

Town of Smithfield

FY 2022-2023



Manager's Proposed Budget

Presented to the Town Council
May 25, 2022



Town of Smithfield,
North Carolina
FY 2022-2023 Proposed Budget
May 25, 2022

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Budget Message

Town of Smithfield

Proposed Annual Budget

Fiscal Year 2022-2023

To: Honorable Mayor Andy Moore
Members of the Town Council

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

Date: May 25, 2022

RE: FY 2022-2023 Budget Message

Dear Mayor and Council:

Enclosed is the Fiscal Year 2022-2023 proposed budget for the Town of Smithfield. This document represents the single most important fiscal management planning tool utilized by the Town in support of its key mission of providing high quality key government service activities, while maintaining the impact of taxes and fees at an acceptable, minimum level. The document is being presented to the Mayor and Town Council for the governing body's review and consideration. On this same day, May 25, 2022, 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 7, 2022 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, 2022.

This budget has been prepared in accordance with the Local Government Budget and Fiscal Control Act. The budget is based on recommendations from the budget officer, finance director, department heads, and the Mayor and Council following various budget workshops. The budget is balanced in all funds, including the general fund and the utility enterprise funds, has no property tax increase, meets ongoing debt obligations, and includes several necessary capital expenditures. The proposed budget maintains employee benefits at similar levels as exists in the current fiscal year, but adds longevity pay for all employees. A 2 percent salary adjustment for all full-time employees is scheduled to be implemented in July, 2022 and a merit increase with a maximum of 3 percent is scheduled to be implemented in January 2023. \$680,000 is also placed into the Non-Departmental budget for the implementation of an internal salary study at some point during the fiscal year. Historically, the Town has offered a nonmatching, 5 percent of annual salary, 401k benefit for sworn police officers and up to a 3 percent of annual salary, matching 401k benefit for non-sworn police employees in all departments. This budget proposal continues these benefits at these rates in all funds.

As a result of conservative expenditures and sound fiscal management, the Town has been able to increase its General Fund balance steadily, while minimizing risk and increased debt service. The available cash reserves for both the Water/Sewer Fund and

the Electric Fund remain stable and healthy. \$170,000 of fund balance is used in the Water/Sewer Fund and \$305,000 in the Electric Fund to pay for proposed expenditures.

Smithfield has been aggressive with its electric rates by lowering the average customer rate by 12 percent since 2016. ElectriCities does not plan for a wholesale rate increase in FY 2023. A rate stabilization fund created in FY 2018-19 has allowed the Town to maintain its rate through July 1, 2022. A recent rate review by United Financial Solutions (UFS) indicated that a 2 percent increase in electric rates may be needed in fiscal years 2024 and 2025.

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 11.35 percent for local government employees, to 12.15 percent and increased Law Enforcement Officer contributions from 12.10 percent to 13.04 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.

A new General Fund Department was created in the proposed budget for Information Technology (IT). This department includes two employees with their wages and benefits split evenly between the General, Water/Sewer and Electric Funds. The employees and funding for this department were predominately moved from other, existing departments.

In the past fiscal year, the Town maintained its General Fund, fund balance including unrestricted and restricted funds at over 90 percent. The Town has done a good job of allocating fund balance for major, one-time expenses like the reconstruction of Equity Drive, Venture Drive and heavy equipment like Fire Engine #1. The Water and Sewer Fund also maintained a fund balance of 100 percent while the Electric Utility Fund maintained a fund balance of over 60 percent.

This upcoming fiscal year, the Town continues its commitment to adhere to its departmental capital improvement plans; both in the general fund and enterprise funds. This is accomplished by replacing equipment consistent with our capital improvement plan, while evaluating our rolling stock inventory on a regular basis. The budget proposes \$362,700 in general fund capital expenditures, \$400,000 in the water plant budget for East Smithfield water system improvements, \$1,021,700 in water/sewer system capital improvements, and \$566,700 for Electric Department capital initiatives.

Finally, the proposed budget continues the practice adopted in FY 2015 regarding annual transfers from both the Electric Fund and Water/Sewer Fund to the General Fund. This is by way of allocating the actual cost for employee support services to the original utility departments that are using these services. Suggested by the Town's auditors, such practice involves charging these direct costs back to those funds that are actually using these services. Thereby, the proposed budget would be consistent with the auditor's suggested actions during that year-end audit. While state statute authorizes a transfer to the General Fund of up to 3 percent of the capital asset value, no such transfer exists in the proposed budget.

General Fund

The General Fund budget recommendation is balanced. The use of additional General Fund, fund balance is not used in the FY 2023 budget. However, American Rescue Plan Act (ARPA) funds are planned to be used for the purchase of a new Fire Department Rescue Truck (\$895,000), one new sanitation truck (\$217,000) and four new law enforcement vehicles (\$191,000). These purchases amount to \$1,303,000. These expenditures exist in the separate, ARPA budget. Revenue estimations have been adjusted to pre-Covid amounts, including Smithfield Recreation and Aquatic Center (SRAC) and Parks and Recreation revenues.

General Administration/Finance/Planning

The General Fund contains a contingency amount of \$275,000 to cover unanticipated expenditures. There are no new/additional personnel positions included in this budget.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Smithfield maintained employee benefits at existing levels. Health Insurance costs increased about six (6) percent due to annual anticipated increases. A new "longevity" benefit is included in this budget for employees with 5 or more years of service. Also \$680,000 is budgeted in the Non-Departmental Budget for salary adjustments to general fund positions, following an in-house competitive salary review. The Town will continue to make a concerted effort to provide competitive benefit packages and salary packages to its employees, to maintain retention and improve recruitment efforts.

Police/Fire

The Police Department continues to operate at a high level of efficiency and effectiveness. As always, the Town continues paying attention to the crime rate and statistics. Year to date crime has increased at a rate consistent with the Town's population

increase. Violent crimes including Murder, Rape and Robbery have remained unchanged, while burglaries have dropped 9 percent from the previous year. The Smithfield Police Department is a Nationally Accredited Agency and received its second, re-accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA) in 2022.

As has been the case for several years, there is a responsibility to pay close attention to Fire Department needs for new and/or replacement fire vehicles, such as a ladder truck and fire engines. The Town took delivery of one new fire engine in 2017 and a second new fire engine in FY 2021. A new, 100-foot ladder truck was purchased in FY 2020. A replacement heavy rescue truck will be ordered using ARPA funding. The cost of fuel for all Town vehicles will remain a bit of an unknown, as we complete this budget. All fuel lines have been increased due to current market prices.

General Services/Streets/Garage/Sanitation

The street resurfacing program continues in FY 2023 with a budgeted amount of \$289,593. These funds are allocated from Powell Bill proceeds.

The Street Department budget also includes one (1) replacement mower at a cost of \$16,500.

The General Maintenance Division continues to work to improve the Town's appearance. The Appearance Commission supervised the completion of a beautification project at the Neuse River Front near the boat ramp.

It is noted that the Sanitation Department is expected to be self-funded by its user fees. The Town has received notice from Johnston County that wholesale solid waste disposal fees will increase \$4.00/ton effective July 1, 2022. This creates a needed increase in Smithfield Sanitation Rates. The increase will total 45 cents per customer per month, increasing the monthly rate for sanitation from \$17.65 to \$18.10 per customer. Furthermore, the Town provides easy and affordable solutions for our citizens to recycle by having a centralized collection point at the Public Works facility open all day Wednesdays and Saturdays until 12:00. One replacement Sanitation Truck (\$217,000) is planned to be purchased using ARPA funds.

Recreation/SRAC

The Town continues to provide superior parks and recreation facilities for Town of Smithfield residents and our neighbors. The Town acquired a parcel of land on Highway 210 where a future soccer complex is planned. Included in the proposed budget is \$37,500 for a PARTF Plan and Grant proposal. Funds are also appropriated to repair the roof of the concession stand at Community Park and replace a walking bridge in Community Park through the use of funds from the Johnston County Visitor's Bureau.

Utility Funds

The Water Plant expansion and improvement project remains under construction. \$669,927 is budgeted, as the first debt service payment for the plant expansion loan.

In the Water and Sewer Distribution budget, \$170,000 from the Water/Sewer fund balance is used for Inflow & Infiltration projects. \$851,700 for other capital projects is budgeted. \$30,000 of grant revenue is part of this funding through a state grant to further Digitized Metering. \$105,000 is part of the contingency to implement an in-house salary study that is currently being completed. No changes in sewer fees are proposed in this budget, however, Johnston County is evaluating their billing formulas and possibly increasing their wholesale wastewater fees which would cause sewer fees in Smithfield to increase a proportionate amount.

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 it rates stable. UFS completed a refresher study of electric rates in March of 2021. Several nominal increases and decreases were recommended and implemented. These rate changes left the Town's electric revenue projections unchanged but moved our rates closer to cost of service for each customer. The latest rate refresher is recommending 2 percent increases in FY 2024 and FY 2025. No electric rate increases are part of the FY 2023 proposed budget.

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

- \$440,000 Voltage Conversion
- \$100,000 Advanced Metering Infrastructure (AMI)
- \$16,700 Phone System Upgrade

\$305,000 in fund balance is used for a portion of the voltage conversion project. \$200,000 of funds are budgeted to advance the electric infrastructure to provide power to the new East River Development. \$105,000 of the total, \$382,879, remains as part of the contingency budget to meet the findings of an internal salary survey being conducted by staff.

Debt Financing

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

Debt Service; June 30, 2022

General Fund Description	Lender	Orig. Loan Amount	Interest Rate	Terms-YRS	Loan Date	Maturity Date
Dump Truck and Fire Dept SUV	FCB	88,500	3.11%	5	01/02/20	01/02/25
Police Department Expansion	UCB	784,572	2.13%	15	04/15/21	01/08/36
Knuckleboom Truck	TBD	160,000	3.00%	5	07/01/22	01/01/28
Hook Leaf Truck	Truist	199,345	2.15%	5	01/02/20	01/02/25
Ladder Truck	USDA	1,126,105	3.875%	20	07/01/19	07/01/39
Smithfield Crossing	USDA	2,806,400	3.75%	30	07/28/14	07/28/44
Fire Engine 2	KS Bank	492,000	3.00%	12	07/2017	07/15/29
Garbage Truck	KS Bank	195,000	3.00%	6	07/2017	01/20/23
Water/Sewer Fund						
Water Plant Expansion	NCDEQ	12,050,000	1.11%	20	05/01/22	05/01/42
I&I/Sand Removal	Four Oaks	1,430,000	2.90%	10	02/24/16	02/24/26
Multiple Water and Sewer	Truist	1,181,500	2.06%	10	04/01/16	10/01/26
Electric Fund						
Substation Loan	Southern	3,432,596	2.89%	12	08/15/15	08/15/27

While this is the Manager's Budget Message to the Mayor and Town Council, the input and efforts put into its creation should be attributed to all Town department heads and their staff, with special recognition given to Greg Siler and Shannan Parrish. While this budget proposal for FY 2022-23 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 7, 2022 at 7:00 pm at Town Hall to promote further discussion.



Michael L. Scott, Town Manager

Financial Policy Guidelines For:

Town of Smithfield, North Carolina

Authority: North Carolina General Statutes and other Public Finance Law

Review Scheduled: Annually or as needed

Approval Needed: Town Council

Adopted: 12-4-12

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I. FINANCIAL POLICY GUIDELINES – OBJECTIVES

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

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

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

II. FUND BALANCE POLICIES

1. The Town understands the importance of maintaining the appropriate level of General Fund Balance Available for Appropriation, as defined in North Carolina General Statute 159-8, and recognizes that a stable and sufficient level of General Fund Balance Available provides an important reserve that can provide cash flow during periods of delayed or declining revenues, or used for emergencies and unforeseen expenditures. The Local Government Commission recommends that the Fund Balance Available be an amount not less than eight percent (8.0%) of General Fund Expenditures plus Transfers Out less Amounts for Debt Issued as presented in the most recent audited financial statements.
2. The target level of General Fund Balance Available that the Town will strive to maintain is an amount not less than 25.0% (projected as of June 30th for the fiscal year in question) of General Fund Expenditures plus Transfers Out less Amounts for Debt Issued as presented in the most recent audited

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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.

Financial Policies Town of Smithfield

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.

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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

Financial Policies Town of Smithfield

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

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

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

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

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

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

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

Budget Ordinance

**TOWN OF SMITHFIELD
BUDGET ORDINANCE
FY 2022-2023**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, meeting in _____ this _____ day of June, 2022, 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, 2022 and ending June 30, 2023:

Current & Prior Year Property Taxes	7,786,790
Sales and Services	2,503,176
Licenses, Permits and Fees	76,119
Unrestricted Intergovernmental Revenues	4,090,000
Restricted Intergovernmental Revenues	744,818
Investment Earnings	8,000
Loan Proceeds	-
Other	628,257
Fund Balance Appropriated	<hr/> -
	15,837,160

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, 2022 and ending June 30, 2023 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	445,435
Non-Departmental	1,610,220
Debt Service	448,888
Finance	151,240
Information Technology	187,125
Planning	374,235
Police	4,391,405
Fire	2,491,720
General Services	593,295
Streets	516,375
Garage	113,245
Powell Bill	355,318
Sanitation	1,560,760
Storm Water	157,290
Parks/Recreation	972,110
Aquatics Center	1,140,929
Sarah Yard Community Center	52,570
Contingency	<hr/> 275,000
	15,837,160

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, 2022 and ending June 30, 2023:

Water Sales	4,870,000
Sewer Sales	4,505,000
Investment Earnings	8,000
Other Revenues	213,650
Fund Balance Appropriated	<u>170,000</u>
	9,766,650

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, 2022 and ending June 30, 2023 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	2,511,765
Water and Sewer Distribution	5,932,470
Debt Service	967,414
Contingency	<u>355,001</u>
	9,766,650

Section III. Electric

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Electric Sales	16,127,650
Penalties	80,000
Investment Earnings	13,000
Other Revenues	180,000
Fund Balance Appropriated	<u>305,000</u>
	16,705,650

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, 2022 and ending June 30, 2023 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	15,980,185
Debt Service	342,586
Contingency	<u>382,879</u>
	16,705,650

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, 2022 and ending June 30, 2023:

Interest	400
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The following amounts are hereby appropriated in the J.B. George Fund for the operation of the Town Government's Special Projects for the fiscal year beginning July 1, 2022 and ending June 30, 2023 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Special Projects	400
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Section V. Firemen's Relief Fund

It is estimated that the following revenues will be available in the Firemen's Relief Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Received from State	9,000
Interest	50
	<hr/> 9,050

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, 2022 and ending June 30, 2023 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Firemen's Supplemental Retirement	9,050
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Section VI. Smithfield Fire Tax District

It is estimated that the following revenues will be available in the Fire District Tax Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Smithfield Fire District Tax	325,000
Motor Vehicle Tax	18,000
Taxes	22,000
	<hr/> 365,000

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, 2022 and ending June 30, 2023 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Transfer to General Fund	365,000
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Section VII. General Capital Project Fund

It is estimated that the following revenues will available in the General Capital Project Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

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, 2022 and ending June 30, 2023, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

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, 2022 and ending June 30, 2023:

Transfer from W/S Fund (Dept. 7200)	400,000
Transfer from W/S Fund (Dept. 7220)	850,000
	1,250,000

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, 2022 and ending June 30, 2023, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

East Smithfield Water System Improvement	400,000
Water Lines Upgrade	100,000
AMI - Nexgrid Metering	300,000
I&I S&W Smithfield	200,000
Upgrade Lift Station Repair	150,000
FH Valve Insertion	100,000
	1,250,000

Section IX. Electric Capital Project Fund

It is estimated that the following revenues will be available in the Electric Capital Project Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Transfer from Electric Fund	550,000
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The following amounts are hereby appropriated in the Electric Capital Project Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Voltage Conversion	450,000
AMI	100,000
	<hr/> 550,000

Section X. ARPA Project Fund

It is estimated that the following revenues will be used from ARPA Funds for General Capital Project Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

ARPA Funds	-
	-

The following amounts are hereby appropriated in the ARPA Fund for the operation of the Town Government and its capital activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Transfer to Projects	(1,283,500)
4 Patrol Vehicles with Equipment	191,500
Fire Truck	875,000
Sanitation Truck	<hr/> 217,000
	-

Section XI Tax Rate Established

An Ad Valorem Tax Rate of \$.57 per \$100 at full valuation based on estimated 99.7% tax collection percentage is hereby established as the official tax rate for the Town of Smithfield for the fiscal year 2022-2023. A tax rate for the Special Tax District to provide funding for the Downtown Smithfield Development Corporation is established at \$0.19 per \$100 valuation. A tax rate for the Smithfield Rural Fire District is established at \$0.12 per \$100 valuation.

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

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

Section XIII- Special Authorization- Budget Officer

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

The Town Manager shall be authorized to affect interdepartmental transfers, in the same fund, not to exceed 10 percent of the appropriated monies for the department whose allocation is affected.

Any such transfers shall be reported to the Town Council at its next regular meeting and shall be entered into the minutes.

Section XIV- Utilization of Budget and Budget Ordinance

This ordinance and the budget document shall be the basis of the financial plan for the Smithfield Municipal Government during the 2022-2023 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:

Shannan Parrish, Town Clerk

Fee Schedule

TOWN OF SMITHFIELD
FY 2022-2023
DEPARTMENTAL FEE SCHEDULE
DRAFT
(Proposed changes are highlighted and denoted in red)

Property Tax Rate

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

Administrative Services

Miscellaneous Fees and Charges

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

Cemetery Services

Mausoleum Crypts

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

Lot Sales: Sunset Memorial Park

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

Lot Sales: Riverside Extension Cemetery

Single Grave Lot.....	\$1250.00
Two Grave Lot	\$2500.00
Four Grave Lot	\$5000.00
Six Grave Lot	\$7500.00
Grave Opening and Closing Services	\$700.00-\$725.00
Burial under 36" in length (including cremations).....	\$400.00 \$425.00
Columbarium opening/closing fee for committal service	\$350.00

Public Works**Overgrown Lot Clearance**

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

Fire Department Fees**Fire Inspections (all occupancies)**

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

Special Permits

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

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

Citations

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

Mileage Reimbursement

Rate (Federal) Per Federal Rate Schedule

Parks/Recreation

Late registration Fee \$10.00

Sarah Yard Community Center Admission

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

Administration Fee for Participant Withdrawal Without Cause \$10.00

<u>Adult Team Sports</u>	<u>Team</u>
Softball	\$475.00
Basketball.....	\$475.00
Volleyball.....	\$475.00

Youth Team Sports (Boys and Girls)
Scholarships are available based on need.

Multiple child discount – Only applies during the same sport season

25% discount for the 1st additional child

50% for each additional child after the 1st additional child

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

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

<u>Athletic Field Rental</u> (includes club teams, i.e. AAU, etc.)	
Up to 2 hours (day hours) Resident.....	\$25.00
Up to 2 hours (day hours) Nonresident	\$50.00
Up to 2 hours (night hours) Resident	\$40.00
Up to 2 hours (night hours) Nonresident	\$80.00
2 - 4 hours Resident (day hours)	\$45.00
2 - 4 hours Nonresident (day hours)	\$90.00
2 - 4 hours Resident (night hours)	\$90.00
2 - 4 hours Nonresident (night hours)	\$150.00
4 hours All Day Resident.....	\$150.00
4 hours All Day Nonresident	\$220.00

Field/Game Set Up Fees

Baseball/Softball	\$30.00
Soccer	\$50.00

Tournaments Fee for Resident	\$175.00/day/field or ½ of gate admission if charged
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Tournament Fee for Nonresident	\$200.00/day/field or ½ of gate admission if charged
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***\$200.00 Deposit for Tournament Field Rental – NON-REFUNDABLE**

Athletic Field / Court Rentals

	Resident	Non-Resident
Per Hour	\$ 15 / Field / Court	\$ 30 / Field / Court
1/2 Day (5 Hours)	\$ 60 / Field / Court	\$ 120 / Field / Court
Full Day (Up to 10 Hours)	\$ 120 / Field / Court	\$ 240 / Field / court
Lights	\$ 15 / Hour	\$15 / Hour

Tournament Fees

Baseball / Softball - minimum of 8 teams

Soccer / Football / Rugby - minimum of 4 teams

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

2 Day Tournament Rental **\$150 / Team**

1 Day Tournament Rental **\$80 / Team**

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

\$ 200 Deposit Required.

Tournament fees include one field prep per field per day.

Additional preparation will be charged additional field prep fees.

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

Field Prep Fees

Baseball / Softball	Per Field	\$30 / Field
	3 or More Fields	\$25 / Field
Soccer	Per Field	\$50 / Field
Football	Per Field	\$ 100 / Field
Turface (Field Drying Agent)		\$12 / Bag

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

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

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

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

LARGE PICNIC SHELTERS / (Rotary)**(1/2 Shelter Rates Available for Less than 50 People)****Up to 2 hours:****½ Shelter**

Resident	\$40.00
Nonresident	\$80.00

Entire Shelter

Resident	\$75.00
Nonresident	\$150.00

Up to 4 hours:**½ Shelter**

Resident	\$60.00
Nonresident	\$120.00

Entire Shelter

Resident	\$90.00
Nonresident	\$180.00

Up to 8 hours:**Entire Shelter**

Resident	\$125.00
Nonresident	\$250.00

Town Hall Park Use**Up to 2 hours:**

Resident	\$25.00
Nonresident	\$50.00

Rental fee for 2-4 hours

Resident	\$35.00
Nonresident	\$70.00

Rental fee for 4-8 hours

Resident	\$60.00
Nonresident	\$120.00

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

Shelter Rentals

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

	Resident	Non-Resident
Per Hour	\$ 15	\$ 22.50
1/2 Day (5 Hours)	\$ 50	\$ 90
Full Day (Up to 8 Hours)	\$ 80	\$ 150

Minimum 2 hour rental

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

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

	Resident	Non-Resident
Per Hour	\$ 20	\$ 30
1/2 Day (5 Hours)	\$ 80	\$ 120
Full Day (Up to 8 Hours)	\$ 120	\$ 180

Minimum 2 hour rental

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

Large Shelters (Rotary Shelter)

Per Hour	\$ 25	\$ 37.50
1/2 Day (5 Hours)	\$ 100	\$ 150
Full Day (Up to 8 Hours)	\$ 150	\$ 225

Minimum 2 hour rental

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

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

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

Youth 3 – 17

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

Adult 18-58

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

Seniors 59+

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

Punch Cards – 10 Visits

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

Special Membership Rates

Johnston Community College Student Membership Rates

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

HOA Membership Rates (Smithfield Town Limits Only)

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

Aquatics Program Fees

Swim Lessons

Base Lesson Rate is \$15.00/ per lesson
Non-Resident \$20.00/ per lesson

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

3 Lessons

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

5 Lessons

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

SRAC Shark Swim Team / Clinics

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

Lane Rental \$10.00 per lane/ per hour

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

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

SRAC Programs

Birthday Pool Parties/ Multipurpose Room

Resident	\$125.00/ Up to 35 guests
Non resident.....	\$165.00/ Up to 35 guests

\$50 Non-Refundable Deposit due at time of Booking

Birthday Pool Parties / Banquet Room

Resident	\$175.00 / 36 guests and above
Non resident.....	\$ 215.00 / 36 guests and above

\$50 Non-Refundable Deposit due at time of Booking

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

Resident	\$110.00/week
Nonresident.....	\$150.00/week
Early Drop Off/ Late Pick up	\$25.00/ week

Facility Rental Rates

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

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

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

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

Banquet Room and Catering Kitchen.....**\$85.00 hour**

Per Hour

\$40.00 Custodial Fee

Deposit fee to book is ½ of Rental Fee, and is Non-Refundable

COMMERCIAL RENTAL FEE

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

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

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

SRAC Pottery Studio

Pottery Studio – 6 Month Membership Resident ...\$125.00

Pottery Studio – 6 Month Membership Non-Resident.....\$165.00

(SRAC members get 10% off.)

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

Planning & Zoning Fees**Application Fees:**

Annexation Petition.....	N/C
Zoning Text Amendment	\$400.00
Rezoning.....	.400.00
Planned unit development/ Conditional rezoning.....	\$400.00 + \$10.00 per acre
Variance application.....	\$400.00
Appeal from UDO Administrator Decision.....	\$400.00

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

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

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

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

Other Fees

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	\$10.00
Wrong Side of Street.....	\$10.00
Fire Lane (also included in Fire Dept. Fees).....	\$25.00
Too Close to Corner.....	\$10.00
Across Parking Line.....	\$10.00
On Crosswalk.....	\$10.00
Abandon on Street.....	\$25.00
Over 12" from curb	\$10.00
Double Parking	\$10.00
Loading Zone	\$10.00
Fire Hydrant	\$25.00
Driveway.....	\$10.00
Traffic Lane	\$10.00
On Sidewalk.....	\$10.00
Blocking Intersection	\$10.00
No Parking Area.....	\$10.00
Handicapped Zone	\$50.00
All Other Parking Violations	\$10.00

Taxicab Regulation

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

Residential

Standard Collection, Monthly Fee	\$17.65	\$18.10 (one roll-out container)
Additional Roll-out Container (standard)	-\$17.65	\$18.10(each container)
Backyard Collection, Monthly Fee	\$22.65	\$23.10(one roll-out container)
Additional Roll-out Container (backyard)	\$22.65	\$23.10(each container)
Backyard Collection, Disabled / Age 70 +	\$17.65	\$18.10(one roll-out container)
Yard Debris Collection, Monthly Fee.....		\$11.00(required)
Large Pile(s) of Debris Pickup.....	\$94.00	(per truck load = 8 cubic yards + Landfill Disposal Fees

Dumpster Rental

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

Standard Pickup, Monthly Fee	\$17.65	\$18.10(two roll-out containers)
Additional Solid Waste Roll-out Container (standard pickup)	\$17.65	\$18.10(each container)
Backyard Pickup, Monthly Fee	\$21.65	\$23.10(two roll-out containers)
Additional Solid Waste Roll-out Container (backyard pickup)	\$21.65	\$23.10 (each container)
Yard Debris Collection, Monthly Fee		\$11.00(required)
Large Pile(s) of Debris Pickup.....	\$94.00	(per truck load = 8 cubic yards + Landfill Disposal Fees

Public Utilities Services

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

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

Initial and Transfer Service Fees

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

Water Meter Set

3/4"	\$95.00
1"	\$250.00
1 1/2.....	\$470.00
2".....	\$1605.00
3".....	\$2020.00
Meter tampering investigation charge.....	\$300.00
Delinquent fee for payments after due date but before disconnection	5 %

Meter Test Charge (After First Free Test)	\$35.00
Temporary Construction & Pole Service Charge.....	Cost of the meter
Landlord Transfer Fee.....	\$25.00

Credits

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

Sewer Tap Fees (Base fee)

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

Water Tap Fees (Base fee)

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

System Development Fees

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

Irrigation (using split yoke)

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

Fire Sprinkler Fees

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

Water Rates

Basic Charge

Inside City Customers (All)	\$11.13
Outside City Customers (All)	\$19.86

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	\$4.19	\$8.38
Next 6,000 Gallons	\$5.22	\$10.44
All Over 10,000 Gallons	\$6.13	\$12.26

<u>Commercial Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 10,000 Gallons	\$4.76	\$9.52
Next 90,000 Gallons	\$5.68	\$11.36
All Over 100,000 Gallons	\$6.70	\$13.40

<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	\$6.46	\$12.92
Next 17,000 Gallons	\$7.16	\$14.32
All Over 20,000 Gallons	\$8.05	\$16.10

<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	\$6.46	\$12.92
Next 27,000 Gallons	\$7.16	\$14.32
All Over 30,000 Gallons	\$8.05	\$16.10

<u>Industrial/Institutional Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>
First 25,000 Gallons	\$4.76	\$9.52
Next 75,000 Gallons	\$5.68	\$11.36
All Over 100,000 Gallons	\$6.70	\$13.40

Johnston County Wholesale Rate

\$2.35 per 1000 Gallons

Sewer Rates**Basic Charge**

Inside City Customers (All)	\$13.95
Outside City Customers (All)	\$27.90

<u>Consumption Charges</u>	<u>Inside City</u>	<u>Outside City</u>
	<u>Rate</u>	<u>Rate</u>
Residential Customer	\$9.32	\$18.45
Non-Residential Customer	\$11.84	\$23.49

PENALTIES

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

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

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

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

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 issued 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:	\$12.00
B.	Energy Charge:	\$.09235 kWh
C.	Purchased Power Adjustment Charge:	
	The monthly bill may include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale purchased power costs fully.	
D.	Three-Phase Service Basic Charge (RS4):	\$20.00
E.	Minimum Charge:	
	The monthly minimum charge shall be the "Basic Customer Charge."	
F.	When applicable, North Carolina sales tax will be added to all charges listed above.	

III Excess Facilities

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

IV Payments

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

VI General

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

Residential TIME-OF-USE Service

Electric Rate Code RS7 (TU1/TU2, DD7)

I Availability

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

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

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

II Monthly Rate

- | | | | |
|----|--|--|--------------------------------|
| A. | Basic Customer Charge: | \$18.00 | |
| B. | KWh Energy Charge: | On-Peak
Off-Peak | \$0.09235 kWh
\$0.04717 kWh |
| C. | On-Peak kW Demand Charge: | \$6.62 /kW | |
| E. | Minimum Charge: | The minimum charge shall be the "Basic Customer Charge." | |
| F. | When applicable, North Carolina sales tax will be added to all charges listed above. | | |

III Determination of On-Peak

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

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

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

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

IV Excess Facilities

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

V Payments

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

VII Load Management

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

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

VIII Contract Period

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

General Service

Electric Rate Codes GD1, GD2, GD3, GD4

I Availability

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

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

II Monthly Rate

A. Basic Customer Charge \$18.00 Single Phase (GD1) GD3 No Sales Tax
\$35.00 Three Phase (GD2) GD4 No Sales Tax

B. Energy Charge:

First 2,500 kWh	\$0.06394/kWh
All Additional kWh	\$0.06394/kWh

C. kW Demand Charge: DS1, DS2, DS3, DS4 \$12.20/kW
(kW Demand is highest 15-minute usage each month)

D. Purchased Power Adjustment Charge:

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

E. Minimum Charge:

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

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

III Contract Demand

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

IV Billing Demand

The Billing Demand shall be the maximum kW registered or computed by or from the

Town's metering facilities during any 15-minute interval within the current billing month.

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

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

I Availability

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

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

II Monthly Rate

A. Basic Customer Charge: \$18.00 Single Phase (GS3) and \$24.00 Three Phase (GS4)

B. Energy Charge:

First 1,500 kWh	\$.10671/kWh
Next 2,500 kWh	\$.0900/kWh
All Additional kWh over 4,000	\$.0900/kWh

C. Purchased Power Adjustment Charge:

The monthly bill shall include a purchased power adjustment charge, if any is

applicable for the Town to recover wholesale purchased power costs fully.

D. Minimum Charge:

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

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

III Contract Demand

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

IV Billing Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

Commercial Time-of-Use

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

I Availability

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

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

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

II Monthly Rate

- A. **Basic Customer Charge:** Single Phase \$27.00 Three Phase \$35.00
- B. **KW Demand Charge:** On-Peak Demand \$14.50 /kW
- C. **KWh Energy Charge:** On-Peak \$.08485/kWh
Off-Peak \$.05209/kWh
- D. **Purchased Power Adjustment Charge:**
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.
- E. **Minimum Charge:**
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity, unless provided otherwise by the Service Agreement.
- F. When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

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

IV Determination of kW Demand

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

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

Large General Service **Electric Rate Code LG1**

I Availability

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

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

II Monthly Rate

- A. Basic Customer Charge:** \$513.95
- B. kW Demand Charge:** \$19.00/kW
- C. Energy Charge:** \$.0616/kWh
- D. Purchased Power Adjustment Charge:**
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.
- E. Minimum Charge:**
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.
- F.** When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

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

IV Determination of kW Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

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

Large General Service

Coordinated Peak Demand

Electric Rate Code LG2

I Availability

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

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

II Monthly Rate

- A. Basic Customer Charge:** \$650.00
- B. kW Demand Charge:**
Coincident Peak Demand \$20.50/kW
- C. Energy Charge:** \$.05384/kWh
- D. Purchased Power Adjustment Charge:**
The monthly bill shall include a purchased power adjustment charge, if any is

applicable for the Town to recover wholesale power costs fully.

E. Minimum Charge:

The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity 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: | \$650.00 |
| B. kW Demand Charge: | |
| Coincident Peak Demand | \$15.25/kW |
| Excess Charge | \$2.50/kW |
| C. Energy Charge: | \$.04209/kWh |
| D. Purchased Power Adjustment Charge: | |
| The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully. | |
| E. Minimum Charge: | |
| The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement. | |
| F. When applicable, North Carolina sales tax will be added to all charges listed above. | |

III Contract Demand

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

IV Determination of kW Demand

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

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

V Notification by Town

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

VI Excess Facilities

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

VII Payments

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

VIII Contract Period

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

IX General

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

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

I Availability

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

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

II Monthly Rate

- A. Basic Customer Charge:** \$35.00 Three-phase; \$18.00 Single Phase
(Determined by comparable rate code {e.g. GD2})
- B. Energy Charge:** \$.07738 /kWh
- C. Purchased Power Adjustment Charge:**
The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale purchased power costs fully.
- D. Minimum Charge:**
The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity, unless provided otherwise by the Service Agreement.
- E.**When applicable, North Carolina sales tax will be added to all charges listed above.

III Contract Demand

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

IV Billing Demand

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

V Excess Facilities

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

VI Payments

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

VII Contract Period

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

VIII General

Service rendered under this Schedule is subject to the Town's Code of Ordinances and other

service regulations and operating practices, which may be amended from time to time.

Load Management Rider

I Availability

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

II Monthly Credit

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

III Appliance Criteria

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

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

IV Installation of Switches

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

V Removal of Switches

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

VI Load Management

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

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

RENEWABLE ENERGY GENERATION RIDER- RR1

I Availability:

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

II Applicability:

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

III Type of Service:

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

IV Monthly Credit:

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

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

V Minimum Charge

None

VI Payments:

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

VII Adjustments:

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

VIII Special Conditions:

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

IX Contract Period:

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

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

Rate Schedule for Area Lights:

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

Adopted this the ____ day of June, 2022

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

M. Andy Moore, Mayor

ATTEST:

Shannan L. Parrish, Town Clerk

General Fund

Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
General Fund Revenues:	\$ 14,464,886	\$ 14,852,295	\$ 15,198,658	\$ 15,592,462	\$ 15,837,160
Less Expenses:					
General Government:	\$ 439,800	\$ 476,573	\$ 539,231	\$ 536,736	\$ 445,435
Non - Departmental:	\$ 868,076	\$ 881,978	\$ 861,245	\$ 955,175	\$ 1,610,220
Debt Service:	\$ 843,342	\$ 1,023,638	\$ 884,114	\$ 884,114	\$ 448,888
Finance:	\$ 99,727	\$ 110,810	\$ 152,098	\$ 139,050	\$ 151,240
Info Technology	\$ -	\$ -	\$ -	\$ -	\$ 187,125
Planning:	\$ 310,773	\$ 321,303	\$ 331,410	\$ 309,225	\$ 374,235
Police:	\$ 3,541,829	\$ 3,905,757	\$ 4,511,777	\$ 4,148,272	\$ 4,391,405
Fire:	\$ 2,148,491	\$ 2,710,779	\$ 2,230,002	\$ 2,143,575	\$ 2,491,720
PW-General Services:					
PW-Streets:	\$ 1,234,502	\$ 633,194	\$ 643,836	\$ 610,450	\$ 516,375
PW-Garage:	\$ 98,330	\$ 104,009	\$ 153,738	\$ 143,030	\$ 113,245
PW-Powell Bill:	\$ 321,851	\$ 56,474	\$ 300,000	\$ 295,435	\$ 355,318
PW-Sanitation:	\$ 1,172,949	\$ 1,418,434	\$ 1,427,540	\$ 1,510,405	\$ 1,560,760
PW-Storm Water	\$ 23,222	\$ 45,794	\$ 106,911	\$ 141,411	\$ 157,290
Recreation:	\$ 1,350,145	\$ 856,921	\$ 1,056,007	\$ 936,431	\$ 972,110
Aquatic Center:	\$ 853,385	\$ 837,718	\$ 1,036,808	\$ 956,161	\$ 1,140,929
SYCC	\$ 34,691	\$ 71,575	\$ 57,550	\$ 50,640	\$ 52,570
Contingency:	\$ -	\$ -	\$ 273,524	\$ 273,520	\$ 275,000

Amount Revenues Over (Under) Expenditures: \$ 560,925 \$ 631,384 \$ 1,875 \$ 920,760 \$ -

General Fund

Acct. Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
General Fund Revenues:						
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 5,600,093	\$ 6,471,612	\$ 6,362,000	\$ 6,700,000	\$ 6,750,000
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 92,393	\$ 100,118	\$ 92,300	\$ 93,000	\$ 94,000
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 579,087	\$ 727,182	\$ 590,000	\$ 701,000	\$ 700,000
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 7,319	\$ 2,785	\$ 7,000	\$ 15,035	\$ 7,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN	\$ 11,480	\$ 6,246	\$ -	\$ -	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 671	\$ 7,972	\$ 7,500	\$ 11,000	\$ 10,000
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 7,924	\$ 8,607	\$ 8,000	\$ 8,100	\$ 8,000
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 2,715,173	\$ 2,470,282	\$ 2,710,000	\$ 3,050,000	\$ 3,040,000
10-00-3110-3113-1220	EXISE TAX RENTAL VEHICLES	\$ 18,186	\$ 29,645	\$ 23,000	\$ 33,000	\$ 33,000
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 1,460	\$ 1,270	\$ 900	\$ 1,270	\$ 1,300
10-00-3200-3201-0100	FRANCHISE TAX	\$ 1,005,769	\$ 959,678	\$ 975,000	\$ 959,000	\$ 960,000
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 49,007	\$ 48,527	\$ 49,000	\$ 49,000	\$ 49,000
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 288,289	\$ 228,761	\$ 200,000	\$ 270,000	\$ 250,000
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 45,751	\$ 13,425	\$ 10,000	\$ 6,000	\$ 8,000
10-10-3300-3307-0000	GRANT - FEMA	\$ 115,867	\$ 61,552	\$ -	\$ -	\$ -
10-10-3300-3307-0020	GRANT - JC VISITORS BUREAU	\$ -	\$ 15,000	\$ 74,000	\$ -	\$ 15,000
10-10-3300-3307-0030	GRANT - REVITALIZATION (WIFI)	\$ 25,000	\$ -	\$ 3,000	\$ -	\$ -
10-10-3300-3307-0040	GRANT - CARES ACT	\$ -	\$ 421,535	\$ -	\$ -	\$ -
10-10-3300-3307-0100	GRANT - GOLDEN LEAF (STORM WATER)	\$ 38,176	\$ -	\$ -	\$ -	\$ -
10-10-3400-3400-0001	SIGN PERMITS	\$ 1,375	\$ 2,625	\$ 2,500	\$ 2,400	\$ 2,500
10-10-3400-3400-0002	ZONING PERMIT	\$ 14,175	\$ 15,275	\$ 15,000	\$ 18,000	\$ 18,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 4,900	\$ 2,600	\$ 2,000	\$ 1,000	\$ 2,000
10-10-3400-3400-0005	SITE PLAN	\$ 10,753	\$ 20,679	\$ 10,000	\$ 20,000	\$ 15,000
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ 35,121	\$ 17,004	\$ -	\$ 9,866	\$ 7,000
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 69,352	\$ 63,573	\$ 65,000	\$ 65,000	\$ 65,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 26,892	\$ 19,915	\$ 6,756	\$ 25,000	\$ 25,000
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 47,319	\$ 8,350	\$ 25,000	\$ 40,000	\$ 50,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 5,106	\$ 35	\$ 500	\$ 8,000	\$ 6,000
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 11,454	\$ 328	\$ 5,000	\$ 1,200	\$ 3,000
10-10-3400-3405-0003	REC/CONTRIBUTIONS	\$ 18,770	\$ 17,571	\$ 14,000	\$ 19,000	\$ 16,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER	\$ 1,085	\$ -	\$ -	\$ -	\$ -
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 319,777	\$ 154,298	\$ 180,000	\$ 250,000	\$ 400,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 88,454	\$ 33,510	\$ 65,000	\$ 75,000	\$ 75,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 106,477	\$ 35,962	\$ 60,000	\$ 60,000	\$ 70,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 131,710	\$ 88,896	\$ 40,000	\$ 105,000	\$ 50,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 37,065	\$ 4,711	\$ 7,000	\$ 20,000	\$ 25,000
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 20,461	\$ 58,336	\$ 10,000	\$ 26,000	\$ 15,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 36,701	\$ 45,982	\$ 40,000	\$ 22,750	\$ 24,000
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS	\$ 17,000	\$ -	\$ -	\$ -	\$ -
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 18,771	\$ 67,128	\$ 20,000	\$ 20,000	\$ 20,000
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
10-10-3800-3800-0005	STREET ASSESSMENT	\$ 4,605	\$ -	\$ -	\$ -	\$ -
10-10-3800-3800-0006	CELL TOWER RENTAL (AT&T expires 2022)	\$ 63,758	\$ 65,969	\$ 63,700	\$ 66,000	\$ 66,000
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)	\$ 1,470	\$ -	\$ 500	\$ 1,060	\$ 700
10-10-3800-3800-0009	DSDC WIFI MONITORING	\$ -	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,000
10-20-3300-3307-0000	GRANT - FEMA AFG	\$ -	\$ 31,850	\$ -	\$ -	\$ -
10-20-3300-3307-0010	SAFER GRANT FUNDS	\$ 12,272	\$ 43,208	\$ -	\$ -	\$ -

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested Budget	
		Budget		Budget		Budget		Budget		Budget	
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 1,366	\$	3,609	\$	1,500	\$	1,200	\$	1,500	
10-20-3300-3307-0110	GRANT-DUKE ENERGY (FIRE EQUIP)	\$ -	\$	-	\$	-	\$	-	\$	-	
10-20-3300-3315-0100	GRANT GHSP	\$ -	\$	-	\$	160,550	\$	160,000	\$	68,500	
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ -	\$	1,187	\$	7,500	\$	-	\$	-	
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 7,187	\$	9,881	\$	7,000	\$	7,000	\$	7,000	
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 16,252	\$	5,625	\$	19,000	\$	1,600	\$	5,000	
10-20-3400-3404-0001	FIRE ALARM FEES	\$ 3,400	\$	818	\$	500					
10-20-3800-3800-0000	ABC	\$ 85,902	\$	85,902	\$	88,000	\$	47,000	\$	50,000	
10-20-3800-3800-0001	OFFICER FEES	\$ 6,851	\$	3,361	\$	3,500	\$	6,000	\$	5,000	
10-20-3800-3800-0002	POLICE AUCTIONS PROCEEDS	\$ -	\$	733	\$	800	\$	-	\$	-	
10-20-3800-3800-0005	CO -1st RESPONDER MO STPEND	\$ 5,500	\$	6,000	\$	5,700	\$	5,000	\$	5,500	
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 3,184	\$	21,929	\$	5,000	\$	4,000	\$	5,000	
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 10,979	\$	5,147	\$	1,000	\$	1,100	\$	1,000	
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$11,000 each mo.)	\$ 129,744	\$	132,000	\$	132,000	\$	132,000	\$	132,000	
10-20-3800-3800-0010	SCHOOL RESOURCE OFFICER (Neuse charter & JC school)	\$ 97,436	\$	97,436	\$	97,436	\$	97,436	\$	97,436	
10-20-3800-3800-0011	HOUSING AUTHORITY OFFICER (\$3000 per mo.)	\$ 33,000	\$	-	\$	-	\$	-	\$	-	
10-20-3800-3800-0012	PARKING FEES	\$ 1,900	\$	110	\$	1,500	\$	200	\$	319	
10-30-3300-3301-0300	POWELL BILL	\$ 321,082	\$	306,806	\$	300,000	\$	355,318	\$	355,318	
10-40-3100-3104-0101	SANITATION PENALTIES (NEW)	\$ 20,108	\$	12,701	\$	19,500	\$	12,970	\$	13,000	
10-40-3300-3315-0100	CEMETERY GRANT	\$ -	\$	-	\$	-	\$	5,510	\$	2,500	
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION FEES	\$ 16,869	\$	9,420	\$	7,000	\$	20,000	\$	20,000	
10-40-3400-3400-0006	STORMMASTER ENG/INSPECTION FEES	\$ -	\$	1,250	\$	-	\$	-	\$	-	
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 16,000	\$	38,000	\$	20,000	\$	36,000	\$	30,000	
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 2,508	\$	71,250	\$	20,000	\$	25,000	\$	20,000	
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 45,700	\$	62,550	\$	50,000	\$	37,500	\$	40,000	
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,328,839	\$	1,264,739	\$	1,446,264	\$	1,440,000	\$	1,462,040	
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 1,740	\$	1,182	\$	1,500	\$	-	\$	-	
10-60-3300-3315-0000	GRANT - NC AGRICULTURE (STREAM RESTORATION)	\$ 85,500	\$	-	\$	-	\$	-	\$	-	
10-60-3300-3315-0100	GRANT - COUNTY RECREATION	\$ 12,500	\$	20,000	\$	-	\$	-	\$	-	
10-75-3870-3870-0000	TRANSFR FIRE DIST FUND	\$ 175,400	\$	175,400	\$	175,400	\$	175,400	\$	365,000	
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 86,214	\$	88,500	\$	95,150	\$	95,150	\$	95,150	
10-75-3980-3980-0001	LOAN PROCEEDS	\$ 88,500	\$	-	\$	-	\$	-	\$	-	
10-00-3900-3900-0000	FUND BALANCE APPROPRIATION	\$ -	\$	-	\$	613,305					
10-75-3900-3900-0900	WATER/SEWER PIL - PROP TAX	\$ -	\$	-	\$	117,640	\$	117,640	\$	117,640	
10-30-3900-3900-0100	FUND BAL APPROP. -POWELL BILL	\$ -	\$	-	\$	-	\$	-	\$	-	
Sub-Totals:		\$ 14,464,886	\$	14,852,295	\$	15,198,658	\$	15,592,462	\$	15,837,160	

General Fund

Acct. Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
General Government:						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 122,670	\$ 127,943	\$ 145,700	\$ 135,000	\$ 116,000
10-10-4100-5100-0210	SALARIES (COUNCIL)	\$ 14,175	\$ 14,057	\$ 14,000	\$ 14,000	\$ 14,000
10-10-4100-5100-0220	PART TIME ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5100-0500	FICA	\$ 9,966	\$ 9,921	\$ 12,220	\$ 10,125	\$ 10,000
10-10-4100-5125-0600	GROUP INSURANCE	\$ 24,957	\$ 30,572	\$ 34,700	\$ 30,000	\$ 27,060
10-10-4100-5125-0610	RETIREE SUPPLEMENTAL	\$ 1,013	\$ 1,400	\$ 925	\$ 925	\$ 1,500
10-10-4100-5127-0700	RETIREMENT	\$ 15,340	\$ 17,524	\$ 20,910	\$ 20,910	\$ 17,300
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	\$ 4,014	\$ 2,886	\$ 20,150	\$ 20,150	\$ 20,150
10-10-4100-5300-1100	TELEPHONE	\$ 6,543	\$ 6,051	\$ 11,376	\$ 11,376	\$ 10,300
10-10-4100-5300-1201	LEGAL FEES	\$ 81,935	\$ 97,675	\$ 80,000	\$ 90,000	\$ 80,000
10-10-4100-5300-1202	AUDIT FEES	\$ 25,250	\$ 24,078	\$ 24,000	\$ 28,000	\$ 30,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	\$ 4,541	\$ 4,463	\$ 4,000	\$ 4,000	\$ 5,000
10-10-4100-5300-1400	ADVERTISING (LEGAL)	\$ 2,205	\$ 4,584	\$ 6,500	\$ 8,000	\$ 6,500
10-10-4100-5300-1401	ADVERTISING (EMPLOYMENT)	\$ 1,067	\$ 1,711	\$ 2,000	\$ 2,000	\$ 2,000
10-10-4100-5300-1500	SERVICE AWARD/RECOGNITION	\$ 4,391	\$ 6,894	\$ 6,000	\$ 4,500	\$ 6,000
10-10-4100-5300-2900	PROFESSIONAL FEES/DUES	\$ 51,866	\$ 50,065	\$ 51,000	\$ 52,000	\$ 52,050
10-10-4100-5300-3000	FUEL	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3300	SUPPLIES/OPERATIONS	\$ 10,194	\$ 9,365	\$ 10,000	\$ 10,000	\$ 10,000
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	\$ 2,841	\$ 2,180	\$ 5,000	\$ 5,000	\$ 5,000
10-10-4100-5300-3303	IT SUPPLIES	\$ 15,569	\$ 19,021	\$ 21,550	\$ 21,550	\$ -
10-10-4100-5300-3305	MISCELLANEOUS	\$ 500	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3310	NON-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-4501	SERVICE CONTRACTS	\$ 25,520	\$ 5,782	\$ 15,100	\$ 15,100	\$ 18,975
Sub-Totals:		\$ 428,157	\$ 439,772	\$ 488,731	\$ 486,236	\$ 435,435
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 11,643	\$ 36,801	\$ 50,500	\$ 50,500	\$ 10,000
Sub-Totals:		\$ 11,643	\$ 36,801	\$ 50,500	\$ 50,500	\$ 10,000
GENERAL GOVERNMENT TOTALS:						
		\$ 439,800	\$ 476,573	\$ 539,231	\$ 536,736	\$ 445,435

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget	% CHG	GENERAL GOVERNMENT COMMENTS
10-10-4100-5100-0200	Salaries & Wages	122,670	127,943	145,700	135,000	116,000	-20%	Town of Smithfield Budget Justification Sheet 5 FTEs - 1/3 of salary of Town Manager, Salary of Town Clerk, Human Resources Director/PIO, Administrative Asst. & Marketing Technician as equally shared with Utility Depts. Adds Longevity.
10-10-4100-5100-0210	Salaries (Council)	14,175	14,057	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3=\$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
10-10-4100-5100-0220	Part Time Assistance	-	-				N/A	Assistance as needed
10-10-4100-5120-0500	FICA	9,966	9,921	12,220	10,125	10,000	-18%	
10-10-4100-5125-0600	Group Insurance	24,957	30,572	34,700	30,000	27,060	-22%	Medical Insurance
10-10-4100-5125-0610	Retiree Supplemental	1,013	1,400	925	925	1,500		
10-10-4100-5127-0700	Retirement	15,340	17,524	20,910	20,910	17,300	-17%	Includes Retirement Benefits at 12.15%
58	10-10-4100-5300-0751	Town Manager's Car Allowance	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	4,014	2,886	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/PIO & IT Specialist (\$3,000), Town Clerk: (\$2,500), Council: (\$5,000), Miscellaneous travel (\$2,750)
10-10-4100-5300-1100	Telephone	6,543	6,051	11,376	11,376	10,300	-9%	Cellphone Allowances: Manager (\$70/month / \$840 yr.), Human Resource Director/PIO (\$50/month / \$600 yr.), Town Clerk (\$50/month / \$600 yr.), Council Phone Stipends (\$50/Month for each) Marketing Tech (\$50/month / \$600 yr.), 2 Verizon Wireless Air Card: (\$80 Month / \$960 yr.) Conference Calling (\$23/month / \$276 yr.)
10-10-4100-5300-1201	Legal Fees	81,935	97,675	80,000	90,000	80,000	N/A	Town Attorney legal services and outside legal council as needed.
10-10-4100-5300-1202	Audit Fees	25,250	24,078	24,000	28,000	30,000	N/A	Annual Audit Fees/ Contract approved by Council

Account #	Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	% CHG	GENERAL GOVERNMENT COMMENTS	
							N/A	
10-10-4100-5300-1203	Employee Drug Testing	4,541	4,463	4,000	4,000	5,000		Employee Drug Testing (Random DOT Testing and New Hires)
10-10-4100-5300-1400	Advertising-Legal	2,205	4,584	6,500	8,000	6,500	0%	Advertising of Miscellaneous Public Hearing Notices.
10-10-4100-5300-1401	Advertising-Employment	1,067	1,711	2,000	2,000	2,000	0%	Posting of Job Notices in News & Observer, The Herald, North Carolina League of Municipalities Publications, Etc.
10-10-4100-5300-1500	Service Awards/Recognition	4,391	6,894	6,000	4,500	6,000	0%	Purchases of memorial flowers, retirement gifts, retirement socials, proclamation plaques and employee Christmas party (\$5,000)
10-10-4100-5300-2900	Professional Fees & Dues	51,866	50,065	51,000	52,000	52,050	2%	Elected Officials Dues: NC Black Elected Officials Membership (\$75.00), Manager Dues: NC City County Manager's Association (\$300.00), International City County Manager's Association (\$550.00), Johnston County Rotary (\$500.00), HR Dues: SHRM (\$299.00), OMPO (\$50.00), NC3C (\$100.00), Clerk Dues: IIMC (\$175.00), NCAWC (\$80.00), Triangle East Chamber of Commerce: (\$1,000) Professional Fees: ASCAP (\$375.00), BMI (\$3,80.00), One Source Document Solution Laserfiche (\$4,674), MuniCode (\$1,385), (\$1,000) for Municipal Code Updates, DWP Engineering (\$3,000.00 x12 = \$36,000), Cavanaugh McDonald (\$4,900)
59								
10-10-4100-5300-3000	Fuel	-	-	-	-	N/A		Fuel costs
10-10-4100-5300-3300	Supplies / Operations	10,194	9,365	10,000	10,000	10,000	0%	General Govt. Share Beverage and Supplies for Town Hall (\$1,000) Postage for General Government (\$1,000) Miscellaneous Supplies (\$8,000)
10-10-4100-5300-3302	Supplies / Council Meeting	2,841	2,180	5,000	5,000	5,000	N/A	Refreshments for meetings, business cards, name plates, etc.
10-10-4100-5300-3303	Supplies / IT	15,569	19,021	21,550	21,550	-	N/A	Moved to IT Gen Gov Line
10-10-4100-5300-3305	MISC	500	-	-	-	N/A		
10-10-4100-5300-3310	Non Capital Outlay	-	-	-	-	N/A		

		GENERAL GOVERNMENT COMMENTS					
Account #	Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget	% CHG
10-10-4100-5300-4501	Contract Serv.	25,520	5,782	15,100	15,100	18,975	N/A
							Portion of Lease on Postage Machine (\$360), Document Disposal Security System (\$62/Month) (\$744), 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).
	<i>Subtotal</i>	428,157	439,772	488,731	486,236	435,435	-11%
10-10-4100-5700-7400	Capital Outlay	11,643	36,801	50,500	50,500	10,000	-80% Council Chair Replacement
	<i>Subtotal</i>	11,643	36,801	50,500	50,500	10,000	-80%
	<i>GRAND TOTAL</i>	439,800	476,573	539,231	536,736	445,435	-17% Department Budget % Change

General Fund

Acct. Number Non - Departmental:	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested Budget
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 103,676	\$ 104,953	\$ 107,840	\$ 107,840	\$ 100,000	\$ 100,000	\$ 10,000	\$ 115,900	
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ 409	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 10,000	\$ 15,000	
10-10-4110-5300-3305	MISCELLANEOUS	\$ 8,004	\$ 3,272	\$ -	\$ -	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	
10-10-4110-5300-4500	ELECTION EXPENSE	\$ 8,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-10-4110-5300-5503	MISSETTLEMENTS AND RELEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-10-4110-5300-5600	DOWNTOWN DEVELOPMENT TAX	\$ 101,455	\$ 143,809	\$ 137,209	\$ 137,209	\$ 123,695	\$ 123,695	\$ -	\$ -	
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 11,312	\$ 11,405	\$ 11,405	\$ 11,405	\$ 11,405	\$ 11,405	\$ 11,405	\$ 11,510	
10-10-4110-5300-5702	TRIANGLE J COG DUES	\$ 4,423	\$ 4,458	\$ 4,560	\$ 4,560	\$ 4,560	\$ 4,560	\$ 4,560	\$ 4,560	
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ 1,472	\$ 1,523	\$ 1,580	\$ 1,580	\$ 1,580	\$ 1,580	\$ 1,580	\$ 1,590	
10-10-4110-5300-5706	LOCAL SCHOOL SUPPORT	\$ 6,000	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000	
10-10-4110-5300-5719	DOWNTOWN DEVELOPMENT CONTRIBUTION	\$ 43,316	\$ 9,705	\$ 14,251	\$ 14,251	\$ 14,251	\$ 14,251	\$ 14,251	\$ 27,765	
10-10-4110-5300-5720	DOWNTOWN WIFI	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-61-4110-5300-5601	OCCUPANCY TAX	\$ 219,005	\$ 228,956	\$ 194,000	\$ 194,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 250,000	
10-61-4110-5300-5701	HARBOR, INC.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 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	\$ 3,500	\$ 3,500	\$ 3,500	
10-61-4110-5300-5705	AVA GARDNER MUSEUM	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
10-61-4110-5300-5709	CHAMBER OF COMMERCE	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-61-4110-5300-5710	ECONOMIC DEVELOPMENT	\$ 19,852	\$ 33,268	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	
10-61-4110-5300-5711	PUBLIC LIBRARY	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	\$ 10,092	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 18,000	
10-61-4110-5300-5716	PEG CHANNELS	\$ 24,324	\$ 29,220	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 25,000	
10-61-4110-5300-5717	WEB DESIGN/MAINTENANCE	\$ 2,000	\$ 2,000	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	
10-61-4110-5300-5720	ANNIE D JONES CHILD ENRICHMENT FUND	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	
10-61-4110-5300-xxx	GF SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 680,000	
Sub-Totals:		\$ 868,076	\$ 881,978	\$ 861,245	\$ 955,175	\$ 1,610,220				

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22			NON-DEPARTMENTAL COMMENTS	
				Adopted Budget	Projected	FY 23 Requested Budget	% CHG	
10-10-4110-5300-0770	Insurance & Bonds	103,676	104,953	107,840	107,840	115,900	7%	Town of Smithfield Budget Justification Sheet Property & Liability Insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.
10-10-4110-5300-0771	Unemployment Compensation	-	409	15,000	10,000	15,000	0%	Payment of Projected Unemployment Claims for Fiscal Year
10-10-4110-5300-3305	Miscellaneous	8,004	3,272	-	-	-	-	
10-10-4110-5300-4500	Election Expense	8,145	-	8,200	8,200	-	-	Municipal elections
10-10-4110-5300-5503	Misc./Settlements	-	-	-	-	-	-	N/A
10-10-4110-5300-5600	Downtown Development Tax	101,455	143,809	137,209	137,209	123,695	-10%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District (Includes \$30,169 in MV Taxes)
10-10-4110-5300-5701	League of Municipalities	11,312	11,405	11,405	11,405	11,510	1%	Membership Dues
10-10-4110-5300-5702	Triangle J Council	4,423	4,458	4,560	4,560	4,560	0%	Membership Dues for Triangle J COG
10-10-4110-5300-5703	School of Government Foundation Dues	1,472	1,523	1,580	1,580	1,590	1%	Members Dues for School of Government
10-10-4110-5300-5706	Local School Support	6,000	8,000	9,000	9,000	10,000	N/A	Contributions for Smithfield Schools at the discretion of the Town Council.
10-10-4110-5300-5719	Downtown Development Contribution	43,316	9,705	14,251	14,251	27,765	95%	Town's Contribution to Downtown Smithfield Development Corporation (\$151,460 total)
10-10-4110-5300-5720	Downtown WiFi	-	-	3,000	-	-	-	
10-61-4110-5300-5601	Occupancy Tax	219,005	223,956	194,000	270,000	250,000	29%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 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	22,000	22,000	22,000	22,000	0%	Request for Funding - Town's Contribution to Ava Gardner Museum
10-61-4110-5300-5709	Chamber of Commerce	4,000	-	-	-	-	-	Request for Funding From Greater Smithfield-Selma Area Chamber of Commerce. Chamber did not request funding for FY 21.
10-61-4110-5300-5710	Economic Development	19,852	33,268	10,000	10,000	25,000	150%	General economic development funds for the Town.
10-61-4110-5300-5711	Public Library	270,000	270,000	270,000	292,930	270,000	0%	Library Support
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement t	10,092	-	20,000	20,000	18,000	-10%	Reimbursement for Eligible SHARP Projects, and potential other applicants, Sound Station \$10,100, \$7,900 Penn Compression.
10-61-4110-5300-5716	PEG Channels	24,324	29,220	28,000	28,000	25,000	-11%	Operational Costs for the Town's Cable TV/PEG channel
10-61-4110-5300-5717	Web Design/Maintenance	2,000	2,200	2,200	2,200	2,200	N/A	Annual Maintenance Fee
Annie D. Jones Child Enrichment Fund		3,000	-	-	-	2,000	N/A	Request for Funding: Funding will be used to offer scholarship for disadvantaged children in the community to participate in recreational and cultural activities - Refused funding for FY 2022 due to lower expenses due to Covid-19. Request for \$2,000 in FY 2023.
10-61-4110-5300-5720	GF Salary Adjustments					680,000		Money for Salary Adjustments resulting from Salary Study
Subtotal		868,076	881,978	861,245	955,175	1,610,220	87%	Department Budget % Change

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 23 Requested	
		Budget	Projected	Budget	Projected	Budget	Projected	Budget	Projected
Debt Service:									
10-20-4120-5400-9529	EMS BUILDING USDA	\$ 8,808	\$ 111,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-4120-5400-9538	D/S VEHICLES 2014 - (Police, Gen Serv. & Sanitation)	\$ 29,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-4120-5400-9544	ROLLING STOCK 2016	\$ 78,069	\$ 78,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-4120-5400-9545	FIRE TRUCK	\$ 46,830	\$ 46,830	\$ 46,830	\$ 46,831	\$ 46,831	\$ 46,831	\$ 46,831	\$ 46,831
10-20-4120-5400-9547	LADDER FIRE TRUCK	\$ -	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697
10-20-4120-5400-9548	STREET PAVING 2008 (STREETS	\$ -	\$ -	\$ 61,381	\$ 61,381	\$ 61,381	\$ 61,381	\$ 61,520	\$ 61,520
10-40-4120-5400-xxx	KNUCKLEBOOM TRUCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,350
10-30-4120-5400-9543	SMITHFIELD CROSSING LOAN	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411
10-40-4120-5400-9525	GARBAGE TRUCK	\$ 28,791	\$ 28,791	\$ 28,792	\$ 28,792	\$ 28,792	\$ 28,792	\$ 28,792	\$ 28,792
10-60-4120-5400-9534	AQUATIC CENTER 2007 FCB-TOWN	\$ 285,024	\$ 278,436	\$ 278,436	\$ 271,629	\$ 271,629	\$ 271,629	\$ 271,629	\$ 271,629
10-60-4120-5400-9535	AQUATIC CENTER 2008 FCB-FOP	\$ 190,004	\$ 185,575	\$ 185,575	\$ 181,086	\$ 181,086	\$ 181,086	\$ 181,086	\$ 181,086
10-60-4120-5400-9546	DUMP TRUCK/SUV	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200
10-40-4120-5400-9526	HOOK LIFT TRUCK	\$ -	\$ 42,087	\$ 42,087	\$ 42,087	\$ 42,087	\$ 42,087	\$ 42,087	\$ 42,087
<i>Sub-Totals:</i>		\$ 843,342	\$ 1,023,638	\$ 884,114	\$ 884,114	\$ 448,888	\$ 448,888		

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22				FY 23		% CHG	DEBT SERVICE COMMENTS
				Adopted Budget	Projected	Requested Budget	Projected	Requested	Projected		
10-20-4120-5400-9529	EMS Building/USDA	8,808	111,449	-	-	-	#DIV/0!	Originally two loans -one paid off in FY16. The remaining loan - USDA \$150,000 for 30 Years @ 4.125% (March 8, 2007), Annual Payment on March 8 of (\$8,808). Paid off in FY 2022.			
10-20-4120-5400-9538	Vehicles 2015 KS Bank	29,205	-	-							Original Loan of \$140,000 for 5 Years @ 1.550% Semi-annual payments to purchase 3 police vehicles/outfitted (PD); 1 pick-up truck (Gen. Maint.); and 1 ton flat bed dump vehicle for recycling (Sanit.). Maturity Date May 2020.
10-20-4120-5400-9544	Rolling Stock 2016	78,069	78,162	-	-	-	N/A	Original Loan of \$376,928, on 4/2016 for 5 years at 1.42%. Maturity Date October 2020. Loan satisfied 10/02/2020.			
10-20-4120-5400-9545	Fire Truck	46,830	46,831	46,831	46,831	46,831	N/A	Original Loan of \$490,500 at 2.24% for 12 years on August 24, 2017. Maturity Date August 2029			
10-20-4120-5400-9547	Ladder Fire Truck	-	75,697	75,697	75,697	75,697		Ladder Truck USDA Original Loan \$1,126,105 on 10/03/2019 for 20 years at 3%. Maturity Date 10/03/2040.			
65	Police Department Expansion	-	61,381	61,381	61,381	61,520	#DIV/0!	Original Loan of \$784,572 from United Community Bank at 2.13% for 15 years. Matures January 2036. Final payment \$30,690.	17,350		
											#DIV/0! Original Loan \$160,000. Purchased Aprox November 2022. Financed for 5 years at 3% Maturing in March 2028. Only includes 1/2 payment in FY 2023.
10-40-4120-5400-xxxx	Knuckleboom Truck	-	-	-	-	-					
10-30-4120-5400-9543	Smithfield Crossing Loan	157,411	157,411	157,411	157,411	157,411	0%	Original Loan of \$2,806,400 for 30 Years @ 3.75%. USDA Annual Payment of (\$157,411). Maturity Date January 2044.			
10-40-4120-5400-9525	Garbage Truck	28,791	28,791	28,792	28,792	28,792	N/A	Garbage Truck purchase. Original loan was \$164,989 at 1.54%. Matures 1/20/2023.			
10-60-4120-5400-9534	Aquatic Center, Town Loan/ First Citizens 2007	285,024	278,436	271,629	271,629	271,629	-100%	Original Loan of \$4,500,000 for 20 Years @ 4.060%, Refinanced for 15 yrs. @ 2.92%. Paid off in FY 2022.			
10-60-4120-5400-9535	Aquatic Center Loan, Friends of Park/First Citizens 2008	190,004	185,575	181,086	181,086	181,086	-100%	Original Loan of \$3,000,000 for 20 Years @ 4.060%. Refinanced for 15 yrs. @ 2.92%. Paid off in FY 2022.			

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22				FY 23		DEBT SERVICE COMMENTS
				Adopted Budget	Projected	Requested Budget	% CHG	Projected	Requested Budget	
10-60-4120-5400-9546	Dump Truck/SUV	19,200	19,200	19,200	19,200	19,200	0%	19,200	19,200	Parks Dump Truck and FD SUV. Original Loan of \$88,500 at 3.11% for 5 years with First Citizens. Matures January 2025.
10-40-4120-5400-9526	Hook Lift Truck			42,087	42,087	42,087	0%	42,087	42,087	Original Loan of \$199,345 at 2.15% for 5 years with BB&T. Matures January 1, 2025.
10-10-4120-5400-9530	Streetscape Loan for Downtown USDA	-	-							Paid Off in FY16, but monies still owed the town from DSDC of \$12,757 Annually until 2035. Originally USDA loan \$250,000 for 30 Years @ 4.375% (Dec. 7, 2006). Annual Payment on Dec. 7 (\$15,125). Maturity Date of Dec. 7, 2036.
Subtotal		843,342	1,023,638	884,114	884,114	448,888	-49%			Department Budget % Change

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested	
		Budget		Budget		Budget		Budget		Budget	
Finance:											
10-10-4200-5100-0200	SALARIES & WAGES	\$ 59,727	\$ 63,952	\$ 94,182	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 87,500	
10-10-4200-5100-0250	OVERTIME	\$ 873	\$ -	\$ 500	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 500	
10-10-4200-5120-0500	FICA	\$ 4,579	\$ 4,809	\$ 7,281	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 6,750	
10-10-4200-5125-0600	GROUP INSURANCE	\$ 7,353	\$ 8,737	\$ 13,625	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	
10-10-4200-5125-0610	RETIREE SUPPLEMENTAL	\$ 1,819	\$ 1,903	\$ 1,885	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,950	
10-10-4200-5127-0700	RETIREMENT	\$ 7,375	\$ 8,519	\$ 13,625	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 13,090	
10-10-4200-5300-0800	TRAINING & EDUCATION	\$ 1,427	\$ 505	\$ 3,250	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 4,000	
10-10-4200-5300-1100	TELEPHONE & POSTAGE	\$ 1,887	\$ 1,679	\$ 2,000	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,300	
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	\$ 3,223	\$ 2,610	\$ 2,500	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	
10-10-4200-5300-2900	PROFESSIONAL FEES/DUES	\$ 50	\$ 50	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 250	
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	\$ 11,333	\$ 10,349	\$ 11,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 12,500	
10-10-4200-5300-3305	MISCELLANEOUS	\$ 81	\$ 536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Totals: \$		\$ 99,727	\$ 103,649	\$ 150,598	\$ 132,550	\$ 143,240					
10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ -	\$ 7,161	\$ 1,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 8,000	
Sub-Totals: \$		\$ -	\$ 7,161	\$ 1,500	\$ 6,500	\$ 6,500				\$ 8,000	
FINANCE TOTALS: \$		\$ 99,727	\$ 110,810	\$ 152,098	\$ 139,050	\$ 151,240					

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22			FY 23			FINANCE COMMENTS
				Adopted Budget	Projected	Requested Budget	% CHG	% CHG		
10-10-4200-5100-0200	Salaries & Wages	59,727	63,952	94,182	84,000	87,500	-7%	-7%	Town of Smithfield Budget Justification Sheet	
10-10-4200-5100-0250	PT/Overtime	873	-	500	250	500	0%	Overtime	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. Adds longevity.	
10-10-4200-5120-0500	FICA	4,579	4,809	7,281	7,000	6,750	-7%	-7%	7.65% of wages.	
10-10-4200-5125-0600	Group Insurance	7,353	8,737	13,625	13,000	13,000	-5%	-5%	Shared with both Utilities. Health Insurance for 4 FTEs and other medical, dental, life, flex plan, long term disability.	
10-10-4200-5125-0610	Retiree Supplemental	1,819	1,903	1,885	1,900	1,950			Retiree Supplement	
10-10-4200-5127-0700	Retirement	7,375	8,519	13,625	11,500	13,090	-4%	-4%	Pension Rate at 12.15 Percent.	
68	10-10-4200-5300-0800	Training & Education	1,427	505	3,250	2,500	4,000	23%	Annual Finance Director's Summer Conference and Spring Conference (\$750/\$250), Miscellaneous Training (\$1,500), Travel Reimbursement for Finance Staff (\$750); SOG Classes for Asst Finance Director (\$750).	
	10-10-4200-5300-1100	Telephone	1,887	1,679	2,000	1,700	1,300	-35%	Cell phone for Finance Director (\$50 monthly/ \$600/yr.), Asst Finance Director (\$50 monthly/ \$600/yr.)	
10-10-4200-5300-1700	Maintenance/ Repair Equipment	3,223	2,610	2,500	2,400	2,400	-4%	-4%	Storage Space	
10-10-4200-5300-2900	Professional Fees/Dues	50	50	250	300	300	250	250	Government Finance Officer's Association Dues (\$200), NCGFOA (\$50)	

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22			FY 23			FINANCE COMMENTS
				Adopted Budget	Projected	Requested Budget	Projected	Requested Budget	Projected	
10-10-4200-5300-3300	Supplies/ Operations	11,333	10,349	11,500	8,000	12,500	9%	Finance Portion of Coffee/Supplies for Town Hall (\$500), Portion of Lease on Postage Machine (\$360), Portion of Lease on Copy Machine (\$191/month) (\$2592), Copies Under Managed Print Services for HP Printers in Finance Office (\$400), Document Disposal Security System (\$16/month) (\$192), Portion of Water Cooler Costs 1/4 (\$11.25/month) (\$135), Postage for Finance Office (\$2,194), Miscellaneous Office Supplies (\$3,000), Miscellaneous Printing (W-2 Forms, Accounts Payable Forms, Etc.,) (\$1,627)		
10-10-4200-5300-3305	Misc.	81	536	-	-	-	N/A	-	-	
10-76-4200-5970-9100 Transfer to GF Cap Proj										
	Subtotal	99,727	103,649	150,598	132,550	143,240	-5%			
10-10-4200-5700-7400 Capital Outlay		-	7,161	1,500	6,500	8,000	433%	Replace chairs at collection window (\$1,500), Renew Debtbook Software (\$6,500)		
	Subtotal	-	7,161	1,500	6,500	8,000	433%			
	GRAND TOTALS	99,727	110,810	152,098	139,050	151,240	-1%	Department Budget % Change		

General Fund

Acct. Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 22 Projected	FY 23 Requested
		Budget	Budget	Budget	Budget	Budget
IT-Info Technology:						
10-10-4300-5100-0200	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 35,570
10-10-4300-5100-0220	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 2,000
10-10-4300-5120-0500	FICA	\$ -	\$ -	\$ -	\$ -	\$ 2,875
10-10-4300-5125-0600	GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 6,420
10-10-4300-5127-0700	RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,220
10-10-4300-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ 7,730
10-10-4300-5300-1100	TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ 15,400
10-10-4300-5300-1700	IT SOFTWARE OPERATION	\$ -	\$ -	\$ -	\$ -	\$ 9,100
10-10-4300-5300-2900	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3000	MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ 660
10-10-4300-5300-3100	VEHICLE SUPPLY & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3300	IT SUPPLIES & OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ 19,100
10-10-4300-5300-3400	IT SUPPLIES-GEN GOV	\$ -	\$ -	\$ -	\$ -	\$ 9,800
10-10-4300-5300-3401	IT SUPPLIES FINANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3402	IT SUPPLIES PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3403	IT SUPPLIES POLICE	\$ -	\$ -	\$ -	\$ -	\$ 18,700
10-10-4300-5300-3404	IT SUPPLIES FIRE	\$ -	\$ -	\$ -	\$ -	\$ 1,600
10-10-4300-5300-3405	IT SUPPLIES PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5300-3406	IT SUPPLIES PARKS & RECREATION	\$ -	\$ -	\$ -	\$ -	\$ 3,250
10-10-4300-5300-3407	IT SUPPLIES SRAC	\$ -	\$ -	\$ -	\$ -	\$ 3,000
10-10-4300-5300-3408	IT SUPPLIES SYCC	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sub-Totals:</i>		\$ -	\$ -	\$ -	\$ -	\$ 140,425
10-10-4900-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 46,700
<i>Sub-Totals:</i>		\$ -	\$ -	\$ -	\$ -	\$ 46,700
<i>IT-INFO TECH TOTALS:</i>		\$ -	\$ -	\$ -	\$ -	\$ 187,125

Account #		Description		FY 20 Actual	FY 21 Actual	FY 22 Projected Budget	FY 22 Projected	FY 23 Requested Budget	% CHG	Information Technology (IT)
										Town of Smithfield Budget Justification Sheet
10-10-4300-5100-0200	Salaries & Wages	-	-	-	-	-	-	35,570	#DIV/0!	2 FTE's 1/3 of salary for Technology Director, IT Support Specialist. All salary & benefits shared with utility depts.
10-10-4300-5100-0250	Overtime	-	-	-	-	-	-	2,000	#DIV/0!	Overtime for Support Specialist
10-10-4300-5120-0500	FICA	-	-	-	-	-	-	2,875	#DIV/0!	
10-10-4300-5125-0600	Group Insurance	-	-	-	-	-	-	6,420	#DIV/0!	Medical Insurance
10-10-4300-5127-0700	Retirement	-	-	-	-	-	-	5,220	#DIV/0!	Pension Rate at 12.15 Percent
10-10-4300-5300-0800	Training & Education	-	-	-	-	-	-	7,730	#DIV/0!	Continuing Education for the IT Director at SOG (\$3,750); IT Training Cont. Education StormWinds (\$1990) Per user(2)
10-10-4300-5300-1100	Telephone	-	-	-	-	-	-	15,400	#DIV/0!	Technology Director cell(\$50/month or \$600yr.); IT Support Specialist cell (\$50/month or \$600/yr.) GF Information Technologies Phone Charges,
10-10-4300-5300-1700	IT Software Operation	-	-	-	-	-	-	-	#DIV/0!	Security Certificates \$600, WiFi Monthly \$4,800, Website Application \$2,000. Trend Security Certificate (\$1,700).
10-10-4300-5300-2900	Professional Fees	-	-	-	-	-	-	9,100	#DIV/0!	

		Information Technology (IT)					
		Account #	Description	FY 20 Actual	FY 21 Actual	FY 22 Projected	FY 23 Requested
				Budget	Budget	Budget	% CHG
10-10-4300-5300-3000	Mileage	-	-	-	-	660	#DIV/0!
10-10-4300-5300-3100	Vehicle Supplies & Maint.	-	-	-	-	#DIV/0!	Mileage for IT Employees
10-10-4300-5300-3300	IT Supplies/ Operations	-	-	-	19,100	#DIV/0!	Miscellaneous Supplies (\$12,500), 1 laptop and 2 computers for IT Dept (6,600).
10-10-4300-5300-3400	IT Supplies - Gen Gov	-	-	9,800	#DIV/0!		Microsoft 365 renewal(\$9,800),
10-10-4300-5300-3401	IT Supplies - Finance	-	-		#DIV/0!		
10-10-4300-5300-3402	IT Supplies - Planning	-	-		#DIV/0!		
10-10-4300-5300-3403	IT Supplies - Police	-	-	18,700	#DIV/0!		4 laptops (\$7,500), 1 Desk Top Computer (\$3,200), Office 365 (\$8,000)
10-10-4300-5300-3404 -	IT Supplies - Fire	-	-	1,600	#DIV/0!		Office 365 (\$1,600).
10-10-4300-5300-3405	IT Supplies - Public Works	-	-		#DIV/0!		
10-10-4300-5300-3406	IT Supplies - Parks & Rec	-	-	3,250	#DIV/0!		New Computers

Information Technology (IT)						
Account #	Account	Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 23 Requested
			Budget	Budget	Budget	% CHG
10-10-4300-5300-3407	IT Supplies-SRAC				3,000	New Computers
10-10-4300-5300-3408	IT Supplies-SYCC					
	<i>Subtotal</i>	-	-	-	<u>140,425</u>	
10-10-4900-5700-7400	Capital Outlay	-	-	-	46,700	#DIV/0!
	<i>Subtotal</i>	-	-	-	<u>46,700</u>	
	<i>Grand Totals:</i>	-	-	-	<u>187,125</u>	#DIV/0!
						Department Budget % Change

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested Budget	
		Planning:	Budget	Planning:	Budget	Planning:	Budget	Planning:	Budget	Planning:	Budget
10-10-4900-5100-0200	SALARIES & WAGES	\$ 188,330	\$ 193,989	\$ 201,120	\$ 201,120	\$ 201,120	\$ 201,120	\$ 209,560	\$ 209,560		
10-10-4900-5100-0220	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-10-4900-5120-0500	FICA	\$ 13,871	\$ 13,871	\$ 15,390	\$ 15,390	\$ 15,390	\$ 15,390	\$ 16,040	\$ 16,040		
10-10-4900-5125-0600	GROUP INSURANCE	\$ 26,425	\$ 31,941	\$ 30,005	\$ 30,005	\$ 30,005	\$ 30,005	\$ 31,800	\$ 31,800		
10-10-4900-5127-0700	RETIREMENT	\$ 22,297	\$ 25,302	\$ 27,830	\$ 27,830	\$ 27,830	\$ 27,830	\$ 30,040	\$ 30,040		
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 3,246	\$ 1,895	\$ 5,185	\$ 5,185	\$ 3,600	\$ 3,600	\$ 4,200	\$ 4,200		
10-10-4900-5300-1100	TELEPHONE	\$ 1,829	\$ 2,244	\$ 2,700	\$ 2,700	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		
10-10-4900-5300-1400	ADVERTISING	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-10-4900-5300-1700	EQUIP MAINTAIN & REPAIR	\$ 516	\$ 16,988	\$ 1,088	\$ 1,088	\$ 1,088	\$ 1,088	\$ 1,088	\$ 1,088		
10-10-4900-5300-2800	PROFESSIONAL FEES	\$ 5,679	\$ 5,881	\$ 5,992	\$ 5,992	\$ 5,992	\$ 5,992	\$ 5,992	\$ 5,992		
10-10-4900-5300-3000	FUEL	\$ 510	\$ 520	\$ 500	\$ 500	\$ 600	\$ 600	\$ 550	\$ 550		
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 833	\$ 1,520	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 9,877	\$ 5,018	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,750	\$ 11,750		
10-10-4900-5300-3305	MISC	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-10-4900-5300-4500	C.S./STORM WATER PLAN ENG.	\$ 27,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-10-4900-5300-4501	SERVICE CONTRACTS	\$ 4,300	\$ 15,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 26,900	\$ 26,900		
10-10-4900-5300-4502	CONDENMATION	\$ 3,180	\$ -	\$ 25,000	\$ 25,000	\$ 5,000	\$ 5,000	\$ -	\$ -		
10-10-4900-5300-4504	COMP GROWTH MGMT	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-10-4900-5300-4505	COMPREHENSIVE TRANSPORTATION PLAN	\$ 2,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Sub-Totals:		\$ 310,773	\$ 314,769	\$ 331,410	\$ 309,225	\$ 341,920					
10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ 6,534	\$ -	\$ -	\$ -	\$ -	\$ 32,315	\$ 32,315		
Sub-Totals:		\$ -	\$ 6,534	\$ -	\$ -	\$ -	\$ -	\$ 32,315	\$ 32,315		
PLANNING TOTALS:		\$ 310,773	\$ 321,303	\$ 331,410	\$ 309,225	\$ 341,920	\$ 374,235				

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget	% CHG	PLANNING COMMITMENTS	
								Town of Smithfield Budget Justification Sheet	
10-10-4900-5100-0200	Salaries & Wages	188,330	193,989	201,120	201,120	209,560	4%	3 FTE's Salary for One Part time Assistant Code Enforcement, Planning Director, Senior Planner, Administrative Assistant. Includes Longevity	
10-10-4900-5100-0250	Overtime	-	-	-	-	-	N/A		
10-10-4900-5120-0500	FICA	13,871	13,871	15,390	15,390	16,040	4%		
10-10-4900-5125-0600	Group Insurance	26,425	31,941	30,005	30,005	31,800	6%	Medical Insurance	
10-10-4900-5127-0700	Retirement	22,297	25,302	27,830	27,830	30,040	8%	Pension Rate at 12.15 Percent	
10-10-4900-5300-0800	Training & Education	3,246	1,895	5,185	3,600	4,200	-19%	Continuing Education for the Director (\$1200); Senior Planner (\$1200); NASFPM Cont. Education (\$1200) for MH; Misc. Training (\$600).	
10-10-4900-5300-1100	Telephone	1,829	2,244	2,700	2,000	2,000	-26%	Cell Phone Allowances. Planning Director cell (\$50/month or \$600/yr.); Senior Planner cell (\$50/month or \$600/yr.); Admin Assistant Cell (\$50/month or \$600/yr.)	
10-10-4900-5300-1400	Advertising	86	-	-	-	-	Moved to general government.		
10-10-4900-5300-1700	Equip. Maint and Repair	516	16,988	1,088	1,088	1,088	N/A	Maintenance and repair for office equipment primarily computers and large format printer/scanner.	
10-10-4900-5300-2900	Professional Fees	5,679	5,881	5,992	5,992	5,992	0%	American Planning Assoc. and AICP Dues (\$632) for SW; APA/AICP Membership for MH (\$500) NCA/PM Membership for MH (\$60) Salary for Planning Board (\$2400); Salary for Board of Adjustments (\$2400).	
10-10-4900-5300-3000	Fuel	510	520	500	600	550	10%	Gasoline for Code Enforcement Vehicle	
10-10-4900-5300-3100	Vehicle Supplies &	833	1,520	2,000	2,000	2,000	0%	Maintenance and Repair of Code Enforcement Vehicles	
10-10-4900-5300-3300	Supplies/ Operations	9,877	5,018	11,000	11,000	11,750	7%	Copy Machine Lease (\$2315); Pitney Bowes Postage Machine Lease (\$360); Postage (\$500); Shredder Service (\$245); Water Cooler (\$135); Miscellaneous Supplies (\$7445)	
10-10-4900-5300-3305	Misc.	76	-	-	-	-			

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	% CHG	PLANNING COMMENTS
							FY 23 Requested Budget
10-10-4900-5300-4500	C.S./Storm Water Plan Eng	27,267	-				
10-10-4900-5300-4501	Service Contracts	4,300	15,600	3,600	26,900	\$3,600 for annual software contract. Contract for updating the Town's Standard Specifications and Details Manual (\$15,000 estimate). Unicode hosting of UDO = \$6435 (\$5950+\$150-\$35+\$450 annual fee - thereafter +/- \$1450 for updates and hosting annually) \$400 for autocad.	
10-10-4900-5300-4502	Condemnation	3,180	-	25,000	5,000	-100%	Budget covers the removal of 3 to 4 residential structures. Will carry over excess into FY 23.
10-10-4900-5300-4504	Comp Growth Mgmt.	132	-				
10-10-4900-5300-4505	Comp Trans Plan	2,319	-				
<i>Subtotal</i>		<i>310,773</i>	<i>314,769</i>	<i>331,410</i>	<i>309,225</i>	<i>341,920</i>	
10-10-4900-5700-7400	Capital Outlay	-	6,534	-	-	650	Chair Replacement
						31,665	1 year grant Spring Branch Grant Match
						<i>32,315</i>	
<i>Grand Totals:</i>		<i>310,773</i>	<i>321,303</i>	<i>331,410</i>	<i>309,225</i>	<i>374,235</i>	13% <i>Department Budget % Change</i>

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested Budget	
		Budget		Budget		Budget		Budget		Budget	
Police:											
10-20-5100-5100-0200	SALARIES & WAGES	\$ 2,039,981	\$ 2,164,675	\$ 2,386,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,457,660	
10-20-5100-5100-0220	OVERTIME	\$ 49,780	\$ 30,937	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
10-20-5100-5120-0500	FICA	\$ 157,982	\$ 164,775	\$ 190,650	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 192,540	
10-20-5100-5125-0600	GROUP INSURANCE	\$ 426,033	\$ 444,949	\$ 538,510	\$ 511,510	\$ 511,510	\$ 511,510	\$ 511,510	\$ 511,510	\$ 546,830	
10-20-5100-5125-0610	RETIREE SUPPLEMENTAL	\$ 13,637	\$ 11,764	\$ 10,560	\$ 10,560	\$ 10,560	\$ 10,560	\$ 10,560	\$ 10,560	\$ 11,200	
10-20-5100-5127-0700	RETIREMENT	\$ 297,644	\$ 346,791	\$ 405,777	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000	\$ 446,200	
10-20-5100-5127-0750	EMPLOYEE SEPARATION	\$ 93,547	\$ 72,747	\$ 65,400	\$ 65,400	\$ 65,400	\$ 65,400	\$ 65,400	\$ 65,400	\$ 107,330	
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 8,077	\$ 8,213	\$ 18,895	\$ 18,895	\$ 18,895	\$ 18,895	\$ 18,895	\$ 18,895	\$ 13,895	
10-20-5100-5300-1100	TELEPHONE	\$ 10,702	\$ 9,818	\$ 15,080	\$ 15,080	\$ 15,080	\$ 15,080	\$ 15,080	\$ 15,080	\$ 13,080	
10-20-5100-5300-1300	UTILITIES	\$ 14,970	\$ 16,112	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 52,357	\$ 41,011	\$ 63,600	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 59,600	
10-20-5100-5300-2900	PROFESSIONAL FEES/DUES	\$ 12,365	\$ 13,700	\$ 14,350	\$ 10,350	\$ 10,350	\$ 10,350	\$ 10,350	\$ 10,350	\$ 60,050	
10-20-5100-5300-3000	FUEL	\$ 56,803	\$ 60,349	\$ 79,152	\$ 88,152	\$ 88,152	\$ 88,152	\$ 88,152	\$ 88,152	\$ 132,600	
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 34,234	\$ 47,323	\$ 86,300	\$ 86,300	\$ 86,300	\$ 86,300	\$ 86,300	\$ 86,300	\$ 86,300	
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 63,793	\$ 53,282	\$ 85,290	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 85,150	
10-20-5100-5300-3305	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-20-5100-5300-3600	UNIFORMS	\$ 25,802	\$ 29,941	\$ 32,100	\$ 32,100	\$ 32,100	\$ 32,100	\$ 32,100	\$ 32,100	\$ 33,300	
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 1,304	\$ 2,331	\$ 4,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 4,000	
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 10,000	\$ 5,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 15,000	
10-20-5100-5300-3702	COMMUNITY POLICING PROJECTS	\$ 3,336	\$ 2,360	\$ 4,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 4,000	
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ -	\$ 733	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	
10-20-5100-5300-4002	FED DRUG FORFEITURE	\$ 3,398	\$ 8,467	\$ 7,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 7,500	
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 7,406	\$ 21,049	\$ 41,938	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 49,170	
<i>Sub-Totals:</i>		\$ 3,383,151	\$ 3,556,327	\$ 4,130,102	\$ 3,766,597	\$ 4,391,405					
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 158,678	\$ 349,430	\$ 381,675	\$ 381,675	\$ 381,675	\$ 381,675	\$ 381,675	\$ 381,675	\$ -	
<i>Sub-Totals:</i>		\$ 158,678	\$ 349,430	\$ 381,675	\$ 381,675	\$ 381,675	\$ 381,675	\$ 381,675	\$ 381,675	\$ -	
POLICE TOTALS:		\$ 3,541,829	\$ 3,905,757	\$ 4,511,777	\$ 4,148,272	\$ 4,391,405					

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget	% CHG	POLICE COMMENTS
								Town of Smithfield Budget Justification Sheet
10-20-5100-5100-0200	Salaries & Wages	2,039,981	2,164,675	2,386,000	2,100,000	2,457,660	3%	46 FTE's- Salary of Police Chief, 2 Captains, 5 Lieutenants, 6 Sergeants, 2 CID Investigators, 1 DNE Investigator, 17 Police Officers, 1 COP Officer, 4 Civilian Records and Reception Clerks, Animal Control and Accreditation Manager; Salary of 4 SRO's. The two JCC SRO's are funded 100 % by the college. The other two positions are reimbursed at 66% under contract by each benefiting agency. Holiday Pay (20,000) and eight career ladder increases at \$14,400. Includes 2 Traffic Officers on grant . Includes Longevity
10-20-5100-5100-0250	Overtime	49,780	30,937	40,000	40,000	40,000	0%	Projected Overtime for Investigations, Special Cases, Holiday OT Pay, ETC
10-20-5100-5120-0500	FICA	157,982	164,775	190,650	150,000	192,540	1%	7.65 % of Total Salaries (Base Salaries, Overtime and Separation Allowance
10-20-5100-5125-0600	Group Insurance	426,033	444,949	538,510	511,510	546,830	2%	Health Insurance for 46 currently budgeted employees and all other medical, life, dental, flex plan, long term disability. Health Insurance for 10 Retirees,
10-20-5100-5125-0610	Retiree Supplemental	13,637	11,764	10,560	10,560	11,200	2 Retirees	
10-20-5100-5127-0700	Retirement	297,644	346,791	405,777	398,000	446,200	10%	12.15% Local Government Retirement , 13.04% Law enforcement Retirement, 5% for LEO and 3% Match for non-LEO 401K for Contribution.
10-20-5100-5127-0750	Employee Separation Allow	93,547	72,747	65,400	65,400	107,330	64%	Police Separation allowance for Retired Police Officers age 62- 3 officers total all FY year, Tommy Choe (January 2027) Bruce Gentry (June 2029), Dale Wood (July 2032), Memmelarr (November 2035), Parker (November 2029), Powell (December 2030) Sinclair (March, 2031), Sheppard (Sept, 2036)
10-20-5100-5300-0800	Training & Education	8,077	8,213	18,895	18,895	13,895	-26%	NC Narcotic Officers Association Annual Training (\$1,000.00), NC Narcotic Officers Association Dues (\$200.00), Call Fees (\$4,670), NC Police Executives Association Dues (\$75), FBI NA Luncheon Trainers (\$200.00), FBI National Academy Association dues (\$400.00), IACP Dues (\$200), Homicide Investigators Association Conference (\$1,000.00), DCI Training Conference (\$750.00), In-Service Training (\$2,500), Firearms Instructors Conference (\$1,250), OSSi-SunGard Training Conference (\$650), Tuition Assistance (\$1,000)
10-20-5100-5300-1100	Telephone	10,702	9,818	15,080	15,080	13,080	-13%	Cellphone Allowance for Chief (\$600),Cellphone Allowance for Administrative Captain (\$600),Cellphone Allowance for Patrol Captain (\$600),Detective Cellphone Account (\$4,500),Annual Pager Contract for K-9 Officers COP Officer (\$1,620), Cell phone for Animal Control Officer (\$420) Cop Officer & Code Enforcement Officer
10-20-5100-5300-1300	Utilities	14,970	16,112	26,000	23,000	26,000	0%	Town of Smithfield Utility Accounts (\$21,000), Piedmont Natural Gas Account (\$5,000).

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted		FY 22 Requested Budget	% CHG	POLICE COMMENTS
				Budget	Projected			
10-20-5100-5300-1700	Equip Maint Repair	52,357	41,011	63,600	60,000	59,600	-6%	Fire Extinguisher service (\$200.00), Radio Service Contract and Maintenance (\$4,300.), Radar Units Maintenance (\$2,200), Building Maintenance (\$5,000.00), OSSI Maintenance Contract (\$20,000), 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 for those eliminated from list (\$5,000.00), Replace (3) Patrol Rifles (\$5,000.00), Replace five (5) Tasers (\$7,500), DUO Service (\$900.00)
10-20-5100-5300-2900	Professional Fees/Dues	12,365	13,700	14,350	10,350	60,050	68%	Contract with Police Attorney (\$9,800), Psychological Services for New Hires (\$3500), Psychological Services for Employees (\$1,000), Credit Reports (\$500), Separation Allowance Attorney Fee (\$250), Promotional Assessments (\$45,000),
10-20-5100-5300-3000	Fuel	56,803	60,349	79,152	88,152	132,600	68%	Current Police Department Monthly Fuel Average:(\$3,000), Estimated Annual Fuel Consumption: (40,800 gals), Estimated Cost Per Gallon of Fuel : (\$3.25) x 40,800.
10-20-5100-5300-3100	Vehicle Supplies/Maint.	34,234	47,323	86,300	86,300	86,300	0%	Vehicle Maintenance and Repair for Police Vehicles. (Oil, Tires, Parts, Etc.)
10-20-5100-5300-3300	Supplies/Operations	63,793	53,282	85,290	78,000	85,150	0%	Ammunition/Shooting Supplies (\$20,000.00), K-9 Supplies/Food/Vet (\$6,000), Fingerprint Supplies/Crime scene processing supplies (\$2,600), Miscellaneous cleaning supplies (\$1,500), Evidence Room Supplies (\$4,000), Office Supplies (\$13,600), Copy Machine lease (\$5,710), Wireless Cards for MDC's (28)(\$13,440), Quick Law Reference (\$800.00), Pre-employment Physicals (\$1,500), Vehicle Equipment (\$7,000), CDs/DVDs (\$3,000), Postage (\$500), Office Equipment (\$5,000) Narcan \$2500
10-20-5100-5300-3305	Miscellaneous	-	-	-	-	-	-	-
10-20-5100-5300-3600	Uniforms	25,802	29,941	32,100	32,100	33,300	4%	Uniform Pants (\$5,000), Shirts (long sleeves)(\$4,000) Shirts (short sleeve) (\$4,100),Jackets (\$1,500), Shoes (\$5,000), Ties (\$150), Hats (\$250), Rain Gear (\$500), Replacement Nylon Gear (\$1400), Detective Clothing Allowance (\$3,000), Body Armor (\$8,400)
10-20-5100-5300-3610	Laundry & Dry Cleaning Uniform	1,304	2,331	4,000	3,500	4,000	0%	Dry Cleaning Class A Uniforms.
10-20-5100-5300-3700	Drug Enforcement/Buy Information Funds	10,000	5,000	15,000	20,000	15,000	0%	Funds for Drug Enforcement and Undercover Buy Operations.
10-20-5100-5300-3702	Community Policing Projects	3,336	2,360	4,000	3,500	4,000	0%	Money to fund COP Projects through the year.

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget	% CHG		POLICE COMMENTS
							% N/A	Money received for parking fines and property sales	
10-20-5100-5300-3710	Johnston County Board of Education	733	-	250					
10-20-5100-5300-4002	Federal Drug Forfeiture	3,398	8,467	7,500	12,000	7,500	0%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives	
10-20-5100-5300-4501	Service Contracts	7,406	21,049	41,938	40,000	49,170	17%	DCI Contract (\$4,500), First Service Computer (\$6,600), Waste Management (\$1,000), Alarm Monitoring (\$220,000), Cleaning Supplies/Rugs (\$22,000), Verification Contract (\$2,000), Leads on Line (\$2,850), IDI Core (\$4,200), Verizon Connect (\$12,800) (\$400 per license), Protect (\$16,000,000) cloud storage/Warrant/ IT assistance Car Cameras	
Subtotal		3,383,151	3,556,327	4,130,102	3,766,597	4,391,405	6%		
10-20-5100-5700-7400	Capital Outlay	158,678	349,430	381,675	381,675			4 patrol vehicles with equipment, \$191,500, moved to ARPA Fund Expenses	
Subtotal		158,678	349,430	381,675	381,675	-	-100%		
Grand totals:		3,541,829	3,905,757	4,511,777	4,148,272	4,391,405	-3%		
								Department Budget % Change	

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested	
		Budget		Budget		Budget		Budget		Budget	
Fire:											
10-20-5300-5100-0200	SALARIES & WAGES	\$	1,124,693	\$	1,130,428	\$	1,134,700	\$	1,134,000	\$	1,274,000
10-20-5300-5100-0210	SALARIES/PART-TIME	\$	30,962	\$	40,195	\$	86,000	\$	26,500	\$	105,000
10-20-5300-5100-0220	VOLUNTEER FIREMEN	\$	15,894	\$	73,994	\$	118,000	\$	75,000	\$	85,000
10-20-5300-5100-0250	OVERTIME	\$	10,236	\$	43,743	\$	18,000	\$	18,000	\$	18,000
10-20-5300-5120-0500	FICA	\$	91,916	\$	92,074	\$	91,515	\$	91,515	\$	113,400
10-20-5300-5125-0600	GROUP INSURANCE	\$	201,356	\$	213,704	\$	241,804	\$	241,800	\$	275,540
10-20-5300-5125-0601	FIREFIGHTER PHYSICALS	\$	-	\$	11,127	\$	15,600	\$	15,600	\$	15,600
10-20-5300-5127-0700	RETIREMENT	\$	135,935	\$	153,404	\$	165,000	\$	165,000	\$	193,370
10-20-5300-5300-0800	TRAINING & EDUCATION	\$	4,666	\$	1,492	\$	7,500	\$	7,400	\$	17,500
10-20-5300-5300-1100	TELEPHONE	\$	10,991	\$	11,924	\$	13,188	\$	11,720	\$	11,040
10-20-5300-5300-1300	UTILITIES	\$	26,027	\$	30,536	\$	34,020	\$	35,375	\$	34,020
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$	2,450	\$	3,545	\$	3,600	\$	3,460	\$	3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$	38,562	\$	39,377	\$	41,110	\$	39,400	\$	40,000
10-20-5300-5300-2900	PROFESSIONAL FEES/DUES	\$	3,467	\$	5,122	\$	5,000	\$	5,000	\$	5,300
10-20-5300-5300-3000	FUEL	\$	16,692	\$	14,489	\$	27,000	\$	35,800	\$	60,000
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$	41,540	\$	41,033	\$	64,960	\$	64,000	\$	65,000
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$	46,398	\$	36,408	\$	53,000	\$	50,000	\$	65,000
10-20-5300-5300-3310	NON CAPITAL OUTLAY	\$	-	\$	-	\$	-	\$	-	\$	-
10-20-5300-5300-3350	HURRICANE	\$	-	\$	-	\$	-	\$	-	\$	-
10-20-5300-5330-3470	REIMB. VOL. FIREMEN	\$	16	\$	-	\$	-	\$	-	\$	-
10-20-5300-5300-3600	UNIFORMS	\$	30,446	\$	26,020	\$	33,700	\$	33,700	\$	52,500
10-20-5300-5300-4501	SERVICE CONTRACTS	\$	420	\$	420	\$	1,000	\$	15,000	\$	1,000
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$	-	\$	560,500	\$	-	\$	-	\$	-
<i>Sub-Totals:</i>		\$	1,932,667	\$	2,529,535	\$	2,154,697	\$	2,068,270	\$	2,434,870
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$	215,824	\$	181,244	\$	75,305	\$	75,305	\$	56,850
<i>Sub-Totals:</i>		\$	215,824	\$	181,244	\$	75,305	\$	75,305	\$	56,850
<i>FIRE TOTALS:</i>		\$	2,148,491	\$	2,710,779	\$	2,230,002	\$	2,143,575	\$	2,491,720

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget		% CHG	FIRE COMMENTS
						Requested Budget	% CHG		
10-20-5300-5100-0200	Salaries & Wages	1,124,693	1,130,428	1,134,700	1,134,000	1,274,000	12%	22FTE's Salary of Fire Chief, Asst. Chief, Fire Marshal, Admin. Assistant, 3-Shift Captains, 3 Lieutenants, 6- Shift Engineers, 2-Fire Fighter II 4-firefighter; Total Base Salaries (\$1,086,702); FLSA Shift Pay (138,146) Eligible Career Ladder promotions; None anticipated this year.	Town of Smithfield Budget Justification Sheet
10-20-5300-5100-0210	Salaries/ Part-Time	30,962	40,195	86,000	26,500	105,000	22%	1PT-Fire inspector and PT EMS.	
10-20-5300-5100-0220	Volunteer Firemen	115,894	73,994	118,000	75,000	85,000	-28%	Reimbursement to Volunteer Firefighter's; Reimbusement paid bi-weekly for the volunteer members.	
10-20-5300-5100-0250	Overtime	10,236	43,743	18,000	18,000	18,000	0%	Overtime for Employee's working beyond standard shift.	
10-20-5300-5120-0500	FICA	91,916	92,074	91,515	91,515	113,400	24%	7.65% of Total Salaries	
10-20-5300-5125-0600	Group Insurance	201,356	213,704	241,804	241,800	275,540	14%	Health Insurance for 22 FTE's; associated medical, dental, life, long term, disability. Adds \$12,040 for FF Relief Fund	
10-20-5300-5125-0601	Firefighter Physicals	-	11,127	15,600	15,600	15,600		Firefighter Physicals	
10-20-5300-5127-0700	Retirement	135,935	153,404	165,000	165,000	193,370	17%	Pension Rate at 12.15 Percent	
10-20-5300-5300-0800	Training & Education	4,666	1,492	7,500	7,400	17,500	133%	International Code Council Publications (\$2,000); National Fire Code Publications (\$1,350); Miscellaneous publications and training (\$3,150), \$1,000 for SSS Fire Program Support Added Mid-Winters Conf, and State Conference, NC Executive Development, NC Fire Prevention School, Teambuilding Classes from outside source.	
10-20-5300-5300-1100	Telephone	10,991	11,924	13,188	11,720	11,040	-16%	Cellphone allowances: Chief (\$50/month or \$600/yr.), Asst.Chief(\$50/month or \$600/yr.) & Fire Marshal (\$50/month or \$600/yr.); Verizon Wireless MCT in Fire Apparatus (\$535/ Month for a total of \$6420);Misc. repairs (\$500), Upgrades to equipment MCT's (\$2,500)	
10-20-5300-5300-1300	Utilities	26,027	30,536	34,020	35,375	34,020	0%	Town Of Smithfield Public Utilities (\$15,610); Piedmont Natural Gas (\$3,100); Allied Dumpster Srv. (\$2,550) Parker Gas (\$2,500) Misc. Costs (\$500); Time Warner Cable (\$130/ Month \$1,560), Fire Station 2 (\$8,100)	

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget		% CHG	FIRE COMMENTS
						%	CHG		
10-20-5300-5300-1500	Service Awards/ Recognition	2,450	3,545	3,600	3,460	3,600	0%	For recognition lunches, meal & snack expenses related to late night calls, etc .Budget includes awards for accomplishments for crews.	
10-20-5300-5300-1700	Equip Maint & Repair	38,562	39,377	41,110	39,400	40,000	-3%	Maintenance/Repair of fire department equipment (\$35,000); Termite control(\$420).	
10-20-5300-5300-2900	Professional Fees	3,467	5,122	5,000	5,000	5,300	6%	NC Code Official Qualification Board; ABCHS Dues; JoCo Fireman's Assoc. Dues; Eastern Carolina Firemen's Assoc. Dues; International Code Council Membership Fees; NC Assoc. of Fire Chief's Dues; ICC Certification Renewals; NCCIAAI Membership Dues and subscriptions;	
10-20-5300-5300-3000	Fuel	16,692	14,489	27,000	35,800	60,000	122%	Estimated Annual Fuel Usage	
10-20-5300-5300-3100	Vehicle Supplies/ Maint.	41,540	41,033	64,960	64,000	65,000	0%	Annual Maintenance and testing of Fire Pumps, Ladders (\$17,600); Miscellaneous of the maintenance and repair of vehicles(\$25,000); Tires and Oil service(\$27,400)	
83	10-20-5300-5300-3300	Supplies/ Operations	46,398	36,408	53,000	50,000	65,000	23%	Fire Manager System(\$2,000); Copier Contract and Costs (\$1,200); Operational supplies for the Department (\$43,800); Fire Station 2 (\$6,000) Added programs/carpets replacement. Both stations need duct work insulated, sheetrock is sweating and causing damage to ceiling
10-20-5300-5300-3310	Non Capital Outlay								
10-20-5300-5300-3350	Hurricane								
10-20-5300-5300-3470	Reimb Vol. Firemen			16					
10-20-5300-5300-3600	Uniforms	30,446	26,020	33,700	33,700	52,500	56%	Purchase of Uniforms, Turn Out Gear, Etc. (\$38,400); Dry Cleaning (\$2,500)	
10-20-5300-4501	Service Contracts	420	420	1,000	15,000	1,000	0%	Service Contracts	

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22			FY 23			FIRE COMMENTS
				Adopted Budget	FY 22 Projected	Requested Budget	% CHG			
10-76-5300-5970-9110	Transfer to GFCPF	-	560,500	-						Replacement for Rescue 1, \$875,000 moved to ARPA Fund Expenses
	<i>Subtotal</i>	<i>1,932,667</i>	<i>2,529,535</i>	<i>2,154,697</i>	<i>2,068,270</i>	<i>2,434,870</i>	<i>13%</i>			
10-20-5300-5700-7400	Capital Outlay	215,824	181,244	75,305	75,305					
	<i>Subtotal</i>	<i>215,824</i>	<i>181,244</i>	<i>75,305</i>	<i>75,305</i>	<i>56,850</i>	<i>-25%</i>			
	<i>Grand Totals:</i>	<i>2,148,491</i>	<i>2,710,779</i>	<i>2,230,002</i>	<i>2,143,575</i>	<i>2,491,720</i>	<i>12%</i>	<i>Department Budget % Change</i>		

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested	
		Budget		Budget		Budget		Budget		Budget	
PW -General Services:											
10-60-5500-5100-0200	SALARIES & WAGES	\$ 195,016	\$ 222,351	\$ 205,925	\$ 205,000	\$ 205,000	\$ 205,000	\$ 218,205			
10-60-5500-5100-0220	OVERTIME	\$ 1,040	\$ 1,009	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000			
10-60-5500-5120-0500	FICA	\$ 14,046	\$ 16,264	\$ 16,825	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,850			
10-60-5500-5125-0600	GROUP INSURANCE	\$ 54,934	\$ 63,354	\$ 71,842	\$ 71,842	\$ 71,842	\$ 71,842	\$ 76,050			
10-60-5500-5127-0700	RETIREMENT	\$ 20,365	\$ 25,259	\$ 27,315	\$ 27,000	\$ 27,000	\$ 27,000	\$ 28,715			
10-60-5500-5300-0760	TEMP LABOR	\$ 6,650	\$ 31,665	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000			
10-60-5500-5300-0800	TRAINING & EDUCATION	\$ -	\$ 25	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500			
10-60-5500-5300-1100	TELEPHONE	\$ 1,204	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,600			
10-60-5500-5300-1300	UTILITIES	\$ 14,985	\$ 16,040	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,000	\$ 21,500			
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	\$ 7,048	\$ 5,900	\$ 7,000	\$ 7,000	\$ 6,000	\$ 6,000	\$ 7,350			
10-60-5500-5300-3000	FUEL	\$ 5,354	\$ 6,168	\$ 8,500	\$ 8,500	\$ 6,500	\$ 6,500	\$ 13,000			
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 290	\$ 2,666	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,625			
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	\$ 25,715	\$ 32,058	\$ 30,500	\$ 30,500	\$ 30,000	\$ 30,000	\$ 31,900			
10-60-5500-5300-3330	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 41,250	\$ 71,250	\$ 20,000	\$ 20,000	\$ 30,000	\$ 30,000	\$ 20,000			
10-60-5500-5300-3420	GRAVE OPENING	\$ 38,475	\$ 47,075	\$ 26,000	\$ 26,000	\$ 30,000	\$ 30,000	\$ 30,000			
10-60-5500-5300-3430	TREE TRIMMING	\$ 10,000	\$ 7,700	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000			
10-60-5500-5300-3440	APPEARANCE COMMISSION	\$ 26,618	\$ 10,504	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000			
10-60-5500-5300-3442	COMMUNITY GARDEN	\$ 1,683	\$ 2,229	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000			
10-60-5500-5300-3600	UNIFORMS	\$ 2,033	\$ 2,398	\$ 3,500	\$ 3,500	\$ 3,200	\$ 3,200	\$ 3,500			
10-60-5500-5300-4501	SERVICE CONTRACTS	\$ 65,990	\$ 51,668	\$ 60,455	\$ 60,455	\$ 60,400	\$ 60,400	\$ 75,500			
10-76-5500-5970-9100	TRANSFER TO GFCR	\$ -	\$ 100,500	\$ -	\$ -	\$ -	\$ -	\$ -			
	Sub-Totals:	\$ 532,696	\$ 716,983	\$ 540,362	\$ 547,942	\$ 588,295					
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 30,152	\$ 48,971	\$ 90,130	\$ 90,130	\$ 90,130	\$ 90,130	\$ 5,000			
	Sub-Totals:	\$ 30,152	\$ 48,971	\$ 90,130	\$ 90,130	\$ 5,000					
	PW -GENERAL TOTALS:	\$ 562,848	\$ 765,954	\$ 630,992	\$ 638,072	\$ 593,295					

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22			FY 23			GENERAL SERVICES COMMITMENTS
				Adopted Budget	Projected	Requested Budget	% CHG			
10-60-5500-5100-0200	Salaries & Wages	195,016	222,351	205,925	205,000	218,205	6%	FTEs - Salary of Public Works Director, Street Sign Specialist, General Maintenance crew leader and 2 Facility Maintenance Specialist. Includes Longevity		
10-60-5500-5100-0250	Overtime	1,040	1,009	2,000	2,000	2,000	0%	For emergency work after hours and community projects.		
10-60-5500-5120-0500	FICA	14,046	16,264	16,825	16,000	16,850	0%	FICA 7.65% of wages and overtime		
10-60-5500-5125-0600	Group Insurance	54,934	63,354	71,842	71,842	76,050	6%	Medical Insurance		
10-60-5500-5127-0700	Retirement	20,365	25,259	27,315	27,000	28,715	5%	Pension Rate at 12.15 Percent		
10-60-5500-5300-0760	Temp. Labor	6,650	31,665	8,000	8,000	8,000	N/A	License training/continuing ed		
10-60-5500-5300-0800	Training & Education	-	25	500	500	500	0%	Temp labor to assist with summer mowing and Appearance Commission Requests		
10-60-5500-5300-1100	Telephone	1,204	900	1,500	1,500	600	-60%	Cell Phone Allowance: Director (\$50/month or \$600/yr)		
86	Utilities	14,985	16,040	20,500	20,000	21,500	5%	Utilities for Town Hall, Appearance shop, cemeteries, welcome signs etc., New Lights installed.		
10-60-5500-5300-1700	Equip Maint & Repair	7,048	5,900	7,000	6,000	7,350	5%	Repairs to equipment including HVAC units.		
10-60-5500-5300-3000	Fuel	5,354	6,168	8,500	6,500	13,000	53%	Average gallons used (1700) x 3.561/gal on unleaded = \$6022.50 average Marine gallons (1700 x 3.852) = \$6548.40		
10-60-5500-5300-3100	Vehicle Supplies/ Maintenance	290	2,666	2,500	2,000	2,625	5%	Maintenance and repair of Appearance vehicles.		
10-60-5500-5300-3300	Supplies/ Operations	25,715	32,058	30,500	30,000	31,900	5%	\$18,500 Supplies for Appearance crew, weed eaters, saws, chemicals, mats rentals for Town Hall, rain gear, etc. \$11,400 for mulch, Carolina Phone and Alarms \$1,400.		
10-60-5500-5300-3350	Hurricane	-	-	-	-	-				
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	41,250	71,250	20,000	20,000	20,000	N/A	Line collects money on lot sales in Riverside Extension cemetery and forwards to owners.		
10-60-5500-5300-3420	Grave Openings	38,475	47,075	26,000	30,000	30,000	15%	Cost to cover opening and closing of graves in town cemeteries.		

Account #	Account Description	FY 20 Actual	FY 21 Actual	GENERAL SERVICES COMMENTS			
				FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget	% CHG
10-60-5500-5300-3430	Tree Trimming	10,000	7,700	10,000	10,000	15,000	50%
							Cut down or trim back Hazardous trees in city limits. Prices are increasing and several trees are at their 100 yr limit. Create ongoing maintenance plan.
10-60-5500-5300-3440	Appearance Commission	26,618	10,504	15,000	15,000	15,000	0%
							Landscapes and other projects as identified by the Appearance Commission.
10-60-5500-5300-3442	Community Garden	1,683	2,229	3,000	3,000	2,000	
							Community Garden
10-60-5500-5300-3600	Uniforms	2,033	2,398	3,500	3,200	3,500	0%
							Uniform contract with Unifiers (\$250.00/ per month - \$3,000 per year), Safety shoes etc. (\$500.00)
10-60-5500-5300-4501	Service Contracts	65,990	51,668	60,455	60,400	75,500	25%
							HVAC Maintenance contract (\$6,684.48 yr.), Lane Lawn Care (right of way) \$20,000 - \$3,225 paid in Powell Bill line = (\$16,775), Cleaning contract \$3522/month (\$42,264/yr.), Cleggs (\$810.00/yr.), Fire Ext (\$1,000/yr.), Mosquito Control \$7,910
10-76-5500-5970-9100	Transfer to GCPF		100,500	-			
	Subtotal	532,696	716,983	540,862	537,942	588,295	9%
10-60-5500-5700-7400	Capital Outlay	30,152	48,971	90,130	90,130	5,000	
							Christmas Lights
	Subtotal	30,152	48,971	90,130	90,130	5,000	-94%
	Grand Totals:	562,848	765,954	630,992	628,072	593,295	-6%
							Department Budget % Change

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted Budget		FY 22 Projected		FY 23 Requested Budget	
PW-Streets:											
10-30-5600-5100-0200	SALARIES & WAGES	\$ 159,912	\$ 162,492	\$ 161,200	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 171,625	
10-30-5600-5100-0220	OVERTIME	\$ 1,332	\$ 1,426	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
10-30-5600-5120-0500	FICA	\$ 11,260	\$ 12,066	\$ 12,640	\$ 12,600	\$ 12,600	\$ 12,600	\$ 12,600	\$ 12,600	\$ 13,450	
10-30-5600-5125-0600	GROUP INSURANCE	\$ 51,376	\$ 53,027	\$ 82,734	\$ 82,734	\$ 82,734	\$ 82,734	\$ 82,734	\$ 82,734	\$ 82,734	
10-30-5600-5125-0610	RETIREE SUPPLEMENTAL	\$ 12,910	\$ 14,011	\$ 13,352	\$ 13,352	\$ 13,352	\$ 13,352	\$ 13,352	\$ 13,352	\$ 13,352	
10-30-5600-5127-0700	RETIREMENT	\$ 19,432	\$ 21,655	\$ 23,710	\$ 23,710	\$ 23,710	\$ 23,710	\$ 23,710	\$ 23,710	\$ 25,700	
10-30-5600-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	
10-30-5600-5300-1100	TELEPHONE	\$ 1,032	\$ 1,089	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	
10-30-5600-5300-1300	UTILITIES	\$ 4,463	\$ 4,598	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 11,321	\$ 15,543	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ 5,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-30-5600-5300-3000	FUEL	\$ 5,822	\$ 5,701	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200	\$ 12,500	
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 3,857	\$ 14,274	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 25,149	\$ 13,611	\$ 31,800	\$ 31,800	\$ 31,800	\$ 31,800	\$ 31,800	\$ 31,800	\$ 31,800	
10-30-5600-5300-3310	DRAINAGE	\$ -	\$ 45,794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-30-5600-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-30-5600-5300-3400	STREET LIGHTING	\$ 92,420	\$ 89,191	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
10-30-5600-5300-3600	UNIFORMS	\$ 1,736	\$ 1,583	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	
10-30-5600-5300-4501	SERVICE CONTRACTS	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-30-5600-5300-7300	SIDEWALK & CURB REPAIR	\$ -	\$ 4,133	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 25,000	
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	\$ 827,000	\$ 173,000	\$ 132,000	\$ 132,000	\$ 132,000	\$ 132,000	\$ 132,000	\$ 132,000	\$ -	
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Sub-Totals:</i>		\$ 1,234,502	\$ 633,194	\$ 633,836	\$ 600,450	\$ 600,450	\$ 600,450	\$ 600,450	\$ 600,450	\$ 499,875	
 <i>PW-STREETS TOTALS:</i>											
10-30-5600-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 16,500	
10-30-5600-5700-7401	CAP IMP RESURFACING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Sub-Totals:</i>		\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 16,500	
 <i>PW-STREETS TOTALS:</i>											

Account #	Account Description	FY 20 Actual	FY 21 Actual	STREETS COMMENTS			
				FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget	% CHG
10-30-5600-5100-0200	Salaries & Wages	159,912	162,492	161,200	160,000	171,625	6%
10-30-5600-5100-0250	Overtime	1,332	1,426	4,000	4,000	4,000	0%
10-30-5600-5120-0500	FICA	11,260	12,066	12,640	12,600	13,450	6%
10-30-5600-5125-0600	Group Insurance	51,376	53,027	82,734	60,000	64,000	-23% Medical Insurance
10-30-5600-5125-0610	Retiree Supplemental	12,910	14,011	13,352	13,350	15,500	Retiree Supplemental Policy to Medicare Recipients
10-30-5600-5127-0700	Retirement	19,432	21,655	23,710	23,700	25,700	8% Pension Rate at 12.15 Percent
10-30-5600-5300-0800	Training & Education	-	-	-	-	600	Training, Seminars, Education, Operator Schools
10-30-5600-5300-1100	Telephone	1,032	1,089	1,500	1,500	-	-100% Phone Charges moved to IT. No cell phone allowance.
		89					
10-30-5600-5300-1300	Utilities	4,463	4,598	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	11,321	15,543	20,000	18,800	12,000	-40% Maintenance and outsource repairs of Street equipment.
10-30-5600-5300-2900	Professional Services	5,360	-	-	-	-	Miscellaneous services.
10-30-5600-5300-3000	Fuel	5,822	5,701	10,200	8,500	12,500	23% Based on year end Unleaded gallons used (2230.66) x 3.561 pump price = \$7,943.38. Diesel gallons used (380) x 3.789 pump price = 1,439.82) 150 gallons marine gas x 3.86 pump - \$579 . Off road Diesel tank at shop 262.5 x 3.789= \$2,351.07
10-30-5600-5300-3100	Vehicle Supplies/Maint.	3,857	14,274	14,000	10,000	14,000	0% Supplies for maintenance on Street vehicles.
10-30-5600-5300-3300	Supplies/Operations	25,149	13,611	31,800	30,000	31,800	0% Street portion of lease on postage machine \$360.00, Asphalt material for street repairs \$8,000, Street portion of copier machine \$1,500, Miscellaneous supplies for street \$9,940, Crack seal supplies \$7,200, Salt supplies \$4,800.

Account #	Account Description	FY 20 Actual	FY 21 Actual	STREETS COMMENTS			
				FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget	% CHG
10-30-5600-5300-3310	Drainage	45,794	-	-	-	-	Moved to Storm Water Department in FY 2022.
10-30-5600-5300-3350	Hurricane	-	-	-	-	-	
10-30-5600-5300-3400	Street Lighting	92,420	89,191	100,000	100,000	100,000	0% Projected cost per month \$8,333 (\$100,000/yr)
10-30-5600-5300-3600	Uniforms	1,736	1,583	2,700	2,000	2,700	0% Monthly uniform cost with UniFirst \$1,840/yr, Miscellaneous (safety shoes etc.) \$860.00
10-30-5600-5300-4501	Service Contracts	120	-	-	-	-	
10-30-5600-5300-7300	Sidewalk/Curb Repairs	-	4,133	17,000	17,000	25,000	47% Sidewalk and curb repairs as needed. Fuel and concrete increase
10-76-5600-5970-9100	Transfer To GF Capital Projects	827,000	173,000	132,000	132,000	132,000	N/A
10-76-5600-5970-9110	Transfer To GF Capital Reserve	-	-	-	-	-	N/A
Subtotal		1,234,502	633,194	633,836	600,450	499,875	-21%
10-30-5600-5700-7400	Capital Outlay	-	-	10,000	10,000	16,500	Mower 61 inch
	Capital Improvement/ Street Resurfacing	-	-	-	-	-	
	Subtotal	-	-	10,000	10,000	16,500	
GRAND TOTALS:		1,234,502	633,194	643,836	610,450	516,375	-20%
							Department Budget % change

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested Budget	
						Budget					
PW-Garage:											
10-30-5650-5100-0200	SALARIES & WAGES	\$	36,533	\$	37,435	\$	57,000	\$	55,000	\$	58,715
10-30-5650-5100-0220	OVERTIME	\$	1,198	\$	1,316	\$	1,500	\$	1,500	\$	1,500
10-30-5650-5120-0500	FICA	\$	2,781	\$	2,875	\$	4,360	\$	4,360	\$	4,610
10-30-5650-5125-0600	GROUP INSURANCE	\$	22,414	\$	23,695	\$	26,458	\$	19,150	\$	9,650
10-30-5650-5125-0610	RETIREE SUPPLEMENTAL	\$	4,556	\$	5,400	\$	6,100	\$	6,100	\$	2,500
10-30-5650-5127-0700	TRAINING & EDUCATION	\$	-	\$	-	\$	-	\$	-	\$	6,700
10-30-5650-5300-0800	TELEPHONE	\$	1,427	\$	1,273	\$	1,500	\$	900	\$	300
10-30-5650-5300-1300	UTILITIES	\$	5,789	\$	7,609	\$	7,000	\$	7,000	\$	7,000
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	\$	228	\$	2,615	\$	1,000	\$	1,100	\$	2,000
10-30-5650-5300-3000	FUEL	\$	849	\$	1,318	\$	2,000	\$	1,000	\$	3,000
10-30-5650-5300-3100	VEHICLE SUP/MANT	\$	208	\$	1,670	\$	300	\$	800	\$	1,500
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	\$	10,384	\$	17,235	\$	11,500	\$	11,500	\$	12,000
10-30-5650-5300-3330	HURRICANE	\$	-	\$	-	\$	-	\$	-	\$	-
10-30-5650-5300-3600	UNIFORMS	\$	800	\$	773	\$	1,020	\$	700	\$	1,020
10-30-5650-5300-4501	SERVICE CONTRACTS	\$	880	\$	795	\$	2,000	\$	1,920	\$	2,000
<i>Sub-Totals:</i>		\$	88,047	\$	104,009	\$	121,738	\$	111,030	\$	113,245
10-5650-7400	CAPITAL OUTLAY EQUIP	\$	10,283	\$	-	\$	32,000	\$	32,000	\$	-
<i>Sub-Totals:</i>		\$	10,283	\$	-	\$	32,000	\$	32,000	\$	-
PW-GARAGE TOTALS:											
\$ 98,330		\$	104,009	\$	153,738	\$	143,030	\$	113,245		

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22		FY 23		GARAGE COMMENTS
				Adopted Budget	Projected	Requested Budget	% CHG	
10-30-5650-5100-0200	Salaries & Wages	36,533	37,435	57,000	55,000	58,715	3%	1 FTE - Salary of Equipment Mechanic, includes 1 half-time mechanic.
10-30-5650-5100-0250	Overtime	1,198	1,316	1,500	1,500	1,500	0%	Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	2,781	2,875	4,360	4,360	4,610	6%	
10-30-5650-5125-0600	Group Insurance	22,414	23,695	26,458	19,150	9,650	-64%	Medical Insurance
10-30-5650-5125-0610	Retirement Supplemental	4,556	5,400	6,100	6,100	6,700	10%	I retiree
10-30-5650-5127-0700	Retirement	-	-	-	-	750		Pension Rate at 12.15 percent
10-30-5650-5300-0800	Train & Education	-	-	-	-	750		Diesel Training at JCC. Classes start at \$150/class.
10-30-5650-5300-1100	Telephone	1,427	1,273	1,500	900	300	-80%	Cell Phone Allowance: FT Mechanic (\$25/month or \$300/yr.)
10-30-5650-5300-1300	Utilities	5,789	7,609	7,000	7,000	7,000	0%	
10-30-5650-5300-1700	Equip Maint & Repair	228	2,615	1,000	1,100	2,000	100%	Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	849	1,318	2,000	1,000	3,000	50%	Based on year end 21 / 22gallons used (1,000) x 3.561 = (3,077) pump price (Pressure washer 360 diesel gallons yearly) 30x 12 months =360 x 3.789-(1,364) (Marine gas 30 gallons x12 months =360 x 3.852=(1,387) .
10-30-5650-5300-3100	Vehicle Supplies/ Maintenance	208	1,670	300	800	1,500	400%	Maintenance of garage vehicle
10-30-5650-5300-3300	Supplies/ Operations	10,384	17,235	11,500	11,500	12,000	4%	For oils, filters, tools etc. (\$8,400). Inspection equipment support service annual fee \$900. Annual software for light truck/vehicle \$2,000., etc.
10-30-5650-5300-3350	Hurricane	-	-	-	-	-	-	
10-30-5650-5300-3600	Uniforms	800	773	1,020	700	1,020	0%	Uniforms \$916.00/yr, safety boots \$100.00.

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22			FY 23			GARAGE COMMENTS
				Adopted Budget	Projected	Requested Budget	% CHG			
10-30-5650-5300-4501	Service Contracts	880	795	2,000	1,920	2,000	0%	Mid Atlantic (\$585) annual service contracts such as lift inspection and air compressors/Clegg's (\$210), Unifirst (\$186)		
	<i>Subtotal</i>	<i>88,047</i>	<i>104,009</i>	<i>121,738</i>	<i>111,030</i>	<i>113,245</i>	<i>-7%</i>			
10-30-5650-5700-7400	Capital Outlay	10,283		32,000		32,000				
	<i>Subtotal</i>	<i>10,283</i>		<i>-</i>	<i>32,000</i>	<i>32,000</i>	<i>-</i>			
	GRAND TOTALS:	98,330	104,009	153,738	143,030	113,245	-26%	Department Budget % Change		

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested	
		Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
PW-Powell Bill:											
10-30-5700-5300-1700	EQUIPMENT MAINTENANCE	\$ 1,039	\$ 591	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
10-30-5700-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
10-30-5700-5300-3100	VEHICLE MAINTENANCE	\$ 2,301	\$ 4,369	\$ 3,000	\$ 3,000	\$ 6,435	\$ 6,435	\$ 3,000	\$ 3,000	\$ 3,000	
10-30-5700-5300-3300	SUPPLIES/OPERATIONS	\$ 8,728	\$ 6,440	\$ 12,000	\$ 12,000	\$ 4,000	\$ 4,000	\$ 12,000	\$ 12,000	\$ 12,000	
10-30-5700-5300-3310	DRAINAGE	\$ 17,924	\$ 9,049	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	
10-30-5700-5300-4501	CONTRACT SERV/RIGHT-A-WAYS	\$ 16,225	\$ 16,225	\$ 16,225	\$ 16,225	\$ 16,225	\$ 16,225	\$ 16,225	\$ 16,225	\$ 16,225	
10-30-5700-5300-7500	SIDEWALK & CURB REPAIR	\$ 20,000	\$ 19,800	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
10-30-5700-5700-7310	PATCH & RESURFACE	\$ 255,634	\$ -	\$ 234,275	\$ 234,275	\$ 234,275	\$ 234,275	\$ 234,275	\$ 234,275	\$ 289,593	
10-30-5700-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-30-5700-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PW-POWELL BILL TOTALS:		\$ 321,851	\$ 56,474	\$ 300,000	\$ 295,435	\$ 355,318					

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	Requested Budget	FY 23	% CHG	POWELL BILL COMMENTS
10-30-5700-5300-1700	Equipment Maintenance	1,039	591	1,000	1,000	1,000		N/A	Town of Smithfield Budget Justification Sheet
10-30-5700-5300-2900	Professional Services	-		500	500	500		N/A	
10-30-5700-5300-3100	Vehicle Maintenance	2,301	4,369	3,000	6,435	3,000		N/A	
10-30-5700-5300-3300	Supplies/ Operations	8,728	6,440	12,000	4,000	12,000		N/A	Asphalt Repairs
10-30-5700-5300-3310	Drainage	17,924	9,049	13,000	13,000	13,000		N/A	Drainage repairs
10-30-5700-5300-4501	Contract Serv/Right-A-Way	16,225	16,225	16,225	16,225	16,225		N/A	\$13,000 for beaver control and \$3,225 toward right of way contract.
95	Sidewalk & Curb	20,000	19,800	20,000	20,000	20,000		N/A	Repairs to sidewalks and curb & gutter.
10-30-5700-5700-7310	Patch & Resurface	255,634		234,275	234,275	289,593		N/A	Resurfacing projects.
10-30-5700-5700-7400	Equipment							N/A	
10-30-5700-5700-7402	Pave Unpaved Street							N/A	
GRAND TOTALS:		<u>321,851</u>	<u>56,474</u>	<u>300,000</u>	<u>295,435</u>	<u>355,318</u>			
									Department Budget % Change

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested	
		Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
PW-Sanitation:											
10-40-5800-5100-0200	SALARIES & WAGES	\$ 531,080	\$ 507,127	\$ 604,220	\$ 569,070	\$ 621,900					
10-40-5800-5100-0220	OVERTIME	\$ 6,491	\$ 11,507	\$ 7,000	\$ 7,000	\$ 7,000					
10-40-5800-5120-0500	FICA	\$ 40,047	\$ 37,846	\$ 46,760	\$ 46,750	\$ 48,120					
10-40-5800-5125-0600	GROUP INSURANCE	\$ 134,754	\$ 145,148	\$ 199,350	\$ 197,000	\$ 204,450					
10-40-5800-5125-0610	RETIREE SUPPLEMENTAL	\$ 6,779	\$ 8,503	\$ 9,225	\$ 9,000	\$ 9,000					
10-40-5800-5127-0700	RETIREMENT	\$ 64,424	\$ 68,409	\$ 85,335	\$ 85,335	\$ 93,900					
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ 28,933	\$ -	\$ -	\$ 35,150	\$ 35,150					
10-40-5800-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -					
10-40-5800-5300-1100	TELEPHONE	\$ 1,171	\$ 1,118	\$ 2,100	\$ 2,100	\$ 600					
10-40-5800-5300-1300	UTILITIES	\$ 3,051	\$ 3,259	\$ 4,500	\$ 3,500	\$ 4,500					
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 13,543	\$ 18,110	\$ 17,000	\$ 50,000	\$ 25,000					
10-40-5800-5300-3000	FUEL	\$ 48,219	\$ 50,425	\$ 65,000	\$ 65,000	\$ 93,700					
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 42,410	\$ 152,195	\$ 53,000	\$ 100,000	\$ 80,000					
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 18,532	\$ 17,863	\$ 25,500	\$ 32,000	\$ 32,000					
10-40-5800-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -					
10-40-5800-5300-3600	UNIFORMS	\$ 6,150	\$ 6,620	\$ 8,550	\$ 8,500	\$ 8,550					
10-40-5800-5300-4500	LANDFILL FEES	\$ 25,866	\$ 238,996	\$ 270,000	\$ 270,000	\$ 302,040					
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 1,499	\$ 2,756	\$ 5,000	\$ 5,000	\$ 5,000					
10-76-5800-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -					
10-76-5800-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -					
Sub-Totals:		\$ 1,172,949	\$ 1,269,882	\$ 1,402,540	\$ 1,485,405	\$ 1,537,760					
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ -	\$ 148,552	\$ 25,000	\$ 25,000	\$ 23,000					
Sub-Totals:		\$ -	\$ 148,552	\$ 25,000	\$ 25,000	\$ 23,000					
PW-SANITATION TOTALS:		\$ 1,172,949	\$ 1,418,434	\$ 1,427,540	\$ 1,510,405	\$ 1,560,760					

Account #	Account Description	SANITATION COMMENTS					
		FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget	% CHG
10-40-5800-5100-0200	Salaries & Wages	531,080	507,127	604,220	569,070	621,900	3%
10-40-5800-5100-0250	Overtime	6,491	11,507	7,000	7,000	7,000	0%
10-40-5800-5120-0500	FICA	40,047	37,846	46,760	46,750	48,120	3%
10-40-5800-5125-0600	Group Insurance	134,754	145,148	199,350	197,000	204,450	3%
10-40-5800-5125-0610	Retiree Supplemental	6,779	8,503	9,225	9,000	9,000	Supplemental Insurance for Retirees on Medicare.
10-40-5800-5127-0700	Retirement	64,424	68,409	85,335	85,335	93,900	10% Pension Rate at 12.15 Percent.
10-40-5800-5300-0760	Temp Agency Labor	28,933	-	-	35,150	-	N/A Temp labor rate \$16.50 per hour. (end of March cut off)
10-40-5800-5300-0800	Training & Education	-	-	-	-	2,000	Education, Classes & training on technologies and seminars.
10-40-5800-5300-1100	Telephone	1,171	1,118	2,100	2,100	600	-71% Cell phone allowance for PW Supervisor (\$50/month or \$600/yr).
10-40-5800-5300-1300	Utilities	3,051	3,259	4,500	3,500	4,500	0% Utilities for Building
10-40-5800-5300-1700	Equip Maint & Repair	13,543	18,110	17,000	50,000	25,000	47% Maintenance and repair of equipment.
10-40-5800-5300-3000	Fuel	48,219	50,425	65,000	65,000	93,700	Average Diesel gallons used 21,219 x 3.789 pump price = \$80,398. Unleaded gallons used (3422) x \$3.56 = \$12,185. Marine gas 283 gals x \$3.35 = \$1088.
10-40-5800-5300-3100	Vehicle Supplies/ Maint.	42,410	152,195	53,000	100,000	80,000	51% Older equipment requiring more maintenance attention.
10-40-5800-5300-3300	Supplies/ Operations	18,532	17,863	25,500	32,000	32,000	25% Cleaning supplies for equipment, trash can notices for holiday delays, hand tools, roll out container cost increase.
10-40-5800-5300-3350	Hurricane	-	-	-	-	-	-

		SANITATION COMMENTS					
Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget	% CHG
10-40-5800-5300-3600-	Uniforms	6,150	6,620	8,550	8,500	8,550	0%
10-40-5800-5300-4500	Landfill Fees	225,866	238,996	270,000	270,000	302,040	12% Monthly cost for uniform contract with UniFirst \$6,000/yr. Purchase of safety shoes \$1,600. Tee shirts and safety vests \$950. Masks and latex glove increases.
10-40-5800-5300-4501	Service Contracts	1,499	2,756	5,000	5,000	5,000	0% Tipping fees for JoCo Landfill, Spain Farms, W/W dumpsters etc. Additional \$5,550 to cover 50 new homes built in the FY. 3 tons per household. \$44/ton tipping fee. Fee increased proportionate to Johnston County Tipping Fee Increase.
10-76-5800-5970-9100	Transfer To GF Capital Projects	-	-	-	-	-	N/A Replacement Sanitation Truck \$217,000 moved to ARRA Fund Expenses
10-76-5800-5970-9110	Transfer To GF Capital Reserve	-	-	-	-	-	N/A
Subtotal		1,172,949	1,269,882	1,402,540	1,485,405	1,537,760	10%
10-40-5800-5700-7400	Capital Outlay	-	148,552	25,000	25,000	23,000	Work Order Software
Subtotal		-	148,552	25,000	25,000	23,000	
GRAND TOTALS:		1,172,949	1,418,434	1,427,540	1,510,405	1,560,760	9% Department Budget % Change

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 23 Requested	
		Budget	Projected	Budget	Projected	Budget	Projected	Budget	Projected
Stormwater									
10-40-5900-5100-0200	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 39,125	\$ 39,125	\$ 34,700	\$ 34,700
10-40-5900-5100-0220	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5120-0500	FICA	\$ -	\$ -	\$ -	\$ -	\$ 2,995	\$ 2,995	\$ 2,995	\$ 2,660
10-40-5900-5125-0600	GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 9,076	\$ 9,076	\$ 9,076	\$ 9,700
10-40-5900-5127-0700	RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,615	\$ 5,615	\$ 5,615	\$ 4,930
10-40-5900-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
10-40-5900-5300-1100	TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
10-40-5900-5300-1700	EQUIP MAINT & REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
10-40-5900-5300-2900	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5300-3000	FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-5900-5300-3100	VEHICLE SUPPLIES & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000
10-40-5900-5300-3300	SUPPLIES & OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
10-40-5900-5300-3310	DRAINAGE	\$ -	\$ -	\$ 23,222	\$ 45,794	\$ 35,500	\$ 70,000	\$ 69,000	\$ 69,000
10-40-5900-5300-3600	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
10-40-5900-5300-4501	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
<i>Sub-Totals:</i>		\$ 23,222	\$ 45,794	\$ 94,311	\$ 128,811	\$ 157,290			
10-40-5900-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 12,600	\$ 12,600	\$ -	\$ -
<i>Sub-Totals:</i>		\$ -	\$ -	\$ -	\$ -	\$ 12,600	\$ 12,600	\$ -	\$ -
STORM WATER TOTALS		\$ 23,222	\$ 45,794	\$ 106,911	\$ 141,411	\$ 157,290			

Account #	Account Description	FY 20		FY 21		FY 22		FY 23		Comments
		Actual	Budget	Actual	Budget	Projected	Budget	Requested	% CHG	
10-40-5900-5100-0200	Salaries	-	-	39,125	39,125	34,700	-11%	Street Sweeper Salary		
10-40-5900-5100-0250	Overtime	-	-	-	-	-	-	Overtime Needed for operations		
10-40-5900-5120-0500	FICA	-	-	2,995	2,995	2,660	-11%	FICA		
10-40-5900-5125-0600	Group Insurance	-	-	9,076	9,076	9,700	7%	Health Insurance		
10-40-5900-5127-0700	Retirement	-	-	5,615	5,615	4,930	-12%	Pension at 12.15% and 401K (3%)		
10-40-5900-5300-0800	Training and Education	-	-	-	-	500		Personnel Training		
10-40-5900-5300-1100	Telephone	-	-	-	-	300		Cell Phone Allowance for Street Sweeper Operator.		
						-	-	5,000	Maintenance and repair of equipment	
10-40-5900-5300-1700	Equip Maintenance and Repair	-	-	-	-	-	-			
10-40-5900-5300-2900	Professional Fees	-	-	-	-	-	-	Employee certifications and department organizations		
10-40-5900-5300-3000	Fuel	-	-	-	-	9,500		Fuel used for vehicle operations		
10-40-5900-5300-3100	Vehicle Supplies & Maintenance	-	-	2,000	2,000	10,000	400%	Maintenance and service of Street Sweeper and drainage equipment		
	Supplies & Operations	-	-	-	-	-	-	10,000	Misc. Supplies for operations.	
10-40-5900-5300-3310	Drainage Repairs	23,222	45,794	35,500	70,000	69,000	94%	Miscellaneous drainage repairs and maintenance \$21,338, Triangle J Clean water education partnership \$2,550		
10-40-5900-5300-3600	Uniforms	-	-	-	-	500		Uniforms for employee(s)		
10-40-5900-5300-4501	Contracted Services	-	-	-	-	-	-	#DIV/0!	Engineering Costs for Storm Water Fees	

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22			FY 23			Comments
				Adopted Budget	Projected	Requested Budget	% CHG			
	Transfer to GF Capital Projects	-	-	-	-	-	-			
	Transfer to General Fund Capital Reserve	-	-	-	-	-	-			Transfers to Capital Reserve for Capital Equipment
	<i>Subtotal</i>	23,222	45,794	94,311	129,041	157,290	67%			
	Capital Outlay	-	-	12,600	12,600	-	-100%			
	<i>Subtotal</i>	-	-	12,600	12,600	-	-			
	GRAND TOTALS:	23,222	45,794	106,911	141,641	157,290	47%			Department Budget % Change

10-40-5900-5700-7400

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested Budget	
						Budget					
Recreation:											
10-60-6200-5100-0200	SALARIES & WAGES	\$	307,176	\$	321,924	\$	325,500	\$	325,500	\$	328,600
10-60-6200-5100-0210	SALARIES, PART TIME	\$	29,956	\$	10,919	\$	41,500	\$	19,457	\$	26,240
10-60-6200-5100-0250	OVERTIME	\$	1,166	\$	-	\$	3,500	\$	2,500	\$	3,500
10-60-6200-5120-0500	FICA	\$	25,199	\$	24,765	\$	28,420	\$	27,000	\$	27,420
10-60-6200-5125-0600	GROUP INSURANCE	\$	72,833	\$	73,330	\$	109,187	\$	89,000	\$	92,700
10-60-6200-5125-0610	RETIREE SUPPLEMENTAL	\$	4,199	\$	4,353	\$	4,220	\$	4,220	\$	4,550
10-60-6200-5127-0700	RETIREMENT	\$	37,102	\$	42,593	\$	47,210	\$	47,210	\$	49,350
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$	19,541	\$	7,935	\$	18,900	\$	14,000	\$	18,900
10-60-6200-5300-0780	UMPIRES/REFEREES	\$	-	\$	-	\$	-	\$	-	\$	-
10-60-6200-5300-0800	TRAINING & EDUCATION	\$	2,278	\$	638	\$	3,000	\$	2,675	\$	3,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$	588	\$	376	\$	3,500	\$	2,280	\$	3,500
10-60-6200-5300-1100	TELEPHONE	\$	4,639	\$	4,465	\$	5,650	\$	4,287	\$	2,700
10-60-6200-5300-1300	UTILITIES	\$	32,449	\$	34,931	\$	51,000	\$	44,766	\$	51,000
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$	40,391	\$	51,163	\$	55,000	\$	48,585	\$	61,000
10-60-6200-5300-2900	PROFESSIONAL FEES	\$	775	\$	775	\$	1,000	\$	755	\$	1,000
10-60-6200-5300-3000	FUEL	\$	7,453	\$	5,347	\$	8,900	\$	10,900	\$	12,250
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$	1,539	\$	2,121	\$	4,500	\$	1,300	\$	4,500
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$	65,082	\$	44,749	\$	83,000	\$	80,000	\$	82,000
10-60-6200-5300-3350	HURRICANE	\$	246,210	\$	-	\$	-	\$	-	\$	-
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$	3,112	\$	3,982	\$	15,000	\$	15,492	\$	16,000
10-60-6200-5300-3460	COMMUNITY PARK	\$	-	\$	-	\$	-	\$	-	\$	-
10-60-6200-5300-3600	UNIFORMS	\$	2,265	\$	2,626	\$	2,750	\$	2,432	\$	2,750
10-60-6200-5300-3900	SWIMMING POOL DEMOLITION	\$	-	\$	-	\$	-	\$	-	\$	-
10-60-6200-5300-4501	SERVICE CONTRACTS	\$	58,322	\$	48,960	\$	45,270	\$	45,512	\$	55,270
10-76-6200-5970-9100	TRANSFER TO CAPITAL PROJECT FUND	\$	125,000	\$	-	\$	-	\$	-	\$	-
<i>Sub-Totals:</i>		\$	1,087,275	\$	685,952	\$	857,007	\$	787,871	\$	862,610
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.										
<i>Sub-Totals:</i>		\$	262,870	\$	170,969	\$	199,000	\$	148,560	\$	109,500
RECREATION TOTALS:		\$	1,350,145	\$	856,921	\$	1,056,007	\$	936,431	\$	972,110

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22			FY 23 Requested			RECREATION COMMENTS
				Adopted Budget	FY 22 Projected	Budget	% CHG			
10-60-6200-5100-0200	Salaries & Wages	307,176	321,924	325,500	325,500	328,600	1%	7 FTE's: Salary of Parks and Recreation Director, Athletics Program Supervisor, Programs Supervisor, Maintenance Supervisor, Maintenance Specialist I, Maintenance Specialist II, Admin. Support Specialist. Includes Longevity.		
10-60-6200-5100-0210	Salaries/Part-Time	29,956	10,919	41,500	19,457	26,240	-37%	Part-Time Facility Supervisors, Scorekeepers, Tournaments, etc. Part-Time Positions approved for Parks & Recreation at any given time.	38	
10-60-6200-5100-0250	Overtime	1,166	-	3,500	2,500	3,500	0%	Pay Full-Time Staff to work Tournament / Special Events		
10-60-6200-5120-0500	FICA	25,199	24,765	28,420	27,000	27,420	-4%	\$16,380 moved to Umpires and referees		
10-60-6200-5125-0600	Group Insurance	72,833	73,330	109,187	89,000	92,700	-15%	Medical Insurance		
10-60-6200-5125-0610	Retiree Supplemental	4,199	4,353	4,220	4,220	4,550				
10-60-6200-5127-0700	Retirement	37,102	42,593	47,210	47,210	49,350	5%	Pension Rate at 12.15 Percent		
10-60-6200-5300-0760	Temp Agency Labor	19,541	7,935	18,900	14,000	18,900	0%	Hiring Labor through Temp Service (31 weeks) Adds 4 weeks (180 man hours) for off-season labor.		
10-60-6200-5300-0780	Umpires/Referees	-	-	-	-	16,380		Contracted Athletic Officials for Youth and Adult Athletics. (These funds were deducted from Salaries/Part-Time (10.60-5100-6200-0210)		
10-60-6200-5300-0800	Training/ Education	2,278	638	3,000	2,675	3,000	0%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.		
10-60-6200-5300-0900	Travel Allowance	588	376	3,500	2,280	3,500	0%	Mileage Reimbursement for Employees		
10-60-6200-5300-1100	Telephone	4,639	4,465	5,650	4,287	2,700	-52%	Cell Phone Allowances: For Director (\$50/month or \$600/yr), Athletic Programs Coordinator (\$50/month or \$600/yr), Recreation Programs Coordinator (\$50/month or \$600/yr), Facilities Maintenance Supervisor (\$50/month or \$600/yr), Parks/ Ground Crew Leader (\$25/month or \$300/yr)		
10-60-6200-5300-1300	Utilities	32,449	34,931	51,000	44,766	51,000	0%	Utilities for All Parks, Porta-Jon for Boat Ramp, Football Field, Water for Splash Pad		
10-60-6200-5300-1700	Equip Maint & Repair	40,391	51,163	55,000	48,585	61,000	11%	General Maintenance and Repair of Parks, Restroom Facilities, Shelters, Athletic Fields, Etc. Fire Ant Control to Athletic Fields and Playgrounds. Increase is moved from Contract Services for additional landscape services, Additional funds (\$6000) for mulching park landscaping.		

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Projected	FY 23 Requested			% CHG	RECREATION COMMENTS
					Adopted Budget	Budget	% CHG		
10-60-6200-5300-2900	Professional Fees	775	775	1,000	755	1,000	0%	NCRPA Dues:	
10-60-6200-5300-3000	Fuel	7,453	5,347	8,900	10,900	12,250	38%	Fuel for Maintenance Vehicles and Equipment	
10-60-6200-5300-3100	Vehicle Supplies/ Maint.	1,539	2,121	4,500	1,300	4,500	0%	Maintenance for Recreation Vehicles.	
10-60-6200-5300-3300	Supplies/ Operations	65,082	44,749	83,000	80,000	82,000	-1%	Color Copies Contract (\$8000) Johnston County Tax Office (\$2728) for Johnson Park, Johnston County Tax Office (4460) for Civitan Field, July 4th Celebration with DCDS (\$2000) Parks Supplies (Soap, Toilet Paper, Liners, Paper Towels, Bags for Dog Poop Stations (\$4600), Athletic Field Paint / Supplies for Athletic Field Maintenance (\$10,500) Misc. Supplies for Parks and Recreation Department (\$4,712) includes Athletic Equipment (football, baseball, soccer, basketball, volleyball, cheer, etc.) Uniforms for athletic teams, program supplies, computer and office supplies, trophies and awards, t-shirts for part-time staff, athletic teams fees, park amenities, Mulch for playgrounds/parks (\$5000)	
10-60-6200-5300-3350	Hurricane	246,210	-						
10-60-6200-5300-3450	Recreation Special Projects	3,112	3,982	15,000	15,492	16,000	7%	Floats, Sudan / Masonic Groups, Bands and Other Associated Costs with Smithfield Christmas Parade (\$2,000), Daddy-Daughter Dance (\$2,000), Veterans Day Celebration (\$10,000). July 4th Celebration with DSDC (\$2,000)	
10-60-6200-5300-3460	Community Park	-	-						
10-60-6200-5300-3600	Uniforms	2,265	2,626	2,750	2,432	2,750	0%	Uniforms for Maintenance Employees	
10-60-6200-5300-3900	Swimming Pool Removal	-	-					N/A	
10-60-6200-5300-4501	Service Contracts	58,322	48,960	45,270	45,512	55,270	22%	Cintas Document Management (\$600), Waste Management (Dumpster) (\$4250), Cleges Pest Control (\$420), Park Mowing / Landscape Contract (\$40,000). Additional funds for Turf Management Contract(\$10,000).	
10-76-6200-5970-9100	Transfer to GFCPF	125,000	-						

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22		FY 23 Requested	% CHG	RECREATION COMMENTS
				Adopted Budget	FY 22 Projected Budget			
	<i>Subtotal</i>	<i>1,087,275</i>	<i>685,952</i>	<i>857,007</i>	<i>787,871</i>	<i>862,610</i>	<i>1%</i>	
10-60-6200-5700-7400	Capital Outlay	262,870	170,969	32,500	148,560	37,500	210 Park PARTF Plan and Grant App	
				74,000	-	15,000	Bridge Replacement at Community Park	
				32,500		30,000	Community Park Concessions Roof and Window Replacement	
				60,000		15,000	72" Ventrac Mower Deck	
				6,000		6,000	Soccer Goal (Moveable) for Talton Field	
						6,000	3 Row Portable Bleachers (4 sets)	
	<i>Subtotal</i>	<i>262,870</i>	<i>170,969</i>	<i>199,000</i>	<i>148,560</i>	<i>109,500</i>	<i>-45%</i>	
	<i>GRAND TOTALS:</i>	<i>1,350,145</i>	<i>856,921</i>	<i>1,056,007</i>	<i>936,431</i>	<i>972,110</i>	<i>-8%</i>	<i>Department Budget % Change</i>

General Fund

Acct. Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted		FY 22 Projected		FY 23 Requested	
		Budget		Budget		Budget		Budget		Budget	
Aquatic Center:											
10-60-6220-5100-0200	SALARIES & WAGES	\$	237,387	\$	221,724	\$	250,640	\$	250,000	\$	263,900
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$	83,301	\$	59,018	\$	100,698	\$	98,433	\$	114,400
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$	76,196	\$	82,909	\$	107,585	\$	105,512	\$	122,364
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$	47,293	\$	28,689	\$	80,489	\$	52,346	\$	65,550
10-60-6220-5100-0250	OVERTIME	\$	-	\$	-	\$	1,000	\$	200	\$	1,000
10-60-6220-5120-0500	FICA	\$	32,664	\$	29,118	\$	41,440	\$	37,446	\$	43,400
10-60-6220-5125-0600	GROUP INSURANCE	\$	43,694	\$	37,497	\$	48,631	\$	48,631	\$	51,500
10-60-6220-5127-0700	RETIREMENT	\$	29,154	\$	29,913	\$	32,700	\$	32,700	\$	35,850
10-60-6220-5300-0760	TEMP LABOR	\$	7,054	\$	-	\$	6,000	\$	1,200	\$	5,000
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$	1,746	\$	190	\$	3,000	\$	1,200	\$	3,000
10-60-6220-5300-1100	TELEPHONE	\$	1,200	\$	1,200	\$	1,200	\$	1,200	\$	1,800
10-60-6220-5300-1300	UTILITIES	\$	166,673	\$	145,592	\$	175,000	\$	157,025	\$	175,000
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$	16,405	\$	14,797	\$	20,000	\$	28,865	\$	23,665
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$	26,769	\$	15,591	\$	26,350	\$	33,740	\$	27,000
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$	26,178	\$	16,425	\$	35,000	\$	19,900	\$	35,000
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$	12,797	\$	11,865	\$	13,000	\$	10,460	\$	15,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$	16,638	\$	2,638	\$	25,000	\$	17,760	\$	25,000
10-60-6220-5300-4200	ADVERTISING	\$	6,257	\$	3,830	\$	8,500	\$	4,750	\$	8,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$	8,490	\$	16,950	\$	18,000	\$	18,000	\$	18,000
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$	8,694	\$	7,344	\$	8,775	\$	16,430	\$	14,500
Sub-Totals:		\$	848,590	\$	725,290	\$	1,003,008	\$	935,798	\$	1,049,429
10-60-6220-5700-7400	CAPITAL OUTLAY	\$	4,795	\$	112,428	\$	33,800	\$	20,363	\$	91,500
Sub-Totals:		\$	4,795	\$	112,428	\$	33,800	\$	20,363	\$	91,500
AQUATIC CENTER TOTALS:		\$	853,385	\$	837,718	\$	1,036,808	\$	956,161	\$	1,140,929

Account #	Account Description	FY 20 Actual	FY 21 Actual	AQUATICS CENTER COMMMENTS			
				FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget	% Chg
10-60-6220-5100-0200	Salaries & Wages	237,387	221,724	250,640	250,000	263,900	5%
10-60-6220-5100-0210	Salaries Part-Time/General	83,301	59,018	100,698	98,433	114,400	14%
10-60-6220-5100-0220	Salaries Part-Time/ Aquatics	76,196	82,909	107,585	105,512	122,364	14%
10-60-6220-5100-0230	Salaries Part-Time/ Instructors	47,293	28,689	80,489	52,346	65,550	-19%
10-60-6220-5100-0250	Overtime	-	-	1,000	200	1,000	0%
10-60-6220-5120-0500	FICA	32,664	29,118	41,440	37,446	43,400	5%
10-60-6220-5125-0600	Group Insurance	43,694	37,497	48,631	48,631	51,500	6%
10-60-6220-5127-0700	Retirement	29,154	29,913	32,700	32,700	35,850	10%
10-60-6220-5300-0760	Temporary Labor	7,054	-	6,000	1,200	5,000	-17%
10-60-6220-5300-0800	Training/ Conf.	1,746	190	3,000	1,200	3,000	0%
10-60-6220-5300-1100	Telephone	1,200	1,200	1,200	1,200	1,800	50%
10-60-6220-5300-1300	Utilities	166,673	145,592	175,000	157,025	175,000	0%
10-60-6220-5300-1301	Generator Fuel/Maint.	16,405	14,797	20,000	28,865	23,665	18%
10-60-6220-5300-1700	Equip Maint & Repair	26,769	15,591	26,350	33,740	27,000	2%

Town of Smithfield Budget Justification Sheet
5 FTE's; SRAC Director, SRAC Center Supervisor, Aquatics Supervisor, Admin. Support Specialist. Includes Longevity.

Starting pay rate to \$10 / hr.

Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff, Adds \$ 1.00 / hr. increase for life guard positions to \$ 9.00 / hr.

Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff

Front Desk Staff, Playroom Staff, Facility Supervision. Adds \$1.00 / hr to

Custodians / Cleaning on Weekends. Decrease due to school system providing some custodian care on weekends.

Training and Education for SRAC Staff

Cell Allowances: SRAC Director (\$50/month or \$600/yr), Aquatics Supervisor (\$50/month or \$600/yr), SRAC Supervisor (\$50/month or \$600/yr)

Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC Improvements

Power Secure Monthly Monitoring (\$3,000), Power Secure Preventative Maintenance for Generator (\$3,265), Projected Fuel Cost for Generator. Increase due to increase in fuel.

Replace / Repair Fitness Equipment, Building Repairs, Pool Equipment Repairs and General Repairs to SRAC.

		AQUATICS CENTER COMMENTS					
Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget	% CHG
10-60-6220-5300-3300	Supplies/ Operations	26,178	16,425	35,000	19,900	35,000	0%
10-60-6220-5300-3900	Aquatic Supplies	12,797	11,865	13,000	10,460	15,000	15%
10-60-6220-5300-4000	Concessions/ Pro Shop	16,638	2,638	25,000	17,760	25,000	0%
10-60-6220-5300-4200	Advertising	6,257	3,830	8,500	4,750	8,500	0%
10-60-6220-5300-4501	Service Contracts	8,490	16,950	18,000	18,000	18,000	0%
10-60-6220-5300-4509	C.S./PNC Merchant Services	8,694	7,344	8,775	16,430	14,500	65%
<i>Subtotal</i>		<u>848,590</u>	<u>725,290</u>	<u>1,003,008</u>	<u>935,798</u>	<u>1,049,429</u>	<u>5%</u>
10-60-6220-5700-7400	Capital Outlay	4,795	112,428	7,900	20,363	70,000	Boiler Replacement
				13,900		9,500	Court Refinishing
				7,000		12,000	Pottery Wheel and Kiln Replacement
				5,000			
<i>Subtotal</i>		<u>4,795</u>	<u>112,428</u>	<u>33,800</u>	<u>20,363</u>	<u>91,500</u>	<u>171%</u>
<u>GRAND TOTALS:</u>		<u>853,385</u>	<u>837,718</u>	<u>1,036,808</u>	<u>956,161</u>	<u>1,140,929</u>	<u>10%</u>
							Department Budget % Change

General Fund

Acct. Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested
						Budget
Sarah Yard Center						
10-60-6240-5-100-0210	SALARIES & WAGES	\$ 3,827	\$ 7,096	\$ 15,760	\$ 11,550	\$ 15,760
10-60-6240-5-120-0500	FICA	\$ 293	\$ 543	\$ 1,190	\$ 1,190	\$ 1,210
10-60-6240-5-5300-1300	UTILITIES	\$ 8,689	\$ 9,171	\$ 10,000	\$ 12,500	\$ 12,000
10-60-6240-5-5300-1701	BLDG MAINTENANCE	\$ 4,256	\$ 4,030	\$ 5,000	\$ 6,400	\$ 6,500
10-60-6240-5-5300-3300	SUPPLIES & OPERATIONS	\$ 6,888	\$ 4,072	\$ 12,000	\$ 6,900	\$ 10,000
10-60-6240-5-5300-4501	SERVICE CONTRACTS	\$ 3,238	\$ 4,093	\$ 3,600	\$ 3,600	\$ 3,600
Sub-Totals:	\$ 27,191	\$ 29,005	\$ 47,550	\$ 42,140	\$ 49,070	
10-60-6240-5-700-7400	CAPITAL OUTLAY	\$ 7,500	\$ 42,570	\$ 10,000	\$ 8,500	\$ 3,500
	Sub-Totals:	\$ 7,500	\$ 42,570	\$ 10,000	\$ 8,500	\$ 3,500
SARAH YARD CENTER TOTALS						
	\$ 34,691	\$ 71,575	\$ 57,550	\$ 50,640	\$ 52,570	

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget	% CHG	SYCC COMMENTS
10-60-6240-5100-0210	Salaries	3,827	7,096	15,760	11,550	15,760	0%	Part-time staffing for center.
10-60-6240-5120-0500	FICA	293	543	1,190	1,190	1,210		FICA
10-60-6240-5300-1300	Utilities	8,689	9,171	10,000	12,500	12,000	20%	Electric, Gas, Internet
10-60-6240-5300-1701	Bldg. Maintenance	4,256	4,030	5,000	6,400	6,500	30%	Maintenance and repairs to building as required
10-60-6240-5300-3300	Supplies & Operations	6,888	4,072	12,000	6,900	10,000	-17%	Misc. Supplies for operations and activities, special events, outside programs
10-60-6240-5300-4501	Service Contracts	3,238	4,093	3,600	3,600	3,600	0%	Custodial Services
<i>Subtotal</i>		<i>27,191</i>	<i>29,005</i>	<i>47,550</i>	<i>42,140</i>	<i>49,070</i>	<i>3%</i>	
10-60-6240-5700-7400	Capital Outlay	7,500	42,570	10,000	8,500	3,500	-65%	Repaint Floors
<i>Subtotal</i>		<i>7,500</i>	<i>42,570</i>	<i>10,000</i>	<i>8,500</i>	<i>3,500</i>	<i>-65%</i>	
<i>GRAND TOTALS:</i>		<i>34,691</i>	<i>71,575</i>	<i>57,550</i>	<i>50,640</i>	<i>52,570</i>	<i>-9%</i>	<i>Department Budget % Change</i>

General Fund

Acct. Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested
						Budget
Contingency:						
10-00-9990-5300-0000	CONTINGENCY	\$ 272,128	\$ -	\$ 273,524	\$ 273,520	\$ 275,000
	LONGEVITY					-
	SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Sub-Totals:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273,524</u>	<u>\$ 273,520</u>	<u>\$ 275,000</u>
 Total Revenues:						
		<u>\$ 14,464,886</u>	<u>\$ 14,852,295</u>	<u>\$ 15,198,658</u>	<u>\$ 15,592,462</u>	<u>\$ 15,837,160</u>
 Less:						
		<u>\$ 13,903,961</u>	<u>\$ 14,220,911</u>	<u>\$ 15,196,783</u>	<u>\$ 14,671,702</u>	<u>\$ 15,837,160</u>
		<u>\$ 560,925</u>	<u>\$ 631,384</u>	<u>\$ 1,875</u>	<u>\$ 920,760</u>	<u>\$ -</u>
 Amount Revenues Over (Under) Expenditures:						

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted			% CHG	CONTINGENCY COMMENTS	
				Budget	Projected	Requested Budget			
10-00-9990-5300-0000	Contingency	272,128	-	273,524	273,520	275,000	1%	Includes funds for Vacation Compensation program	
	Salary Adjustments	-	-					Moved to Non-Departmental	
GRAND TOTALS:		272,128	-	273,524	273,520	275,000	1%	Department Budget % Change	

Water/ Sewer Fund

Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
Water/Sewer Revenues: (W/S Revenue includes Loans)	\$ 8,989,589	\$ 9,831,574	\$ 9,390,930	\$ 9,127,494	\$ 9,766,650
Less Expenses:					
Water Plant:	\$ 1,891,262	\$ 4,176,959	\$ 2,148,175	\$ 2,065,410	\$ 2,511,765
Water/Sewer Distribution:	\$ 5,347,145	\$ 6,317,177	\$ 6,382,733	\$ 5,959,780	\$ 5,932,470
Debt Service:	\$ 653,714	\$ 611,132	\$ 611,163	\$ 611,163	\$ 967,414
Contingency:	\$ 313,676	\$ 360,005	\$ 248,859	\$ 245,000	\$ 355,001
Amount Revenues Over (Under) Expenditures:	<u>\$ 783,792</u>	<u>\$ (1,633,699)</u>	-	<u>\$ 246,141</u>	<u>\$ -</u>

Water/Sewer Fund

Account Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	FY 23 Requested Budget
Water/Sewer Revenues:						
30-71-3500-3505-0000	WATER SALES	\$ 2,738,610	\$ 2,686,128	\$ 2,872,930	\$ 2,750,000	\$ 2,870,000
30-71-3500-3505-0001	WATER SALES(WHOLESALE)	\$ 1,585,245	\$ 1,585,214	\$ 1,720,000	\$ 1,907,000	\$ 2,000,000
30-71-3500-3510-0000	SEWER SALES	\$ 4,367,736	\$ 4,478,097	\$ 4,600,000	\$ 4,300,000	\$ 4,505,000
30-71-3500-3520-0001	MISC. SALES & SERVICE	\$ 4,937	\$ 767,552	\$ 2,000	\$ 17,000	\$ 7,650
30-71-3500-3505-0002	NON-REFUND WA CUT ON FEE	\$ 16,798	\$ 17,036	\$ 16,000	\$ 17,150	\$ 17,000
30-71-3500-3523-0000	WATER TAPS	\$ 3,415	\$ 17,785	\$ 10,000	\$ 12,500	\$ 14,000
30-71-3500-3523-0010	WATER SYSTEM DEVELOPMENT FEES	\$ -	\$ 43,706	\$ 40,000	\$ 22,000	\$ 40,000
30-71-3500-3524-0000	WATER METER SET FEES	\$ 8,965	\$ 35,368	\$ 32,000	\$ 7,000	\$ 10,000
30-71-3500-3525-0000	SEWER TAPS	\$ 700	\$ 15,195	\$ 13,000	\$ 6,000	\$ 10,000
30-71-3500-3525-0010	SEWER SYSTEM DEVELOPMENT FEES	\$ -	\$ 17,780	\$ 13,000	\$ 12,000	\$ 15,000
30-71-3500-3772-0000	SLUDGE PROCESSING	\$ 16,750	\$ 8,037	\$ 15,000	\$ 16,000	\$ 15,000
30-71-3550-3560-000	PENALTIES	\$ 80,206	\$ 50,853	\$ 52,000	\$ 54,000	\$ 55,000
30-71-3700-3307-0001	GRANT - FEMA	\$ -	\$ 100,664	\$ -	\$ -	\$ -
30-71-3700-3307-xxxx	GRANT - AIA	\$ -	\$ -	\$ -	\$ -	\$ 30,000
30-71-3800-3800-0003	FIXED ASSET DISPOSAL	\$ -	\$ 750	\$ -	\$ -	\$ -
30-71-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 18,140	\$ 7,409	\$ 5,000	\$ 6,844	\$ 8,000
30-71-3900-3900-000	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ 170,000
30-71-3500-3525-0800	HOLLAND DR ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-3300-3315-0010	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-3300-3315-0010	GRANT/GOLDEN LEAF	\$ 148,087	\$ -	\$ -	\$ -	\$ -
Sub-Totals:		\$ 8,989,589	\$ 9,831,574	\$ 9,390,930	\$ 9,127,494	\$ 9,766,650

Water/Sewer Fund

Account Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
Water Plant:						
30-71-7200-5100-0200	SALARIES & WAGES	\$ 415,231	\$ 430,579	\$ 458,900	\$ 425,000	\$ 471,200
30-71-7200-5100-0250	OVERTIME	\$ 21,774	\$ 15,963	\$ 20,000	\$ 14,000	\$ 15,000
30-71-7200-5120-0500	FICA TAXES	\$ 31,422	\$ 32,392	\$ 36,635	\$ 31,550	\$ 37,200
30-71-7200-5125-0600	GROUP INSURANCE	\$ 79,230	\$ 82,805	\$ 116,000	\$ 90,750	\$ 117,100
30-71-7200-5125-0610	RETIREE SUPPLEMENTAL	\$ 3,614	\$ 4,290	\$ 3,970	\$ 5,010	\$ 5,615
30-71-7200-5127-0700	RETIREMENT	\$ 51,094	\$ 56,724	\$ 62,170	\$ 59,500	\$ 67,500
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	-	\$ 409	-	\$ -	-
30-71-7200-5300-0800	TRAINING & EDUCATION	\$ 7,436	\$ 5,399	\$ 11,000	\$ 6,000	\$ 10,000
30-71-7200-5300-1100	TELEPHONE	\$ 5,474	\$ 5,440	\$ 6,700	\$ 5,800	\$ 3,510
30-71-7200-5300-1201	LEGAL FEES	\$ 6,694	\$ 4,829	\$ 5,000	\$ 2,000	\$ 5,000
30-71-7200-5300-1300	UTILITIES	\$ 185,516	\$ 180,480	\$ 182,000	\$ 182,250	\$ 182,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$ 73,619	\$ 84,971	\$ 75,000	\$ 75,000	\$ 90,000
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$ 30,332	\$ 30,135	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$ 40,909	\$ 18,503	\$ 35,000	\$ 35,000	\$ 35,000
30-71-7200-5300-3000	FUEL	\$ 1,257	\$ 475	\$ 1,500	\$ 1,100	\$ 1,500
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 1,907	\$ 924	\$ 1,500	\$ 1,650	\$ 2,000
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$ 526,801	\$ 553,419	\$ 591,000	\$ 590,000	\$ 659,950
30-71-7200-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	-
30-71-7200-5300-xxxx	IT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 3,190
30-71-7200-5300-3600	UNIFORMS	\$ 5,846	\$ 5,338	\$ 6,500	\$ 5,500	\$ 6,500
30-71-7200-5300-4501	SERVICE CONTRACTS	\$ 231,447	\$ 273,554	\$ 250,300	\$ 250,300	\$ 299,300
30-76-7200-5970-9101	TRANSFER TO VWS CAP PROJ FUND	\$ -	\$ -	\$ -	\$ -	-
30-76-7200-5970-9101	TRANSFER TO VWS CAP PROJ FUND	\$ -	\$ 2,148,500	\$ 250,000	\$ 250,000	\$ 400,000
<i>Sub-Totals:</i>		\$ 1,719,603	\$ 3,935,129	\$ 2,148,175	\$ 2,065,410	\$ 2,446,565
30-71-7200-5700-7400	CAPITAL OUTLAY	\$ 171,659	\$ 241,830	\$ -	\$ -	\$ 65,200
<i>Sub-Totals:</i>		\$ 171,659	\$ 241,830	\$ -	\$ -	\$ 65,200
WATER PLANT TOTALS:						
		\$ 1,891,262	\$ 4,176,959	\$ 2,148,175	\$ 2,065,410	\$ 2,511,765

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	% CHG	WATER PLANT COMMENTS	
							FY 23 Requested Budget	FY 23
30-71-7200-5100-0200	Salaries & Wages	415,231	430,579	458,900	425,000	-3%	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. Includes Longevity.	
30-71-7200-5100-0250	Overtime	21,774	15,963	20,000	14,000	-25%	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	31,422	32,392	36,635	31,550	-2%		
30-71-7200-5125-0600	Group Insurance	79,230	82,805	116,000	90,750	-11,100	1%	Medical Insurance
30-71-7200-5125-0610	Retiree Supplemental	3,614	4,290	3,970	5,010	5,615		
30-71-7200-5127-0700	Retirement	51,094	56,724	62,170	59,500	67,500	9%	Pension Rate at 12.15 Percent
30-71-7200-5300-0771	Unemployment Compensation	-	-	409			N/A	
30-71-7200-5300-0800	Training/ Education	7,436	5,399	11,000	6,000	10,000	-9%	State Lab Certification Fee (\$350), NCWQA Dues for Plant Personnel (\$500), NCWTFO Board Certification Renewal (\$1,000), Miscellaneous Training to maintain certification (\$1250) Certification school for three operators (\$3,000), Permit to operate a public water system (\$3,000), Discharge Permit fee (\$800).
30-71-7200-5300-1100	Telephone	5,474	5,440	6,700	5,800	3,510	-48%	Cellphone Allowance: 5 employees at \$600/yr each. 3 land lines at \$170/yr each.
30-71-7200-5300-1201	Legal Fees	6,694	4,829	5,000	2,000	5,000	0%	
30-71-7200-5300-1300	Utilities	185,516	180,480	182,000	182,250	182,000	0%	Water Plant Electric Bill - Water Plant Water/Sewer Bill, Fuel Oil for water Plant and River Generators.
30-71-7200-5300-1700	Equip Maint & Repair	73,619	84,971	75,000	75,000	90,000	20%	Maintenance and Repair of Motors, Pumps, Chlorinators, and other associated equipment at the Water Plant. Increase due to cost of parts & labor
30-71-7200-5300-1701	Building Maint & Repair	30,332	30,135	35,000	35,000	35,000	0%	Exterior basin wall concrete repair (\$20,000). Replace influent valves on basin 2 (\$10,000)
30-71-7200-5300-2900	Professional Services	40,909	18,503	35,000	35,000	35,000	0%	Misc. Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5300-3000	Fuel	1,257	475	1,500	1,100	1,500	0%	
30-71-7200-5300-3100	Vehicle Supplies/ Maintenance	1,907	924	1,500	1,650	2,000	33%	Maintenance on 3 service trucks and backhoe. Increase due to cost of parts & labor

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23		WATER PLANT COMMENTS
						Requested Budget	% CHG	
30-71-7200-5300-3350	Supplies/ Operations	526,801	553,419	591,000	590,000	659,950	12%	Aluminum Sulfate (\$178,500), Caustic (\$147,500), Ammonia (\$1,3,750), Captor (\$15,125), Chlorine (\$53,700), Sodium Permanganate (\$20,000), Fluoride (\$12,500), Phosphate (\$56,250), Polymer (\$27,000), Sodium Chlorite (\$72,000), Lab Supplies (\$37,000), Copier (\$760), Tools (\$6,000), Miscellaneous Equipment (\$20,000) Increase due to supply chain - from China
30-71-7200-5300-3350	Hurricane	-	-	-	-	3,190		IT Supplies authorized by IT Director for Water Plant Information Technology Systems \$1,550/yr)
30-71-7200-5300-xxxx	IT Supplies	-	-	-	-			
30-71-7200-5300-3600	Uniforms	5,846	5,338	6,500	5,500	6,500	0%	Uniforms and Safety Shoes for Water Plant Employees.
30-71-7200-5300-4501	Service Contracts	231,447	273,554	250,300	250,300	299,300	20%	Certified Testing for Water Plant (\$40,000), Annual Mowing and Landscape Contract for Plant (\$12,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$36,400), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$5,000), Sludge removal (\$80,100), Technician to service lab equipment (\$5,000), Misc. Contract Services (\$10,000), River Dredging (\$40,000), Janitorial Services (\$10,300), Diver to clean sand from raw pump station (\$45,000)
30-71-7200-5300-4502	C.S./BLDG Demo & Asbestos	-	-	-	-			N/A
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	-	2,148,500	250,000	250,000	400,000	N/A	Transfer to Capital Improvement Fund for East Smithfield Water System Improvements
	Subtotal	1,719,603	3,935,129	2,148,175	2,065,410	2,446,555	14%	
30-71-7200-5700-7400	Capital Outlay	171,659	241,830			65,200	#DIV/0!	Purchase 40,000 lbs of carbon for PAC silo start up (load will last 3-5 years)
	Subtotal	171,659	241,830	-	-	65,200	#DIV/0!	
	GRAND TOTALS:	1,891,262	4,176,959	2,148,175	2,065,410	2,511,765	17%	Department Budget % Change

Water/Sewer Fund

Account Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
Water/Sewer Distribution:						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 560,581	\$ 545,639	\$ 688,940	\$ 620,000	\$ 735,480
30-71-7220-5100-0210	SALARIES/COUNCIL	\$ 14,216	\$ 14,008	\$ 14,000	\$ 14,000	\$ 14,000
30-71-7220-5100-0250	OVERTIME	\$ 37,073	\$ 45,470	\$ 35,000	\$ 45,000	\$ 35,000
30-71-7220-5120-0500	FICA TAXES	\$ 44,530	\$ 41,976	\$ 55,380	\$ 48,000	\$ 56,090
30-71-7220-5125-0600	GROUP INSURANCE	\$ 122,610	\$ 140,352	\$ 180,263	\$ 160,000	\$ 191,700
30-71-7220-5125-0610	RETIREE SUPPLEMENTAL	\$ 13,357	\$ 14,909	\$ 13,600	\$ 16,280	\$ 16,280
30-71-7220-5127-0700	RETIREMENT	\$ 70,095	\$ 75,429	\$ 100,570	\$ 85,000	\$ 114,400
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	\$ 103,613	\$ 106,548	\$ 107,840	\$ 107,500	\$ 115,900
30-71-7220-5300-0800	TRAINING & EDUCATION	\$ 6,894	\$ 4,154	\$ 8,500	\$ 4,500	\$ 7,500
30-71-7220-5300-1100	TELEPHONE	\$ 3,532	\$ 3,823	\$ 5,000	\$ 5,000	\$ 3,060
30-71-7220-5300-1300	UTILITIES	\$ 40,405	\$ 39,873	\$ 38,000	\$ 37,000	\$ 38,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	\$ 23,079	\$ 24,190	\$ 35,000	\$ 30,000	\$ 40,000
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	\$ 7,110	\$ 3,100	\$ 10,000	\$ 10,000	\$ 10,000
30-71-7220-5300-3000	FUEL	\$ 19,247	\$ 17,649	\$ 24,000	\$ 28,000	\$ 35,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 9,506	\$ 27,029	\$ 20,000	\$ 28,000	\$ 25,000
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	\$ 162,893	\$ 182,616	\$ 220,000	\$ 220,000	\$ 238,740
30-71-7220-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-xxxx	IT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
30-71-7220-5300-3600	UNIFORMS	\$ 7,306	\$ 5,096	\$ 9,000	\$ 6,500	\$ 9,000
30-71-7220-5300-4402	MISCELLANEOUS	\$ 7,550	\$ -	\$ -	\$ -	\$ 6,980
30-71-7220-5300-4500	SEWAGE TREATMENT	\$ 2,293,974	\$ 3,143,910	\$ 2,800,000	\$ 2,600,000	\$ 2,800,000
30-71-7220-5300-4501	SERVICE CONTRACTS	\$ 291,098	\$ 307,332	\$ 285,000	\$ 280,000	\$ 206,000
30-71-7220-5300-5710	W-S FUND BAL/ECON. DEVEL.	\$ -	\$ 77,270	\$ 100,000	\$ 100,000	\$ 95,000
30-71-7220-5300-?????	WATER/SEWER PIL-PROPERTY TAX	\$ -	\$ -	\$ 117,640	\$ -	\$ 117,640
30-76-7220-5970-9101	TRANSFER TO VWS CAPITAL PROJ. FUND	\$ 1,250,000	\$ 1,150,000	\$ 1,200,000	\$ 1,200,000	\$ 850,000
Sub-Totals:		\$ 5,088,669	\$ 5,970,373	\$ 6,067,733	\$ 5,644,780	\$ 5,760,770
30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 258,476	\$ 346,804	\$ 315,000	\$ 315,000	\$ 171,700
Sub-Totals:		\$ 258,476	\$ 346,804	\$ 315,000	\$ 315,000	\$ 171,700
WATER/SEWER TOTALS:		\$ 5,347,145	\$ 6,317,177	\$ 6,382,733	\$ 5,959,780	\$ 5,932,470

Account #	Account Description	FY 23					WATER/SEWER COMMITMENTS	
		FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	Requested Budget	% CHG	Town of Smithfield Budget Justification Sheet
30-71-7220-5100-0200	Salaries & Wages	560,581	545,639	688,940	620,000	735,480	7%	Salary 12 FTEs; Superintendent for Water/Sewer, 2 Pump Station Mechanic, Waste Water System Tech, 2 Crew Leader, 5 Utility Line Mechanic; 2 Meter Readers Split Between Utility Accounts, On-call Pay (\$11,280). Call back hours paid at regular pay and not overtime (\$2,600). Includes Longevity.
30-71-7220-5100-0210	Salaries/Council	14,216	14,008	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)
30-71-7220-5100-0250	Overtime	37,073	45,470	35,000	45,000	35,000	0%	Projected overtime for employees during emergencies
30-71-7220-5120-0500	FICA	44,530	41,976	55,380	48,000	56,090	1%	
30-71-7220-5125-0600	Group Insurance	122,610	140,352	180,263	160,000	191,700	6%	Medical Insurance
30-71-7220-5125-0610	Retiree Supplemental	13,357	14,909	13,600	16,280	16,280		
30-71-7220-5127-0700	Retirement	70,095	75,429	100,570	85,000	114,400	14%	Pension Rate at 12.15 Percent
30-71-7220-5300-0770	Prop Liab Ins/Wk Comp	103,613	106,548	107,840	107,500	115,900	7%	Property and Liability Insurance; Workers Compensation Insurance-portion charged to W/S Need Updated Number
30-71-7220-5300-0800	Training / Education	6,894	4,154	8,500	4,500	7,500	-12%	NCWTFO Certifications (\$210) WPCSOCC Certifications (\$300), Certifications & Registrations for NCWTFO Training (\$140), Distribution and Collection School Fees (\$3 people going to school this year), Blood Born Pathogens (\$2,500), Skid Steer Certification Training, (\$2,500),
30-71-7220-5300-1100	Telephone	3,532	3,823	5,000	5,000	3,060	-39%	Cellphone Allowance for 3 employees (\$600/year = \$1,800), Cellphone Allowance for 7 employees (\$180/year = \$1,260)
30-71-7220-5300-1300	Utilities	40,405	39,873	38,000	37,000	38,000	0%	Progress Energy Billing for Lift Stations, Town of Smithfield Billing for lift Stations, Propane Gas for Generators (\$1100), 1/2 TW Line for SCADA remote access (\$900)
30-71-7220-5300-1700	Equip Maint & Repair	23,079	24,190	35,000	30,000	40,000	14%	Maintenance of Pumps, Motors, SCADA and Controls for Town's Wastewater Pumps for 19 lift stations, Test 20 RTZ and replacement of ipz (\$2,600). Now have 19 lift stations with 2 more to come on line. Degreaser costs have increased.
30-71-7220-5300-2900	Professional Services	7,110	3,100	10,000	10,000	10,000	0%	Miscellaneous Engineering Fees Related to Work at Water and Sewer Line major repairs and replacements (\$5,000), Survey grade depth GPS readings of subsurface assets as needed (\$5,000)

Account #	Account Description	FY 23						WATER/SEWER COMMITMENTS
		FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected Budget	Requested Budget	% CHG	
30-71-7220-5300-3000	Fuel	19,247	17,649	24,000	28,000	35,000	46%	Fuel for Water and Sewer Line Maintenance Crews Cost of Fuel increase Meter Readers Added.
30-71-7220-5300-3100	Vehicle Supplies/ Maintenance	9,506	27,029	20,000	28,000	25,000	25%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment. Added \$5,000 due to increased age of fleet and presumed increased maintenance.
30-71-7220-5300-3300	Supplies/ Operations	162,893	182,616	220,000	220,000	238,740	9%	Purchase of Supplies, Materials for Water and Sewer Line Maintenance and Connecting New Customers, Division of Water Quality Wastewater Collection Permit (\$810); Division of Water Supply Distribution Permits (\$3,380); Green Guard Safety Supplies (\$600), NC Rural Water Association Membership (\$350), Copier (\$776), Misc. replacement hand tools for the crews (\$1,500); Degreaser for lift stations (\$48,000) Line Item Increase due to increase in cost of pipe & fittings to make repairs.
30-71-7220-5300-3350	Hurricane	-	-	-	-	-	-	
30-71-7220-5300-xxxx	IT Supplies	-	-	-	-	-	-	
30-71-7220-5300-3600	Uniforms	7,306	5,096	9,000	6,500	9,000	0%	IT Supplies authorized by IT Director for Water/Sewer Dept. Information Technology Systems (\$4,224) and Phone Lease (\$504)
30-71-7220-5300-4402	Miscellaneous	7,550	-	-	-	-	-	
30-71-7220-5300-4500	Sewage Treatment	2,293,974	3,143,910	2,800,000	2,600,000	2,800,000	0%	Uniforms and Safety Shoes for Water/Sewer Employees, Safety Shoe Allowance (\$100 ea.); caps and misc. purchases.
30-71-7220-5300-4501	Service Contracts	291,098	307,332	285,000	280,000	206,000	-28%	Annual Treatment Costs of Wastewater from Johnston County, 2016-2017 Sewage Treatment Costs (\$2,259,648) 2017-2018 Sewage Treatment Costs (\$1,370,709) 2018-2019 Sewage Treatment Costs (\$2,756,189) 2019-2020 Sewage Treatment Costs (\$2,293,974) 2020-2021 Sewage Treatment Costs (\$3,143,910) ORC Service for Cross-Connections Requirements (\$650/month or \$7,800), Monthly Water Tank Maintenance contract with Southern Corrosion Inc. (\$26,573); Test some Large Water Meters (\$2,650) Whsc. costs for pump repair, confined space assistance, etc. Dukes Root Control (\$3,500.00), 1/2 Janitorial contract OC (\$4,100); Yearly Maintenance Contract for 18 generators at SLS sites (\$15,429) \$120,000 for street cut/street repairs.

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23		WATER/SEWER COMMITMENTS
						Requested Budget	% CHG	
30-71-7220-5300-5710	W-S Fund Bal. Eco. Devel.	-	77,270	100,000	100,000	95,000	-5%	Funds available to assist with economic development.
30-71-7220-5500-9104	W-S PIL - PROPERTY TAX	-	-	117,640	117,640	117,640		Costs attributed to property taxes in lieu.
30-76-7220-5970-9101	Transfer to W/S Capital Projects	1,250,000	1,150,000	1,200,000	1,200,000	850,000	N/A	I & I Reduction (\$200,000), Lift Station Repair (\$150,000), AMI-Nextgrid (\$300,000), FH Valve insertion (\$200,000), Water Lines Upgrade (\$100,000)
<i>Subtotal</i>		5,088,669	5,970,373	6,067,733	5,762,420	5,760,770	-5%	
30-71-7220-5700-7400	Capital Outlay	258,476	346,804	315,000	315,000	50,000	-84%	Manhole Rehab
						30,000		Digitized Mapping
						75,000		1/2 Dump Truck - to be purchased in FY 2023/2024
						16,700		Phone System Upgrade
<i>Subtotal</i>		258,476	346,804	315,000	315,000	171,700	-45%	
GRAND TOTALS:		5,347,145	6,317,177	6,382,733	6,077,420	5,932,470	-7%	Department Budget % Change

Water/Sewer Fund

Account Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
Debt Service:						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ 42,583	\$ -	\$ -	\$ -	\$ 669,927
30-71-7240-5400-9503	D/S EQUIPMENT	\$ 166,114	\$ 166,114	\$ 166,144	\$ 166,144	-
30-71-7240-5400-9505	I & I/SAND REMOVAL	\$ 131,342	\$ 131,342	\$ 131,343	\$ 131,343	166,144
30-71-7240-5400-9506	MULTIPLE W/S PROJECTS	\$ 313,675	\$ 313,676	\$ 313,676	\$ 313,676	131,343
30-71-7240-5400-9508	BOOKER DAIRY RD-BBT	\$ 653,714	\$ 611,132	\$ 611,163	\$ 611,163	\$ 967,414
Contingency:						
30-00-9990-5300-0000	CONTINGENCY LONGEVITY	\$ 313,676	\$ 360,005	\$ 248,859	\$ 245,000	\$ 250,001
SALARY ADJUSTMENTS						
	Sub-Totals:	\$ 313,676	\$ 360,005	\$ 248,859	\$ 245,000	\$ 355,001
DEBT SERVICE/CONTINGENCY TOTALS:						
	Total Revenues:	\$ 8,989,589	\$ 9,831,574	\$ 9,390,930	\$ 9,127,494	\$ 9,766,650
	Less:					
	Total Expenditures:	\$ 7,892,121	\$ 11,105,268	\$ 9,390,930	\$ 8,881,353	\$ 9,766,650
	Amount Revenues Over (Under) Expenditures:	\$ 1,097,468	\$ (1,273,694)	\$ -	\$ 246,141	\$ -

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

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget	% CHG
30-71-7240-5400-xxxx	Water Plant Expansion	-	-	-	669,927	#DIV/0!	Water Plant Expansion - NCDEQ Matures May 2042 Based on \$12,050,000 @1.81%
30-71-7240-5400-9503	D/S Water Loan (Equip)	42,563	-	-	#DIV/0!	#DIV/0!	Joint Loan 83% Water/Sewer & 17% Electric Original Loan \$491,185 for 5 Years @ 1.5% Semi-annually issued Dec 23, 2014. Maturity Date Nov 5, 2019
30-71-7240-5400-9505	I & I/Sand Removal	166,114	166,114	166,144	166,144	0%	1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb., 2026
30-71-7240-5400-9506	Multiple W/S Projects	131,342	131,342	131,343	131,343	0%	1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026.
30-71-7240-5400-9508	Booker Dairy Rd-BBT	313,675	313,676	313,676	313,676	-100%	March 22, 2017: \$2,037 million at 2.03 percent for 7 years with annual payments of \$313,675. Matures March 2022.
Subtotal		653,714	611,132	611,163	611,163	967,414	58%
30-00-9990-5300-0000	Contingency	313,676	360,005	248,859	245,000	250,001	0% Includes VCP
Salary Adjustments		-	-	-	105,000		
Subtotal		313,676	360,005	248,859	245,000	355,001	43%
GRAND TOTALS		967,390	971,137	860,022	856,163	1,322,415	54%
							Department Budget % Change

Electric Fund

Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
Electric Revenues:	\$ 16,484,815	\$ 14,851,161	\$ 16,735,000	\$ 15,720,500	\$ 16,705,650
Less Expenses:					
Electric Utility:	\$ 15,011,919	\$ 14,787,276	\$ 16,108,735	\$ 15,096,543	\$ 15,980,185
Electric Debt Service:	\$ 351,307	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:	\$ -	\$ -	\$ 283,679	\$ 280,000	\$ 382,879
Amount Revenues Over (Under) Expenditures:	\$ 1,121,589	\$ (278,700)	\$ -	\$ 1,371	\$ -

Electric Fund

Account Number	Account Description	FY 20 Actual		FY 21 Actual		FY 22 Adopted Budget		FY 22 Projected		FY 23 Requested Budget
		FY 20 Actual	FY 21 Actual	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget	FY 23 Requested Budget	
Electric Revenues:										
31-72-3550-3530-0000	ELECTRIC SALES	\$ 16,127,881	\$ 14,548,023	\$ 16,300,000	\$ 15,300,000	\$ 16,127,650				
31-72-3550-3560-0000	PENALTIES	\$ 142,050	\$ 84,335	\$ 100,000	\$ 75,000	\$ 80,000				
31-72-3550-3580-0000	CUT ON FEE	\$ 85,400	\$ 76,930	\$ 75,000	\$ 91,000	\$ 86,000				
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 3,403	\$ 1,982	\$ 3,000	\$ 2,500	\$ 3,000				
31-72-3550-3520-0002	ONLINE CONVENIENCE FEE	\$ 33,152	\$ 95,669	\$ 76,000	\$ 87,000	\$ 87,000				
31-72-3550-3520-0000	MISCELLANEOUS	\$ 7,294	\$ 25,220	\$ 4,000	\$ 1,000	\$ 4,000				
31-72-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 69,797	\$ 18,252	\$ 22,000	\$ 9,000	\$ 13,000				
31-72-3900-3900-0799	WRITEOFF RECOVERY	\$ 764		\$ -	\$ -	\$ -				
	GRANTS	\$ 15,074		\$ -	\$ -	\$ -				
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$ -	\$ 750	\$ 155,000	\$ 155,000	\$ 305,000				
	LOAN PROCEEDS	\$ -		\$ -	\$ -	\$ -				
<i>Sub-Totals:</i>		\$ 16,484,815	\$ 14,851,161	\$ 16,735,000	\$ 15,720,500	\$ 16,705,650				

Electric Fund

Account Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
Electric Utility:						
31-72-7230-5100-0200	SALARIES & WAGES	\$ 968,497	\$ 1,017,794	\$ 1,143,100	\$ 1,077,800	\$ 1,162,000
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 14,169	\$ 14,051	\$ 14,000	\$ 14,000	\$ 14,000
31-72-7230-5100-0250	OVERTIME	\$ 12,824	\$ 18,339	\$ 16,000	\$ 21,500	\$ 16,000
31-72-7230-5120-0500	FICA TAXES	\$ 71,583	\$ 75,535	\$ 89,740	\$ 76,500	\$ 89,715
31-72-7230-5125-0600	GROUP INSURANCE	\$ 175,027	\$ 189,991	\$ 255,210	\$ 208,875	\$ 257,960
31-72-7230-5125-0610	RETIREE SUPPLEMENTAL	\$ 19,553	\$ 19,295	\$ 22,255	\$ 21,000	\$ 22,000
31-72-7230-5127-0700	RETIREMENT	\$ 110,882	\$ 128,551	\$ 157,700	\$ 142,440	\$ 167,500
31-72-7230-5300-0760	TEMP LABOR	\$ 5,059	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0770	PROP. LIA. INS./WKS COMP	\$ 103,644	\$ 106,551	\$ 107,840	\$ 106,928	\$ 115,900
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ -	\$ 409	\$ -	\$ -	\$ -
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 2,937	\$ 3,268	\$ 11,500	\$ 9,750	\$ 15,000
31-72-7230-5300-1100	TELEPHONE	\$ 7,476	\$ 7,523	\$ 10,000	\$ 9,200	\$ 7,800
31-72-7230-5300-1121	POSTAGE	\$ 40,094	\$ 39,178	\$ 42,500	\$ 38,500	\$ 40,000
31-72-7230-5300-1201	LEGAL FEES	\$ -	\$ 111	\$ -	\$ -	\$ -
31-72-7230-5300-1300	UTILITIES	\$ 16,367	\$ 16,145	\$ 20,000	\$ 17,250	\$ 20,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 48,308	\$ 43,993	\$ 45,000	\$ 40,800	\$ 45,000
31-72-7230-5300-2900	PROFESSIONAL SERVICES	\$ 13,026	\$ 3,458	\$ 15,000	\$ 12,500	\$ 15,000
31-72-7230-5300-3000	FUEL	\$ 14,180	\$ 12,884	\$ 16,500	\$ 18,750	\$ 27,500
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 13,964	\$ 25,570	\$ 25,500	\$ 31,000	\$ 30,500
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ 287,808	\$ 212,869	\$ 210,000	\$ 200,000	\$ 295,500
31-72-7230-5300-7401	EAST RIVER ELECTRIC INFRASTRUCTURE	\$ -	\$ 49,402	\$ 200,000	\$ 200,000	\$ 200,000
31-72-7260-5300-3350	HURRICANE	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 11,722	\$ 11,087	\$ 16,600	\$ 11,600	\$ 16,600
31-72-7230-5300-XXXX	IT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 6,560
31-72-7230-5300-4401	DEBIT/CREDIT CARD FEES	\$ 66,920	\$ 99,355	\$ 70,000	\$ 93,000	\$ 93,000
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 152,321	\$ 187,290	\$ 226,000	\$ 210,000	\$ 153,800
31-72-7230-5300-4502	C.S./LOGICS	\$ 46,760	\$ 56,346	\$ 29,140	\$ 55,000	\$ 57,000
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 11,658,004	\$ 11,637,294	\$ 12,565,000	\$ 11,680,000	\$ 12,450,000
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ -	\$ 77,270	\$ 50,000	\$ 50,000	\$ -
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ.	\$ 950,000	\$ 620,000	\$ 550,000	\$ 550,000	\$ 550,000
31-76-7230-5500-9104	ELECTRIC PIL PROPERTY TAX	\$ 86,214	\$ 88,500	\$ 95,150	\$ 95,150	\$ 95,150
31-76-7230-5970-9108	TRANSFER TO BOOKER DAIRY ROAD CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
31-76-7230-5970-9110	TRANSFER TO ELECTRIC FUND CAP RESERVE	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
Sub-Totals:		\$ 14,897,339	\$ 14,762,059	\$ 16,078,735	\$ 15,066,543	\$ 15,963,485
31-72-7230-5700-7400	CAPITAL OUTLAY	\$ 114,580	\$ 25,217	\$ 30,000	\$ 30,000	\$ 16,700
Sub-Totals:		\$ 114,580	\$ 25,217	\$ 30,000	\$ 30,000	\$ 16,700
ELECTRIC TOTALS:						
\$ 15,011,919						
\$ 14,787,276						
\$ 16,108,735						
\$ 15,096,543						
\$ 15,980,185						

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget	% CHG	ELECTRIC COMMENTS	
								Town of Smithfield Budget Justification Sheet	
31-72-7230-5100-0200	Salaries & Wages	968,497	1,017,794	1,143,100	1,077,800	1,162,000	2%	17 FTEs (9-utility field operations/5-admin./billing); Public Utilities Director, Electric System Superintendent, 3 Crew Leader, 1 Journeyman Lineman, 2 Electric Line Technician, 1 Administrative Support Specialist, 1 Engineering Technician, 1 IT Analyst/Billing Supervisor, 1 Sr. Customer Service Representative, 1 Customer Service Representative, 1 Meter Tech, 2 meter readers split between utility departments, 2 PT Collection Assistants. On call pay (\$18,982). Includes Longevity.	
31-72-7230-5100-0210	Salaries/Council	14,169	14,051	14,000	14,000	14,000	0%	Annual Salary of the Mayor (\$7,000/3= \$2,334) Annual Salary of Council Members (\$5,000 x 7 = \$35,000/3=\$11,666)	
31-72-7230-5100-0250	Overtime	12,824	18,339	16,000	21,500	16,000	0%	Projected Overtime for Emergency Response and Repairs	
31-72-7230-5120-0500	FICA	71,583	75,535	89,740	76,500	89,715	0%		
31-72-7230-5125-0600	Group Insurance	175,027	189,991	255,210	208,875	257,960	1%	Medical Insurance	
31-72-7230-5125-0610	Retiree Supplemental	19,553	19,295	22,255	21,000	22,000			
31-72-7230-5127-0700	Retirement	110,882	128,551	157,700	142,440	167,500	6%	Pension Rate at 12.15 Percent	
31-72-7230-5300-0760	Temp Labor	5,059	-						
31-72-7230-5300-0770	Prop. Lia./Wks Comp	103,644	106,551	107,840	106,928	115,900	7%	Property/Liability and Work Comp Insurance	
31-72-7230-5300-0771	Unemployment Compensation	-	409				N/A		
31-72-7230-5300-0800	Training/ Education	2,937	3,268	11,500	9,750	15,000	30%	Electricities Annual Meeting, NCAMES Annual Meeting for Distribution Superintendent, Safety & Performance Training for Department Employees, Infrared Camera Training, Miscellaneous Costs (e.g. safety meeting material). Added 3,500 for Schools	
31-72-7230-5300-1100	Telephone	7,476	7,523	10,000	9,200	7,800	-22%	Cellphone Allowances: 8 employees (\$600/year = \$4,800), Cellphone Allowance for 7 employees (\$300/year = \$2,100) Brogden Station Line (\$900/yr)	
31-72-7230-5300-1121	Postage	40,094	39,178	42,500	38,500	40,000	-6%	Mailing of Monthly Utility Bills with Cash Cycle Solutions Projected Average (\$3,297/month) (\$39,575), Miscellaneous Postage Costs (\$2,425)	
31-72-7230-5300-1201	Legal Fees	-	111				#DIV/0!		
31-72-7230-5300-1300	Utilities	16,367	16,145	20,000	17,250	20,000	0%	Town of Smithfield Utility Costs, Time Warner Cable Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub.	
31-72-7230-5300-1700	Equip Maint & Repair	48,308	43,993	45,000	40,800	45,000	0%	Maintenance/Repair of Transformers, Substation Equipment, etc. Includes \$20,000 for additional building roof repairs.	

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	% CHG	ELECTRIC COMMENTS	
							Budget	% CHG
31-72-7230-5300-2900	Professional Services	13,026	3,458	15,000	12,500	-15,000	0%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services
31-72-7230-5300-3000	Fuel	14,180	12,884	16,500	18,750	27,500	67%	Monthly Fuel Costs for Electric Department (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator)
31-72-7230-5300-3100	Vehicle Supplies/ Maintenance	13,964	25,570	25,500	31,000	30,500	20%	Maintenance and Repair of Electric Department Vehicles. Adds \$10,000 for the increased cost of repairs and the aging of the trucks (2 vehicles are from 2008)
31-72-7230-5300-3300	Supplies/ Operations	287,808	212,869	210,000	200,000	295,500	41%	Increase due to the price of raw material (copper, aluminum, wood, PVC) and cost of manufacturing all materials, along with the availability of that material. Miscellaneous Equipment, Supplies, etc. for Electric Crews to maintain Distribution System, connect new customers etc., Annual Maintenance on New Software (\$12,000), Cintas Document Management (\$250), Electric Portion of Copy Machine Contracts (\$2,259), Green Guard First Aid Account (\$600).
31-72-7230-5700-7401	East River Electric Infrastructure	-	49,402	200,000	200,000	200,000	0%	Supplies needed for East River Growth
31-72-7230-5300-3350	Hurricane	-	-	-	-	6,560	0%	IT Supplies authorized by IT Director for Electric Dept. Information Technology Systems/Phone System. (\$171/month)
31-72-7230-5700-xxxx	IT Supplies/Phone	-	-	-	-	-	-	-
31-72-7230-5300-3600	Uniform Service	11,722	11,087	16,600	11,600	16,600	0%	Uniform Costs with Unifiers. Purchase of Lineman's (6) boots (\$1,500), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$1,500)
31-72-7230-5300-4401	Misc./Debit-Credit Card Fee	66,920	99,355	70,000	93,000	93,000	N/A	Fees paid to credit card companies for payments made.
31-72-7230-5300-4501	Service Contracts	152,321	187,290	226,000	210,000	153,800	-32%	Contracted Monthly Meter Reading Services with Grid One Solutions. 9,000 meters/month @ \$1.37 meter estimated Annual Costs (\$61,200), NC 811 Account (\$1,000), Online Information Services (\$2,500), Tree Trimming Services (\$73,000), Cutting of Danger trees (\$10,000), Pole Change outs by contractors (\$20,000), Load Management Services by Mike Wilson, Inc. (\$10,000)
31-72-7230-5300-4502	C.S./Tyler	46,760	56,346	29,140	55,000	57,000	N/A	\$7,284.34 per quarter for Tyler plus \$1,250/month Electric Cities data Storage. Software updates and fixes.
31-72-7230-5300-4504	ESA-BAYWA SOLAR	-	-	-	-	-	N/A	-
31-72-7230-5300-4800	Electricity Purchased	11,658,004	11,637,294	12,565,000	11,680,000	12,450,000	-1%	Wholesale Power Purchased from NCEMPA. No change in Wholesale pricing.
31-72-7230-5300-5710	Economic Development	-	77,270	50,000	50,000	-	N/A	-
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	950,000	620,000	550,000	550,000	550,000	N/A	Voltage Conversion (\$450,000); AMI (\$100,000);

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget	% CHG	ELECTRIC COMMENTS
31-75-7230-5500-9104	Contribution to General Fund Payment in Lieu of Taxes	86,214	88,500	95,150	95,150	95,150	0%	Taxes to GF
31-75-7230-5970-9108	Transfer to Booker Dairy Road Proj Fund	-					N/A	
31-75-7230-5970-9110	Transfer to Electric Fund Capital Reserve			75,000	75,000		N/A	
	<i>Subtotal</i>	<i>14,897,339</i>	<i>14,762,059</i>	<i>16,078,735</i>	<i>15,066,543</i>	<i>15,963,485</i>	<i>-1%</i>	
31-72-7230-5700-7400	Capital Outlay	114,580	25,217	30,000	30,000	16,700		Phone System Upgrade
	<i>Subtotal</i>	<i>114,580</i>	<i>25,217</i>	<i>30,000</i>	<i>30,000</i>	<i>16,700</i>	<i>-44%</i>	
	<i>Grand Totals</i>	<i>15,011,919</i>	<i>14,787,276</i>	<i>16,108,735</i>	<i>15,096,543</i>	<i>15,980,185</i>	<i>-1%</i>	<i>Department Budget % Change</i>

Electric Fund

Account Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted	FY 22 Projected	FY 23 Requested Budget
				Budget		
Electric Debt Service:						
31-72-7250-5400-9500	SUBSTATION LOAN	\$ 342,585	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586
31-72-7250-5400-9501	2015 EQUIPMENT LOAN (1/2 Mini Excavator & 1/2 Track	\$ 8,722	\$ -	\$ -	\$ -	\$ -
Sub-Totals:	\$ 351,307	\$ 342,585	\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:						
31-00-9990-5300-0000	SALARY ADJUSTMENT			\$ -	\$ -	\$ 105,000
	LONGEVITY					\$ -
	CONTINGENCY	\$ 332,481	\$ 332,481	\$ 283,679	\$ 280,000	\$ 277,879
	Sub-Totals:	\$ -	\$ -	\$ 283,679	\$ 280,000	\$ 382,879
DEBT SERVICE/CONTINGENCY TOTALS:	\$ 351,307	\$ 342,585	\$ 626,265	\$ 622,586	\$ 725,465	
Total Revenues:	\$ 16,484,815	\$ 14,851,161	\$ 16,735,000	\$ 15,720,500	\$ 16,705,650	
Less:						
Total Expenditures:	\$ 15,363,226	\$ 15,129,861	\$ 16,735,000	\$ 15,719,129	\$ 16,705,650	
Amount Revenues Over (Under) Expenditures:	\$ 1,121,589	\$ (278,699.67)	\$ -	\$ 1,371	\$ -	

Account #	Account Description	FY 20 Actual	FY 21 Actual	FY 22		FY 23		ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
				Adopted Budget	Projected	Requested Budget	% CHG	
31-72-7250-5400-9500	Substation Loan	342,585	342,585	342,586	342,586	342,586	0%	2007 Substation Project. Original Note \$5,000,000 @ 4.03% for 20 years. Refinanced in May 2014 \$3,888,730 @ 3.25% for 13 remaining years. Refinanced in April 2015 @ 2.89% for remaining 12 years. Maturity Date of August 15, 2027
31-72-7250-5400-9501	2015 Equipment Loan	8,722	-	-	-	#DIV/0!		Joint Loan 83% Water/Sewer & 17% Electric Original Loan \$491,183 for 5 Years @ 1.55% Semi-annually issued Dec 23, 2014, Maturity Date Nov 5, 2019.
	<i>Subtotal</i>	351,307	342,585	342,586	342,586	342,586	0%	
31-00-9990-5300-0000	Contingency	332,481	332,481	283,679	280,000	277,879	-2%	Funds available for unanticipated expenses.
	Salary Adjustment	-	-	-	-	105,000	#DIV/0!	
	<i>Subtotal</i>	332,481	332,481	283,679	280,000	382,879	35%	
	<i>Grand Totals</i>	683,788	675,066	676,265	622,586	725,465	16%	Department Budget % Change

Other Funds

JB George Fund

Account Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23
						Requested Budget
JB George Revenues						
40-61-3300-3310-0300	INTEREST - JB GEORGE	\$ 1,350	\$ 1,250	\$ 1,200	\$ 1,000	\$ 360
40-61-3300-3310-0301	INTEREST - JP GEORGE	\$ 165	\$ 241	\$ 146	\$ 200	\$ 40
	<i>Sub-Totals:</i>	\$ 1,515	\$ 1,491	\$ 1,346	\$ 1,200	\$ 400
JB George Expenditures						
40-61-4100-5300-3400	J.B. GEORGE SPECIAL PROJECTS	\$ 1,503	\$ 1,263	\$ 1,200	\$ 990	\$ 360
40-61-4100-5300-3410	J.P. GEORGE SPECIAL PROJECTS	\$ 1,473	\$ 146	\$ 146	\$ -	\$ 40
	<i>Sub-Totals:</i>	\$ 2,976	\$ 1,409	\$ 1,346	\$ 990	\$ 400
	Total Revenues:	\$ 1,515	\$ 1,491	\$ 1,346	\$ 1,200	\$ 400
<i>Less:</i>	Total Expenditures:	\$ 2,976	\$ 1,409	\$ 1,346	\$ 990	\$ 400
	Amount Revenues Over (Under) Expenditures:	\$ (1,461)	\$ 82	\$ -	\$ 210	\$ -

Firemen's Relief Fund

				FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 22 Projected	FY 23 Requested Budget
Firemen's Relief Revenues								
50-20-3300-3300-0000	RECEIVED FROM STATE	\$ 9,842	\$ 7,950	\$ 9,000	\$ 8,025	\$ 9,000		
50-20-3300-3300-0010	INTEREST EARNED	\$ 69	\$ 64	\$ 60	\$ 83	\$ 50		
50-20-3300-3310-0000	REIMBURSEMENT	\$ 22,820	\$ 8,700	\$ -	\$ -	\$ -		
50-20-3900-3900-0000	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -		
	Sub-Totals:	\$ 32,731	\$ 16,714	\$ 9,060	\$ 8,108	\$ 9,050		
Firemen's Relief Expenditures								
50-20-5310-5300-3460	FIREMEN'S RELIEF EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
50-20-5310-5300-3500	FIREMENS SUPP RET	\$ 22,820	\$ 8,700	\$ 9,060	\$ 21,510	\$ 9,050		
	Sub-Totals:	\$ 22,820	\$ 8,700	\$ 9,060	\$ 21,510	\$ 9,050		
	Total Revenues:	\$ 32,731	\$ 16,714	\$ 9,060	\$ 8,108	\$ 9,050		
	Less:							
	Total Expenditures:	\$ 22,820	\$ 8,700	\$ 9,060	\$ 21,510	\$ 9,050		
	Amount Revenues Over (Under) Expenditures:	\$ 9,911	\$ 8,014	\$ -	\$ (13,402)	\$ -		

Smithfield Fire Tax District

Account Number	Account Description	FY 20 Actual	FY 21 Actual	FY 22 Adopted Budget	FY 23 Requested Budget	
					FY 22 Projected	
Smithfield Fire Tax District Revenues						
51-20-3100-3100-0100	SMITHFIELD FIRE DIST TAX	\$ 148,424	\$ 158,272	\$ 148,000	\$ 191,000	\$ 325,000
51-20-3100-3100-0101	MOTOR VEHICLE TAX	\$ 18,888	\$ 20,469	\$ 18,000	\$ 22,000	\$ 18,000
51-20-3800-3800-0000	JOHNSTON CO CONTRIBUTION/1st RESPONDERS	\$ 10,868	\$ 13,258	\$ 9,400	\$ 23,873	\$ 22,000
		\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Totals:	\$ 178,180	\$ 191,999	\$ 175,400	\$ 236,873	\$ 365,000	
Smithfield Fire Tax District Expenditures						
51-76-5320-5500-9100	CONTRIBUTION GEN FUND	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 365,000
Total Revenues:	\$ 178,180	\$ 191,999	\$ 175,400	\$ 236,873	\$ 365,000	
Less:						
Total Expenditures:	\$ 175,400	\$ 175,400	\$ 175,400	\$ 175,400	\$ 365,000	
Amount Revenues Over (Under) Expenditures:	\$ 2,780	\$ 16,599	\$ -	\$ 61,473	\$ -	

Capital Project Funds

General Capital Project Fund - FUND 46

Account Number	Account Description	Approved Budget For FY23
Gen Cap. Project Revenues		\$ - \$ -
		<i>Sub-Totals:</i> <u><u>\$ -</u></u>
Gen Cap. Project Expenditures		\$ - \$ -
		<i>Sub-Totals:</i> <u><u>\$ -</u></u>

Water Sewer Capital Project Fund - FUND 45

Account Number	Account Description	Approved Budget For FY23
Water Sewer Cap. Project Revenues		
45-75-3870-3870-03xx	Transfer From W/S Fund (E. Smithfield Water System)	\$ 400,000
45-75-3870-3870-0303	Transfer From W/S Fund (I & I)	\$ 200,000
45-75-3870-3870-0304	Transfer From W/S Fund (Lift Stations)	\$ 150,000
45-75-3870-3870-0306	Transfer From W/S Fund (AMI)	\$ 300,000
45-75-3870-3870-03xx	Transfer From W/S Fund (Water Lines Upgrade)	\$ 100,000
45-75-3870-3870-0xxx	Transfer From W/S Fund (FH Valve Insertion)	\$ 100,000
<i>Sub-Totals:</i>		<u><u>\$ 1,250,000</u></u>

Water Sewer Cap. Project Expenditures

45-71-7200-5700-7411	East Smithfield Water System Improvements	\$ 400,000
45-71-7220-5700-7413	I&I	\$ 200,000
45-71-7220-5700-7419	Lift Station Repair	\$ 150,000
45-71-7220-5700-7420	AMI	\$ 300,000
45-71-7220-5700-7424	Water Lines Upgrade	\$ 100,000
45-71-7220-5700-XXXX	(FH Valve Insertion)	\$ 100,000
<i>Sub-Totals:</i>		<u><u>\$ 1,250,000</u></u>

Electric Capital Project Fund - FUND 47

Account Number	Account Description	Approved Budget For FY23
Electric Cap. Project Revenues		
47-75-3870-3870-0000	Transfer from Electric Fund	\$ 550,000
Sub-Totals: <u><u>\$ 550,000</u></u>		
Electric Cap. Project Expenditures		
47-72-7230-5700-7407	Voltage Conversion	\$ 450,000
47-72-7230-5700-7410	North Circuit Design	\$ -
47-72-7230-5700-7420	AMI	\$ 100,000
Sub-Totals: <u><u>\$ 550,000</u></u>		

ARPA Capital Project Fund - FUND 20

Account Number	Account Description	Approved Budget For FY23
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ARPA Project Revenue

Sub-Totals: \$ -

ARPA Cap. Project Expenditures

20-76-0000-5970-9100	Transfer To Other Projects	\$ (1,283,500.00)
20-20-5100-5700-7400	4 Police Patrol Vehicles with Equipment	\$ 191,500
20-20-5300-5700-7400	Fire Truck	\$ 875,000
20-40-5800-5700-7400	Sanitation Truck	\$ 217,000

Sub-Totals: \$ -