

# SMITFIELD



NORTH CAROLINA



## FY 2026-2027 ADOPTED BUDGET

*Adopted June 02, 2026*



Town of Smithfield,  
North Carolina  
FY 2026-2027  
Adopted Budget  
*June 2, 2026*

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# Town of Smithfield Proposed Annual Budget Fiscal Year 2026-2027

To: Honorable Mayor Andy Moore  
Members of the Town Council

From: Kimberly Pickett, Interim Town Manager and Budget Officer

Date: June 2, 2026

RE: FY 2026-2027 Budget Message

Dear Mayor and Council:

Enclosed is the proposed Fiscal Year 2026–2027 budget for the Town of Smithfield. This document serves as the Town’s primary fiscal planning tool and supports its mission of delivering high-quality government services while keeping the impact of taxes and fees at a reasonable minimum. The proposed budget is submitted to the Mayor and Town Council for review and consideration. On this same day, May 15, 2026, the budget document was filed in the Office of the Clerk and posted on the Town’s website for public inspection. A public hearing date is advertised and scheduled for 7:00 pm, June 2, 2026 in the Town Hall Council Chambers. North Carolina General Statute 159-13(a) directs that the budget ordinance and tax rate adoption take place before July 1, 2026.

This budget has been prepared in accordance with the Local Government Budget and Fiscal Control Act. The budget is based on recommendations from the budget officer, finance director, department heads, and the Mayor and Council following various budget workshops. The budget is balanced in all funds, including the general fund and the utility enterprise funds, meets ongoing debt obligations, and includes several necessary capital expenditures. The proposed budget maintains employee benefits at similar levels, as exists in the current fiscal year. This budget includes a restructuring in the Fire Department, with the addition of three Battalion Chiefs. There is also the addition of a Facility Maintenance Worker in the Parks and Recreation Department.

As a result of conservative expenditures and sound fiscal management, the Town has been able to increase its General Fund balance steadily, while minimizing risk and increased debt service. The available cash reserves for both the Water/Sewer Fund and the Electric Fund remain stable and healthy. No fund balance is utilized in both the Water/Sewer and Electric enterprise funds. The Town sends its wastewater to the Johnston County facility for treatment. Johnston County has provided notice of a recommended ten (10) percent increase to wholesale rates effective September 1, 2026. Currently, the Town is not proposing any increases to water or sewer rates. However, a rate study will be conducted in the coming months, and the matter will be revisited at a later date, at which point any proposed changes would be subject to Town Council approval.

No additional increases to wastewater, treated water, or sanitation fees are included in the proposed budget.

Smithfield has been aggressive with its electric rates by lowering the average customer rate by twelve (12) percent since 2016. ElectriCities has plans for wholesale and rider increases that equate to a 4.5 percent electric rate increase for Town customers. No rate increase is proposed in the current budget, as the Town is still awaiting completion of the rate study. However, staff reserves the right to return to the Council at a later date to recommend rate adjustments, following all applicable procedures.

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

One state-wide act of legislation will have an adverse impact on the budgets of local governments, including Smithfield's. This issue increases the employer contribution rate to the Local Government Employees Retirement System (LGERS). This increased the Town's contribution rate from 14.35 percent for local government employees to 15.10 percent and increased Law Enforcement Officer contributions from 16.10 percent to 17.10 percent.

### **Budget Format**

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

In the past fiscal year, the Town maintained its General Fund, fund balance of unrestricted funds at over 114.13 percent. The Town has done a good job of allocating fund balance for major, one-time expenses such as capital equipment and capital projects. The Water and Sewer Fund also maintained a fund balance of over 100 percent while the Electric Utility Fund maintained a fund balance of over 70 percent. In FY 2025 the Town allocated \$2 million in fund balance for an aggressive street resurfacing project. In FY 2026, the Town will continue with street resurfacing as a focus, with \$500,000 allocated from Fund Balance.

This upcoming fiscal year, the Town continues its commitment to adhere to its departmental capital improvement plans; both in the general fund and enterprise funds. This is accomplished by replacing equipment consistent with our capital improvement plan, while evaluating our rolling stock inventory on a regular basis. The budget proposes \$1,093,082 in general fund capital expenditures, \$1,775,000 in the water plant budget for

water system improvements, \$2,020,480 for water/sewer system, capital improvements and \$982,529 for Electric Department capital initiatives.

Finally, the proposed budget continues the practice of eliminating transfers from both the Electric Fund and Water/Sewer Fund to the General Fund. Finances are shared between funds using the actual cost for employee support services to the original utility departments that are using these services. This practice involves charging these direct costs back to those funds that are actually using these services. Thereby, the proposed budget would be consistent with our auditor's previous recommendations. While state statute authorizes a transfer to the General Fund of up to three (3) percent of the capital asset value, no such transfer exists in the proposed budget. The General Fund Property Tax rate is set at 45 cents per \$100 tax evaluation while the Downtown Service District is set at 16 cents per \$100 tax evaluation. Revenue neutral rates are 42.5 cents and 15.8 cents respectively.

### **General Fund**

The General Fund budget recommendation is balanced. \$500,000 of fund balance is used in the proposed budget. \$925,000 of unrestricted fund balance is used as a transfer to the General Fund Capital Project Fund to start reserving funds for the purchase of a new fire engine; land acquisition for a new fire station; and for the purchase of a new sanitation truck.

### **General Administration/Finance/Planning/Non-Departmental**

The General Fund contains a contingency amount of \$304,636 to cover unanticipated expenditures. There are four new full-time positions added to the general fund. Three are in the fire department, and one in the Parks and Recreation Department.

The Town continually weighs the balance between affordable employee benefits and the demands of our fund balance. Health insurance costs increased about five (5) percent for FY 2027. Our health care provider will remain BlueCross/BlueShield and our insurance pool will continue to be with the Gallagher Group. The Town will continue to make a concerted effort to provide competitive benefit packages and salary packages to its employees, to maintain retention and improve recruitment efforts.

The proposed budget includes \$2,227,046 in Non-Departmental expenses including \$287,850 for the Smithfield Johnston County Library, \$649,750 in economic development incentive tax reimbursements and an additional \$12,000 for local schools. Tourism funds allocated for Town tourism uses/benefits will also be used for administrative services at the Ava Gardner Museum and Downtown Smithfield Development Corporation (DSDC). Tourism will allocate \$60,000 for the Ava Gardner Museum and \$120,000 for DSDC.

### **Police/Fire**

The Police Department continues to operate at a high level of efficiency and effectiveness. Due in part to Council decisions to increase salary the police department continues to be fully staffed. The Smithfield Police Department is a Nationally Accredited

Agency and received its third, re-accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA) in 2026.

As has been the case for several years, there is a responsibility to pay close attention to Fire Department needs for new and/or replacement fire vehicles, such as fire engine apparatus and the need for additional fire stations. The Town took delivery of one new fire engine in 2017 and a second new fire engine in FY 2021. A new, 100-foot ladder truck was purchased in FY 2020. A replacement heavy rescue truck was ordered using ARPA funding in FY 2023. This truck remains in production with an expected delivery date in July 2026. A new Spartan Engine was delivered in January 2026. We will begin this year with the replacement of Fire Engine Four and it is partially included in the FY 2027 budget, with \$625,000 being moved into General Fund Capital Reserve.

### **General Services/Streets/Garage/Powell Bill/Sanitation/Storm Water**

The street resurfacing program continues in FY 2027 with a budgeted amount of \$900,000. These funds are allocated from Powell Bill proceeds and the General Fund, fund balance transfer to the Street Department.

It is noted that the Sanitation Department is expected to be self-funded by its user fees. The proposed budget does not include an increase in sanitation or yard waste fees for FY 2027. The Town also provides easy and affordable solutions for our citizens to recycle by having a centralized collection point at the Public Works facility open all day Wednesdays and Saturdays until 12:00 pm.

### **Recreation/SRAC**

The Town continues to provide superior parks and recreation facilities for Town of Smithfield residents and our neighbors. \$152,500 of capital improvements are budgeted for park and equipment purchases.

The Aquatic Center continues to be a highlight for Smithfield Residents, with memberships increasing annually. This year, we will be focusing on more capital improvements at the center, with a budget of \$122,500 to be shared with our partners at JCPS.

### **Utility Funds**

The Water Plant expansion and improvement project was completed in FY 2023. Chemicals for the water purification process continue to rise causing the Town to budget additional funds for these expenditures. Water rates in the proposed budget have remained unchanged while the sewer wholesale rates are increasing by 10 percent effective September 1, 2025. Due to the town not having a rate study in a couple of years, we will be conducting a rate study to ensure an accurate representation of rates is passed at a later date in this fiscal year.

In the Water and Sewer Fund, \$250,000 is used for I&I Reduction; \$150,000 for Lift Station Repairs; \$300,000 for AMI-Nexgrid integration; \$100,000 in Water line upgrades and \$35,000 in Digitized Mapping. In Capital Outlay, there has been \$1,185,480 set aside

to include improvements on Pump Station #1 and #11, Hydraulic mower, Fire Hydrant maintenance, and water relocation on US-301.

\$109,135 is included as Contingency Funds in the Water/Sewer fund.

The Electric Department continues to be self-supporting.

Electric rates and fees were reduced three times in the last six years, while remaining stable during a year when the wholesale rate increased by 1.2 percent. In April 2020, ElectriCities reduced the wholesale rate by 1.2 percent, again allowing Smithfield to keep its rates stable. In April 2026 ElectriCities increased the wholesale rate by 4.5 percent and necessitated another need for USF to do a rate study. At the completion of the budget, they were not done, so staff will be coming back to council to propose a rate adjustment at a later date.

Also included in the FY 2027 budget proposal are the following capital items for the Electric Department:

- \$900,000 Materials such as wires and transformers

\$35,538 is reserved for contingency costs throughout FY 2027.

### **Debt Financing**

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

#### **Debt Service; June 30, 2027**

<b>General Fund Description</b>	<b>Lender</b>	<b>Orig. Loan Amount</b>	<b>Interest Rate</b>	<b>Terms-YRS</b>	<b>Loan Date</b>	<b>Maturity Date</b>
Knuckleboom Truck	Truist	160,000	3.92%	5	12/23/22	12/23/27
Police Department Expansion	UCB	784,572	2.13%	15	04/21/21	04/21/36
Ladder Truck	USDA	1,126,105	3.00%	20	10/03/19	10/03/39
Smithfield Crossing	USDA	2,806,400	3.75%	30	07/28/14	07/28/44
<b>Water/Sewer Fund</b>						
Lead Service Line Project	NCDEQ	199,552	0.00%	5	10/01/24	05/02/29
Water Plant Expansion	NCDEQ	12,050,000	1.11%	20	04/09/23	05/01/43
<b>Electric Fund</b>						
Substation Loan	Southern	3,432,596	2.89%	12	08/15/15	08/15/27

While this is the Manager's Budget Message to the Mayor and Town Council, the input and efforts put into its creation should be attributed to all Town department heads and their staff, with special recognition given to Tracy Stubblefield, Shannan Parrish, and Elaine Andrews. While this budget proposal for FY 2026-27 is balanced in all funds and provides a plan and vision to continue moving Smithfield forward both economically and conservatively, this proposal is only a portion of the budget process. A public hearing regarding the budget proposal has been scheduled for June 2, 2026 at 7:00 pm at Town Hall to promote further discussion.



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Kimberly Pickett, Interim Town Manager

**Financial Policy Guidelines For:**

**Town of Smithfield, North Carolina**

**Authority: North Carolina General Statutes and other Public Finance Law**

**Review Scheduled: Annually or as needed**

**Approval Needed: Town Council**

**Adopted: 12-4-12**

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## I. FINANCIAL POLICY GUIDELINES – OBJECTIVES

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

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

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

## II. FUND BALANCE POLICIES

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

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

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

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

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

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

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

### **III. BUDGET DEVELOPMENT POLICIES**

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

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

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

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

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

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

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

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

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

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

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

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

## **IV. CAPITAL IMPROVEMENT BUDGET POLICIES**

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

#### **IV. CAPITAL IMPROVEMENT BUDGET POLICIES (cont.)**

9. The Town will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.

10. The Town will attempt to determine the most cost effective and flexible financing method for all new projects.

#### **V. DEBT POLICIES**

1. The Town will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues or fund balance except where approved justification is provided.

2. The Town will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.

3. When the Town finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be calculated at least every two years and included in the review of financial trends.

4. Where feasible, the Town will explore the usage of special assessment revenue, or other self-supporting bonds instead of general obligation bonds.

5. The Town will retire tax anticipation debt, if any, annually when taxes are collected only if cash flow is needed.

6. Prior to the issuance of new General Obligation (GO) debt, consideration shall be given to forecasted tax rate requirements, ratio of net GO debt to assessed taxable value, net GO debt per capita, and debt service payments to General Fund operating budget.

7. Direct net debt as a percentage of total assessed value of taxable property should not exceed 2.5%. Direct net debt is defined as any and all debt that is tax-supported.

8. The ratio of direct debt service expenditures as a percent of total governmental fund expenditures will be targeted to remain at or below 10.0%.

9. The Town recognizes the importance of underlying and overlapping debt in analyzing financial condition. The Town will regularly analyze total indebtedness including underlying and overlapping debt.

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

## **VI. CASH MANAGEMENT AND INVESTMENT POLICY**

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

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

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

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

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

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

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

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

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

**TOWN OF SMITHFIELD  
BUDGET ORDINANCE  
FY 2026-2027**

BE IT ORDAINED by the Town Council of the Town of Smithfield, North Carolina, meeting in Smithfield this 2nd day of June, 2026, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

**Section I. General Fund**

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Current & Prior Year Property Taxes	11,827,773
Sales and Services	2,900,500
Licenses, Permits and Fees	115,000
Unrestricted Intergovernmental Revenues	7,317,248
Restricted Intergovernmental Revenues	1,416,000
Investment Earnings	525,000
Loan Proceeds	-
Other	196,578
Fund Balance Appropriated	500,000
	24,798,099

The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

General Government	680,844
Non-Departmental	2,227,046
Debt Service	330,178
Finance	213,497
Information Technology	267,038
Planning	651,829
Police	6,841,938
Fire	5,214,925
General Services	923,361
Streets	566,717
Garage	186,193
Powell Bill	940,000
Sanitation	2,228,294
Storm Water	227,461
Parks/Recreation	1,490,159
Aquatics Center	1,486,260
Sarah Yard Community Center	26,699
Stadium	12,653
Contingency	283,007
	24,798,098

**Section II. Water and Sewer Fund**

It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Water Sales	6,937,500
Sewer Sales	6,263,190
Investment Earnings	275,000
Other Revenues	743,500
Fund Balance Appropriated	-
	<hr/>
	14,219,190

The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Water Treatment Plant	4,760,262
Water and Sewer Distribution	8,596,001
Debt Service	762,792
Contingency	100,135
	<hr/>
	14,219,191

**Section III. Electric**

It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Electric Sales	18,900,144
Penalties	100,000
Investment Earnings	240,000
Other Revenues	205,000
Fund Balance Appropriated	-
	<hr/>
	19,445,144

The following amounts are hereby appropriated in the Electric Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Electric Dept. Operation	19,067,020
Debt Service	342,586
Contingency	35,538
	<hr/>
	19,445,144

**Section IV. J. B. George Beautification Fund**

It is estimated that the following revenues will be available in the J.B. George Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Interest	4,880
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The following amounts are hereby appropriated in the J.B. George Fund for the operation of the Town Government's Special Projects for the fiscal year beginning July 1, 2026 and ending June 30, 2027 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Special Projects	4,880
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**Section V. Firemen's Relief Fund**

It is estimated that the following revenues will be available in the Firemen's Relief Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

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

The following amounts are hereby appropriated in the Firemen's Relief Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027 in accordance with the Chart of Accounts heretofore established for the Town of Smithfield:

Firemen's Supplemental Retirement	15,800
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**Section VI. Tax Rate Established**

An Ad Valorem Tax Rate of \$.45 per \$100 at full valuation based on estimated 98% tax collection percentage is hereby established as the official tax rate for the Town of Smithfield for the fiscal year 2026-2027. A tax rate for the Special Tax District to provide funding for the Downtown Smithfield Development Corporation is established at \$0.16 per \$100 valuation.

**Section VII. Fee Schedule and Fees**

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

**Section VIII. Special Authorization- Budget Officer**

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

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

**Section IX. Utilization of Budget and Budget Ordinance**

This ordinance and the budget document shall be the basis of the financial plan for the Smithfield Municipal Government during the 2026-2027 fiscal year. The Budget Officer shall administer the budget, and he/she shall ensure that the operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records which are in agreement with the budget and this ordinance and the appropriate statutes of the State of North Carolina. The fee schedule may be amended by majority vote of Council.

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

ATTEST:

  
Elaine Andrews

  
M. Andy Moore, Mayor



**TOWN OF SMITHFIELD**  
**FY 2026-2027**  
**ADOPTED June 2, 2026**  
**DEPARTMENTAL FEE SCHEDULE**

**Property Tax Rate**

Rate.....\$0.45/\$100 valuation  
 Downtown Smithfield Tax District.....\$0.16/\$100 valuation

**Administrative Services**

**Miscellaneous Fees and Charges**

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

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

Flash Drives – Actual cost of the Flash Drive

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

**Cemetery Services**

**Mausoleum Crypts**

Row D, Top .....\$1600.00  
 Row C .....\$1700.00  
 Row B .....\$1800.00  
 Row A, Bottom.....\$2000.00  
 Crypt Opening and Closing Services.....\$800.00

**Lot Sales: Sunset Memorial Park**

Single Grave .....\$1250.00  
 Two Grave Lot .....\$2500.00  
 Four Grave Lot .....\$5000.00  
 Six Grave Lot .....\$7500.00  
 Grave Opening and Closing Services.....\$800.00  
 Burial under 36” in length (including cremations).....\$500.00

**Lot Sales: Riverside Extension Cemetery**

Single Grave Lot.....\$1250.00  
 Two Grave Lot .....\$2500.00  
 Four Grave Lot .....\$5000.00  
 Six Grave Lot .....\$7500.00  
 Grave Opening and Closing Services.....\$800.00

Burial under 36" in length (including cremations) .....	\$500.00
Columbarium opening/closing fee for committal service .....	\$375.00

**Public Works**

**Overgrown Lot Clearance**

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

**Fire Department Fees**

**Commercial Plan Review/Trade Fire Inspections**

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

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

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

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

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

**Re-Inspections**

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

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

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

**After Hours Inspections**

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

**Special Permits**

Special Events .....	\$100.00
Flammable/Combustible Liquid Storage Tank Installation / Removal (per Tank) .....	\$100.00
Fireworks Sales .....	\$100.00
Blasting/Fireworks Public Display (permit & stand-by).....	\$300.00
Temporary Tent or Air Supported Structure permit (per Tent) .....	\$100.00
Carnival or Circus Permit and Inspection .....	\$100.00
Hazardous Materials.....	\$200.00
Fumigation & Insecticidal Fogging Facility.....	\$100.00

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

**Citations**

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

**Mileage Reimbursement**

Rate (Federal)..... Per Federal Rate Schedule

**Parks/Recreation**

**Late registration Fee**..... \$10.00

**Sarah Yard Community Center Admission**

	<b>Resident</b>	<b>Nonresident</b>
Day.....	Free.....	\$1.00

**Administration Fee for Participant Withdrawal Without Cause**..... \$10.00

**Adult Team Sports**

	<b>Team</b>
Softball.....	\$500.00
Basketball.....	\$550.00
Volleyball.....	\$500.00

**Youth Team Sports (Boys and Girls)**

Scholarships are available based on need.

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

Resident.....	\$30.00 per player
Nonresident .....	\$60.00 per player

Football

Resident.....	\$40.00 per player
Nonresident .....	\$75.00 per player

**Kinder - Sports Programs**

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

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

**Athletic Field / Court Rentals**

	<b>Resident</b>	<b>Non-Resident</b>
Per Hour	\$25 / Field / Court	\$50 / Field / Court

Lights	\$20 / Hour	\$20 / Hour
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Portable Mound Fee	\$ 20 per Day (upon availability and field usage)	
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**Tournament Fees**

Baseball / Softball - minimum of 8 teams

Soccer / Football / Rugby - minimum of 4 teams

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

2 Day Tournament Rental	\$150 / Team
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1 Day Tournament Rental	\$100 / Team
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1/2 Day Tournament Rental (4 Hours)	\$50 / Team
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\$ 200 Deposit Required.

Tournament fees include one field prep per field per day.

Additional preparation will be charged additional field prep fees.

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

**Field Prep Fees**

Baseball / Softball	Per Field	\$50 / Field
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Soccer	Per Field	\$150/ Field
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Football	Per Field	\$200 / Field
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Turface (Field Drying Agent)		\$25 / Bag
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**5K Run Fee / Rental**

Race / Course Rental with Shelter (up to 4 hours)	\$150	\$200
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Each additional hour	\$37.50	\$50
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**Medium Shelters** (Town Commons, CP #5, 1/2 Rotary)

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

**Large Shelters** (Rotary Shelter)

Per Hour	\$ 25	\$ 37.50
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Minimum 2-hour rental

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



**Youth 3 – 17**

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

**Adult 18-58**

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

**Seniors 59+**

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

**Punch Cards – 10 Visits**

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

**Special Membership Rates**

**Johnston Community College Student Membership Rates**

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

**HOA Membership Rates (Smithfield Town Limits Only)**

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

**Aquatics Program Fees**

**Lane Rental**..... \$12.00 per lane/ per hour

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

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

**SRAC Programs**

**Birthday Parties/ Multipurpose Room**

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

**Birthday Parties / Banquet Room**

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

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

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

Resident .....	\$125.00/week
Nonresident.....	\$175.00 /week
Early Drop Off/ Late Pick up .....	\$25.00/ week

**Facility Rental Rates**

<u>Multi-Purpose</u>	<u>Resident</u>	<u>Nonresident</u>
Per hour.....	\$65.00 .....	\$85.00

<u>Gymnasium</u>	<u>Resident</u>	<u>Nonresident</u>
Per Hour .....	\$125.00 .....	\$165.00

<u>½ Gymnasium</u>	<u>Resident</u>	<u>Nonresident</u>
Per Hour... ..	\$65.00 .....	\$85.00

**Banquet Room and Catering Kitchen.....**

Per Hour .....

\$80.00..... \$100.00

\$40.00 Custodial Fee

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

**COMMERCIAL RENTAL FEE**

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

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

**Planning & Zoning Fees**

**Application Fees:**

Annexation Petition.....	N/C
Zoning Text Amendment .....	\$400.00
Rezoning.....	400.00
Planned unit development/ Conditional rezoning.....	\$400.00 + \$10.00 per acre
Variance application.....	\$400.00
Appeal from UDO Administrator Decision.....	\$400.00
Sign Permit .....	\$50.00
Zoning Permit:	
• Single Family & Two Family.....	\$25.00
• Commercial & Multi Family .....	\$100.00
• Temporary Use Permits (Council Approval Req.).....	\$100.00
o Non-profit uses.....	N/C
Driveway Permit .....	\$25.00
Right-of-Way Permit – Utility Street Cuts.....	\$25.00
Right-of-Way Permit – Encroachment.....	\$300.00
Re-advertising a Public Hearing at applicant’s request .....	\$200.00
Site Plan/Construction Plan Review.....	\$300+\$50 per acre
Special Use Permit:	
• General SUP.....	\$400.00
• Manufactured home park.....	\$300.00 + 5.00 per lot
Subdivision:	
• Exempt/Easement/Recombination plat .....	\$50.00
• Minor subdivision.....	\$100.00 + 5.00 per lot
• Major subdivision preliminary plat and construction plans .....	\$500.00 + 5.00 per lot

- Major subdivision final plat.....\$250.00
- Storm Water Permit -Residential and nonresidential\_Non-Exempt.....\$100/disturbed acre (\$850 minimum)
- Storm Water Permit – Exempt.....\$300.00
- Wireless Communication (small cell).....\$50.00
- Certificate of Appropriateness Application.....\$100.00

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

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

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

**Other Fees**

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

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

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

**Recording Fees**

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

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

**Police Department**

**Animal Control**

**License Tax and Tag:**

- Each neutered/spayed cat or dog.....\$5.00
- Each non-neutered/non-spayed cat or dog.....\$10.00

**Violations:**

- Unsanitary conditions.....\$50.00
- Pet defecating on private or public property .....\$50.00
- Failure to display current pet tag.....\$50.00
- Excessive Barking.....\$50.00
- Failure to have rabies inoculation .....\$100.00
- Animal Bite.....\$125.00

**Violation of Animal at Large:**

- 1<sup>st</sup> offense .....\$25.00
- 2<sup>nd</sup> offense.....\$50.00

3 <sup>rd</sup> offense .....	\$75.00
4 <sup>th</sup> offense .....	\$100.00
5 <sup>th</sup> offense .....	Seizure of animal
Dangerous dog at large .....	\$100.00 and seizure of animal

**Violation of Tethering Ordinance**

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

**Parking Violations**

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

**Solid Waste Collection**

**Residential**

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

**Dumpster Rental**

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

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

**Public Utilities Services**

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

**Initial and Transfer Service Fees**

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

**Water Meter Set**

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

**Credits**

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

**Sewer Tap Fees** (Base fee)

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

**Water Tap Fees** (Base fee)

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

**Water Meter Fees** (New Users)

Meter Size

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

**System Development Fees**

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

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

**Irrigation (using split yoke)**

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

**Fire Sprinkler Fees**

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

**Water Rates**

**Basic Charge**

Inside City Customers (All)	\$11.75
Outside City Customers (All)	\$20.97

**Consumption Rates ( per 1,000 gallons):**

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

<u>Commercial Customers</u>	<u>Inside City</u>	<u>Outside City</u>
<u>Usage</u>	<u>Rate</u>	<u>Rate</u>

First 10,000 Gallons	\$5.01	\$10.02
Next 90,000 Gallons	\$5.98	\$11.96
All Over 100,000 Gallons	\$7.05	\$14.10

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

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

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

**Johnston County Wholesale Rate**

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

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

**Basic Charge**

Inside City Customers (All)	\$14.95
Outside City Customers (All)	\$29.90

<b>Consumption Charges</b>	<b>Inside Town</b>	<b>Outside Town</b>
	<b>Rate</b>	<b>Rate</b>
Residential Customer (Effective 9/1/25)	\$10.08	\$19.91
Non-Residential Customer (Effective 9/1/25)	\$12.92	\$25.62

**PENALTIES**

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

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

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

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

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

**Civil Penalties for Major Violations**

- a) Any user is found to have failed to comply with any provision of this ordinance, or the orders, rules, regulations and permits issues hereunder, may be assessed a civil penalty of up to twenty-five thousand dollars (\$25,000) per day per violation
  - 1. Penalties between \$10,000 and \$25,000 per day per violation may be assessed against a violator only if:
    - a. For any class violations, only if a civil penalty has been imposed against the violator within the five years preceding the violation, or
    - b. In the case of failure to file, submit, or make available, as the case may be, any documents, data, or reports required by the ordinance, or the orders, rules, regulations and permits issues hereunder, only if the Public Utilities Director determined that the violation was intentional and a civil penalty has been imposed against the violator within the five years preceding the violation.
    - c. The Town will assess Civil Penalties in the range of \$10,000 to \$25,000 only if the action or inaction of the user will more likely than not be the proximate cause of costs to the Town equal to or exceeding the civil penalty. Costs include legal costs, expert costs and any remediation or abatement costs in addition to fines or civil penalties assessed against the Town by other public authorities or regulatory agencies due to the failure of the Town to resolve or prevent the violations

- b) In determining the amount of the civil penalty, the Public utilities Director shall consider the following:
1. The degree and extent of the harm to the natural resources, to the public health, or to the public or private property resulting from the violation;
  2. The duration and gravity of the violation;
  3. The effect on ground or surface water quantity or quality or on air quality;
  4. The cost of rectifying the damage;
  5. The amount of money saved by noncompliance;
  6. Whether the violation was committed willfully or intentionally;
  7. The prior record of the violator in complying or failing to comply with the pretreatment program;
  8. The costs of enforcement to the Town.

## Electric Rates

### Residential Service (RS1)

#### **I Availability**

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

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

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

#### **II Monthly Rate**

- |   |   |
|---|---|
| <b>A. Basic Customer Charge:</b>                  | \$13.00   |
| <b>B. Energy Charge:</b>                          | \$0.09985 kWh   |
| <b>C. Purchased Power Adjustment Charge:</b>      |   |
|   | The monthly bill may include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale purchased power costs fully. |
| <b>D. Three-Phase Service Basic Charge (RS4):</b> | \$21.62   |
| <b>E. Minimum Charge:</b>                         |   |
|   | The monthly minimum charge shall be the "Basic Customer Charge."  |
| <b>F.</b>   | When applicable, North Carolina sales tax will be added to all charges listed above.  |

### III Excess Facilities

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

### IV Payments

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

### VI General

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

## **Residential TIME-OF-USE Service**

### **Electric Rate Code RS7 (TU1/TU2, DD7)**

#### I Availability

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

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

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

#### II Monthly Rate

- |                                     |  |               |
|-------------------------------------|--|---------------|
| <b>A. Basic Customer Charge:</b>    |  | \$19.46       |
| <b>B. KWh Energy Charge:</b>        | On-Peak  | \$0.09985 kWh |
|                                     | Off-Peak   | \$0.05092 kWh |
| <b>C. On-Peak kW Demand Charge:</b> |  | \$7.16/kW     |
| <b>E. Minimum Charge:</b>           | The minimum charge shall be the "Basic Customer Charge."                             |               |
| <b>F.</b>                           | When applicable, North Carolina sales tax will be added to all charges listed above. |               |

### **III Determination of On-Peak**

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

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

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

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

### **IV Excess Facilities**

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

### **V Payments**

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

### **VII Load Management**

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

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

### **VIII Contract Period**

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

## **General Service** **Electric Rate Codes GD1, GD2, GD3, GD4**

### **I Availability**

This Schedule is available for nonresidential electric service less than 750 kW supplied at a

single point of delivery at one of the Town's standard voltages. This Schedule is not available for supplementary, standby or breakdown service, unless provided in the Service Agreement, or for resale.

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

## II Monthly Rate

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

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

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

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

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

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

## III Contract Demand

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

## IV Billing Demand

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

## V Excess Facilities

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

## VI Payments

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

## VII Contract Period

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

## VIII General

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

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

#### I Availability

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

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

#### II Monthly Rate

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

B. **Energy Charge:**

First 1,500 kWh	\$0.11934 /kWh
Next 2,500 kWh	\$0.10072 /kWh
All Additional kWh over 4,000	\$0.10072 /kWh

C. **Purchased Power Adjustment Charge:**

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

D. **Minimum Charge:**

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

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

#### III Contract Demand

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

#### IV Billing Demand

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

**V Excess Facilities**

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

**VI Payments**

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

**VII Contract Period**

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

**VIII General**

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

**Commercial Time-of-Use**

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

**I Availability**

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

Service available under this Schedule is 60 Hertz alternating current at the Town's standard voltages of 240 volts or higher. This Schedule is available for all electric service supplied to Customer's premises at one point of delivery through one meter.

**II Monthly Rate**

**A. Basic Customer Charge:** Single Phase \$30.21 Three Phase \$39.16

**B. KW Demand Charge:** On-Peak Demand \$16.23 /kW

**C. KWh Energy Charge:** On-Peak \$0.09495 /kWh  
Off-Peak \$0.05829 /kWh

**D. Purchased Power Adjustment Charge:**

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

applicable for the Town to recover wholesale power costs fully.

**E. Minimum Charge:**

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

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

**III Contract Demand**

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

**IV Determination of kW Demand**

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

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

**V Excess Facilities**

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

**VI Payments**

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

**VII Contract Period**

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

**VIII General**

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

**Large General Service**  
**Electric Rate Code LG1**

**I Availability**

This Schedule is available for nonresidential electric service when the Contract Demand is

750 kW or greater, or registered demand equals or exceeds 750 kW in two or more of the preceding twelve months. Service is not available for breakdown or standby use, unless provided in the Service Agreement, or for resale.

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

## **II Monthly Rate**

- A. Basic Customer Charge:** \$575.13
- B. kW Demand Charge:** \$21.26/kW
- C. Energy Charge:** \$0.06890 /kWh

**D. Purchased Power Adjustment Charge:**

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

**E. Minimum Charge:**

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

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

## **III Contract Demand**

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

## **IV Determination of kW Demand**

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

## **V Excess Facilities**

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

## **VI Payments**

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

## VII Contract Period

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

## VIII General

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

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

#### I Availability

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

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

#### II Monthly Rate

- |    |   |                |
|----|---|----------------|
| A. | <b>Basic Customer Charge:</b>   | \$727.38       |
| B. | <b>kW Demand Charge:</b><br>Coincident Peak Demand  | \$22.94/kW     |
| C. | <b>Energy Charge:</b>   | \$0.06026 /kWh |
| D. | <b>Purchased Power Adjustment Charge:</b><br>The monthly bill shall include a purchased power adjustment charge, if any is applicable for the Town to recover wholesale power costs fully.                      |                |
| E. | <b>Minimum Charge:</b><br>The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement. |                |
| F. | When applicable, North Carolina sales tax will be added to all charges listed above.  |                |

### **III Contract Demand**

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

### **IV Determination of kW Demand**

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

### **V Notification by Town**

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

### **VI Excess Facilities**

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

### **VII Payments**

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

### **VIII Contract Period**

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

### **IX General**

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

## **Economic Development Rider** **Electric Rate Code ED1**

### **I Availability**

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

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

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

## **II Monthly Rate reduction**

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

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

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

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

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

### **Large General Service** **Coordinated Peak Demand** **Electric Rate Code LG3**

#### **I Availability**

This Schedule is available for nonresidential electric service when the Contract Demand is

2000 kW or greater, and facilities are installed to coordinate reduction of power requirements on the Town's electrical system during system peak periods. The Customer must execute a Service Agreement with the Town prior to receiving service.

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

**II Monthly Rate**

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

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

The Minimum Charge shall be the Basic Customer Charge plus \$1.00 per kVA of installed transformer capacity in excess of 500 kVA, unless provided otherwise by the Service Agreement.
- F. When applicable, North Carolina sales tax will be added to all charges listed above.

**III Contract Demand**

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

**IV Determination of kW Demand**

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

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

**V Notification by Town**

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

## **VI Excess Facilities**

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

## **VII Payments**

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

## **VIII Contract Period**

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

## **IX General**

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

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

### **I Availability**

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

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

### **II Monthly Rate**

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

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

**B. Energy Charge:** \$0.08660 /kWh

**C. Purchased Power Adjustment Charge:**

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

**D. Minimum Charge:**

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

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

**III Contract Demand**

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

**IV Billing Demand**

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

**V Excess Facilities**

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

**VI Payments**

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

**VII Contract Period**

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

**VIII General**

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

**Load Management Rider**

**I Availability**

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

switches are installed, or have the permission of the owner for installation.

## **II Monthly Credit**

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

## **III Appliance Criteria**

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

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

## **IV Installation of Switches**

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

## **V Removal of Switches**

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

## **VI Load Management**

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

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

# **RENEWABLE ENERGY GENERATION RIDER- RR1**

## **I Availability:**

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

generation application and attachments.

**II Applicability:**

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

**III Type of Service:**

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

**IV Monthly Credit:**

\$.0549 per kWh for all kWh

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

**V Minimum Charge**

None

**VI Payments:**

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

**VII Adjustments:**

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

**VIII Special Conditions:**

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

associated equipment for compliance with the applicable interface criteria. Should it be determined that Customer's installation is in violation, the Town will disconnect the alternative energy generator from the Town's distribution system and it will remain disconnected until the installation is brought back into compliance.

**IX Contract Period:**

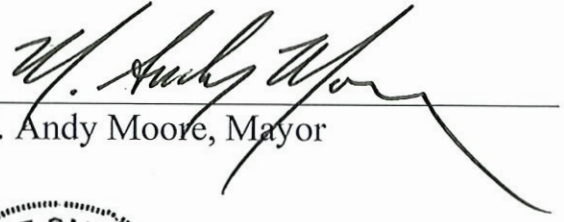
The Contract Period for service under this schedule shall be one (1) year and thereafter shall be renewed for successive one-year periods. After the initial period, Customer may terminate service under this schedule by giving at least sixty (60) days previous notice of such termination in writing to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

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


**Rate Schedule for Area Lights:**

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

*Adopted this the 2<sup>nd</sup> day of June, 2026. Any and all of the above-mentioned individual rates and fees may be amended, changed, increased or eliminated with a majority vote of the Town of Smithfield Town Council.*

  
M. Andy Moore, Mayor

ATTEST:

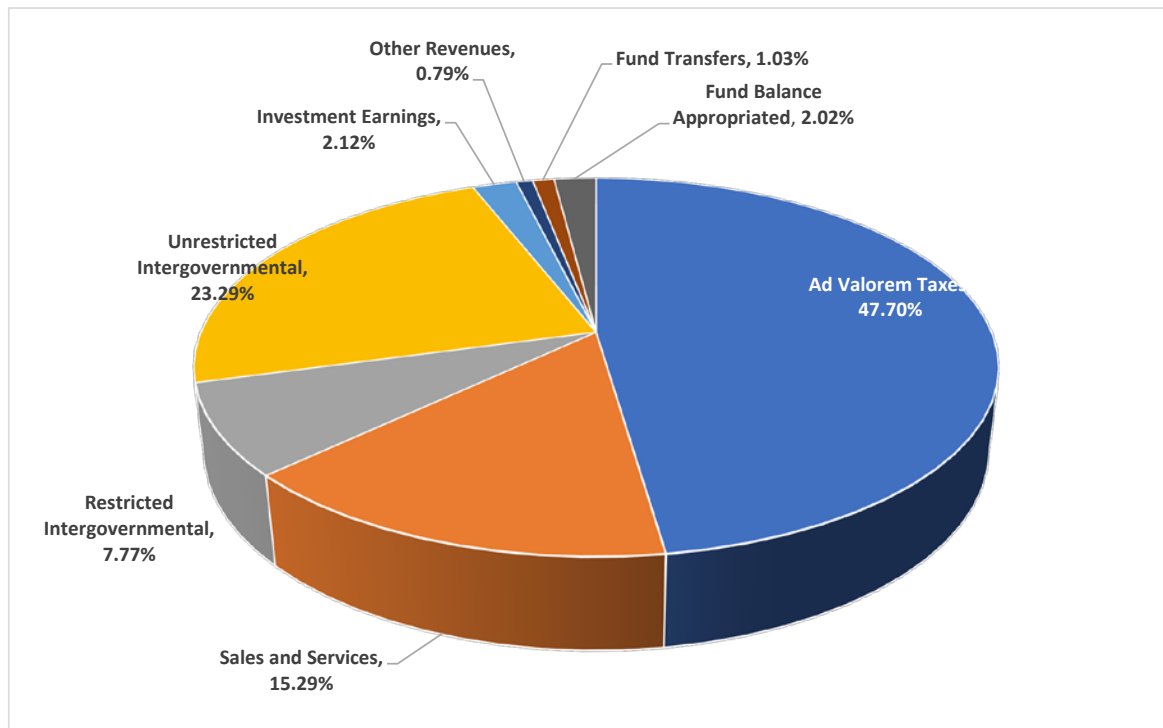
  
Elaine Andrews, Town Clerk



## General Revenues by Source

Function	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Estimate	FY 26-27 Budget
Ad Valorem Taxes	9,969,804	10,603,600	11,286,784	11,827,773
Sales and Services	3,554,493	3,567,410	4,138,065	3,791,321
Restricted Intergovernmental	1,025,517	989,400	1,694,301	1,928,000
Unrestricted Intergovernmental	5,838,425	5,221,400	5,927,023	5,774,248
Investment Earnings	614,835	500,000	558,722	525,000
Loan Proceeds	-	420,000	-	-
Other Revenues	280,929	208,757	468,415	196,757
Fund Transfers	1,781,345	755,000	255,000	255,000
Fund Balance Appropriated	-	2,200,000	-	500,000
<b>Total</b>	23,065,348	24,465,567	24,328,310	24,798,099

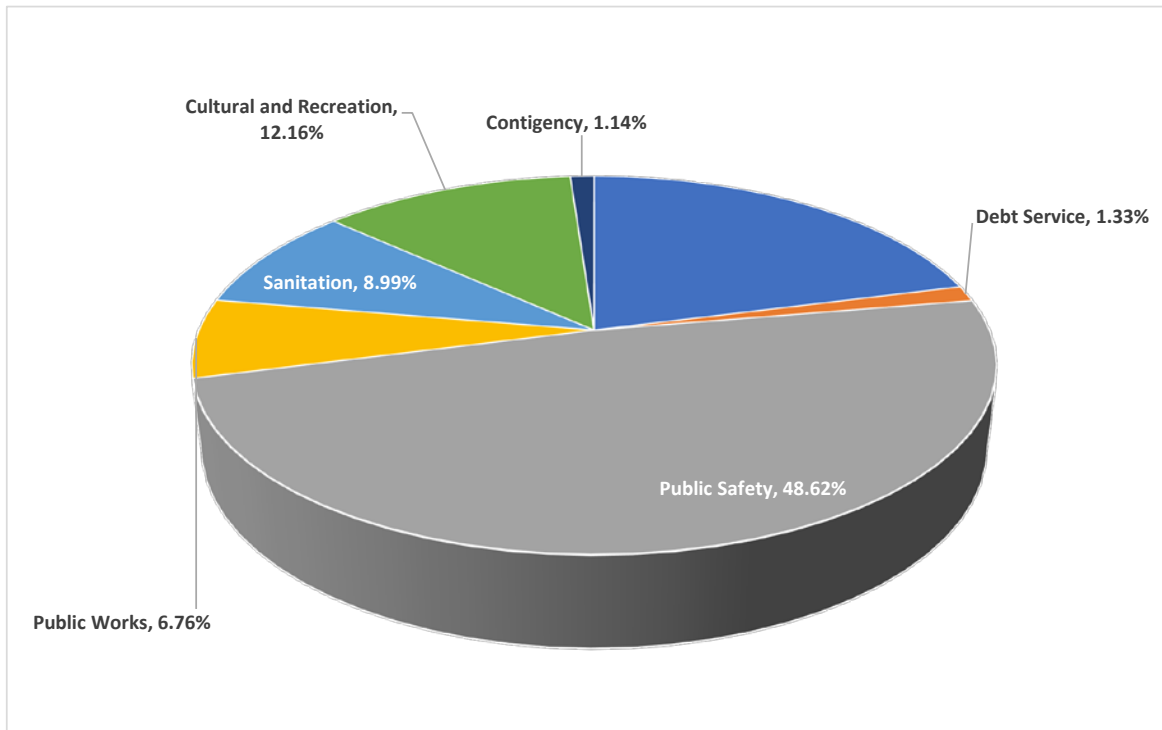
**General Fund Revenues by Source FY 26-27 Budget**



## General Fund Expenditures by Function

Function	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Estimate	FY 26-27 Budget
General Government	3,063,926	3,581,125	4,326,986	5,207,715
Debt Service	377,007	377,009	377,009	330,178
Public Safety	8,712,009	10,348,630	10,082,152	12,056,863
Public Works	1,502,395	4,738,585	3,885,610	1,676,271
Sanitation	1,691,016	2,294,460	2,239,001	2,228,294
Cultural and Recreation	2,384,996	2,751,090	3,119,974	3,015,771
Contingency	-	374,668	-	283,007
<b>Total</b>	<b>17,731,349</b>	<b>24,465,567</b>	<b>24,030,732</b>	<b>24,798,099</b>

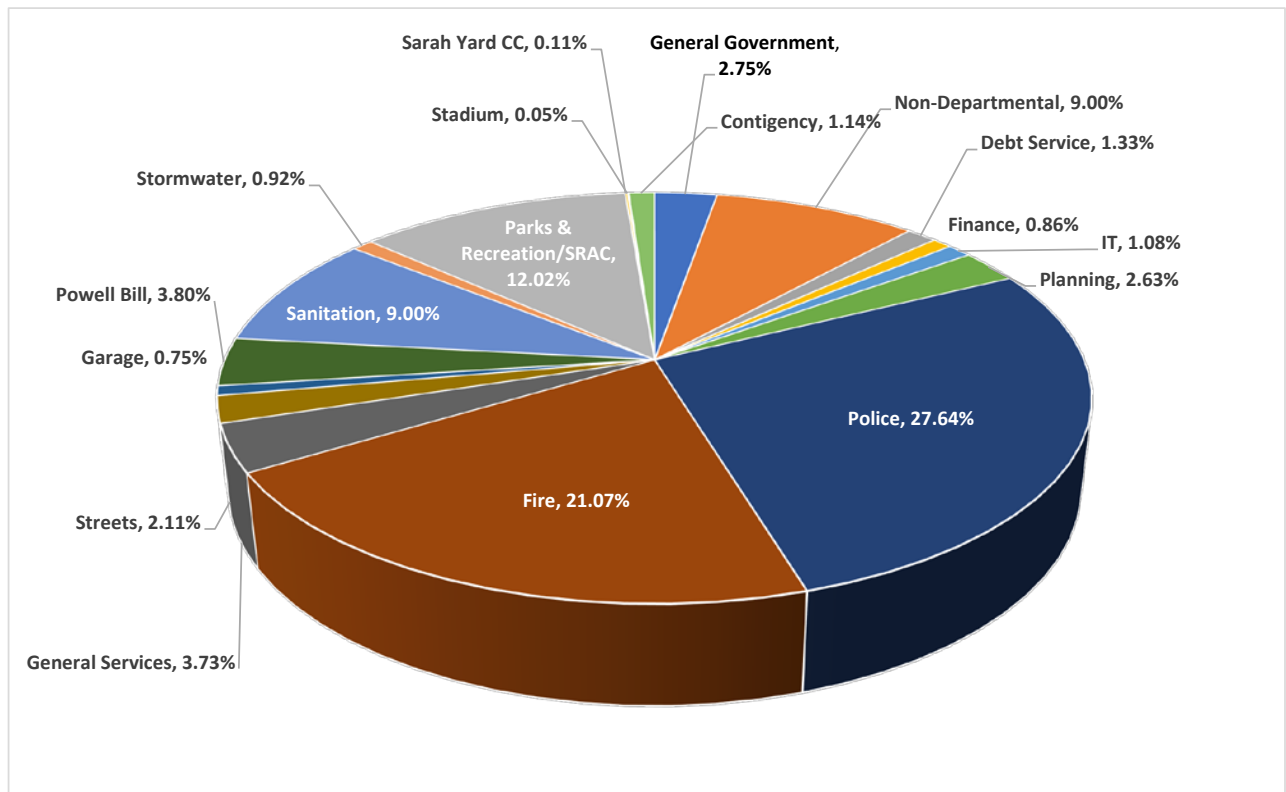
**General Fund Expenditures by Function FY 26-27 Budget**



## General Fund Expenditures by Department

Function	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Estimate	FY 26-27 Budget
General Government	622,284	907,110	834,747	680,844
Non-Departmental	1,085,571	1,812,950	2,079,772	2,227,046
Debt Service	377,007	377,009	377,009	330,178
Finance	148,630	172,480	180,787	213,497
IT	179,263	188,190	201,821	267,038
Planning	428,789	500,395	521,673	651,829
Police	5,660,384	6,341,980	6,597,631	6,841,938
Fire	3,051,625	4,006,650	3,484,521	5,214,925
General Services	915,146	979,710	1,125,202	923,361
Streets	414,004	2,608,915	2,532,452	521,591
Garage	173,245	183,460	181,985	186,193
Powell Bill	264,769	440,900	41,521	940,000
Sanitation	1,691,016	2,294,460	2,239,001	2,228,294
Stormwater	334,620	525,600	466,665	227,461
Parks & Recreation/SRAC	2,345,581	2,682,280	3,073,664	2,976,419
Sarah Yard CC	39,415	68,810	46,310	26,699
Stadium	-	-	-	12,653
Contingency	-	374,668	-	283,007
<b>Total</b>	<b>17,731,349</b>	<b>24,465,567</b>	<b>23,984,761</b>	<b>24,752,973</b>

**General Fund Expenditures by Department FY 26-27 Budget**



Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted 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 Adopted Budget
<b>General Fund Revenues:</b>						
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 Adopted 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
<b>Sub-Totals:</b>		<b>\$ 19,988,250</b>	<b>\$ 23,065,348</b>	<b>\$ 24,465,567</b>	<b>\$ 24,328,311</b>	<b>\$ 24,798,099</b>

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>General Government:</b>						
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 AWARDS/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	\$ -
	<b>Sub-Totals:</b>	<b>\$ 493,558</b>	<b>\$ 554,801</b>	<b>\$ 907,110</b>	<b>\$ 825,332</b>	<b>\$ 672,294</b>
10-10-4100-5700-7400	CAPITAL OUTLAY	\$ 7,415	\$ 67,483	\$ -	\$ 9,415	\$ 8,550
	<b>Sub-Totals:</b>	<b>\$ 7,415</b>	<b>\$ 67,483</b>	<b>\$ -</b>	<b>\$ 9,415</b>	<b>\$ 8,550</b>
	<b>GENERAL GOVERNMENT TOTALS:</b>	<b>\$ 500,973</b>	<b>\$ 622,284</b>	<b>\$ 907,110</b>	<b>\$ 834,747</b>	<b>\$ 680,844</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
<b>Town of Smithfield Budget Justification Sheet</b>								
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
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)

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
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	

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	GENERAL GOVERNMENT COMMENTS
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	
	<b>Subtotal</b>	<b>493,558</b>	<b>554,182</b>	<b>907,110</b>	<b>825,332</b>	<b>672,294</b>	-26%	
10-10-4100-5700-7400	Capital Outlay	7,415	67,483	-	9,415	8,550		BoardBook (4,750); iPads for Council (3,800)
	<b>Subtotal</b>	<b>7,415</b>	<b>67,483</b>	<b>-</b>	<b>9,415</b>	<b>8,550</b>	100%	
	<b>GRAND TOTAL</b>	<b>500,973</b>	<b>621,665</b>	<b>907,110</b>	<b>834,747</b>	<b>680,844</b>	-25%	Department Budget % Change

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Non - Departmental:</b>						
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	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 1,148,085</b>	<b>\$ 1,085,571</b>	<b>\$ 1,812,950</b>	<b>\$ 2,079,772</b>	<b>\$ 2,227,046</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
<b>Town of Smithfield Budget Justification Sheet</b>								
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 Adopted Budget	% CHG	NON-DEPARTMENTAL COMMENTS
10-61-4110-5300-5701	Harbor, Inc.	2,500	2,500	2,500	2,500	2,500	0%	Request for Funding From Harbor of Johnston County
10-61-4110-5300-5704	Community & Senior Services	3,500	3,500	3,500	3,500	3,500	0%	Request for Funding From Community and Senior Services of Johnston County (Formerly Johnston County Council on Aging).
10-61-4110-5300-5705	Ava Gardner Museum	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 Adopted 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	-	-	-	-	-	
	<b>Subtotal</b>	<b>1,148,085</b>	<b>1,085,571</b>	<b>1,812,950</b>	<b>2,079,772</b>	<b>2,227,046</b>	23%	Department Budget % Change

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Debt Service:</b>						
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
<b>Sub-Totals:</b>		<b>\$ 377,007</b>	<b>\$ 377,007</b>	<b>\$ 377,009</b>	<b>\$ 377,009</b>	<b>\$ 330,178</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted 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.
<b>Subtotal</b>		<b>377,007</b>	<b>377,007</b>	<b>377,009</b>	<b>377,009</b>	<b>330,178</b>	<b>-12%</b>	<b>Department Budget % Change</b>

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Finance:</b>						
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	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 163,806</b>	<b>\$ 148,630</b>	<b>\$ 172,480</b>	<b>\$ 178,287</b>	<b>\$ 193,117</b>
10-10-4200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ -	\$ -	\$ -	\$ 2,500	\$ 20,380
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 20,380</b>
	<b>FINANCE TOTALS:</b>	<b>\$ 163,806</b>	<b>\$ 148,630</b>	<b>\$ 172,480</b>	<b>\$ 180,787</b>	<b>\$ 213,497</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26	FY 27 Adopted		% CHG	FINANCE COMMENTS
				Adopted Budget	FY 26 Projected	Budget		
<b>Town of Smithfield Budget Justification Sheet</b>								
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	FY 27 Adopted		% CHG	FINANCE COMMENTS
				Adopted Budget	FY 26 Projected	Budget		
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	
	<b>Subtotal</b>	<b>163,806</b>	<b>148,630</b>	<b>172,480</b>	<b>178,287</b>	<b>193,117</b>	12%	
10-10-4200-5700-7400	Capital Outlay	-	-	-	2,500	20,380		1/3 Tyler Payroll (16,562); 1/3 AP Automation (3,818)
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>20,380</b>		
	<b>GRAND TOTALS</b>	<b>163,806</b>	<b>148,630</b>	<b>172,480</b>	<b>180,787</b>	<b>213,497</b>	24%	Department Budget % Change

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>IT-Info Technology:</b>						
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
	<b>Sub-Totals:</b>	<b>\$ 174,329</b>	<b>\$ 146,733</b>	<b>\$ 188,190</b>	<b>\$ 201,821</b>	<b>\$ 267,038</b>
10-10-4300-5700-7400	CAPITAL OUTLAY	\$ 68,752	\$ 32,530	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 68,752</b>	<b>\$ 32,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>IT-INFO TECH TOTALS:</b>	<b>\$ 243,081</b>	<b>\$ 179,263</b>	<b>\$ 188,190</b>	<b>\$ 201,821</b>	<b>\$ 267,038</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted		FY 27 Adopted		% CHG	Information Technology (IT)
				Budget	FY26 Projected	Budget			
<b>Town of Smithfield Budget Justification Sheet</b>									
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 Adopted		% 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)	
	<b>Subtotal</b>	<b>174,329</b>	<b>146,733</b>	<b>188,190</b>	<b>201,821</b>	<b>267,038</b>			
10-10-4300-5700-7400	Capital Outlay	68,752	32,530	-	-	-	0%		
	<b>Subtotal</b>	<b>68,752</b>	<b>32,530</b>	<b>-</b>	<b>-</b>	<b>-</b>			
	<b>Grand Totals:</b>	<b>243,081</b>	<b>179,263</b>	<b>188,190</b>	<b>201,821</b>	<b>267,038</b>	42%	<b>Department Budget % Change</b>	

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Planning:</b>						
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	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 338,304</b>	<b>\$ 428,789</b>	<b>\$ 477,043</b>	<b>\$ 486,998</b>	<b>\$ 479,291</b>
10-10-4900-5700-7400	CAPITAL OUTLAY EQUIP	\$ -	\$ -	\$ 35,000	\$ 34,675	\$ 172,538
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 34,675</b>	<b>\$ 172,538</b>
	<b>PLANNING TOTALS:</b>	<b>\$ 338,304</b>	<b>\$ 428,789</b>	<b>\$ 512,043</b>	<b>\$ 521,673</b>	<b>\$ 651,829</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	PLANNING COMMENTS
<b>Town of Smithfield Budget Justification Sheet</b>								
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; <i>Salary for Planning Board (\$2,400); Salary for Board of Adjustments (\$2,400); CZO Dues 2 employees (\$150)</i>
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 Adopted 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	
	<b>Subtotal</b>	<b>338,304</b>	<b>428,789</b>	<b>477,043</b>	<b>486,998</b>	<b>479,291</b>		
10-10-4900-5700-7400	Capital Outlay	-	-	35,000	34,675	172,538		iWorQ Contract Software (20,000); 1/2 CMAC Grant (152,538)
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>34,675</b>	<b>172,538</b>		
	<b>Grand Totals:</b>	<b>338,304</b>	<b>428,789</b>	<b>512,043</b>	<b>521,673</b>	<b>651,829</b>	27%	<b>Department Budget % Change</b>

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Police:</b>						
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
	<b>Sub-Totals:</b>	<b>\$ 4,069,791</b>	<b>\$ 5,394,298</b>	<b>\$ 6,113,225</b>	<b>\$ 6,361,257</b>	<b>\$ 6,577,698</b>
10-20-5100-5700-7400	CAPITAL OUTLAY	\$ 142,606	\$ 266,086	\$ 228,775	\$ 236,374	\$ 264,240
	<b>Sub-Totals:</b>	<b>\$ 142,606</b>	<b>\$ 266,086</b>	<b>\$ 228,775</b>	<b>\$ 236,374</b>	<b>\$ 264,240</b>
	<b>POLICE TOTALS:</b>	<b>\$ 4,212,397</b>	<b>\$ 5,660,384</b>	<b>\$ 6,342,000</b>	<b>\$ 6,597,631</b>	<b>\$ 6,841,938</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	POLICE COMMENTS
<b>Town of Smithfield Budget Justification Sheet</b>								
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 Adopted 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 Adopted 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
	<b>Subtotal</b>	<b>4,069,791</b>	<b>5,394,298</b>	<b>6,113,225</b>	<b>6,361,257</b>	<b>6,577,698</b>	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)
	<b>Subtotal</b>	<b>142,606</b>	<b>266,086</b>	<b>228,775</b>	<b>236,374</b>	<b>264,240</b>	16%	
	<b>Grand totals:</b>	<b>4,212,397</b>	<b>5,660,384</b>	<b>6,342,000</b>	<b>6,597,631</b>	<b>6,841,938</b>	8%	Department Budget % Change

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Fire:</b>						
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 GFCPF	\$ -	\$ -	\$ 290,000	\$ -	\$ 825,000
10-76-5300-5970-9110	TRANSFER TO GFCPF	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 2,630,503</b>	<b>\$ 2,910,219</b>	<b>\$ 3,878,900</b>	<b>\$ 3,435,386</b>	<b>\$ 4,919,210</b>
10-20-5300-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ 109,140	\$ 141,406	\$ 127,750	\$ 49,135	\$ 295,715
	<b>Sub-Totals:</b>	<b>\$ 109,140</b>	<b>\$ 141,406</b>	<b>\$ 127,750</b>	<b>\$ 49,135</b>	<b>\$ 295,715</b>
	<b>FIRE TOTALS:</b>	<b>\$ 2,739,643</b>	<b>\$ 3,051,625</b>	<b>\$ 4,006,650</b>	<b>\$ 3,484,521</b>	<b>\$ 5,214,925</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26	FY 26 Projected	FY 27 Adopted	% CHG	FIRE COMMENTS
				Adopted Budget		Budget		
<b>Town of Smithfield Budget Justification Sheet</b>								
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	FY 26 Projected	FY 27 Adopted	% CHG	FIRE COMMENTS
				Adopted Budget		Budget		
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	
	<b>Subtotal</b>	<b>2,630,503</b>	<b>2,910,219</b>	<b>3,878,900</b>	<b>3,435,386</b>	<b>4,919,210</b>	27%	

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26	FY 26 Projected	FY 27 Adopted	% CHG	FIRE COMMENTS
				Adopted Budget		Budget		
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);
	<b>Subtotal</b>	<b>109,140</b>	<b>141,406</b>	<b>127,750</b>	<b>49,135</b>	<b>295,715</b>	131%	
	<b>Grand Totals:</b>	<b>2,739,643</b>	<b>3,051,625</b>	<b>4,006,650</b>	<b>3,484,521</b>	<b>5,214,925</b>	30%	Department Budget % Change

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>PW -General Services:</b>						
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	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 639,858</b>	<b>\$ 825,203</b>	<b>\$ 919,090</b>	<b>\$ 850,835</b>	<b>\$ 905,901</b>
10-60-5500-5700-7400	CAPITAL OUTLAY	\$ 19,123	\$ 89,943	\$ 60,620	\$ 274,367	\$ 17,460
	<b>Sub-Totals:</b>	<b>\$ 19,123</b>	<b>\$ 89,943</b>	<b>\$ 60,620</b>	<b>\$ 274,367</b>	<b>\$ 17,460</b>
	<b>PW -GENERAL TOTALS:</b>	<b>\$ 658,981</b>	<b>\$ 915,146</b>	<b>\$ 979,710</b>	<b>\$ 1,125,202</b>	<b>\$ 923,361</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26	FY 26	FY 27 Adopted	% CHG	GENERAL SERVICES COMMENTS
				Adopted Budget	Projected	Budget		
<b>Town of Smithfield Budget Justification Sheet</b>								
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 Adopted 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	-	-	-	-			
	<b>Subtotal</b>	<b>639,858</b>	<b>825,203</b>	<b>919,090</b>	<b>850,835</b>	<b>905,901</b>	<b>-1%</b>	
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)
	<b>Subtotal</b>	<b>19,123</b>	<b>89,943</b>	<b>60,620</b>	<b>274,367</b>	<b>17,460</b>	<b>-71%</b>	
	<b>Grand Totals:</b>	<b>658,981</b>	<b>915,146</b>	<b>979,710</b>	<b>1,125,202</b>	<b>923,361</b>	<b>-6%</b>	<b>Department Budget % Change</b>

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>PW-Streets:</b>						
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	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 409,529</b>	<b>\$ 414,004</b>	<b>\$ 2,561,215</b>	<b>\$ 2,532,452</b>	<b>\$ 521,591</b>
10-30-5600-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ 47,700	\$ 45,971	\$ 45,126
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,700</b>	<b>\$ 45,971</b>	<b>\$ 45,126</b>
	<b>PW-STREETS TOTALS:</b>	<b>\$ 409,529</b>	<b>\$ 414,004</b>	<b>\$ 2,608,915</b>	<b>\$ 2,578,423</b>	<b>\$ 566,717</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	STREETS COMMENTS
<b>Town of Smithfield Budget Justification Sheet</b>								
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 Adopted 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	
	<b>Subtotal</b>	<b>409,529</b>	<b>414,004</b>	<b>2,561,215</b>	<b>2,532,452</b>	<b>521,591</b>	<b>-80%</b>	
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)
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>47,700</b>	<b>45,971</b>	<b>45,126</b>		
	<b>GRAND TOTALS:</b>	<b>409,529</b>	<b>414,004</b>	<b>2,608,915</b>	<b>2,578,423</b>	<b>566,717</b>	<b>-78%</b>	<b>Department Budget % Change</b>

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>PW-Garage:</b>						
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
	<b>Sub-Totals:</b>	<b>\$ 144,077</b>	<b>\$ 149,110</b>	<b>\$ 173,210</b>	<b>\$ 169,064</b>	<b>\$ 185,578</b>
10-5650-7400	CAPITAL OUTLAY EQUIP	\$ 37,344	\$ 24,135	\$ 10,250	\$ 12,921	\$ 615
	<b>Sub-Totals:</b>	<b>\$ 37,344</b>	<b>\$ 24,135</b>	<b>\$ 10,250</b>	<b>\$ 12,921</b>	<b>\$ 615</b>
	<b>PW-GARAGE TOTALS:</b>	<b>\$ 181,421</b>	<b>\$ 173,245</b>	<b>\$ 183,460</b>	<b>\$ 181,985</b>	<b>\$ 186,193</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26		FY 27 Adopted Budget	% CHG	GARAGE COMMENTS
				Adopted Budget	Projected			
<b>Town of Smithfield Budget Justification Sheet</b>								
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		FY 27 Adopted Budget	% CHG	GARAGE COMMENTS
				Adopted Budget	Projected			
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.
	<b>Subtotal</b>	<b>144,077</b>	<b>149,110</b>	<b>173,210</b>	<b>169,064</b>	<b>185,578</b>	7%	
10-30-5650-5700-7400	Capital Outlay	37,344	24,135	10,250	12,921	615		Samsara Tracking 1 Device
	<b>Subtotal</b>	<b>37,344</b>	<b>24,135</b>	<b>10,250</b>	<b>12,921</b>	<b>615</b>		
	<b>GRAND TOTALS:</b>	<b>181,421</b>	<b>173,245</b>	<b>183,460</b>	<b>181,985</b>	<b>186,193</b>	1%	Department Budget % Change

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>PW-Powell Bill:</b>						
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	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PW-POWELL BILL TOTALS:</b>		<b>\$ 520,982</b>	<b>\$ 264,769</b>	<b>\$ 440,000</b>	<b>\$ 41,521</b>	<b>\$ 940,000</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted 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	
<b>GRAND TOTALS:</b>		<b>520,982</b>	<b>264,769</b>	<b>440,000</b>	<b>41,521</b>	<b>940,000</b>	<b>53%</b>	<b>Department Budget % Change</b>

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>PW-Sanitation:</b>						
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	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 1,831,466</b>	<b>\$ 1,691,016</b>	<b>\$ 2,257,860</b>	<b>\$ 2,202,401</b>	<b>\$ 2,220,299</b>
10-40-5800-5700-7400	CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ 36,600	\$ 36,600	\$ 7,995
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,600</b>	<b>\$ 36,600</b>	<b>\$ 7,995</b>
	<b>PW-SANITATION TOTALS:</b>	<b>\$ 1,831,466</b>	<b>\$ 1,691,016</b>	<b>\$ 2,294,460</b>	<b>\$ 2,239,001</b>	<b>\$ 2,228,294</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted 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 Adopted 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	
	<b>Subtotal</b>	<b>1,831,466</b>	<b>1,691,016</b>	<b>2,257,860</b>	<b>2,202,401</b>	<b>2,220,299</b>	-2%	
10-40-5800-5700-7400	Capital Outlay	-	-	36,600	36,600	7,995		Samsara Tracking 13 Devices
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>36,600</b>	<b>36,600</b>	<b>7,995</b>		
	<b>GRAND TOTALS:</b>	<b>1,831,466</b>	<b>1,691,016</b>	<b>2,294,460</b>	<b>2,239,001</b>	<b>2,228,294</b>	-3%	Department Budget % Change

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Stormwater</b>						
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	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 159,757</b>	<b>\$ 334,620</b>	<b>\$ 525,600</b>	<b>\$ 466,665</b>	<b>\$ 225,001</b>
10-40-5900-5700-7400	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 2,460
	<b>Sub-Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,460</b>
	<b>STORM WATER TOTALS</b>	<b>\$ 159,757</b>	<b>\$ 334,620</b>	<b>\$ 525,600</b>	<b>\$ 466,665</b>	<b>\$ 227,461</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	STORMWATER COMMENTS
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, Central Pines 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 Adopted Budget	% CHG	STORMWATER COMMENTS
10-76-5900-5970-9100	Transfer to GF Capital Projects	-	-	290,000	290,000	-	N/A	
	<b>Subtotal</b>	<b>159,757</b>	<b>334,620</b>	<b>525,600</b>	<b>466,665</b>	<b>225,001</b>	-57.2%	
10-40-5900-5700-7400	Capital Outlay			-		2,460		Samsara Tracking 2 Devices
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,460</b>		
	<b>GRAND TOTALS:</b>	<b>159,757</b>	<b>334,620</b>	<b>525,600</b>	<b>466,665</b>	<b>227,461</b>	-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 Adopted Budget
<b>Recreation:</b>						
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	\$ -
	<b>Sub-Totals:</b>	<b>\$ 948,360</b>	<b>\$ 1,136,014</b>	<b>\$ 1,257,410</b>	<b>\$ 1,272,035</b>	<b>\$ 1,337,659</b>
10-60-6200-5700-7400	CAPITAL OUTLAY EQUIP.	\$ 210,183	\$ 91,752	\$ 146,500	\$ 429,604	\$ 152,500
	<b>Sub-Totals:</b>	<b>\$ 210,183</b>	<b>\$ 91,752</b>	<b>\$ 146,500</b>	<b>\$ 429,604</b>	<b>\$ 152,500</b>
	<b>RECREATION TOTALS:</b>	<b>\$ 1,158,543</b>	<b>\$ 1,227,766</b>	<b>\$ 1,403,910</b>	<b>\$ 1,701,639</b>	<b>\$ 1,490,159</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	RECREATION COMMENTS
<b>Town of Smithfield Budget Justification Sheet</b>								
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 Adopted 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	
	<b>Subtotal</b>	<b>948,360</b>	<b>1,136,014</b>	<b>1,257,410</b>	<b>1,272,035</b>	<b>1,337,659</b>	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)
	<b>Subtotal</b>	<b>210,183</b>	<b>91,752</b>	<b>146,500</b>	<b>429,604</b>	<b>152,500</b>	4%	
	<b>GRAND TOTALS:</b>	<b>1,158,543</b>	<b>1,227,766</b>	<b>1,403,910</b>	<b>1,701,639</b>	<b>1,490,159</b>	6%	Department Budget % Change

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Aquatic Center:</b>						
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
	<b>Sub-Totals:</b>	<b>\$ 1,075,171</b>	<b>\$ 1,085,222</b>	<b>\$ 1,238,370</b>	<b>\$ 1,259,075</b>	<b>\$ 1,363,760</b>
10-60-6220-5700-7400	CAPITAL OUTLAY	\$ 101,358	\$ 32,593	\$ 40,000	\$ 112,950	\$ 122,500
	<b>Sub-Totals:</b>	<b>\$ 101,358</b>	<b>\$ 32,593</b>	<b>\$ 40,000</b>	<b>\$ 112,950</b>	<b>\$ 122,500</b>
	<b>AQUATIC CENTER TOTALS:</b>	<b>\$ 1,176,529</b>	<b>\$ 1,117,815</b>	<b>\$ 1,278,370</b>	<b>\$ 1,372,025</b>	<b>\$ 1,486,260</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	AQUATICS CENTER COMMENTS
<b>Town of Smithfield Budget Justification Sheet</b>								
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 Adopted 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.
	<b>Subtotal</b>	<b>1,075,171</b>	<b>1,085,222</b>	<b>1,238,370</b>	<b>1,259,075</b>	<b>1,363,760</b>	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)
	<b>Subtotal</b>	<b>101,358</b>	<b>32,593</b>	<b>40,000</b>	<b>112,950</b>	<b>122,500</b>	206%	
	<b>GRAND TOTALS:</b>	<b>1,176,529</b>	<b>1,117,815</b>	<b>1,278,370</b>	<b>1,372,025</b>	<b>1,486,260</b>	16%	<b>Department Budget % Change</b>

# General Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Sarah Yard Center</b>						
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
	<b>Sub-Totals:</b>	<b>\$ 36,711</b>	<b>\$ 35,115</b>	<b>\$ 45,401</b>	<b>\$ 46,310</b>	<b>\$ 26,699</b>
10-60-6240-5700-7400	CAPITAL OUTLAY	\$ 7,476	\$ 4,300	\$ -	\$ -	\$ -
	<b>Sub-Totals:</b>	<b>\$ 7,476</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>SARAH YARD CENTER TOTALS</b>	<b>\$ 44,187</b>	<b>\$ 39,415</b>	<b>\$ 45,401</b>	<b>\$ 46,310</b>	<b>\$ 26,699</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted	FY 26	FY 27 Adopted	% CHG	SYCC COMMENTS
				Budget	Projected	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
	<b>Subtotal</b>	<b>36,711</b>	<b>35,126</b>	<b>45,401</b>	<b>46,310</b>	<b>26,699</b>	-41%	
10-60-6240-5700-7400	Capital Outlay	7,476	4,300	-	-	-		
	<b>Subtotal</b>	<b>7,476</b>	<b>4,300</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>GRAND TOTALS:</b>	<b>44,187</b>	<b>39,426</b>	<b>45,401</b>	<b>46,310</b>	<b>26,699</b>	-41%	Department Budget % Change

# General Fund

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

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted 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	
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,653</b>	New	
-	Capital Outlay	7,476	4,300	-	-	-		
	<b>Subtotal</b>	<b>7,476</b>	<b>4,300</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	<b>GRAND TOTALS:</b>	<b>7,476</b>	<b>4,300</b>	<b>-</b>	<b>-</b>	<b>14,653</b>	New	Department Budget % Change

# General Fund

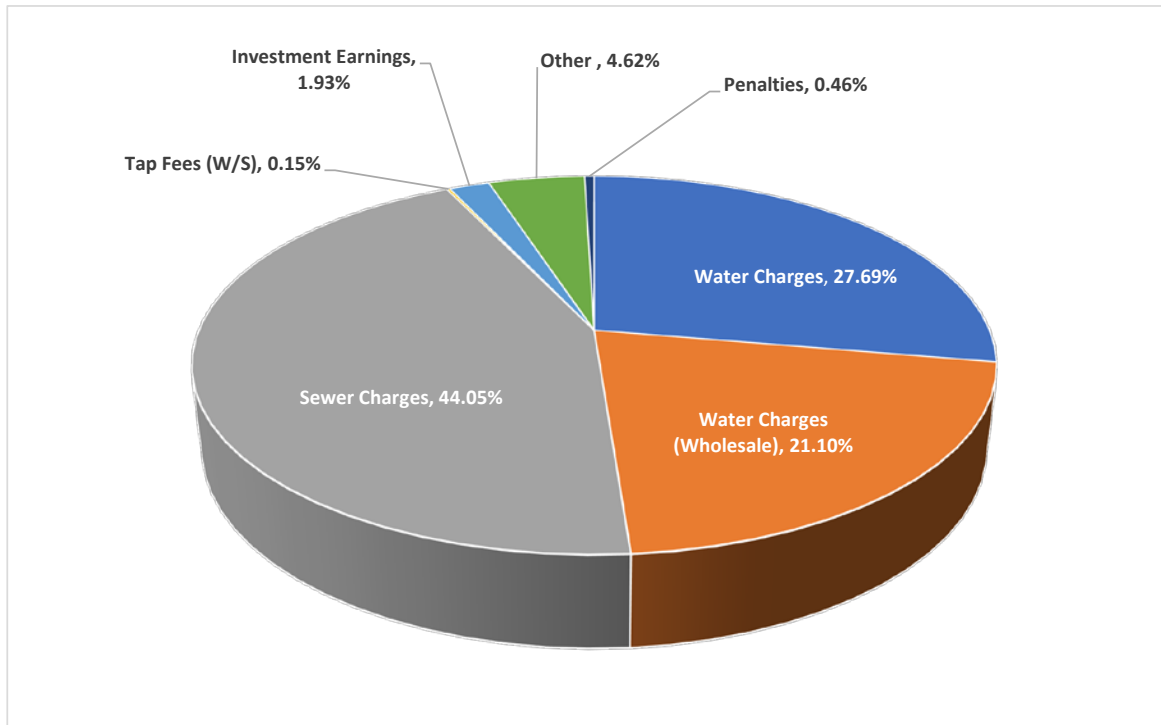
Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Contingency:</b>						
10-00-9990-5300-0000	CONTINGENCY	\$ 275,000	\$ -	\$ 252,696	\$ -	\$ 283,007
<b>Sub-Totals:</b>		<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ 252,696</b>	<b>\$ -</b>	<b>\$ 283,007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

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

## Water & Sewer Revenues by Source

Function	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Estimate	FY 26-27 Budget
Water Charges	3,343,763	3,750,000	3,661,969	3,937,500
Water Charges (Wholesale)	2,920,957	2,800,000	2,874,942	3,000,000
Sewer Charges	5,565,741	5,945,090	6,212,514	6,263,190
Tap Fees (W/S)	69,439	20,000	757,911	21,500
Investment Earnings	393,415	225,775	225,775	275,000
Other	865,105	654,000	990,380	657,000
Penalties	74,220	60,000	67,628	65,000
Loan Proceeds	-	-	-	-
Grants	-	-	-	-
Fund Balance Appropriated	-	300,000	-	-
<b>Total</b>	13,232,640	13,754,865	14,791,119	14,219,190

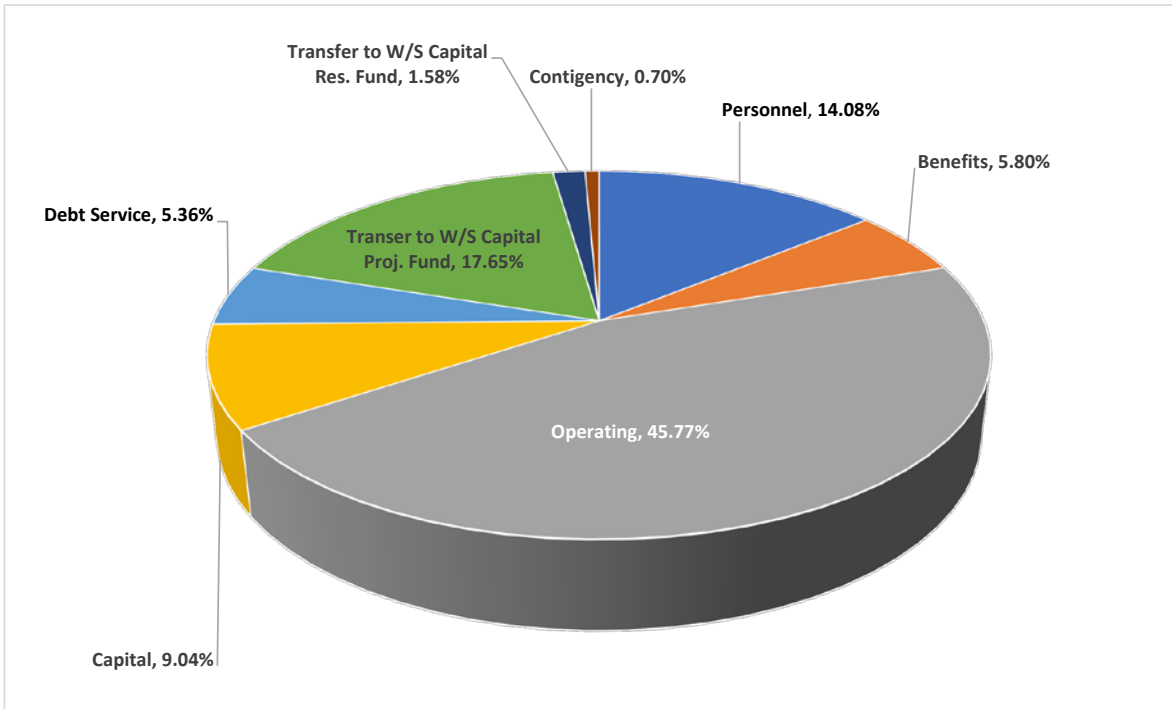
**Water & Sewer Fund Revenues by Source FY 26-27 Budget**



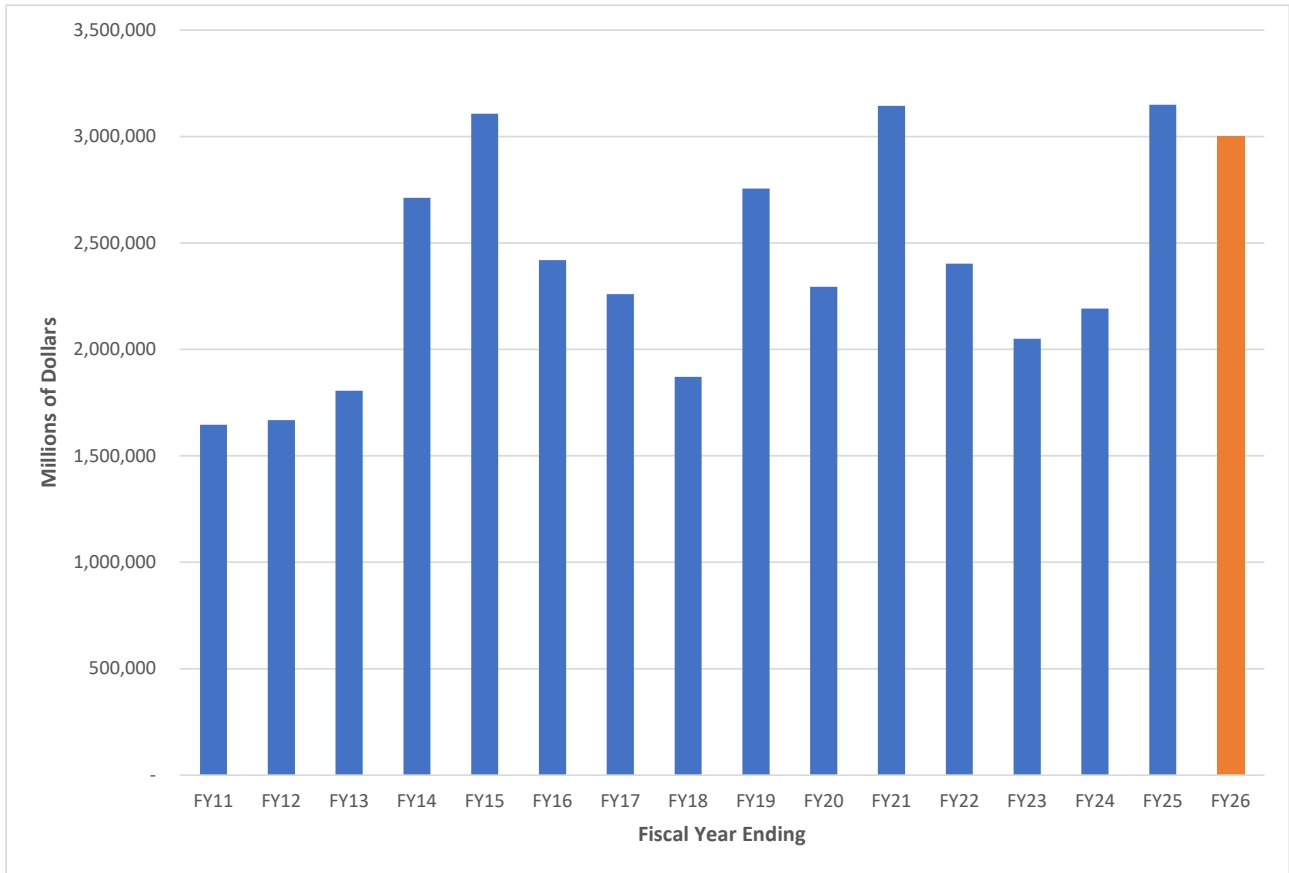
## Water & Sewer Fund Expenditures by Type

Function	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Estimate	FY 26-27 Budget
Personnel	1,620,163	1,905,180	2,003,276	2,002,730
Benefits	635,247	904,520	716,679	825,189
Operating	6,127,850	6,012,100	5,344,736	6,507,864
Capital	237,174	571,122	571,122	1,285,480
Debt Service	1,060,246	1,060,247	1,060,247	762,792
Transfer to W/S Capital Proj. Fund	961,214	2,245,000	2,245,000	2,510,000
Transfer to W/S Capital Res. Fund	590,000	800,000	-	225,000
Contingency	-	256,696	-	100,135
<b>Total</b>	<b>11,231,894</b>	<b>13,754,865</b>	<b>11,941,060</b>	<b>14,219,190</b>

**Water & Sewer Fund Expenditures by Type FY 26-27 Budget**



## Sewer Treatment Cost (Millions)



FY11	1,645,901
FY12	1,668,318
FY13	1,806,094
FY14	2,711,886
FY15	3,107,710
FY16	2,419,882
FY17	2,259,648
FY18	1,870,709
FY19	2,756,189
FY20	2,293,974
FY21	3,143,910
FY22	2,402,736
FY23	2,049,762
FY24	2,192,293
FY25	3,149,084
FY26	3,000,000 Estimate

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

# Water/Sewer Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Water/Sewer Revenues:</b>						
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	\$ -	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 13,101,104</b>	<b>\$ 13,232,638</b>	<b>\$ 13,754,865</b>	<b>\$ 14,927,526</b>	<b>\$ 14,219,190</b>

# Water/Sewer Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Water Plant:</b>						
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
	<b>Sub-Totals:</b>	<b>\$ 2,769,627</b>	<b>\$ 2,725,895</b>	<b>\$ 3,952,050</b>	<b>\$ 3,598,565</b>	<b>\$ 4,660,262</b>
30-71-7200-5700-7400	CAPITAL OUTLAY	\$ 87,567	\$ 136,168	\$ 100,000	\$ 100,000	\$ 100,000
	<b>Sub-Totals:</b>	<b>\$ 87,567</b>	<b>\$ 136,168</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
	<b>WATER PLANT TOTALS:</b>	<b>\$ 2,857,194</b>	<b>\$ 2,862,063</b>	<b>\$ 4,052,050</b>	<b>\$ 3,698,565</b>	<b>\$ 4,760,262</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	WATER PLANT COMMENTS
<b>Town of Smithfield Budget Justification Sheet</b>								
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), NCWOA Dues for Plant Personnel (\$500), NCWTFD Board Certification Renewal (\$1000), Miscellaneous Training to maintain certification (\$1250) Certification school for two operators (\$2,000). Permit to operate a public water system (\$4,220). Discharge Permit fee (\$860).
30-71-7200-5300-1000	Debt Collection Fee (18%)	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 Adopted 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)
	<b>Subtotal</b>	<b>2,769,643</b>	<b>2,725,895</b>	<b>3,952,050</b>	<b>3,598,565</b>	<b>4,660,262</b>	18%	
30-71-7200-5700-7400	Capital Outlay	87,567	136,168	100,000	100,000	100,000	0%	Raw water pump rebuild (Sand)
	<b>Subtotal</b>	<b>87,567</b>	<b>136,168</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	0%	
	<b>GRAND TOTALS:</b>	<b>2,857,210</b>	<b>2,862,063</b>	<b>4,052,050</b>	<b>3,698,565</b>	<b>4,760,262</b>	17%	<b>Department Budget % Change</b>

# Water/Sewer Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Water/Sewer Distribution:</b>						
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
	<b>Sub-Totals:</b>	<b>\$ 5,695,813</b>	<b>\$ 7,209,063</b>	<b>\$ 7,914,750</b>	<b>\$ 6,711,097</b>	<b>\$ 7,410,521</b>
30-71-7220-5700-7400	CAPITAL OUTLAY	\$ 140,112	\$ 101,006	\$ 471,122	\$ 471,122	\$ 1,185,480
	<b>Sub-Totals:</b>	<b>\$ 140,112</b>	<b>\$ 101,006</b>	<b>\$ 471,122</b>	<b>\$ 471,122</b>	<b>\$ 1,185,480</b>
	<b>WATER/SEWER TOTALS:</b>	<b>\$ 5,835,925</b>	<b>\$ 7,310,069</b>	<b>\$ 8,385,872</b>	<b>\$ 7,182,219</b>	<b>\$ 8,596,001</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted	FY 26 Projected	FY 27 Adopted	% CHG	WATER/SEWER COMMENTS
				Budget		Budget		
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 Born 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)
30-71-72205300-100	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 Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	WATER/SEWER COMMENTS
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 Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	WATER/SEWER COMMENTS
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)
	<b>Subtotal</b>	<b>5,695,813</b>	<b>7,209,047</b>	<b>7,914,750</b>	<b>6,936,097</b>	<b>7,410,521</b>	-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)
	<b>Subtotal</b>	<b>140,112</b>	<b>101,006</b>	<b>471,122</b>	<b>471,122</b>	<b>1,185,480</b>	152%	
	<b>GRAND TOTALS:</b>	<b>5,835,925</b>	<b>7,310,053</b>	<b>8,385,872</b>	<b>7,407,219</b>	<b>8,596,001</b>	3%	<b>Department Budget % Change</b>

# Water/Sewer Fund

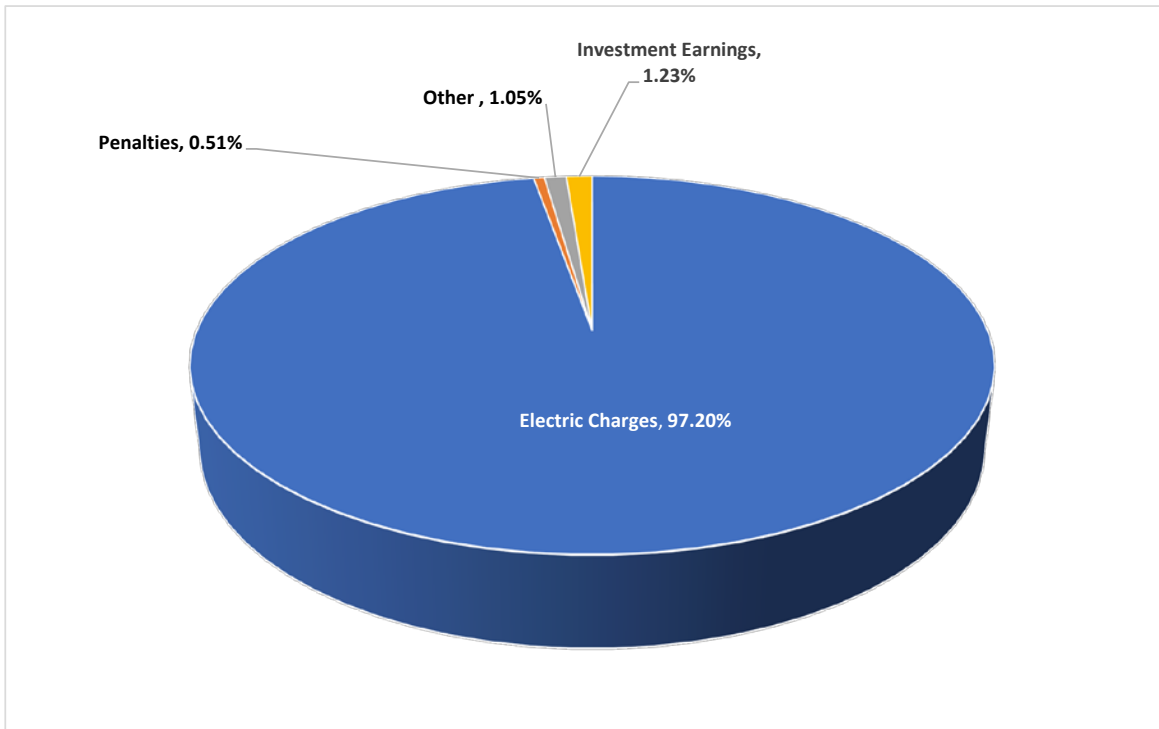
Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Debt Service:</b>						
30-71-7240-5400-9502	D/S WATER LOAN (DEHNR)	\$ 729,567	\$ 722,880	\$ 722,880	\$ 722,880	\$ 722,880
30-71-7240-5400-9505	I & I/SAND REMOVAL	\$ 166,114	\$ 166,114	\$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

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted		FY 27 Adopted	% 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 <b>Feb., 2026</b> . 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 <b>April, 2026</b> . 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.
	<b>Subtotal</b>	<b>1,027,023</b>	<b>1,060,246</b>	<b>1,060,247</b>	<b>1,060,247</b>	<b>762,792</b>	-28%	
30-00-9990-5300-0000	Contingency	-	-	256,696		100,135	-61%	Contingency
	Salary Adjustments							
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>256,696</b>	<b>-</b>	<b>100,135</b>	-61%	
	<b>GRAND TOTALS</b>	<b>1,027,023</b>	<b>1,060,246</b>	<b>1,316,943</b>	<b>1,060,247</b>	<b>862,927</b>	-34%	<b>Department Budget % Change</b>

## Electric Revenues by Source

Function	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Estimate	FY 26-27 Budget
Electric Charges	17,136,226	18,320,000	18,599,120	18,900,144
Penalties	106,687	90,000	120,710	100,000
Other	256,878	201,000	239,971	205,000
Investment Earnings	354,536	250,000	234,795	240,000
Loan Proceeds	-	-	-	-
Fund Balance Appropriated	-	-	317,398	-
<b>Total</b>	<b>17,854,327</b>	<b>18,861,000</b>	<b>19,511,994</b>	<b>19,445,144</b>

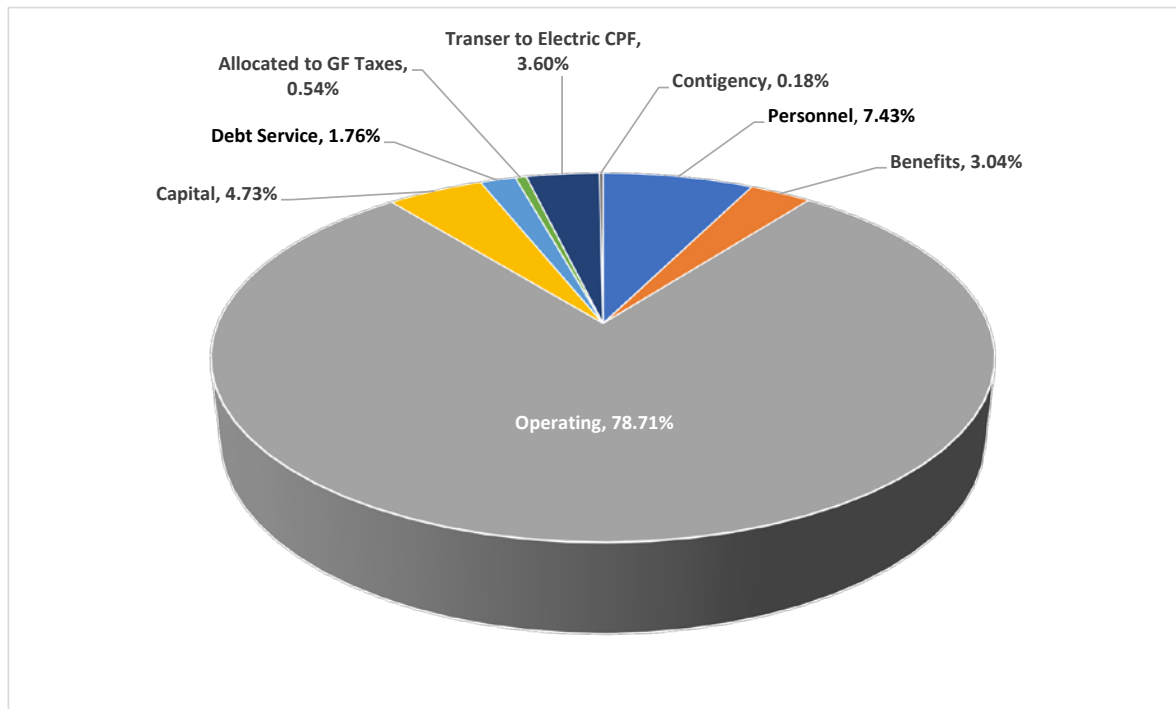
**Electric Fund Revenues by Source FY 26-27 Budget**



## Electric Fund Expenditures by Type

Function	FY 24-25 Actual	FY 25-26 Budget	FY 25-26 Estimate	FY 26-27 Budget
Personnel	1,316,196	1,393,500	1,571,451	1,445,410
Benefits	469,393	649,800	526,053	591,764
Operating	14,431,743	14,402,360	12,450,486	15,304,365
Capital	32,880	600,000	600,000	920,480
Debt Service	342,586	342,586	342,586	342,586
Allocated to GF Taxes	95,150	105,000	105,000	105,000
Transfer to Electric CPF	103,116	1,150,000	1,150,000	700,000
Transfer to Electric Capital Res.	200,000	-	-	-
Contingency	-	217,754	200,000	35,538
<b>Total</b>	16,991,064	18,861,000	16,945,576	19,445,143

**Electric Fund Expenditures by Type FY 26-27 Budget**



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

# Electric Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Electric Revenues:</b>						
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	\$ -	\$ -		\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 18,328,118</b>	<b>\$ 17,854,326</b>	<b>\$ 18,861,000</b>	<b>\$ 19,511,994</b>	<b>\$ 19,445,144</b>

# Electric Fund

Account	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
<b>Electric Utility:</b>						
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	\$ -	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 16,369,988</b>	<b>\$ 16,615,598</b>	<b>\$ 17,700,660</b>	<b>\$ 15,730,390</b>	<b>\$ 18,146,540</b>
<hr/>						
31-72-7230-5700-7400	CAPITAL OUTLAY	\$ 20,260	\$ 32,880	\$ 600,000	\$ 600,000	\$ 920,480
<b>Sub-Totals:</b>		<b>\$ 20,260</b>	<b>\$ 32,880</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 920,480</b>
<hr/>						
<b>ELECTRIC TOTALS:</b>		<b>\$ 16,390,247</b>	<b>\$ 16,648,478</b>	<b>\$ 18,300,660</b>	<b>\$ 16,330,390</b>	<b>\$ 19,067,020</b>

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget	% CHG	ELECTRIC COMMENTS
31-72-7230-5100-0200	Salaries & Wages	1,327,359	1,255,766	1,322,500	1,420,739	1,374,410	4%	<b>Town of Smithfield Budget Justification Sheet</b> 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 Adopted 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 Adopted 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	
	<b>Subtotal</b>	<b>16,320,586</b>	<b>16,615,598</b>	<b>17,700,660</b>	<b>15,840,390</b>	<b>18,146,540</b>	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)
	<b>Subtotal</b>	<b>20,260</b>	<b>32,880</b>	<b>600,000</b>	<b>600,000</b>	<b>920,480</b>	53%	
	<b>Grand Totals</b>	<b>16,340,845</b>	<b>16,648,478</b>	<b>18,300,660</b>	<b>16,440,390</b>	<b>19,067,020</b>	4%	<b>Department Budget % Change</b>

# Electric Fund

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

Account #	Account Description	FY 24 Actual	FY 25 Actual	FY 26		FY 27 Adopted Budget	% CHG	ELECTRIC DEBT SERVICE-CONTINGENCY COMMENTS
				Adopted Budget	FY 26 Projected			
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
	<b>Subtotal</b>	<b>342,586</b>	<b>342,586</b>	<b>342,586</b>	<b>342,586</b>	<b>342,586</b>	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			
	<b>Subtotal</b>	<b>198,985</b>	<b>-</b>	<b>217,754</b>	<b>272,600</b>	<b>35,538</b>	-84%	
	<b>Grand Totals</b>	<b>541,571</b>	<b>342,586</b>	<b>560,340</b>	<b>615,186</b>	<b>378,124</b>	-33%	Department Budget % Change

# JB George Fund

Account Number	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
40-61-3300-3310-0300	INTEREST - JB GEORGE	\$ 4,396	\$ 3,990	\$ 3,900	\$ 3,592	\$ 3,900
40-61-3300-3310-0301	INTEREST - JP GEORGE	\$ 1,025	\$ 1,039	\$ 900	\$ 942	\$ 980
<b>Sub-Totals:</b>		<b>\$ 5,421</b>	<b>\$ 5,029</b>	<b>\$ 4,800</b>	<b>\$ 4,535</b>	<b>\$ 4,880</b>
<b>JB George Expenditures</b>						
40-61-4100-5300-3400	J.B. GEORGE SPECIAL PROJECTS	\$ -	\$ -	\$ 3,900	\$ -	\$ 3,900
40-61-4100-5300-3410	J.P. GEORGE SPECIAL PROJECTS	\$ -	\$ -	\$ 900	\$ -	\$ 980
<b>Sub-Totals:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,800</b>	<b>\$ -</b>	<b>\$ 4,880</b>
<b>Total Revenues:</b>		<b>\$ 5,421</b>	<b>\$ 5,029</b>	<b>\$ 4,800</b>	<b>\$ 4,535</b>	<b>\$ 4,880</b>
<b>Less:</b>						
<b>Total Expenditures:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,800</b>	<b>\$ -</b>	<b>\$ 4,880</b>
<b>Amount Revenues Over (Under) Expenditures:</b>		<b>\$ 5,421</b>	<b>\$ 5,029</b>	<b>\$ -</b>	<b>\$ 4,535</b>	<b>\$ -</b>

# Firemen's Relief Fund

Account Number	Account Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted Budget	FY 26 Projected	FY 27 Adopted Budget
50-20-3300-3300-0000	RECEIVED FROM STATE	\$ 14,103	\$ 11,885	\$ 12,000	\$ 14,161	\$ 12,000
50-20-3300-3300-0010	INTEREST EARNED	\$ 3,105	\$ 3,953	\$ 3,800	\$ 3,507	\$ 3,800
50-20-3300-3310-0000	REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
50-20-3900-3900-0000	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Totals:</b>		<b>\$ 17,208</b>	<b>\$ 15,838</b>	<b>\$ 15,800</b>	<b>\$ 17,669</b>	<b>\$ 15,800</b>
<b>Firemen's Relief Expenditures</b>						
50-20-5310-5300-3460	FIREMENS RELIEF EXPENSE	\$ -	\$ -	\$ -	\$ 5,034	\$ -
50-20-5310-5300-3500	FIREMENS SUPP RET	\$ 8,917	\$ 11,550	\$ 15,800	\$ 13,200	\$ 15,800
<b>Sub-Totals:</b>		<b>\$ 8,917</b>	<b>\$ 11,550</b>	<b>\$ 15,800</b>	<b>\$ 18,234</b>	<b>\$ 15,800</b>
<b>Total Revenues:</b>		<b>\$ 17,208</b>	<b>\$ 15,838</b>	<b>\$ 15,800</b>	<b>\$ 17,669</b>	<b>\$ 15,800</b>
<b>Less:</b>						
<b>Total Expenditures:</b>		<b>\$ 8,917</b>	<b>\$ 11,550</b>	<b>\$ 15,800</b>	<b>\$ 18,234</b>	<b>\$ 15,800</b>
<b>Amount Revenues Over (Under) Expenditures:</b>		<b>\$ 8,291</b>	<b>\$ 4,288</b>	<b>\$ -</b>	<b>\$ (566)</b>	<b>\$ -</b>