-5100-0200	Salaries & Wages	1,269,158	1,327,359	1,233,000	1,250,000	1,322,500	7%	15 FTEs: 1/2 Public Utilities Director, Electric System 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	13,998	21,000	21,000	21,000	0%	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	35,856	31,361	26,700	30,000	50,000	87%	Projected Overtime for Emergency Response and Repairs. Also for meter technicians, Engineering technicians, etc.
31-72-7230-5120-0500	FICA	97,152	100,441	97,532	98,100	109,500	12%	
31-72-7230-5125-0600	Group Insurance	227,890	242,895	286,653	265,000	260,000	-9%	Medical Insurance
31-72-7230-5125-0610	Retiree Supplemental	24,388	24,763	25,900	25,900	25,000		
31-72-7230-5127-0700	Retirement	190,384	204,427	219,330	221,000	255,300	16%	Pension Rate at 14.35 Percent. 5% 401k Match.
31-72-7230-5300-0760	Temp Labor	-	-					
31-72-7230-5300-0770	Prop. Lia./Wks Comp	123,985	152,190	171,408	171,408	175,775	3%	Property/Liability and Work Comp Insurance
31-72-7230-5300-0771	Unemployment Compensation	1,825	363	-	-	-	N/A	
31-72-7230-5300-0800	Training/ Education	10,848	10,545	25,000	25,000	25,000	0%	Electricities Annual Meeting, NCAMES Annual Meeting for Distribution Superintendent, Safety & Performance Training for Department Employees, Infrared Camera Training, Miscellaneous Costs (e.g. safety meeting material).
31-72-7230-5300-1000	Debt Collection Fee (18%)	79	46	-	-	-		
31-72-7230-5300-1100	Telephone	8,845	8,642	8,100	8,100	8,100	0%	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	44,247	48,178	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	-	1,266	-	-	-	N/A	
31-72-7230-5300-1300	Utilities	17,013	17,704	18,000	18,000	18,000	0%	Town of Smithfield Utility Costs, Cable/Fiber Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub.
31-72-7230-5300-1700	Equip Maint & Repair	24,516	41,167	45,000	45,000	45,000	0%	Maintenance/Repair of Transformers, Substation Equipment, etc.

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5300-2900	Professional Services	13,852	128,883	16,500	28,000	20,000	21%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services. Services such as circuit demand & design, subdivision layout, and long-term planning.
31-72-7230-5300-3000	Fuel	27,653	29,031	35,000	30,000	30,000	-14%	Monthly Fuel Costs for Electric Department (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator)
31-72-7230-5300-3100	Vehicle Supplies/ Maintenance	61,156	49,649	45,000	45,000	45,000	0%	Maintenance and Repair of Electric Department and Meter Reader Vehicles. (2 vehicles are from 2008 and will need to be replaced soon)
31-72-7230-5300-3300	Supplies/ Operations	273,604	285,249	373,350	378,350	430,485	15%	A 10% inflationary increase is requested because the price of job materials (copper, aluminum, wood, PVC) has risen; shipping costs have risen; and the availability of the material is causing longer lead-times, which also increases cost. 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	37,660	-	-	-	-		Supplies needed for East River Growth
31-72-7230-5300-3350	Hurricane	-	-	-				
31-72-7230-5700-3303	IT Supplies/Phone	4,617	-	2,040	5,000	3,000		IT Supplies authorized by IT Director for Electric Department. Replacement of hand-held readers for billing system. Also, for associated upgrades to software & meter reading systems.
31-72-7230-5300-3600	Uniform Service	11,916	14,901	20,000	20,000	20,000	0%	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	111,702	153,510	140,000	140,000	150,000	N/A	Fees paid to credit card companies for payments made.
31-72-7230-5300-4501	Service Contracts	103,849	137,119	208,970	210,000	210,000	0%	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). 1/3 VC3 Contract (\$35,470).
31-72-7230-5300-4502	C.S./Tyler	91,402	59,971	57,000	62,000	62,000	N/A	\$7,284.34 per quarter for Tyler plus \$1,250/month ElectiCities data Storage. Software updates and fixes.
31-72-7230-5300-4504	ESA-BAYWA SOLAR	-	-				N/A	
31-72-7230-5300-4800	Electricity Purchased	11,732,959	12,461,053	12,925,000	12,925,000	13,100,000	1%	Wholesale Power Purchased from NCEMPA. 3.5% Increase in Wholesale pricing.
31-72-7230-5300-5710	Economic Development	42,212	20,260	-	-	20,000	N/A	Economic Development

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	ELECTRIC COMMENTS
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	550,000	632,320	1,000,000	1,000,000	1,150,000	N/A	Voltage Conversion (\$450,000); AMI (\$200,000), 1/2 Digger Derrick 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	105,000	10%	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	15,247,969	16,292,441	17,135,633	17,157,008	17,700,660	3%	
31-72-7230-5700-7400	Capital Outlay	171,461		35,000	35,000	600,000		Wire, Transformers, and other parts for future subdivisions, 416 regulators, 25,000 air brake switches add to KELLIE FEEDER.
	Subtotal	171,461	-	35,000	35,000	600,000	1614%	
	Grand Totals	15,419,430	16,292,441	17,170,633	17,192,008	18,300,660	7%	Department Budget % Change

Electric Fund

Account	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Electric Debt Service:						
31-72-7250-5400-9500	SUBSTATION LOAN	\$ 342,585	\$ -	\$ 342,586	\$ 342,586	\$ 342,586
Sub-Totals:		\$ 342,585	\$ -	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:						
31-00-9990-5300-0000	CONTINGENCY	\$ 277,879	\$ -	\$ 212,692	\$ 200,000	\$ 317,754
31-72-7230-5300-3306	SALARY ADJUSTMENT	\$ -	\$ -	\$ 72,629	\$ 72,600	\$ -
Sub-Totals:		\$ 277,879	\$ -	\$ 285,321	\$ 272,600	\$ 317,754
DEBT SERVICE/CONTIGENCY TOTALS:		\$ 620,464	\$ -	\$ 627,907	\$ 615,186	\$ 660,340
Total Revenues:		\$ 15,573,324	\$ 18,401,565	\$ 17,798,540	\$ 18,941,500	\$ 18,961,000
Less:						
Total Expenditures:		\$ 15,610,128	\$ 16,292,441	\$ 17,798,540	\$ 17,807,194	\$ 18,961,000
Amount Revenues Over (Under) Expenditures:		\$ (36,804)	\$ 2,109,124	\$ -	\$ 1,134,306	\$ -

Account #	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
31-72-7250-5400-9500	Substation Loan	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	-	342,586	342,586	342,586	0%	
31-00-9990-5300-0000	Contingency	277,879		212,692	200,000	317,754	49%	Funds available for unanticipated expenses.
	Salary Adjustment	-	-	72,629	72,600			
	Subtotal	277,879	-	285,321	272,600	317,754	11%	
	Grand Totals	620,464	-	627,907	615,186	660,340	5%	Department Budget % Change

JB George Fund

Account Number	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
40-61-3300-3310-0300	INTEREST - JB GEORGE	\$ 1,250	\$ 328	\$ 360	\$ 3,936	\$ 3,900
40-61-3300-3310-0301	INTEREST - JP GEORGE	\$ 241	\$ 35	\$ 40	\$ 977	\$ 900
Sub-Totals:		\$ 1,491	\$ 363	\$ 400	\$ 4,913	\$ 4,800
JB George Expenditures						
40-61-4100-5300-3400	J.B. GEORGE SPECIAL PROJECTS	\$ 1,263	\$ 3,308	\$ 360	\$ -	\$ 3,900
40-61-4100-5300-3410	J.P. GEORGE SPECIAL PROJECTS	\$ 146	\$ -	\$ 40	\$ -	\$ 900
Sub-Totals:		\$ 1,409	\$ 3,308	\$ 400	\$ -	\$ 4,800
Total Revenues:		\$ 1,491	\$ 363	\$ 400	\$ 4,913	\$ 4,800
Less:						
Total Expenditures:		\$ 1,409	\$ 3,308	\$ 400	\$ -	\$ 4,800
Amount Revenues Over (Under) Expenditures:		\$ 82	\$ (2,945)	\$ -	\$ 4,913	\$ -

Firemen's Relief Fund

Account Number	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
50-20-3300-3300-0000	RECEIVED FROM STATE	\$ 7,950		\$ 9,000	\$ 14,103	\$ 12,000
50-20-3300-3300-0010	INTEREST EARNED	\$ 64		\$ 50	\$ 2,900	\$ 3,800
50-20-3300-3310-0000	REIMBURSEMENT	\$ 8,700		\$ -		
50-20-3900-3900-0000	FUND BALANCE APPROPRIATED	\$ -		\$ -		
Sub-Totals:		\$ 16,714	\$ -	\$ 9,050	\$ 17,003	\$ 15,800
Firemen's Relief Expenditures						
50-20-5310-5300-3460	FIREMENS RELIEF EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
50-20-5310-5300-3500	FIREMENS SUPP RET	\$ 8,700	\$ 20,915	\$ 9,050	\$ 8,917	\$ 15,800
Sub-Totals:		\$ 8,700	\$ 20,915	\$ 9,050	\$ 8,917	\$ 15,800
Total Revenues:		\$ 16,714	\$ -	\$ 9,050	\$ 17,003	\$ 15,800
Less:						
Total Expenditures:		\$ 8,700	\$ 20,915	\$ 9,050	\$ 8,917	\$ 15,800
Amount Revenues Over (Under) Expenditures:		\$ 8,014	\$ (20,915)	\$ -	\$ 8,086	\$ -

Smithfield Fire Tax District

Account Number	Account Description	FY 23 Actual	FY 24 Actual	FY 25 Adopted Budget	FY 25 Projected	FY 26 Requested Budget
Smithfield Fire Tax District Revenues						
51-20-3100-3100-0100	SMITHFIELD FIRE DIST TAX	\$ 196,073	\$ 188,943	\$ 185,000	\$ 62,000	\$ 50,000
51-20-3100-3100-0101	MOTOR VEHICLE TAX	\$ 24,167	\$ 29,936	\$ 24,000	\$ 14,400	\$ 10,000
51-20-3800-3800-0000	JOHNSTON CO CONT/1st RESPONDERS	\$ 23,874	\$ 194,921	\$ 214,000	\$ 327,119	\$ 440,000
		\$ -		\$ -		
	Sub-Totals:	\$ 244,114	\$ 413,800	\$ 423,000	\$ 403,519	\$ 500,000
Smithfield Fire Tax District Expenditures						
51-76-5320-5500-9100	CONTRIBUTION GEN FUND	\$ 365,000	\$ 412,000	\$ 423,000	\$ 423,000	\$ 500,000
	Sub-Totals:	\$ 365,000	\$ 412,000	\$ 423,000	\$ 423,000	\$ 500,000
	Total Revenues:	\$ 244,114	\$ 413,800	\$ 423,000	\$ 403,519	\$ 500,000
	Less:			\$ -	\$ -	
	Total Expenditures:	\$ 365,000	\$ 412,000	\$ 423,000	\$ 423,000	\$ 500,000
	Amount Revenues Over (Under) Expenditures:	\$ (120,886)	\$ 1,800	\$ -	\$ (19,481)	\$ -

General Capital Project Fund - FUND 46

Account Number	Account Description	Proposed Budget For FY26
Gen Cap. Project Revenues		
46-75-3870-3870-0313	Transfer from General Fund	\$ 835,000
	Sub-Totals:	<u><u>\$ 835,000</u></u>
 Gen Cap. Project Expenditures		
	Architectural Plan for Town Hall Expansion	\$ 250,000
	Knuckleboom Truck	\$ 220,000
	Street Sweeper	\$ 290,000
	Hwy 210 Soccer Park Plans	\$ 75,000
	Sub-Totals:	<u><u>\$ 835,000</u></u>

Water Sewer Capital Project Fund - FUND 45

Account Number	Account Description	Proposed Budget For FY26
Water Sewer Cap. Project Revenues		
45-75-3870-3870-0309	Transfer From W/S Fund (E. Smithfield Water System)	\$ 400,000
45-75-3870-3870-0303	Transfer From W/S Fund (I & I)	\$ 350,000
45-75-3870-3870-0304	Transfer From W/S Fund (Lift Stations)	\$ 150,000
45-75-3870-3870-0306	Transfer From W/S Fund (AMI)	\$ 300,000
45-75-3870-3870-0310	Transfer From W/S Fund (Water Lines Upgrade)	\$ 220,000
45-75-3870-3870-0313	Transfer From W/S Fund (FH Valve Insertion)	\$ 100,000
45-75-3870-3870-03xx	Transfer From W/S Fund (Plant Intake Improv)	\$ 300,000
45-75-3870-3870-03xx	Transfer From W/S Fund (South Smfld Water Improv)	\$ 425,000
	Sub-Totals:	<u><u>\$ 2,245,000</u></u>

Water Sewer Cap. Project Expenditures

45-71-7200-5700-7411	East Smithfield Water System Improvements	\$ 400,000
45-71-7200-5700-7413	Plant Intake Improvements	\$ 300,000
45-71-7200-5700-7414	South Smithfield Water Improvements	\$ 425,000
45-71-7220-5700-7413	I&I	\$ 350,000
45-71-7220-5700-7419	Lift Station Repair	\$ 150,000
45-71-7220-5700-7420	AMI	\$ 300,000
45-71-7220-5700-7424	Water Line Upgrades	\$ 220,000
45-71-7220-5700-7426	FH Valve Insertion	\$ 100,000
	Sub-Totals:	<u><u>\$ 2,245,000</u></u>

Electric Capital Project Fund - FUND 47

Account Number	Account Description	Proposed Budget For FY26
Electric Cap. Project Revenues		
47-75-3870-3870-0000	Transfer from Electric Fund	\$ 1,150,000
Sub-Totals:		<u><u>\$ 1,150,000</u></u>
 Electric Cap. Project Expenditures		
47-72-7230-5700-7407	Voltage Conversion	\$ 450,000
47-72-7230-5700-7411	1/2 Digger Derrick Truck	\$ 200,000
47-72-7230-5700-7412	Delivery Point One Improvements	\$ 300,000
47-72-7230-5700-7420	AMI Meters	\$ 200,000
Sub-Totals:		<u><u>\$ 1,150,000</u></u>

ARPA Capital Project Fund - FUND 20

Account Number	Account Description	Approved Budget For FY26
ARPA Project Revenue		
		<i>Sub-Totals:</i> <u>\$ -</u>
ARPA Cap. Project Expenditures		
		<i>Sub-Totals:</i> <u>\$ -</u>

General Capital Reserve Fund - FUND 72

Account Number	Account Description	Proposed Budget For FY26
Gen Cap. Reserve Revenues		
	Transfer from General Fund	\$ 290,000
	<i>Sub-Totals:</i>	<u>\$ 290,000</u>
Gen Cap. Reserve Expenditures		
	Fire Truck Reserve	\$ 290,000
	<i>Sub-Totals:</i>	<u>\$ 290,000</u>

Water Sewer Capital Reserve Fund - FUND 70

Account Number	Account Description		Proposed Budget For FY26
Water Sewer Cap. Reserve Revenues			
	Transfer From W/S Fund	\$	800,000
		<i>Sub-Totals:</i>	<u>\$ 800,000</u>
Water Sewer Cap. Reserve Expenditures			
	Water System Development Fees	\$	75,000
	Sewer System Development Fees	\$	500,000
	VAC Truck Reserve	\$	225,000
		<i>Sub-Totals:</i>	<u>\$ 800,000</u>

Electric Capital Reserve Fund - FUND 71

Account Number	Account Description	Proposed Budget For FY26
Electric Cap. Reserve Revenues		\$ -
	Sub-Totals:	<u>\$ -</u>
Electric Cap. Reserve Expenditures		\$ -
	Sub-Totals:	<u>\$ -</u>