

Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
General Fund Total Revenues	\$ 19,988,250	\$ 23,065,348	\$ 24,465,567	\$ 24,328,311	\$ 24,798,099
Less Expenses:					
General Government:	\$ 500,973	\$ 621,665	\$ 907,110	\$ 834,747	\$ 680,844
Non - Departmental:	\$ 1,148,085	\$ 1,085,571	\$ 1,812,950	\$ 2,079,772	\$ 2,227,046
Debt Service:	\$ 377,007	\$ 377,007	\$ 377,009	\$ 377,009	\$ 330,178
Finance:	\$ 163,806	\$ 148,630	\$ 172,480	\$ 180,787	\$ 213,497
Info Technology	\$ 243,081	\$ 179,263	\$ 188,190	\$ 201,821	\$ 267,038
Planning:	\$ 338,304	\$ 428,789	\$ 512,043	\$ 521,673	\$ 651,829
Police:	\$ 4,212,397	\$ 5,660,384	\$ 6,342,000	\$ 6,597,631	\$ 6,841,938
Fire:	\$ 2,739,643	\$ 3,051,625	\$ 4,006,650	\$ 3,484,521	\$ 5,214,925
PW -General Services:	\$ 658,981	\$ 915,146	\$ 979,710	\$ 1,125,202	\$ 923,361
PW-Streets:	\$ 409,529	\$ 414,004	\$ 2,608,915	\$ 2,578,423	\$ 566,717
PW-Garage:	\$ 181,421	\$ 173,245	\$ 183,460	\$ 181,985	\$ 186,193
PW-Powell Bill:	\$ 520,982	\$ 264,769	\$ 440,000	\$ 41,521	\$ 940,000
PW-Sanitation:	\$ 1,831,466	\$ 1,691,016	\$ 2,294,460	\$ 2,239,001	\$ 2,228,294
PW-Storm Water	\$ 159,757	\$ 334,620	\$ 525,600	\$ 466,665	\$ 227,461
Recreation:	\$ 1,158,543	\$ 1,227,766	\$ 1,403,910	\$ 1,701,639	\$ 1,490,159
Aquatic Center:	\$ 1,176,529	\$ 1,117,815	\$ 1,278,370	\$ 1,372,025	\$ 1,486,260
SYCC	\$ 44,187	\$ 39,415	\$ 45,401	\$ 46,310	\$ 26,699
Stadium	\$ -	\$ -	\$ -	\$ -	\$ 12,653
Contingency:	\$ 275,000	\$ -	\$ 252,696	\$ -	\$ 283,007
Amount Revenues Over (Under) Expenditures:	\$ 3,848,556	\$ 5,334,619	\$ 134,613	\$ 297,579	\$ 0

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
General Fund Revenues:						
10-00-3100-3100-1000	CURRENT YEAR TAXES	\$ 8,024,042	\$ 8,490,555	\$ 9,780,000	\$ 10,313,476	\$ 10,607,090
10-00-3100-3100-1200	DOWNTOWN TAX DISTRICT	\$ 99,319	\$ 101,093	\$ 101,600	\$ 104,552	\$ 249,110
10-00-3100-3100-1400	CUR YR MOTOR VEH TAXES	\$ 968,783	\$ 1,352,167	\$ 703,000	\$ 839,501	\$ 950,573
10-00-3100-3101-0100	PRIOR YEAR TAXES (COUNTY)	\$ 4,502	\$ 4,805	\$ 4,000	\$ 6,687	\$ 4,000
10-00-3100-3101-0120	PRIOR YR DOWNTOWN	\$ 79	\$ 1,690	\$ -	\$ 1,761	\$ -
10-00-3100-3104-0101	PENALTIES & INTEREST	\$ 15,670	\$ 19,495	\$ 15,000	\$ 20,806	\$ 17,000
10-00-3110-3110-0001	SOLID WASTE DISPOSAL TAX	\$ 9,367	\$ 9,339	\$ 9,200	\$ 12,507	\$ 9,500
10-00-3110-3110-0100	LOCAL OPTION SALES TAX	\$ 4,090,466	\$ 4,504,417	\$ 3,820,000	\$ 4,668,907	\$ 4,525,000
10-00-3110-3113-1220	EXCISE TAX RENTAL VEHICLES	\$ 45,972	\$ 43,252	\$ 45,200	\$ 42,946	\$ 40,000
10-00-3110-3114-0122	PRIVILEGE LICENSES	\$ 1,605	\$ 1,365	\$ 1,500	\$ 1,243	\$ -
10-00-3200-3201-0100	FRANCHISE TAX	\$ 1,109,056	\$ 1,189,101	\$ 1,250,000	\$ 1,109,866	\$ 1,109,748
10-00-3200-3202-0101	BEER AND WINE TAX	\$ 57,706	\$ 48,398	\$ 57,000	\$ 49,000	\$ 50,000
10-00-3460-3100-0000	OCCUPANCY & TOURISM DEV TAX	\$ 405,885	\$ 365,998	\$ 415,000	\$ 440,641	\$ 430,000
10-10-3800-3800-0002	INTEREST ON REVENUE - GASB 87	\$ 5,247	\$ -	\$ -	\$ -	\$ -
10-00-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 490,129	\$ 614,835	\$ 500,000	\$ 558,722	\$ 525,000
10-10-3300-3307-0020	GRANT - JC VISITORS BUREAU	\$ 5,000	\$ -	\$ 50,000	\$ 50,000	\$ 100,000
10-10-3400-3400-0001	SIGN PERMITS	\$ 1,850	\$ 3,591	\$ 2,500	\$ 943	\$ 2,500
10-10-3400-3400-0002	ZONING PERMIT	\$ 24,003	\$ 47,891	\$ 35,000	\$ 84,022	\$ 40,000
10-10-3400-3400-0003	SPECIAL USE FEE	\$ 400	\$ 1,425	\$ 1,000	\$ 400	\$ 1,000
10-10-3400-3400-0005	SITE PLAN	\$ 14,949	\$ 31,440	\$ 15,000	\$ 45,824	\$ 25,000
10-10-3400-3400-0006	RECREATION DEVELOPMENT FEES	\$ 70,438	\$ -	\$ 45,000	\$ 25,000	\$ 40,000
10-10-3400-3402-0000	CATV 5% ANNUAL GROSS REV.	\$ 53,715	\$ 68,781	\$ 40,000	\$ 43,523	\$ 40,000
10-10-3400-3402-0001	PEG CHANNEL	\$ 25,806	\$ 6,457	\$ 25,000	\$ 25,105	\$ 25,000
10-10-3400-3405-0000	RECREATION RECEIPTS	\$ 48,079	\$ 62,897	\$ 60,000	\$ 71,760	\$ 70,000
10-10-3400-3405-0001	RECREATION SPECIAL PROJECTS	\$ 7,410	\$ 17,032	\$ 8,000	\$ 24,140	\$ 20,000
10-10-3400-3405-0002	REC/PEPSI SPONSORSHIP	\$ 5,810	\$ 8,581	\$ 9,000	\$ 13,439	\$ 10,000
10-10-3400-3405-0003	REC. CONTRIBUTIONS	\$ 49,087	\$ 48,880	\$ 40,000	\$ 54,212	\$ 45,000
10-10-3400-3405-0004	REC/SARAH YARD CENTER	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-3400-3407-0001	SRAC - AQUATIC CENTER FEES	\$ 421,941	\$ 435,257	\$ 420,000	\$ 501,975	\$ 430,000
10-10-3400-3407-0002	SRAC - DAILY PASSES-PUNCH CARDS	\$ 145,387	\$ 173,134	\$ 160,000	\$ 177,905	\$ 165,000
10-10-3400-3407-0003	SRAC - FACILITY RENTAL FEES	\$ 108,045	\$ 100,201	\$ 88,000	\$ 72,999	\$ 70,000
10-10-3400-3407-0004	SRAC - PROGRAM FEES	\$ 103,407	\$ 104,005	\$ 70,000	\$ 88,902	\$ 75,000
10-10-3400-3407-0005	SRAC - CONCESSIONS-PRO SHOP	\$ 34,264	\$ 36,319	\$ 28,000	\$ 33,239	\$ 30,000
10-10-3800-3800-0000	MISC. RECEIPTS	\$ 112,220	\$ 53,620	\$ 50,000	\$ 217,943	\$ 50,000
10-10-3800-3800-0001	PILOT (HOUSING AUTHORITY)	\$ 47,195	\$ 59,319	\$ 60,000	\$ 51,908	\$ 47,000
10-10-3800-3800-0002	FRIENDS OF THE PARK CONTRIBUTIONS	\$ 3,000	\$ -	\$ 1,000	\$ -	\$ -
10-10-3800-3800-0003	PROCEEDS FROM SALE OF FIXED ASSETS	\$ 53,509	\$ 53,512	\$ 35,000	\$ 130,369	\$ 35,000
10-10-3800-3800-0004	EMS BUILDING RENTAL	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
10-10-3800-3800-0006	CELL TOWER RENTAL	\$ 77,697	\$ 71,909	\$ 72,000	\$ 87,059	\$ 76,821
10-10-3800-3800-0007	DSDC-STREETSCAPE LOAN (expires 2039)	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757	\$ 12,757
10-10-3800-3800-0010	OTHER RENT INCOME	\$ -	\$ 2,206	\$ -	\$ -	\$ -
10-10-3900-3900-0770	INSURANCE RECOVERY	\$ 7,234	\$ 51,140	\$ -	\$ -	\$ -
10-20-330-3307-00010	GRANT - STATE (FIRE EQUIP/GEAR/ETC.)	\$ 662	\$ 15,000	\$ -	\$ -	\$ -
10-20-3300-3307-0100	JAG GRANT FUNDS	\$ 3,627	\$ 4,010	\$ 3,000	\$ 3,000	\$ 3,000
10-20-3300-3315-0100	GRANT GHSP	\$ 13,063	\$ -	\$ -	\$ 86,781	\$ 73,000
10-20-3300-3380-0000	DRUG FORFEITURE FUND (FEDERAL)	\$ 3,360	\$ 245	\$ -	\$ -	\$ -
10-20-3300-3380-0100	CONTROLLED SUB TAX (STATE)	\$ 6,496	\$ 1,339	\$ 3,000	\$ 4,619	\$ 3,000
	JOCO FIRE COST SHARING	\$ -	\$ -	\$ -	\$ 590,000	\$ 800,000

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
10-20-3400-3404-0000	FIRE INSPECTION PERMITS	\$ 12,100	\$ 23,936	\$ 7,000	\$ 15,000	\$ 25,000
10-20-3400-3404-0001	FIRE ALARM FEES	\$ -	\$ 640	\$ -	\$ -	\$ -
10-20-3400-3404-0002	DONATIONS - FIRE DEPT (RESTRICTED)	\$ -	\$ 25,050	\$ -	\$ -	\$ -
10-20-3800-3800-0000	ABC	\$ 68,338	\$ 43,917	\$ 40,000	\$ 43,796	\$ 40,000
10-20-3800-3800-0001	OFFICER FEES	\$ 2,710	\$ 3,091	\$ 2,000	\$ 4,902	\$ 3,500
10-20-3800-3800-0005	CO - 1st RESPONDER MO STIPEND	\$ 54	\$ -	\$ -	\$ -	\$ -
10-20-3800-3800-0006	MVA COST RECOVERY	\$ 14,632	\$ 21,400	\$ 12,000	\$ 23,459	\$ 15,000
10-20-3800-3800-0007	EMS - INSURANCE COLLECTION	\$ 5,282	\$ 4,817	\$ 3,000	\$ 500	\$ 3,000
10-20-3800-3800-0009	JCC POLICE OFFICER (12 months @ \$11,000 each mo.)	\$ 132,768	\$ 77,448	\$ -	\$ -	\$ -
10-20-3800-3800-0010	SCHOOL RESOURCE OFFICER (JCPS)	\$ -	\$ 526,380	\$ 614,110	\$ 739,110	\$ 740,000
10-20-3800-3800-0012	PARKING FEES	\$ 6,880	\$ 6,550	\$ -	\$ 3,000	\$ 3,000
10-30-3300-3301-0300	POWELL BILL	\$ 398,196	\$ 440,891	\$ 440,900	\$ 437,731	\$ 440,000
10-40-3100-3104-0101	SANITATION PENALTIES (NEW)	\$ 15,273	\$ 16,927	\$ 15,000	\$ 18,840	\$ 15,000
10-40-3300-3315-0100	CEMETERY GRANT	\$ 7,210	\$ 7,390	\$ -	\$ -	\$ -
10-40-3400-3400-0004	STORMWATER PERMIT APPLICATION FEES	\$ 4,490	\$ 23,980	\$ 11,000	\$ 16,480	\$ 15,000
10-40-3400-3400-0006	STORMATER ENG/INSPECTION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
10-40-3400-3403-0000	CEMETERY LOT SALES	\$ 48,725	\$ 40,300	\$ 40,000	\$ 36,333	\$ 45,000
10-40-3400-3403-0001	CEMETERY RIVERSIDE EXT. LOT SALES	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500
10-40-3400-3403-0003	GRAVE OPENING FEES	\$ 38,251	\$ 48,725	\$ 35,000	\$ 53,400	\$ 40,000
10-40-3400-3408-0000	SANITATION-RESIDENTIAL	\$ 1,715,231	\$ 1,706,606	\$ 1,785,000	\$ 1,958,684	\$ 1,800,000
10-40-3400-3408-0001	SANITATION-COMMERCIAL	\$ 1,362	\$ 1,499	\$ 1,300	\$ 4,137	\$ 3,000
10-60-3300-3315-0111	GRANT - JC VISITORS BUREAU	\$ 28,220	\$ -	\$ -	\$ -	\$ -
10-60-3300-3315-0112	GRANT - JOHNSTON CO OPEN SPACE FU	\$ 28,500	\$ -	\$ -	\$ -	\$ -
10-75-3870-3870-0000	TRNSFR FIRE DIST FUND	\$ 412,000	\$ 500,000	\$ 500,000	\$ -	\$ -
10-75-3870-3870-0020	TRANS FROM ARPA FUND	\$ -	\$ 1,068,555	\$ -	\$ -	\$ -
10-75-3900-3900-0800	ELECTRIC PIL-PROP TAX	\$ 95,150	\$ 95,150	\$ 105,000	\$ 105,000	\$ 105,000
10-75-3980-3980-0001	LOAN PROCEEDS	\$ -	\$ -	\$ 420,000	\$ -	\$ -
10-00-3900-3900-0000	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ 2,200,000	\$ -	\$ -
10-75-3900-3900-0900	WATER/SEWER PIL - PROP TAX	\$ 117,640	\$ 117,640	\$ 150,000	\$ 150,000	\$ 150,000
10-30-3900-3900-0100	FUND BAL. APPROP. -POWELL BILL	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Sub-Totals:		\$ 19,988,250	\$ 23,065,348	\$ 24,465,567	\$ 24,328,311	\$ 24,798,099

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
General Government:						
10-10-4100-5100-0200	SALARIES & WAGES	\$ 132,218	\$ 135,840	\$ 201,000	\$ 208,176	\$ 197,711
10-10-4100-5100-0210	SALARIES (COUNCIL)	\$ 14,004	\$ 20,895	\$ 21,000	\$ 21,742	\$ 21,000
10-10-4100-5100-0220	PART TIME ASSISTANCE	\$ -	\$ 619	\$ -	\$ -	\$ -
10-10-4100-5100-0250	OVERTIME	\$ -	\$ 619	\$ 1,500	\$ -	\$ -
10-10-4100-5120-0500	FICA	\$ 10,944	\$ 11,441	\$ 17,100	\$ 17,724	\$ 16,731
10-10-4100-5125-0600	GROUP INSURANCE	\$ 30,418	\$ 30,602	\$ 31,500	\$ 29,793	\$ 31,612
10-10-4100-5125-0610	RETIREE SUPPLEMENTAL	\$ 2,276	\$ 2,101	\$ 1,700	\$ 2,476	\$ 1,800
10-10-4100-5127-0700	RETIREMENT	\$ 21,683	\$ 25,229	\$ 38,800	\$ 38,748	\$ 43,961
10-10-4100-5300-0751	TOWN MANAGERS CAR ALLOWANCE	\$ 3,600	\$ 3,600	\$ 3,600	\$ 2,100	\$ 3,600
10-10-4100-5300-0800	TRAINING & EDUCATION	\$ 5,401	\$ 10,116	\$ 20,150	\$ 17,553	\$ 22,400
10-10-4100-5300-1100	TELEPHONE	\$ 5,787	\$ 8,008	\$ 10,900	\$ 8,550	\$ 10,900
10-10-4100-5300-1201	LEGAL FEES	\$ 131,315	\$ 127,301	\$ 120,000	\$ 99,840	\$ 120,000
10-10-4100-5300-1202	AUDIT FEES	\$ 39,544	\$ 36,814	\$ 27,000	\$ 10,286	\$ 27,000
10-10-4100-5300-1203	EMPLOYEE DRUG TESTING	\$ 7,327	\$ 6,657	\$ 9,000	\$ 7,488	\$ 9,000
10-10-4100-5300-1400	ADVERTISING (LEGAL)	\$ 6,702	\$ 6,078	\$ 7,000	\$ 4,687	\$ 6,000
10-10-4100-5300-1401	ADVERTISING (EMPLOYMENT)	\$ 2,507	\$ 1,092	\$ 3,000	\$ -	\$ 3,000
10-10-4100-5300-1500	SERVICE AWARDA/RECOGNITION	\$ 9,959	\$ 12,361	\$ 12,000	\$ 13,037	\$ 12,000
10-10-4100-5300-2900	PROFESSIONAL FEES/DUES	\$ 42,991	\$ 45,337	\$ 67,350	\$ 67,829	\$ 68,000
10-10-4100-5300-3000	FUEL	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-3300	SUPPLIES/OPERATIONS	\$ 7,288	\$ 8,355	\$ 12,200	\$ 8,987	\$ 25,000
10-10-4100-5300-3302	COUNCIL MEETING SUPPLIES	\$ 8,565	\$ 8,842	\$ 10,000	\$ 8,800	\$ 10,000
10-10-4100-5300-3303	IT SUPPLIES	\$ -	\$ 83	\$ -	\$ -	\$ -
10-10-4100-5300-3305	MISCELLANEOUS	\$ -	\$ 2,527	\$ -	\$ -	\$ -
10-10-4100-5300-3310	NON-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4100-5300-4501	SERVICE CONTRACTS	\$ 11,028	\$ 50,283	\$ 42,310	\$ 7,515	\$ 42,579
10-76-4100-5970-9100	TRANSFER TO GENERAL FUND CAP	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
	Sub-Totals:	\$ 493,558	\$ 554,801	\$ 907,110	\$ 825,332	\$ 672,294
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 7,415	\$ 67,483	\$ -	\$ 9,415	\$ 8,550
	Sub-Totals:	\$ 7,415	\$ 67,483	\$ -	\$ 9,415	\$ 8,550
	GENERAL GOVERNMENT TOTALS:	\$ 500,973	\$ 622,284	\$ 907,110	\$ 834,747	\$ 680,844

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted		FY 27 Requested		% CHG	GENERAL GOVERNMENT COMMENTS
				Budget	FY 26 Projected	Budget			
Town of Smithfield Budget Justification Sheet									
10-10-4100-5100-0200	Salaries & Wages	132,218	135,840	201,000	208,176	197,711	-2%	1/3 of 6 FTE's (Town Manager, Assistant Town Manager, Town Clerk, HR Director, Marketing Director, Admin Assistant); up to 2% Merit increase	
10-10-4100-5100-0210	Salaries (Council)	14,004	20,895	21,000	21,742	21,000	0%	Annual Salary of the Mayor (\$10,500/3=\$3,500) Annual Salary of Council Members (\$7,500 x 7 = \$52,500/3=\$17,500)	
10-10-4100-5100-0250	Overtime	-	619	1,500	-	-	-100%		
10-10-4100-5120-0500	FICA	10,944	11,441	17,100	17,724	16,731	-2%	7.65% of Wages	
10-10-4100-5125-0600	Group Insurance	30,418	30,602	31,500	29,793	31,612	0%	Medical Insurance	
10-10-4100-5125-0610	Retiree Supplemental	2,276	2,101	1,700	2,476	1,800	6%	Retiree supplemental	
10-10-4100-5127-0700	Retirement	21,683	25,229	38,800	38,748	43,961	13%	Retirement 15.10% / 401(k) up to Match 5%	
10-10-4100-5300-0751	Town Manager's Car Allowance	3,600	3,600	3,600	2,100	3,600	0%	Town Manager's Monthly car allowance \$300/month	
10-10-4100-5300-0800	Training, Conferences & Education	5,401	10,116	20,150	17,553	22,400	11%	Manager: ICMA Conference (\$1,200), NCCCM Winter Conference (\$850), NCCCM Summer (\$850), NCLM Conference (\$750), Miscellaneous Travel (\$1,500) HR Director & Comm Spec(\$3,000), Town Clerk: (\$2,500, Miscellaneous travel (\$2,750); Harvard Certification; Councilwoman Wallace (\$3,000); Councilman Scott (\$3,000); Mayor Moore (\$3,000)	
10-10-4100-5300-1100	Telephone	5,787	8,008	10,900	8,550	10,900	0%	Cellphone Allowances: Manager (\$70 month/ \$840 yr.), Human Resource Director/PIO (\$50 month/ \$600 yr.),Town Clerk (\$50 month/ \$600 yr.), Asst Manager (\$50 month/\$600 yr.) Council Phone Stipends (\$50/Month for each), Marketing Tech (\$50 month/\$600 yr.). 2 Verizon Wireless Air Card: (\$80 Month/\$960 yr.) Conference Calling (\$50/month/ \$600 yr.);	
10-10-4100-5300-1201	Legal Fees	131,315	127,301	120,000	99,840	120,000	0%	Town Attorney legal services and outside legal council as needed.	
10-10-4100-5300-1202	Audit Fees	39,544	36,814	27,000	10,286	27,000	0%	Annual Audit Fees/ Contract approved by Council, Change in CFO	

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				Budget	FY 26 Projected	Budget			
10-10-4100-5300-1203	Employee Drug Testing	7,327	6,657	9,000	7,488	9,000	0%	Employee Drug Testing (Random DOT Testing and New Hires)	
10-10-4100-5300-1400	Advertising-Legal	6,702	6,078	7,000	4,687	6,000	-14%	Advertising of Miscellaneous Public Hearing Notices. Increase in development causing increase in advertisements	
10-10-4100-5300-1401	Advertising-Employment	2,507	1,092	3,000	-	3,000	0%	Posting of Job Notices in News & Observer, Johnstonian News, North Carolina League of Municipalities Publications, Etc.	
10-10-4100-5300-1500	Service Awards/Recognition	9,959	12,361	12,000	13,037	12,000	0%	Purchases of memorial flowers, retirement gifts, retirement socials, proclamation plaques and employee Christmas party (\$5,000) Employee Picnic (\$5,000)	
10-10-4100-5300-2900	Professional Fees & Dues	42,991	45,337	67,350	67,829	68,000	1%	Elected Officials Dues: NC Black Elected Officials Membership x 2 (\$300), Manager Dues: NC City County Manager's Association (\$600), International City County Manager's Association (\$1,700), Johnston County Rotary (\$600). HR Dues: SHRM (\$199), OMPO (\$100), NC3C (\$100). Clerk Dues: IIMC (\$185), NCAMC (\$80). Triangle East Chamber of Commerce: (\$1,075) Professional Fees: ASCAP (\$500), BMI (\$435), One Source Document Solution Laserfiche (\$4,908), MuniCode (\$1,385), (\$2,500) for Muni-Code Updates, DM2 Engineering (\$3,750 x12 = \$45,000), Cavanaugh McDonald (\$4,900)	
10-10-4100-5300-3300	Supplies / Operations	7,288	8,355	12,200	8,987	25,000	105%	General Govt. Share Beverage and Supplies for Town Hall (\$1,000) Postage for General Government (\$1,000) Miscellaneous Supplies (\$10,000), Town Hall Building Repairs (\$10,000)	
10-10-4100-5300-3302	Supplies / Council Meeting	8,565	8,842	10,000	8,800	10,000	0%	Refreshments for meetings, business cards, name plates, etc.	
10-10-4100-5300-3303	Supplies / IT	-	83	-	-	-	N/A	Moved to IT Gen Gov Line	
10-10-4100-5300-3305	MISC	-	2,527	-	-	-	N/A		
10-10-4100-5300-3310	Non Capital Outlay	-	-	-	-	-	N/A		

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10-10-4100-5300-4501	Contract Serv.	11,028	50,283	42,310	7,515	42,579	1%	Portion of Lease on Postage Machine (\$420) , Document Disposal Security System (\$76.20/Month) (\$915), Portion of Water Cooler Costs 1/4 (\$11.25/Month) (\$135), Copies According to Agreement (\$10,000) , Healthcare reporting (\$3,900). DL checks for employees (\$3,895). Neo-Gov Software (\$20,040)
10-76-4100-5970-9100	Transfer to General Fund Cap	-	-	250,000	250,000	-	N/A	
	Subtotal	493,558	554,182	907,110	825,332	672,294	-26%	
10-10-4100-5700-7400	Capital Outlay	7,415	67,483	-	9,415	8,550		BoardBook (4,750); iPads for Council (3,800)
	Subtotal	7,415	67,483	-	9,415	8,550	100%	
	GRAND TOTAL	500,973	621,665	907,110	834,747	680,844	-25%	Department Budget % Change

General Fund

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Non - Departmental:						
10-10-4110-5300-0770	INSURANCE & BONDS	\$ 152,485	\$ 177,293	\$ 175,775	\$ 322,973	\$ 187,127
10-10-4110-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 364	\$ -	\$ 15,000	\$ -	\$ -
10-10-4110-5300-3305	MISCELLANEOUS	\$ 1,408	\$ -	\$ -	\$ 150,000	\$ -
10-10-4110-5300-4500	ELECTION EXPENSE	\$ 6,350	\$ -	\$ 7,600	\$ 7,600	\$ -
10-10-4110-5300-5503	MISC/SETTLEMENTS AND RELEASE	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4110-5300-5600	DOWNTOWN DEVELOPMENT TAX	\$ 134,372	\$ 127,990	\$ 141,350	\$ 104,552	\$ 234,388
10-10-4110-5300-5701	LEAGUE OF MUNICIPALITIES DUES	\$ 12,151	\$ 12,734	\$ 12,125	\$ 12,945	\$ 12,945
10-10-4110-5300-5702	TRIANGLE J COG DUES	\$ 11,447	\$ 8,608	\$ 5,225	\$ 5,339	\$ 5,400
10-10-4110-5300-5703	SCHOOL OF GOVERNMENT FOUNDATION DUES	\$ 1,725	\$ 1,826	\$ 1,825	\$ 1,931	\$ -
10-10-4110-5300-5706	LOCAL SCHOOL SUPPORT	\$ 10,500	\$ 12,000	\$ 13,500	\$ 9,000	\$ 12,000
10-10-4110-5300-5718	APPROVED DOWNTOWN PROJECTS	\$ -	\$ 10,000	\$ -	\$ -	\$ -
10-10-4110-5300-5719	DOWNTOWN DEVELOPMENT CONTRIBUTION	\$ 29,655	\$ 30,525	\$ -	\$ -	\$ -
10-10-4110-5300-5720	DOWNTOWN WIFI	\$ -	\$ -	\$ -	\$ -	\$ -
10-61-4110-5300-5601	OCCUPANCY TAX	\$ 387,314	\$ 319,430	\$ 402,000	\$ 374,529	\$ 417,100
10-61-4110-5300-5701	HARBOR, INC.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
10-61-4110-5300-5704	COUNCIL ON AGING	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
10-61-4110-5300-5705	AVA GARDNER MUSEUM	\$ 27,000	\$ 27,000	\$ -	\$ -	\$ -
10-61-4110-5300-5709	CHAMBER OF COMMERCE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-61-4110-5300-5710	ECONOMIC DEVELOPMENT	\$ 288	\$ 45,908	\$ 45,000	\$ 95,080	\$ 25,000
10-61-4110-5300-5711	PUBLIC LIBRARY	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000	\$ 287,850
10-61-4110-5300-5712	S.H.A.R.P. REIMBURSEMENT	\$ -	\$ -	\$ 649,750	\$ 649,750	\$ 649,750
10-61-4110-5300-5716	PEG CHANNELS	\$ 28,205	\$ 13,657	\$ 25,000	\$ 27,273	\$ 25,000
10-61-4110-5300-5717	WEB DESIGN/MAINTENANCE	\$ 2,000	\$ 2,000	\$ 2,200	\$ 2,200	\$ 2,200
10-61-4110-5300-5720	ANNIE D JONES CHILD ENRICHMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4110-5300-3306	GF SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4110-5300-5718	APPROVED DOWNTOWN PROJECTS	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 30,000
10-61-4110-5300-5718	SMITHFIELD FIRE FIGHTERS ASSOCIATION	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
10-61-4110-5300-5719	PARTNERSHIP FOR CHILDREN	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000
10-61-4110-5300-5722	RECOVERY ALIVE	\$ 1,000	\$ -	\$ -	\$ -	\$ -
	JOCO TAX COLLECTION FEE	\$ -	\$ -	\$ -	\$ -	\$ 325,686
10-76-4110-5970-9000		\$ 45,222	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 1,148,085	\$ 1,085,571	\$ 1,812,950	\$ 2,079,772	\$ 2,227,046

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
Town of Smithfield Budget Justification Sheet								
10-10-4110-5300-0770	Insurance & Bonds	152,485	177,293	175,775	322,973	187,127	6%	Property & Liability Insurance premium and Worker's Compensation Premium. Shared cost with Water/Sewer & Electric.
10-10-4110-5300-0771	Unemployment Compensation	364	-	15,000	-	-	-100%	Payment of Projected Unemployment Claims for Fiscal Year
10-10-4110-5300-3305	Miscellaneous	1,408	-	-	150,000	-	N/A	Theatre Improvements
10-10-4110-5300-4500	Election Expense	6,350	-	7,600	7,600	-	N/A	Municipal elections -- No election in FY27
10-10-4110-5300-5503	Misc./Settlements	-	-	-	-	-	N/A	
10-10-4110-5300-5600	Downtown Development Tax	134,372	127,990	141,350	104,552	234,388	66%	Payment to Smithfield Downtown Development Corporation for Taxes, Overlay Tax District - 3% administration fee
10-10-4110-5300-5701	League of Municipalities	12,151	12,734	12,125	12,945	12,945	7%	Membership Dues - Increase in dues
10-10-4110-5300-5702	Central Pines COG	11,447	8,608	5,225	5,339	5,400	3%	Membership Dues for Southern Pines COG formerly Triangle J. - Increase in dues
10-10-4110-5300-5703	School of Government Foundation Dues	1,725	1,826	1,825	1,931	-	-100%	Members Dues for School of Government - Increase in dues
10-10-4110-5300-5706	Local School Support	10,500	12,000	13,500	9,000	12,000	-11%	Contributions for Smithfield Schools at the discretion of the Town Council at \$1,500 per school - See listing of schools attached
10-10-4110-5300-5718	Approved Downtown Projects	-	10,000	-	-	-		
10-10-4110-5300-5719	Downtown Development Contribution	29,655	30,525	-	-	-	N/A	Town's Contribution to Downtown Smithfield Development Corporation. Moves Personnel Costs to Tourism
10-61-4110-5300-5601	Occupancy Tax	387,314	319,430	402,000	374,529	417,100	4%	Transfer of Occupancy Tax Revenues to Johnston County Tourism Authority, Town Retains 3%

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 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	27,000	27,000	-	-	-	N/A	Request for Funding - Town's Contribution to Ava Gardner Museum Moves Personnel Costs to Tourism
10-61-4110-5300-5709	Chamber of Commerce	1,000	1,000	1,000	1,000	1,000		Request for Funding From Greater Smithfield-Selma Area Chamber of Commerce for JoCo Job Works Sponsorship.
10-61-4110-5300-5710	Economic Development	288	45,908	45,000	95,080	25,000	-44%	General economic development funds for the Town.
10-61-4110-5300-5711	Public Library	285,000	285,000	285,000	285,000	287,850	1%	Library Support
10-61-4110-5300-5712	S.H.A.R.P. Reimbursement	-	-	649,750	649,750	649,750	0%	Reimbursement for Eligible SHARP Projects, and potential other applicants. Neyer = \$83,775; Amazon \$565,935
10-61-4110-5300-5716	PEG Channels	28,205	13,657	25,000	27,273	25,000	0%	Operational Costs for the Town's Cable TV/PEG channel
10-61-4110-5300-5717	Web Design/Maintenance	2,000	2,000	2,200	2,200	2,200	0%	Annual Maintenance Fee
10-10-4110-5300-3306	GF Salary Adjustments	-	-	-	-	-	0%	Money for Salary and Benefit Adjustments
10-10-4110-5300-5718	Approved Projects for Downtown	-	-	20,000	20,000	30,000	50%	Approved for Fireworks
10-61-4110-5300-5718	Smithfield FF Assoc	3,600	3,600	3,600	3,600	3,600	0%	Money for Smithfield Firefighter Association to assist with fire fighter association needs.
10-61-4110-5300-5719	Partnership for Children	1,000	1,000	1,000	1,000	2,000	100%	Assist with Partnership for Children Needs

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-61-4110-5300-5722	Recovery Alive	1,000	-	-	-	-	N/A	
10-61-4110-5300-5750	JoCo Tax Collection Fee	-	-	-	-	325,686	100%	3% Tax Collection Fee from JoCo - Captured in Revenue FY26 but should be an expense
10-76-4110-5970-9000	Transfer to GFCP	45,222	-	-	-	-	-	
	Subtotal	1,148,085	1,085,571	1,812,950	2,079,772	2,227,046	23%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Debt Service:						
10-20-4120-5400-9545	FIRE TRUCK	\$ 46,830	\$ 46,830	\$ 46,831	\$ 46,831	\$ -
10-20-4120-5400-9547	LADDER FIRE TRUCK	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697	\$ 75,697
10-20-4120-5400-9548	POLICE DEPARTMENT EXPANSION	\$ 61,519	\$ 61,519	\$ 61,520	\$ 61,520	\$ 61,520
10-40-4120-5400-9527	KNUCKLEBOOM TRUCK	\$ 35,550	\$ 35,550	\$ 35,550	\$ 35,550	\$ 35,550
10-30-4120-5400-9543	SMITHFIELD CROSSING LOAN	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411	\$ 157,411
Sub-Totals:		\$ 377,007	\$ 377,007	\$ 377,009	\$ 377,009	\$ 330,178

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	DEBT SERVICE COMMENTS
10-20-4120-5400-9545	Fire Truck	46,830	46,830	46,831	46,831	-	N/A	Paid off with insurance funds
10-20-4120-5400-9547	Ladder Fire Truck	75,697	75,697	75,697	75,697	75,697	0%	Ladder Truck USDA Original Loan \$1,126,105 on 10/03/2019 for 20 years at 3%. Maturity Date 10/03/2040.
10-20-4120-5400-9548	Police Department Expansion	61,519	61,519	61,520	61,520	61,520	0%	Original Loan of \$784,572 from United Community Bank at 2.13% for 15 years. Matures January 2036. Final payment \$30,690.
10-40-4120-5400-9527	Knuckleboom Truck	35,550	35,550	35,550	35,550	35,550	0%	Original Loan signed 12/23/2022 for \$160,000. Financed for 5 years at 3.92%. Maturing in December 2027. KS Bank.
10-30-4120-5400-9543	Smithfield Crossing Loan	157,411	157,411	157,411	157,411	157,411	0%	Original Loan of \$2,806,400 for 30 Years @ 3.75%. USDA Annual Payment of (\$157,411). Maturity Date January 2044.
10-10-4120-5400-9530	Streetscape Loan for Downtown USDA	Paid by DSDC	Paid by DSDC	Paid by DSDC	Paid by DSDC	Paid by DSDC		Paid Off in FY16 ,but monies still owed the town from DSDC (\$12,757 Annually) until 2039. Original loan of \$250,000 from USDA for 30 Years @ 4.375% (Dec. 7, 2006). Annual Payment on Dec. 7 (\$15,125). Maturity Date of Dec. 7, 2036.
Subtotal		377,007	377,007	377,009	377,009	330,178	-12%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Finance:						
10-10-4200-5100-0200	SALARIES & WAGES	\$ 98,741	\$ 89,644	\$ 103,100	\$ 89,754	\$ 113,593
10-10-4200-5100-0250	OVERTIME	\$ 212	\$ 41	\$ -	\$ 13	\$ -
10-10-4200-5120-0500	FICA	\$ 7,649	\$ 6,552	\$ 7,900	\$ 6,717	\$ 8,690
10-10-4200-5125-0600	GROUP INSURANCE	\$ 12,676	\$ 10,869	\$ 12,600	\$ 12,533	\$ 16,152
10-10-4200-5125-0610	RETIREE SUPPLEMENTAL	\$ 2,154	\$ 2,321	\$ 2,900	\$ 2,949	\$ 3,150
10-10-4200-5127-0700	RETIREMENT	\$ 15,791	\$ 13,609	\$ 15,800	\$ 17,367	\$ 22,832
10-10-4200-5300-0800	TRAINING & EDUCATION	\$ 4,279	\$ 3,217	\$ 9,000	\$ 8,678	\$ 5,000
10-10-4200-5300-1100	TELEPHONE & POSTAGE	\$ 733	\$ 953	\$ 1,380	\$ 620	\$ 1,200
10-10-4200-5300-1700	EQUIP MAINT & REPAIR	\$ 1,961	\$ -	\$ -	\$ -	\$ -
10-10-4200-5300-2900	PROFESSIONAL FEES/DUES	\$ 100	\$ -	\$ 300	\$ -	\$ 500
10-10-4200-5300-3300	SUPPLIES/OPERATIONS	\$ 11,307	\$ 12,379	\$ 11,000	\$ 13,189	\$ 13,000
10-10-4200-5300-3305	MISCELLANEOUS	\$ 202	\$ 149	\$ -	\$ 53	\$ -
10-10-4200-5300-4501	CONTRACT SERVICES	\$ 8,000	\$ 8,895	\$ 8,500	\$ 26,412	\$ 9,000
10-76-4200-5970-9100	TRANSFER TO GF CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 163,806	\$ 148,630	\$ 172,480	\$ 178,287	\$ 193,117
10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ -	\$ -	\$ -	\$ 2,500	\$ 20,380
	Sub-Totals:	\$ -	\$ -	\$ -	\$ 2,500	\$ 20,380
	FINANCE TOTALS:	\$ 163,806	\$ 148,630	\$ 172,480	\$ 180,787	\$ 213,497

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26	FY 26	FY 27	% CHG	FINANCE COMMENTS
				Adopted Budget	FY 26 Projected	Requested Budget		
Town of Smithfield Budget Justification Sheet								
10-10-4200-5100-0200	Salaries & Wages	98,741	89,644	103,100	89,754	113,593	10%	1/3 of 4 FTE's (Finance Director, Assistant Finance Director, Payroll Technician, Accounts Payable Technician); up to 2% merit increase
10-10-4200-5100-0250	PT/Overtime	212	41	-	13	-	0%	Overtime
10-10-4200-5120-0500	FICA	7,649	6,552	7,900	6,717	8,690	10%	7.65% of Wages
10-10-4200-5125-0600	Group Insurance	12,676	10,869	12,600	12,533	16,152	28%	Shared with both utilities. Health Insurance for 4 FTEs and other medical, dental, life, flex plan, long term disability.
10-10-4200-5125-0610	Retiree Supplemental	2,154	2,321	2,900	2,949	3,150	9%	Retiree Supplement
10-10-4200-5127-0700	Retirement	15,791	13,609	15,800	17,367	22,832	45%	Retirement 15.10% / 401(k) up to Match 5%
10-10-4200-5300-0800	Training & Education	4,279	3,217	9,000	8,678	5,000	-44%	Finance Director's Certification Classes (2@ \$750 each) and Summer Conference/Spring Conference (\$750/\$250), Tyler Training (\$1,000), Travel Reimbursement for Finance Staff (\$750), Tyler classes for Asst Finance Director (\$750).
10-10-4200-5300-1100	Telephone	733	953	1,380	620	1,200	-13%	Cell phone for Finance Director (\$50 monthly/ \$600/yr). , Asst Finance Director (\$50 monthly/ \$600/yr.)
10-10-4200-5300-1700	Maintenance/Repair Equipment	1,961	-	-	-	-	N/A	
10-10-4200-5300-2900	Professional Fees/Dues	100	-	300	-	500	67%	Government Finance Officer's Association Dues (\$200x2), NCGFOA (\$50x2)
10-10-4200-5300-3300	Supplies/Operations	11,307	12,379	11,000	13,189	13,000	18%	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)

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	FINANCE COMMENTS
10-10-4200-5300-3305	Misc.	202	149	-	53	-	N/A	
10-10-4200-5300-4501	Contract Services	8,000	8,895	8,500	26,412	9,000	6%	5th Asset Inc. DBA Debtbook Software to meet GASB 87 and 96 requirements. 2 year contract ends March 1, 2025.
10-76-4200-5970-9100	Transfer to GF Cap Proj	-	-	-	-	-	N/A	
	Subtotal	163,806	148,630	172,480	178,287	193,117	12%	
10-10-4200-5700-7400	Capital Outlay	-	-	-	2,500	20,380		1/3 Tyler Payroll (16,562); 1/3 AP Automation (3,818)
	Subtotal	-	-	-	2,500	20,380		
	GRAND TOTALS	163,806	148,630	172,480	180,787	213,497	24%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
IT-Info Technology:						
10-10-4300-5100-0200	SALARIES & WAGES	\$ 37,912	\$ 17,651	\$ 21,100	\$ 20,952	\$ 21,725
10-10-4300-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4300-5120-0500	FICA	\$ 2,774	\$ 1,263	\$ 1,615	\$ 1,579	\$ 1,662
10-10-4300-5125-0600	GROUP INSURANCE	\$ 7,308	\$ 3,809	\$ 3,755	\$ 3,795	\$ 3,881
10-10-4300-5127-0700	RETIREMENT	\$ 5,975	\$ 2,952	\$ 4,020	\$ 3,716	\$ 4,367
10-10-4300-5300-0800	TRAINING & EDUCATION	\$ -	\$ 1,049	\$ 2,000	\$ -	\$ 2,000
10-10-4300-5300-1100	TELEPHONE	\$ 11,261	\$ 16,115	\$ 14,800	\$ 7,985	\$ 10,000
10-10-4300-5300-1700	IT SOFTWARE OPERATION	\$ 7,842	\$ 2,504	\$ 10,250	\$ 4,120	\$ 19,510
10-10-4300-5300-2900	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ 10,000
10-10-4300-5300-3000	MILEAGE	\$ 328	\$ 359	\$ 325	\$ 197	\$ 325
10-10-4300-5300-3300	IT SUPPLIES & OPERATIONS	\$ 15,654	\$ 12,817	\$ 17,250	\$ 8,103	\$ 5,000
10-10-4300-5300-3400	IT SUPPLIES-GEN GOV	\$ 12,226	\$ 10,458	\$ 17,400	\$ 15,000	\$ 25,322
10-10-4300-5300-3401	IT SUPPLIES FINANCE	\$ 3,541	\$ 2,999	\$ 1,850	\$ 1,675	\$ 9,000
10-10-4300-5300-3402	IT SUPPLIES PLANNING	\$ 1,269	\$ 7,056	\$ 4,250	\$ 4,000	\$ 16,000
10-10-4300-5300-3403	IT SUPPLIES POLICE	\$ 55,163	\$ 12,174	\$ 35,325	\$ 35,000	\$ 50,750
10-10-4300-5300-3404	IT SUPPLIES FIRE	\$ 8,414	\$ 2,331	\$ 2,450	\$ 24,000	\$ 12,700
10-10-4300-5300-3405	IT SUPPLIES PUBLIC WORKS	\$ 1,750	\$ 1,753	\$ 2,525	\$ 2,500	\$ 5,300
10-10-4300-5300-3406	IT SUPPLIES PARKS & RECREATION	\$ 1,561	\$ 4,325	\$ 5,700	\$ 5,300	\$ 5,700
10-10-4300-5300-3407	IT SUPPLIES SRAC	\$ 1,350	\$ 1,524	\$ 1,950	\$ 1,900	\$ 1,950
10-10-4300-5300-3408	IT SUPPLIES SYCC	\$ -	\$ -	\$ 2,875	\$ -	\$ -
10-10-4300-5300-4501	SERVICE CONTRACTS	\$ -	\$ 45,596	\$ 38,750	\$ 62,000	\$ 61,846
Sub-Totals:		\$ 174,329	\$ 146,733	\$ 188,190	\$ 201,821	\$ 267,038
10-10-4300-5700-7400	CAPITAL OUTLAY	\$ 68,752	\$ 32,530	\$ -	\$ -	\$ -
Sub-Totals:		\$ 68,752	\$ 32,530	\$ -	\$ -	\$ -
IT-INFO TECH TOTALS:		\$ 243,081	\$ 179,263	\$ 188,190	\$ 201,821	\$ 267,038

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted		FY 27 Requested		% CHG	Information Technology (IT)
				Budget	FY26 Projected	Budget			
Town of Smithfield Budget Justification Sheet									
10-10-4300-5100-0200	Salaries & Wages	37,912	17,651	21,100	20,952	21,725	3%	1/3 of 1 FTE of IT Support Specialist. All salary & benefits shared with utility depts.	
10-10-4300-5100-0250	Overtime	-	-	-	-	-	0%	Overtime for Support Specialist	
10-10-4300-5120-0500	FICA	2,774	1,263	1,615	1,579	1,662	3%	7.65% of Wages	
10-10-4300-5125-0600	Group Insurance	7,308	3,809	3,755	3,795	3,881	3%	Medical Insurance	
10-10-4300-5127-0700	Retirement	5,975	2,952	4,020	3,716	4,367	9%	Retirement 15.10% / 401(k) up to Match 5%	
10-10-4300-5300-0800	Training & Education	-	1,049	2,000	-	2,000	0%	Continuing Education Training	
10-10-4300-5300-1100	Telephone	11,261	16,115	14,800	7,985	10,000	-32%	IT Support Specialist cell (\$50/month or \$600/yr.) NCDIT Information Technologies Phone Charges, T-mobile CreddlePoint (\$360), Granite - Emergency Call Boxes FD/PD (\$2,158)	
10-10-4300-5300-1700	IT Software Operation	7,842	2,504	10,250	4,120	19,510	90%	Security Certificates (\$600), Miscellaneous Software (\$5,750), EZtask (\$2,025), Trend Security Certificate (\$1,900). Adobe 15/1 licenses (\$2000), MPSA 15 Licenses o365 apps (\$5250), Town Hall server warranty 1 year (\$1985).	
10-10-4300-5300-2900	Professional Fees	-	-	-	-	10,000	100%	Network Segmentation (\$7,000), Misc Help (\$3,000)	
10-10-4300-5300-3000	Mileage	328	359	325	197	325	0%	Mileage for IT Employees	
10-10-4300-5300-3300	IT Supplies/ Operations	15,654	12,817	17,250	8,103	5,000	-71%	10 Spare Phones (\$3,280)	

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted		FY 27 Requested		% CHG	Information Technology (IT)
				Budget	FY26 Projected	Budget			
10-10-4300-5300-3400	IT Supplies - Gen Gov	12,226	10,458	17,400	15,000	25,322	46%	Microsoft 365 renewal(\$9,800), Archive Social Subscription (\$7,200), 4-laptops (\$4,000), EOA (\$4,434)	
10-10-4300-5300-3401	IT Supplies - Finance	3,541	2,999	1,850	1,675	9,000	386%	3 Laptop & Docking Stations (\$9,000.00)	
10-10-4300-5300-3402	IT Supplies - Planning	1,269	7,056	4,250	4,000	16,000	276%	Plotter-Replacement (\$16,000)	
10-10-4300-5300-3403	IT Supplies - Police	55,163	12,174	35,325	35,000	50,750	44%	Microsoft 365 renewal (\$12,515); ten PC monitors (\$1,500), 2 Desktops (\$2,090), 13-Dell laptops (\$32,489), 2-Desktops (2090).	
10-10-4300-5300-3404	IT Supplies - Fire	8,414	2,331	2,450	24,000	12,700	418%	1- Laptop (\$1,000), 3 - Desktops (\$2,700), Tablet upgrade 16(\$8,000)	
10-10-4300-5300-3405	IT Supplies - Public Works	1,750	1,753	2,525	2,500	5,300	110%	Tablet upgrade 10-Galaxy Tab A9+ (\$1,760), 1-Ipad (\$500), Misc. supplies (\$1,000), 1 Laptop	
10-10-4300-5300-3406	IT Supplies - Parks & Rec	1,561	4,325	5,700	5,300	5,700	0%	Miscellaneous supplies	
10-10-4300-5300-3407	IT Supplies-SRAC	1,350	1,524	1,950	1,900	1,950	0%	Miscellaneous Supplies (\$1,950)	
10-10-4300-5300-3408	IT Supplies-SYCC	-	-	2,875	-	-	N/A	Miscellaneous Supplies	
10-10-4300-5300-4501	Service Contracts	-	45,596	38,750	62,000	61,846	60%	VC3 Service Contract (\$126,040); Intelliplex Contract (\$21,792), Webex-Benchmark/Telephone system (21,641.64) - 1/3 split between funds; Email License (\$5,355)	
	Subtotal	174,329	146,733	188,190	201,821	267,038			
10-10-4300-5700-7400	Capital Outlay	68,752	32,530	-	-	-	0%		
	Subtotal	68,752	32,530	-	-	-			
	Grand Totals:	243,081	179,263	188,190	201,821	267,038	42%	Department Budget % Change	

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Planning:						
10-10-4900-5100-0200	SALARIES & WAGES	\$ 212,066	\$ 259,525	\$ 281,650	\$ 300,308	\$ 285,956
10-10-4900-5100-0250	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5120-0500	FICA	\$ 15,908	\$ 17,906	\$ 21,550	\$ 22,043	\$ 21,876
10-10-4900-5125-0600	GROUP INSURANCE	\$ 39,916	\$ 61,133	\$ 65,125	\$ 64,295	\$ 59,940
10-10-4900-5127-0700	RETIREMENT	\$ 32,275	\$ 42,973	\$ 54,500	\$ 54,317	\$ 57,477
10-10-4900-5300-0800	TRAINING & EDUCATION	\$ 2,925	\$ 344	\$ 4,800	\$ 4,576	\$ 5,900
10-10-4900-5300-1100	TELEPHONE	\$ 1,150	\$ 900	\$ 2,600	\$ 900	\$ 2,600
10-10-4900-5300-1400	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-1700	EQUIP. MAINTAIN & REPAIR	\$ -	\$ -	\$ 1,100	\$ -	\$ 1,100
10-10-4900-5300-2900	PROFESSIONAL FEES	\$ 4,939	\$ 5,640	\$ 5,620	\$ 5,600	\$ 5,617
10-10-4900-5300-3000	FUEL	\$ 731	\$ 1,660	\$ 1,600	\$ 1,186	\$ 1,700
10-10-4900-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 758	\$ 1,269	\$ 500	\$ 1,550	\$ 500
10-10-4900-5300-3300	SUPPLIES/OPERATIONS	\$ 5,082	\$ 8,835	\$ 11,750	\$ 6,751	\$ 11,635
10-10-4900-5300-3305	MISC	\$ 30	\$ 178	\$ -	\$ -	\$ -
10-10-4900-5300-4500	C.S./STORM WATER PLAN ENG.	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-4501	SERVICE CONTRACTS	\$ 22,525	\$ 8,975	\$ 4,600	\$ 3,824	\$ 4,990
10-10-4900-5300-4502	CONDEMNATION	\$ -	\$ 19,451	\$ 21,648	\$ 21,648	\$ 20,000
10-10-4900-5300-4504	COMP GROWTH MGMT	\$ -	\$ -	\$ -	\$ -	\$ -
10-10-4900-5300-4505	COMPREHENSIVE TRANSPORTATION PLAN	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 338,304	\$ 428,789	\$ 477,043	\$ 486,998	\$ 479,291
10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ -	\$ 35,000	\$ 34,675	\$ 172,538
	Sub-Totals:	\$ -	\$ -	\$ 35,000	\$ 34,675	\$ 172,538
	PLANNING TOTALS:	\$ 338,304	\$ 428,789	\$ 512,043	\$ 521,673	\$ 651,829

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27	% CHG	PLANNING COMMENTS
						Requested Budget		
Town of Smithfield Budget Justification Sheet								
10-10-4900-5100-0200	Salaries & Wages	212,066	259,525	281,650	300,308	285,956	2%	4 FTE's Salary for, Planning Director, Planner I (Promotion to Sr Planner), Administrative Assistant. Code Enforcement Officer; Up to 2% merit
10-10-4900-5100-0250	Overtime	-	-	-	-	-	0%	
10-10-4900-5120-0500	FICA	15,908	17,906	21,550	22,043	21,876	2%	7.65% of Wages
10-10-4900-5125-0600	Group Insurance	39,916	61,133	65,125	64,295	59,940	-8%	
10-10-4900-5127-0700	Retirement	32,275	42,973	54,500	54,317	57,477	5%	Retirement 15.10% / 401(k) up to Match 5%
10-10-4900-5300-0800	Training & Education	2,925	344	4,800	4,576	5,900	23%	Continuing Education for Director (\$1,300), Misc Training (\$700), NCAZO Continuing Education 2 employees (conference) (\$2,200)
10-10-4900-5300-1100	Telephone	1,150	900	2,600	900	2,600	0%	Cell phone allowances 3 employees
10-10-4900-5300-1400	Advertising	-	-	-	-	-	N/A	
10-10-4900-5300-1700	Equip. Maint and Repair	-	-	1,100	-	1,100	N/A	Maint & Repair for office equipment primarily computers & large format printer/screen
10-10-4900-5300-2900	Professional Fees	4,939	5,640	5,620	5,600	5,617	0%	American Planning Assoc. & ACIP Dues (\$667) for Director; Salary for Planning Board (\$2,400); Salary for Board of Adjustments (\$2,400); CZO Dues 2 employees (\$150)
10-10-4900-5300-3000	Fuel	731	1,660	1,600	1,186	1,700	6%	Code Enforcement vehicle
10-10-4900-5300-3100	Vehicle Supplies & Maint.	758	1,269	500	1,550	500	0%	Maint & Repair of Code Enforcement vehicle
10-10-4900-5300-3300	Supplies/ Operations	5,082	8,835	11,750	6,751	11,635	-1%	Copy Machine Lease (\$2,315); Pitney Bowes Postage Machine Lease (\$360); Postage (\$500); Shredder Service (\$245); Water Cooler (\$135); Miscellaneous Supplies (\$7,445)
10-10-4900-5300-3305	Misc.	30	178	-	-	-	N/A	

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	PLANNING COMMENTS
10-10-4900-5300-4500	C.S./Storm Water Plan Eng	-	-	-	-	-	N/A	
10-10-4900-5300-4501	Service Contracts	22,525	8,975	4,600	3,824	4,990	8%	Municode Hosting of UDO (\$540) (+/- updates & hosting (\$1,450); ArcGIS Pro Standard (\$3,000)
10-10-4900-5300-4502	Condemnation	-	19,451	21,648	21,648	20,000	-8%	Condemn and raise properties that are unsafe and blighted
10-10-4900-5300-4504	Comp Growth Mgmt.	-	-	-	-	-	N/A	
10-10-4900-5300-4505	Comp Trans Plan	-	-	-	-	-	N/A	
	Subtotal	338,304	428,789	477,043	486,998	479,291		
10-10-4900-5700-7400	Capital Outlay	-	-	35,000	34,675	172,538		iWorQ Contract Software (20,000); 1/2 CMAC Grant (152,538)
	Subtotal	-	-	35,000	34,675	172,538		
	Grand Totals:	338,304	428,789	512,043	521,673	651,829	27%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Police:						
10-20-5100-5100-0200	SALARIES & WAGES	\$ 2,314,689	\$ 3,166,363	\$ 3,455,000	\$ 3,762,432	\$ 3,608,272
10-20-5100-5100-0250	OVERTIME	\$ 150,589	\$ 175,369	\$ 100,000	\$ 139,389	\$ 165,000
10-20-5100-5120-0500	FICA	\$ 201,363	\$ 251,475	\$ 286,700	\$ 303,899	\$ 303,615
10-20-5100-5125-0600	GROUP INSURANCE	\$ 380,650	\$ 505,659	\$ 604,400	\$ 619,362	\$ 711,507
10-20-5100-5125-0610	RETIREE SUPPLEMENTAL	\$ 17,196	\$ 19,196	\$ 25,260	\$ 22,762	\$ 26,250
10-20-5100-5127-0700	RETIREMENT	\$ 437,462	\$ 605,555	\$ 743,850	\$ 774,367	\$ 768,298
10-20-5100-5127-0750	EMPLOYEE SEPARATION	\$ 138,340	\$ 160,266	\$ 153,000	\$ 168,424	\$ 195,556
10-20-5100-5300-0800	TRAINING & EDUCATION	\$ 10,390	\$ 19,380	\$ 42,000	\$ 23,371	\$ 47,000
10-20-5100-5300-1100	TELEPHONE	\$ 8,701	\$ 27,856	\$ 24,000	\$ 32,835	\$ 29,000
10-20-5100-5300-1300	UTILITIES	\$ 17,135	\$ 18,801	\$ 33,500	\$ 22,723	\$ 35,000
10-20-5100-5300-1700	EQUIP. MAINT. & REPAIR	\$ 61,227	\$ 41,269	\$ 62,000	\$ 23,051	\$ 62,000
10-20-5100-5300-2900	PROFESSIONAL FEES/DUES	\$ 26,730	\$ 20,920	\$ 26,000	\$ 25,869	\$ 26,000
10-20-5100-5300-3000	FUEL	\$ 84,722	\$ 94,042	\$ 130,000	\$ 92,231	\$ 135,000
10-20-5100-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 61,327	\$ 68,047	\$ 105,200	\$ 58,046	\$ 115,200
10-20-5100-5300-3200	K-9 SUPPLIES	\$ -	\$ 20,186	\$ 16,000	\$ 16,372	\$ 20,000
10-20-5100-5300-3300	SUPPLIES/OPERATIONS	\$ 46,763	\$ 69,984	\$ 95,000	\$ 85,233	\$ 100,000
10-20-5100-5300-3305	MISCELLANEOUS	\$ 4,500	\$ 2,808	\$ -	\$ -	\$ -
10-20-5100-5300-3600	UNIFORMS	\$ 35,244	\$ 57,849	\$ 49,200	\$ 21,982	\$ 40,000
10-20-5100-5300-3610	LAUNDRY & DRY CLEANING	\$ 1,846	\$ 2,782	\$ 4,000	\$ 1,199	\$ 2,500
10-20-5100-5300-3700	DRUG ENFORCEMENT	\$ 2,568	\$ 6,792	\$ 15,000	\$ 11,000	\$ 20,000
10-20-5100-5300-3702	COMMUNITY POLICING PROJECTS	\$ 4,280	\$ 8,542	\$ 10,000	\$ 12,211	\$ 10,000
10-20-5100-5300-3710	JOHNSTON COUNTY BOARD OF EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ -
10-20-5100-5300-4002	FED DRUG FORFEITURE	\$ 11,533	\$ 16,451	\$ 7,500	\$ -	\$ 7,500
10-20-5100-5300-4501	SERVICE CONTRACTS	\$ 52,537	\$ 34,707	\$ 125,615	\$ 144,500	\$ 150,000
	Sub-Totals:	\$ 4,069,791	\$ 5,394,298	\$ 6,113,225	\$ 6,361,257	\$ 6,577,698
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 142,606	\$ 266,086	\$ 228,775	\$ 236,374	\$ 264,240
	Sub-Totals:	\$ 142,606	\$ 266,086	\$ 228,775	\$ 236,374	\$ 264,240
	POLICE TOTALS:	\$ 4,212,397	\$ 5,660,384	\$ 6,342,000	\$ 6,597,631	\$ 6,841,938

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	POLICE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5100-5100-0200	Salaries & Wages	2,314,689	3,166,363	3,455,000	3,762,432	3,608,272	4%	49 FTE's- Salary of Police Chief, 1 Deputy Chief, 1 Captain, 4 Lieutenants, 7 Sergeants, 5 CID Investigators, 18 Police Officers, 1 COP Officer, 7 SRO, 4 Civilian: (2 Records Clerk, 1 Accreditation Manager; 1 PSA. Longevity Included. 1 PT Animal Control Officer.
10-20-5100-5100-0250	Overtime	150,589	175,369	100,000	139,389	165,000	65%	Projected overtime at 4.5% of salaries
10-20-5100-5120-0500	FICA	201,363	251,475	286,700	303,899	303,615	6%	7.65% of Wages
10-20-5100-5125-0600	Group Insurance	380,650	505,659	604,400	619,362	711,507	18%	Health Insurance for 40 currently budgeted employees and all other medical. Health Insurance for 10 Retirees.
10-20-5100-5125-0610	Retiree Supplemental	17,196	19,196	25,260	22,762	26,250	4%	Retiree supplemental
10-20-5100-5127-0700	Retirement	437,462	605,555	743,850	774,367	768,298	3%	15.10% Local Government Retirement , 17.10% Law enforcement Retirement. 5% 401k Match for non-sworn. 5% 401k for sworn police.
10-20-5100-5127-0750	Employee Separation Allow	138,340	160,266	153,000	168,424	195,556	28%	Police Separation allowance for Retired Police Officers age 62- 10 officers total all FY year, Choe (January 2027), Bruce Gentry (June 2029), Parker (November 2029), Wood (July 2032), Memmelarr (November 2035), Powell (December 2030) Sinclair (March, 2031), Sheppard (Sept 2036), Jones (March 2037), Grady (November 2037)
10-20-5100-5300-0800	Training & Education	10,390	19,380	42,000	23,371	47,000	12%	New detectives, new officers, new supervisors will require increased training. Need all officers trained on radar, FST, and intox. \$1,000 per employee to start to begin training to an adequate level, increase based on new officers
10-20-5100-5300-1100	Telephone	8,701	27,856	24,000	32,835	29,000	21%	Cellphone Allowance for Chief (\$600), Cellphone Allowance for 2- Captain (\$1200/per) Detective Cellphone, Cop Officer, Animal Control Officer . K-9 Cell Phones, COP Officer (\$1,620),
10-20-5100-5300-1300	Utilities	17,135	18,801	33,500	22,723	35,000	4%	Town of Smithfield Utility Accounts (\$24,600), Piedmont Natural Gas Account (\$6,200).
10-20-5100-5300-1700	Equip Maint Repair	61,227	41,269	62,000	23,051	62,000	0%	Fire Extinguisher service (\$200.00), Radio Service Contract and Maintenance(\$4,300), Radar Units Maintenance (\$2,200), Building Maintenance (\$7,000.00), OSSI Maintenance Contract (\$22,300), Laserfiche Software Maintenance Agreement (\$5,000.00), Fire Alarm Inspections (\$500), Termite Inspection/Treatment (\$500), Generator Maintenance Contract/Repair (\$3,500), 2 Radar Units Replaced (\$7,000), Patrol Rifles Repair Maintenance (\$5,000.00), DUO Service (\$900.00) Replace All Fire Extinguishers per Fire Code / Inspection (\$800) 6 Handguns for new officers (\$6,000)

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-2900	Professional Fees/Dues	26,730	20,920	26,000	25,869	26,000	0%	Contract with Police Attorney (\$11,170),Psychological Services for New Hires (\$6,350),Psychological Services for Employees (\$1,000),Credit Reports (\$800),Separation Allowance Attorney Fee (\$250)
10-20-5100-5300-3000	Fuel	84,722	94,042	130,000	92,231	135,000	4%	Current Police Department Monthly Fuel Average:(3,000), Due to Staffing shortages Estimated Annual Fuel Consumption: (49,000 gals), increase due to new positions
10-20-5100-5300-3100	Vehicle Supplies/Maint.	61,327	68,047	105,200	58,046	115,200	10%	Vehicle Maintenance and Repair for Police Vehicles. (Oil, Tires, Parts, Etc.)
10-20-5100-5300-3300	Supplies/Operations	46,763	69,984	95,000	85,233	100,000	5%	Ammunition/Shooting Supplies (\$22,000.00), Fingerprint Supplies/Crime scene processing supplies (\$2,600), Miscellaneous cleaning supplies (\$1,500), Evidence Room Supplies (\$4,000), Office Supplies (\$15,600), Copy Machine lease (\$3,710), Wireless Cards for MDC's (\$18,720), Quick Law Reference (\$800.00), CDs/DVDs (\$3,000), Postage (\$500), Office Equipment (\$5,000) Narcan \$3500, DCI License (\$3,990)
10-20-5100-5300-3200	Police K-9 Supplies	-	20,186	16,000	16,372	20,000	25%	Supplies and equipment for police department's three K-9 dogs. Moved from 3300/Supplies (new dog)
10-20-5100-5300-3305	Miscellaneous	4,500	2,808	-	-	-	N/A	
10-20-5100-5300-3600	Uniforms	35,244	57,849	49,200	21,982	40,000	-19%	Uniform Pants (\$6,000), Shirts (long sleeves)(\$4,000) Shirts (short Sleeve) (\$4,100),Jackets (\$1500), Shoes(\$6,000), Ties (\$150), Hats (\$250), Rain Gear (\$500), Replacement Nylon Gear (\$1400), Detective Clothing Allowance (\$3,500), Body Armor (\$9,400)
10-20-5100-5300-3610	Laundry & Dry Cleaning Uniform	1,846	2,782	4,000	1,199	2,500	-38%	Dry Cleaning Class A Uniforms.
10-20-5100-5300-3700	Drug Enforcement/Buy Information Funds	2,568	6,792	15,000	11,000	20,000	33%	Funds for Drug Enforcement and Undercover Buy Operations - increased case activity
10-20-5100-5300-3702	Community Policing Projects	4,280	8,542	10,000	12,211	10,000	0%	Money to fund COP Projects through the year.
10-20-5100-5300-3710	Johnston County Board of Education	-	-	-	-	-	N/A	Money received for parking fines and property sales
10-20-5100-5300-4002	Federal Drug Forfeiture	11,533	16,451	7,500	-	7,500	0%	Purchase of Equipment for Narcotics Investigation/Informant Expenses/Community Policing Initiatives

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	POLICE COMMENTS
10-20-5100-5300-4501	Service Contracts	52,537	34,707	125,615	144,500	150,000	19%	Citizen Observer 9,600, Laser Fiche mcci 2,682, SBI DCI 2,662, Casper 4,613, Interplate E-Crash reporting 3,800, Prologic vehicle camera storage 20,139, Smith & Rogers Police Lawyers 11,000, Verizon Vehicle Maintenance & GPS 9,965, Flock Cameras 19,000, Leads Online 4,158, Clear View 4,620, Idi Core 1,200, Quick Law 1,099, Central Square 18,312, Lexipol 17,993, Calea 4,670, Netfirms Email 375, Quench USA 300, Unifirst 492, Shred 360, Cummins Generator 1,800
	Subtotal	4,069,791	5,394,298	6,113,225	6,361,257	6,577,698	8%	
10-20-5100-5700-7400	Capital Outlay	142,606	266,086	228,775	236,374	214,240		Celbrite (15,000); Patrol Shields (14,400); Radars (12,000); Tracker (1,440); Portable radios & batteries (14,000); 2 Patrol Vehicles (140,000); SRT Equipment (17,400)
	Subtotal	142,606	266,086	228,775	236,374	264,240	16%	
	Grand totals:	4,212,397	5,660,384	6,342,000	6,597,631	6,841,938	8%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Fire:						
10-20-5300-5100-0200	SALARIES & WAGES	\$ 1,415,627	\$ 1,644,028	\$ 1,912,600	\$ 2,033,091	\$ 2,261,925
10-20-5300-5100-0210	SALARIES/PART-TIME	\$ 113,379	\$ 102,368	\$ 147,250	\$ 92,678	\$ 159,765
10-20-5300-5100-0220	VOLUNTEER FIREMEN	\$ 50,777	\$ 18,617	\$ 75,000	\$ 11,835	\$ 50,000
10-20-5300-5100-0250	OVERTIME	\$ 50,995	\$ 25,737	\$ 25,000	\$ 21,418	\$ 25,000
10-20-5300-5120-0500	FICA	\$ 126,062	\$ 126,897	\$ 147,300	\$ 160,681	\$ 190,997
10-20-5300-5125-0600	GROUP INSURANCE	\$ 313,497	\$ 391,038	\$ 412,600	\$ 415,985	\$ 497,151
10-20-5300-5125-0601	FIREFIGHTER PHYSICALS	\$ 5,976	\$ -	\$ 12,000	\$ 3,780	\$ 8,000
10-20-5300-5125-0610	RETIREE SUPPLEMENTAL	\$ -	\$ -	\$ -	\$ -	\$ 400
10-20-5300-5127-0700	RETIREMENT	\$ 225,338	\$ 293,817	\$ 412,650	\$ 380,435	\$ 459,672
10-20-5300-5300-0800	TRAINING & EDUCATION	\$ 7,866	\$ 8,178	\$ 18,500	\$ 13,315	\$ 16,200
10-20-5300-5300-1100	TELEPHONE	\$ 5,498	\$ 4,808	\$ 7,000	\$ 5,251	\$ 8,000
10-20-5300-5300-1300	UTILITIES	\$ 29,853	\$ 33,502	\$ 42,500	\$ 37,625	\$ 39,000
10-20-5300-5300-1500	SERVICE AWARDS/RECOGNITION	\$ 2,362	\$ 2,017	\$ 3,600	\$ 610	\$ 3,600
10-20-5300-5300-1700	EQUIP MAINT & REPAIR	\$ 20,519	\$ 38,374	\$ 45,000	\$ 44,582	\$ 48,000
10-20-5300-5300-2900	PROFESSIONAL FEES/DUES	\$ 7,661	\$ 13,010	\$ 10,000	\$ 12,313	\$ 15,000
10-20-5300-5300-3000	FUEL	\$ 32,610	\$ 25,671	\$ 45,000	\$ 24,860	\$ 38,000
10-20-5300-5300-3305	MISCELLANEOUS	\$ -	\$ 1,659	\$ -	\$ -	\$ -
10-20-5300-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 57,221	\$ 55,218	\$ 70,000	\$ 88,200	\$ 75,000
10-20-5300-5300-3300	SUPPLIES/OPERATIONS	\$ 52,440	\$ 49,574	\$ 65,000	\$ 36,484	\$ 70,000
10-20-5300-5300-3600	UNIFORMS	\$ 111,959	\$ 74,467	\$ 136,500	\$ 50,945	\$ 127,500
10-20-5300-5300-4501	SERVICE CONTRACTS	\$ 864	\$ 1,239	\$ 1,400	\$ 1,298	\$ 1,000
10-76-5300-5970-0072	TRANSFER TO GF CPF	\$ -	\$ -	\$ 290,000	\$ -	\$ 825,000
10-76-5300-5970-9110	TRANSFER TO GF CPF	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 2,630,503	\$ 2,910,219	\$ 3,878,900	\$ 3,435,386	\$ 4,919,210
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 109,140	\$ 141,406	\$ 127,750	\$ 49,135	\$ 295,715
	Sub-Totals:	\$ 109,140	\$ 141,406	\$ 127,750	\$ 49,135	\$ 295,715
	FIRE TOTALS:	\$ 2,739,643	\$ 3,051,625	\$ 4,006,650	\$ 3,484,521	\$ 5,214,925

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	FIRE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-20-5300-5100-0200	Salaries & Wages	1,415,627	1,644,028	1,912,600	2,033,091	2,261,925	18%	29-FTE's Salary of Fire Chief, Asst. Chief, Fire Marshal, Fire Inspector, Admin. Assistant, 6-Shift Captains, 6- Shift Engineers, 10-Fire Fighter II 4-firefighter I; Total Base Salaries FLSA Shift Pay Eligible Career Ladder promotions; 8 Firefighters can promote to Firefighter II within this budget
10-20-5300-5100-0210	Salaries/ Part-Time	113,379	102,368	147,250	92,678	159,765	8%	1-PT-Fire inspector (999 hours) and PT Fire Fighters (6,240 hours).
10-20-5300-5100-0220	Volunteer Firemen	50,777	18,617	75,000	11,835	50,000	-33%	Reimbursement to Volunteer Firefighter's; Reimbursement paid bi-weekly for the volunteer members
10-20-5300-5100-0250	Overtime	50,995	25,737	25,000	21,418	25,000	0%	Overtime for Employee's working beyond standard shift
10-20-5300-5120-0500	FICA	126,062	126,897	147,300	160,681	190,997	30%	7.65% of total salaries
10-20-5300-5125-0600	Group Insurance	313,497	391,038	412,600	415,985	497,151	20%	Health Insurance for 29 currently budgeted employees and all other medical. Health Insurance for 7 Retirees.
10-20-5300-5125-0601	Firefighter Physicals	5,976	-	12,000	3,780	8,000	-33%	Firefighter physicals
10-20-5300-5125-0610	Retiree Supplemental	-	-	-	-	400	100%	Firefighter supplemental
10-20-5300-5127-0700	Retirement	225,338	293,817	412,650	380,435	459,672	11%	Pension Rate at 15.10% Percent. 5% 401k Match.
10-20-5300-5300-0800	Training & Education	7,866	8,178	18,500	13,315	16,200	-12%	International Code Council Publications (\$2,000); National Fire Code Publications (\$1,350); Miscellaneous publications & training (\$3,150); Mid-Winters Conference & State Conference, NC Executive Development, NC Fire Prevention School, Teambuilding classes outside source (\$11,000)
10-20-5300-5300-1100	Telephone	5,498	4,808	7,000	5,251	8,000	14%	Cellphone allowances 4 Employees (\$2,400); Verizon Wireless MCT in Fire Apparatus (\$416/month for a total of \$4,992); Active 911 fees (\$600)
10-20-5300-5300-1300	Utilities	29,853	33,502	42,500	37,625	39,000	-8%	Town of Smithfield Public Utilities (\$25,000); Piedmont Natural Gas (\$3,000); Waste Management (\$2,650); Parker Gas (\$3,000); Misc. Costs (\$500); Spectrum (\$7,500)

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	FIRE COMMENTS
10-20-5300-5300-1500	Service Awards/ Recognition	2,362	2,017	3,600	610	3,600	0%	For recognition lunches, meals & snack expenses related to late night calls, etc; Budget includes awards for accomplishments for crews; award pins for crews on accomplishments for certifications, etc
10-20-5300-5300-1700	Equip Maint & Repair	20,519	38,374	45,000	44,582	48,000	7%	Maintenance/Repair of fire department equipment
10-20-5300-5300-2900	Professional Fees	7,661	13,010	10,000	12,313	15,000	50%	NC Code Official Qualifications 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 & Subscriptions; Johnston County Fireman's Benevolence
10-20-5300-5300-3000	Fuel	32,610	25,671	45,000	24,860	38,000	-16%	Estimated Annual fuel usage
10-20-5300-5300-3100	Vehicle Supplies/ Maint.	57,221	55,218	70,000	88,200	75,000	7%	Annual maintenance & testing of fire pumps, ladders (\$17,000); Miscellaneous of the maintenance & repair of vehicles (\$38,000); tires & oil service (\$20,000)
10-20-5300-5300-3300	Supplies/ Operations	52,440	49,574	65,000	36,484	70,000	8%	Fire reporting system & technology (\$6,500); Operational supplies for the department (\$59,000); Blue Beam Software for Fire Inspections (\$1,500)
10-20-5300-5300-3305	Miscellaneous	-	1,659	-	-	-	N/A	
10-20-5300-5300-3600	Uniforms	111,959	74,467	136,500	50,945	127,500	-7%	Purchase of Uniforms, Repair of Gear, Turn Out Gear, Decontamination of gear & uniforms ; Dry Cleaning
10-20-5300-5300-4501	Service Contracts	864	1,239	1,400	1,298	1,000	-29%	Service Contracts; Copier (\$300); Service on tankless heater (\$300); Kitchenhood cleaning (\$375)
10-76-5300-5970-0072	Transfer to GFCRF	-	-	290,000	-	825,000	N/A	1/2 Engine 4 Replacement (625,000); Land Acquisition (200,000)
10-76-5300-5970-9100	Transfer to GFCPF	-	-	-	-	-	N/A	
	Subtotal	2,630,503	2,910,219	3,878,900	3,435,386	4,919,210	27%	

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	FIRE COMMENTS
10-20-5300-5700-7400	Capital Outlay	109,140	141,406	127,750	49,135	295,715		iWorQ software (12,500); Radio upgrades (257,215); 6 Firehouse Beds (12,000); Storage building (9,500); Pump Test Defuser (4,500);
	Subtotal	109,140	141,406	127,750	49,135	295,715	131%	
	Grand Totals:	2,739,643	3,051,625	4,006,650	3,484,521	5,214,925	30%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
PW -General Services:						
10-60-5500-5100-0200	SALARIES & WAGES	\$ 251,097	\$ 314,249	\$ 350,550	\$ 365,377	\$ 361,180
10-60-5500-5100-0250	OVERTIME	\$ 1,815	\$ 4,678	\$ 4,000	\$ 4,678	\$ 5,000
10-60-5500-5120-0500	FICA	\$ 19,442	\$ 24,068	\$ 29,000	\$ 29,945	\$ 28,013
10-60-5500-5125-0600	GROUP INSURANCE	\$ 80,426	\$ 89,812	\$ 94,600	\$ 95,077	\$ 94,392
10-60-5500-5125-0610	RETIREE SUPPLEMENTAL	\$ 3,976	\$ 3,215	\$ 5,240	\$ -	\$ 5,000
10-60-5500-5127-0700	RETIREMENT	\$ 38,848	\$ 52,819	\$ 68,650	\$ 67,351	\$ 73,602
10-60-5500-5300-0760	TEMP LABOR	\$ 14,711	\$ 39,186	\$ 54,000	\$ 23,314	\$ 40,000
10-60-5500-5300-0800	TRAINING & EDUCATION	\$ 2,833	\$ 2,381	\$ 3,000	\$ 218	\$ 3,000
10-60-5500-5300-1100	TELEPHONE	\$ 600	\$ 1,150	\$ 1,200	\$ 1,200	\$ 1,200
10-60-5500-5300-1300	UTILITIES	\$ 15,988	\$ 17,887	\$ 22,200	\$ 18,713	\$ 22,200
10-60-5500-5300-1700	EQUIP MAINT & REPAIR	\$ 19,443	\$ 5,445	\$ 15,000	\$ 6,108	\$ 12,000
10-60-5500-5300-3000	FUEL	\$ 8,922	\$ 10,474	\$ 28,000	\$ 9,859	\$ 11,000
10-60-5500-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 1,820	\$ 2,062	\$ 5,250	\$ 2,886	\$ 5,250
10-60-5500-5300-3300	SUPPLIES/OPERATIONS	\$ 15,857	\$ 15,855	\$ 30,000	\$ 45,209	\$ 42,564
10-60-5500-5300-3350	HURRICANE	\$ -	\$ 282	\$ -	\$ -	\$ -
10-60-5500-5300-3410	RIVERSIDE EXT. INC. REIMBURSEMENT	\$ 5,000	\$ 15,000	\$ 20,000	\$ 13,750	\$ 7,500
10-60-5500-5300-3420	GRAVE OPENING	\$ 33,100	\$ 32,800	\$ 30,000	\$ 18,171	\$ 20,000
10-60-5500-5300-3430	TREE TRIMMING	\$ 3,750	\$ 2,150	\$ 15,000	\$ 11,623	\$ 15,000
10-60-5500-5300-3440	APPEARANCE COMMISSION	\$ 24,262	\$ 5,670	\$ 15,000	\$ 16,610	\$ 10,000
10-60-5500-5300-3442	COMMUNITY GARDEN	\$ 2,103	\$ 8,711	\$ 4,000	\$ 3,001	\$ 4,000
10-60-5500-5300-3600	UNIFORMS	\$ 2,360	\$ 2,789	\$ 4,400	\$ 4,250	\$ 5,000
10-60-5500-5300-4501	SERVICE CONTRACTS	\$ 93,505	\$ 174,520	\$ 120,000	\$ 113,496	\$ 140,000
10-76-5500-5970-9100	TRANSFER TO GFCR	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 639,858	\$ 825,203	\$ 919,090	\$ 850,835	\$ 905,901
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 19,123	\$ 89,943	\$ 60,620	\$ 274,367	\$ 17,460
	Sub-Totals:	\$ 19,123	\$ 89,943	\$ 60,620	\$ 274,367	\$ 17,460
	PW -GENERAL TOTALS:	\$ 658,981	\$ 915,146	\$ 979,710	\$ 1,125,202	\$ 923,361

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	GENERAL SERVICES COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-5500-5100-0200	Salaries & Wages	251,097	314,249	350,550	365,377	361,180	3%	7 FTEs - Salary of Public Works Director, Street Sign Specialist, General Maintenance crew leader and 4 Facility Maintenance Specialists; up to 2% merit
10-60-5500-5100-0250	Overtime	1,815	4,678	4,000	4,678	5,000	25%	For emergency work after hours and community projects.
10-60-5500-5120-0500	FICA	19,442	24,068	29,000	29,945	28,013	-3%	FICA 7.65% of wages and overtime
10-60-5500-5125-0600	Group Insurance	80,426	89,812	94,600	95,077	94,392	0%	Medical Insurance
10-60-5500-5125-0610	Retiree Supplemental	3,976	3,215	5,240	-	5,000	-5%	One retiree supplemental
10-60-5500-5127-0700	Retirement	38,848	52,819	68,650	67,351	73,602	7%	Pension Rate at 15.10% and 5% 401k Match.
10-60-5500-5300-0760	Temp. Labor	14,711	39,186	54,000	23,314	40,000	-26%	Temporary workers for Appearance Comm Projects and special projects.
10-60-5500-5300-0800	Training & Education	2,833	2,381	3,000	218	3,000	0%	License Training/Continuing Education
10-60-5500-5300-1100	Telephone	600	1,150	1,200	1,200	1,200	0%	Cell Phone Allowance: Director & Crew Leader (\$50/month or \$600/yr each)
10-60-5500-5300-1300	Utilities	15,988	17,887	22,200	18,713	22,200	0%	Utilities for Town Hall, Appearance shop, cemeteries, welcome signs etc.
10-60-5500-5300-1700	Equip Maint & Repair	19,443	5,445	15,000	6,108	12,000	-20%	Repairs to equipment including HVAC units.
10-60-5500-5300-3000	Fuel	8,922	10,474	28,000	9,859	11,000	-61%	Fuel for Vehicles and Equipment
10-60-5500-5300-3100	Vehicle Supplies/Maintenance	1,820	2,062	5,250	2,886	5,250	0%	Maintenance and repair of Appearance vehicles.
10-60-5500-5300-3300	Supplies/Operations	15,857	15,855	30,000	45,209	42,564	42%	\$18,500 Supplies for Appearance crew, weed eaters, saws, chemicals, mat rentals for Town Hall, rain gear, etc. \$12,800 for mulch, Carolina Phone and Alarms Doubled Mulch Amount.
10-60-5500-5300-3305	Miscellaneous	-	282	-	-	-	N/A	

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	GENERAL SERVICES COMMENTS
10-60-5500-5300-3410	Riverside Cemetery Expansion Reimbursement	5,000	15,000	20,000	13,750	7,500	-63%	Line collects money on lot sales in Riverside Extension cemetery and forwards to owners.
10-60-5500-5300-3420	Grave Openings	33,100	32,800	30,000	18,171	20,000	-33%	Cost to cover opening and closing of graves in town cemeteries.
10-60-5500-5300-3430	Tree Trimming	3,750	2,150	15,000	11,623	15,000	0%	Cut down or trim back Hazardous trees in city limits. Prices are increasing and several trees are at their 100 yr limit.
10-60-5500-5300-3440	Appearance Commission	24,262	5,670	15,000	16,610	10,000	-33%	Landscapes and other projects as identified by the Appearance Commission.
10-60-5500-5300-3442	Community Garden	2,103	8,711	4,000	3,001	4,000	0%	Community Garden
10-60-5500-5300-3600	Uniforms	2,360	2,789	4,400	4,250	5,000	14%	Uniform contract with Unifirst (\$250.00/ per month - \$3,000 per year), Safety shoes \$200 each= (\$1400.00)
10-60-5500-5300-4501	Service Contracts	93,505	174,520	120,000	113,496	140,000	17%	HVAC Maintenance contract \$57,278, Lane Lawn Care \$55,985, Cleaning \$70,219, Cleggs 5,280, Fire Ext (\$1,000/yr.), Mosquito Control, Maintain X System \$1500 yearly tablet2 Tablets \$500/yr, Total with camera \$2,304.00 fee. line item cost (\$2,496.08) est.\$11,900.00.) Encumber the \$20,000 for Tree Replacement. Subject to change to new Bids this year.
10-76-5500-5970-9100	Transfer to GCPF	-	-	-	-			
	Subtotal	639,858	825,203	919,090	850,835	905,901	-1%	
10-60-5500-5700-7400	Capital Outlay	19,123	89,943	60,620	274,367	17,460		Samsara Tracking 4 Devices (2,460); Replace trees (15,000)
	Subtotal	19,123	89,943	60,620	274,367	17,460	-71%	
	Grand Totals:	658,981	915,146	979,710	1,125,202	923,361	-6%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
PW-Streets:						
10-30-5600-5100-0200	SALARIES & WAGES	\$ 158,300	\$ 120,309	\$ 185,000	\$ 157,581	\$ 189,225
10-30-5600-5100-0250	OVERTIME	\$ 1,969	\$ 352	\$ 4,000	\$ 941	\$ 4,000
10-30-5600-5120-0500	FICA	\$ 11,859	\$ 8,576	\$ 14,460	\$ 11,930	\$ 14,782
10-30-5600-5125-0600	GROUP INSURANCE	\$ 61,873	\$ 47,233	\$ 59,760	\$ 40,135	\$ 57,420
10-30-5600-5125-0610	RETIREE SUPPLEMENTAL	\$ 13,304	\$ 16,417	\$ 22,340	\$ 23,598	\$ 18,275
10-30-5600-5127-0700	RETIREMENT	\$ 25,462	\$ 21,213	\$ 36,600	\$ 30,192	\$ 38,838
10-30-5600-5300-0800	TRAINING & EDUCATION	\$ -	\$ 2,329	\$ 2,500	\$ -	\$ 2,500
10-30-5600-5300-1100	TELEPHONE	\$ -	\$ 450	\$ 900	\$ -	\$ 900
10-30-5600-5300-1300	UTILITIES	\$ 4,614	\$ 2,461	\$ 7,000	\$ 692	\$ 3,500
10-30-5600-5300-1700	EQUIP MAINT & REPAIR	\$ 7,408	\$ 344	\$ 12,000	\$ 11,630	\$ 12,000
10-30-5600-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5600-5300-3000	FUEL	\$ 8,240	\$ 8,525	\$ 13,000	\$ 7,001	\$ 11,000
10-30-5600-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 2,115	\$ 9,192	\$ 14,000	\$ 7,297	\$ 14,000
10-30-5600-5300-3300	SUPPLIES/OPERATIONS	\$ 9,340	\$ 13,088	\$ 31,800	\$ 22,116	\$ 31,800
10-30-5600-5300-3310	DRAINAGE	\$ -	\$ 117	\$ -	\$ -	\$ -
10-30-5600-5300-3400	STREET LIGHTING	\$ 101,340	\$ 110,593	\$ 110,000	\$ 107,945	\$ 113,000
10-30-5600-5300-3600	UNIFORMS	\$ 1,754	\$ 1,483	\$ 2,950	\$ 2,122	\$ 2,950
10-30-5600-5300-4501	SERVICE CONTRACTS	\$ 1,951	\$ 4,039	\$ 4,905	\$ 6,875	\$ 7,401
10-30-5600-5300-7300	SIDEWALK, CURB & ASPHALT REPAIR	\$ -	\$ 47,283	\$ 40,000	\$ 102,398	\$ -
10-30-5600-5300-7301	STREET REPAIRING	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
10-76-5600-5970-9100	TRANSFER TO GF CAPITAL PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
10-76-5600-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 409,529	\$ 414,004	\$ 2,561,215	\$ 2,532,452	\$ 521,591
10-30-5600-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 47,700	\$ 45,971	\$ 45,126
	Sub-Totals:	\$ -	\$ -	\$ 47,700	\$ 45,971	\$ 45,126
	PW-STREETS TOTALS:	\$ 409,529	\$ 414,004	\$ 2,608,915	\$ 2,578,423	\$ 566,717

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26	FY 26	FY 27 Requested	% CHG	STREETS COMMENTS
				Adopted Budget	Projected	Budget		
Town of Smithfield Budget Justification Sheet								
10-30-5600-5100-0200	Salaries & Wages	158,300	120,309	185,000	157,581	189,225	2%	4 FTEs -Salary of Administrative Support Specialist, 2 Equipment Operators, Street Maintenance Worker.
10-30-5600-5100-0250	Overtime	1,969	352	4,000	941	4,000	0%	Emergency work as needed.
10-30-5600-5120-0500	FICA	11,859	8,576	14,460	11,930	14,782	2%	FICA 7.65% of wages and overtime
10-30-5600-5125-0600	Group Insurance	61,873	47,233	59,760	40,135	57,420	-4%	Medical Insurance
10-30-5600-5125-0610	Retiree Supplemental	13,304	16,417	22,340	23,598	18,275	-18%	Retiree Supplemental Policy to Medicare Recipients
10-30-5600-5127-0700	Retirement	25,462	21,213	36,600	30,192	38,838	6%	Pension Rate at 15.10% and 5% 401k Match.
10-30-5600-5300-0800	Training & Education	-	2,329	2,500	-	2,500	0%	Training, Seminars, Education, Operator Schools
10-30-5600-5300-1100	Telephone	-	450	900	-	900	0%	Cell Phone Allowance-Crew Leader (\$600), Admin Asst (\$300)
10-30-5600-5300-1300	Utilities	4,614	2,461	7,000	692	3,500	-50%	Crossing signal maintenance Blount Street \$2,300/yr., Crossing signal maintenance Peedin Road \$2,000, Towns estimated utilities \$2,700
10-30-5600-5300-1700	Equip Maint & Repair	7,408	344	12,000	11,630	12,000	0%	Maintenance and outsource repairs of Street equipment.
10-30-5600-5300-2900	Professional Services	-	-	-	-	-		Miscellaneous services.
10-30-5600-5300-3000	Fuel	8,240	8,525	13,000	7,001	11,000	-15%	Fuel for streets vehicles & equipment
10-30-5600-5300-3100	Vehicle Supplies/Maint.	2,115	9,192	14,000	7,297	14,000	0%	Supplies for maintenance on Street vehicles.
10-30-5600-5300-3300	Supplies/ Operations	9,340	13,088	31,800	22,116	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 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	STREETS COMMENTS
10-30-5600-5300-3305	Miscellaneous	-	117	-	-	-		Miscellaneous Expense
10-30-5600-5300-3400	Street Lighting	101,340	110,593	110,000	107,945	113,000	3%	Projected cost per month \$8,333 (\$100,000/yr)
10-30-5600-5300-3600	Uniforms	1,754	1,483	2,950	2,122	2,950	0%	Monthly uniform cost with UniFirst \$1,840/yr, Miscellaneous (safety shoes etc.) \$1060
10-30-5600-5300-4501	Service Contracts	1,951	4,039	4,905	6,875	7,401	51%	Maintain X System \$1500 yearly tablet \$180 yearly. Right of Way Contract
10-30-5600-5300-7300	Sidewalk/Curb/Asphalt Repairs	-	47,283	40,000	102,398	-	-100%	Sidewalk, asphalt and curb repairs as needed.
10-30-5600-5300-7301	Street Repairing	-	-	2,000,000	2,000,000	-	-100%	Street Resurfacing
10-76-5600-5970-9100	Transfer To GF Capital Projects	-	-	-	-	-	N/A	
10-76-5600-5970-9110	Transfer To GF Capital Reserve	-	-	-	-	-	N/A	
	Subtotal	409,529	414,004	2,561,215	2,532,452	521,591	-80%	
10-30-5600-5700-7400	Capital Outlay	-	-	47,700	45,971	45,126		Samsara Tracking 4 Devices (2,460); Salt Tank (20,000); 1/3 Paving First Baptist Church (2,666); Paving/Parking Lots (20,000)
	Subtotal	-	-	47,700	45,971	45,126		
	GRAND TOTALS:	409,529	414,004	2,608,915	2,578,423	566,717	-78%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
PW-Garage:						
10-30-5650-5100-0200	SALARIES & WAGES	\$ 82,135	\$ 82,180	\$ 91,300	\$ 96,028	\$ 93,838
10-30-5650-5100-0250	OVERTIME	\$ 1,303	\$ 45	\$ 1,500	\$ -	\$ 1,500
10-30-5650-5120-0500	FICA	\$ 6,365	\$ 6,022	\$ 7,100	\$ 7,198	\$ 7,179
10-30-5650-5125-0600	GROUP INSURANCE	\$ 10,034	\$ 11,119	\$ 11,300	\$ 11,092	\$ 11,484
10-30-5650-5127-0700	RETIREMENT	\$ 8,156	\$ 9,299	\$ 13,560	\$ 13,778	\$ 14,527
10-30-5650-5300-0800	TRAINING & EDUCATION	\$ 150	\$ 205	\$ 1,500	\$ -	\$ 1,500
10-30-5650-5300-1100	TELEPHONE	\$ -	\$ -	\$ 300	\$ 300	\$ 300
10-30-5650-5300-1300	UTILITIES	\$ 7,129	\$ 6,494	\$ 7,500	\$ 5,194	\$ 7,500
10-30-5650-5300-1700	EQUIP MAINT & REPAIR	\$ 3,736	\$ 430	\$ 2,000	\$ 634	\$ 2,000
10-30-5650-5300-3000	FUEL	\$ 1,468	\$ 1,318	\$ 4,000	\$ 920	\$ 2,000
10-30-5650-5300-3100	VEHICLE SUP/MAINT	\$ 2,217	\$ 1,142	\$ 7,500	\$ 407	\$ 7,500
10-30-5650-5300-3300	SUPPLIES/OPERATIONS	\$ 17,067	\$ 26,328	\$ 20,000	\$ 26,339	\$ 30,000
10-30-5650-5300-3350	HURRICANE	\$ -	\$ 59	\$ -	\$ -	\$ -
10-30-5650-5300-3600	UNIFORMS	\$ 2,004	\$ 2,275	\$ 1,450	\$ 2,385	\$ 1,450
10-30-5650-5300-4501	SERVICE CONTRACTS	\$ 2,313	\$ 2,193	\$ 4,200	\$ 4,789	\$ 4,800
	Sub-Totals:	\$ 144,077	\$ 149,110	\$ 173,210	\$ 169,064	\$ 185,578
10-5650-7400	CAPITAL OUTLAY EQUIP	\$ 37,344	\$ 24,135	\$ 10,250	\$ 12,921	\$ 615
	Sub-Totals:	\$ 37,344	\$ 24,135	\$ 10,250	\$ 12,921	\$ 615
	PW-GARAGE TOTALS:	\$ 181,421	\$ 173,245	\$ 183,460	\$ 181,985	\$ 186,193

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	GARAGE COMMENTS
Town of Smithfield Budget Justification Sheet								
10-30-5650-5100-0200	Salaries & Wages	82,135	82,180	91,300	96,028	93,838	3%	1 FTE - Salary of Equipment Mechanic, Includes 1 half-time mechanic; up to 2% merit
10-30-5650-5100-0250	Overtime	1,303	45	1,500	-	1,500	0%	Projected overtime for emergency repairs.
10-30-5650-5120-0500	FICA	6,365	6,022	7,100	7,198	7,179	1%	FICA 7.65% of wages and overtime
10-30-5650-5125-0600	Group Insurance	10,034	11,119	11,300	11,092	11,484	2%	Medical Insurance
10-30-5650-5127-0700	Retirement	8,156	9,299	13,560	13,778	14,527	7%	Retirement 15.10% / 401(k) up to Match 5%
10-30-5650-5300-0800	Train & Education	150	205	1,500	-	1,500		Ongoing Training, as needed.
10-30-5650-5300-1100	Telephone	-	-	300	300	300	0%	Cell Phone Allowance: FT Mechanic (\$25/month or \$300/yr.)
10-30-5650-5300-1300	Utilities	7,129	6,494	7,500	5,194	7,500	0%	
10-30-5650-5300-1700	Equip Maint & Repair	3,736	430	2,000	634	2,000	0%	Maintenance of garage equipment.
10-30-5650-5300-3000	Fuel	1,468	1,318	4,000	920	2,000	-50%	Fuel for Garage Equipment and Service Truck
10-30-5650-5300-3100	Vehicle Supplies/ Maintenance	2,217	1,142	7,500	407	7,500	0%	Maintenance of garage vehicle includes \$6,000 for refrigerant for AC
10-30-5650-5300-3300	Supplies/ Operations	17,067	26,328	20,000	26,339	30,000	50%	For oils, filters, tools etc. (\$8,400). Inspection equipment support service annual fee \$900. Annual software for light truck/vehicle \$2,000., etc.
10-30-5650-5300-3305	Miscellaneous	-	59	-	-	-	N/A	
10-30-5650-5300-3600	Uniforms	2,004	2,275	1,450	2,385	1,450	0%	Uniforms \$916.00yr, safety boots \$200.00.

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	GARAGE COMMENTS
10-30-5650-5300-4501	Service Contracts	2,313	2,193	4,200	4,789	4,800	14%	Mid Atlantic (\$796) annual service contracts such as lift inspection and air compressors/Cleggs (\$210), Unifirst (\$186). Tablet \$ 180yr Maintain X work order system \$1,500.00 yearly.
	Subtotal	144,077	149,110	173,210	169,064	185,578	7%	
10-30-5650-5700-7400	Capital Outlay	37,344	24,135	10,250	12,921	615		Samsara Tracking 1 Device
	Subtotal	37,344	24,135	10,250	12,921	615		
	GRAND TOTALS:	181,421	173,245	183,460	181,985	186,193	1%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
PW-Powell Bill:						
10-30-5700-5300-1700	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5300-2900	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5300-3100	VEHICLE MAINTENANCE	\$ 3,681	\$ -	\$ -	\$ -	\$ -
10-30-5700-5300-3300	SUPPLIES/OPERATIONS	\$ 5,988	\$ -	\$ -	\$ -	\$ -
10-30-5700-5300-3310	DRAINAGE	\$ 16,021	\$ -	\$ -	\$ -	\$ -
10-30-5700-5300-4501	CONTRACT SERV/RIGHT-A-WAYS	\$ 16,756	\$ -	\$ -	\$ -	\$ -
10-30-5700-5300-7300	SIDEWALK & CURB REPAIR	\$ 16,240	\$ -	\$ -	\$ -	\$ 40,000
10-30-5700-5700-7310	PATCH & RESURFACE	\$ 462,295	\$ 264,769	\$ 440,000	\$ 41,521	\$ 900,000
10-30-5700-5700-7400	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-5700-5700-7402	PAVE UNPAVED STREET	\$ -	\$ -	\$ -	\$ -	\$ -
PW-POWELL BILL TOTALS:		\$ 520,982	\$ 264,769	\$ 440,000	\$ 41,521	\$ 940,000

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	POWELL BILL COMMENTS
10-30-5700-5300-1700	Equipment Maintenance	-	-	-			N/A	Town of Smithfield Budget Justification Sheet
10-30-5700-5300-2900	Professional Services	-	-	-			N/A	
10-30-5700-5300-3100	Vehicle Maintenance	3,681	-	-			N/A	
10-30-5700-5300-3300	Supplies/ Operations	5,988	-	-			N/A	
10-30-5700-5300-3310	Drainage	16,021	-	-			N/A	
10-30-5700-5300-4501	Contract Serv/Right-A-Way	16,756	-	-			N/A	
10-30-5700-5300-7300	Sidewalk & Curb	16,240	-	-	-	40,000	N/A	Sidewalk and Curb
10-30-5700-5700-7310	Patch & Resurface	462,295	264,769	440,000	41,521	900,000	51%	Funds from state for Street Repairs
10-30-5700-5700-7400	Equipment	-	-	-	-		N/A	
10-30-5700-5700-7402	Pave Unpaved Street	-	-	-	-		N/A	
GRAND TOTALS:		520,982	264,769	440,000	41,521	940,000	53%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
PW-Sanitation:						
10-40-5800-5100-0200	SALARIES & WAGES	\$ 624,162	\$ 745,441	\$ 898,800	\$ 908,993	\$ 916,908
10-40-5800-5100-0250	OVERTIME	\$ 14,460	\$ 13,460	\$ 11,000	\$ 23,439	\$ 27,507
10-40-5800-5120-0500	FICA	\$ 47,207	\$ 54,538	\$ 69,600	\$ 70,629	\$ 72,248
10-40-5800-5125-0600	GROUP INSURANCE	\$ 175,655	\$ 203,384	\$ 228,300	\$ 205,216	\$ 250,284
10-40-5800-5125-0610	RETIREE SUPPLEMENTAL	\$ 8,384	\$ 6,796	\$ 6,400	\$ 7,947	\$ 7,425
10-40-5800-5127-0700	RETIREMENT	\$ 99,327	\$ 126,887	\$ 176,100	\$ 164,671	\$ 189,827
10-40-5800-5300-0760	TEMP AGENCY LABOR	\$ 50,480	\$ -	\$ -	\$ -	\$ -
10-40-5800-5300-0800	TRAINING & EDUCATION	\$ 4,852	\$ 2,804	\$ 10,000	\$ 440	\$ 10,000
10-40-5800-5300-1000	DEBT COLLECTION FEE (18%)	\$ -	\$ 76	\$ -	\$ -	\$ -
10-40-5800-5300-1100	TELEPHONE	\$ 630	\$ 1,150	\$ 1,200	\$ 1,202	\$ 1,200
10-40-5800-5300-1300	UTILITIES	\$ 3,257	\$ 3,570	\$ 4,500	\$ 3,377	\$ 4,500
10-40-5800-5300-1700	EQUIP MAINT & REPAIR	\$ 11,440	\$ 10,434	\$ 25,000	\$ 4,718	\$ 15,000
10-40-5800-5300-3000	FUEL	\$ 82,611	\$ 65,236	\$ 96,560	\$ 61,145	\$ 75,000
10-40-5800-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 80,218	\$ 98,758	\$ 80,000	\$ 129,367	\$ 100,000
10-40-5800-5300-3300	SUPPLIES/OPERATIONS	\$ 53,644	\$ 40,922	\$ 60,000	\$ 78,175	\$ 80,000
10-40-5800-5300-3350	HURRICANE	\$ -	\$ 657	\$ -	\$ -	\$ -
10-40-5800-5300-3600	UNIFORMS	\$ 8,470	\$ 9,387	\$ 12,400	\$ 10,702	\$ 12,400
10-40-5800-5300-4500	LANDFILL FEES	\$ 263,888	\$ 305,715	\$ 350,000	\$ 317,980	\$ 350,000
10-40-5800-5300-4501	SERVICE CONTRACTS	\$ 2,781	\$ 1,801	\$ 8,000	\$ 2,756	\$ 8,000
10-76-5800-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ -	\$ -	\$ 220,000	\$ 211,642	\$ 100,000
10-76-5800-5970-9110	TRANSFER TO GF CAPITAL RESERVE	\$ 300,000	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 1,831,466	\$ 1,691,016	\$ 2,257,860	\$ 2,202,401	\$ 2,220,299
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ 36,600	\$ 36,600	\$ 7,995
	Sub-Totals:	\$ -	\$ -	\$ 36,600	\$ 36,600	\$ 7,995
	PW-SANITATION TOTALS:	\$ 1,831,466	\$ 1,691,016	\$ 2,294,460	\$ 2,239,001	\$ 2,228,294

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	SANITATION COMMENTS
Town of Smithfield Budget Justification Sheet								
10-40-5800-5100-0200	Salaries & Wages	624,162	745,441	898,800	908,993	916,908	2%	19 - FTEs: Salary of Public Works Supervisor, 13 Sanitation Equipment Operators, 5 Sanitation Workers.
10-40-5800-5100-0250	Overtime	14,460	13,460	11,000	23,439	27,507	150%	3% Salaries
10-40-5800-5120-0500	FICA	47,207	54,538	69,600	70,629	72,248	4%	FICA 7.65% of wages and overtime
10-40-5800-5125-0600	Group Insurance	175,655	203,384	228,300	205,216	250,284	10%	Medical Insurance
10-40-5800-5125-0610	Retiree Supplemental	8,384	6,796	6,400	7,947	7,425	16%	Supplemental Insurance for Retirees on Medicare.
10-40-5800-5127-0700	Retirement	99,327	126,887	176,100	164,671	189,827	8%	Retirement 15.10% / 401(k) up to Match 5%
10-40-5800-5300-0760	Temp Agency Labor	50,480	-	-	-	-	N/A	Temp labor rate \$16.50 per hour. (end of March cut off)
10-40-5800-5300-0800	Training & Education	4,852	2,804	10,000	440	10,000	0%	Education, Classes & training on technologies and seminars. CDL School
10-40-5800-5300-1000	Debt Collection Fee (18%)	-	76	-	-	-	N/A	
10-40-5800-5300-1100	Telephone	630	1,150	1,200	1,202	1,200	0%	Cell phone allowance for PW Supervisor \$ Crew Leader (\$50/month or \$600/yr each).
10-40-5800-5300-1300	Utilities	3,257	3,570	4,500	3,377	4,500	0%	Utilities for Building
10-40-5800-5300-1700	Equip Maint & Repair	11,440	10,434	25,000	4,718	15,000	-40%	Maintenance and repair of equipment.
10-40-5800-5300-3000	Fuel	82,611	65,236	96,560	61,145	75,000	-22%	Fuel for sanitation vehicles and equipment
10-40-5800-5300-3100	Vehicle Supplies/ Maint.	80,218	98,758	80,000	129,367	100,000	25%	Vehicle repairs and maintenance.

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	SANITATION COMMENTS
10-40-5800-5300-3300	Supplies/ Operations	53,644	40,922	60,000	78,175	80,000	33%	Cleaning supplies for equipment, trash can notices for holiday delays, hand tools, roll out container cost increase \$65. per can (Includes 400 new cans)
10-40-5800-5300-3305	Miscellaneous	-	657	-	-	-	N/A	
10-40-5800-5300-3600-	Uniforms	8,470	9,387	12,400	10,702	12,400	0%	Monthly cost for uniform contract UniFirst \$7,600/yr. Purchase of safety shoes \$3,600. Tee shirts and safety vests \$1200.
10-40-5800-5300-4500	Landfill Fees	263,888	305,715	350,000	317,980	350,000	0%	Tipping fees for JoCo. Landfill, Spain Farms, WM dumpsters etc.
10-40-5800-5300-4501	Service Contracts	2,781	1,801	8,000	2,756	8,000	0%	\$1,917.60 for My Fleet Renewal, \$540.00 for data and two tablets. Maintain X system \$1,500 yearly (8)Tablets \$1,500 year.
10-76-5800-5970-9100	Transfer To GF Capital Projects	-	-	220,000	211,642	100,000	N/A	Funds for Garbage Truck FY28
10-76-5800-5970-9110	Transfer To GF Capital Reserve	300,000	-	-	-	-	N/A	
	Subtotal	1,831,466	1,691,016	2,257,860	2,202,401	2,220,299	-2%	
10-40-5800-5700-7400	Capital Outlay	-	-	36,600	36,600	7,995		Samsara Tracking 13 Devices
	Subtotal	-	-	36,600	36,600	7,995		
	GRAND TOTALS:	1,831,466	1,691,016	2,294,460	2,239,001	2,228,294	-3%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Stormwater						
10-40-5900-5100-0200	SALARIES & WAGES	\$ 16,121	\$ 42,890	\$ 45,900	\$ 51,100	\$ 48,090
10-40-5900-5100-0250	OVERTIME	\$ 1,131	\$ 388	\$ -	\$ 2,971	\$ 2,405
10-40-5900-5120-0500	FICA	\$ 1,422	\$ 3,154	\$ 3,520	\$ 4,142	\$ 3,863
10-40-5900-5125-0600	GROUP INSURANCE	\$ 3,741	\$ 11,064	\$ 11,260	\$ 11,092	\$ 11,964
10-40-5900-5127-0700	RETIREMENT	\$ 2,769	\$ 7,473	\$ 8,890	\$ 9,830	\$ 10,149
10-40-5900-5300-0800	TRAINING & EDUCATION	\$ -	\$ -	\$ 500	\$ -	\$ 500
10-40-5900-5300-1100	TELEPHONE	\$ -	\$ 275	\$ 300	\$ 300	\$ 300
10-40-5900-5300-1700	EQUIP MAINT & REPAIRS	\$ 1,885	\$ -	\$ 15,000	\$ -	\$ 7,500
10-40-5900-5300-3000	FUEL	\$ 1,758	\$ 2,305	\$ 4,500	\$ 1,099	\$ 4,500
10-40-5900-5300-3100	VEHICLE SUPPLIES & MAINTENANCE	\$ 615	\$ 16,215	\$ 20,000	\$ 14,392	\$ 15,000
10-40-5900-5300-3300	SUPPLIES & OPERATIONS	\$ 3,594	\$ 1,459	\$ 10,000	\$ 1,219	\$ 5,000
10-40-5900-5300-3310	DRAINAGE	\$ 126,180	\$ 247,572	\$ 100,000	\$ 65,835	\$ 100,000
10-40-5900-5300-3600	UNIFORMS	\$ -	\$ 115	\$ 550	\$ 400	\$ 550
10-40-5900-5300-4501	CONTRACTED SERVICES	\$ 541	\$ 1,711	\$ 15,180	\$ 14,285	\$ 15,180
10-76-5900-5970-9100	TRANSFER TO GF CAPITAL PROJECTS	\$ -	\$ -	\$ 290,000	\$ 290,000	\$ -
	TRANSFER TO GF CAPITAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 159,757	\$ 334,620	\$ 525,600	\$ 466,665	\$ 225,001
10-40-5900-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 2,460
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -	\$ 2,460
	STORM WATER TOTALS	\$ 159,757	\$ 334,620	\$ 525,600	\$ 466,665	\$ 227,461

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26	FY 26	FY 27	% CHG	STORMWATER COMMENTS
				Adopted Budget	Projected	Requested Budget		
Town of Smithfield Budget Justification Sheet								
10-40-5900-5100-0200	Salaries	16,121	42,890	45,900	51,100	48,090	4.8%	Street Sweeper Salary; up to 2% merit
10-40-5900-5100-0250	Overtime	1,131	388	-	2,971	2,405	100.0%	5% Overtime
10-40-5900-5120-0500	FICA	1,422	3,154	3,520	4,142	3,863	9.7%	FICA 7.65% of wages and overtime
10-40-5900-5125-0600	Group Insurance	3,741	11,064	11,260	11,092	11,964	6.3%	Health Insurance
10-40-5900-5127-0700	Retirement	2,769	7,473	8,890	9,830	10,149	14.2%	Retirement 15.10% / 401(k) up to Match 5%
10-40-5900-5300-0800	Training and Education	-	-	500	-	500	0.0%	Personnel Training
10-40-5900-5300-1100	Telephone	-	275	300	300	300	0.0%	Cell Phone Allowance for Street Sweeper Operator.
10-40-5900-5300-1700	Equip Maintenance and Repair	1,885	-	15,000	-	7,500	-50.0%	Maintenance and repair of equipment
10-40-5900-5300-3000	Fuel	1,758	2,305	4,500	1,099	4,500	0.0%	Fuel for Street Sweeper
10-40-5900-5300-3100	Vehicle Supplies & Maintenance	615	16,215	20,000	14,392	15,000	-25.0%	Maintenance and service of Street Sweeper and drainage equipment
10-40-5900-5300-3300	Supplies & Operations	3,594	1,459	10,000	1,219	5,000	-50.0%	Misc. Supplies for operations.
10-40-5900-5300-3310	Drainage Repairs	126,180	247,572	100,000	65,835	100,000	0.0%	Miscellaneous drainage repairs and maintenance \$97,460,CentralPines Clean water education partnership \$2,540 (CWEP)
10-40-5900-5300-3600	Uniforms	-	115	550	400	550	0.0%	Uniforms for employee(s)
10-40-5900-5300-4501	Contracted Services	541	1,711	15,180	14,285	15,180	0.0%	Engineering Costs for Storm Water Fees. Tablet \$180 Yr. Maintain X \$1,500.00 yearly; Beaver Control

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	STORMWATER COMMENTS
10-76-5900-5970-9100	Transfer to GF Capital Projects	-	-	290,000	290,000	-	N/A	
	Subtotal	159,757	334,620	525,600	466,665	225,001	-57.2%	
10-40-5900-5700-7400	Capital Outlay			-		2,460		Samsara Tracking 2 Devices
	Subtotal	-	-	-	-	2,460		
	GRAND TOTALS:	159,757	334,620	525,600	466,665	227,461	-56.7%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Recreation:						
10-60-6200-5100-0200	SALARIES & WAGES	\$ 367,009	\$ 413,799	\$ 432,080	\$ 468,724	\$ 483,702
10-60-6200-5100-0210	SALARIES, PART TIME	\$ 33,166	\$ 47,121	\$ 36,500	\$ 43,383	\$ 57,150
10-60-6200-5100-0250	OVERTIME	\$ 3,592	\$ 2,439	\$ 5,000	\$ 3,991	\$ 5,000
10-60-6200-5120-0500	FICA	\$ 31,654	\$ 33,410	\$ 36,230	\$ 40,050	\$ 41,758
10-60-6200-5125-0600	GROUP INSURANCE	\$ 97,245	\$ 111,597	\$ 100,800	\$ 106,528	\$ 119,088
10-60-6200-5125-0610	RETIREE SUPPLEMENTAL	\$ 5,647	\$ 7,221	\$ 8,855	\$ 11,096	\$ 11,100
10-60-6200-5127-0700	RETIREMENT	\$ 57,762	\$ 71,851	\$ 84,620	\$ 84,456	\$ 109,716
10-60-6200-5300-0760	TEMP AGENCY LABOR	\$ 10,784	\$ 20,905	\$ 31,200	\$ 31,891	\$ 34,320
10-60-6200-5300-0780	UMPIRES/REFEREES	\$ 27,810	\$ 31,560	\$ 34,425	\$ 30,620	\$ 37,850
10-60-6200-5300-0800	TRAINING & EDUCATION	\$ 3,105	\$ 2,316	\$ 4,000	\$ 1,377	\$ 5,000
10-60-6200-5300-0900	TRAVEL ALLOWANCE	\$ 491	\$ 415	\$ 3,500	\$ 1,454	\$ 3,500
10-60-6200-5300-1100	TELEPHONE	\$ 1,800	\$ 1,800	\$ 3,000	\$ 1,714	\$ 3,000
10-60-6200-5300-1300	UTILITIES	\$ 49,052	\$ 53,972	\$ 61,200	\$ 65,730	\$ 73,200
10-60-6200-5300-1700	EQUIP MAINT & REPAIR	\$ 38,148	\$ 85,375	\$ 73,500	\$ 58,075	\$ 75,000
10-60-6200-5300-2900	PROFESSIONAL FEES	\$ 569	\$ 540	\$ 1,300	\$ 3,531	\$ 1,500
10-60-6200-5300-3000	FUEL	\$ 7,673	\$ 6,253	\$ 9,600	\$ 5,803	\$ 7,500
10-60-6200-5300-3100	VEHICLE SUPPLIES/MAINT	\$ 2,303	\$ 739	\$ 4,000	\$ 1,313	\$ 3,000
10-60-6200-5300-3300	SUPPLIES/OPERATIONS	\$ 72,648	\$ 94,462	\$ 98,000	\$ 93,619	\$ 100,900
10-60-6200-5300-3350	HURRICANE	\$ -	\$ 413	\$ -	\$ 425	\$ -
10-60-6200-5300-3450	RECREATION SPECIAL PROJECTS	\$ 8,047	\$ 10,580	\$ 9,000	\$ 8,998	\$ 10,000
10-60-6200-5300-3470	AMPHITHEATER PROJECTS	\$ 25,765	\$ 28,417	\$ 30,000	\$ 19,029	\$ 30,000
10-60-6200-5300-3600	UNIFORMS	\$ 2,459	\$ 1,983	\$ 3,000	\$ 2,139	\$ 3,875
10-60-6200-5300-4501	SERVICE CONTRACTS	\$ 101,631	\$ 108,846	\$ 112,600	\$ 113,088	\$ 121,500
10-76-6200-5970-9100	TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
	Sub-Totals:	\$ 948,360	\$ 1,136,014	\$ 1,257,410	\$ 1,272,035	\$ 1,337,659
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 210,183	\$ 91,752	\$ 146,500	\$ 429,604	\$ 152,500
	Sub-Totals:	\$ 210,183	\$ 91,752	\$ 146,500	\$ 429,604	\$ 152,500
	RECREATION TOTALS:	\$ 1,158,543	\$ 1,227,766	\$ 1,403,910	\$ 1,701,639	\$ 1,490,159

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	RECREATION COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-6200-5100-0200	Salaries & Wages	367,009	413,799	432,080	468,724	483,702	12%	7 FTE's: Salary of Parks and Recreation Director, Athletics Program Supervisor, Programs Supervisor, Maintenance Supervisor, (3) Maintenance Specialists, Admin. Support Specialist; up to 2% merit
10-60-6200-5100-0210	Salaries/Part-Time	33,166	47,121	36,500	43,383	57,150	57%	Part-Time Facility Supervisors, Scorekeepers, Tournaments, etc. 38 Part-Time Positions approved for Parks & Recreation at any given time.
10-60-6200-5100-0250	Overtime	3,592	2,439	5,000	3,991	5,000	0%	Pay Full-Time Staff to work Tournament / Special Events
10-60-6200-5120-0500	FICA	31,654	33,410	36,230	40,050	41,758	15%	FICA 7.65% of wages and overtime
10-60-6200-5125-0600	Group Insurance	97,245	111,597	100,800	106,528	119,088	18%	Medical Insurance
10-60-6200-5125-0610	Retiree Supplemental	5,647	7,221	8,855	11,096	11,100	25%	Retirement Supplementals
10-60-6200-5127-0700	Retirement	57,762	71,851	84,620	84,456	109,716	30%	Retirement 15.10% / 401(k) up to Match 5%
10-60-6200-5300-0760	Temp Agency Labor	10,784	20,905	31,200	31,891	34,320	10%	Hiring additional labor through temp service (44 weeks).
10-60-6200-5300-0780	Umpires/Referees	27,810	31,560	34,425	30,620	37,850	10%	Contracted Athletic Officials for Youth and Adult Athletics. 558 projected games. Booking fees for assigners
10-60-6200-5300-0800	Training/ Education	3,105	2,316	4,000	1,377	5,000	25%	Travel Costs Associated with NCRPA Conference, Seminars, Education Sessions, Etc.
10-60-6200-5300-0900	Travel Allowance	491	415	3,500	1,454	3,500	0%	Mileage Reimbursement for Employees
10-60-6200-5300-1100	Telephone	1,800	1,800	3,000	1,714	3,000	0%	Cell Phone Allowances: For Director (\$50/month or \$600/yr.), Athletic Programs Coordinator (\$50/month or \$600/yr.), Recreation Programs Coordinator (\$50/month or \$600/yr.), Facilities Maintenance Supervisor (\$50/month or \$600/yr.), 2- Parks Maintenance Worker (\$25/month or \$600/yr)
10-60-6200-5300-1300	Utilities	49,052	53,972	61,200	65,730	73,200	20%	Utilities for All Parks, Porta-Jon for Boat Ramp, Football Field, Water for Splash Pad. Increase due to splash pad addition.
10-60-6200-5300-1700	Equip Maint & Repair	38,148	85,375	73,500	58,075	75,000	2%	General Maintenance and Repair of Parks, Restroom Facilities, Shelters, Athletic Fields, Etc. Fire Ant Control to Athletic Fields and Playgrounds. Mulch for plant beds in parks. Increase due to increased cost of chemicals / mulch / supplies.
10-60-6200-5300-2900	Professional Fees	569	540	1,300	3,531	1,500	15%	NCRPA Dues

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	RECREATION COMMENTS
10-60-6200-5300-3000	Fuel	7,673	6,253	9,600	5,803	7,500	-22%	Fuel for Maintenance Vehicles and Equipment
10-60-6200-5300-3100	Vehicle Supplies/ Maint.	2,303	739	4,000	1,313	3,000	-25%	Maintenance for Recreation Vehicles.
10-60-6200-5300-3300	Supplies/ Operations	72,648	94,462	98,000	93,619	100,900	3%	Color Copies Contract, Johnston County Tax Office for Johnson Park, Johnston County Tax Office for Civitan Field, Parks Supplies (Soap, Toilet Paper, Liners, Paper Towels, Bags for Dog Waste Stations, Athletic Field Paint / Supplies for Athletic Field Maintenance Misc. Supplies for Parks and Recreation Department includes Athletic Equipment (baseball, soccer, basketball, volleyball, cheer, etc.) Uniforms for athletic teams, program supplies, computer and office supplies, trophies and awards, t-shirts for part-time staff, athletic teams fees, park amenities, Football Equipment Replacement, athletic management software, DocuSign software. Increase due to participation
10-60-6200-5300-3305	Miscellaneous	-	413	-	425	-	0%	
10-60-6200-5300-3450	Recreation Special Projects	8,047	10,580	9,000	8,998	10,000	11%	Floats, Sudan / Masonic Groups, Bands/ Floats and Other Associated Costs with Smithfield Christmas Parade (\$3,500), Daddy-Daughter Dance (\$3,500). July 4th Celebration with DSDC (\$2,000). Christmas Parade and Daddy Daughter Dance offset with revenues.
10-60-6200-5300-3470	Amphitheater Projects	25,765	28,417	30,000	19,029	30,000	0%	Riverjam Concerts and Fall Fridays on the Front
10-60-6200-5300-3600	Uniforms	2,459	1,983	3,000	2,139	3,875	29%	Uniforms for Maintenance Employees; Uniform for new employee
10-60-6200-5300-4501	Service Contracts	101,631	108,846	112,600	113,088	121,500	8%	Document Shredding, Waste Management (Dumpster), Turf Management Contract.
10-76-6200-5970-9100	Transfer to GFCRF	-	-	75,000	75,000	-	N/A	
	Subtotal	948,360	1,136,014	1,257,410	1,272,035	1,337,659	6%	
10-60-6200-5700-7400	Capital Outlay	210,183	91,752	146,500	429,604	152,500		Fencing at Community Park (27,500); Walkways/Accessibility (15,000); Ventrac Tractor (45,000); Restroom/Press Box Renovations (26,000) Engineered Plans for Fishing Pier for Pond at Eva Ennis Park (7,500); Soccer Goals (10,000); Parking lot & Seal Coating (125,000)
	Subtotal	210,183	91,752	146,500	429,604	152,500	4%	
	GRAND TOTALS:	1,158,543	1,227,766	1,403,910	1,701,639	1,490,159	6%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Aquatic Center:						
10-60-6220-5100-0200	SALARIES & WAGES	\$ 252,195	\$ 288,971	\$ 321,000	\$ 350,840	\$ 350,851
10-60-6220-5100-0210	SALARIES PART TIME - GENERAL	\$ 128,328	\$ 129,449	\$ 139,000	\$ 144,580	\$ 145,188
10-60-6220-5100-0220	SALARIES PART TIME - AQUATICS	\$ 146,283	\$ 147,761	\$ 137,200	\$ 145,886	\$ 171,000
10-60-6220-5100-0230	SALARIES PART TIME - INSTRUCTORS	\$ 52,225	\$ 51,120	\$ 65,500	\$ 60,709	\$ 75,460
10-60-6220-5100-0250	OVERTIME	\$ 596	\$ 368	\$ 1,000	\$ 106	\$ 1,000
10-60-6220-5120-0500	FICA	\$ 44,961	\$ 43,447	\$ 50,800	\$ 51,191	\$ 56,878
10-60-6220-5125-0600	GROUP INSURANCE	\$ 51,089	\$ 55,882	\$ 75,000	\$ 59,796	\$ 95,136
10-60-6220-5127-0700	RETIREMENT	\$ 41,876	\$ 52,067	\$ 62,320	\$ 66,273	\$ 70,722
10-60-6220-5300-0760	TEMP LABOR	\$ 540	\$ 1,870	\$ 3,500	\$ 3,500	\$ 3,000
10-60-6220-5300-0800	TRAINING AND EDUCATION	\$ 1,976	\$ 3,489	\$ 4,000	\$ 2,000	\$ 4,000
10-60-6220-5300-1100	TELEPHONE	\$ 1,550	\$ 1,150	\$ 2,100	\$ 943	\$ 2,400
10-60-6220-5300-1300	UTILITIES	\$ 184,338	\$ 156,518	\$ 185,000	\$ 185,275	\$ 193,000
10-60-6220-5300-1301	GENERATOR FUEL & MAINT.	\$ 18,157	\$ 17,098	\$ 27,875	\$ 25,229	\$ 27,875
10-60-6220-5300-1700	EQUIP MAINT & REPAIR	\$ 41,520	\$ 25,483	\$ 30,000	\$ 29,532	\$ 35,000
10-60-6220-5300-3300	SUPPLIES/OPERATION	\$ 19,320	\$ 24,349	\$ 35,000	\$ 21,143	\$ 30,000
10-60-6220-5300-3900	AQUATIC SUPPLIES	\$ 12,968	\$ 5,451	\$ 15,000	\$ 18,867	\$ 15,000
10-60-6220-5300-4000	CONCESSIONS PRO SHOP	\$ 25,719	\$ 27,437	\$ 25,000	\$ 21,269	\$ 25,000
10-60-6220-5300-4200	ADVERTISING	\$ 3,972	\$ 3,620	\$ 8,500	\$ 5,949	\$ 8,500
10-60-6220-5300-4501	SERVICE CONTRACTS	\$ 22,799	\$ 23,861	\$ 24,575	\$ 42,010	\$ 25,450
10-60-6220-5300-4509	C.S./PNC MERCHANT SERVICE	\$ 24,759	\$ 25,830	\$ 26,000	\$ 23,978	\$ 28,300
	Sub-Totals:	\$ 1,075,171	\$ 1,085,222	\$ 1,238,370	\$ 1,259,075	\$ 1,363,760
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ 101,358	\$ 32,593	\$ 40,000	\$ 112,950	\$ 122,500
	Sub-Totals:	\$ 101,358	\$ 32,593	\$ 40,000	\$ 112,950	\$ 122,500
	AQUATIC CENTER TOTALS:	\$ 1,176,529	\$ 1,117,815	\$ 1,278,370	\$ 1,372,025	\$ 1,486,260

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	AQUATICS CENTER COMMENTS
Town of Smithfield Budget Justification Sheet								
10-60-6220-5100-0200	Salaries & Wages	252,195	288,971	321,000	350,840	350,851	9%	5 FTE's: SRAC Director, SRAC Center Supervisor, Aquatics Supervisor, Asst. Aquatics Supervisor, Admin. Support Specialist; up to 2% merit
10-60-6220-5100-0210	Salaries Part-Time/General	128,328	129,449	139,000	144,580	145,188	4%	Front Desk Staff, Playroom Staff, Facility Supervision.
10-60-6220-5100-0220	Salaries Part-Time/ Aquatics	146,283	147,761	137,200	145,886	171,000	25%	Part-Time Pool Staff: Lifeguards, P/T Managers, Swim Meet/Events Staff
10-60-6220-5100-0230	Salaries Part-Time/ Instructors	52,225	51,120	65,500	60,709	75,460	15%	Part-Time Fitness Instructors, Part-Time Aquatics Instructors, Class Instructors, Camp Counselors and Staff
10-60-6220-5100-0250	Overtime	596	368	1,000	106	1,000	0%	Additional work required for special events / programs (i.e.. Triathlon)
10-60-6220-5120-0500	FICA	44,961	43,447	50,800	51,191	56,878	12%	FICA 7.65% of wages and overtime
10-60-6220-5125-0600	Group Insurance	51,089	55,882	75,000	59,796	95,136	27%	Medical Insurance
10-60-6220-5127-0700	Retirement	41,876	52,067	62,320	66,273	70,722	13%	Retirement 15.10% / 401(k) up to Match 5%
10-60-6220-5300-0760	Temporary Labor	540	1,870	3,500	3,500	3,000	-14%	Additional Custodians / Cleaning on Weekends.
10-60-6220-5300-0800	Training/ Conf.	1,976	3,489	4,000	2,000	4,000	0%	Training and Education for SRAC Staff
10-60-6220-5300-1100	Telephone	1,550	1,150	2,100	943	2,400	14%	Cell Allowances: SRAC Director (\$50/month or \$600/yr.), Aquatics Supervisor (\$50/month or \$600/yr.), SRAC Supervisor (\$50/month or \$600/yr.)
10-60-6220-5300-1300	Utilities	184,338	156,518	185,000	185,275	193,000	4%	Utilities (Water, Sewer, Electricity) Internet and Cable for SRAC
10-60-6220-5300-1301	Generator Fuel/Maint.	18,157	17,098	27,875	25,229	27,875	0%	Power Secure Monthly Monitoring (\$3,000), Power Secure Preventative Maintenance for Generator (\$3,265), Projected Fuel Cost for Generator. Increase due to increase in diesel fuel.
10-60-6220-5300-1700	Equip Maint & Repair	41,520	25,483	30,000	29,532	35,000	17%	Replace / Repair Fitness Equipment, Building Repairs, Pool Equipment Repairs and General Repairs to SRAC. Includes UV Lights Bulb Replacement
10-60-6220-5300-3300	Supplies/ Operations	19,320	24,349	35,000	21,143	30,000	-14%	General Equipment and Office Supplies, Supplies for Summer Camps, Supplies for Group Classes, Arts and Pottery Classes etc. Operational costs for SRAC.

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	AQUATICS CENTER COMMENTS
10-60-6220-5300-3900	Aquatic Supplies	12,968	5,451	15,000	18,867	15,000	0%	Supplies and Operations for Swimming Pool / Splash Park
10-60-6220-5300-4000	Concessions/ Pro Shop	25,719	27,437	25,000	21,269	25,000	0%	Supplies for Concessions for Aquatics Center, Off-Set with Revenues
10-60-6220-5300-4200	Advertising	3,972	3,620	8,500	5,949	8,500	0%	Marketing and Advertising for SRAC
10-60-6220-5300-4501	Service Contracts	22,799	23,861	24,575	42,010	25,450	4%	Costs related to software program for accounting, membership management, online program registration.
10-60-6220-5300-4509	C.S./PNC Merchant Services	24,759	25,830	26,000	23,978	28,300	9%	Fees paid for Credit Card / Debit Card Services. These fees are revenue driven.
	Subtotal	1,075,171	1,085,222	1,238,370	1,259,075	1,363,760	10%	
10-60-6220-5700-7400	Capital Outlay	101,358	32,593	\$ 40,000	112,950	\$ 122,500		Carpet Replacement (40,000); Pool Heater Replacement (7,500); Parking Lot & Seal Coating (45,000); Scoreboard (30,000)
	Subtotal	101,358	32,593	40,000	112,950	122,500	206%	
	GRAND TOTALS:	1,176,529	1,117,815	1,278,370	1,372,025	1,486,260	16%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Sarah Yard Center						
10-60-6240-5100-0210	SALARIES & WAGES	\$ 11,598	\$ 12,604	\$ 13,200	\$ 13,200	\$ 1,950
10-60-6240-5120-0500	FICA	\$ 887	\$ 895	\$ 101	\$ 1,010	\$ 149
10-60-6240-5300-1300	UTILITIES	\$ 8,830	\$ 7,583	\$ 12,000	\$ 12,000	\$ 12,000
10-60-6240-5300-1701	BLDG MAINTENANCE	\$ 1,015	\$ 3,144	\$ 6,500	\$ 6,500	\$ 6,500
10-60-6240-5300-3300	SUPPLIES & OPERATIONS	\$ 9,303	\$ 7,007	\$ 10,000	\$ 10,000	\$ 2,500
10-60-6240-5300-4501	SERVICE CONTRACTS	\$ 5,078	\$ 3,882	\$ 3,600	\$ 3,600	\$ 3,600
	Sub-Totals:	\$ 36,711	\$ 35,115	\$ 45,401	\$ 46,310	\$ 26,699
10-60-6240-5700-7400	CAPITAL OUTLAY	\$ 7,476	\$ 4,300	\$ -	\$ -	\$ -
	Sub-Totals:	\$ 7,476	\$ 4,300	\$ -	\$ -	\$ -
	SARAH YARD CENTER TOTALS	\$ 44,187	\$ 39,415	\$ 45,401	\$ 46,310	\$ 26,699

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27	% CHG	SYCC COMMENTS
						Requested Budget		
10-60-6240-5100-0210	Salaries	11,598	12,604	13,200	13,200	1,950	-85%	Part-time staffing for center. (Reducing due to B&GC taking over August 15, 2026)
10-60-6240-5120-0500	FICA	887	895	101	1,010	149	48%	FICA 7.65% of wages and overtime
10-60-6240-5300-1300	Utilities	8,830	7,583	12,000	12,000	12,000	0%	Electric, Gas, Internet
10-60-6240-5300-1701	Bldg. Maintenance	1,015	3,144	6,500	6,500	6,500	0%	Maintenance and repairs to building as required
10-60-6240-5300-3300	Supplies & Operations	9,303	7,007	10,000	10,000	2,500	-75%	Misc. Supplies for operations and activities, special events, outside programs
10-60-6240-5300-3305	Miscellaneous	-	11	-	-	-		
10-60-6240-5300-4501	Service Contracts	5,078	3,882	3,600	3,600	3,600	0%	Custodial Services
	Subtotal	36,711	35,126	45,401	46,310	26,699	-41%	
10-60-6240-5700-7400	Capital Outlay	7,476	4,300	-	-	-		
	Subtotal	7,476	4,300	-	-	-		
	GRAND TOTALS:	44,187	39,426	45,401	46,310	26,699	-41%	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Stadium						
	P/T SALARIES	\$ -	\$ -	\$ -	\$ -	2,000
	FICA	\$ -	\$ -	\$ -	\$ -	153
	UTILITIES	\$ -	\$ -	\$ -	\$ -	5,000
	BLDG. MAINTENANCE	\$ -	\$ -	\$ -	\$ -	5,000
	SUPPLIES & OPERATIONS	\$ -	\$ -	\$ -	\$ -	2,500
	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	-
	SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	-
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -	12,653
	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	-
	Sub-Totals:	\$ -	\$ -	\$ -	\$ -	-
	STADIUM TOTALS	\$ -	\$ -	\$ -	\$ -	12,653

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	Stadium
-	P/T Salaries	-	-	-	-	2,000	New	Part-Time staff to clean up around stadium after games
-	FICA	-	-	-	-	153	New	7.65%
-	Utilities	-	-	-	-	5,000	New	Water/Sewer/Electric
-	Bldg. Maintenance	-	-	-	-	5,000	New	Maintenance and repairs when required after stadium is CO'd
-	Supplies & Operations	-	-	-	-	2,500	New	Misc supplies for operations
-	Miscellaneous	-	-	-	-	-	New	
-	Service Contracts	-	-	-	-	-	New	
	Subtotal	-	-	-	-	14,653	New	
-	Capital Outlay	7,476	4,300	-	-	-		
	Subtotal	7,476	4,300	-	-	-		
	GRAND TOTALS:	7,476	4,300	-	-	14,653	New	Department Budget % Change

General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Contingency:						
10-00-9990-5300-0000	CONTINGENCY	\$ 275,000	\$ -	\$ 252,696	\$ -	\$ 283,007
Sub-Totals:		\$ 275,000	\$ -	\$ 252,696	\$ -	\$ 283,007
Total Revenues:		\$ 19,988,250	\$ 23,065,348	\$ 24,465,567	\$ 24,328,311	\$ 24,798,099
Less:						
Total Expenditures:		\$ 16,139,694	\$ 17,731,348	\$ 24,330,954	\$ 24,030,732	\$ 24,798,098
Amount Revenues Over (Under) Expenditures:		\$ 3,848,556	\$ 5,334,000	\$ 134,613	\$ 297,579	\$ 0

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	CONTINGENCY COMMENTS
10-00-9990-5300-0000	Contingency	275,000	-	252,696		283,007	12%	Contingency Funding
GRAND TOTALS:		275,000	-	252,696	-	283,007	12%	Department Budget % Change

Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
W/S Revenue Includes Loans	\$ 13,101,104	\$ 13,232,638	\$ 13,754,865	\$ 14,927,526	\$ 14,219,190
Less Expenses:					
Water Plant:	\$ 2,857,194	\$ 2,862,063	\$ 4,052,050	\$ 3,698,565	\$ 4,760,262
Water/Sewer Distribution:	\$ 5,835,925	\$ 7,310,069	\$ 8,385,872	\$ 7,182,219	\$ 8,596,001
Debt Service:	\$ 1,027,023	\$ 1,060,246	\$ 1,060,247	\$ 1,060,247	\$ 762,792
Contingency:	\$ -	\$ -	\$ 256,696	\$ -	\$ 100,135
Amount Revenues Over (Under) Expenditures:	\$ 3,380,962	\$ 2,000,261	\$ -	\$ 2,986,495	\$ (0)

Water/Sewer Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Water/Sewer Revenues:						
30-71-3500-3505-0000	WATER SALES	\$ 3,737,590	\$ 3,343,763	\$ 3,750,000	\$ 3,661,969	\$ 3,937,500
30-71-3500-3505-0001	WATER SALES(WHOLESALE)	\$ 2,804,752	\$ 2,920,957	\$ 2,800,000	\$ 2,874,942	\$ 3,000,000
30-71-3500-3510-0000	SEWER SALES	\$ 5,804,153	\$ 5,565,741	\$ 5,945,090	\$ 6,212,514	\$ 6,263,190
30-71-3500-3520-0001	MISC. SALES & SERVICE	\$ 5,722	\$ 5,132	\$ 4,000	\$ 857	\$ 4,000
30-71-3500-3505-0002	NON-REFUND WA CUT ON FEE	\$ 30,400	\$ 35,525	\$ 30,000	\$ 33,300	\$ 33,000
30-71-3500-3523-0000	WATER TAPS	\$ 14,580	\$ 56,714	\$ 10,000	\$ 19,714	\$ 11,500
30-71-3500-3523-0010	WATER SYSTEM DEVELOPMENT FEES	\$ 75,210	\$ -	\$ 75,000	\$ 35,786	\$ 75,000
30-71-3500-3524-0000	WATER METER SET FEES	\$ 69,354	\$ 42,561	\$ 45,000	\$ 10,089	\$ 45,000
30-71-3500-3525-0000	SEWER TAPS	\$ 11,735	\$ 12,725	\$ 10,000	\$ 738,197	\$ 10,000
30-71-3500-3525-0010	SEWER SYSTEM DEVELOPMENT FEES	\$ 170,500	\$ -	\$ 500,000	\$ 45,780	\$ 500,000
30-71-3500-3772-0000	SLUDGE PROCESSING	\$ -	\$ 15,840	\$ -	\$ 12,114	\$ -
30-71-3550-3560-0000	PENALTIES	\$ 63,276	\$ 74,220	\$ 60,000	\$ 67,628	\$ 65,000
30-71-3800-3800-0003	FIXED ASSET DISPOSAL	\$ -	\$ 942	\$ -	\$ 500	\$ -
30-71-3800-3800-0004	LEGAL PROCEEDS	\$ -	\$ 297,879	\$ -	\$ 851,954	\$ -
30-71-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 313,830	\$ 393,415	\$ 225,775	\$ 362,182	\$ 275,000
30-71-3900-3900-0000	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 300,000	\$ -	\$ -
30-71-3990-3990-0770	INSURANCE RECOVERY	\$ -	\$ 9,330	\$ -	\$ -	\$ -
30-75-3870-3870-0044	TRANS TO BOOKER DAIRY RD FD	\$ -	\$ 457,896	\$ -	\$ -	\$ -
Sub-Totals:		\$ 13,101,104	\$ 13,232,638	\$ 13,754,865	\$ 14,927,526	\$ 14,219,190

Water/Sewer Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Water Plant:						
30-71-7200-5100-0200	SALARIES & WAGES	\$ 523,030	\$ 547,084	\$ 600,080	\$ 648,353	\$ 633,603
30-71-7200-5100-0250	OVERTIME	\$ 29,653	\$ 23,518	\$ 20,000	\$ 43,818	\$ 31,680
30-71-7200-5120-0500	FICA TAXES	\$ 42,725	\$ 41,405	\$ 47,450	\$ 52,912	\$ 50,894
30-71-7200-5125-0600	GROUP INSURANCE	\$ 137,702	\$ 125,671	\$ 112,600	\$ 105,374	\$ 119,640
30-71-7200-5125-0610	RETIREE SUPPLEMENTAL	\$ 4,450	\$ 5,169	\$ 4,300	\$ 6,145	\$ 5,100
30-71-7200-5127-0700	RETIREMENT	\$ 86,379	\$ 102,776	\$ 120,140	\$ 124,118	\$ 133,722
30-71-7200-5300-3305	MISCELLANEOUS	\$ -	\$ 484	\$ -	\$ -	\$ -
30-71-7200-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 364	\$ -	\$ -	\$ -	\$ -
30-71-7200-5300-0800	TRAINING & EDUCATION	\$ 7,004	\$ 6,916	\$ 10,180	\$ 10,875	\$ 10,180
30-71-7200-5300-1100	TELEPHONE	\$ 4,715	\$ 4,004	\$ 5,010	\$ 3,224	\$ 5,010
30-71-7200-5300-1201	LEGAL FEES	\$ 26,548	\$ 29,921	\$ 5,000	\$ 1,311	\$ 5,000
30-71-7200-5300-1300	UTILITIES	\$ 220,601	\$ 218,074	\$ 198,000	\$ 214,837	\$ 215,000
30-71-7200-5300-1700	EQUIP MAINT & REPAIR	\$ 79,037	\$ 116,249	\$ 100,000	\$ 114,113	\$ 140,000
30-71-7200-5300-1701	BUILDING MAINT & REPAIR	\$ 29,193	\$ 32,193	\$ 40,000	\$ 5,409	\$ 45,000
30-71-7200-5300-2900	PROFESSIONAL SERVICES	\$ 34,613	\$ 24,521	\$ 35,000	\$ 26,956	\$ 35,000
30-71-7200-5300-3000	FUEL	\$ 2,369	\$ 2,114	\$ 1,600	\$ 1,477	\$ 1,600
30-71-7200-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 2,480	\$ 5,344	\$ 2,500	\$ 769	\$ 2,500
30-71-7200-5300-3300	SUPPLIES/OPERATIONS	\$ 801,708	\$ 727,860	\$ 1,099,090	\$ 799,662	\$ 1,118,833
30-71-7200-5300-3303	IT SUPPLIES	\$ -	\$ 736	\$ 2,000	\$ 1,351	\$ 2,000
30-71-7200-5300-3600	UNIFORMS	\$ 5,092	\$ 4,974	\$ 4,500	\$ 5,612	\$ 4,500
30-71-7200-5300-4501	SERVICE CONTRACTS	\$ 281,965	\$ 235,882	\$ 419,600	\$ 307,247	\$ 426,000
30-76-7200-5970-9101	TRANSFER TO W/S CAP PROJ FUND	\$ 450,000	\$ 471,000	\$ 1,125,000	\$ 1,125,000	\$ 1,675,000
	Sub-Totals:	\$ 2,769,627	\$ 2,725,895	\$ 3,952,050	\$ 3,598,565	\$ 4,660,262
30-71-7200-5700-7400	CAPITAL OUTLAY	\$ 87,567	\$ 136,168	\$ 100,000	\$ 100,000	\$ 100,000
	Sub-Totals:	\$ 87,567	\$ 136,168	\$ 100,000	\$ 100,000	\$ 100,000
	WATER PLANT TOTALS:	\$ 2,857,194	\$ 2,862,063	\$ 4,052,050	\$ 3,698,565	\$ 4,760,262

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27	% CHG	WATER PLANT COMMENTS
						Requested Budget		
Town of Smithfield Budget Justification Sheet								
30-71-7200-5100-0200	Salaries & Wages	523,030	547,084	600,080	648,353	633,603	6%	10 FTEs 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; Up to 2% merit
30-71-7200-5100-0250	Overtime	29,653	23,518	20,000	43,818	31,680	58%	Projected overtime at 5% of salaries
30-71-7200-5120-0500	FICA	42,725	41,405	47,450	52,912	50,894	7%	7.65% of Wages
30-71-7200-5125-0600	Group Insurance	137,702	125,671	112,600	105,374	119,640	6%	Medical Insurance
30-71-7200-5125-0610	Retiree Supplemental	4,450	5,169	4,300	6,145	5,100	19%	Retiree supplement
30-71-7200-5127-0700	Retirement	86,379	102,776	120,140	124,118	133,722	11%	Retirement 15.10% / 401(k) up to Match 5%
30-71-7200-5300-0771	Unemployment Compensation	364	-	-	-	-	N/A	
30-71-7200-5300-0800	Training/ Education	7,004	6,916	10,180	10,875	10,180	0%	State Lab Certification Fee (\$350), NCVWA Dues for Plant Personnel (\$500), NCWTFD Board Certification Renewal (\$1000), Miscellaneous Training to maintain certification (\$1250) Certification school for two operators (\$2,000). Permit to operate a public water system (\$4,220). Discharge Permit fee (\$860).
30-71-7200-5300-1000	Debt Collection Fee (18%)	17	-	-	-	-	N/A	
30-71-7200-5300-1100	Telephone	4,715	4,004	5,010	3,224	5,010	0%	Cellphone Allowance: 6 employees at \$600/yr each. 3 land lines at \$170/yr each.
30-71-7200-5300-1201	Legal Fees	26,548	29,921	5,000	1,311	5,000	0%	Portion of attorney fees
30-71-7200-5300-1300	Utilities	220,601	218,074	198,000	214,837	215,000	9%	Water Plant Electric Bill - Water Plant Water/Sewer Bill, Fuel Oil for water Plant and River Generators, installed generators for algae
30-71-7200-5300-1700	Equip Maint & Repair	79,037	116,249	100,000	114,113	140,000	40%	Maintenance and Repair of Motors, Pumps, Valves, Chlorinators, Generators and other associated equipment at the Water Plant. Replace check valve and gate valve at the reservoir
30-71-7200-5300-1701	Building Maint & Repair	29,193	32,193	40,000	5,409	45,000	13%	Paint interior parts of the plant and replace top of chemical building
30-71-7200-5300-2900	Professional Services	34,613	24,521	35,000	26,956	35,000	0%	Misc. Engineering related to plant (SCADA Consultant, etc.)
30-71-7200-5300-3000	Fuel	2,369	2,114	1,600	1,477	1,600	0%	Fuel
30-71-7200-5300-3100	Vehicle Supplies/ Maintenance	2,480	5,344	2,500	769	2,500	0%	Maintenance on 3 service trucks and backhoe.

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	WATER PLANT COMMENTS
30-71-7200-5300-3300	Supplies/ Operations	801,708	727,860	1,099,090	799,662	1,118,833	2%	Aluminum Sulfate (\$257,880), Caustic (\$397,113), Ammonia (\$26,065), Captor (\$18,343), Chlorine (\$94,605), Sodium Permanganate (\$21,000), Phosphate (\$97,020), Polymer (\$46,880), Sodium Chlorite (\$72,000), Lab Supplies (\$78,750), Copier (\$760), Tools (\$7,000), Miscellaneous Equipment (\$30,000) 4% Increase in chemicals continues economic trend.
30-71-7200-5300-3303	IT Supplies	-	736	2,000	1,351	2,000	0%	IT Supplies authorized by IT Director for Water Plant Information Technology Systems
30-71-7200-5300-3305	Miscellaneous	-	484	-	-	-		
30-71-7200-5300-3600	Uniforms	5,092	4,974	4,500	5,612	4,500	0%	Uniforms and Safety Shoes for Water Plant Employees.
30-71-7200-5300-4501	Service Contracts	281,965	235,882	419,600	307,247	426,000	2%	Certified Testing for Water Plant (\$42,000), Annual Mowing and Landscape Contract for Plant (\$25,000), Dumpster Rental Waste Management (\$1000), First Aid Safety Supplies (\$1000), Annual Maintenance Agreement Southern Corrosion (\$53,200), Quarterly Instrumentation & flow calibration (\$10,000), Generator annual service agreement (\$18,000), Sludge removal (\$75,000), Technician to service lab equipment (\$10,000), Misc. Contract Services (\$15,000), River Dredging (\$65,000), Janitorial Services (\$10,800), Diver to clean sand from raw pump station (\$100,000) Testing services have risen and service contract for new plant generators are now included
30-76-7200-5970-9101	Transfer to W/S Cap Proj Fund	450,000	471,000	1,125,000	1,125,000	1,675,000	49%	East Smithfield Water Improvements (\$325,000) Plant Intake Improvements (\$800,000) PFAS Treatment (\$350,000), West Smithfield Elevated Tank (\$200,000)
	Subtotal	2,769,643	2,725,895	3,952,050	3,598,565	4,660,262	18%	
30-71-7200-5700-7400	Capital Outlay	87,567	136,168	100,000	100,000	100,000	0%	Raw water pump rebuild (Sand)
	Subtotal	87,567	136,168	100,000	100,000	100,000	0%	
	GRAND TOTALS:	2,857,210	2,862,063	4,052,050	3,698,565	4,760,262	17%	Department Budget % Change

Water/Sewer Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Water/Sewer Distribution:						
30-71-7220-5100-0200	SALARIES & WAGES	\$ 872,167	\$ 954,765	\$ 1,214,100	\$ 1,201,165	\$ 1,230,324
30-71-7220-5100-0210	SALARIES/COUNCIL	\$ 13,999	\$ 20,878	\$ 21,000	\$ 21,735	\$ 21,000
30-71-7220-5100-0250	OVERTIME	\$ 55,219	\$ 73,918	\$ 50,000	\$ 88,205	\$ 86,123
30-71-7220-5120-0500	FICA TAXES	\$ 71,473	\$ 74,550	\$ 98,310	\$ 97,719	\$ 102,315
30-71-7220-5125-0600	GROUP INSURANCE	\$ 216,429	\$ 204,996	\$ 262,820	\$ 223,242	\$ 275,721
30-71-7220-5125-0610	RETIREE SUPPLEMENTAL	\$ 20,693	\$ 20,204	\$ 19,000	\$ 23,204	\$ 26,400
30-71-7220-5127-0700	RETIREMENT	\$ 143,192	\$ 176,431	\$ 239,900	\$ 234,595	\$ 264,606
30-71-7220-5300-0770	PROP. LIA. INS./WK COMP	\$ 152,190	\$ 178,235	\$ 175,775	\$ 185,526	\$ 187,127
30-71-7220-5300-0800	TRAINING & EDUCATION	\$ 4,498	\$ 4,283	\$ 8,750	\$ 9,257	\$ 19,750
30-71-7220-5300-1000	DEBT COLLECTION FEE (18%)	\$ 10	\$ 141	\$ -	\$ -	\$ -
30-71-7220-5300-1100	TELEPHONE	\$ 5,429	\$ 4,947	\$ 4,860	\$ 4,606	\$ 4,860
30-71-7220-5300-1300	UTILITIES	\$ 45,504	\$ 48,614	\$ 35,000	\$ 52,057	\$ 55,000
30-71-7220-5300-1700	EQUIP MAINT & REPAIR	\$ 39,514	\$ 26,614	\$ 100,000	\$ 56,062	\$ 135,000
30-71-7220-5300-2900	PROF. SERVICES/UNEMPL.	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
30-71-7220-5300-3000	FUEL	\$ 37,747	\$ 33,489	\$ 35,000	\$ 23,483	\$ 35,000
30-71-7220-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 37,000	\$ 29,577	\$ 35,000	\$ 23,036	\$ 38,500
30-71-7220-5300-3300	SUPPLIES/OPERATIONS	\$ 295,281	\$ 339,867	\$ 366,025	\$ 541,899	\$ 402,628
30-71-7220-5300-3350	HURRICANE	\$ -	\$ 848	\$ -	\$ -	\$ -
30-71-7220-5300-3303	IT SUPPLIES	\$ -	\$ 25	\$ 2,040	\$ -	\$ 6,434
30-71-7220-5300-3600	UNIFORMS	\$ 7,619	\$ 9,764	\$ 8,500	\$ 8,363	\$ 12,500
30-71-7220-5300-4402	MISCELLANEOUS	\$ -	\$ 17	\$ -	\$ -	\$ -
30-71-7220-5300-4500	SEWAGE TREATMENT	\$ 2,192,293	\$ 3,149,084	\$ 2,817,000	\$ 2,271,476	\$ 3,000,000
30-71-7220-5300-4501	SERVICE CONTRACTS	\$ 212,955	\$ 250,380	\$ 255,470	\$ 284,268	\$ 272,234
30-71-7220-5300-4503	COUNTY SYSTEM DEVELOPMENT FEE	\$ 125,597	\$ 363,675	\$ -	\$ -	\$ -
30-71-7220-5300-5710	W-S FUND BAL./ECON. DEVEL.	\$ 129,364	\$ 45,908	\$ 91,200	\$ 91,200	\$ 20,000
30-71-7220-5500-9104	WATER/SEWER PIL-PROPERTY TAX	\$ 117,640	\$ 117,640	\$ 150,000	\$ 150,000	\$ 150,000
30-76-7220-5970-0070	TRANSFER TO W/S CAPITAL RESERVE	\$ -	\$ 590,000	\$ 800,000	\$ -	\$ 225,000
30-76-7220-5970-9101	TRANSFER TO W/S CAPITAL PROJ. FUND	\$ 900,000	\$ 490,214	\$ 1,120,000	\$ 1,120,000	\$ 835,000
	Sub-Totals:	\$ 5,695,813	\$ 7,209,063	\$ 7,914,750	\$ 6,711,097	\$ 7,410,521
30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 140,112	\$ 101,006	\$ 471,122	\$ 471,122	\$ 1,185,480
	Sub-Totals:	\$ 140,112	\$ 101,006	\$ 471,122	\$ 471,122	\$ 1,185,480
	WATER/SEWER TOTALS:	\$ 5,835,925	\$ 7,310,069	\$ 8,385,872	\$ 7,182,219	\$ 8,596,001

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted		FY 27		WATER/SEWER COMMENTS
				Budget	FY 26 Projected	Requested Budget	% CHG	
Town of Smithfield Budget Justification Sheet								
30-71-7220-5100-0200	Salaries & Wages	872,167	954,765	1,214,100	1,201,165	1,230,324	1%	Salary 18 FTEs: 1/2 Public Utilities Director, 1/2 Billing Analyst, Superintendent for Water/Sewer, 2 Pump Station Mechanic, Waste Water System Tech, 2 Crew Leader, 1 Customer Service Representative, 5 Utility Line Mechanic; 2 Meter Readers. On-call Pay (\$11,280), Call back hours paid at regular pay and not overtime (\$2,600); Up to 2% Merit
30-71-7220-5100-0210	Salaries/Council	13,999	20,878	21,000	21,735	21,000	0%	Annual Salary of the Mayor (\$10,500/3= \$3,500) Annual Salary of Council Members (\$7,500 x 7 = \$52,500/3=\$17,500)
30-71-7220-5100-0250	Overtime	55,219	73,918	50,000	88,205	86,123	72%	Projected overtime at 7% of salaries
30-71-7220-5120-0500	FICA	71,473	74,550	98,310	97,719	102,315	4%	7.65% of Wages
30-71-7220-5125-0600	Group Insurance	216,429	204,996	262,820	223,242	275,721	5%	Medical Insurance
30-71-7220-5125-0610	Retiree Supplemental	20,693	20,204	19,000	23,204	26,400	39%	Retiree supplemental
30-71-7220-5127-0700	Retirement	143,192	176,431	239,900	234,595	264,606	10%	Retirement 15.10% / 401(k) up to Match 5%
30-71-7220-5300-0770	Prop Liab Ins/WK Comp	152,190	178,235	175,775	185,526	187,127	6%	Property and Liability Insurance; Workers Compensation Insurance
30-71-7220-5300-0800	Training / Education	4,498	4,283	8,750	9,257	19,750	126%	NCWTFO Certifications (\$240) WPCSOCC Certifications (\$350), Certifications & Registrations for NCWTFO Training (\$160), Distribution and Collection School Fees (2 people @\$1,000 ea.), Blood Borne Pathogens (\$2,500), Audiological Testing, (\$2,000), CDL training & renewal (\$1,500), Training for new F.O.G. Coordinator & Locator (\$2,000); Councilman Cohen (\$3,000); Councilman Wood (\$3,000); Councilman Rabil (\$3,000)
30-71-7220-5300-100	Debt Collection Fee (18%)	10	141	-	-	-	0%	
30-71-7220-5300-1100	Telephone	5,429	4,947	4,860	4,606	4,860	0%	Cellphone Allowance for 3 employees (\$600/year = \$1,800), Cellphone Allowance for 7 employees (\$180/year = \$1,260) Land Line Costs, \$1,800.
30-71-7220-5300-1300	Utilities	45,504	48,614	35,000	52,057	55,000	57%	Progress Energy Billing for Lift Stations, Town of Smithfield Billing for Lift Stations, Propane Gas for Generators (\$1100), 1/2 TWC Line for SCADA remote access (\$900). Increase \$5,000 for diesel at two lift stations
30-71-7220-5300-1700	Equip Maint & Repair	39,514	26,614	100,000	56,062	135,000	35%	Maintenance of Pumps, Motors, SCADA and Controls for Town's Wastewater Pumps for 21 Lift Stations, Test 20 RPZ and replacement of rpz (\$2,600). Need to buy floats, switches, timers & pumps as spare parts & stock. The price of replacement pumps has jumped 20%. We now have 22 lift stations, with 2 more to come on-line in 2026 and 2 more planned past that.

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted		FY 27		WATER/SEWER COMMENTS
				Budget	FY 26 Projected	Requested Budget	% CHG	
30-71-7220-5300-2900	Professional Services	-	-	5,000	-	5,000	0%	Miscellaneous Engineering Fees Related to Work at Water and Sewer Line major repairs and replacements (\$5,000).
30-71-7220-5300-3000	Fuel	37,747	33,489	35,000	23,483	35,000	0%	Fuel for Water and Sewer Line Maintenance Crews and meter readers.
30-71-7220-5300-3100	Vehicle Supplies/ Maintenance	37,000	29,577	35,000	23,036	38,500	10%	Maintenance and Repair of Fleet Vehicles (Oil, Tires, Parts). Deferred maintenance on heavy equipment. Cost of parts increasing by about 10%
30-71-7220-5300-3300	Supplies/ Operations	295,281	339,867	366,025	541,899	402,628	10%	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 (\$4,220), Green Guard Safety Supplies (\$600), NC Rural Water Association Membership (\$350), Copier (\$776), Misc. replacement hand tools for the crews (\$2,000). Degreaser for lift stations (\$80,000) Line Item Increase due to increase in cost of pipe, couplings, fittings & appurtenances. Anticipate a rise in parts and material costs by 10%.
30-71-7220-5300-3305	Miscellaneous	-	848	-	-	-	0%	
30-71-7220-5300-3307	IT Supplies	-	25	2,040	-	6,434	215%	\$4,434 EOA; supplies
30-71-7220-5300-3600	Uniforms	7,619	9,764	8,500	8,363	12,500	47%	Uniforms and Safety Shoes for Water/Sewer Employees, Safety Shoe Allowance (\$150 ea.); caps and misc. purchases. Two more employees at \$2,000/each.
30-71-7220-5300-4500	Sewage Treatment	2,192,293	3,149,084	2,817,000	2,271,476	3,000,000	6%	Annual Treatment Costs of Wastewater from Johnston County. County charges have risen every year over the past 4 years. Anticipate another hike in the coming year. 2020-2021 Sewage Treatment Cost (\$3,143,910) 2021-2022 Sewage Treatment Cost (\$2,402,736) 2022-2023 Sewage Treatment Cost (\$2,049,762) 2023-2024 Sewage Treatment Cost (\$2,192,293) 2024-2025 Sewage Treatment Cost (\$3,149,084)
30-71-7220-5300-4501	Service Contracts	212,955	250,380	255,470	284,268	272,234	7%	ORC Service for Cross-Connections Requirements (\$800/month or \$9,600), Monthly Water Tank Maintenance contract with Southern Corrosion Inc. (\$45,200), Misc. costs for pump repair, confined space assistance, etc. Dukes Root Control (\$6,500), 1/2 janitorial contract OC (\$4,100), Yearly Maintenance Contract for 22 generators at SLS sites (\$24,000), \$120,000 for street cut/street repairs. Adds 1/3 contract for VC3 (\$42,014); Intellaplex (7,264)

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted		FY 27	% CHG	WATER/SEWER COMMENTS
				Budget	FY 26 Projected	Requested Budget		
30-71-7220-5300-4503	County System Development Fee	125,597	363,675	-	-	-	0%	Moved to WSCRF
30-71-7220-5300-5710	W-S Fund Bal. Eco. Devel.	129,364	45,908	91,200	91,200	20,000	-78%	Funds available to assist with economic development.
30-71-7220-5500-9104	W-S PIL - PROPERTY TAX	117,640	117,640	150,000	150,000	150,000	0%	Costs attributed to property taxes in lieu.
30-76-7220-5970-0070	Transfer to W/S Capital Reserve	-	590,000	800,000	225,000	225,000	-72%	Balance of Vac-Truck (\$225,000)
30-76-7220-5970-9101	Transfer to W/S Capital Projects	900,000	490,214	1,120,000	1,120,000	835,000	-25%	I & I Reduction (\$250,000), Lift Station Repair (\$150,000), AMI-Nexgrid (\$300,000), Water Lines Upgrade (\$100,000), Digitized Mapping (\$35,000)
	Subtotal	5,695,813	7,209,047	7,914,750	6,936,097	7,410,521	-6%	
30-71-7220-5700-7400	Capital Outlay	140,112	101,006	471,122	471,122	1,185,480	152%	PS #11 Outfall Improvements (250,000); Hydraulic Mower attachment for Bush Hog (10,000); Water Meter for Ballfield (30,000); Fire Hydrant paint & Fix (200,000); Water Relocation US-301 (375,000); PS#1 Improvements (300,000); Tyler Timesheets (16,562); Tyler AP Automation (3,918)
	Subtotal	140,112	101,006	471,122	471,122	1,185,480	152%	
	GRAND TOTALS:	5,835,925	7,310,053	8,385,872	7,407,219	8,596,001	3%	Department Budget % Change

Water/Sewer Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Debt Service:						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ 729,567	\$ 722,880	\$ 722,880	\$ 722,880	\$ 722,880
30-71-7240-5400-9505	I & I/SAND REMOVAL	\$ 166,114	\$ 166,114	\$ 166,114	\$ 166,114	\$ -
30-71-7240-5400-9506	MULTIPLE W/S PROJECTS	\$ 131,342	\$ 131,342	\$ 131,342	\$ 131,342	\$ -
30-71-7240-5400-9508	BOOKER DAIRY RD-BBT	\$ -	\$ 39,910	\$ 39,911	\$ 39,911	\$ 39,912
	Sub-Totals:	\$ 1,027,023	\$ 1,060,246	\$ 1,060,247	\$ 1,060,247	\$ 762,792
Contingency:						
30-00-9990-5300-0000	CONTINGENCY	\$ -	\$ -	\$ 256,696	\$ -	\$ 100,135
30-71-7200-5300-3306	SALARY ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-Totals:	\$ -	\$ -	\$ 256,696	\$ -	\$ 100,135
	DEBT SERVICE/CONTINGENCY TOTALS:	\$ 1,027,023	\$ 1,060,246	\$ 1,316,943	\$ 1,060,247	\$ 862,927
	Total Revenues:	\$ 13,101,104	\$ 13,232,638	\$ 13,754,865	\$ 14,927,526	\$ 14,219,190
	Less:					
	Total Expenditures:	\$ 9,720,142	\$ 11,232,378	\$ 13,754,865	\$ 11,941,031	\$ 14,219,191
	Amount Revenues Over (Under) Expenditures:	\$ 3,380,962	\$ 2,000,261	\$ -	\$ 2,986,495	\$ (1)

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted		FY 27 Requested	% CHG	WATER/SEWER DEBT SERVICE- CONTINGENCY COMMENTS
				Budget	FY 26 Projected	Budget		
30-71-7240-5400-9502	Water Plant Expansion	729,567	722,880	722,880	722,880	722,880	0%	Water Plant Expansion - NCDEQ. Matures May 2042 Based on \$12,050,000 @1.11%
30-71-7240-5400-9505	I & I/Sand Removal	166,114	166,114	166,114	166,114	-	N/A	1.43 million @2.9% over 10 years. Loan date of Feb 24, 2016. Maturity Date Feb., 2026 . BBT (Truist)
30-71-7240-5400-9506	Multiple W/S Projects	131,342	131,342	131,342	131,342	-	N/A	1.1815 million @2.06% over 10 years. Loan date of April 14, 2016. Maturity Date April, 2026 . BBT (Truist)
30-71-7240-5400-9510	DEA - Lead Service Line	-	39,910	39,911	39,911	39,912	N/A	March 22, 2017; \$2.037 million at 2.03 percent for 7 years with annual payments of \$313,675.Matured May 2029.
	Subtotal	1,027,023	1,060,246	1,060,247	1,060,247	762,792	-28%	
30-00-9990-5300-0000	Contingency	-	-	256,696		100,135	-61%	Contingency
	Salary Adjustments							
	Subtotal	-	-	256,696	-	100,135	-61%	
	GRAND TOTALS	1,027,023	1,060,246	1,316,943	1,060,247	862,927	-34%	Department Budget % Change

Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Electric Revenues	\$ 18,328,118	\$ 17,854,326	\$ 18,861,000	\$ 19,511,994	\$ 19,445,144
Less Expenses:					
Electric Utility:	\$ 16,390,247	\$ 16,648,478	\$ 18,300,660	\$ 16,330,390	\$ 19,067,020
Electric Debt Service:	\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:	\$ 198,985	\$ -	\$ 217,754	\$ 272,600	\$ 35,538
Amount Revenues Over (Under) Expenditures:	\$ 1,396,300	\$ 863,262	\$ -	\$ 2,566,418	\$ 0

Electric Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Electric Revenues:						
31-72-3550-3530-0000	ELECTRIC SALES	\$ 17,679,769	\$ 17,136,226	\$ 18,320,000	\$ 18,599,120	\$ 18,900,144
31-72-3550-3560-0000	PENALTIES	\$ 90,283	\$ 106,687	\$ 90,000	\$ 120,710	\$ 100,000
31-72-3550-3580-0000	CUT ON FEE	\$ 94,475	\$ 97,000	\$ 86,000	\$ 88,200	\$ 90,000
31-72-3550-3520-0001	MISC. SALES & SERVICE	\$ 2,170	\$ 10,780	\$ 4,000	\$ 3,500	\$ 4,000
31-72-3550-3520-0002	ONLINE CONVENIENCE FEE	\$ 116,483	\$ 131,180	\$ 110,000	\$ 147,271	\$ 110,000
31-72-3550-3520-0000	MISCELLANEOUS	\$ 10,054	\$ 3,263	\$ 1,000	\$ 1,000	\$ 1,000
31-72-3850-3850-0000	INTEREST ON INVESTMENTS	\$ 324,884	\$ 354,536	\$ 250,000	\$ 234,795	\$ 240,000
31-72-3900-3900-0799	WRITEOFF RECOVERY	\$ -	\$ -		\$ -	\$ -
	GRANTS	\$ 10,000	\$ -			\$ -
31-72-3900-3900-0770	INSURANCE RECOVERY	\$ -	\$ 14,655	\$ -		\$ -
31-72-3900-3900-0000	FUND BAL APPROPRIATED	\$ -	\$ -	\$ -	\$ 317,398	\$ -
	LOAN PROCEEDS	\$ -	\$ -		\$ -	\$ -
Sub-Totals:		\$ 18,328,118	\$ 17,854,326	\$ 18,861,000	\$ 19,511,994	\$ 19,445,144

Electric Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Electric Utility:						
31-72-7230-5100-0200	SALARIES & WAGES	\$ 1,327,359	\$ 1,255,766	\$ 1,322,500	\$ 1,420,739	\$ 1,374,410
31-72-7230-5100-0210	SALARIES/COUNCIL	\$ 13,998	\$ 20,876	\$ 21,000	\$ 21,000	\$ 21,000
31-72-7230-5100-0250	OVERTIME	\$ 31,361	\$ 39,554	\$ 50,000	\$ 57,112	\$ 50,000
31-72-7230-5120-0500	FICA TAXES	\$ 103,883	\$ 93,113	\$ 109,500	\$ 112,207	\$ 110,574
31-72-7230-5125-0600	GROUP INSURANCE	\$ 242,895	\$ 227,809	\$ 260,000	\$ 227,229	\$ 279,233
31-72-7230-5125-0610	RETIREE SUPPLEMENTAL	\$ 24,763	\$ 23,961	\$ 25,000	\$ 27,193	\$ 26,225
31-72-7230-5127-0700	RETIREMENT	\$ 204,427	\$ 217,623	\$ 255,300	\$ 271,632	\$ 286,306
31-72-7230-5300-0760	TEMP LABOR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0770	PROP. LIA. INS./WKS COMP	\$ 152,190	\$ 178,120	\$ 175,775	\$ 185,012	\$ 189,837
31-72-7230-5300-0771	UNEMPLOYMENT COMPENSATION	\$ 363	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-0800	TRAINING & EDUCATION	\$ 10,475	\$ 10,639	\$ 25,000	\$ 25,000	\$ 32,000
31-72-7230-5300-1000	DEBT COLLECTION FEE (18%)	\$ 46	\$ 370	\$ -	\$ -	\$ -
31-72-7230-5300-1100	TELEPHONE	\$ 8,642	\$ 10,310	\$ 8,100	\$ 9,357	\$ 10,000
31-72-7230-5300-1121	POSTAGE	\$ 48,178	\$ 51,578	\$ 40,000	\$ 48,711	\$ 50,000
31-72-7230-5300-1201	LEGAL FEES	\$ 1,266	\$ 1,440	\$ -	\$ -	\$ -
31-72-7230-5300-1300	UTILITIES	\$ 17,704	\$ 20,525	\$ 18,000	\$ 17,067	\$ 18,000
31-72-7230-5300-1700	EQUIP MAINT & REPAIR	\$ 41,167	\$ 44,178	\$ 45,000	\$ 45,000	\$ 45,000
31-72-7230-5300-2900	PROFESSIONAL SERVICES	\$ 128,883	\$ 28,371	\$ 20,000	\$ 28,445	\$ 30,000
31-72-7230-5300-3000	FUEL	\$ 29,031	\$ 25,939	\$ 30,000	\$ 25,437	\$ 33,000
31-72-7230-5300-3100	VEHICLE SUPPLIES/MAINT.	\$ 49,649	\$ 38,091	\$ 45,000	\$ 56,433	\$ 49,500
31-72-7230-5300-3300	SUPPLIES/OPERATIONS	\$ 285,250	\$ 305,514	\$ 430,485	\$ 643,152	\$ 473,534
31-72-7230-5300-7401	EAST RIVER ELECTRIC INFRASTRUCTURE	\$ 49,402	\$ -	\$ -	\$ -	\$ -
31-72-7260-5300-3350	HURRICANE	\$ -	\$ 995	\$ -	\$ -	\$ 75,000
31-72-7230-5300-3600	UNIFORM SERVICE	\$ 14,901	\$ 16,791	\$ 20,000	\$ 20,000	\$ 20,000
31-72-7230-5300-3303	IT SUPPLIES/PHONE	\$ -	\$ 7,507	\$ 3,000	\$ 3,000	\$ 7,434
31-72-7230-5300-4401	DEBIT/CREDIT CARD FEES	\$ 153,510	\$ 180,991	\$ 150,000	\$ 205,917	\$ 200,000
31-72-7230-5300-4501	SERVICE CONTRACTS	\$ 137,119	\$ 162,456	\$ 210,000	\$ 210,000	\$ 237,264
31-72-7230-5300-4502	C.S./LOGICS	\$ 59,971	\$ 78,753	\$ 62,000	\$ 71,000	\$ 75,000
31-72-7230-5300-4504	ESA-BAYWA SOLAR	\$ -	\$ -	\$ -	\$ -	\$ -
31-72-7230-5300-4800	ELECTRICITY PURCHASED	\$ 12,461,053	\$ 13,152,143	\$ 13,100,000	\$ 10,744,749	\$ 13,628,223
31-72-7230-5300-5710	ECONOMIC DEVELOPMENT	\$ 45,031	\$ 23,919	\$ 20,000	\$ -	\$ 20,000
31-76-7230-5970-9102	TRANS TO ELECT CAP PROJ.	\$ 632,320	\$ 103,116	\$ 1,150,000	\$ 1,150,000	\$ 700,000
31-76-7230-5500-9104	ELECTRIC PIL-PROPERTY TAX	\$ 95,150	\$ 95,150	\$ 105,000	\$ 105,000	\$ 105,000
31-76-7230-5970-9108	TRANSFER TO BOOKER DAIRY ROAD CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ -
31-76-7230-5970-9110	TRANSFER TO ELECTRIC FUND CAP RESERVE	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Sub-Totals:		\$ 16,369,988	\$ 16,615,598	\$ 17,700,660	\$ 15,730,390	\$ 18,146,540
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31-72-7230-5700-7400	CAPITAL OUTLAY	\$ 20,260	\$ 32,880	\$ 600,000	\$ 600,000	\$ 920,480
Sub-Totals:		\$ 20,260	\$ 32,880	\$ 600,000	\$ 600,000	\$ 920,480
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ELECTRIC TOTALS:		\$ 16,390,247	\$ 16,648,478	\$ 18,300,660	\$ 16,330,390	\$ 19,067,020

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	ELECTRIC COMMENTS
Town of Smithfield Budget Justification Sheet								
31-72-7230-5100-0200	Salaries & Wages	1,327,359	1,255,766	1,322,500	1,420,739	1,374,410	4%	15 FTEs: 1/2 Public Utilities Director, Electric System Superintendent, 3 Crew Leader, 5 Electric Line Technician, 1 Administrative Support Specialist, 1 Engineering Technician, 1/2 IT Analyst/Billing Supervisor, 2 Customer Service Representative., 1 Meter Tech, 2 PT Collection Assistants. On call pay (\$16,982).
31-72-7230-5100-0210	Salaries/Council	13,998	20,876	21,000	21,000	21,000	0%	Annual Salary of the Mayor (\$10,500/3= \$3,500) Annual Salary of Council Members (\$7,500 x 7 = \$52,500/3=\$17,500)
31-72-7230-5100-0250	Overtime	31,361	39,554	50,000	57,112	50,000	0%	Projected Overtime for Emergency Response and Repairs
31-72-7230-5120-0500	FICA	103,883	93,113	109,500	112,207	110,574	1%	7.65% of Wages
31-72-7230-5125-0600	Group Insurance	242,895	227,809	260,000	227,229	279,233	7%	Medical Insurance
31-72-7230-5125-0610	Retiree Supplemental	24,763	23,961	25,000	27,193	26,225	5%	Retiree supplemental
31-72-7230-5127-0700	Retirement	204,427	217,623	255,300	271,632	286,306	12%	Retirement 15.10% / 401(k) up to Match 5%
31-72-7230-5300-0760	Temp Labor	-	-	-	-	-		
31-72-7230-5300-0770	Prop. Lia./Wks Comp	152,190	178,120	175,775	185,012	189,837	8%	Property/Liability and Work Comp Insurance
31-72-7230-5300-0771	Unemployment Compensation	363	-	-	-	-	N/A	
31-72-7230-5300-0800	Training/ Education	10,475	10,639	25,000	25,000	32,000	28%	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 12,000 for cost of 5 employees moving up on the career development program; Councilman Dunn (\$3,000); Councilman Stevens (\$3,000)
31-72-7230-5300-1000	Debt Collection Fee (18%)	46	370	-	-	-		
31-72-7230-5300-1100	Telephone	8,642	10,310	8,100	9,357	10,000	23%	Cellphone Allowances: 8 employees (\$600/year = \$4,800), Cellphone Allowance for 10 employees (\$300/year = \$3,000) Brogden Station Line (2,300/yr)
31-72-7230-5300-1121	Postage	48,178	51,578	40,000	48,711	50,000	25%	Mailing of Monthly Utility Bills with Cash Cycle Solutions Projected Average (\$3,750/month); Miscellaneous Postage Costs (\$5,000)
31-72-7230-5300-1201	Legal Fees	1,266	1,440	-	-	-	N/A	
31-72-7230-5300-1300	Utilities	17,704	20,525	18,000	17,067	18,000	0%	Town of Smithfield Utility Costs, Time Warner Cable Account (\$1,200) Substation SCADA, JoCo Utilities-Water Meter at Brogden Sub.

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5300-1700	Equip Maint & Repair	41,167	44,178	45,000	45,000	45,000	0%	Maintenance/Repair of Transformers, Substation Equipment, etc.
31-72-7230-5300-2900	Professional Services	128,883	28,371	20,000	28,445	30,000	50%	Miscellaneous Engineering Fees related to Electric System needs typically by Booth & Assoc. and/or Power Services
31-72-7230-5300-3000	Fuel	29,031	25,939	30,000	25,437	33,000	10%	Monthly Fuel Costs for Electric Department with anticipated fuel increase (e.g. bucket trucks, digger derrick, backhoe, trenchers, loader, excavator)
31-72-7230-5300-3100	Vehicle Supplies/ Maintenance	49,649	38,091	45,000	56,433	49,500	10%	Maintenance and Repair of Electric Department and Meter Dept. Vehicles. Anticipate cost of parts to increase 10%
31-72-7230-5300-3300	Supplies/ Operations	285,250	305,514	430,485	643,152	473,534	10%	Increase due to the ever increasing price of raw material (copper, aluminum, wood, PVC) Shipping and cost of manufacturing all materials, along with the availability of that material. Miscellaneous Equipment, Supplies, etc. for Electric Crews to maintain Distribution System, connect new customers etc., Annual Maintenance on New Software (\$12,000), Cintas Document Management (\$250), Electric Portion of Copy Machine Contracts (\$2,259), Green Guard First Aid Account (\$600)
31-72-7230-5300-3305	AMI Supplies	-	995	-	-	75,000	0%	Change of name - to maintain AMI growth & development in the town service area. Further, we will need to continually add new meters to growing parts of town and replace damaged meters when necessary. This line should "replace" the capital project line item, moving forward
31-72-7230-5700-3303	IT Supplies/Phone	-	7,507	3,000	3,000	7,434	148%	IT Supplies authorized by IT Director for Electric Department. Replacement of hand-held readers for billing system. Also, for associated upgrades to software & meter reading systems, EOA (\$4,434)
31-72-7230-5300-3600	Uniform Service	14,901	16,791	20,000	20,000	20,000	0%	Uniform Costs with Unifirst, Purchase of Lineman's (8) boots (\$2,000), Miscellaneous Caps, Fire Resistant t-shirts etc. (\$1,500)
31-72-7230-5300-4401	Misc. /Debit-Credit Card Fee	153,510	180,991	150,000	205,917	200,000	33%	Fees paid to credit card companies for payments made.
31-72-7230-5300-4501	Service Contracts	137,119	162,456	210,000	210,000	237,264	13%	NC 811 Account (\$1,000), Online Information Services (\$2,500), Tree Trimming Services (\$100,000), Cutting of Danger trees (\$20,000), Pole Change outs by contractors (\$60,000), Load Management Services by Mike Wilson, Inc. (\$10,000). Adds 1/3 VC3 Contract (\$42,014), Intellaplex (\$7,264)
31-72-7230-5300-4502	C.S./Tyler	59,971	78,753	62,000	71,000	75,000	21%	Quarterly payments to Tyler Technologies; Electricities Data Storage; Software updates & fixes
31-72-7230-5300-4800	Electricity Purchased	12,461,053	13,152,143	13,100,000	10,744,749	13,628,223	4%	Wholesale Power Purchased from NCEMPA. 4.5% rise in wholesale rates, effective April 2026
31-72-7230-5300-5710	Economic Development	45,031	23,919	20,000	110,000	20,000	N/A	Economic Development

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	ELECTRIC COMMENTS
31-76-7230-5970-9102	Transfer to Electric Capital Projects Fund	632,320	103,116	1,150,000	1,150,000	700,000	N/A	Voltage Conversion (\$500,000); 1/2 digger truck (\$200,000)
31-76-7230-5500-9104	Contribution to General Fund - Payment in Lieu of Taxes	95,150	95,150	105,000	105,000	105,000	0%	Taxes to GF
31-76-7230-5970-9110	Transfer to Electric Fund Capital Reserve	-	200,000	-	-	-	N/A	
	Subtotal	16,320,586	16,615,598	17,700,660	15,840,390	18,146,540	3%	
31-72-7230-5700-7400	Capital Outlay	20,260	32,880	600,000	600,000	920,480		Wire, transformers, and parts for Local 70 subdivision and new ballfield. Contractors to build new Kellie Road feeder circuit and contractor to bore in subdivision for system up grade and conversion; Tyler Payroll (16,562); Tyler AP Automation (3,918)
	Subtotal	20,260	32,880	600,000	600,000	920,480	53%	
	Grand Totals	16,340,845	16,648,478	18,300,660	16,440,390	19,067,020	4%	Department Budget % Change

Electric Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget
Electric Debt Service:						
31-72-7250-5400-9500	SUBSTATION LOAN	\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586
Sub-Totals:		\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586	\$ 342,586
Contingency:						
31-00-9990-5300-0000	CONTINGENCY			\$ 217,754	\$ 200,000	\$ 35,538
31-72-7230-5300-3306	SALARY ADJUSTMENT	\$ 198,985	\$ -	\$ -	\$ 72,600	\$ -
Sub-Totals:		\$ 198,985	\$ -	\$ 217,754	\$ 272,600	\$ 35,538
DEBT SERVICE/CONTIGENCY TOTALS:		\$ 541,571	\$ 342,586	\$ 560,340	\$ 615,186	\$ 378,124
Total Revenues:		\$ 18,328,118	\$ 17,854,326	\$ 18,861,000	\$ 19,511,994	\$ 19,445,144
Less:						
Total Expenditures:		\$ 16,732,833	\$ 16,991,064	\$ 18,861,000	\$ 16,945,576	\$ 19,445,144
Amount Revenues Over (Under) Expenditures:		\$ 1,595,285	\$ 863,262.33	\$ -	\$ 2,566,418	\$ 0

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Requested Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
31-72-7250-5400-9500	Substation Loan	342,586	342,586	342,586	342,586	342,586	0%	2007 Substation Project Original Note \$5,000,000 @ 4.03% for 20 years. Refinanced in May 2014 \$3,888,730 @3.25% for 13 remaining years. Refinanced in April 2015 @ 2.89% for remaining 12 years. Maturity Date of August 15, 2027
	Subtotal	342,586	342,586	342,586	342,586	342,586	0%	
31-00-9990-5300-0000	Contingency	198,985	-	217,754	200,000	35,538	-84%	Funds available for unanticipated expenses.
	Salary Adjustment	-	-	-	72,600			
	Subtotal	198,985	-	217,754	272,600	35,538	-84%	
	Grand Totals	541,571	342,586	560,340	615,186	378,124	-33%	Department Budget % Change